

January 9, 2012

Peter M. Morris
clark, duncan & morris, Inc.
P.O. Box 17304
Sugar Land, Texas 77496-7304

Dear Peter,

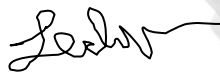
We wish to express our appreciation for the planning, preparation and transition services you provided for our new headquarters & distribution facility. This project began planning and budgetary development one year ago and today, we have finally moved to the new site.

Your associates, Trudy D. Thomas and Sherie L. Duncan; assisted us with new furniture and fixtures, providing several different brands and manufacturers to consider. Your team took us to several show rooms and worked extensively, giving us the opportunity to select furniture styles, designs and functions which would sustain us for the next decade.

Concurrently, you personally worked with our parts department, coordinating and planning the move of over 250,000 SKU's. You worked with leading material handling & fulfillment providers, seeking the best possible solution for the parts department. Your approach combined logistical intelligence, value driven and flexible options to accommodate our future growth.

Your direct interaction with our Construction, Architecture, and Commercial Brokerage partners simplified our project, making a tangible difference. Having your project managers present during the furniture installation and occupancy efforts, demonstrates your commitment to Mahindra, improving our overall experience. Your team delivered what you promised. We would recommend clark, duncan & morris and use your services anytime.

Sincerely,



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DEMING PRIZE
WINNER - 2003



JAPAN QUALITY MEDAL
WINNER - 2007