



ABB AG, A-1109 Wien, Clemens-Holzmeister-Straße 4
www.abb.at

TO WHOM IT MAY CONCERN

Reference: Jungbunzlauer Project, Port Colborne, Canada,
Citric Acid Plant

Date: June 26, 2007

RECOMMENDATION

This is to confirm significant contribution of Tavana & Co Chartered Accountants (1110 Sheppard Avenue East, Suite 500, Toronto, Ontario, M2K 2W2, Canada), to the Jungbunzlauer project and our complete satisfaction with Tavana's engagement.

Tavana & Co. Chartered Accountants have been providing our subsidiary company and later on our branch with complete bookkeeping, accounting, tax compliances and tax consulting services. We found Tavana & Co to be very competent in advising us on cross boarder tax issues and extremely reliable and prompt in providing their services.

We recommend Tavana & Co. to any organization intending to set-up operations in Canada.

ABB AG

Zentrale:

ABB AG
Clemens-Holzmeister-Straße 4
Business Park Vienna
A-1109 Wien
Tel. +43 (0) 1 601 09-0

Bundesländer-Büros:

A-4020 Linz, Industriezeile 42
Tel. +43 732 7650-0, Fax +43 732 7650-292
A-6020 Innsbruck, Klostersgasse 11
Tel. +43 512 5325-0, Fax +43 512 5325-12
A-8051 Graz, Exerzierplatzstraße 85



A-5071 Wals bei Sbg., Lagerhausstraße 311

Tel. +43662850150-10, Fax +43662850150-19
A-9020 Klagenfurt, Brown-Boveri-Straße 2
Tel. +43 463 42542-0, Fax +43 463 42544
ABB Robotertechnik:
A-2351 Wiener Neudorf, Brown Boveri Straße 1

Bankverbindung: Bank Austria
Creditanstalt AG
BLZ 12000 Konto 0120-04800/00
UID Nr. ATU14757903
Handelsgericht Wien FN 57678x
DVR:0053988 Swif:BKAUATWW
Von uns gel. Verpackungen sind