



Consumers' Co-operative Refineries Limited

550 East 9th Avenue North
P.O. Box 260
Regina, Saskatchewan S4P 3A1
Canada
Telephone: (306) 721-5353
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Mr. Brent Scott - General Manager
SASKARC Industries, Inc.
#2 Marconi Road
P.O. Box 990
Oxbow, Saskatchewan S0C 2B0

Dear Mr. Scott:

LETTER OF REFERENCE

In September 2009, Consumers' Co-operative Refineries Limited (CCRL) contracted SaskArc to detail, fabricate and deliver 303 tons of vessel ladders and platforms for CCRL's Expansion Project – Section V & Associated Revamps, based upon engineering drawings furnished by CCRL. SaskArc also fabricated and delivered an additional 63 tons of pipe supports, electrical stands and other miscellaneous steel on relatively short notice to support our construction schedule.

We have been very pleased with the quality of the services performed by SaskArc. Very little field rework was required and, in the few cases where it was, SaskArc took full responsibility for the minor modifications that were needed. We were also very pleased with SaskArc's ability to deliver these materials to our job site when promised and to expedite "specials" when we asked. Finally, we were very pleased with the professionalism of your staff.

In summary, we are more than happy to recommend SaskArc for any structural steel detailing and fabrication work. Please feel free to distribute copies of this letter to any of your potential customers and to invite them to contact me at 306-721-5237 if any further information is desired.

Yours truly,

A blue ink signature of the name Loren White.

LOREN WHITE, P.ENG., MANAGER – MAJOR PROJECTS

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Copy to G. Delgado, IAG
 B. Brier, IAG
 W. Thielemann