



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

Dear Ed:

We engaged your firm to assist two of our plants to improve their production, increase their profitability and train our managers in manufacturing management techniques. One was a newer plant with up to date equipment, and the other was considerably older. Both were performing well below their potential.

I am very satisfied with the improvement in these plants. One of the plants, after being near the bottom in profitability for some time, led the company in profits last month. And, the other is performing consistently better than it ever has.

The improvement you created is more than just solving manufacturing flow problems. It is improving our managers' ability to solve these problems for themselves. They are more willing to try new ideas, to look at their jobs differently and challenge old thinking. The result is that the increased profits in these plants amounts to several times the fees you charged. This program has produced a great return on investment.

One last point. This program is successful because you earned the trust of our general managers and the front line supervisors that allowed them to accept the advice and guidance you gave them. Experienced managers will only innovate and take prudent risks if they feel confident and trust the leadership and training they are given. The results speak for themselves.

Sincerely,

A handwritten signature in cursive script that reads "Bruce L. Engel".

Bruce L. Engel
President

/ds