

Swargeeya Publishing

*Dr. P.C. Simon,,
President*

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October 11, 2005

Mr. Rob Darnbrough,
Westward Capital Management Group,
FAX: 604-687-0826

Dear Mr. Darnbrough,

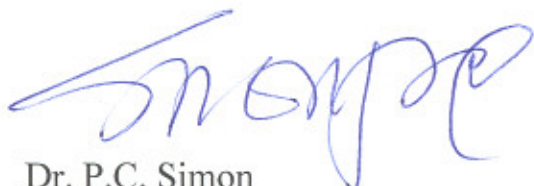
Re. Services Rendered to Dr. and Mrs. P.C. Simon

On behalf of myself and Mrs. Simon, I want to thank you and your company for the excellent service you have rendered to us in Estate Planning, financial management, maximization of taxation benefits, etc.

We were particularly impressed by your thoroughness both in preparation of proposals and follow up. Your service has been of very high quality throughout.

I hope others will utilize your service and benefit from it.

Yours sincerely,



Dr. P.C. Simon
President