

Boeing Toronto Ltd  
P.O. Box 6013,  
Toronto  
Ontario  
L5P 1B7

December 16, 2005

Mr Sam Tull,  
Industrial Machine Tool Inc.  
P.O. Box 656,  
Cecilton,  
MD 21913.



Dear Sam,

On behalf of the team at Boeing Toronto Ltd I would like to thank Industrial Machine Tool Inc. for a job well done.

Early in 2005 we set ourselves an aggressive schedule to close the business by year end. Faced with a significant challenge in executing our asset sales effort we turned to IMT Inc. for help in that process. Your organization completely satisfied our requirements in orchestrating the advertising and sales campaign, and providing us with continuous on-site support through to the shipment of our equipment. The sale proceeds also exceeded our expectations.

You and your organization approached this assignment in a very professional manner and have been forthright in all your dealings with The Boeing Company. It has been a pleasure working with both yourself and Josh. Both Mike McCarthy and I wish you continued success for the future.

Yours Sincerely

A handwritten signature in black ink that reads "Steve Fisher". The signature is written in a cursive, flowing style.

Steve Fisher  
President,  
Boeing Toronto Ltd