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November 10, 2003

TO WHOM IT MAY CONCERN

Re: Jack Ostroff/Genus Financial Corporation

In October 2002, I engaged Genus Financial Corporation to do a review of our treasury operations. I was interested in having this review performed as I felt that my own treasury expertise was minimal, and I wanted to see whether real benefits could be derived from more active management in this area.

Jack Ostroff, President of Genus, performed the review himself. He did the review quickly and efficiently, and delivered a comprehensive report shortly after completing his field work. I was impressed that his suggestions focused on simple, risk-free measures that made use of banking relationships and financial resources already on hand. He took the mystery out of treasury management and suggested simple measures that have improved our bottom line. As well, he has made himself available as a resource to help me deal with new opportunities as they arise.

I am glad that I allowed Mr. Ostroff to get involved with Soroc, and count him as a trusted advisor. I have no hesitation in recommending his services to companies looking to review and strengthen their treasury operations.

Yours very truly,

A handwritten signature in black ink, appearing to read 'John Wilby', with a large, sweeping flourish extending upwards and to the right.

John Wilby, CA
Vice President, Finance