

September 8, 2010

Aries Advisory Group Ltd.
34 Parklea Drive
Toronto, Ontario
M4G 2J6

Attention: Mr. Frank Tralli

Dear Frank:

This letter is intended to serve as a recommendation for Frank Tralli and his firm, Aries Advisory Group Ltd. ("Aries").

Aries was initially retained as a part-time consultant to assist our CFO with his reporting requirements to our Bank and to generate forecasts for the upcoming year.

During this period, we were in violation of some of our financial covenants and the Bank was exerting pressure on us to inject more money into the company. We then engaged Aries to explore other financing alternatives. This included:

- (a) Sourcing alternative lenders for some or all of the existing debt;
- (b) Sourcing potential equity investors; and/or
- (c) Renegotiating the terms of the loan agreement with Bank.

Frank contacted a number of alternative lenders to gauge their interest. Those that were interested were provided with a financial package that he assisted in preparing and compiling. Meetings were held with five potential lenders and two submitted term sheets for review. Based on his review, Frank recommended that the company was in a better position if it were to move the term debt to one of the prospective lenders and either keep the operating facility with the existing Bank or move it to the second prospective lender. Either way, the company was now in a better position to negotiate with our existing Bank. After Frank and I met with the Bank, it became apparent to them that unless they provided us with a better offer, they were going to lose the business. They then went back to their credit department and issued a revised term sheet which was similar in all material respects to the alternative term sheets presented. And there was no longer a requirement for an additional equity injection. Frank then recommended that the company stay with our current Bank given we would be no better off moving to one of the alternatives presented. In addition, we would not incur commitment fees, due diligence and legal costs if we made no changes. I agreed and signed the revised term sheet with the Bank.

Frank is a very bright and creative individual. His insight in dealing with the Bank was invaluable. Without his assistance, we would have probably had to inject additional funds into the company or be forced into the Bank's special loans division. Instead, we obtained a more flexible loan facility and avoided the costs of moving to another lender.

I would not hesitate to recommend Frank and his firm to another company who requires advice on their capital structure, is looking to switch lenders or is in need of guidance of a financial or strategic nature.

Should any of your prospects wish to discuss this with me further, they can reach me at (416) 899-7228 or at charris@serquipinc.com.

Sincerely,



Craig Harris
Past President and Owner, Direct Plastics Ltd.