



Mr. Chris Steer
President
Chris Steer Insurance Brokers Ltd.
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Toronto, Ontario
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Dear Chris

The meeting with you and your team last week to review MacCosham's insurance renewal confirmed the progress we have been making in claims reductions and safety protocols. In particular the claims and incident reports which Susan developed has proven valuable in allowing us to reduce our claims and improve our overall operational safety over the past year.

With our varied business lines ranging from Rail Yard Management, to Contract Trucking to Project Logistics I am amazed how simple you have made the insurance program for our company. This simplicity combined with the timely responses and regular claims and information reports make doing business with Chris Steer Insurance a pleasure AND at a price no one is able to match!

I calculated we have been doing business together for over 20 years and I appreciate the outstanding value your group delivers to MacCosham every day.

Keep it up and despite all the doom and gloom let's make 2009 the best yet!

Jay Lilge
President and CEO
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