



SOO MILL & LUMBER COMPANY LIMITED

HEAD OFFICE:

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Sault Ste. Marie, Ontario
P6B 5A1

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BRANCH:

4 Kilborn Way
Elliot Lake, Ontario
Tel. (705) 848-2282
Fax (705) 848-7947

December 14, 2009

Dear Sam:

On behalf of Soo Mill, we would like you to know that the diligent payment of your account has not gone unnoticed and has been greatly appreciated.

Our Credit department is devoted to the frustrating and time consuming process of collecting overdue accounts. It is therefore the customers who don't pay on time who receive our phone calls and correspondence. Good customers, such as you, who remit payment in a timely manner month after month, do not hear from us. We felt that you should be acknowledged and thanked. Perhaps it has never occurred to you what a pleasure your account is to the Credit department.

We thank you for your business and wish you the best of the season and the coming year.

Yours truly,
SOO MILL AND LUMBER COMPANY LIMITED

A handwritten signature in blue ink that reads "Ann Melville".

Ann Melville