NEWTON MFG. CO.

Memo

To:

Terry Mikeska

From: BILL WILDER

Date: 13 February 1999

Re:

Letter of recommendation

Terry, I do apologize for this getting out to you so late but I am proud to be able to send out to you this letter of recommendation for your portfolio. We were very proud to have you there and even more so realizing that you are a Newton Manufacturing Company sales representative.

You did a great job and I want to thank you again for a job very well done, particularly on such short notice. Thanks also for the great job you are doing in sales. I'm counting on seeing you and Kim in Costa Rica ... hopefully before.

Thanks.

Bill Wilder

Vice President of Sales