



DIVISIONAL SAFETY STATEMENT

Safety is a fundamental measurement of total business performance as it impacts employee morale, productivity, cost, quality and service. A fully engaged workforce is one of the strategic areas of focus for our organization and no organization can be committed to a fully engaged workforce if they accept that accidents will occur.

Our commitment to safety is not predicated on any set of conditions. Every accident is preventable and we will work to provide a zero injury workplace for all our employees.

Only with unwavering standards will an environment and culture be established that facilitates an accident free workplace.

Our expectations are that every employee, regardless of role, has a clear understanding that safety is their responsibility and that working safely is a fundamental condition of employment.

This is a basic non negotiable business value.

A handwritten signature in blue ink, appearing to read "K. Jardine".

Kyle Jardine, P. Eng., MBA
Divisional General Manager
J.D. Irving Limited – Equipment Division
20 January 2009

A handwritten signature in blue ink, appearing to read "E. Donelan".

Ed Donelan, P. Eng., MBA
General Manager
Gulf Operators
20 January 2009