

COX & PALMER

Nova Scotia New Brunswick Prince Edward Island Newfoundland and Labrador

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January 4, 2007

Rolf Bouman
President
Canadian Pioneer Estates Ltd.
RR#1
Cleveland, NS B0E 1J0

Dear Mr. Bouman:

Re: Letter of Reference

I would like to confirm that you and your companies, Canadian Pioneer Estates Ltd. and Canec Land Developments Inc., have been referring your clients to me and my law firm for assistance in immigration matters for the past several years.

As you know, we have been able to assist many of your clients in obtaining Canadian Permanent Resident Status and we would be happy to continue to do so in the future.

We highly value the cooperation between you, your companies, your clients and our law firm and hope to be of service to your clients for many years to come. Many of your real estate clients whom we met spoke very highly of you and your Canadian Pioneer Team, and we would be pleased to be of service to your companies in any other legal manner.

As you know, we currently have five German-speaking lawyers at our firm, including the Honorary German Consul, Anthony L. Chapman, Q.C. If any of your clients require consular services, I would be pleased to introduce them to Mr. Chapman.

Suzanne I. Rix

Partner

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Our firm has recently undergone a merger, such that the total number of lawyers practicing with our firm in the four Atlantic provinces is 170. In our Halifax office, we currently have 48 lawyers, who provide a full range of legal services.

I would like to take this opportunity to thank you for your support. I look forward to a long and mutually beneficial relationship with you.

Yours very truly,

Suzanne I. Rix

SIR/rf