

# CAREMED LLC

PO Box 70, Harrison, TN 37341  
423-344-9087

---

September 1, 2005

Steven Richards & Associates, Inc.  
Attn: Rick Glass  
22 North Safford Avenue  
Tarpon Springs, FL 34689

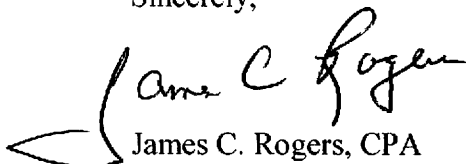
Dear Rick:

I would like to thank you, Rick, and all the other people at Steven Richards & Associates for the excellent service provided during the recent sale of my company. Your interest in CareMed and the courtesy and cooperation you have extended is sincerely appreciated.

Although the sale of a company can be very stressful, having your support and professionalism certainly assisted in the process.

Thank you again for a job well done. I would highly recommend SRA to any potential sellers.

Sincerely,

  
James C. Rogers, CPA