



May 16, 2000

Mr. Dan de Verteuil
The Delfi Group Inc.
21 McKay Street
Petawawa, Ontario
K8H 3G7

Dear Dan,

I wish to thank you on behalf of myself and the Sandvik Steel Canada management and supervisory team for helping us with our annual strategic planning workshops during the last three years.

The workshops are well designed enabling us to examine and discuss, in an effective and time efficient manner, the strategic challenges and concerns we face.

Your leadership and facilitating skills during the workshop sessions ensure that we fully address even the contentious issues and that we develop comprehensive strategies and detailed action plans to address them.

We are a successful company and I believe the time and energy we put into our strategic planning contribute in large measure to our continued success.

Thank you for your contribution.

Yours very truly,
SANDVIK STEEL CANADA

A handwritten signature in black ink, appearing to read "Tom Moylan".

Tom Moylan
General Manager

Delfi (Dan de Verteuil)

SANDVIK STEEL CANADA

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