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March 11, 2008

Morgan and Associates, Inc.
8967 Three Rail Drive
Boynton Beach, FL 33472

Dear Zane and Andrea:

We at Medical Care Services wanted to take this opportunity to say thank you for over ten years of honest, dedicated and professional services. You and your staff have always provided us with the kind of customer support and commitment that we usually only dream about. Your organization has always gone above and beyond the expected when we were in need or had a critical situation.

Morgan and Associates has also been a resource for us and has provided us with the most up to date product and industry information. Your support in these areas has enhanced our operations and our business.

On behalf of all of us at Medical Care Services, I again say thank you for all you and your dedicated staff have done.

Sincerely,

Lee Medina,
President