



MOUNTAINEER OXYGEN SERVICES, INC.

February 23, 2005

Dear Rick Glass:

Our recent two month experience with your company proved to be both beneficial and rewarding. I learned several interesting things over the past few months. I learned that having your company as the buffer kept the deal alive on several different occasions. Your group has the ability to take the emotion out of the negotiating. Your insight on the industry is right on target and worked out well for my size company. I believe that the relationships you have built over the past few years in the HME industry assisted with our company transition.

In closing, I contacted you through a mutual friend. You took interest in my company, even though we were small by industry standards, and I believe you worked hard for my transition. I also believe you took time to understand my needs and found a suitable company so that I might continue working in this industry that I enjoy. I also want to give compliments to our experience with Mr. Steve Outzs (hopefully I spelled his name correctly). He was pleasant and treated my wife with fantastic respect while gathering our company profile. Thanks for the interesting ride.

Sincerely,

Heath Sutton