

Glenda Lunsky & Associates
29 West Street
Houghton

Dear Glenda

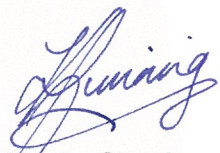
MERITOR HEAD OFFICE

WOW ! That's what people say when they visit our stunning new offices in Rosebank.

Many thanks to you and your team for all your professionalism, dedication and commitment. You have created an absolutely wonderful work place for us that has surpassed all of our expectations.

Thanks once again for everything - it was truly a pleasure to work with you.

With best wishes and kind regards



Kevin Cimring
Managing Director