



January 5, 2006

Silver City Trading Corporation
665 Millway Avenue, Suite 38
Concord, Ontario
L4K 3T8

Dear Mr. Wilson:

**Re: Policies - SLIFMV00002 (SCTC 2001), SLIFMV00003 (SCTC 2002) and
SLIFMV00004 (SCTC 2003)**

This letter is to confirm our extension of the above mentioned policies until December 31, 2006.

In consideration of the representations and agreements contained in the above mentioned policies and in each application for coverage made by the Insured Seller pursuant to the above mentioned policies, and of the payment of premiums as provided in the above mentioned policies, the Insurer offers to provide the coverage set out in the above mentioned policies to the Insured Seller in respect of each Extended Warranty sold by the Insured Seller on or before December 31, 2006.

The premium will be due and payable within 60 days of the date of sale of the Extended Warranty by the Insured Seller to a Buyer but no later than December 31, 2006.

Yours truly

Authorized Signing Officer

Cc: RS Group of Companies, Inc.
PAC Protection Assurance Corporation