

January 9, 2006

Rick Cuthbert Surface Design Systems 105 - 38 Scott Street West St. Catharines, Ontario L2R 1C9

Re: Canadian Tire Financial Services Retrofit - St. Catharines

I am pleased to provide this letter of recommendation based on the work carried out by Surface Design Systems at the aforementioned project.

On behalf of Canadian Tire Financial Services, we appreciate and acknowledge the extensive specialized work that was required to remedy the flooring problem we were experiencing. The performance of Surface Design Systems, in conjunction with the project management of Sente Enterprises, assisted in achieving successful overall project completion.

The finished installation exceeds initial expectations, given site condition, and we again extend our appreciation and congratulations to you for contributing to the overall accomplishment in the retrofit to our new Call Centre.

We again thank you and wish you well in your future endeavours.

Yours truly,

Gary Maskaluk Manager

Supplies and Services