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> www.accubuilt.com August 28, 2007

Mr. Brian D. Krichbaum Integrated Profit Solutions 1113 Glendale Avenue Adrian, MI 49221

Dear Mr. Krichbaum;

This letter is to express out thanks for the contributions you have made to our operations improvement and to provide recommendation to you future clients.

During the past 12 months the transformation in the operations at Accubuilt has been dramatic. The productivity on the Limousine line has increased. The new LWB 300 was successfully launched. Defects on the Limousine Line and the Funeral Coach Line have decreased. Our engineering team has a better appreciation of the fundamentals of design. Our sales team is now proud to bring customers to the plant for tours.

All of these improvements are results of your detailed involvement with our production management, hourly associates and engineers. Your introduction of lean manufacturing methodologies, specifically the 5-S deployment, has provided valuable lessons for all of us.

Please do not hesitate to allow your future clients to contact me for reference. As we continue our transformation, with more internal resources, we look forward to the opportunity to call upon you for your advice and expertise.

Best of luck as you go forward.

Regards,

Dennis Schlueter Executive Vice President & COO Accubuilt, Inc.



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