



SPRUGE MEADOWS

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April 17, 2007

Mr. Kurt Warner
President & C.E.O.
Warner Shelter Systems Limited
9611 – 44 Street SE
Calgary, Alberta
T2C 2P7

Dear Kurt

Reference: Marquee, Arabesque, Modular Structures

In speaking with Vianora yesterday I understand there is a concern related to the date of design, manufacture and use of the above referenced structures.

To whomever it may concern, I can assure those persons that the Marquee and Arabesque structures were built by your company and have been utilized at Spruce Meadows for over 30 years. The Modular structure has been utilized since 1987.

The Marquee type tents (in 10', 20' & 30' versions and hexagonal types) as depicted in the attached pictures have been utilized at Spruce Meadows since I was first a contractor to Spruce Meadows in 1984 and for many subsequent years since. In fact, I was present when Kurt was designing the first hexagonal shaped Marquee in the mid-eighties at his previous factory location in Southeast Calgary. The Marquee type structures have been utilized many times over the past 30 years at our facility.

The Arabesque type structure was one of the first tent structures I worked with when arriving at Spruce Meadows in 1984. At that time, this structure was used to house our Equitana (now Equi-Fair) trade show. Although I was not present, it was first used at Spruce Meadows in 1983 for the inaugural Equitana. This type of structure is now not used as much at Spruce Meadows, but, it has served its purpose as a temporary exhibition facility, barbeque structure and stage cover. We primarily use the "S-56" model but also have used an "S-40" model on occasion.

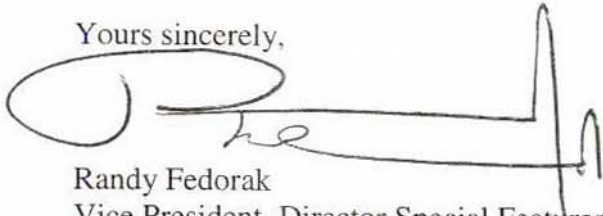
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The Modular Structures produced by Warner Shelter have been in use at Spruce Meadows since 1987 when our "Gardencourt" Restaurant was built using this technology. We have, and continue to use these types of structures as exhibition halls, stabling facilities, grandstand covers and storage buildings.

I can confidently state that Kurt Warner (Warner Shelter Systems Limited) has been designing, building and installing these various structures as Spruce Meadows as stated above.

If any further information is required please do not hesitate to call me at your convenience.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Randy Fedorak'. The signature is written in a cursive style with a large initial 'R' and a long horizontal stroke.

Randy Fedorak
Vice President, Director Special Features
Spruce Meadows