

March 17, 2009

Mark Kay  
Linda Reece  
Commercial Finance One  
9040 Leslie St  
Suite 218  
Richmond Hill, ON  
L4B 3M4

Dear Mark & Linda:

I would like to thank CFO for helping us to arrange a customized commercial mortgage solution that exceeded our expectations. I appreciate the professional manner in which you took the time to understand our business model and our growth strategy in order to develop a financing package that was specifically designed for us.

I appreciate the fact that you worked with us over a period of eight months, doing cost / benefit analysis on design-build versus buy options. Once we eventually bought our building, the fact that CFO was able to secure 100% financing for us at a highly competitive rate with no personal guarantees was very impressive. This allowed us to retain working capital in our company to support our significant growth.

I would certainly highly recommend CFO to anyone looking for mortgage or term loan financing.

Sincerely,



Charles Johnson  
President