



deView electronics

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Michael Sheehan
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April 21, 2008

To whom it may concern:

Please consider this letter a formal statement pertaining to any and all issues related to revenue sharing with hospitals and ASC's.

deView electronics, the corporation which provides the REPtrax service to the healthcare industry, as of the date of this letter, does not share any revenue, profits, proceeds, dividends or any other compensation with the hospital or ASC's.

Regards,

A handwritten signature in black ink that reads "Michael Sheehan".

Michael Sheehan
Chief Executive Officer
deView electronics