

NEWALTA

Better ways to manage waste

May 27, 2004

KPC Coating Ltd.
1840 Co-op lane
Castlegar, British Columbia. V1N 4K2

Dear Cliff Harper:

RE: Facility Upgrade Project - Tanks Painting

On behalf of Newalta Corporation, I would like to thank you and your staff for the excellent work performed by your company, Kootenay Powder Coating Ltd., in the painting of all our tanks at North Vancouver Branch.

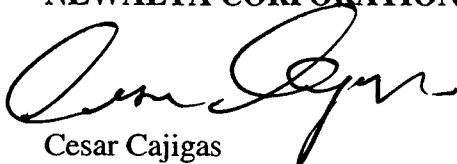
While having to meet the Newalta Corporation standards, the KPC group has managed to complete the work in a safe and orderly fashion in accordance to Newalta and WCB policies.

Newalta, North Vancouver Branch had a very tight schedule to perform the painting work and the Kootenay Powder Coating Ltd. was successful in completing the work in a professional and timely manner.

We thank you again for the job well done.

Yours truly,

NEWALTA CORPORATION



Cesar Cajigas
Operations Manager