

30<sup>th</sup> April, 2010

**To whom it may concern:**

**Re: HMT Revenue Group**

Consultants from HMT have assisted HFI with the preparation of its last three SR&ED claims for our fiscal years 2007,8 and 9. Prior to this date, we had been preparing our claims without external assistance.

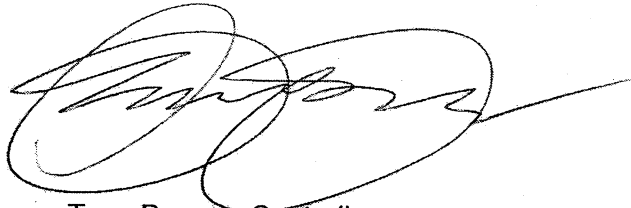
I am pleased to advise that we have found HMT staff to be extremely technically competent. They familiarized themselves with the technical aspects of our business, very quickly and efficiently, which was important as we were up against some reporting deadlines with our first year's claim.

They were able to leverage that technical understanding of our manufacturing operations into the preparation of extremely well written project narratives, that so far, have survived any challenge that Revenue Canada has issued. They have a very good understanding of the SR&ED legislation and filing process, and a good rapport with the staff at Revenue Canada. We were well coached throughout the audit of our 2009 claim.

HMT staff have coached our management team in the recognition and documentation of potentially eligible projects, which will make our claim process that much more comprehensive and efficient in future years.

HFI Pyrotechnics has renewed its contract with HMT to assist with future SR&ED claims, thereby demonstrating our confidence and satisfaction with the level and quality of their services.

Please do not hesitate to contact the undersigned if you have any questions or concerns.



Tony Barnes, Controller  
HFI Pyrotechnics (613 925 2832 x223)