



Longford Equipment International Limited

TELEPHONE: (416) 298-6622
FAX: (416) 298-6627
TOLL FREE: 1-888-298-2900

41 LAMONT AVENUE
SCARBOROUGH, ONTARIO, CANADA
M1S 1A8

March 9, 2001

Mr. Simon Sabat
The Consulting House Inc.
258 Robert Hicks Drive
Toronto, Ontario
M2R 3R5

Dear Simon:

We are writing this letter to express our sincere gratitude for the efforts you expended in the recent survey conducted to market our employee benefits program.

As a result of this comprehensive market study, our Company will realize an annual savings of 15% over the renewal proposal from our previous carrier and enhanced benefits coverage from our new carrier. It was not an easy decision to make, since we had been with our previous insurance provider for over eleven (11) years. However, your invaluable assistance with the market survey and in the subsequent transition to our new Plan, helped ease our apprehension. Our employees also appreciated the presentations you conducted to introduce the new Plan.

We are extremely grateful for the help and advice you have provided as our benefits consultant over the past twelve years. Your professionalism, knowledgeable insight and unbiased attitude when working with insurance providers has allowed us to entrust this important area of our business to your capable hands, with proven results.

We would highly recommend your services to other Companies and wish you continuing success in your endeavors.

Yours very truly,

LONGFORD EQUIPMENT INTERNATIONAL LIMITED

Ralph A. Viegas C.G.A.
Vice President- Finance

