CENTRE MANAGEMENT INC.

REAL ESTATE MANAGEMENT AND DEVELOPMENT SERVICES

March 8, 2005

To Whom It May Concern:

A Letter of Recommendation for: Gay Company Ltd. General Contractors

Over the past fifteen years we have used the above noted contractors for a number of jobs ranging from commercial interior finishing, additions to existing commercial buildings and complete construction from demolition to finished buildings. All work contracted has been completed in a professional and timely manor.

Sincerely

Patrick Bolahood/ Senior Manager