

September 5, 2006

To the Directors of Glass Earth Limited:

Glass Earth Limited
357 Bay Street, Suite 500
Toronto, Ontario M5H 2T7

This letter is written to you at the request of management of Glass Earth Limited (the "Company"). We refer to our auditors' report dated September 23, 2005, in respect of the consolidated balance sheets of Glass Earth Limited as at May 31, 2005 and 2004 and the consolidated statements of operations and deficit and cash flows for the years then ended.

For purposes of this letter, we further confirm to you that in respect of our audit:

- We obtained all necessary information and explanations which we required for the purposes of conducting our audit;
- We are the auditor of the Company and are independent within the meaning of the Rules of Professional Conduct of the Institute of Chartered Accountants of Ontario.
- In providing our opinion, we conducted an examination of the accounting records during the course of our audit on a sample or test basis. As a result of our examination, nothing came to our attention causing us to believe that proper accounting records have not been kept by the Company.

This letter is provided to the Directors to enable them to comply with their obligations under the New Zealand Financial Reporting Act, including filing with the New Zealand Companies Office, and also with New Zealand Exchange Limited.

If you have any questions or we can be of any further assistance, please feel free to contact us.

Yours very truly,

SF Partnership, LLP

Chartered Accountants