

Westinghouse Canada Inc.

**James S Cowan
Vice President and Treasurer**



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To Whom It May Concern:

Subject: Ostroff and Associates

It has been our pleasure at Westinghouse Canada Inc. to have Jack Ostroff conduct a review of our treasury policies and procedures. Jack readily adapted to the idiosyncracies of our organization, to which he had no previous exposure, and demonstrated the ability to see linkages among various issues rather than treat each issue separately. He is motivated to enhance a client's long-term cash flow, rather than being motivated to enhance a client's reported earnings, and was in no way disruptive to our regular daily routine. Without exception, his observations and suggestions were rooted in common sense and never advocated a higher risk profile.

We would not hesitate to recommend Jack to any organization interested in the optimization of cash performance.

Yours truly,


J.S. Cowan