



TO WHOM IT MAY CONCERN,

We have recently used the services of Fairtax Consultants to review, in each of our divisions, the commodity tax aspects of our operations. We can report that we are pleased both with the results of their findings and the manner in which they conducted their review.

Ralph MacKelvie and Carol Bodie were thorough and professional throughout. They minimized any disruption to our operations, acting on an independent basis, and performed their work in a prompt and professional manner.

We would recommend Fairtax's services for any company seeking a full review of their commodity tax affairs.

Sincerely,

Sandy MacLean C.A.  
Tax Accountant

Potash Corp of Saskatchewan Inc.  
Corporate Head Office