

December 22, 2011

The Delphi Group has assisted Canadian Tire in the preparation of their buildings greenhouse gas inventory (GHG), including assistance in the design of a sampling strategy to estimate activity levels (i.e., energy use) and the analysis of activity level data. In Delphi's opinion, Canadian Tire has implemented an appropriate, systematic approach to the estimation of activities levels, has applied appropriate efforts towards quality control and assurance of the data, and has used the activity level data to estimate the associated emissions in accordance with best practice. This statement is based on Delphi's provision of third-party assistance to Canadian Tire in preparing the inventory estimates; it is not intended to imply that an audit of methodology, data, or calculations was carried out.

Sincerely,



Jason Grove  
Senior Associate, The Delphi Group  
[jgrove@delphi.ca](mailto:jgrove@delphi.ca)  
[www.delphi.ca](http://www.delphi.ca)