

A & J RENTALS 21 Goodrich Road, Units 6 & 7 Toronto, ON M8Z 6A3

May 15, 2002

Debits & Credits 50 Dunlop Street East Barrie, ON L4M 6J9

To Whom It May Concern:

When we found out we owed 20,000 in Federal Tax, we asked for a second opinion.

Debits & Credits found that the previous accountant had recorded our purchase price of our units incorrectly.

When we sold, we didn't make the gains we were lead to believe.

Thanks for saving us 20,000.00!

We look forward to a secure future in dealing with your company.

Regards,