



ERNST & YOUNG
ENTREPRENEUR
OF THE YEAR

October 7, 2005

Jerry Byrne
D.F. Barnes Ltd.
22 Sudbury Street
PO Box 5996
St. John's, NL
A1C 5X4

Dear Mr. Byrne:

I would like to take this opportunity to formally extend my warmest congratulations to you on being named the award recipient for the Turnaround category in the Atlantic region's twelfth Entrepreneur Of The Year Awards program. The national organizers of the Entrepreneur Of The Year program — Ernst & Young, Global, National Post, La Presse, RDI and Roynat Capital— firmly believe that the successes by business people such as yourself have contributed immensely to our social and economic well being. Your hard work and perseverance is a fine example to all Canadians, and for that, we salute you.

Winning an Entrepreneur Of The Year award has made you a member of a very elite group. As such, you will be officially inducted into the Entrepreneur Of The Year Institute at the Institute's - International Conference November 17 - 20 in Palm Springs, California. If you would like more information about this conference please call Liz Ness at 421-6261. To register on line www.ey.com/us/eoy, then click on Entrepreneur of the Year.

Thank you for choosing to be a part of the Entrepreneur Of The Year awards program and once again my heartfelt congratulations.

Yours sincerely,

John B. Carter
EOY Program Host, Ernst & Young