



The Kroger Co. 1014 Vine St., Cincinnati, OH 45202-1100

March 14, 2006

Michael Honein
Northdown Industries Inc.
703 Evans Avenue, Suite 600
Etobioke, Ontario, Canada M9C 5E9

Dear Michael:

Congratulations on being chosen as an Outstanding Supplier to The Kroger Co. for 2005. We consider this to be our highest recognition. Marcus Barton will be contacting you with the details.

Looking forward to seeing you on April 11th.

Sincerely,

A handwritten signature in cursive script, appearing to read "Nick Hahn".

Nick Hahn

Congrats to grocery suppliers.doc/kg

cc: Marcus Barton, Barry Vance