

To Whom It May Concern:

EVANS CONSOLES INC. – IN RECEIVERSHIP

Evans Consoles Inc. (Evans) is undertaking a corporate debt restructuring and BDO Dunwoody Limited has been appointed as Receiver and Manager under an Order of the Court of Queen's Bench of Alberta effective April 27, 2004. This is truly the first step towards building a much stronger business to carry forward the excellent capabilities the name Evans Consoles Inc. has become synonymous with.

The purpose of the restructuring is to allow the purchase of Evans' assets by a new corporate entity, 6215971 Canada Corporation (to be renamed Evans Consoles Corporation - "ECC"), which will continue the operations upon acceptance of the proposed transaction by the Court. Importantly, ECC will be assuming most of the liabilities including its trade suppliers, customers and employees.

During the period until the proposed transaction is approved, BDO Dunwoody Limited Receiver and Manager of Evans Consoles Inc. will be continuing the operations of the Evans business in accordance with the Court's direction and we request your understanding and assistance in enabling Evans to reach its restructuring goals. Both during receivership and after the new company (ECC) operates the business, we expect to meet all of our existing orders for all customers and we are doing everything we can to make this process as seamless as possible to all.

In accordance with the Court Order, transactions entered into by the Receiver and Manager are guaranteed by the Receiver and Manager. Payments for certain amounts outstanding prior to the appointment of BDO Dunwoody Limited, are to be paid by either BDO Dunwoody or by the new entity upon acceptance of the proposed transaction by the Court.

If you have any questions regarding this matter, please contact either Greg Smith of Evans Consoles at (403)-717-3306 or gsmith@evansonline.com or Rick Anderson of BDO Dunwoody Limited Receiver and Manager of Evans Consoles Inc. at (403) 205-5768 or randerson@bdo.ca.

Thank you for your co-operation in this matter.

Yours truly,

Greg Smith
CEO 6215971 Canada Corporation