



BGC ENGINEERING INC.
AN APPLIED EARTH SCIENCES COMPANY

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June 22, 2005

Mr. Hugh Lalande
Braithwaite Technology Consultants, Inc.
5th Floor, 750 W Pender St.
Vancouver, B.C., V6C-2T7

Dear Mr. Lalande,

BGC Engineering Inc. would like to thank Braithwaite for introducing us to the SR&ED tax program. Braithwaite's service was valuable as you guided us through the various nuances of the application process and helped us clarify what we could and could not claim. We would not have undertaken this tax refund process without your value added service. The net tax refund we received still outweighed the efforts BGC and Braithwaite put into the application process. We look forward to submitting future SR&ED claims through Braithwaite.

Yours truly,

BGC ENGINEERING INC.

per:

A handwritten signature in black ink that reads 'Mark Leir'. The signature is written in a cursive, slightly slanted style.

Mark Leir, M.A.Sc., P.Eng. P.Geo., LEG
Senior Engineering Geologist