

February 22, 2010

«NAME_1» «NAME_2»
«NAME_3»
«ADDRESS_1»
«ADDRESS_2» «POSTAL_CODE»

Licence No. «LICENCE_NO»

Dear Sir/Madam:

**Scientific Research and Experimental Development Investment Tax Credits
Qualifying Expenditures for the 12 months ended December 31, 2009**

Dairy Farmers of Ontario (DFO) had qualifying expenditures of \$1,114,874 for the year ended December 31, 2009. This is comprised of DFO research payments totalling \$682,754 plus a portion of the promotion deduction paid by Ontario producers, through DFO, to Dairy Farmers of Canada (DFC) and used for research purposes.

Based on the above, we have calculated your qualifying expenditures for Investment Tax Credit purposes.

12 months ended December 31, 2009 - \$«positive».

Yours truly,

Patrick Hop Hing, CA
Director, Finance and Administration
& Treasurer