



EXCO ENGINEERING

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March 15, 1994

Mr. Kostadin Doytchinov
President
Kotem Technologies Inc.
641 Bathgate Drive,
Suite 1806,
Ottawa, Ontario.
K1K 3Y3

Dear Mr. Doytchinov:

Exco engineering would like to express our appreciation to Kotem Technologies for the development of our " SMART - FIT " concept, as well as the inspection programs to lay-out dimensionally the Transmission Case Castings.

Your professionalism, delivery and training you have provided has allowed us to implement this concept to all our dies and castings.

Thank you for your continuous support, and I am looking forward to working with you again in the future.

Sincerely,

EXCO ENGINEERING

Elie Ghanime
Chief of Engineering