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Subodh K. Sharma Oak Tree Consulting LLC 2600 S. Custor Monroe, MI 48161

February 18, 2004

Subodh.

You started working with us in 2003 when we had a vacancy in our plant engineering manager position. You hit the ground running as our "embedded engineering manager" by supporting plant operations, improving our trial process and working with plant associates to design and implement improvements that work for the person on the job and our customers. Your creative approaches saved money and improved our plant capabilities. As the crown jewel of your contributions you installed a brand new, state-of-the-art extrusion line for half the price and in half the time while fully supporting safety, flexibility and productivity. Your commitment to teamwork, integrity and hard work are exemplary. Alloy Polymers will certainly be a future customer of Oak Tree Consulting. You set a standard that is hard to beat. Please accept the sincere appreciation of everyone in the Alloy Polymers Gahanna Operations for your great contributions.

Best Regards.

John Crawford

Vice President of Operations

Gahanna Facility

www.alloypolymers.com