



Sony of Canada Ltd.
115 Gordon Baker Road, Toronto, Ontario M2H 3R6
Telephone: (416) 499-1414

Re: Duty recovery services

Dear Sirs,

Our company appreciated the work, which was done by your senior consultants Arthur Brunette, Jeffrey Goernert and Marco Ouellet. They were able to secure a significant savings for our company, even after another company had already reviewed our entries. Your senior consultant's knowledge and professionalism was a great asset to our ability to secure the savings we did. We were especially impressed with their knowledge of our products (including obscure professional products). The savings we received will be a continued savings for our company in the future as well.

Your consultants conducted their 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,

A handwritten signature in dark ink, appearing to read "Cedric Lam".

Cedric Lam, C.A.
Manager, Tax & Treasury