

COMMAND POST & TRANSFER CORPORATION

January 7, 2004

TACcom
P.O. Box 40096
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Toronto, ON
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Attn: Mr. James Murray
Artistic Director

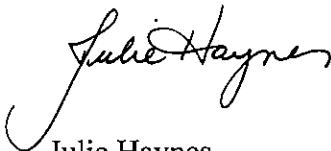
Dear James:

I wanted to write to thank you for the excellent job you and your team did for our in-house session on Performance Appraisals. After previewing your work at an open session on November 25, 2003, I was very impressed with "The Dr. Bill Show" and all the areas that it covered, as well as the method in which all the issues were addressed.

I am particularly grateful for your efforts to include our Vancouver colleagues over the Polycom – despite the geographic distance separating us, they felt very much part of the group.

Bringing in the TACcom team was a great move for us, as it allowed us to discuss our Performance Appraisal policy and procedures in a fun yet effective manner. We hope to work with you again in the near future.

Best regards,



Julie Haynes
Manager – Human Resources
Command Post & Transfer Corporation