

Palcor Developments Ltd.

May 3, 2005

To Whom It May Concern:

**Re: Jeff Mallmes
Big Barge Dock Systems Inc.**

We have had the pleasure of working with Big Barge on a number of major marinas in the South Okanagan. We have found Jeff to be innovative and conscientious in the planning and installation of these challenging projects.

We would not hesitate to recommend Big Barge for high quality marina installations.

Yours truly,

PALCOR DEVELOPMENTS LTD.



Rudy P. Loewen
President

RPL/ao