



October 29, 2009

To whom it may concern,

Westlund, A division of Emco has been a preferred supplier for Syncrude Canada Ltd. for many years. with respect to Victaulic Rings and Carbon Steel Pipe and Pipe Fittings.

Westlund continuously provides top of the line products as dictated by our AML (approved manufacturers List) and consistently meets our lead times and availability requirements. They have much knowledge of the industry as a whole and have consistently provided cost efficiencies and professional input with regards to our continuously changing specifications.

Westlund is a respected and well-rounded company in which we would recommend as a supplier of pipe, fittings and victaulic parts to any company in the province of Alberta

Thank you

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