

WILLSONIA INDUSTRIES LIMITED

April 5, 2004

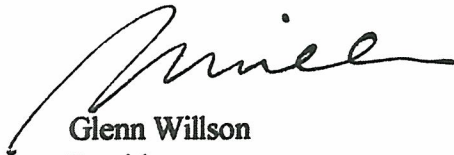
To whom it may concern:

Re: Gay Company Limited

This letter is to advised that I have worked with Gay Company Limited on a number of projects over the years the most recent being the construction of the new building for Mills Pontiac Buick GMC Ltd., at the corner of Ritson Road and Bond Street. This was a \$10,000,000.00 project that came in on time and on budget. Gay Company Limited have also completed the renovation of Ontario Motor Sales Limited and built the Cineplex Odeon building in Bowmanville for Willsonia Industries Limited. Rick and Lawson Gay manage the draw process in a professional manner and have always kept me informed of the scheduling and advised me of any change orders on a timely basis.

I would not hesitate to recommend Gay Company Limited for any project they may be bidding on. Should you require any further information, please do not hesitate to contact us.

Yours truly,
WILLSONIA INDUSTRIES LIMITED



Glenn Willson
President