

Debits & Credits 50 Dunlop Street Barrie, ON. L4M 6J9 July 15, 2004.

To Whom It May Concern,

I would whole heartedly recommend the services of Debits & Credits. I have been an extremely satisfied customer of theirs for the past two years. They have done an excellent job of keeping track of my international customers and receivables as well as my production costs on recording projects. They also handle all my Government remittances and send out statements on my behalf.

Due to the high level of professional service I receive from Debits & Credits I am able to focus more and more of my time and energy on growing my business.

Yours truly.

Andrew Galloway

President

40 Beaverdale Road, Toronto, Ontario M8Y 3Y4 Canada P.O. Box 191, LaSalle Station, Niagara Falls, NY 14304 U.S.A.