

May 8, 2007

Re: Competitive Bid Solution to Satisfy CMS Requirements

Dear Home Oxygen Provider/Owner:

Recently CMS announced additional challenges that your organization must address to be eligible to participate in competitive bidding. With less than 60 days remaining to submit your bid to Medicare, we want to remind you of our LifeGas® O₂Shield program that delivers ALL FIVE OXYGEN CLASSES. Our product mix includes curbside liquid oxygen, as well as the higher technology devices available in today's market.

For more than a year, LifeGas has offered O₂Shield to address your ongoing cost and service needs that result from ever-changing reimbursement issues. We realize that you may not have the ability to offer all five oxygen classes today. This may not only affect your decision to bid, but may be causing you to entertain thoughts of exiting the oxygen business – at least for Medicare recipients.

Developed by individuals who have worked in the Homecare Equipment Industry for many years, LifeGas® O₂Shield allows you the opportunity to continue servicing Medicare beneficiaries. LifeGas will do this as a subcontractor. You benefit from adding our delivery infrastructure to your own. This may allow you to gain bid capacity. The LifeGas delivery fleet and professional patient service technicians already service many of the MSAs named. Our personnel (including managers) respond 24/7/365, including first time set up, on call and emergency deliveries.

We are available to answer any and all of your questions about LifeGas® O₂Shield to help you decide on your bid opportunities. Please contact us today.

Sincerely,

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