

Lister Industries Ltd.  
7410 – 68 Avenue  
Edmonton Alberta T6B 0A1

Attn: Arnie Stephens, General Manager

Our File: 13-3030  
Date: November 8, 2013

Dear Mr. Stephens,

**Re: Lifting Point Certification of Lister Industries Mats**

We have done a structural analysis of the two types of lifting points that are found on Lister Industries rig mats. The two systems that we investigated consist of the recessed lifting link and the 4.5" diameter pipes with steel plate "ears" that are found on the ends of the rig mats.

In each case, whether it was the recessed link or the end pipe section, we found the capacity of the lifting points exceeded the lifting mass at each point of a typical 40 foot long mat (7500 pounds mass) by at least a factor of two.

We trust this letter meets your needs. Please let us know if we may be of further assistance.

Yours truly,



Arda Ozum, PEng.  
Director, Acius Engineering Ltd.