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25 June 2010

Ms. Agata Adamczyk
Agata Adamczyk & Współpracownicy
ul. Moniuszki 26/2
31-518 Kraków
Poland

Dear Agata:

We are quite pleased with the legal and business assistance your firm provides to Kreisler Manufacturing Corporation and to our Polish subsidiary, Kreisler Polska Sp. z o.o. The breadth and high quality advice we have received includes real estate, tax, equipment purchase agreements and customer business agreements. You have provided Kreisler with excellent legal support and business perspectives that have been quite important to us in navigating and understanding the similarities and differences between Poland and the United States. Your firm has also successfully collaborated with our U.S. counsel on a number of legal and business issues affecting our organization.

Lastly, we very much appreciate the timeliness of your responses to our questions – if anything, we probably slow you down!

As we continue to expand our operations in Poland, we fully expect that the scope of legal services we'll require of Agata Adamczyk & Współpracownicy will only grow.

Best regards,

A handwritten signature in black ink, appearing to read "Edward A. Stern". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Edward A. Stern
Co-President & Chief Financial Officer