



JACK EIGENMACHT B COMM., C.A., CFP

66 West Beaver Creek Road, Suite 200, Richmond Hill, ON L4B 1G5

www.jackeigenmachtCA.com

T: 905-482-9316 ext 329 or 416-607-6468 • F: 905-707-1322 • C: 647-999-jack (5225) • E: jack@jackeigenmachtCA.com

January 8, 2009

**Ontario Energy Board
P.O. 2319
27th Floor
2300 Yonge Street
Toronto, Ontario
M4P 1E4**

Attention: Mr. George Dimitropoulos

Re: Morenergy Services Inc. & Blue Power Distributed Energy Corporation.

Dear Mr. Dimitropoulos,

We understand that you require a reference for the aforementioned entities.

We are a firm of chartered accountants practicing public accounting. Historically, our firm has served as external accountants for the above entities as follows:

- Mor Energy Services Inc: April 2003 (month of incorporation) to date
- Blue Power Power Distributed Energy Corporation: December 2005 (date of acquisition of control by John Nassar) to date

We have provided annual financial statements (audit/review for Mor Energy and compilation for Blue Power) as well as a range of personal & corporate tax planning, tax compliance and other miscellaneous related services for both entities.

To our knowledge, the companies are both solvent and in good standing with their financial lenders.

Finally, we hereby confirm that we are objective and independent with respect to the companies within the meaning of the Rules of Professional Conduct of the Institute of Chartered Accountants of Ontario.

JACK EIGENMACHT CHARTERED ACCOUNTANT PROFESSIONAL CORPORATION

We trust this will be satisfactory confirmation for your purposes.

Yours truly,

JACK EIGENMACHT CHARTERED ACCOUNTANT PROFESSIONAL
CORPORATION

Per: Jack Eigenmacht, CA, CFP