



CAN-CELL Industries Inc.



January 29, 2014

ALB Consulting Groupe Inc.
15 Richardson Street
Beauharnois, Quebec
J2N 2S9

ATTENTION: Mr. Michael Hahn

Dear Michael,

Thank you for providing Can-Cell Industries Inc. with your duty recovery and reduction services. When you contacted us, we were completely unaware we were overpaying customs duties and did not know there was a significant amount of money in the form of duty refunds hidden in our customs records.

Please pass on my thanks to Marco for his willingness to come to Edmonton twice, for his investigative skills and his extra effort to construct the refund claims.

We are very pleased with the results of your service, the amount that was refunded and the savings we can now enjoy on future imports.

Best regards,

A handwritten signature in blue ink, appearing to read "Harold Tiemstra", is written over a light blue circular stamp.

Harold Tiemstra
President

/smm