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Letter No. IORVL/HCBI-EPC-LS-A2312207-L-202
(Via E-mail)

Mr. David Gross
Project Director
Horton CBI Limited
Kearl Oil Sands Site, Alberta

Dear Mr. Gross,

Subject: CWS Fiberglass Technology Ltd. Performance

Imperial would like to thank CWS Fiberglass Technology Ltd. (CWS) for their successful shop fabrication of fiberglass reinforced pipe (FRP) lines for the Kearl Expansion Project.

Under subcontract to Horton CBI, CWS's Calgary Barlow Shop fabricated over 4 km of 40", as well as 2 km of smaller bore, FRP module piping spools. CWS was able to fabricate and stay ahead of HCBI's Fort Saskatchewan assembly yard, allowing module assemble to progress as planned.

On large, complex projects, of prime importance to the Owner is their Contractor's and subcontractor's commitment and ability to "step up" in times of need, addressing specific safety, quality, procurement and technical issues that may arise during the course of their work. Imperial found CWS to be proactive and prompt in their actions: safety incidents were reviewed with us, procurement top up orders were expedited from overseas, and quality and technical issues were given the needed, prompt attention.

We would like to take this opportunity to thank CWS for their superior services on the Kearl Expansion Project and we wish CWS well on their future project work.

Yours truly,

A handwritten signature in blue ink, appearing to read "Brent Smith", written over a horizontal line.

Brent Smith
Kearl Expansion Project Execution Lead
Kearl Oil Sands Project

cc. Bill Cheek David Gross
Atwell Goins Don Cook
Tracy Strickland Steve Brown