

July 10, 1996

Shelia Atwater  
Marine Exhaust Systems, Inc.  
3640-D Fiscal Court  
Riviera Beach, FL 33404

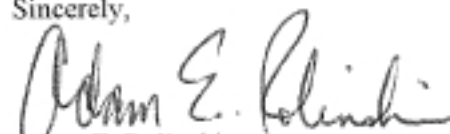
Dear Shelia:

I wanted to thank you, Darren, Woody and especially Chip for all the work, effort and ideas contributed to the designing and producing the exhaust pipes I needed recently. During the month of June, I was developing an underwater exhaust system we are offering with the Caterpillar 3208 DITA engine on two of our boat models. During the two weeks of testing I was presented with several instances where I needed to prove out ideas on the exhaust system. Woody was very instrumental in reviewing the system, providing suggestions, and coordinating the build of a pipe in an expedited manner. Darren was helpful with his suggestions, and making commitments on the pipes. You were very helpful in understanding our situation, working with the interruptions, and supporting our efforts. Finally, Chip was extremely helpful in making the pipes, suggesting ideas, and staying late to meet us on numerous occasions.

I know your operation is extremely busy, and your efforts are customer focused. I also know we had to present a challenge by adding extra projects to your tremendous back log and asking for preferential treatment. I truly appreciate all that you have done to support my efforts.

Please pass along my gratitude to all involved.

Sincerely,



Adam E. Rolinski  
Senior Research & Development Engineer

Copy: Chip, Marine Exhaust Systems, Inc.  
Woody, Marine Exhaust Systems, Inc.  
Darren, Marine Exhaust Systems, Inc.  
Angie, Marine Exhaust Systems, Inc.  
Dan Springer, Tiara Yachts, Inc.

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