

Agro's Foods Inc.  
381 Highway # 8  
Dundas, ON L9H 5E1  
Tel: (905) 627-2533 Fax: (905) 627-8386

29/11/11

HMT Revenue Group  
1100 South Service Road, Suite 319  
Stoney Creek, ON  
L8E 0C5

Attention: Mr. Julian Kennedy  
Revenue Specialist

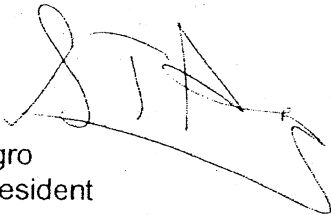
Dear Julian,

I would like to take this opportunity on behalf of Agro Foods to thank HMT Revenue Group for assisting us with the preparation of our SR&ED claims.

This service consisted of a seamless process with very little disruption to our staff which allowed us to focus on the day to day operations of our business. Your specialist's approach and diligence went beyond our expectations. His extensive knowledge and strong background in the Food industry was a definite asset and will assist in future growth of our company. HMT made the process easy for our staff.

We would not hesitate to recommend HMT Revenue Group to any other organization looking to file a successful SR&ED claim.

Yours truly,



Sam Agro  
Vice-President