

June 1, 2007

Ocean Mechanical Inc.
25 McCleary Court, Unit 25
Concord, ON.
L4K 3R6

Attention: Michael DiCio

Dear Mike,

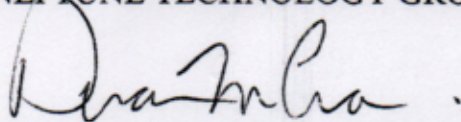
Between November 2006 to present, your company has replaced approx 100 commercial large meters for our company in the City of Toronto.

During this time, yourself and Rick Baldassini have coordinated the above mentioned work in a professional and efficient manner to the complete satisfaction of Neptune Technology Group and The City of Toronto.

I wish to commend Ocean Mechanical on a job well done, and we look forward to a continual partnership in 2007, future years and projects to come.

Sincerely,

NEPTUNE TECHNOLOGY GROUP (Canada) LTD.



Duane McCrae
Project Manager