

For Yachts International, Inc.

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Marine Exhaust Systems 32640D Fiscal Court Riviera Beach, Florida 33404

Dear Angie,

I just wanted to take this opportunity to thank you so much for all of the help and consideration shown to us here at For Yachts International. It is a real treat in this day and age to be treated with such courtesy and respect and to receive such a high quality product at the same time. It is clear to me that Marine Exhaust Systems ownership and management are first rate and of the highest order of integrity. My years of experience have taught me that such attributes unfailingly flow down through the ranks of an organization. Everyone at MES has been great.

I would also like to extend a special thanks to you, Angle, for a job well done.

Sincerely.

William R. Cullen

V. Pres.