

EXHIBIT 15

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March 25, 2010

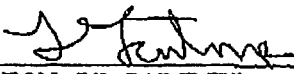
By Facsimile

Cardio Ventures, LLC
Alan M. Swiedler, Esquire
Attorney at Law
60 East Eighth Street
New York, New York 10003

RE: LEONARD GARTNER
TRANSFER TO ADRIENNE EDELSTEIN


TO CARDIO VENTURES LLC:

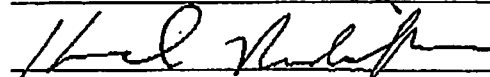
I currently own 4.045% Membership Interest in Cardio Ventures, LLC. Pursuant to the Amended Final Judgment of Dissolution of Marriage dated November 3, 2010, signed by Circuit Judge Tegan Slaton, the post judgment Mediated Settlement Agreement reached between my former wife, Adrienne Edelstein and me on February 11, 2011, and the Court's Order approving and adopting the Mediated Agreement, I hereby request Cardio Ventures LLC, to transfer 50% of my 4.045% membership interest (2.0225%) to my former wife, Adrienne Edelstein, of 25 Central Park West, New York, New York. I hereby request Cardio Venture LLC's approval of this transfer in accordance with New York law. The effective date of this transfer is February 11, 2011.



LEONARD GARTNER

WITNESSED BY:

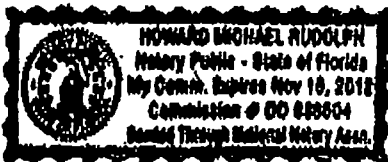


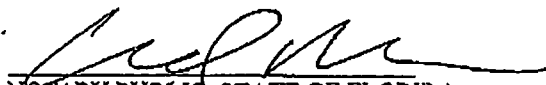


STATE OF FLORIDA)
)ss
COUNTY OF MONROE)

I HEREBY CERTIFY that on this day, before me, an officer duly authorized to administer oaths and take acknowledgments, personally appeared LEONARD GARTNER, known to me to be the person described in and who acknowledged before me that he freely and voluntarily executed the foregoing instrument, which I relied upon the following form(s) of identification of the above-named person: personally known, Leonard Gartner

WITNESS my hand and official seal in the County and State last aforesaid this 25th day of March, 2011.





NOTARY PUBLIC, STATE OF FLORIDA
Howard Michael Rudolph

Typed or Printed Name of Notary Public