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January 25, 2015

Western Tank and Lining Ltd.
105 Stockton point, Okotoks, AB,
Okotoks, Alberta, Canada
T1S 1A5
Ph: (403) 938.3345

Mr. Chris Calvez, C.E.T

**Project: Secure Energy Services, Saddle Hills Class II Industrial Landfill,
CELL 2 Construction Completion**

In reference to the Secure Saddle Hills project and specifically relating to the installation and work scope contracted to Western Tank and Lining, Morgan Construction & Environmental Ltd recognizes the attention and care that WTL took in planning and completing this project on time. Ultimately allowing delivery of the facility to the client as scheduled. WTL completed the entire work scope without safety infractions or issue, the crew's arrival to site was timely and conduct professional. Issues during the project were resolved quickly as communication and planning was well executed.

On behalf of Morgan Construction we appreciate the partnership and efforts between all parties that resulted in the completion of this successful project and we anticipate further work and success on upcoming projects working with Western Tank and Lining Ltd.

Thank you kindly,

Marc R. Secord, G.S.C
Morgan Construction & Environmental Ltd.