



FRASER TECHNICAL PLANT
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January 3, 2000

Roy Smith Company
14650 Dequindre
Detroit, MI 48212

Attention: Mr. Peter Wong - President

Dear Peter:

During the month of November, you and your staff have supported and professionally worked with our company in expediting a new axle project.

Your company's commitment and flexibility in cooperating with the demanding time requirement of weld processing in the evenings and weekends was not overlooked. Also, the technical support that you have provided is another demonstration of your continuing commitment to our business relationship.

Thank you for your continued support, we look forward to working with you in future projects.

Sincerely,

A handwritten signature in black ink, appearing to be 'SJT', written over a light blue horizontal line.

Stephen J. Tye
Vice President - Engineering

SJT:psz