



Fairtax Consultants
435 Helmcken Street,
Vancouver, B.C. V6B 2E6

March 27, 2006

Subject: Fairtax SR&ED Recovery

To Whom It May Concern:

Jasper Tramway has successfully utilized Fairtax for two successful SR&ED claims. The Fairtax team is professional, knowledgeable and thorough in their work and had minimal impact on the operations of our business.

Due to the uniqueness of our claim, the expertise of the Fairtax staff was invaluable in recovering those potentially lost dollars. I would not hesitate to contact Fairtax for future claims.

Best Regards;

Alex Rayner
General Manager
Jasper Tramway