

July 5, 2010

Re: Implementation of Harmonized Sales Tax (HST) on July 1, 2010

Dear Customer,

As you are likely aware, the Province of BC has implemented a Harmonized Sales Tax (“HST”) effective July 1, 2010. The HST is a combination of Provincial Sales Tax and Federal Goods and Services Tax (“GST”) resulting in the existing GST rate of 5% being replaced with a new HST rate of 12%.

In order to maintain simplicity in the invoicing process, we have issued you two invoices for the billing week, June 27th to July 3rd. There will be one invoice dated June 30, 2010 for the billing period June 27th to June 30th with a GST charge of 5% and a second invoice dated July 5, 2010 for the billing period of July 1st to July 3rd with an HST charge of 12%.

If you have any questions or concerns regarding your invoices, please contact Tricia Driver at (604)583-8338 or e-mail: tdriver@vanislebarge.com.

Sincerely,

Tanya Sedlacek, CMA
Controller
Van Isle Barge Services Ltd.