



ATLAS

UTILIZATION REVIEW

October 1, 2004

Ray Morgan Company
655 Menlo Drive, Suite C
Rocklin, CA 95765

To Whom It May Concern:

It is our pleasure to recommend the Ray Morgan Company to any customer looking for a superior product and excellent customer service. The entire Ray Morgan staff has been very efficient, professional, and courteous. They have been there to answer all of our questions.

We are very pleased with our new machine. It is extremely fast, reliable, and easy to use.

Thank you very much and we would highly recommend the Ray Morgan Company to other businesses,

Sincerely,

Respectfully,

John J. Roza Jr. DC
State Appointed Qualified Medical Evaluator
Certified Disability Examiner
Board Certified Sports Physician
Board Eligible Chiropractic Orthopedist
Fellow of the International Academy of Clinical Acupuncture
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