

STEVEN BURMAN RPH
PRESIDENT
BURMAN'S HOME HEALTH CARE INC.

91 A Concord Rd
Aston Pa 19014

August 10, 2003

Dear Rick,

Thank You for all of your dedicated work over the last 4 years in helping Burman's become a highly respected HME company in the industry. You have had a major impact on the focus of our company starting with our initial conversation's 4 years ago by helping Burman's identify and grow profitable product lines. This professional service was offered by SRA without any cost's or commitments and has had a major impact on the future success's of Burman's. This focus helped us make it to the top of our industry when we were named a Finalist for the *HME Excellence Awards* as the *Best Respiratory Company in the country in 2002 as named by HME News*. It was only a year earlier that I had rejected a deal at the last minute only to observe your patience with my decision, and your persistence to make a deal that worked. Actually you helped me to restructure our company at that point which allowed us to consummate this much more preferable deal at this time. It's obvious by your bringing multiple potential buyers to covet our business that you are well respected in the HME industry. A special thanks to Steve Outz and Lanny Freeman as well for their insight during this difficult business decision. In closing Rick, I gained something valuable through working with you that I had never expected, which is your friendship.

Respectfully Yours,

Steven Burman RPh.
President


Signature