



"We do our level best"

Bruce Thorne
Corporate Protection Group Inc.
14 George Street North
Suite 202
Brampton, Ontario
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Re: Corporate Protection Program

Dear Bruce,

We would just like to take this opportunity to commend you and your team with respect to the assistance they have been able to give our company over the past year. We are continuing with the program into our second year now, and have had successes with respect to restructuring of certain divisions within the company. We also feel that our management team has a clearer vision of where we are headed as a company, and are prepared to lead others in the appropriate direction. We are looking forward to the final drafts of our three year Strategic Plan being presented later on in 2006.

Notwithstanding all of the above benefits that we have been able to enjoy as we have moved through the process in the past year, we are also delighted with the fact that we were able to generate savings on our insurance program and overall risk management strategy of more than double the cost of your firm's service. We look forward to learning more about the continual evolution of our risk management program and our overall strategy, along with your guidance in certain areas of execution.

Yours sincerely,

Steve Cruickshank
President

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