



Mark,

I wanted to take a minute to provide you with a letter of endorsement related to the workshop that you recently lead at the Ingersoll Rand Americas Credit Manager meeting. The one-day session with our credit managers was viewed favorably by the Credit Leadership Team – it both reinforced previous learning as well as stimulated new ideas from the participants that I believe they will put in practice as they return back to their respective offices. Despite the diversity of experience and geographic responsibility of the attendees, this was pulled off seamlessly and consistent with my expectations.

Thanks again for participating in this meeting.

Richard A. Easton
Director, Corporate Credit
Ingersoll Rand Company