

1220 Heritage Road Burlington ON L7L 4X9

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November 10, 2015

TO OUR VALUED SUPPLIERS

Dear Sir/ Madam:

With the approach of the holiday season, we would like to thank you for your support during the past year. At this time, we must reaffirm our corporate policy regarding the giving and receiving of gifts and gratuities by our employees. Our policy has been and continues to be as follows:

"No Marmon/Keystone employee or member of their family may accept either directly or indirectly any gift, entertainment, or favour from a supplier beyond an ordinary social activity, or one involving a normal sales promotion or advertisement program."

It is in our company's best interest to develop relationships based on fair value, integrity and service. We sincerely appreciate the support and cooperation we have received during this past year and we extend our best wishes to you for the holiday season and the coming year.

Sincerely yours,

MARMON/KEYSTONE CANADA INC.

James Duff

Director of Purchasing

JD/hg