



February 27, 2007

Jonathan Sadock & Marc Rose
Paragon Ventures
15 Fairview Drive Suite G1
Wayne, PA 19087

Dear Jonathan & Marc:

You did a tremendous job in finding a buyer for my company, Miller Medical & Respiratory, Inc. in a very difficult and unsettled market place.

Your guidance during the process was very valuable and your handling of the transaction was extremely professional.

You made it easy for us to sell our company and got us very good price. What more can I ask from a broker – you did it for us.

My son Steven and I want to thank you for all you have done.

I can only give you the highest recommendation and will be very happy to speak to any one on your behalf.

Thanks again,

CHARLES TOLL