

June 24, 2004

To Whom It May Concern:

It is my pleasure to provide a letter of recommendation for Alana Kohlman. I have known Alana since she joined Emco and throughout her employment as our Business Analyst in the Alberta region, in my capacity as Vice President and Controller for Emco.

Alana provided financial and operational support to our Alberta Region which is the largest in Emco with annual sales exceeding \$150M per year. This is a successful region whose profit has improved continuously. She worked closely with our senior management team and also with the individual branch managers. Our branches operate like small independent businesses each with their own set of financial statements. In her role, she prepared budgets, analyzed and interpreted financial results, headed up cost reduction initiatives, worked with underperforming branches to improve performance, provided financial training to managers, improved working capital management, etc. She played a key role in two or three acquisitions, prepared the business case for approval by our Board of Directors and lead the due diligence team. She is versatile and is always eager to take up new challenges.

Alana's CGA background has provided her skills to be a strong technical accountant and financial advisor. She has very good communication and interpersonal skills. Alana is an excellent coach and challenges managers in a positive way to improve their performance. She gets to the heart of an issue quickly and makes sound decisions. She has taken the time to really understand the nature of our businesses and how we make money in each sector and this has been very valuable in working as our business advisor. She can serve several customers at the same time and still be responsive to the needs of each one.

I strongly recommend that you consider Alana to provide professional services to your firm as either employee or consultant

Sincerely,

Jaap Burck
V.P. Controller