

October 27, 2004

To Whom It May Concern:

As Vice-President and General Manager for Pentair Canada Inc. it is with great pleasure that I write this letter on behalf of Be Our Guest Event Management.

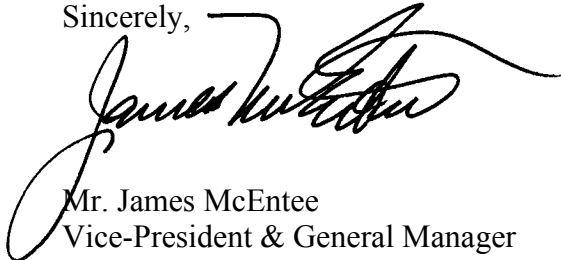
Pentair Canada has retained the event management services of Be Our Guest for the past three years. In that time frame, they have coordinated and managed many events and incentive trips on our behalf. We have been extremely pleased with our relationship and the excellent quality of their work.

They work very closely with our marketing team here at PorterCable/Delta from the initial stages of the projects they have been hired to manage through to the wrap up and evaluation of each undertaking.

Be Our Guest brings a high level of creativity, professionalism and attention to detail to their planning and execution regardless of the task at hand.

We wish them every success in all their future endeavors. Thank you for the opportunity to comment on their business.

Sincerely,

A handwritten signature in black ink, appearing to read "James McEntee", with a large, sweeping flourish extending from the end of the signature.

Mr. James McEntee
Vice-President & General Manager
Pentair Canada Inc.