

SENT BY DELTA INTERNATIONAL FAX 519 836 2840 FAX 519 836 9352

DELTA INTERNATIONAL MACHINERY

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FAX TRANSMISSION COVER SHEET

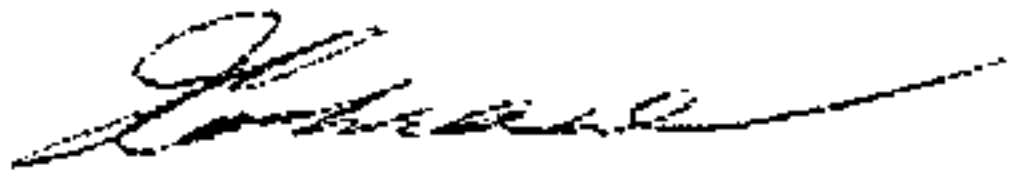
Date: October 25, 1996
To: Brent Simpson, Export Links Inc.
Fax: '905- 945-4224.
Re: Customs/ Duty Remissions Audit.
Sender: Ian Cochrane.

YOU SHOULD RECEIVE [1] PAGE(S), INCLUDING THIS COVER SHEET. IF
YOU DO NOT RECEIVE ALL THE PAGES, PLEASE CALL 519-836-2840

Dear Brent;

Just a quick note to let you know how pleased we were with the results of the recent audit of our customs documentation by Export Links. Before your audit, we were confident that no additional duty drawbacks would be discovered; however the research methods, expertise and the thoroughness of your personnel made a difference. We are pleased to receive the substantial additional rebates resulting from your efforts. Please offer our thanks to your associate, Jeff Goernert, for these excellent results.

Sincerely;



Ian Cochrane.
Logistics Manager
Delta International Machinery.