



Friday September 18, 2009

Ms. Tanya Colasurdo
Barclay Street Real Estate Ltd.
200, 407 – 8th Avenue S.W.
Calgary, Alberta T2P 1E5

To Whom it May Concern,

In our capacity as court appointed Receiver for the building known as 8 West, I have had the pleasure of working with both Tanya Colasurdo and Nathan Revoal at Barclay Street Real Estate Ltd.

Tanya and Nathan have exemplified professional and knowledgeable real estate services as exclusive listing agents for Deloitte, on behalf of the lender Caisse de Depot.

Moreover, the leasing team effectively communicates market conditions and leasing comparables, which assists us in presenting a competitive lease offering to the business community at large.

We appreciate Barclay Street's expert approach and I would not hesitate to recommend their exclusive leasing services to prospective landlords and sublandlords alike.

Yours truly,

DELOITTE & TOUCHE INC.

A handwritten signature in blue ink, appearing to read "GStevens", written over a faint, illegible stamp.

Greg Stevens
Senior Vice President & Trustee
Financial Advisory Services