

**LETTER OF UNDERSTANDING**

BETWEEN: TOLKO INDUSTRIES LTD.  
HEFFLEY CREEK DIVISION

AND: IWA-CANADA  
LOCAL 1-417

**FIRST AID TRAINING**

It is agreed the Company will pay the following costs associated with authorized First Aid training, provided the employee attends all required course classes:

Renewal of Ticket by Designated First Aid Attendant

- Wages lost as a result of taking the course, or subsequent re-examinations.
- Course tuition fees and/or compulsory medical examination fees will be pre-paid by the Company.

First-Time Employee Takes Course

- Course tuition fees will be pre-paid by the Company.
- Employees who fail the course and have not attended the required classes will reimburse the Company said tuition fees through payroll deduction.

This Letter of Understanding replaces the previous Letter of Understand First Aid Training dated November 12, 1994.

This agreement is subject to review and/or termination upon thirty (30) days written notice by either party.

SIGNED this 27<sup>th</sup> day of March, 2003

FOR:

TOLKO INDUSTRIES LTD.  
Heffley Creek Division

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IWA-CANADA  
Local 1-417

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