



David Dollard
Territory Manager
McCulloch Corporation
P.O. Box 11990
Tucson, Az 85706

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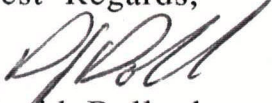
Mr. Michael Brooks
International Purchase Systems
5 Warehouse Ln.
Elmsford, NY 10523

Dear Michael,

In response to the quick and professional manner you helped us liquidate reconditioned inventory, I wanted to write this letter of thanks. We appreciated your ability to move the products both quickly and efficently. We look forward to working with you and your staff in the future to achieve our mutual goals.

I look forward to contacting you with new opportunities and to continuing our relationship.

Best Regards,



David Dollard