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November 6, 2001

Marine Exhaust Systems, Inc. 3640-D Fiscal Court Riviera Beach, Florida

Attn: Ms. Angie Woods

Dear Angic,

This letter comes a little late, but the "thoughts" are forever.

As the owner of a manufacturing company, my first concerns are for my customers and their satisfaction with our products. It has been the highest of priorities. In an industry that has a reputation for not being responsive to the customer, I want to let you know how happy I was when you came to my rescue.

After having developed a problem while offshore, the best recourse was to head to Palm Beach. When we were within telephone range, I called and was given instruction to proceed to a marina where company personnel would meet us. When we arrived, there were four employees who proceeded to remove the broken riser (as well as the other three), clean up the engine room, return to the factory to make repairs, return at 10AM the next morning to install the risers, clean up and get us on our way. A very important detail for this whole scenario was that it happened on a Friday at 4:30 in the afternoon when we arrived at the marina. Your people worked through the night and returned on Saturday morning to install the repaired risers.

Darrin and the other employees deserve my and my crew's thank you for a job well done and to give new meaning to "customer satisfaction". I can't thank you enough for your help. You were most helpful when I purchased the risers and you backed your product – a statement not well defined in the boating industry. I am delighted that Hatteras recommended your company and offer my recommendation as well.

Very truly yours,

James W. Grzybowski Owner, Midnight Mayor