

December 4, 2001

Lewis Golinker, Esq. 202 East State Street, Suite 507 Ithaca, New York 14850

Dear Mr. Golinker,

Prentke Romich Company is a small company that manufacturers AAC equipment. PRC was formed in 1966. The company changed from a partnership to a corporation in 1973. We are the sole manufacturer and distributor of all equipment bearing the PRC label.

One of our most successful devices is the Delta TalkerTM, which was introduced in the summer of 1995. Since then, we have sold an estimated total of 4,350 machines. This device is very durable. Before the device was shipped to the public, it went through a series of durability tests such as: dropping it from several locations, throwing it down a flight of stairs, and standing on the device. Occasionally, we have seen a cracked outer case on the Delta TalkerTM, however this does no affect the operation of the device.

As far as we can tell, many of these units are still in use. We estimate the expected life span of this device to be 7-10 years. PRC will guarantee repairs on the Delta TalkerTM for six years after the date of purchase.

Medicare has funded several Delta Talkers TM this year for PRC clients. If you have any questions or need more information on the Delta TalkerTM, please contact our company.

Sincerely,

Angie Neveadomi Funding Coordinator

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