



Dixie Electric Ltd.

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December 26, 2008

Dear Valued Customer

We at Dixie Electric would like to take this opportunity to thank you for your business and dedication to our company. It has been a great year due in a large part to each of you. Our customers are vital to our success. We look forward to a successful New Year and maintaining and strengthening our relationships with each of you.

Among our many successes in 2008 was our victory against Remy International, Inc ("Remy"). In 2006, Remy sued us alleging that Dixie's remanufacturing process somehow infringed upon Remy's patents. The Court was required to answer whether Dixie's remanufacturing constitutes permissible repair. On September 23, 2008, a United States District Court in the District of Nevada answered this question without the need for a trial. The Court held that Dixie's commercial-scale remanufacturing process constitutes permissible repair and is not infringing reconstruction.

We hope that our success against Remy is a comfort to each of you as you purchase Dixie parts. While the lawsuit with Remy only involved the repair of Remy's CS130D alternator and PG260 starter, the judgement validates Dixie's remanufacturing process—a process Dixie will continue to employ in providing each of you with quality remanufactured auto parts.

We look forward to our continued relationship and growing throughout the New Year.

Sincerely,

A handwritten signature in blue ink, appearing to read "Angelo Buccioli".

Angelo Buccioli

President