



September 19, 2007

Process Coaching Incorporated
Mr. Brian Krichbaum
President
Process Coaching Incorporated
1113 Glendale Avenue
Adrian, MI 49221

Dear Brian,

I am writing to thank you and tell you that we could not have succeeded without your involvement in integrating a manufacturing operation in Lima, OH to our operation here in Elkhart, IN.

You have taught our organization process development and how to configure a production facility that we once believed was at capacity. Through your implementation of 5S strategies and oversight of a plant layout study we were able to add more assembly lines and add capacity instead of adding another facility.

Additionally your oversight of the BOM process/engineering development process and the people associated with it was very effective and we are still using the same practices that you implemented.

Your quality charters that we spent so much time on have allowed us to win in a competitive marketplace. You have allowed us to compete in a market where before price was the only compelling reason to purchase. We have proved that we can provide quality like no other builder and still remain competitive.

Thank you again and I am confident that our company will continue to support you and your business.

Best regards,

Michael T. Graber
VP Accubuilt, Inc.
GM, Van & Truck division