

December 15, 1998

To Whom it May Concern:

NRI Industries Inc. is a manufacturer of rubber products and materials, serving the automotive industry in North America.

We engaged Jack Ostroff of Genus Financial Corporation to review our treasury function and banking arrangements. The review was conducted with diligence and efficiency and the report generated was backed with specific evidence. It was obvious that Mr. Ostroff's experience in treasury matters is extensive. Valuable recommendations were made to us and implemented by the Company. This resulted in improved attention to detail, reduced financing costs and my personal reassurance that our processes are in control.

I heartily recommend his capability to any interested in improving their cash management processes and reducing finance costs.

Yours truly,



G. Ross Clark
Chief Financial Officer