



Deloitte & Touche LLP
3000 Scotia Centre
700 Second Street S.W.
Calgary AB T2P 0S7
Canada

Tel: 403 503 1376
Fax: 403 513 4350
www.deloitte.ca

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

January 23, 2007

Dear Madams / Sirs:

Re: Glenbriar Technologies Inc. – Notice of Change of Auditor

We have read the Notice of Change of Auditor of Glenbriar Technologies Inc. dated January 23, 2007.

In accordance with National Policy 51-102, we advise that we are in agreement with the statements contained in the above-referenced notice.

Yours truly,