



IBERHOSPITEX S.A.

Avda. de Catalunya, 4 - Tel. 93 843 60 34 - Fax 93 843 61 11
08185 LLIÇÀ DE VALL (Barcelona) - España



TO WHOM IT MAY CONCERN

Barcelona, 27th September 2004.

We, IBERHOSPITEX S.A. with address in Avda. de Catalunya 4, 08185 Lliçà de Vall (Barcelona, Spain), duly authorize the firm MEDIFORM SPOL s.r.o. located in Olsova 1 63700 Brunn (Czech Republic) to sell the following IBERHOSPITEX products on the territory of Czech Republic:

- Aspirator
- Oper Film
- Oper Fix
- Humidificador
- Oper Por
- Oper Cat

Yours sincerely,

P. G. IBERHOSPITEX, S. A.
Avda. Catalunya, 4
08185 LLIÇÀ DE VALL
(Barcelona)

Nathalie Ortiz
Export Director
IBERHOSPITEX S.A.