

J.A. MACHINE TOOL CO., INC.

84 Herbert Ave. Closter, NJ 07624
Phone: 201-767-1308 Fax: 201-767-3447
E-mail: ja.machine@verizon.net

July 22, 2010

To whom it may concern,

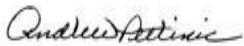
SIFCO Applied Surface Concepts is a premier supplier in the electroplating market and has been a major supplier for JA Machine over the last five years. Their continued support and services has been a major contributor to the overall success of JA Machine's ability to supply our customers with the products we manufacture.

JA Machine partnered with SIFCO ASC several years ago for a required nickel plating operation on an aircraft component we manufacture for one of the premier military helicopter manufacturers. The service we receive from the field sales staff, to the personnel at the job shop is always excellent. They are very knowledgeable and professional and a pleasure to do business with.

They are continually able to meet our delivery demands and exceed our expectations and requirements. I would highly recommend them to any company that may have a need or interest in their electroplating services and/or equipment.

Please feel free to contact me if you would like to discuss further or if I can answer any questions for you.

Yours truly,



Andrew Petrinic
President

AP/wh