



November 1, 2007

TO WHOM IT MAY CONCERN:

Our group of companies are engaged in engineering and procurement services to the oil and gas industries, which is mainly conducted overseas by affiliates and subsidiaries. Tavana & Co. have been our accountants for the past twenty years. They have provided us with valuable advice about international tax issues, and the formation of offshore subsidiaries and affiliates. We strongly recommend them to any Canadian corporation expanding overseas.

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*An International oil and gas procurement network.*

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