



July 28, 2008

Grace Consulting Corp
121 31st Street
Manhattan Beach, CA
90266

RE: Grace Consulting Corp – April 2008 BOS Workshop Presentation, Simcoe, ON, Canada

We want to express our sincere thanks and appreciation for bringing the Blue Ocean Strategy concepts at the seminar and workshop in Simcoe on Friday, April 28, 2008. The response from the over 150 attendees was most positive and has since proven productive for many in their business and community activities.

In view of the challenges to be met, in particular with the diversity of participants from broad business, agricultural, government and community enterprises as well as the time available during that day, Katrina Ling was able to effectively deliver the high points of the material and provide a solid base from which all were able to follow up in their own particular ventures and employ new perspectives and concepts.

In addition, we appreciate and are most grateful for the efforts for Katrina Ling to have prepared and worked so well with our organizational members, recognize the challenges and successfully navigate a group comprised of many interests and backgrounds. The enthusiasm generated from this event will hopefully continue into a number of developments. One very public effort that had its beginnings from the workshop and has just been announced is the joint effort of War Child Canada and the Norfolk County Fair Foundation, each of whom had representatives at the workshop, to bring the Top 3 Finalist from Canadian Idol into the traditional fair venue this October!

We hope that the creative approach and energies from such concepts and presentations can continue to benefit and spread to other communities. We would certainly encourage similar efforts in other areas open to new ideas and development. Thanks once again for the consideration and care in delivering a great day!

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Fredericks". The signature is fluid and cursive, written in a professional style.

Mike Fredericks
Chairman