



May 18, 2010

HMT – Sales Tax Consultants
211-911 Golf Links Road,
Lancaster, Ontario L9K 1H9
Attention: Sandra Vancea

Dear Sandra,

SUBJECT: DUTY DRAWBACK REVIEW AND RECOVERY

Thank you for your patience, professionalism and organization from the initial phone calls and meetings to the final duty recovery review and audit conducted by HMT on behalf of Roots Canada Ltd. It has well exceeded our expectations!

The services provided by HMT and in particular, the Canadian Drawback Agency have been comprehensive and detailed, showing their expertise and thorough knowledge of the rules and regulations governing importing and exporting.

Without question, Roots Canada Ltd would not have been able to secure the same level of recovery as obtained with the expertise of the Canadian Drawback Agency. This was also accomplished with little disruption to our business and without having to provide additional resources.

It was a pleasure working with you and I hope to continue our relationship.

I would be happy to recommend your services to other organizations looking to conduct a review.

Best regards,

Stephanie Hawkin
Manager, International Logistics
Roots Canada Ltd.