



BOB EASTERBROOK  
PRESIDENT AND GENERAL MANAGER

July 5, 2007

Mr. Mark Wayne  
Freedom One Retirement Services  
8031 M-15  
Clarkston, MI 48348

Dear Mark,

I would like to thank Freedom One Retirement Services and its employees for the outstanding service they have provided to the participants of the East-Lind Heat Treat 401(k) Plan & Trust. In addition, I personally feel that I never have to worry about the administration of the 401(k). There is very minimal work on my part and I can rest assured that things are taken care of in a timely and correct manner by Freedom One.

At all levels of the company, Freedom One is very responsive to questions, concerns, and changes that need to be made in order for the 401(k) plan to run more smoothly. Your staff, including Client Service Representatives and Plan Payroll Processors, is always very professional.

In particular, I am impressed with the semi-annual review meetings conducted by our dedicated Client Relationship Manager. The documentation of this process ensures that I, as a plan fiduciary, meet the Department of Labor expectations for administering and managing the 401(k). In my opinion, getting proper guidance to meet the DOL and ERISA requirements is crucial when choosing a provider.

East-Lind Heat Treat, Inc. has been with Freedom One Retirement Services since 2003. We continue to be pleased with the high quality of the investment options in the menu. Our goal is to help our employees retire successfully and, by utilizing your services, we feel that they are on their way!

I strongly recommend the Freedom One 401(k) plan to other companies that may be looking for an exceptional program. With Freedom One, they can focus on their business and not worry about the administration of their retirement plan.

Sincerely,

A handwritten signature in cursive script that reads "Susan Cardillo".

Susan Cardillo  
Controller & Trustee, East-Lind Heat Treat, Inc.