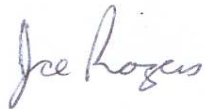


September 6, 2012

The Delphi Group has assisted Canadian Tire in the preparation of their buildings greenhouse gas inventory (GHG). Preparation included implementing the sampling strategy and activity level estimation methodology for previously included buildings and expanding the inventory to include FGL buildings. In order to expand the inventory, Delphi assisted with the design of a sampling strategy to estimate activity levels (i.e. energy use) and the analysis of activity level data for FGL. In Delphi's opinion, Canadian Tire has implemented an appropriate, systematic approach to the estimation of activities levels. In addition, Canadian Tire 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.

A handwritten signature in black ink that reads "Joe Rogers". The signature is written in a cursive, flowing style.

Joe Rogers, Ph.D.
Director, Research and Technology Services
The Delphi Group