

*V&M Precision Machining and Grinding Company*  
August 10, 2005

To: Our Most Valued Customers  
Re: Acquisition of V&M Precision Machining and Grinding Company

We are pleased to announce the acquisition of **V&M Precision Machining and Grinding Company** by Dal and Tom Rogers. The acquisition was completed July 25, 2005. This is a very exciting time for our customers, suppliers and employees, as we become part of a 60-year tradition.

Dal and Tom Rogers have a combined experience in the Aerospace industry of over 80 years. Previously, they owned and operated a very successful aerospace manufacturing business "High Tech West". Dal and Tom's first priority is quality and on time deliveries for all existing and new customers.

Logistically the V&M name will remain the same and become a subsidiary of The Rogers Companies, LLC. The company is a Small Business owned by US citizens and incorporated in California.

The current management team will remain the same. Saul Burgos will continue as General Manager, Randy Perez as Vice President and Jim Ahrberg as QC Manager. The support staff remains the same as well. There should be no change in the contact people you have been dealing with on a day-to-day basis.

Our organizational chart and quality systems are remaining essentially identical to what you have been operating with. The only changes are the addition of Dal Rogers as President and Tom Rogers as Vice President. Their principal function is to support all customers and the existing V&M management team.

A major improvement has already occurred in the organization. A \$2,000,000 investment in new equipment and MRP system has taken place. In fact, some new equipment has already been placed on the shop floor. We expect the remaining new equipment to arrive over the next six months. This investment will benefit all customers by:

- **Improved Lead Times** (new milling/turning 5-axis equipment-more capacity)
- **Ability to Manufacture Larger and more Complex Parts**
- **Improved Quality** (new equipment and additional inspection staff)
- **Better Pricing** (new equipment that can manufacture parts in fewer set-ups)

# **V&M PRECISION MACHINING AND GRINDING**

CNC TURNING, CNC MILLING  
INTERNAL, EXTERNAL, CENTERLESS AND BLANCHARD GRINDING  
HARD CHROME PLATING, HONING, ID AND OD THREAD GRINDING

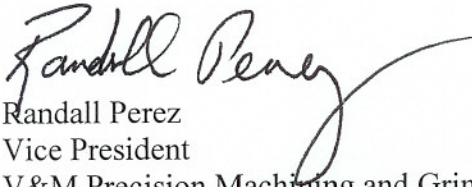
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We look forward to a successful teaming relationship with all our customers. If you have and questions or concerns please communicate with your normal contacts or feel free to give Dal or Tom a call at (714) 257-4850.

Best Regards,



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