

July 23, 2010

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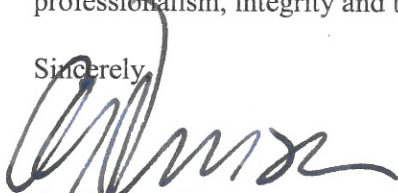
Dear Ken,

I am writing to let you know how much I value the service and advice that Corrosion Service has received from Gill Planning. As you know, we were introduced to your firm by our accountant in 1999. At the time our company held two term life insurance policies on the two principal shareholders. The policies had significant face values and the premiums were rising to the point of being unaffordable to the company. Also both principals had health issues that complicated the situation. Pat Gill reviewed the case and was able to present an insurance solution that solved all of our issues. This was the beginning of a long and beneficial relationship with Gill Planning.

When the ownership of the Corrosion Service changed to the new employee group in 2006 Gill Planning took care of our buy-sell and key man insurance to fund our new shareholder agreement. During our association, Pat and you have always shown a strong interest in our company both from a financial and personal level. Gill Planning understands the needs of small entrepreneurial companies such as ours and provides services suited to our needs. We always receive valuable and professional advice. We know that the advice is soundly thought out, financially effective and takes into account the best interests of our company. Senior management of Corrosion always takes the time to consider Gill Planning's input because we have a high level of trust in you.

Often I am contacted by financial advisory companies who offer their services. I never consider these companies due to the special relationship that we have developed with you. Ken we respect your firm's professionalism, integrity and the exceptional service that you provide.

Sincerely,



C A Frazer CA  
V P Finance