

October 25, 2007

To Whom It May Concern:

RE: SID SANDBACK

Sid was brought to Northland Forest Products Ltd. As project manager for a 35 million Btu Thermal Oil Heating System supplied by Teaford Canada. Sid was a pleasure to work with and showed professionalism and thoroughness on this project. I would recommend him and hire him again in this capacity.

Yours truly,

NORTHLAND FOREST PRODUCTS LTD.

Craig Ewashko

Chief Operating Officer

FAX: (780) 791-1910