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June 30, 1993

Mr. Ron Richards
PUBLIC WORKS CANADA
Contract Policy and Administration
4900 Yonge Street
12th Floor
Willowdale, Ontario
M2N 6A6

Dear Sir:

RE: APPRAISAL FIRM - FINNIGAN AND ASSOCIATES

We wish to inform you that we have used this firm in the past for appraisal work and have been most satisfied with their professionalism and due diligence.

We, therefore, would strongly recommend that this firm be used for any prospective government appraisal work.

Yours truly,

A handwritten signature in cursive script that reads "Roy Connolly".

Roy P. Connolly, AACI
Senior Real Estate Appraiser

/kr

c.c. Finnigan and Associates