



Memorandum

Mr. Don Hoy
Otec Solutions Inc.
12 Hiltz Ave.,
Toronto, Ontario
M4L 2N5

Date: 8/15/05

Dear Don:

I wanted to take this opportunity to commend Otec Solutions for the professional and satisfying business relationship that I have enjoyed as supervisor at Citigroup.

I find that all aspects of our partnership are not only personally rewarding and enjoyable but also have resulted in solutions to business requirements which are practical and cost effective, especially as related to the Canto Cumulus Project.

In my position as supervisor I look forward to continuing our relationship and to exploring new mutually beneficial business opportunities as they arise.

I would be delighted to share my experiences with any prospective customers of Otec Solutions Inc.

Yours Truly,

Paul Wong
Presentation Technology
Supervisor – Corporate & Special Projects
Citigroup