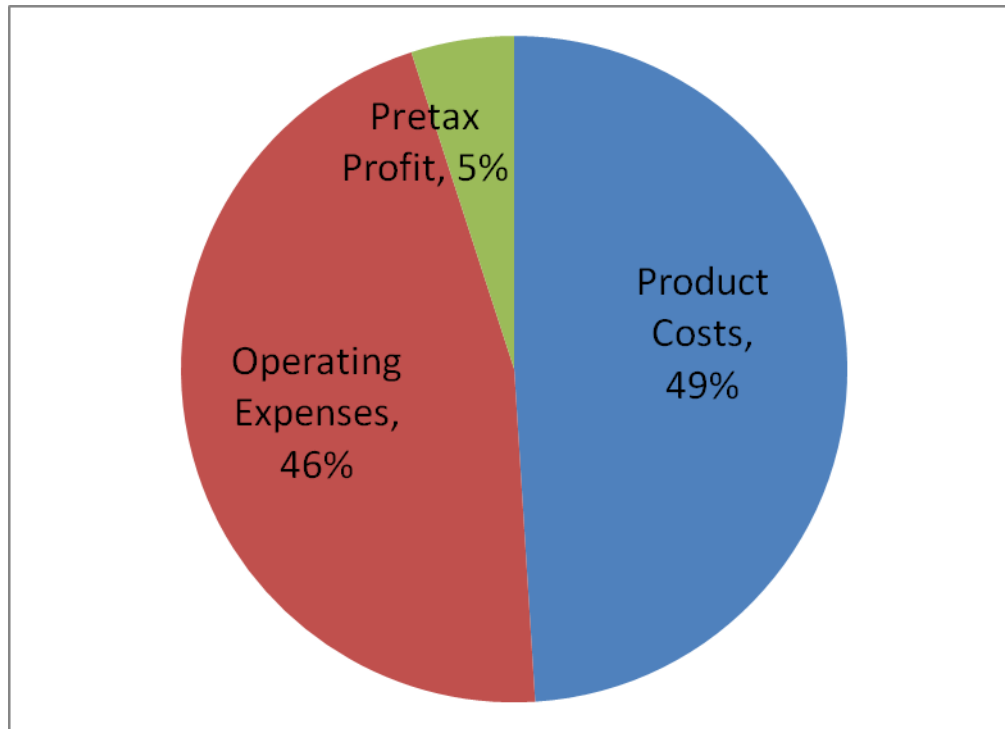


Complex Rehab Technology Company Financial Profile



Note: These reported results do not reflect the impact of Medicare's 9.5 percent fee reduction that went into effect on January 1, 2009.

Operating Expenses By Function-	
Intake, Qualification, Documentation	6%
Evaluation, Specification, Fitting	11%
Purchasing, Receiving, Assembly, Delivery	6%
Service & Repair	5%
Billing & Collection	6%
Accreditation & Compliance	2%
Sales, Administration, Support	10%
Total Operating Expenses	46%

This information is based upon a 2008 study of Complex Rehab Technology companies performed by the Simon School of Business at the University of Rochester in Rochester, New York.