



July 15th, 2005

Braithwaite Technology Consultants Inc.

c/o Carole Makowka
2235 Sheppard Ave. E,
Suite 906 Atria II
Toronto, Ont. M2J 5B5

Dear Carole;

I would like to take this opportunity to express our thanks to Braithwaite Technology for their assistance with our SR&ED tax credit claims at Certicom Corporation for fiscal years 2002 and 2003. Thanks to your contact, our company realized OITC tax credit refunds we had not previously considered.

Our company values the expertise of both your technical and financial staff in guiding us through the process, from the initial project scoping stage through to tracking our claim and eventual refund. Your professional outsourcing saved our staff time and made us aware of the benefits of this program.

More importantly, I wouldn't hesitate to use your services again in the future should the need arise.

Sincerely,

David Garland CA, CMA, CPA (Illinois)
V.P. Finance & Controller

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