



July 14, 2006

Steven Richards & Associates
22 North Safford Avenue
Tarpon Springs, FL 34689

Dear Rick,

Thanks to you and your team at SRA for the outstanding job you did in finding and completing a transaction that perfectly satisfied our goals for Alliance and our employees. We could not be more pleased with the results.

It is hard to believe it is just a little over six months since we retained SRA to begin exploring our options. In that short time you were able to help us analyze and improve our operations and profitability, and, produced two outstanding, proposals for us to choose from. Most amazing of all, you accomplished this while the other M&A experts told us there was no HME acquisition activity at all. The depth of your industry contacts and experience and creative common sense clearly made all the difference in our transaction.

Thanks again for the great result!

Sincerely,

A handwritten signature in black ink that reads "Tim Beach". The signature is written in a cursive style with a large initial "T".

Tim Beach

A handwritten signature in black ink that reads "Stu Christensen". The signature is written in a cursive style with a large initial "S".

Stu Christensen