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FISCAL 2011 FIRST QUARTER
Management Discussion and Analysis

December 31, 2010



Commercial Solutions Inc.
Fiscal 2011 First Quarter Management Discussion and Analysis

Chief Financial Officer: Rozina Kassam, CA

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This discussion and analysis of the financial results of Commercial Solutions Inc. (“Commercial” or the “Company”) is as of February 14, 2011 and should be read in conjunction with the interim consolidated financial statements and accompanying notes. The financial data presented herein has been prepared in accordance with Canadian generally accepted accounting principles (“GAAP”) and in Canadian dollars. Additional information relating to the Company, including the Annual Information Form can be found at the System for Electronic Document Analysis and Retrieval (“SEDAR”) website at www.sedar.com.

Results of Operations

	For the Three Months Ended December 31st		Increase (Decrease)	
	2010	2009	\$	%
Revenue	\$ 24,411,438	\$ 21,251,236	\$ 3,160,202	14.9%
Gross margin (\$)	6,616,511	5,875,121	741,390	12.6%
Gross margin (%)	27.1%	27.6%	–	-0.2%
Operating expenses	a 5,910,408	6,246,766	(336,358)	-5.4%
Earnings (loss) before interest, tax, depreciation and amortization expense (“EBITDA”)	a 706,103	(371,645)	1,077,748	290.0%
Interest expenses and refinancing costs	392,511	342,512	49,999	14.6%
Depreciation and amortization	415,349	524,107	(108,758)	-20.8%
Loss before tax	(101,757)	(1,238,264)	1,136,507	91.8%
Income tax recovery	29,062	394,388	(365,326)	-92.6%
NET LOSS AND COMPREHENSIVE LOSS	\$ (72,695)	\$ (843,876)	\$ (771,181)	91.4%
Loss Per Share				
Basic	\$ (0.00)	\$ (0.04)	\$ 0.04	
Diluted	\$ (0.00)	\$ (0.04)	\$ 0.04	

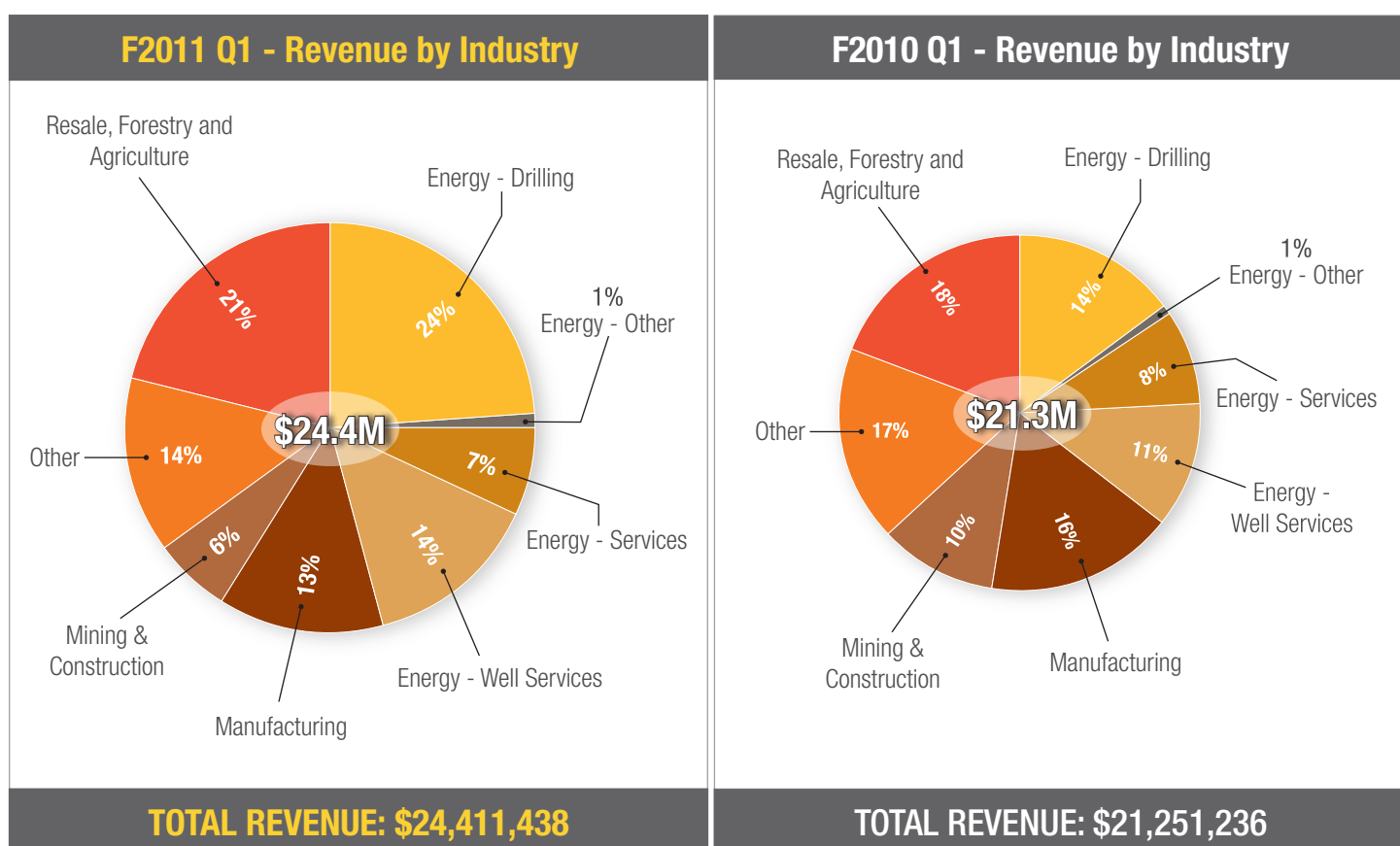
a See page 9 for a further explanation of these non-GAAP measures.

Revenue

Activity levels in all of the Company's primary markets continued steady growth in the first quarter of fiscal 2011, as in the preceding two quarters. In comparison to the same quarter in the prior year, revenues have increased by 20.2% once normalized for the two Eastern branches which were sold in the second quarter of the prior year. Increase in revenue is mainly attributable to the increase in drilling activity in Western Canada and the general economic improvement in the other primary markets.

Products and services provided to the energy sector make up a significant component of the revenues generated by the Company. Drilling activity in Western Canada is significantly impacted by weather conditions which in turn directly impact the Company's revenues. Wet weather early in the quarter hampered rig moves which resulted in a slow start to the drilling season. This unfavourably impacted the Company's revenues in October and November of 2010.

The Company's diversified customer base is a strength that the Company continues to build. The Company has recently increased its efforts in further diversifying the customer base to concentrate on its other primary markets such as mining, construction, manufacturing, resale, forestry and agriculture. The diversified customer base lowers the impact of the cyclical and seasonal nature of the energy sector. Further information on the breakdown of the various industry sectors the Company serves is included below:



The Company's diversification strategy also includes establishment in widespread locations within Western Canada. The Company believes the geographic dispersion and strategic location of each of its facilities diversifies the risk of localized weather, economic and market conditions.

The primary goals of the sales and marketing programs currently in play are to increase awareness of Commercial's capability in serving its customers with a broad range of products and services that provide the best solutions for their operational needs while Commercial achieves an optimal balance of exposure within the various industry sectors that it serves.

Earnings before Interest, Tax, Depreciation and Amortization (“EBITDA”)

Improvement in the Company’s EBITDA by \$1.08 million was the result of increased revenues and lower operating expenses, slightly offset by lower gross margin rates. Further analysis of gross margins and operating expenses are described below:

Gross Margins

Gross margin rates were slightly lower than the prior year primarily due to product mix and increased competitive pricing pressures. As well, a large order related to fire safety products with a lower gross margin was realized in the current quarter. Competitive pricing pressures continue in the uncertain market environment, specifically in the energy sector where customers are sensitive to price to increase their returns. The decreases in margins were partially offset by higher margins from increased sales of products sourced offshore. The Company continues to assess ways to improve margins through review of pricing for revenues and vendor contracts.

Operating Expenses

The decrease in operating expenses continues to reflect the Company’s focus on ensuring costs are managed effectively. The current quarter’s expenses are lower in comparison to the same period in the prior year primarily due to lower discretionary expenses such as travel and consulting fees, and lower restructuring costs.

Major components of the EBITDA variance from the same period in the prior year are as follows:

Q1 2010 EBITDA	\$ (371,645)
Higher gross profit as a result of higher revenues	873,670
Lower gross profit as a result of lower margins	(132,280)
Lower operating costs	261,258
Lower restructuring costs	75,100
Q1 2011 EBITDA	\$ 706,103

Interest Expense

Interest expense includes interest on bank indebtedness, long-term debt and notes payable, as well as amortization of transaction costs on closing both the ABL Facility and the two-year mezzanine debt. Interest expense on bank indebtedness was higher in the current quarter in comparison to the prior year primarily due to the amortization of transaction costs related to the ABL Facility, partially offset by lower interest and refinancing costs. Interest on long-term debt was consistent with the prior year.

Income Taxes

Income tax recovery was lower in the current quarter in comparison to the same period in the prior year due to lower net loss before tax and lower tax rates. The effective income tax rate for the current quarter is at 28.56% in comparison to 31.85% in the prior year. This is due to decreases in the Federal corporate tax rates.

Net Loss and Comprehensive Loss

Net loss and comprehensive loss in the current quarter were lower than the comparative period of the prior year primarily due to higher EBITDA partially offset by higher interest expense and lower income tax recovery.

Trailing Twelve Months and Seasonal Nature of Business

The tables presented below provide an opportunity for insight into the results of the trailing twelve months. The Company has experienced a decline in revenues over the last two years primarily due to the decline in activity in the energy sector. Up to 50% of the Company's sales are related to the energy industry. Activity in this industry has increased in comparison to the same period in the prior year which favourably contributed to the Company's revenues in the current quarter. Typically, the energy sector slows down in April and May due to spring thaw; therefore, the Company incurs a seasonal decline in its third quarter.

Summary of Quarterly Data

	FISCAL 2010			FISCAL 2011	TOTAL
	Q2	Q3	Q4	Q1	
Revenue	\$ 23,089,142	\$ 21,963,853	\$ 23,151,095	\$ 24,411,438	\$ 92,615,528
Gross margin (\$)	6,810,472	5,971,697	6,737,030	6,616,511	26,135,710
Gross margin (%)	29.5%	27.2%	29.1%	27.1%	28.2%
Operating expenses a	5,962,638	5,946,751	5,921,262	5,910,408	23,741,059
EBITDA a	847,834	24,946	815,768	706,103	2,394,651
NET LOSS	\$ (17,880)	\$ (676,083)	\$ (555,544)	\$ (72,695)	\$ (1,322,202)
Basic loss per share	\$ 0.00	\$ (0.03)	\$ (0.03)	\$ (0.00)	\$ (0.06)
Diluted loss per share	\$ 0.00	\$ (0.03)	\$ (0.03)	\$ (0.00)	\$ (0.06)

a See page 9 for a further explanation of these non-GAAP measures.

	FISCAL 2009			FISCAL 2010	TOTAL
	Q2	Q3	Q4	Q1	
Sales	\$ 29,333,030	\$ 20,749,108	\$ 20,152,690	\$ 21,251,236	\$ 91,486,064
Gross margin (\$)	7,693,549	5,715,399	6,289,072	5,875,121	25,573,141
Gross margin (%)	26.2%	27.5%	31.2%	27.6%	28.0%
Operating expenses a	8,421,711	7,218,392	7,316,712	6,246,766	29,203,581
EBITDA a	(728,162)	(1,502,993)	(1,027,640)	(371,645)	(3,630,440)
NET LOSS	\$ (20,659,429)	\$ (1,619,260)	\$ (1,641,443)	\$ (843,876)	\$ (24,764,008)
Basic loss per share	\$ (1.03)	\$ (0.08)	\$ (0.08)	\$ (0.04)	\$ (1.23)
Diluted loss per share	\$ (1.03)	\$ (0.08)	\$ (0.08)	\$ (0.04)	\$ (1.23)

a See page 9 for a further explanation of these non-GAAP measures.

Financial Position, Liquidity and Capital Resources

Commercial continues to maintain its strong balance sheet by focusing on effectively managing its working capital and overall debt. The following table summarizes key consolidated financial position data:

	As at December 31st	
	2010	2009
Total current assets	\$ 38,246,952	\$ 37,861,011
Total current liabilities	24,698,690	21,658,136
NET INVESTMENT IN WORKING CAPITAL	\$ 13,548,262	\$ 16,202,875
TOTAL ASSETS	\$ 43,489,382	\$ 44,947,643
TOTAL TANGIBLE ASSETS	\$ 41,873,251	\$ 43,100,319
Bank indebtedness	10,786,766	10,423,512
Accounts payable	10,746,088	11,138,320
Current portion long-term debt	2,964,865	76,304
Current portion notes payable	180,971	–
Long-term debt	54,383	2,827,397
Notes payable	928,762	1,195,039
Future income tax liability	484,219	705,875
TOTAL DEBT	\$ 26,146,509	\$ 26,366,447
KEY RATIOS		
Debt to tangible asset ratio	0.62	0.61
Working capital ratio	1.55	1.75
Days sales in receivables	52.94	54.90
Inventory turns	3.25	2.50
Days purchases in payables	46.27	53.50

The Company's primary capital needs are for the purchase of inventory, and the funding of accounts receivable, debt service payments and capital expenditures. As working capital levels may vary primarily due to seasonal fluctuations and timing of payments and receipts, the Company utilizes its operating credit facility which assists with the timing of cash flows as required.

Long-term debt is made up of finance contracts totaling \$136,518 and mezzanine debt of \$2,883,185 (net of transaction cost). The mezzanine debt agreement was closed on October 8, 2009 for gross proceeds of \$3,000,000 repayable in two years, maturing on October 8, 2011.

Net investment in working capital ratio decreased in the current quarter in comparison to the prior year due to the reclassification of the mezzanine debt from long-term to current liability. As well, a portion of notes payable was reclassified to current liability based on renegotiated terms from the last quarter of fiscal 2010.

On October 8, 2010, the Company closed on an Asset-Based Lending Facility ("ABL Facility") with Bank of America N.A.. The ABL Facility provides a \$16,000,000 senior secured operating line and has a maturity of three years. The borrowing base is calculated as a percentage of specified value of eligible inventory and accounts receivable.

Significant financial covenants of the ABL Facility include (i) margin requirements between loans and certain receivables and inventory balances, (ii) availability block of \$1,000,000; and (iii) minimum net tangible worth of \$14,500,000 if fund availability is lower than \$2,500,000. These covenants are to be measured continuously.

The Company incurred a total of \$416,883 as transaction costs directly related to closing the ABL Facility. All transaction costs relating to the ABL Facility are netted against the amount drawn on the ABL Facility and amortized as interest on bank indebtedness over the term of the loan.

The ABL Facility includes an opportunity for Commercial to increase the loan to \$20,000,000 to fund future growth provided Commercial continues to be in compliance with all covenants on a pro-forma basis, after giving effect to the increase in the borrowing amount. As at December 31, 2010, the Company was in compliance with all covenants and maintained fund availability at over \$2,500,000. The Company believes that the ABL Facility will provide sufficient access to capital both for current needs and future growth.

Management continues to monitor and implement strict controls over the Company's investment in working capital. The Company specifically focuses on its investments in inventory and accounts receivable through the following programs:

Inventory: The Company is committed to aggressive ongoing inventory management efforts that work towards the goal of minimizing inventory balances while still meeting the customers' needs. This includes strong centralized inventory purchasing, opportunity-based distribution to Service Centres and an asset recovery program where inventory with lower than average turnover is put through a different marketing plan to increase likelihood of sale.

Accounts Receivable: Management manages credit risk by operating under a sound credit-granting process and maintaining appropriate credit administration, measurement and monitoring processes. As well, more attentive communication with customers on a frequent basis involving multiple levels of the corporation has aided in understanding customer needs and viability. This has proven to facilitate timely collection.

Summary of Cash Flows

The following table highlights the Company's cash flows during the period:

	For the three months ended December 31st	
	2010	2009
Total cash (used in) from operations	\$ (388,858)	\$ 3,704,383
Total cash from (used in) financing	1,280,197	(3,626,391)
Total cash used in investing	(166,716)	(77,992)
Free cash flow *	(555,574)	3,626,391

* **Free cash flow** is a non-GAAP measure and is defined as cash provided by (used in) operating activities less net capital expenditures.

The Company's cash outflow in operating activities during the current quarter was primarily to fund increases in accounts receivables due to growing revenues. Cash used in investing activity reflects required leasehold improvements and investments in enhanced computer systems. Cash used in operating and investment activities were funded through the Company's operating line of credit.

Share Capital

Commercial has authorized an unlimited number of common shares and an unlimited number of preferred shares with no par value. As at September 30, 2010 the Company had 20,100,806 common shares outstanding (September 30, 2010 – 20,100,806). Total options to purchase shares at this date was 1,278,800 (September 30, 2010 – 1,310,167) of which 676,467 are exercisable (September 30, 2010 – 675,278). The Board of Directors may grant options to purchase up to a maximum of 10% of common shares outstanding which is 2,010,081 as at December 31, 2010 (September 30, 2010 – 2,010,081 shares).

On October 8, 2009, the Company issued 1,200,000 warrants as part of the agreement on the mezzanine debt. As at December 31, 2010, no warrants have been exercised. Each whole warrant entitles the holder to purchase one Common Share of the Company at a price of \$0.31 per share for a period of three years. The warrants were treated as transaction costs of the debt and were recorded as part of contributed surplus. The fair values of the warrants were calculated as \$197,375 at inception using the Black-Scholes pricing model.

Measures not in Accordance with Generally Accepted Accounting Principles (“GAAP”)

The following measures included in this report do not have a standardized meaning under Canadian GAAP and therefore are unlikely to be comparable to similar measures presented by other companies. There have been no changes in the composition of these non-GAAP financial measures when compared to Commercial's previously disclosed measures.

EBITDA is not a concept recognized by Canadian GAAP; however, it is recognized in industry as an indirect measure for operating cash flow, a significant indicator of the success of any business. The following table is a reconciliation of EBITDA to net loss for the periods presented in this MD&A:

	For the three months ended December 31st	
	2010	2009
Net Loss and Comprehensive Loss	\$ (72,695)	\$ (843,876)
Add:		
Income tax recovery	(29,062)	(394,388)
Depreciation and amortization	415,349	524,107
Interest expenses and refinancing costs	392,511	342,512
EBITDA	\$ 706,103	\$ (371,645)

Operating expenses as presented on page 3 is not a concept recognized by GAAP as it does not include amortization expense and similar type expenses related to operations. The following is a reconciliation of operating expenses as presented in this MD&A to total expenses as presented in the December 31, 2010 consolidated financial statements:

	For the three months ended December 31st	
	2010	2009
Operating Expenses	\$ 5,910,408	\$ 6,246,766
Add:		
Depreciation and amortization	415,349	524,107
Interest expenses and refinancing costs	392,511	342,512
TOTAL EXPENSES	\$ 6,718,268	\$ 7,113,385

Outlook

Commercial generates significant revenues from the energy sector in Western Canada which is largely dependent on the price of oil and gas. Land sales in Western Canada, which is a good indicator of future activity in the energy sector, continue to outpace the prior year's volume and price. Rig counts and rig utilization rates have improved, mainly driven by favourable oil prices compared to the prior year. Commercial expects revenue generation from the energy sector to increase in the future.

Although economic data suggests the demand for conventional natural gas drilling and its related services to remain low for the foreseeable future due to unfavourable natural gas prices, Commercial is cautiously optimistic that the increased activity for conventional oil drilling will offset the decline in activity in the natural gas sector.

Commercial is encouraged about the overall energy industry activity levels going forward and believes pricing pressures may begin to ease as uncertainty in the economy begins to fade. However, the Company foresees future challenges in hiring qualified labour which may reduce the rate of increase in the sector's activity.

Revenues generated from the Company's other primary markets continue to improve due to general improvement in the economy as well as the Company's focused efforts on customer service and diversification.

The Company will continue to focus on growth by building on its core strengths, which are its people and its products. Specific strategies that the Company will continue to emphasize its efforts on for the current fiscal year are as follows:

- Deliver increased value to customers by answering and filling customer requirements quickly, whether through stocked products or by outsourcing, and completing each and every order in a cost efficient manner. Commercial believes that its improved processes will enable it to capture growth opportunities while maintaining its operating costs at an effective level. One of the projects under this objective is the start-up of the centralized Expert Solution and Order Centre which provides its customers easier access to Commercial's in-house product experts and enables Commercial to service its customers efficiently and effectively. The Company will focus on building this service over the year and continue to enhance processes through investment in management information systems and training to its employees.
- Increase customer confidence and ensure that they encounter the same standard of excellence at each and every Commercial Solutions location. Over the last two years, the Company completed consolidating many of its Service Centres to gain operating efficiencies of its two business components, oilfield and industrial supplies. Further, the consolidations enhanced Commercial's ability to differentiate itself from its competitors as it is able to provide customers the "one-stop-shop" benefit through its diverse and broad product lines which meet the customers' varying business needs. Commercial will continue to build on this capability and increase sales and marketing efforts to communicate this benefit to new and existing customers.
- Further diversify its customer base by servicing various industry sectors through the broad range of product lines, inventories and service centres that are geographically dispersed in Western Canada.
- Build an accountable, performance driven culture by engaging its people in delivering results through application of metrics, measures and incentives. The Company continues to invest in training and technology as tools to create efficiencies and encourage its employees to contribute and excel in their performance.

While Commercial solidifies the initiatives above, it will continue to control operating costs. Commercial's long-term strategy is to build sustaining value for its shareholders through the disciplined management of its operations and a commitment to growing its business in a capital efficient manner. Over the years, Commercial has grown successfully into one of the largest industrial and oilfield parts distributor in Western Canada. Commercial intends to continue with this growth model through organic growth and selective acquisitions.

Risk Factors

In the normal course of business, the Company's operations continue to be influenced by a number of internal and external factors, and the Company is exposed to risks and uncertainties that can affect its business, financial condition and operating results. The Board and management of the Company take prudent measures to mitigate risks which may affect the Company.

There have been no significant changes to existing risk factors or new key risks identified from the key risks disclosed in the Company's Annual Information Form and Management Discussion and Analysis for the year ended September 30, 2010.

Critical Accounting Estimates

In preparing the Company's consolidated financial statements in conformity with Canadian GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period.

The most significant estimates included in these financial statements are the valuation of accounts receivable and inventory, the recognition of the appropriate amount of future tax assets and liabilities, the value of notes payable, the assumptions included in the calculation to determine the carrying value of intangibles, the inputs into the Black-Scholes option pricing model for stock-based compensation, and the carrying value of accrued liabilities. Actual results could differ from these estimates.

Future Accounting Pronouncements

In February 2008, the Accounting Standards Board of Canada (AcSB) confirmed that the use of International Financial Reporting Standards (IFRS) will be required for publicly accountable enterprises for fiscal years beginning on or after January 1, 2011. The Company anticipates implementation of this standard in its first quarter of fiscal year 2012 and is currently evaluating the impact of its adoption on the consolidated financial statements.

The Company has developed an IFRS implementation plan that attempts to address both the impact of the current IFRS standards and the potential for change through the convergence date. The Company's convergence plan consists of three phases: Diagnostic, Development, and Implementation. The Company has completed the Diagnostic phase and is currently initiating the Development phase. Both the Development and Implementation phases are planned to be completed before December 31, 2011 to achieve timely reporting of its fiscal 2012 first quarter results under IFRS standards. Key aspects of the activities under each of these phases and established timelines for each phase are presented below.

Diagnostic (completed)

- Identify key differences between current Canadian GAAP and IFRS and categorize potential impacts as high, medium and low
- Allocate and train appropriate resources to the convergence project

Development (April 2010 to June 2011)

- Research specific accounting differences identified in the initial accounting phase
- Identify potential impacts on applicable functions, including financial statements, accounting policies and processes, performance metrics, business and operations management, banking arrangements, information systems, control environment and internal and external communications
- Identify transition options under IFRS 1 (IFRS 1 is for companies that adopt IFRS for the first time. It allows for these companies to elect for certain exceptions in order to not apply each IFRS section on a retrospective basis)
- Communicate findings to executive management, Board of Directors, audit committee and external auditors

Implementation (June 2011 to December 2011)

- Quantify the impact of accounting differences identified in the development phase
- Finalize transitional (IFRS 1) and ongoing accounting policy choices
- Prepare an opening balance sheet as at October 1, 2010 and comparative periods over fiscal 2011 and related note disclosures
- Prepare required MD&A disclosures
- Communicate findings to executive management, Board of Directors, audit committee, external auditors; and external stakeholders, including the investment community and bankers

Related Party Transactions

During the current quarter, the Company entered into the following related party transactions:

- a) Legal fees of \$180,052 (2009 – \$143,733) were paid to a law firm for corporate matters of which a director, Mr. William Rosser, is a partner. Of this amount, \$21,056 (2009 \$15,609) is included in accounts payable. Included in this amount are \$150,051, which were paid to this law firm as part of closing legal cost of ABL Facility (2009 – \$75,000 - finder's fee for the closing of the mezzanine debt).

- b) Management consulting fees of \$37,500 (2009 – \$37,563) were paid to a company, 371070 Alberta Ltd., over which an officer and director, Mr. Jim Barker, has significant influence.
- c) The Company paid directors' fees and expenses of \$19,800 (2009 – \$25,213) to its four (2009 – four) independent directors, namely: Dr. Ken Harrison, Mr. Daryl Kruper, Mr. Alan Martin, and Mr. Richard Smith.

In management's opinion, these transactions are all in the normal course of operations and are recorded at the exchange value, which was the amount of consideration established and agreed to by the related parties.

Disclosure Controls and Procedures, and Internal Control over Financial Reporting

The Chief Executive Officer ("CEO") and Chief Financial Officer ("CFO") are responsible for designing disclosure controls and procedures to ensure that material information is being made known to the appropriate individuals. In addition, the CEO and CFO are responsible to design internal controls over financial reporting or cause them to be designed under their supervision in order to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with Canadian GAAP.

Disclosure Controls and Procedures ("DC&P")

An evaluation of the effectiveness of the Company's DC&P was conducted on December 31, 2010, by and under the supervision of the Company's management, including the CEO and CFO. Based on this valuation, the CEO and CFO have concluded that the DC&P were effective as at December 31, 2010.

Internal Controls and Procedures ("ICFR")

The Company's management, including the CEO and the CFO, has evaluated the design of the Company's ICFR using the framework and criteria established in the Internal Control – Integrated Framework, issued by the Committee of Sponsoring Organizations of the Treadway Commission. Based on this evaluation, management has concluded that the Company's ICFR as at December 31, 2010 were effective.

Management has concluded that the consolidated financial statements fairly represent the Company's consolidated financial position and consolidated results of operations as at and for the three months ended December 31, 2010.

Forward Looking Statement

This Management Discussion and Analysis contains forward looking statements relating to such matters as expected financial performance, business prospects, and development activities and like matters. These statements involve risks and uncertainties, including but not limited to, the risk factors described elsewhere. Actual results could differ materially from those projected as a result of these risks and should not be relied upon as a prediction of future events. Commercial undertakes no obligation to update any forward looking statement to reflect events or circumstances after the date on which such a statement is made or to reflect the occurrence of unanticipated events, with an exception of securities laws requirements.

CORPORATE INFORMATION

DIRECTORS AND OFFICERS

Jim Barker | Edmonton, AB
President, Chairman, CEO and Director

Dr. Ken Harrison | Edmonton, AB
Director

Rozina Kassam | Edmonton, AB
Chief Financial Officer

Daryl Kruper | Sherwood Park, AB
Director

Alan Martin, CA CBV | St. Albert, AB
Director

William Rosser | Edmonton, AB
Corporate Secretary and Director

Richard Smith | Calgary, AB
Director

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SHARES LISTED

Toronto Stock Exchange
Trading Symbol – “CSA”

TRANSFER AGENT

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BANKERS

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SHARE CAPITAL

Issued: 20,100,806 common shares

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BEARINGS & P.T.



SAFETY



FIREFIGHTING



FIELD



INDUSTRIAL



ENERGY SERVICES

ISO 9001:2008 Registered Organization

Commercial Solutions Inc. is a fully integrated supplier of Maintenance, Repair and Operation products and expert solutions to Canadian industry.