



December 2, 2008

Dear Suppliers,

The Holiday Season is upon us, and it is this time of year that we all want to show thanks and appreciation to those who have helped us be successful. At this time, I would like to reiterate our policy on gift giving.

Janesville Acoustics values its relationships with all of our suppliers, and our employees that interact with you influence this relationship. Sourcing decisions are based upon total acquisition cost and in the best interest of Janesville Acoustics. At no time should gifts or gratuities be provided to unfairly influence a sourcing decision. Any gift, favor, or entertainment provided should be of nominal value, consistent with business practice, infrequent, and not contrary to applicable law. All gifts should be unsolicited and any employee requesting a gift from a supplier should be reported to the employee's manager.

Janesville Acoustics appreciates your support and I would personally like to wish all of you Happy Holidays and a very successful year in 2009.

Warm Regards,

A handwritten signature in black ink that reads "Matthew D. Oberski". The signature is written in a cursive style with a large, stylized initial "M".

Matthew D. Oberski
VP of Supply Chain
Janesville Acoustics