



KINGS MULTI-MEDICINE, P.C.

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September 12, 2005

JTL Enterprises
Attn: Frank Urino
15395 Roosevelt Blvd
Clearwater, FL 33760

Dear Frank,

Thanks for the call. I thought you might like to hear how successful we have been with the AquaMED system.

Overall, we have had fantastic results. We use the bed pretty heavily, putting an average of 25-30 people a day on it. It provides a great source of relief for my patients with aches and pains, but they also really enjoy and look forward to it. I actually have patients that no matter what the treatment is, they have to get on the Aquamed.

A nice additional benefit is that the bed has turned out to be a huge marketing tool for us. In my business, retaining my customers is half the battle, and the Aquamed definitely keeps our patients coming back to see us. Without a doubt, our dry hydrotherapy system is now the most commonly used piece of equipment in my office.

From a billing standpoint, we are getting around \$22 for each 15 minute session. That translates to roughly \$12,000 to 13,000 thousand per month in revenue (\$140K-160K per year) just from the one machine. Thanks again!

Sincerely,

Dr. Glen Rosenberg