From: Marcel Rouillard <rouillam@cadvision.com>

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To: "sam@advantagetech.com" <sam@advantagetech.com>

Subject: Appreciation of Services
Date: Sun, 5 Sep 1999 21:37:38 -0600
Organization: Rouilland Family

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Sam, I would like to send my appreciation for the service and support you and your staff at Advantage Tech Inc. extended for my transition from TransCanada Pipeline Limited. Your staff are very professional and accommodating. Mr. Peter Meneghetti was very creative and resourceful in developing the logo for Taron Services Inc. The facilities at Advantage Tech Inc. are very pleasing and relaxing for conducting business during transition.

My main focus with Advantage Tech Inc. was to build a business plan and submit it to TransCanada Pipeline Limited for approval. I am pleased to say, with some coaching from you and your staff, my business plan was successful in being approved.

Please give my thanks to your staff for their assistance. I would not hesitate in recommending your services to those in need of transitional assistance.

Marcel W. Rouillard, C.E.T. formerly Performance Testing Technician Nova Gas Transmission Limited