



specimen  
trees

WHOLESALE NURSERIES LTD.

February 7, 2006

To Whom It May Concern:

**RE: Fairtax Consultants (Canada) Corp.**

Our Company would highly recommend the services of Fairtax Consultants. We were extremely pleased with their service and results when they came in to review our GST/PST payments and scientific research and experimental development investment credits.

We found their staff to be professional and conducted themselves with little impact on our office. We would definitely use them in the future if an opportunity presented itself.

Yours truly,

Kris Johnsen  
President & General Manager