



January 26, 2011

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

Attention: William Hotrum, President

Dear Mr. Hotrum,

I would like to comment on the quality of service provided to us by HMT Revenue Group.

Prior to the review I met with your account manager, Deb Unger, to discuss HMT's revenue recovery services and the benefits for Puresource. The review, as promised by Deb, was above and beyond what we had expected. Wayne Issac, your auditor, conducted our review; his expertise combined with his knowledge of tax legislation resulted in a very substantial recovery of revenue. The review process was unobtrusive and definitely non-disruptive to our day-to-day routine.

Wayne is always willing to assist us with any questions that arise and accommodate our schedule. Having direct access and on-going support from the auditor who conducted our review and truly understands the nature of our business, not to mention the tax seminars that were offered will certainly be an invaluable resource going forward as tax legislation is continually changing.

I would certainly recommend HMT Revenue Group to any organization who values professionalism and expertise.

We are looking forward to a continued successful business relationship with HMT Revenue Group in the future.

Sincerely,

A handwritten signature in cursive script that reads "Angie Mochrie".

Angie Mochrie
Accounting Supervisor
Puresource Inc

PURESOURCE INC.
7018 Wellington Road, 124 S. Guelph
Ontario Canada N1H 6J4
(519) 837-2140 FAX: (519) 837-1584