

155360 CANADA INC.

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December 15, 2005

To Whom It May Concern:

155360 Canada Inc. did a complete renovation of a 12 storey building in Old Montreal from commercial office space to luxury rental apartment units, completing the project in December 2003. Sobhi Tadros of S.F.Tadros Developments Inc. acted as Project Manager. The contract with S.F.Tadros Developments Inc. included negotiating with all authorities having jurisdiction, negotiating demolition and construction contracts, site co-ordination and supervision.

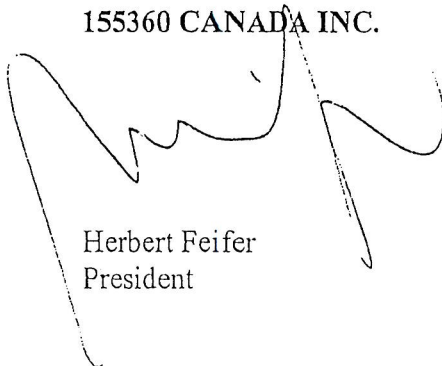
Mr. Tadros is a very serious conscientious knowledgeable construction manager who performs his work professionally and very competently and is always very mindful of costs and quality control. He is very thorough, a believer in the result oriented approach, and solves problems economically and on a timely basis.

Mr. Tadros and S.F Tadros Developments Inc. followed this renovation with a new multi level condominium project in Westmount for another one of our companies, and again, Mr.Tadros performed his project management professionally and competently.

I would not hesitate to recommend S.F. Tadros Developments Inc. and Mr. Sobhi Tadros most highly to perform in the capacity of Project Managers.

Yours truly,

155360 CANADA INC.

A handwritten signature in black ink, appearing to read 'Herbert Feifer', is written over the typed name and title. The signature is fluid and cursive, with a long, sweeping underline that extends to the left.

Herbert Feifer
President