



Pegah Construction Ltd.
5050 Dufferin Street, Unit 120
Toronto, Ontario M3H 5T5
Tel: 416-739-9300, Fax: 416-739-9593
www.pegah.ca

October 19, 2007

To Whom It May Concern:

Re: Tavana & Co.

Tavana & Co. have been the accountants and tax advisors to our company since our incorporation nineteen years ago. They have provided us with a variety of business services such as: computerizing our accounting system; training our bookkeepers; and, advising us on complicated tax issues. They have been professional, on time, competent and very knowledgeable. We highly recommend the Tavana team to any business.

Yours very truly,

Pegah Construction Ltd.