

Bruce Thorne
Corporate Protection Group Inc.
14 George St. North #202
Brampton, Ontario
L6X 1R2

Re: Insurance Advisory Service

Dear Bruce,

Thanks for all your and your team's hard work during the 2006 renewal process. We were thrilled that, with your help, we were able to generate significant savings on our insurance program while enhancing our coverage. With your assistance our management team now has a greater understanding and appreciation for our overall risk management strategy.

CPG took the time to understand our business model and our industry, and has delivered innovative strategies to keep our business focused and well positioned in the market place.

We look forward to a continued relationship with you and CPG.

Yours Very Truly,

Bryan M. Brooks, CA
V.P. Finance & C.F.O.

BMB:je