

June 2, 2005

To Whom It May Concern:

Lakehead University has just completed an issue based tax recovery exercise with Fairtax Recovery Consultants, with very significant financial benefits as a result. Aspects of our real property developments, overheads and operating expenses were reviewed in an original and innovative manner. Their Senior Consultant, Andrew Davis, was very thorough and professional in all his dealings with us.

Andrew gained prior CRA approval for our claim and eliminated any exposure the University might have been otherwise subject to. The work undertaken on our behalf was of an extremely sophisticated nature and conducted with a minimal disruption to our staff beyond the provision of the data and records requested. I have no hesitation in recommending Fairtax to any College or University considering using their services.

Respectfully yours,

LAKEHEAD UNIVERSITY

Michael K. Pawlowski
Vice-President (Administration & Finance)