

April 27, 2007

To Whom It May Concern

Dear Sir or Madam:

Subject: RMS Group of Companies and Curtis Way
Letter of Confirmation of Banking Relationship

We have been requested by Mr. Curtis Way to provide a letter of reference on his behalf regarding the banking relationship we have with his various companies. Canadian Western Bank has been providing banking services to Mr. Way and his corporate entities for a period in excess of six years. Throughout this time the manner in which the deposit accounts and loan accounts have been operated has been to our full satisfaction.

Over the past six years the RMS Group has undertaken various projects from land acquisition to the construction of multi-family residential units and industrial office/warehouse complexes. These have been completed in various markets in Alberta and northern British Columbia including Edmonton, Grande Prairie, Fort McMurray, Fort Nelson and Fort St. John. The RMS Group led by Curtis Way has successfully dealt with all aspects of the acquisition, planning, construction and leasing of these projects. As well, the recognition of correct timing to divest of assets has permitted the company to continue to grow and move into alternate projects, some of which were larger projects and provided greater opportunity and return to the Group. Mr. Way has been the key in analyzing the project, negotiating with the municipalities, arranging and working with sub-trades, negotiating with potential tenants and arranging financial requirements. As part of the Group's structure the project is fully managed internally, including the building and management arms of the business, which retains full control of the entire process. Mr. Way has a strong development and construction background and with the experience that has been gained with each successive project, the ability to identify possible risks and maintain workable timelines is evident.

Canadian Western Bank has provided financing facilities for various projects for the Group. These financing requests were well presented and professionally dealt with. Information is readily provided and fully disclosed, so as to permit the Bank the ability to review and fairly consider the project-financing request. Existing financial arrangements are satisfactorily attended to with scheduled payments and review terms being met.

Based on dealings to date with Mr. Way and the RMS Group of Companies, we look forward to a continued strong business relationship with this established and reputable client.

Sincerely yours,
Canadian Western Bank



A.M. (Arno) Klein
AVP, Real Estate Lending

/amk

11350 Jasper Avenue Edmonton, Alberta T5K 0L8 Telephone: (780) 429-7584 Fax: (780) 424-0584