



PREFERRED MEDICAL, INC.

Home Medical Equipment & Oxygen

March 14, 2005

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

Dear Rick,

I appreciate the hard work you and your company did. I just wanted to say, "SRA made selling our business a smooth process." It was very apparent that you knew exactly what to do and what information needed to be provided. The communication line was always open, even when you were on vacation. It was nice to work with a good honest group of individuals. I would highly recommend SRA to any potential sellers. Thanks again for the good job and the incredible outcome. If your company ever needs a personal reference please feel free to give out my name and number.

Satisfied customer,


Kris Frandsen
Preferred Medical