

IGL  **Canada (Western) Ltd.**

October 21, 1999

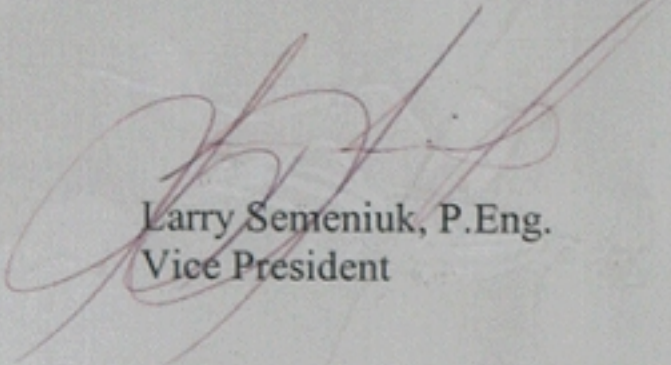
To Whom It May Concern:

RE: Letter of Reference for G&M Stone Masonry Ltd.

G&M Stone Masonry Ltd. was one of our key subcontractors on the Glastonbury Stage 6 Entry Bridge and Lake Wall construction project in Edmonton for Carma Developers Ltd. Based on their performance we would not hesitate to utilize their services on future work. Further, we would recommend G&M Stone Masonry Ltd. to others for similar works.

If any further information is required, please call the undersigned.

Yours truly,
IGL CANADA (WESTERN) LTD.



Larry Semeniuk, P.Eng.
Vice President

LS/sp