

Date : January 14th 2011

Comtax International Inc.
5075 De Sorel
Suite 400
Montreal, Quebec
H4P 1G6

Re: Duties recovery services and compliance recommendations

Dear Sir,

Our company appreciated the work, which was done by your senior consultant Jeffrey Goernert. They were able to secure significant savings for our company. Your senior consultant's knowledge and professionalism was a great asset to our ability to secure the savings we did. The savings we received will be a continued savings for our company in the future as well.

Your consultant conducted its work in a very professional manner and with no disruption to our staff's daily work. I am pleased that we continue to work with your firm, and would be happy to recommend your services to anyone.

Respectfully,



Nasim Rajabali
Administrative Support Staff

**MODERN
HOUSEWARE IMPORTS INC.
2300 MADISON AVENUE
BURNABY, BC V5C 4Y9**