

January 6, 1998

To Whom It May Concern:

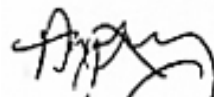
Dear Sir/Madam:

This is to certify that AccuSeal Roofing Limited had carried out a roofing project for our office building at 1355, Huntingwood Drive, Scarborough in December, 1997. The project included an approximate 39,000 sq. ft. of roof area and involved the removal of old plies of membrane of the roof down to the fiberboard insulation and the installation of a new roof completed with flood coat and pea stone ballast.

We are happy to confirm that the project had been completed to our satisfaction. Work had been carried out in an efficient and professional manner and AccuSeal Roofing had made extra efforts to protect the equipment and machinery in our building. The project had been done within the agreed time frame and was in fact completed slightly ahead of schedule.

It had been a pleasant experience working with AccuSeal Roofing Limited and we have no hesitation in recommending them to anyone who wishes to employ their services.

Yours truly,
for and on behalf of
Ming Pao Newspapers (Canada) Ltd.



Angela Ahmed
Administration & Personnel Manager



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