



A Y Manufacturing, Ltd.
Automotive Systems & Components

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December 9, 2002

Jason Henderson
Accu-Check
8583 Refugee Rd. NW
Pickerington, OH 43147

Dear Jason Henderson,

The year 2002 has been a very challenging one at AYM. We have successfully launched the 2003 Honda Accord sunroof, and the new concept Honda Element Roof Hatch system. The new Accord sunroof is our most competitive model to date, and features quiet operation and a flush encapsulated design in an ultra-thin, lightweight package. The Element roof hatch features a very large opening, and is easily removable. It encompasses many new 'firsts' for AYM, and is built on our new line 3, utilizing advanced production techniques. Additionally, we developed a new paint color for the Honda MEC motorcycle, and implemented new environmentally friendly paint processes.

In addition to the new product launches, we experienced very high volumes (+83% over amortization) of Accord sunroof production in the first half of this year due to the 2002 Accord Special Edition sales, and Acura MD-X increases. In the second half of this year, we experienced challenges relating to the West Coast port disruption. Your efforts to maintain supply of components was critical during that period.

We would like to extend our thanks to you, and your company's associates for supporting us in the year 2002. With your continued support, we look forward to a successful 2003. Please pass along our best regards to all members of your team.

Sincerely,

Brad Obenaus
President and CEO

Hideo Sakata
EVP and COO

Bill Taylor
Purchasing Manager

Tsutomu Sakai
Sr. Purchasing Advisor