



January 16, 2006

Mr. Rick Cuthbert
Surface Design Systems Inc.
38 Scott Street West
St. Catharines, ON
L2R 1C9

To Whom It May Concern:

RE: Winners / HomeSense Retrofits across Canada – Letter of Reference

I am pleased to provide this letter of recommendation based on the services carried out by Surface Design Systems over the last six years for the aforementioned.

On behalf of Ron Clark & Associates Inc., we appreciate and acknowledge the extensive specialized work that your company offers. You reliably provided self-leveling of existing concrete floors that presented flooring problems to us time after time. The quality of your finished product has always met, or exceeded our expectations, given the site conditions. We again extend our appreciation to your company for consistently meeting our requirements in a timely fashion, on budget, and to our satisfaction.

Given my positive experience over the years utilizing your services, I would not hesitate to recommend Surface Design Systems for similar endeavors.

Sincerely,

Ian Burns
Vice President of Operations

Regional Office

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