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May 4, 2005

Joe Hozjan
President
VoicePath Convergence Group
1621 McEwen Dr. Suite 48
Whitby, Ontario
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Dear Joe:

We cannot thank you enough for your help with the installation of Viking Capital's telephone and internet system.

We were delighted with the service we received from VoicePath. Your employees were not only pleasant and courteous, they clearly were highly skilled professionals who went the extra mile to make sure all our needs were met, and met on time. The training and help provided, combined with your ability to work efficiently and cooperatively with Bell, made the transition a smooth one for us.

We would highly recommend VoicePath to anyone in need of communication services, and wish you all the best for the future.

Regards

John, Sartz

President & Chief Investment Officer