



BARRISTERS &
SOLICITORS

TAX COUNSEL

JOE STRUCK, QC, FCA
D. BLAIR NIXON, QC, FCA*
KENNETH S. SKINGLE, QC
DONALD K. BIBERDORF *
RICHARD W. KIRBY*
MIKE J. HEGEDUS, CA
JON D. GILBERT
JEREMY J. HERBERT
JOYCE A. YOUNG
V. DANIEL JANKOVIC
MICHAEL Y. WONG

COUNSEL:
BRIAN A. FELESKY, CM, QC
GORDON W. FLYNN, QC, FCA*
H. GEORGE MCKENZIE, QC*
LESLIE E. SKINGLE, QC, CA*
F. PATRICK KIRBY, QC, FCA*

CRAIG M. JONES, QC*
SANDRA E. JACK, QC, FCA
CRAIG M. McDOUGALL, QC
JOHN J. BURGHARDT, CA
ANTHONY V. STRAWSON, CMA *
TIMOTHY P. KIRBY*
CHAD J. BROWN
GAIL J. LAI, CA
K. JOHN FULLER, CA
SARAH S. CHIU

TAX CONSULTANT:
PETER L. MITCHELL, CA

F. BRENTON PERRY, QC*
DONALD N. CHERNIAWSKY, QC, CA*
GREGORY J. GARTNER, QC, CA*
SIOBHAN A.M. GOGUEN
JAMES C. YASKOWICH
D. BRETT ANDERSON*
LAURA R. SHYLKO
ANDREW C. BATEMAN
KARI L. DRINNAN
H. MICHAEL DOLSON

WRITER'S DIRECT LINE, FAX,
AND EMAIL ADDRESS:

DID: (403) 260-3312
Fax: (403) 263-9649
Email: dsaunders@felesky.com

November 15, 2010

To Whom it May Concern

Dear Sirs:

Re: Monaco Construction

Monaco Construction was the general contractor at our last two premises, the most recent relocation being in 2003.

It is difficult to depict exactly what it is that a general contractor can do for you. I have worked with other contractors that have left me less than enthusiastic. With Sam, I was confident that every detail, no matter how small, was taken care of and that our best interests were at the forefront. Generally this is not the case. It seems that whatever the designer says, the contractor will do typically. Sam on the other hand, always looked at the practicality of what the designer was suggesting and suggested alternatives that would not compromise the design but would be more cost effective for us.

In addition to ensuring that our best interests were met, we also had a very tight timeline. We started demolition of the 50th floor (approx. 22,500 sq ft) at the beginning of January 2003. Our move date was April 25th. We moved as scheduled and the only item not completed at move day was some of the glazing on our offices.

I continue to look to Sam for miscellaneous construction items and should we ever relocated in the future, we will hire Monaco Construction to carry out the task of general contractor.

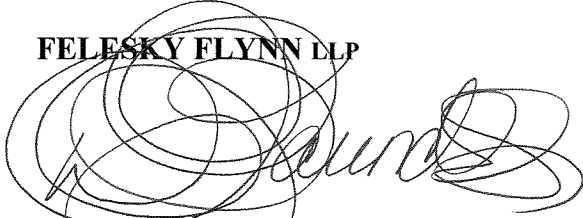
5000 Suncor Energy Centre, 150 – 6 Avenue SW
Calgary Alberta Canada T2P 3Y7
Telephone: (403) 260 3300 · Fax: (403) 263 9649 · www.felesky.com

*Denotes Professional Corporation

If you would like further details, please feel free to contact me at your convenience.

Yours very truly,

FELESKY FLYNN LLP

A handwritten signature in black ink, appearing to read "Debbie E. Saunders", is written over the firm name and extends to the right.

PER: Debbie E. Saunders
Firm Administrator

DES:ds