

March 14, 2002

Mr. Edward F. Morrison President TMC Management Engineers, Inc. 333 South State Street, #102 Lake Oswego, Oregon 97034

Dear Ed:

This last eight months have been a critical time for Jana's Classics. We are faced with many challenges typical of a fast paced and growing organization. It gives me great satisfaction to see the many accomplishments and the improvements to our operations which I attribute to your expert help.

When you started working with us, our managers were new and somewhat overwhelmed. You provided critical leadership to help guide them through an extremely difficult period. Now our production is up while manufacturing costs and shrink losses are down. Our overall productivity has dramatically improved.

Our manufacturing operations have never run more smoothly. You understood our problems and designed a program to provide solutions to our specific needs. The combined program of leadership training with strong manufacturing management instruction has moved our people to a new level. However, you did more than simply teach them skills. You spent many hours side-by-side with them in the plant to coach them and to ensure that the new skills were implemented.

Your guidance and training have been crucial and will provide the foundation for future growth and success at Jana's. I truly appreciate the extra time you took with me and our executive team. Your participation in our first executive retreat gives us a model for planning and team building. Your efforts have helped us all grow as leaders. I am confident that the improvements in our operations and our managers' effectiveness will be of lasting value. We now have the tools to move to the next level of growth. I am personally very grateful for the many things you have accomplished.

Sincerely,

Jana Taylor President