

To Whom it May Concern:

Ms. Alyssa Wostrel was employed by our US-American subsidiary, Heel, Inc., Albuquerque, N. M., from July 1997 through June 2005 in progressively more demanding and responsible sales and marketing positions, having been promoted on four occasions during her tenure as a result of accomplishments made on behalf of the company.

We recognized Ms. Wostrel's contributions to the company's objectives while she was both National Sales Manager and Director of Sales and Marketing.

As National Sales Manager, Ms. Wostrel consistently met or exceeded the sales objectives for the practitioner sector, which is the primary driver of Heel Inc.'s sales.

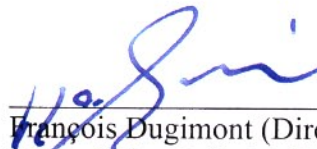
Ms. Wostrel was then chosen as the candidate to fill the newly created key post of Director of Sales and Marketing in 2003. As Director of Sales and Marketing, Ms. Wostrel's internal overview grew three-fold, as she assumed responsibility for the Sales, Medical and Marketing departments, including 45 employees and 4 direct reports, reporting directly to the CEO.

Ms. Wostrel consistently met and exceeded challenging company objectives set by the Board of Directors, and Heel Inc.'s sales results were unprecedented during her leadership. Her guidance of the Sales, Medical and Marketing departments during the first two years of a major expansion plan delivered results on time and on budget, including sales forecasting, hiring and training of additional personnel, strategic planning, primary and secondary market research, innovative marketing initiatives and a three-fold increase in the number of educational marketing events to the practitioner sector.

Sincerely,



Ulf Behringer (Director of Subsidiaries)
Biologische Heilmittel Heel GmbH



François Dugimont (Director Human Ressources)
Biologische Heilmittel Heel GmbH