



FUJIFILM Canada Inc.

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To whom it may concern:

FUJIFILM Canada Inc. has engaged Jack Ostroff of Genus Financial Corporation for the past 4 years to review the various treasury activities conducted with its banking partners which includes both schedule A and B banks. The primary purpose of engaging Jack has been to gain comfort that the fee structures surrounding cash management, credit facilities and merchant services remain competitive relative to appropriate industry benchmarks. In the course of his review, Jack was able to identify a financial arrangement between two banks that after 4 years continues to reap significant financial savings.

Jack's approach to the engagement is professional, non-intrusive and results in little to no disruption to Fuji's staff in the conduct of the reviews. In Fuji's case, the financial institutions have been unaware of Jack's involvement and there has been no requirement to have Jack engage directly with the financial institutions. It has been of invaluable benefit to draw upon Jack's seasoned understanding and wisdom in managing the treasury function. As a senior finance executive for whom treasury is one of the many hats we collectively wear, I highly recommend Jack as a partner in ensuring that the significant costs within the suite of services offered by our financial institutions are efficiently managed and controlled.

FUJIFILM Canada Inc.

Tim Greening
VP Finance