



Giffels

An Ingenium Group Company

February 16, 2007

Donalco Inc.
420 Tapscott Road
Toronto, ON
M1B 1Y4

Faxed 416-292-6619

Attention: Mr. Mike Barker

Dear Mike:

**RE: Oshawa Sports and Entertainment Complex
Now called The General Motors Centre
Spray Fireproofing Contract**

Please accept this letter as confirmation from the writer that Donalco Inc. performed the above contract with diligence and professionalism and worked together with our field staff to expedite the work in a timely manner and to co-ordinate the work with other contractors on the site.

Yours very truly,

Roman Zaplitney B.A.Sc.
Project Manager
416798-5621
416-798-5531
roman.zaplitney@giffels.com