



Mitsubishi Engine North America, Inc.
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March 18th, 2008

Subject: Notice of Business Transfer from NMPC to MENA

Dear Valued Customer:

We, Mitsubishi Engine North America, Inc. (MENA), are pleased to announce that the business of Mitsubishi gasoline powered products in the North American market will be transferred from, NM Products Corporation (NMPC) in Portage, Indiana, to MENA in Addison, Illinois, effective on April 1, 2008.

MENA is a subsidiary company 100% owned by Mitsubishi Heavy Industries, Ltd. (MHI) in Japan and is currently distributing 10hp to 5,000hp diesel engines and related parts and services in the North, Central and South American markets. We have been providing these products and services for over 20 years. When the gasoline powered products are integrated into our current product offering, we definitely expect that it will have a great synergy effect in sales power in the various markets.

In addition, we are also pleased to announce that Scott Anselm, Casa Waymire for sales and James Turpin for service will be joining MENA and will continue to support you as before.

We greatly appreciate your support in accepting this change in organization and ask for your continued cooperation with MENA. We are looking forward to working with you and creating an extremely prosperous future.

If you have any questions regarding the contents of this letter or our products, please contact us at the following number.

Toll Free (888)387-3464

Best Regards,

A handwritten signature in black ink, appearing to read 'Toshiyuki Sakai', written over a horizontal line.

Toshiyuki Sakai
President