

2201 Rockingham Drive  
Oakville, Ontario  
L6H 6E8

May 2, 2008

Tops Roofing Co  
1498 Wallace Road  
Unit 4  
Oakville, Ontario  
L6L 2Y2

Attention: Brain P. Burnett

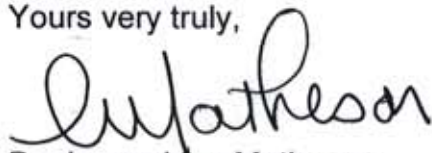
and/or

To Whom It May Concern

After obtaining comparative quotations, we selected Tops Roofing based upon a combination of their presentation and their extensive customer referrals, which included customers personally known to us.

Consistent with the quality, value, efficiency and courtesy of the services rendered in the installation of our replacement roof, we are pleased to join the customer referral list, and to endorse Tops Roofing as a "best-in-class" contractor.

Yours very truly,



Denise and Ian Matheson