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Machine-O-Matic Ltd.  
Suite 2 10020 - 29A Avenue  
Edmonton, AB T6N-1A8

Ph (780) 440-6555  
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Attention: *Kevin Lang*

20 January 2005

On behalf of *Pulmonox Medical Inc.*, I would like to express my appreciation to *Machine-O-Matic* for the commitment to tight schedule deadlines and quality work on our project. The attention to details and dedication toward customer care makes your company stand out from the other potential vendors.

We look forward to a long and prosperous relationship.

Sincerely,

A handwritten signature in black ink, consisting of a large, stylized 'M' followed by a long horizontal stroke that tapers to the right.

Monica Torozan, BscEng, CET  
Mechanical Designer  
Pulmonox Medical Inc.