



October 6, 2006

SACS Consulting
ATTN: Tim Dimoff
Canal Place, Suite 2512
520 S. Main Street
Akron, Ohio 44311-1010

Dear Tim,

On behalf of the corporate office of MTD Products Inc, we would like to thank you for your recent presentation on how to protect our employees.

We recognize the importance of understanding different methods to increase our company security here at MTD. We also appreciate you sharing your knowledge, experience and expertise with our team. They so appreciate your style of training and enjoyed your sense of humor. It definitely kept the training interesting and engaging.

The MTD Annual Safety Conference was a great success and we thank you for your contribution and being a part of it. We are grateful and hope to have you back again soon. Thank you.

Sincerely,

MTD PRODUCTS INC

Veronica Gleason

Veronica Gleason, CWCP
Corporate Manager, Safety and Workers' Compensation

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