



February 28, 2011

To Whom It May Concern:

It is with great pleasure that I recommend CP Distributors Ltd. as a supplier for Division's 8, 10 and 11. We have worked with CP on several projects over the years and have found that the quality and professionalism they displayed was just what we expect out of our business partners.

With each job we have worked on together, CP's team has proven to be positive, proactive and exceptional team players from the beginning of each project to completion. This consistency substantiates that such qualities are innate to the professional culture at CP Distributors. Most noteworthy is how their team is able to provide valuable insight in the initial design stages and their commitment to help keep projects optimally cost effective and on schedule.

We have sincerely enjoyed working with CP Distributors and look forward to working with their team again on future projects.

Sincerely

Graham Construction and Engineering Inc.

A handwritten signature in blue ink, appearing to read "JM", followed by a long horizontal flourish.

Jeff Musialek
Operation Manager