



Glen Murphy  
Controller

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Vaudreuil-Dorion, November 18, 2011

**Subject:** Consulting Services Audit custom duty paid

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**To whom it may concern:**

Dear Sir,

This confirms the professional services we contracted and received from ALB Groupe conseils Inc. 15 Richardson, Beauharnois, (Quebec) J6N 2S9.

The above consultants represented by Mr. Marco Ouellet has audited our customs duties transactions of prior years and has come up with substantial drawbacks on overpaid duties relative to our imports purchases for the period audited and at our two locations namely the Toronto branch and the Vaudreuil-Dorion branch.

The said audit was accomplished with very little contribution of our part and in a very short period of time making for little or no disturbance to our day to day operations.

Over and above the savings from past transactions ALB Groupe conseils Inc. have indicated to us a list of our imports which are duty free and for which we can realize savings for our future operations.

We hereby confirm that we are very satisfied with the services of ALB and would not hesitate to recommend to anyone having imports/exports transactions to benefit from their excellent services.

Sincerely,

A handwritten signature in blue ink that reads "Glen Murphy". The signature is fluid and cursive, written over a white background.

Glen Murphy, Controller

**MERSEN Canada Dn Ltd**

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