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January 15th, 2004.

Mr. Kirk Hanrahan  
Sierra Stone (Calgary) Ltd.  
#139, 132-250 Shawville Blvd SE  
Calgary, AB  
T2Y 2Z7

CONGRATULATIONS! DEALER OF THE YEAR, 8 YEARS IN A ROW!

Dear Kirk,

Congratulations, after reviewing 2003 business totals, Calgary is Dealer of the Year again.

I cannot believe that you have been a dealer for 15 years and I wanted to write you and personally thank you for your business. I know that you and your team do great work and I am happy to see that your business continues to grow.

I look forward to working with you for many more years to ensure we supply the best product possible for you and your clients.

Continued success in the future.

Thank you

A handwritten signature in blue ink, appearing to read "Don Emde".

Don Emde  
President & CEO  
Sierra Stone Head Office  
Imperial, SK