

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

Dear Bruce:

This letter is to express our appreciation for your recent involvement in our company and our needs with respect to the repositioning of our insurance division. Your group's initiatives and strategy surrounding future opportunities for our firm have proved to be very valuable as we move forward to create even greater improvements in our risk management and corporate protection program.

We appreciate the fact that your group was able to grasp the issues at hand very quickly and provide us with good consultive advice on how to structure our program going forward. In addition to that, we were fortunate enough to receive a substantial savings of over 20% of last year's insurance program spend. The savings you assisted us in achieving were far in excess of any expense we might have incurred in enlisting you and your program for the benefit of our firm.

We look forward to a continued relationship with you as you continue to bring forward strategies to assist us with our program.

Yours sincerely,

Geoffrey Smith
President and C.E.O.



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