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January 2, 2005

Jason Stagman
Stagman Commercial Real Estate Advisors
6401 Congress Avenue
Suite 140
Boca Raton, FL 33487

Dear Jason:

Please accept this letter on behalf of MedReceivable Advisors, LLC as a letter of recommendation for any future clients to which you may want to present this.

I have been a real estate investor for over twenty-five years and in that time, I have had numerous experiences with real estate professionals like you. I must say that from the beginning of our relationship and the numerous months of searching for the right home for my company, you provided the patience and thoroughness in finding the right location for MedReceivables Advisor, LLC.

Your extensive knowledge of our local markets as to inventory, locations and pricing was certainly appreciated and invaluable in completing our transaction. In addition, your help with locating the right professionals from appraisers to environmental professionals helped during the due diligence and closing phase.

I certainly would recommend you to any company looking for an experienced and seasoned commercial real estate agent in finding or leasing office space in the Broward or Palm Beach county markets. Please feel free to use me as a reference if needed for any future potential clients.

Sincerely,

A handwritten signature in blue ink, appearing to read "DTC", is written over the word "Sincerely,".

Donald T. Cohen, CPA
MedReceivable Advisors, LLC