

EVANS, MACISAAC, MACMILLAN

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OUR FILE NO.

August 13, 2004

Rolf Bouman
R.R. #1
Cleveland
Nova Scotia, Canada
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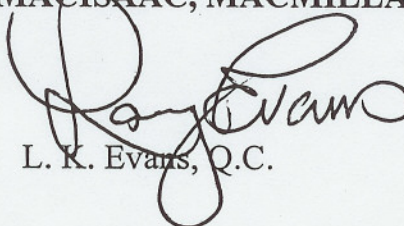
Dear Mr. Bouman:

I am writing this letter on behalf of the partners of Evans, MacIsaac, MacMillan. I wish to confirm that our law firm has been pleased to provide legal services to you and your Canadian companies since 1987. During the past 17 years we have assisted you in completing several hundred business transactions, primarily relating to the purchase, sale and development of land. During the years that we have provide you with legal services, we have no knowledge of any Court proceedings being commenced against you personally or any of your companies.

We consider you to be a highly valued client of our firm and we hope to be able to continue to provide legal services to you and your companies for many years to come. We have no hesitation in confirming that your business dealings on the matters we have been involved with have shown you to be a reliable, honest and competent individual who conducts business in a proper and ethical manner.

Yours very truly,

EVANS, MACISAAC, MACMILLAN



L. K. Evans, Q.C.

LKE/jh