

**POWER**  
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December 9, 2009

SaskArc Industries Inc.  
Highway 18 East  
Oxbow, Sask S0C 2B0

Attn: Brent Scott

Reference: Syncrude Emissions Reduction Project  
Dry Flue Gas Desulfurization System  
Our Project #23004

The Environmental Control Systems Division of Alstom Power contracted with SaskArc Industries in March 2006 for the fabrication of stainless steel fabric filter hoppers, fabric filter grid steel, and various carbon steel ductwork sections. SaskArc offered competitive pricing and a reputation for quality workmanship and timely performance. Alstom selected SaskArc based on the strength of their proposal and reputation for excellence.

We have been pleased with the quality of SaskArc's work and the character and professionalism of their staff. SaskArc endured a rigorous quality program imposed by the end user. Moreover, they helped solve technical problems that arose quickly and cost effectively. We highly recommend them for your steel fabrication needs.

Finally, Alstom would like to thank SaskArc for their efforts in supplying the major fabricated components for this project. SaskArc maintained the highest level of quality, provided on-time delivery, and were responsive to our staff's questions/needs. We look forward to working with your company again in the near future.

Sincerely,

Michael Varner, PMP  
Project Manager  
Syncrude Emissions Reduction Project