



April 25, 2006

An important message to our new Simonds International / IKS customers...

WELCOME!!!!!!!

On behalf of all of us at D & S Manufacturing, I'm delighted to welcome you as a new customer, and we look forward to servicing your Knife and Screen requirements. I also want to assure you that we're doing everything possible to make the transition from Simonds International to D & S Manufacturing as smooth as possible for you.

D & S Manufacturing, (part of the Hardy Group of knife manufacturing companies), has specialized for more than 60 years in manufacturing Granulator & Shredder Knives for the Plastics Industry. We look forward to integrating the Simonds Granulator & Shredder knife business, and knife production into the D & S Manufacturing location in Auburn MA.

Plastic Granulator & Shredding knives is one of our core businesses, in which we will continue to invest, to ensure future growth, and our position as a leading manufacturer in this industry. This purchase will ensure that the 'made in USA' quality, and range of products available to our customers will continue".

I know that transitions such as this raise questions and concerns, so please feel free to contact Jim McCoy, Sally DiCarlo in our Sales & Customer Service center, or me personally for any help or additional information that you may need.

Again, welcome to D&S Manufacturing, we look forward to doing business with you.

Sincerely,

G Scarsbrook

Graham Scarsbrook
President

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D&S Manufacturing Co., Inc. □ PDK Design & Grinding Co., Inc. □ L. Hardy Co., Inc. □ Hardy (U.K.) Ltd.