



December 8, 2006

Mr. Josh Tull
Industrial Machine Tool, Inc.
PO Box 656
Cecilton, MD 21913

Dear Josh,

On behalf of the management team at Siemens Energy & Automation's Norwood Motor Facility, I would like to thank Industrial Machine Tool, Inc. for a job well done.

As our facility undergoes a massive onsite construction project to build a new, modular factory, we have experienced the need to both rapidly dispose, and acquire capital equipment. This has included selling large, relatively unique machine tools with a limited target market.

The IMT organization demonstrated that they are particularly well suited to support this effort. With a focus on our financial and schedule requirements, IMT executed a targeted advertising campaign and buyer visits leading to successful equipment sales. Your demonstrated expertise and commitment made the difference.

You and the IMT organization were professional, forthright, and timely in support of Siemens. Your success is well deserved, and I look forward to IMT supporting our future efforts.

Sincerely,

Mark A. Stiefbold
Manager, Business Excellence Group
PCD - Norwood Motor Facility
Siemens Energy & Automaton

Siemens Energy & Automation, Inc.

Power Conversion Division

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