



October 1, 2011

Dear Sir/Madam:

We have been asked to interpret certain data from a product trial of a bed overlay product, the Low-G bed overlay, in order to determine if the data bears an indication of efficacy in a varied patient population without regard to its mechanism of action.

Our company is in a unique position to evaluate the efficacy of the Low-G bed overlay. We operate hospitals as manager. In addition, in an academic role, I presently oversee approximately 126 clinical trials at major medical institutions, and as such, we are familiar with the practices and standards applicable to such trials.

In order to provide an initial observation concerning the product efficacy, we have confirmed the history and nature of (1) the product deployment and use, (2) the patient data collected, (3) general statistics regarding pressure ulcer formation in similar hospital and patient populations, and (4) the mechanism of action physiologically for the development and prevention of pressure ulcers. From that we would then determine any noteworthy statistical deviations.

Applying these factors to the data, it is our preliminary conclusion that the deploying the Bed Overlay product in a general medical / surgical acute care hospital has had a statistically significant effect on pressure ulcer formation. The observed effect of the Low-G overlay is a result that appears to be non-random and above the occasional chance outcome by statistical deviations. At this level of review, these initial results have a greater than 95% chance of being a non-random outcome from the standard methods of care for patients at risk for pressure ulcers.

Separately, the product preference testing was significant in that virtually the entire patient experience was positive for comfort and satisfaction.

This opinion is preliminary as based on a review of selected observational and case report data. It should not be relied upon for any implication of its mechanism of action or effective cause.

We expect to be able to complete our study and publish our full report within the year and submit the results for publication in a peer reviewed journal.

Sincerely,

A handwritten signature in black ink, appearing to read 'J.E. McEachern', followed by a horizontal line.

Edward McEachern, MD  
CEO