

GfE Metalle und
Materialien GmbH

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Nuremberg, June 2003

To Whom it May Concern,

I met Mr. Sundarajan Mutialu for the first time in July 2001, as CEO of GfE Metalle und Materialien GmbH, previous to this position I was CEO of Proell Services GmbH, Weißenburg, Germany. At this point in time, my plans were just starting for our expansion into the North American market. Mr. Mutialu had already a good reputation within our company as he was already known for some years by our Sale Managers in the Coating Division.

In December 2001, Mr Mutialu visited our company for a week, introducing himself to my team and introducing his philosophy for cooperation, as well as, his strategies for GfE's expansion into the North American market.

The impressions we all have since that time is excellent, especially with respect to his diverse market know-how, his worldwide network of contacts, and his ability to support and nurture an international cooperation where two different business cultures need to co-exist and yet have a common goal.

For me the decision making point to start our cooperation was his personality. I have had the pleasure to be closely involved in all matters of our cooperation and Mr Mutialu always proved a strong identification with his mandate. He supported me above and beyond the tasks he agreed to provide and those we asked of him, and further helped me in sensitive management of human resource matters. He has open and sharp eyes and a clear view with respect to the abilities of individuals, their skill sets, and personalities and how to work with staff to bring out the best in both performance and job satisfaction. Further, Mr Mutialu is a trustworthy and reliable person and very pleasant to work with.

With the help of Mr Mutialu we implemented a program in 2002, which for the first two quarters was focussed on preparations like: working out our product documentation, deciding what market segments to be approached, deciding what products could be sold, and which marketing channels to use, etc.

The second half year was focussed on identifying the customers to be acquired, preparing the potential customer list by product, and deciding on the priorities for acquisition. I can clearly say, that we could not have reached the position we are in today without Mr. Mutialu's support.

Geschäftsführer:
Ernst-Theodor Menke (Vors.)
Peter Schiffli

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It was not only his market know-how, technical background and his network, but his excellent ability to find the decision makers and then lead the presentations to clearly bring GfE's specific interests and added values in focus to our potential customers. Mr Mutialu has arranged all new potential customer meetings in North America and some even here in Europe. He coordinated our efforts at conferences and exhibitions so that we worked at optimum level and got the most of what the meetings had to offer.

Through his management he has helped most of our managers, by including them in key discussions, allowing them to take part in new approaches and trained many of us in the skills and behaviour necessary to succeed in a foreign market. He diligently provides the support necessary to allow our organization to eventually take over the accounts that he opens up, and then he is off again to find new potential customers and strategic partners.

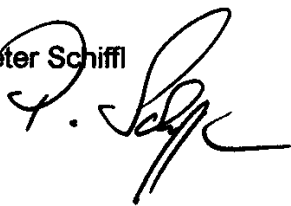
The cooperation which originally lasted one year till the end of 2002 was extended for two further years, which allows us to start working on the large potential and long term sales and marketing projects that he has uncovered for GfE.

Besides all the sales activities, Mr Mutialu's marketing background and his sense for how to realize and to create new business opportunities is absolutely remarkable. He has the ability to recognize new applications for our existing and new products, and additionally he has the ability to substantiate the opportunity and to show that it makes sense to invest into the opportunities that he uncovers. Under Mr Mutialu's support we scanned several of his ideas and decided to pursue a major opportunity within the aircraft industry which has the potential to double our sales within 3 to 4 years. We started this project end of last year, and today it looks very promising.

I have enjoyed greatly working together with Sundarajan. It has been a challenge for me and for our company. In my books, Mr Mutialu is an exceptional individual. He is a well balanced and sensitive person, a great performer in his job and has a great personality. He is respected by everybody in our team, delivers what he promises and he possesses a wide and diverse knowledge of technologies, business, sales and marketing which makes him a very desired and interesting person.

Should you have any question or wish to further discuss Sundarajan Mutialu and his capabilities and strengths, please feel free to contact me directly.

Peter Schiffl



H.C. Starck



H.C. Starck Inc.

45 Industrial Place
Newton, Ma 02161-1951 / USA

A Bayer  Company

October 16, 2000

To Whom It May Concern:

It is my duty to inform any and all individuals interested in retaining Aulitnut International, in the person of Sundarajan Mutialu, as to my high regard for both his skills and abilities in the broad field of Vacuum Engineering and Materials Coatings for industry.

It has been my good fortune to work with Mr. Mutialu through his association with my customer in the Sputtering Target Bonding Industry. Through this association I have come to see first hand the level of commitment and expertise he brings to his clients.

During this one-year period, he was instrumental in developing his client's business where the unique materials we provide were being introduced. While my customer had been using our materials prior to bringing on Aultimut, it is clear that his focused marketing and sales plan was the reason our business grew from less that \$ 100,000 to over \$ 2,000,000. Of course, this was merely a spill over effect of his primary mission to broaden the scope of his client's business.

Mr. Mutialu brought something to my customer that was sorely missing. Although they had been well known for being a leader in bonding technology, they were too narrowly focused in the industry. With his guidance, they developed a strategy that emphasized providing more that a finished part. It refocused the firm on providing tailor made solutions to complex coatings processes bringing added value to not merely his client but the end customer as well. It is this unique approach I believe is the key to his success.

Finally, I need to say that anyone seeking to benefit from Mr. Mutialu's services must be open to "thinking out of the box." If you have a vision of changing your efforts to the way your competitors approach the market and services, he is not the right person for you. If however you have the vision of bringing new ideas and approaches to the industry you serve, it is my experience, he will reward you with total loyalty, an extreme desire to succeed and the ability to teach your organization to excel where you have not in the past.

Sincerely yours,

Jim McLoughlin
PVD Thin Films Product Mgr.
H. C. Starck Inc.



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Sputtering Materials, Inc.
SPUTTERING TARGETS • BONDING SERVICES

Aultimut Ltr 08-03-00

August 3, 2000

Sundarajan Mutialu
Aultimut International Inc.
P.O. Box 7089
Capistrano Beach, CA 92624

Dear Sundarajan,

I would like to take this opportunity to personally thank you for all of the outstanding contributions you have made to Sputtering Materials, Inc. thus far. All of us here firmly believe that we are very fortunate to be working with such a knowledgeable and experienced professional as you. This letter is to not only thank you, but applaud you for the many innovative ideas and strategies you have helped to develop to ensure SMI's continued growth and success.

It has been nearly one year since you first became associated with SMI. Of course, now, we are marketing the company as "AAdvanced SMI" thanks to your brilliant marketing concept, which has allowed SMI to venture into new markets and investigate new avenues for diversification. Working as a team, we have made many strides in such a short period. In fact, Cliff Purdy was so pleased with our results that he asked me to extend your contract with SMI for an additional three years. Now that you are on board for the long term, I would like you to continue assisting me with establishing ongoing sales, marketing and diversification strategies for long-term growth.

First, let us review the accomplishments that we have made so far. Initially, we needed to increase the sales volume for existing SMI products and services, so we focused on going after production orders with annual blanket contracts. With your assistance, we have been very successful in receiving such blanket orders from JDS Uniphase, Barr Associates, and most recently, the \$1.2 million order from E-Tek, SMI's largest single target bonding/material order to date. Your idea of forming strategic alliances with material manufacturers, such as with H. C. Starck, has greatly strengthened our position in attaining these large orders. In fact, with these blanket orders we are close to matching the sales in the target materials and bonding area that we had all of last year! We should now look for more strategic alliances.

New emerging technologies and diversification is another area that we looked to you for help. I am very pleased with our initial success. Your idea of increasing sales by first providing new and unique goods and services to our existing customers, coupled with increasing our customer base by forming strategic alliances that utilize complimentary technologies, has already shown promising results.

Sputtering Materials, Inc. is now **AAdvanced SMI**



ISO 9002 Registered

VISIT US AT www.AADSMI.com

You introduced, negotiated and installed Gencoa Ltd. of the United Kingdom as a strategic alliance partner. This will now enable SMI to offer sputter magnetron sources, and in turn, allow us to sell tailored materials and bonding from SMI. This will create a win-win situation for both parties and give SMI a new look with our present customer base, but more importantly, put us in front of potential new customers. I am looking forward to finalizing our pending agreement with Gencoa when we visit them in Liverpool later this month. Although we have a few details to work out, I am confident that we will reach a mutually beneficial arrangement.

With your help, we have established a new, team-oriented way of life at SMI. As you know, none of us, with the exception of Cliff Purdy, has a technical background. The topical seminars that you presented have been very informative and well received by the entire staff. Since the team now has a better understanding of the applications and industries we serve, they have become much more excited and enthusiastic about their work. I too have learned many technical issues and management skills while working by your side. Additionally, the extensive information you prepared for our Web Site further demonstrates your knowledge of a variety of markets. I am pleased you have identified many of these new markets for SMI.

I feel we are now underway to a well-planned and diversified growth program. In addition to financial success, one of my primary goals is to ensure SMI is not only thought of as the best bonding company, but also as a cutting-edge company that offers its customers a cadre of technologies, products and services that will enhance them technically and also positively effect their bottom line. With your assistance, we can accomplish this goal together.

SMI has definitely increased its bottom line income with you help. We anticipate having a banner year for Fiscal 2001. More importantly, we must continue to establish strategic alliances and find new markets that will ensure a steady growth of sales, income and market coverage.

Sundarajan, with the three-year agreement that we now have in place with you, we anticipate a long-term relationship that will be mutually rewarding, beneficial and very successful. Thank you again for all that you have done.

Very truly yours,



Richard A. DiSanto
President

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To Whom It May Concern:

First, let me state that it is not my modus operandi to write a letter of recommendation to a "whom it may concern"! Rather, a discussion and response to a pertinent question, either written or verbal, is normally my preferred method.

In the case of Sundarajan Mutialu, however, things are not "normal".

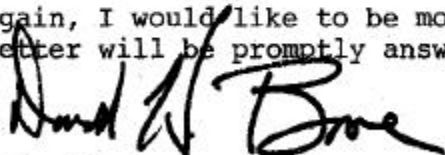
I have known Sundarajan Mutialu since we both joined the Research and Development Group of Airco Temescal in July, 1974. Initially, S. Mutialu was a Technician in another section, but I observed in him many qualities I have had a hard time finding, either in large corporations, such as Pratt and Whitney Aircraft, small companies, such as Airco Temescal, or even in academia.

Namely, he can think, he can "get the job done", he can successfully handle more than one assignment, he is aware of what is going on around him in other groups, other parts of the company and in the industry. He is an activist, things happen, he is not shy, and, although he makes mistakes--less than normal considering his activity--he learns and grows from them.

As a result, Sundarajan Mutialu moved from Research and Development to Turbine Coatings; from Lab Technician to Jr. Process Engineer. In this capacity, I had the pleasure of watching him develop into an excellent, self-reliant Process Engineer. Then, as often happens (you often do not lose your bad people), Sundarajan Mutialu advanced to his present position of Marketing Engineer. In this position, he sees the broad picture of customer needs, engineering/manufacturing capabilities and costs. Many of the most successful programs have been either conceived and/or pushed to fruition by Sundarajan Mutialu.

One true measure of a person's worth is the answer to the question, whether I would hire him back to my group or want to work with him in any capacity on any number of projects. The answer is an unqualified 'yes'.

Again, I would like to be more specific and a telephone call or letter will be promptly answered.



D.H. Boone