

September 20, 2006

Bahman Pouranpir

Q & IE Consulting  
321 Rathbourne  
Irvine, CA 92620

Dear Bahman:

I am writing this letter to acknowledge and thank you for the excellent and timely service that we received from you in establishing and implementing our Quality Management System. Your service directly resulted in SynergEyes, Inc. achieving ISO 13485:2003 certification, FDA approval, European CE marking and Canadian Medical Device license approvals last year.

Bahman, we had the opportunity to become acquainted when you were assisting me as a consultant between 1994 and 1995 in validating our products and processes at Pilkington Barnes Hind (a contact lens company). You certainly demonstrated a great ability in using statistical techniques such as DOE and SPC to complete your projects. You were my first choice in selecting you to work on the project of implementing our Quality system at SynergEyes, Inc. as I had great confidence that you would get the job done. You reviewed our processes and documentations and completed a comprehensive Quality Management System in about six (6) months from the very limited documentation and system that we had.

At the time that you finished your project in April 2005 we employed only nine (9) people at SynergEyes, Inc. Today, we currently employ 107 in our new location and are still growing. In addition to many other achievements that we had last year at SynergEyes, our Quality Management System has been one of our major accomplishments. We are seeing a daily impact of the system in our products and processes quality, productivity improvement and customers satisfaction.

Once again our management at SynergEyes, Inc. would like to thank you for the professional and outstanding job that you have done for us. Please do not hesitate to use us as a reference and we look forward for your future assistance.

Sincerely,



Joe Collins

Vice President, Manufacturing