



By Appointment to
Her Majesty Queen Elizabeth II
Manufacturers of China
Royal Doulton Limited
Stoke-on-Trent



ROYAL DOULTON

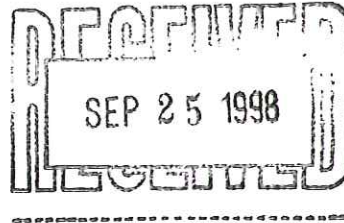


By Appointment to
His Royal Highness The Prince of Wales
Manufacturers of Fine Bone China
Royal Doulton Limited
Stoke-on-Trent

Royal Doulton Canada Limited, 850 Progress Ave., Scarborough, Ontario M1H 3C4
Telephone (416) 431-4202 Facsimile (416) 431-0089

September 18, 1998.

Mr. Mark Emery
Weston Consulting Group Inc.
Royal Centre
3300 Highway 7, Suite 320
Vaughan, Ontario
L4K 4M3.



Dear Mark,

I am writing to express my thanks to you and Peter Smith for helping Royal Doulton overcome the many obstacles associated with the recent sale of our parcel of land.

Through his depth of experience and considerable number of contacts in the City of Scarborough, Peter was instrumental in establishing meetings and developing methods of resolving objections posed by the various City of Scarborough departments. He was very helpful in bringing the land sale to its successful closure.

Thank you again for your help.

Yours sincerely,

Don Stubbs
Vice President, Finance

c.c.: Mr. Peter Smith

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