

Exhibit L



BIOMEDICAL ENGINEERING CENTER
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August 8, 1991

EXHIBIT
DXM 182

Dr. Ronald L. Dieck
Vice President, Research & Development
Dow Corning Wright
P.O. Box 100
Arlington, TN 38002

Dear Dr. Dieck:

It was a pleasure to have had the opportunity to meet with you, Erin Burleson and Toshiyuki Okada at the University of Florida on Tuesday, July 23 1991. It was helpful to learn more about Dow Corning Wright and the development of your biomedical polymer and device business. DCW clearly appears to have emerged as a leader in sophisticated biomaterials and device technology and we would certainly be interested in establishing a mutually beneficial relationship with you.

Your interests and activities in high added value products for orthopedics, wound management, less invasive and less damaging procedures, and reconstructive (plastic) surgery obviously strongly overlap our research programs. Particularly important are the vascular implant and device projects of Dr. Seeger with my group, mammary implant studies (with Mutaz Habal), and our hydrophilic surface modification technology in general. There also appear to be some collateral interests in our targeted drug delivery systems, especially microspheres, coupled with your infusion devices for chemotherapy and cardiovascular therapy (i.e. reperfusion trauma studies with Dr. Seeger).

Dr. Seeger and I would be pleased to work with you on specific projects which you feel would be of value to DCW. Additionally, I've discussed with Dr. Susan Wray (Director of our Contracts and Grants Division) the possibility of your establishing a more comprehensive research relationship, perhaps via creation of a DCW Center for Biomedical Materials and Devices Research at the University of Florida. If this were of interest to DCW, a long-term research commitment (e.g. \$500k/yr for 5 years) to support the Center would make possible a much more modest royalty arrangement with the University as compared with normal licensing contracts.

We look forward to further interactions with you and your response to our meeting on July 23rd.

With kind regards,

Eugene P. Goldberg
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Director, Biomedical Engineering Center
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cc: Dr. J. Seeger
Dr. S. Wray
Dr. E. Burleson

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