



2. Oxyonly, Inc. d/b/a Procair Inc., is a Texas Corporation that is not owned by any parent corporation or any publicly held corporation.
3. M.S.B., Inc., is a Nevada corporation that is wholly owned by C & B Medical, Inc., a Nevada corporation.
4. Cardiorespiratory Home Systems is a Texas Corporation that is not owned by any parent corporation or any publicly held corporation.

Dated: June 11, 2007.

Respectfully submitted,

Bradley W. Howard  
State Bar No. 00786452  
Robert C. Vartabedian  
State Bar No. 2405353  
BROWN & FORTUNATO, P.C.  
905 S. Fillmore, Suite 400 (79101)  
P. O. Box 9418  
Amarillo, TX 79105-9418  
(806) 345-6300 Telephone  
(806) 345-6363 Facsimile  
bhoward@bf-law.com Email

By: \_\_\_\_\_

  
Bradley W. Howard

**ATTORNEYS FOR PLAINTIFFS**

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