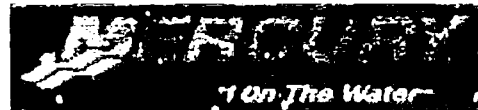




Odyssey Pontoons

Weld-Craft



September 11, 2006

Dear To Whom It May Concern,

On or about August 19th I was with Dean Owen in a 1993 Profile performance boat when an engine failed. Prior to this day I had not seen the boat. The boat had recently had engines installed. I reviewed the installation and found it met all reasonable standards, and found no reasons to be concerned.

The motor ran for less than one hour before engine failure. The boat was delivered to my shop for analysis of engine failure. I personally assisted in delivering the boat, and it has been in my possession, inside my repair facility, since that time.

I have pulled several engine oil samples from both motors and delivered them to Whayne Supply, Inc and or mailed to Oil Analysis (NAPA Lab) for analysis. Mr. Owen was present during one of the samples, but did not interact with the oil in any manner. I attest the oil samples sent to these two laboratories were not tampered with prior to being sent.

I have no vested or financial interest in the conclusions reached in this matter.

Respectfully Submitted,

Corey Merrill
President
Q&M Watersports, Inc.

Corey Merrill 9-11-06