

Pendlebury Cost Consultants is a company dedicated to the cost management of capital projects.

Our team of qualified Professional Quantity Surveyors ensures complete and reliable costing during the design stage of the project, and a complete and defensible review and resolution of construction stage changes and claims.

I have relied on Clare, Randall-Smith & Associates Limited (CRS) since 1988. CRS provides our clients with in-depth mechanical and electrical cost estimating expertise which is a very important aspect of Pendlebury Cost Consultants.

CRS have been able to assist with every type and size of project I have encountered, including the current engagement which is the mechanical and electrical costing services for the new \$400 million Casino Windsor Expansion in Windsor, Ontario, expected to be completed in 2008.

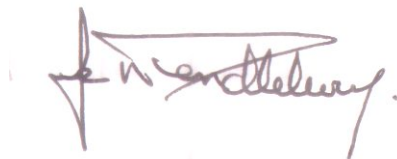
Staff members at CRS are capable of working with every member of the project team to achieve the project's budget cost plan, providing high quality, accurate information that mirrors current market conditions.

CRS and their staff embrace our customer service practice, of providing open and direct dialogue with the design team, and making all efforts to meet seemingly impossible time lines.

We rely on the information provided by Clare, Randall-Smith at every level of costing from concept to post-contract work and have been very pleased with the level of service provided for many years.

Sincerely,

Pendlebury Cost Consultants

A handwritten signature in dark ink, appearing to read "Joe Pendlebury". The signature is written in a cursive style with a large initial "J" and "P".

Joe Pendlebury, PQS
President