



James L. Spires, M.B.A., C.M.P.E., C.O.E.
Chief Executive Officer

November 6, 2007

To Whom It May Concern:

In the interest of reducing overhead, Premier Medical met with Lewis & Associates to hear their expense reduction presentation. We felt that several of their suggestions may apply to us, so we engaged their services.

We have found them to be very analytical and professional with their approach. We did not pay a dime until we were satisfied and enjoying the savings.

I have no reservations recommending that you give Lewis & Associates a try. Please call if you have any questions.

Sincerely,

A handwritten signature in black ink that reads 'Jim Spires' in a cursive style.

James L. Spires

JLS/clb