

Yuba
Heat
Transfer LLC

95 Highland Avenue Suite 210
Bethlehem, PA 18017
610 250-1000

A Connell
Limited Partnership
Company



April 3, 2008

Dear Mr. Malinin,

We at Yuba Heat Transfer have been purchasing Powermaster Tube Tools for over 10 years. Their quality, service and price are excellent. Powermaster products are recommended for the manufacture or repair of Heat Exchangers.

Please feel free to contact me if you need any more information.

Sincerely,

Rusty Lewis, Manager Purchasing
610-250-1080
lewis@yuba.com