



Date December 22nd 2005

To whom it may concern:

As the Power & Recovery Superintendent I am in charge of the Recovery Boiler, which is a Babcock & Wilcox design pressure of 10,853 Kpag, steam capacity 440 t/h using black liquor fuel and natural gas auxiliary fuel, and the Power Boiler, which is also a Babcock & Wilcox design pressure 10,342 Kpag, steam capacity 260 t/hr using hog fuel and natural gas auxiliary fuel. The Major Maintenance and Emergency Maintenance, is performed by Canadian Industrial Mill Services Ltd. [CIMS]. Their expertise and knowledge accompanied by their willingness for both parties to succeed and reduce overall costs and downtime has impressed me. I have been using this Company for six years at two Pulp Mills and have been extremely satisfied with the work, time and budget. If you have any questions please call anytime 604-884-2712

Yours truly,
Shawn Casey

Howe Sound Pulp and Paper Limited Partnership
By its General Partner, HSPP General Partner Ltd.

"The obligations of Howe Sound Pulp and Paper Limited Partnership (the "Partnership") hereunder shall not be binding upon nor shall resort hereunder be had to the property of the limited partners of the Partnership but shall only be binding upon and resort shall only be had to the property and assets of the Partnership and HSPP General Partner Ltd."

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