



VITAFOAM PRODUCTS CANADA LTD.

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Jack Ostroff
Genus Financial Corporation
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April 23, 2004

To Whom It May Concern

I am pleased to recommend Jack Ostroff and the service he provides regarding a review of treasury functions. Overall we felt that we had an efficient and cost effective cash management system, and that Jack would be unable to appreciably improve our operation.

I was pleasantly surprised when Jack was able to find a couple of areas that in the long term will net us significant dollars as well as areas for future improvement. Jack's review was thorough and unobtrusive, and his final report was concise.

Jack's expertise in the treasury area is very apparent, and his approach and conduct is professional. I would be happy to talk personally to any future clients should the need arise.

Yours truly,

A handwritten signature in dark ink, appearing to read "John Denning".

John Denning
Corporate Controller