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Attention: Mark Marfaglia
Marfaglia Construction
10240 Armand-Lavergne
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Date: November 22, 2007

Subject: KPMG Montreal – KPMG Relocation Project

Dear Mr. Marfaglia

We would like to formally recognize the effort and services that Marfaglia Construction has provided KPMG in successfully completing the build out of our new office space in Montreal at 600 Rue de Maisonneuve, 6th floor.

The project presented unique challenges as we moved to a standardized office standard, smaller footprints, the integration of furniture storefronts for all private offices and a centralized file room.

Despite the aggressive timeline and the challenges our internal management guidelines present for any constructor, Marfaglia has delivered on time and within our budget parameters.

I would like to thank you for the personal attention you have provided to our project and commend your support team for their attention to detail and service quality.

Sean McCormick
National Director
Procurement & Real
Estate KPMG MSLP