

The Honourable D. Ross Fitzpatrick

September 16, 2004

Beyond Audio Inc.
784 Bernard Avenue
Kelowna, BC
V1Y 6P5

Attention: Mike Ohman

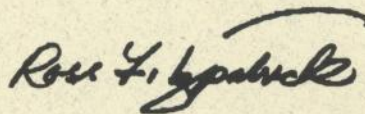
Dear Mike:

I just wanted to take a moment to thank you and your staff for the terrific job you did in assisting us with our home and beach cabana stereo / television upgrade and installation.

I am very satisfied with the systems recommended by you and was very impressed with the excellent service provided by you and your staff. My wife Linda and I also appreciated the easy-to-follow system operating instructions.

Thanks again to you and your staff.

Yours Sincerely,



The Honourable D. Ross Fitzpatrick

DRF:amm



**THE
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GROUP**

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