



The Chemical Company

June 16, 2011

Stuart Lawton
Direct Line: (289) 360-6139
Direct Fax: (289) 360-6004

HMT Revenue Group
319-1100 South Service Road
Stoney Creek, Ontario
L8E 0C5

Attention: Ms. Ann Maciá
Revenue Specialist

Dear Ann:

I would like to take this opportunity to compliment HMT on the services and expertise provided to BASF Canada Inc.

Since 2001, BASF has engaged HMT to perform a review of our accounting processes. We have been delighted by the results and have subsequently invited HMT back on a regular basis.

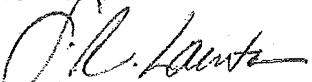
Over the years, HMT has consistently demonstrated an in-depth knowledge of tax legislation that has allowed us to maximize recoveries with little effort on our part. The review process is always performed in a professional manner. We are always presented with a detailed final written report of your findings which is a valuable resource.

Knowing we have the HMT Taxline available to us for future questions is an added benefit which we have taken advantage of in the past and will continue to do so when and as often as the need arises.

I appreciated receiving your follow-up call pertaining to our recent sales tax review. Based on my experiences with HMT, I would not hesitate to recommend them to potential customers. We look forward to working with you again.

Yours truly,

BASF CANADA


Stuart Lawton
Treasurer and Manager, Taxation

BASF Canada
100 Milverton Drive, 5th FL
Mississauga, ON
L5R 4H1
Tel: (289) 360-1300
Fax: (289) 360-6000
www.basf.ca