



November 1, 1999

Mr. Brent Simpson
Customs Intelligence Bureau
87 Dorchester Drive
Grimsby, Ontario
L3M 1B1

Dear Brent:

We have been very happy with the service and results produced by your company. Prior to your work we had been using another consultant and we thought our potential duty exposure was negligible. Because of your persistence we decided to give you a chance to apply the information you advertised as being different and specific.

Since you were working files that were previously audited we did not expect to have as many commodities qualify for more duty relief as there were. Nor did we expect to receive the amount of refund dollars that you produced.

Our experience with the Customs Intelligence Bureau has made us rethink how we approach the auditing side of our business. We have learned that different information can produce beneficial results.

Thank you again.

Kind regards,

A handwritten signature in black ink, appearing to read "Yves Michaud", is written over a light blue circular stamp. The signature is fluid and cursive.

Yves Michaud