

Suite 1410 - 5555 Calgary Trail S. Edmonton, Alberta T6H 4J9 Telephone (403) 437-0580 Fax (403) 437-5365

March 21, 1991

To Whom It May Concern:

## RE: VALLEY STEEL LTD.

Valley Steel Ltd. recently constructed our Mr. Lube facility at 2051 McPhillips Street, Winnipeg.

Quality of workmanship was first rate and the facility was delivered to us on schedule. Any problems encountered during construction were solved promptly and professionally.

I recommend that you consider Valley Steel Ltd. for your next project.

If you have any questions please call me at (403) 437-0580.

Regards,

MR. LUBE CANADA INC.

Jim Martin Senior Projects Co-ordinator

JM/rtjb