



ASSOCIATES

February 25, 2005

Mr. Rolf Bouman,
Canadian Pioneer Estates Ltd.,
RR #1,
Cleveland, N.S.
B0E 1J0

Dear Sir:

Re: Letter of Reference:

Further to your request, I am pleased to provide you with this letter of reference and hope that it might assist in providing a better understanding of your development activities.

Our firm, as well as other surveying companies, have worked on various projects for Canadian Pioneer Estates Limited for over 12 years. These projects have proven very beneficial in providing employment for our employees, together with employment for many tradesmen and contractors in Northeastern Nova Scotia. We alone have surveyed in the vicinity of two hundred lots for your firms

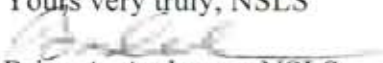
Our experience has shown that your company tends to develop lands to create smaller lots which are purchased by individuals with the intention using them for residential or cottage type development. This is ideal for the tax base in our area. On a personal note, I have a cottage on a lot within a 45 to 50 lot subdivision on the Bras D'or Lakes. The majority of the owners within this subdivision are considered foreign owners. They have proven to be excellent neighbours and pay a substantial amount of property taxes without receiving most of the benefits that we locals expect.

It is my understanding that you have constructed several boat launches within your developments for the use of your clients or prospective clients. You seem to have allowed the local citizens free access to the launches. I find this trait very commendable.

In closing, I have no hesitation in giving you or your company, this letter of recommendation and I look forward to doing future projects together.

If I can be of further assistance, please do not hesitate to contact me.

Yours very truly, NSLS


Brian A. Anderson, NSLS
President

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