

SEMPLÉ GOODER

Roofing Corporation

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February 25, 2011

HMT Revenue Group
1100 South Service Road
Suites 318-319
Stoney Creek, ON
L8E 0C5

Attention: Heather Costigan
Revenue Specialist

Dear Heather,

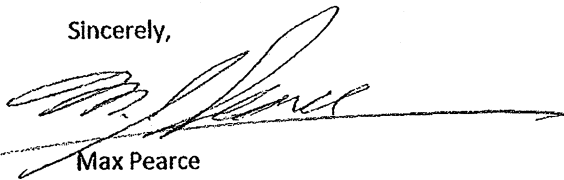
On behalf of Semple Gooder Roofing Corporation, I would like to express how pleased we were with your revenue recovery service offerings.

This was the first time we have engaged with HMT specialists to complete our Commodity Tax and Drawbacks Review; and it was a pleasure. This review was extremely thorough and was performed with minimal disruption to our day to day routine.

We found that your auditor was willing to go the extra mile to answer any questions that may arise. Knowing that we will have additional access to your auditor going forward through the HMT Taxline at no additional charge is just another one of the many benefits of our business relationship with HMT Revenue Group.

I give both Heather and the auditor high marks for their high level of professionalism and expertise. I would certainly recommend the services of HMT Revenue Group to any other organization.

Sincerely,



Max Pearce
Controller
Semple Gooder Roofing Corporation