



June 10, 2011

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

Attention: Ms. Arlene Strohl
Revenue Specialist

Dear Arlene:

On behalf of Universal Handling, I would like to convey our pleasure with HMT Revenue Group.

Your auditor was very thorough, quick and efficient and he didn't make a mess when doing the review. As for your HMT Taxline, he was very responsive to emails and calls when we had any questions pertaining to tax information. We are pleased to know that this is an ongoing service.

I look forward to the next review with HMT. This is a very beneficial service that I would recommend to any organization.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Amanda Freeman'.

Amanda Freeman, CA
Chief Financial Officer