



Callidus Engineering

1385 N Routledge Park, Unit 9, London, ON N6H 5N5, Tel (519) 472-7640 Fax (519) 471-9239

Email michael@callidus.ca

September 10, 2008

Dear Sirs:

Please be advised that we have worked with Gibbs Wilson Contracting Inc., on diagnostic imaging projects, throughout Ontario, Quebec, and British Columbia. The majority of these projects were very complex requiring high skill levels. They also required a great deal of coordination between the client, various sub-trades and the Consultants, both prior to and during construction. We found Gibbs Wilson Contracting Inc. to be extremely professional, competent, complete, and accommodating. We look forward to the next opportunity we have to work with them.

Yours sincerely,

Callidus Engineering

Michael Gubesch, P. Eng.