



**S.P. MACHINE CORPORATION  
TESSIER MACHINE CO.**

**Mr. Daryl Guberman  
1538 West Broad Street  
Stratford, CT 06615**

Monday, **January 14, 2013**

**Subject:** Audit Comments

Hello Daryl,

I wanted to take a minute to discuss the annual ISO audit that you performed last week at Tessier Machine.

Having been involved in the implementation of an ISO system and several years of follow-on audits with a previous employer, I thought I knew what to expect. Typically the auditors would come in and spend 2 days combing over everything, and even a few years after implementation when the system was robust and dialed in, they would work to find some one-time event or obscure statutory non-conformance that was akin to picking the fly-poop out of the pepper.

Of course the result was always a knee-jerk reaction from upper management, then a bunch of meetings, and several weeks later a 'committee' decision that put a process in place that was non-value added.

You were as thorough and diligent as any auditor I've experienced, and your approach put me at ease early on. Your understanding of our industry was obvious, and that knowledge made me feel like we were 'on the same page'.

That's not something I am used to from an auditor, and it was a pleasant surprise. Ultimately, I would urge any company looking to 'go ISO', as well as those who are already there, to use your services.

I'll gladly recommend you to my associates wherever and whenever I can.  
Already looking forward to next year.

Sincerely,

***Bud Parker***

Bud Parker  
Q.A. Manager  
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