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30th December, 2009

Geoff Garden, President,
The MIHI Group,
10 South Front Street, Suite 301,
Belleville, Ontario.
K8N 2Y3.

Dear Geoff,

As 2009 approaches, I thought I should write and thank you for your input into the creation of Cook Advisory Services Inc.

When we first talked in April this year, I had nothing but a vague notion of self employment driven mainly by boredom with the corporate world. You were able to walk me through a better understanding of what I wanted to do and what I needed to do to achieve a financially viable independence. Equally importantly, you helped me to focus on personal as well as business issues.

Having started the company, I've found the back stage resources of MIHI to be superb. I get to put all of my focus and time into solving clients' problems and you run the company for me. It doesn't get any better.

The company is now four months old and going from strength to strength. I'm having more fun than a grown man should and it would not have happened without you.

All the best to you and yours in the New Year.

Best regards,

A handwritten signature in blue ink that reads "Matthew".

Matthew Cook,
Founder.