



Yvonne A. McKinlay
Director, Treasury Services

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ICI Canada Inc.

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To Whom It May Concern:

ICI Canada Inc. recently engaged Mr. Jack Ostroff to conduct a review of our banking and cash management areas. Jack was able to review the efficiency of the systems with as little drain on our human resources as possible. His professional approach and diplomatic interaction with our employees were much appreciated. His investigation proved worthwhile in identifying some significant ongoing savings as well as confirming existing efficiencies.

Should you require any further information regarding our recommendation please do not hesitate to contact the undersigned.

A handwritten signature in black ink, reading 'YMcKinlay'. The signature is written in a cursive style with a large, sweeping flourish at the end.

Yvonne McKinlay