



August 1, 2006

Rosenblatt Associates  
208 Adelaide Street West, 2<sup>nd</sup> Floor  
Toronto, Ontario  
M5H 1W7

Attention: David Rosenblatt B.A. LLB  
Barrister & Solicitor

Dear David:

We have used Rosenblatt Associates to help us with our immigration matters and other corporate matters. I can attest to their professionalism and capability. They were able to arrange the necessary visas in a very short time period which was very important for our business. I can highly recommend them.

Sincerely,

John I. Berman LLB MRED  
**CITYSCAPE PROPERTY MANAGEMENT**

JB/kh