

NelsonTimbro

February 21, 2008

RE: SPENCER STEEL LTD – LETTER OF RECOMMENDATION

Spencer Steel has detailed, fabricated and installed all structural steel on our Royal Canin Canada project. This includes miscellaneous steel (i.e. stairs, platforms, railings, etc...) as well. The shop drawings, fabrication and erection all went very well, which is an accomplishment in itself given all the Owner prompted changes during the project. Their performance on this project has been very good and we look forward to the opportunity of working with them again.

If you have any questions or wish to discuss any further feel free to give me a call.

Sincerely yours,

NELSONTIMBRO



Ryan Harris
Project Manager