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January 27, 2004

Cut Smart Mfg.  
4509B Main Street  
Waitsfield, Vermont 05673

To: Potential Client of Cut Smart

I started working with Mark at Cut Smart back in 2000 as it became clear that an in-house, high volume, cutting project was not going as smoothly as expected. The project involved working with an unusual material that required multiple cutting of simple patterns. The material in itself was difficult to work with in both handling and the process of cutting it. After several rounds of meetings, testing, consultations, samplings, and some investigating, Cuno, Inc. opted to outsource this particular process to a focused manufacturer based of Mark recommendation. After several rounds of sampling for production method and quality, a source was found, contract negotiations took place, and a long-term contract was signed. Cut Smart played an integral roll in pulling together all parties into the relationship. To this day Cuno continues to receive excellent quality products from the converter.

I referred Cut Smart to our Enfield plant which also uses Cut Smart for consultations and sourcing for other types of specialty cutting work.

Please feel free to call if I can answer any questions or concerns you may have.

Sincerely,

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

Richard Prince  
PD&E/Product Engineer  
Cuno, Inc.  
Tel. 860-684-8664



Mark Baril  
Cut Smart Manufacturing, Inc.  
4509B Main Street  
Waitsfield, VT 05673

Dear Mark:

I just wanted to thank you and Dawn for your excellent service in helping Specialized Care Co. to develop our new shoulder lift. From refining the concept, to determining appropriate materials, right through to finding the best manufacturing source, Cut Smart was indispensable in “fast Tracking” the latest addition to our product line.

You will be pleased to know that the first prototypes have been delivered and have been successfully tested at UCLA. Based on in-use comments, we have made a few final adjustments, and are about to begin full-scale production. As soon as the finalized product is available, I will send it on to you so you may use it as an example of your fine work.

Please thank Dawn for us as well, as she served as a terrific resource when you were not available. You have a good team there!

If we can ever serve as a reference for Cut Smart Manufacturing, please do not hesitate to ask, as we would be pleased to tell others about the sharp thinking and excellent follow-through that you have provided for us.

Sincerely,

A handwritten signature in cursive script that reads 'Carolyn Fetter'.

Carolyn Fetter  
President