

February 3, 2005

Cirrus Management Training & Sailing Inc.
1286 Rockwood Drive
Kingston, ON K7P 2M7

Attention: Mr. Robert Boucher

Dear Robert:


I want to thank you for the team building session you gave to us. We are still discussing the impact you had on our group. A number of people who attended the session have approached me and stated that it actually changed how they approach and work with their fellow employees.

We especially found your anecdotes and personal stories very moving and very insightful. Your openness contributed to the success of the exercise. We are committed to building trust and working collaboratively.

On behalf of all the persons at Deloitte. that attended the team building program we want to thank you for a great time and a job well done. It is our hope that we'll work together again in the future.

Yours very truly,

DELOITTE & TOUCHE INC.



Sherri Evans, CIRP
Vice-President