



OPTICAL CORPORATION

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Chief Strategy Officer & General Counsel

October 5, 2010

Dr. Chrys Panayiotou, Professor and Head
Electronics Engineering Technology Department
Indian River State College
3209 Virginia Ave.
Fort Pierce, FL 34981

Dear Dr. Panayiotou:

I am writing to express Tower Optical Corporation's enthusiastic support of OP-TEC, Center for Occupational Research and Development (CORD) and Indian River State College (IRSC) in their efforts to be part of a national AAS Precision Optics Program. Further, we support OP-TEC's proposal for a program on "Education and Training for Precision Optics Technicians" as we believe that such a program will significantly bolster and enhance the talent pool for the precision optics industry for years to come.

Consistent with our commitment and support, Tower hopes to participate as follows to the proposed program:

1. Work as advisors in developing the precision optics education curriculum at IRSC;
2. Provide instructional training assistance and lectures to introduce students to the opportunities and rewards of an optics industry career;
3. To the extent feasible, provide internship opportunities to students in order to provide them with a better understanding of the processes and issues relevant to the fabrication and manufacturing of precision optics; and
4. Consistent with Tower's policies and budgetary capabilities, provide support for the AAS Precision Optics curriculum either by demonstrating, loaning or donating equipment that IRSC does not currently have in their laboratory inventory.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Perry F. Sofferman", with a long, sweeping flourish extending to the right.
Perry F. Sofferman