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January 2, 2007

Mr. Peter Fogel
8350 Sunrise Lakes Blvd
Sunrise, Florida 33322

Dear Peter;

I want to thank you for taking time out of your busy schedule and presenting us with some wonderful entertainment.

Having you at our Holiday luncheon was the best! In today's business world, we all have to take time to laugh, but rarely do. You gave us what we needed most, smiles on our faces. I will sum it up by the statement that our Chairman and Chief Executive Office gave following the party, "this was the best party we ever had".

You made me look like a hero and I thank you very much. We look forward to having you at other Sun Capital and Promise Healthcare events.

Sincerely,

A handwritten signature in blue ink that reads 'Linda Eisenberg'.

Linda Eisenberg
Executive Assistant