

April 22nd, 2011,

Comtax International
5075 de Sorel, Suite 400
Montreal, Quebec
H4P 1G6


RE: LETTER OF RECOMMENDATION

To Whom It May Concern:

This letter serves as a confirmation that Comtax International has been providing professional consultation services to our company since October 2009. Through their senior consultant Marco Ouellet, they helped our company secure significant savings with respect to duty payments. As such, they conducted a thorough review of our import records and recovered a substantial amount of overpaid duties for our company.

Marco Ouellet has very good knowledge of the duties and compliance issues in our industry which make him a great asset for our business. We are pleased to count on his professionalism and expertise to ensure important savings to our company. We recommend his services without hesitation to anyone looking for assistance in this field of expertise.

Sincerely,


Me Jonathan Veilleux, Legal Co-ordinator
Sher-Wood Hockey Inc.

