



MANAGEMENT
SYSTEM
REGISTRATION

Smithers Quality Assessments, Inc.

425 WEST MARKET STREET • AKRON, OH 44303-2099
PH: 330/762-4231 • FAX: 330/762-7447

WORLD HEADQUARTERS
Web: www.smithersregistrar.com
E-mail: SQA@smithersmail.com

November 4, 2008

Mr. Ed Fitz
Vic's Turning Company Inc.
16911 St. Clair Avenue
Cleveland, OH 44110

RE: Client Number: 4035-Q-1799

Dear Mr. Fitz:

This letter may be used to confirm our relationship as described below:

To Whom It May Concern:

Vic's Turning Company Inc. has contracted with Smithers Quality Assessments, a third-party registrar accredited to grant certifications to ISO International Standard. This contract is for certification to ISO 9001:2000 without Design. It is our understanding that the preparation process is well underway, with the certification assessment planned for the first quarter of 2009.

If you have a need for any further information, please feel free to contact me.

Regards,

John R. Sedlak
Vice President, COO