



Ebac Limited
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6 May 1999

Meridian Productivity
Mr James Quinn
24a Ainslie Place
Edinburgh
EH3 6AJ

Dear Jimmy

As we are now at the end of our improvements project with Meridian Productivity, I would like to express my gratitude to you and your staff for their input to the project.

We have succeeded in bringing routine and discipline to the manufacturing operation here at Ebac, which has given us a solid foundation on which to move forward. The increase in productivity and efficiency has already exceeded initial expectations and I am sure we will continue to steadily improve.

More importantly I have a management team that believes in its ability to succeed and now have tools to run the operation successfully.

I look forward to our forthcoming audits and am sure we will continue to work together as a winning team.

Yours sincerely
for **Ebac Limited**

A handwritten signature in black ink that reads "P. Gillespie".

Pamela Gillespie
Manufacturing Director