

RACERS EDGE MOTORSPORTS, INC.



November 7, 2009

Scott Shiotsu
Idemitsu Lubricants America Corporation

Scott,

We would like to extend our sincerest gratitude for your technical assistance and support of our team's racing efforts throughout the 2009 season. Your products have increased the usable life of our engines as well as their performance and we are proud to carry the Idemitsu Racing Oil brand name on our car and uniforms.

While 2009 was the most challenging year financially in our 19 year history, we survived and led more laps on the track this season than any previous year in the Rolex Series. We were able to generate significant TV coverage and our press releases appeared as the lead story on the Grand Am website numerous times throughout the season.

We plan to campaign our Mazda again in 2010 and we hope that we can continue to work with you to build our program for even better race results. Our planning and technical upgrades are already underway and Idemitsu Lubricants are an important part of our future success. Let's get our first Rolex win together next season!

Thank you again for all your past support.

Sincerely,
Jon

Jon Mirachi
President, Team Owner
Racers Edge Motorsports, Inc.

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