

MB CONSTRUCTION LTD.

**8 Industrial Park Road
PO Box 52
Lennox Passage, Nova Scotia
BOE 1VO
Ph # 902-625-3366
Fax # 902-625-0169**

January 24, 2011

**Attention: Rolf Bouman
Canadian Pioneer Estates Limited
Cape Breton, Nova Scotia**

I would like to take this opportunity to thank you for your support over the past few years and your advise to consider hiring native skilled workers to help bridge the manpower gap left by the migration to the west. Work on more than 20 homes in the last four years for you and your clients has meant a lot to our firm and its staff. We have employed men and women from Waycobah, Chapel Island and Wagmatcook First Nations and currently maintain seven full time First Nations employees.

Our native employees have proven very capable and are a very valuable asset to our company and we appreciate your encouragement to use this workforce on your projects. Our relationship has grown because of this association and we now have been involved with several projects to provide services and housing in their communities.

I know that you, as we do, value our First Nations people as I have seen on many of your other cultural projects that your companies are involved in. We hope to continue the business relationship with you and your companies and are willing to participate in whatever ventures you have in the future.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brent Sampson and John Whittington". The signature is somewhat stylized and includes a flourish at the end.

**Brent Sampson and John Whittington
Owners - MB Construction**