

October 12, 2010

Calstone Inc.  
415 Finchdene Square  
Scarborough, ON M1X 1B7  
Attn: Jim Ecclestone

Re: Calstone Presentation to the GIPPER Committee on October 8<sup>th</sup>, 2010

Dear Jim,

On behalf of the GIPPER Committee, I would like to thank you, Melissa and Jamie for taking the time to speak to us about Calstone's approach to incorporating environmental considerations into not only your products, but your operation as well.

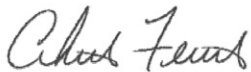
Our group thoroughly enjoyed your presentation and discussions. We were very impressed with how you and your Calstone team approach the various environmental initiatives with such enthusiasm. Equally impressive is your belief that being "green" has helped your business grow and isn't just an additional cost.

Your "0% of Calstone product to landfill sites" guarantee is a model for others to strive for. Your willingness to talk to other companies about your successes and show them how they too can achieve these benefits, for their organization and the environment, makes you a leader with regards to sustainability.

Congratulations on your achievements to date, and best of luck on executing your future plans.

Thanks once again for sharing your story with us.

Best regards,



Chris Ferris  
Acting Chair - GIPPER