

September 10, 2007

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

Subject: Thank You

Dear Brian,

Karmann USA greatly thanks you for your guidance and leadership through the development of our New Product Development System (NPDS).

Your extensive practical experience in a comprehensive product development process was extremely valuable to the project's success. More specifically, your experience in the program management, product engineering, and manufacturing functions provided high value to making sure our future projects will follow a process based on a logical and value added development path; a path based on development gates that are tailored specifically to our core product and process. The NPDS now provides our company with the confidence that each step of the development cycle will address the right things at the right times.

With your contributions to our development system Brian, Karmann USA is better positioned for our future projects and long-term success.

Thanks again, and we look forward to working with you on future projects.

Sincerely,



Stephen Chesna
Vice President & CFO
Karmann USA, Inc.