



KPMG LLP
Chartered Accountants
Box 976
21 King Street West Suite 700
Hamilton ON L8N 3R1

Telephone (905) 523-8200
Telefax (905) 523-2222
www.kpmg.ca

Private and Confidential

Censol Inc.
582 Hawthorne Cr.
Milton, ON L9T 4N8

Attention: Mr. R.V. Laughton

March 12, 2004

Dear Mr. Laughton:

Censol Inc., Laughton Management Corporation

I have personally known Mr. Laughton for more than 23 years and the firm of KPMG (and predecessor firms) have been the accountants for Censol Inc.; Laughton Management Corporation and predecessor companies controlled by Mr. Laughton for over 30 years.

During our years of involvement with the companies, they have demonstrated financial stability and financial resources management. Mr. Laughton has also demonstrated good financial resources management with his involvement with the companies.

I do not hesitate to recommend Mr. Laughton and the companies based on their overall financial performance.

Yours very truly,

Gary D. Beveridge
Partner
905-523-2206

GDB/lv

