



March 1, 2006

Ms. Hillary Farr
Marketing Manager
HydroMassage
15395 Roosevelt Blvd.
Clearwater, FL 33760

Dear Hillary:

It has been a pleasure working with you and the JTL team. The graphics you sent have been extremely helpful in our marketing plan to strategically sell the HydroMassage as an integral part of our fitness salon. In January we offered the option of adding a hydromassage package with our fitness memberships. Now, one third of my members are paying an extra \$20 per month for this service. The increase in revenue has been fantastic considering the relatively low cost of operating the beds. Adding the "HydroSpa Exerience" is a wonderful way to boost the average monthly revenue per member. I highly recommend it.

Once again, thanks so much for your help.

Sincerely,

A handwritten signature in black ink, appearing to read "Cindy M. Michelson".

Cindy M. Michelson
Owner