



August 19, 1992

TO WHOM IT MAY CONCERN

This letter is to confirm that Mr. Jack Ostroff was recently engaged by this firm to conduct a review of our Banking and Cash Management procedures. This engagement was completed satisfactorily by Jack. I would hire him again in such a capacity should the need arise and I am happy to recommend him to anyone who may be seeking a review of this nature.

Yours truly,

A handwritten signature in black ink, appearing to read 'M. Nabirny'.

Michael Nabirny, C.A.
Senior Vice President
Finance & Administration
& Chief Financial Officer

MN:sm