



JAN 29 2004

To whom it may concern:

It is my pleasure to provide this letter of reference in support of Mr. Stephen McDermott. Mr. McDermott was highly recommended to me by others who benefited from his human resource (HR) expertise and service.

In my interaction with Mr. McDermott, I have found him to be a high energy, action-oriented individual. He consistently demonstrates a strong client-focus and service orientation in his work. Mr. McDermott approaches work and daily challenges pragmatically and his analyses, leading to recommendations and decisions, reflect a practical approach and sound professional judgment. He can be counted on to offer innovative effective alternatives and solutions while at the same time respecting the intent and provisions of legislation, policies and established procedures. Mr. McDermott's method of problem-solving reflects a high ethical standard and principled approach. He is both perceptive and highly analytical in this respect.

Mr. McDermott has displayed the enviable ability to respond effectively to problems in situations requiring constantly shifting priorities. He has managed to successfully maintain a balance between the demand for providing service and strategic advice, and meeting deadlines. Regardless, of the request, he capably maintains a consistent client focus.

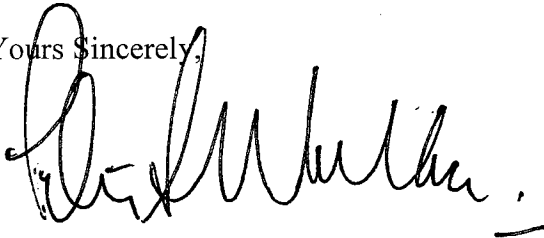
By sharing his expertise in an open and frank manner, Mr. McDermott effectively establishes and maintains positive working relationships. This has proven to be a particularly valued competency, especially when presenting advice and decisions which may be contrary to the expectations or wishes of the client.

Mr. McDermott is highly consultative. He approaches situations, challenges and potential problems with considerable tact, and his personal style is engaging, and indeed, disarming in situations where disagreements might arise. These attributes serve him well and contribute to his interpersonal effectiveness as a consultant. Mr. McDermott is appropriately assertive when the situation requires it, and he demonstrates a pragmatic approach and good judgment to ensure productive relationships endure. The personal approaches reflected in the foregoing are consistently demonstrated and are highly conducive to constructive working relationships.

It would be my observation that Mr. McDermott does not compromise the quality and effectiveness of his work for the sake of volume or haste. His reputation combined with thorough analysis and preparation, and his consultative approach enhances these relationships and the trust managers have in him as their HR service provider.

In conclusion, I would not hesitate to recommend Mr. McDermott and SJM Consulting for work requiring broad Human Resource Management understanding and experience.

Yours Sincerely,

A handwritten signature in black ink, appearing to read "Peter G. Wallace", with a horizontal line underneath.

Peter G. Wallace
Manager, Client Relations and International Affairs