

Accubuilt, Inc 2550 Central Point Pkwy Lima, OH 45804-3890

Phone: (419) 222-1501 Fax: (419) 222-4450

> www.accubuilt.com August 28, 2007

August 23, 2007

Dear Brian,

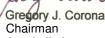
Thank you for your help in the transformation of Accubuilt Corporation over the past several months. Accubuilt is a better company due to the guidance and assistance you provided.

Your approach to operational improvement, working with the local management team and taking the concepts directly to the production floor, have allowed us to firmly establish the lean principles at Accubuilt, and have positioned us to realize future gains. It is uncommon for us to see a consultant as engaged in the actual work of the transformation as you have been.

Your ability to address manufacturing and product design concerns, your rapport with the hourly associates as well as with the management team and your direct coaching of supervisors has facilitated our gains. During the period of your engagement with us our Limousine Line productivity increased 35% and the defects were reduced by 50%. These results were achieved through coordinated efforts with or operations staff and your guidance.

The impact has not been lost on our customers. Your contributions have played a big part in our improvements in delivered quality. Several customers have noted the improvement in the appearance and operation of the plant during their visits.

Rest assured that we will continue to call on your experience and expertise as the transformation of Accubuilt continues. The work you've done speaks for itself; and our team is very comfortable working with you because of the results delivered and the professionalism exhibited.



Accubuilt, Inc.









