



September 2, 2005

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

Dear Rick,

First of all, I would like to thank you and Steve for the many years of friendship and counsel you have provided to me. From my early days as a minority owner in the company, you folks have always been friends first and business second, and I appreciated that.

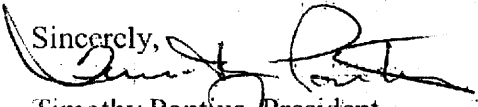
When the time came for me to make the decision to seek a buyer for my two companies, it was relatively easy for me to decide who I would like to represent me in those efforts. Your company is not only easy to work with, but you all work very hard to stay current with the homecare industry and are knowledgeable about legislative and regulatory issues that will impact our businesses.

Outside of health and family issues, the decision to sell one's company might be one of the most difficult decisions a person has to make. I truly appreciate that you have allowed me to make that decision over the course of the last few years without any outside influence, and the end result is that I know it has been the right time and the right place for me.

I think you will be the first to admit your company might not be the biggest working in the Merger & Acquisition field, but we found your staff to be very dedicated and competent and would highly recommend your services to a colleague when he/she is ready to make that decision to sell their company.

Thank you once again, Rick, and I look forward to continuing to see you at industry events!

Sincerely,


Timothy Pontius, President
Young Medical / Toledo IV Care