

December 10, 2007

Robert Hooper
Hooper Law Offices
128 Hughson Street North
Hamilton, Ontario. L8R 1G6

Dear Rob

I apologize for taking this long to write, but now that everything is complete and the dust has settled, I would like to convey a heart felt thank you to you and your staff.

Both Sandra and I appreciated your guidance and support over the last four years. I knew we were in good hands since our first meeting in May 2003.

I also appreciate and will follow your most recent advice expressed in your letter dated September 20, 2007.

Our best wishes to you and your family for the upcoming holiday season and wish everyone a very Merry Christmas and Happy New Year.

Yours truly,

A handwritten signature in cursive script that reads "Bob Grayson". The signature is written in black ink and is positioned below the typed name "Bob Grayson".