

July 31, 2013

To Our Valued USA Customers:

### **Innovative Mechanical Solutions Joins Forces with H-D Advanced Manufacturing**

Innovative Mechanical Solutions Ltd. and Leading Edge Heat Treating Services Limited (collectively, iMech) have joined forces with H-D Advanced Manufacturing Company (H-D). H-D was formed in December 2012 by a partnership among The Riverside Company, Hicks Equity Partners (HEP) and Weinberg Capital Group to invest in manufacturers of heavy-duty, precision engineered parts.

As part of the alliance, in addition to iMECH's business, H-D took ownership of Leading Edge Heat Treating Services Limited (LEHT), a Canadian based company that offers high quality heat treating solutions located in Edmonton, Alberta. LEHT offers superior quality heat treating solutions to a wide range of industries, including oil and gas, energy, pulp and paper agriculture, aeronautics and automotive. LEHT is committed to ensuring that its customers receive timely, high quality service and products. LEHT offers a specialized range of services, from gas carburizing to gas nitriding, as well as provide a range of other services including stress relieving, glass beading, water quenching, annealing and much more. LEHT has state of the art equipment to satisfy our customer's business requirements.

iMECH will continue to operate its manufacturing and heat-treatment plants in Edmonton, AB and will operate, manage and expand its warehouse and distribution center in Houston, Texas. iMech, including the operations of LEHT, will continue to be led by founder and President, Wayne Horley, and will be operated as an independent division within H-D.

iMech is H-D's second division, joining Overton Chicago Gear Corporation, a manufacturer of large, high-precision gears and gearboxes that are designed to meet a wide range of requirements for the most challenging applications in the oil and gas, minerals and mining, rail, wind energy, power generation and infrastructure industries.

We ultimately decided to partner with H-D as they share our vision for growing iMech and LEHT. With the support of H-D, we can further provide the financial, professional and operating resources required providing our customers with the best bearing and heat treated products in the world.

iMECH and LEHT have distinguished themselves by producing high quality products and being exceptionally responsive to our customers. Under H-D we will be even better positioned to serve our customers and with the H-D family of companies we will create a more valuable partner to our customers.

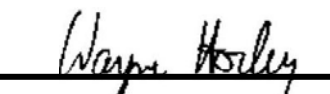
### **What does this mean to our Customers?**

- **A change in Legal Entity Structure – Innovative Mechanical Solutions Ltd. has** been split into (i) a Canadian Subsidiary, Innovative Mechanical Solutions Inc. and (ii) a US Subsidiary, Innovative Mechanical Solutions, LLC of H-D Advanced Manufacturing Company. As a US customer conducting business with iMECH or LEHT in the US, this will be done through the US Subsidiary, Innovative Mechanical Solutions, LLC.
  - **LEHT** – Although we will continue to conduct business using the Leading Edge Heat Treat or LEHT tradenames, LEHT will operate as a division of the Canadian Subsidiary, Innovative Mechanical Solutions Inc.

- **Changes to Billing and Treasury Management** – Business will continue to be conducted as normal through new legal entities in terms of purchase orders, product specification and shipping documentation, invoices, etc. The only significant change is that under new legal entity structure, new bank accounts and Federal EIN number were required to be established. As such:
  - **For US Customers conducting business with iMECH and its LEHT division, payment of invoices can be made through check or wire transfer.**
    - **If paying by check in Canadian or US Dollars, please remit payment to:**  
  
Innovative Mechanical Solutions, LLC  
PO Box 645087  
Pittsburgh, PA 15264-5087  
  
Street Address for Overnight Courier Deliveries:  
PNC Bank C/O Innovative Mechanical Solutions, LLC  
Lockbox Number 645087  
500 1st Avenue  
Pittsburgh, PA 15219
    - **If paying by wire transfer in US Dollars, please remit payment, as follows:**  
  
Receiving Bank: PNC Bank  
PNC Bank ABA: 031207607  
Beneficiary: Innovative Mechanical Solutions, LLC  
Beneficiary Account Number: 8026289435  
  
Note: Incoming wires from parties outside of the U.S. should use PNC's SWIFT ID: PNCCUS33  
  
**Note: Should you wish to include additional information with the payment (e.g. invoice number or the remitter's account number), you may include it in the Originator to Beneficiary Field (also referred to as Field Tag 6000), which contains 140 characters for additional remittance information.**
- **New EIN#: 61-1716707**
- **US Sales Tax and Form W-9:** Further information regarding US Sales Tax and W-9 information will follow on a customer by customer basis.
- **Other** – We anticipate that all other functions and changes should be seamless to our Customers.

We look forward to continuing our strong business relationships with our Customers. If you have any questions or wish to discuss further the content of this letter, please feel free to contact me at (780) 757-0770.

Sincerely,



Wayne Horley

## **About our Owners**

### **H-D Advanced Manufacturing Company**

H-D Advanced Manufacturing Company seeks to acquire operating companies in the severe duty, high-precision manufacturing sector targeting “mission critical” products and applications. H-D is led by Chris DiSantis, the former CEO of Latrobe Specialty Metals and the former President and COO of Hawk Corporation, and Dale Mikus, the former CFO of Latrobe Specialty Metals and Copperweld Corporation. H-D strives to enable its customers to be leaders in their respective industries by providing world class products, excellent customer service, highly responsive lead times and efficient manufacturing operations