

**DENNIS J. BUCKLEY, LIQUIDATING TRUSTEE**  
**DVI, INC., DVI FINANCIAL SERVICES INC., AND**  
**DVI BUSINESS CREDIT CORPORATION LIQUIDATING TRUST**  
29 Daley Circle  
Marlborough, MA 01752  
(508) 460-1585

January 10, 2005

VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED

NEEYAR DISTRIBUTORS CO.  
3 BRIARCLIFF DRIVE  
MONSEY, NY 10952

*JOE KATON*

Re: DVI, Inc., et al.  
Case No. 03-12656 through 03-12658 (MFW)  
DEMAND FOR PAYMENT OF BANKRUPTCY PREFERENCE CLAIMS

Dear Sir/Madam:

On August 25, 2003 (the "Petition Date"), DVI, Inc., DVI Financial Services Inc., and DVI Business Credit Corporation (collectively the "Debtors"), filed voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"). By an Order dated November 24, 2004, the Bankruptcy Court confirmed the First Amended Joint Plan of Liquidation (the "Plan") filed jointly by the Debtors and the Official Committee of Unsecured Creditors. Pursuant to the Plan, all claims and causes of action of the Debtors, including bankruptcy preference claims to recover payments made by the Debtors within ninety (90) days prior to the Petition Date have been assigned to the DVI, Inc., DVI Financial Services Inc., and DVI Business Credit Corporation Liquidating Trust (the "Trust"). I have been appointed Liquidating Trustee of the Trust.

According to the Debtors' records, your company received payment(s) totaling \$244,233.92 within ninety (90) days before the Petition Date. Based on the available information, it appears that the payments you received constitute avoidable preferences under Section 547 of the Bankruptcy Code that may be set aside and recovered for the benefit of the Trust and its beneficiaries. I therefore request that this sum be paid back to the Trust on or before February 11, 2005. To resolve this matter informally, your payment should be made by check payable to the order of Dennis J. Buckley, Liquidating Trustee and delivered to the address set forth above. In the event that you believe you have valid defenses to this claim, please provide me with an explanation, supported by documents evidencing any defense that you believe should reduce the amount you owe to the Trust by the same deadline of February 11, 2005.

In the event that the requested payment is not returned, or we do not agree to a lesser amount based on valid defenses supported by your documentation, by February 11, 2005, suit may be filed against you in the Bankruptcy Court to recover the preferential payments without further notice. If you wish to avoid such a suit and the related legal fees and expenses, please contact me promptly to arrange a resolution of this matter.

Yours truly,

Liquidating Trustee

/s/ Dennis J. Buckley