

# *Tim Hortons*

February 16, 2010

To Whom It May Concern

I am pleased to submit this letter of recommendation in favour of Serianni Construction Ltd. on behalf of The TDL Group Corp. ( Tim Hortons ).

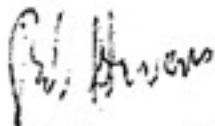
As a TDL preferred contractor , Serianni Construction have successfully tendered and completed a number of projects over the past few years. These projects include new stores, leasehold improvements and renovations to existing stores.

I have found both Mario and Ross Serianni and their subtrades, employees and administrative staff to perform their work in a competent and professional manner. I have received positive 'feed back' from our store owners when Serianni has performed renovations to their stores.

I look forward to working with Serianni Construction on future Tim Hortons projects.

If you require any further information I can be reached at our offices at 905-339-6238.

Regards,



Bob Stevens, CET  
Construction Project Manager  
The TDL Group Corp.