



July 6, 2006

To Whom It May Concern:

This letter is to provide a business reference for IOS Consulting Group, and specifically Mr. Kerry Gullins.

Westbeach Apparel Canada Ltd designs and distributes snowboarding outerwear and streetwear all over the world, based from Vancouver, B.C. Our accounting software is ACCPAC Plus operating within a Windows platform, using Terminal Services. We use multiple databases, and have purchased several third party software programs such as Apparel-Pac, that further add to the complexity of our system, and can be quite challenging to maintain.

Kerry Gullins has been our ACCPAC guru for approximately 10 years, performing such tasks as software upgrades and patches, right through to database repairs and recoveries. With Kerry's and IOS's support, our system has been very stable for many years which has resulted in very few service calls needed.

In that time we have been extremely pleased with the professionalism and dedication shown us. Kerry has been forthright about our system, its benefits and limitations. His nature is to take a pragmatic approach to things....what does the end user need and will the current system setup provide it? Although he is on top of the current systems and software available, he is not automatically looking for selling opportunity if it is not warranted.

It is this honesty and his professional approach that has kept Kerry and Westbeach engaged all these years, and we have no hesitation in recommending Kerry and IOS Consulting.

Sincerely,

Perry A Smitheram

Perry A Smitheram
Controller
Westbeach Apparel Canada Ltd