



July 7, 1994

MARINE EXHAUST SYSTEMS, INC.
3640 D Fiscal Court
Riviera Beach, FL 33404

Attention: Angie

Dear Angie:

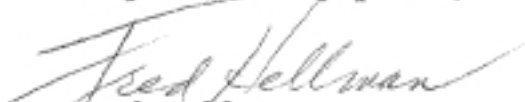
It is not often that a customer can write a thank you letter to a service company.

I want to thank you for all your knowledge, prompt attention and all your concern that you extended to me on the fixing of our boat.

Dealing with a company that is fifteen hundred miles away and have a committment met on time is a very nice thing to happen.

Once again, thank you.

Very sincerely yours,


Fred Hellman

FH/nh