



AUTOMATIC WELDING & MFG. CO.
MANUFACTURERS OF ENVIRONMENTAL STRUCTURES

January 28, 2005

Mr. Jim Bonvissuto, President
Business Improvement Group, Inc
P.O. Box 347297
Cleveland, OH 44134

Dear Jim:

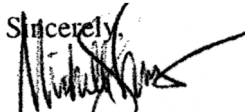
I would like to express our gratitude to you and all the members of the Business Improvement Group team for the excellent work that went into the turnaround of Automatic Welding & Manufacturing Co..

BIG quickly assessed the situation that AWM was in, structured a turnaround plan that was implemented and had an immediate positive impact on the company. With your assistance, we not only immediately began to generate a positive cash flow by effectively managing the working capital, but we were also able to understand our business model and how it needed to be restructured to make it successful. The product line margin analysis and restructuring of the quote process was one of the key changes made to turn us towards profitability. Your analysis of the sales and profitability by customer also was critical in re-defining our overhead costs and the importance of variable costs in a manufacturing environment. Your help in improving the processes of each department and passing on the critical business knowledge to the employees continues to serve the organization well.

When we were unfortunately entered into receivership, BIG continued to be at our side. Without your assistance, Automatic Welding & Manufacturing Co. would not have survived to this point. Through BIG's efforts and strong management, the timeframe that the company was in receivership was minimal, buyers were found for all of our business segments and the situation was quickly turned into the company being sold.

AWM was losing a significant amount of money and was cash flow strapped prior to hiring Business Improvement Group, Inc. Since hiring BIG, we have remained cash flow positive and have just recorded our first profitable month. BIG's contribution was quite invaluable and I would highly recommend the Business Improvement Group team to any organization that is struggling with profitability, cash flow, business model issues or any other financial or operating issues.

Thank you for all your hard work

Sincerely,

Michelle Showalter
VP of Finance

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