

AN OPPORTUNITY BECKONS

We represent established North American manufacturers including:

Acorn/Acudor	Robert Manufacturing Co.
Cousins Insulation	Wilkins Water Systems
Mestek Canada Ltd.	Zurn Industries*
Hydrotherm boilers; Smith boilers; Beacon Morris HVAC products	<i>* Zurn is a leader in the multi-billion dollar non-residential construction and replacement market for plumbing fixtures and fittings. It designs and manufactures plumbing products used in commercial and industrial construction, renovation and facilities maintenance markets in North America and holds a leading market position across most of its businesses.</i>
Munters Corporation	
Phoenix Industries Ltd.	
PVI Inc.	
Sterling HVAC	
Raypak Canada Ltd.	

Our growing customer files include major accounts such as:

Bartle and Gibson Co. Ltd.	SE Johnson Management
BA Robinson Ltd.	Trotter and Morton
Crane Supply	Arpi's Industries
Cronkhite Supply	Botting and Associates
Ecco Heating Products	City of Calgary
Emco Corporation	University of Calgary
Frontier Plumbing and Heating Supply	NOVA Chemicals
Sinclair Supply	Russell Food Equipment
Wolseley Mechanical	Viking Supply Net
Kenroc Building Material	Chisholm Mechanical Contractors Ltd.
Pacific Western Supply	Amre Supply
Lockerbie and Hole Contracting Ltd.	PCL Construction
	Ledcor Construction Ltd.



VAL TEMP SALES LTD. STANDS POISED TO EXPAND ITS – AND YOUR - CANADIAN MARKET SHARE THROUGH INCREASED SALES AND ENHANCED MARGINS

OUR TRADITION, OUR BUSINESS AND CANADA'S FASTEST GROWING CITY CAN BE YOUR FUTURE. THIS IS YOUR OPPORTUNITY

TO DISCUSS THIS OPPORTUNITY FURTHER CONTACT JIM MCNEIL AT:
Phone 403.221.8181 Email: jmcneil@valtemp.com www.valtemp.com
Val Temp Sales Ltd. 601 Manitou Road. SE Calgary, Alberta, Canada T2G 4C2

As Calgary's skyline grows, so do the prospects for Val Temp Sales through it's involvement in major projects such as (illustration inset) Centennial Place.

VALTEMP COMPANY PROFILE

JAMES E (JIM) MCNEIL



Val Temp Sales Ltd. offers the opportunity to own or invest in a growing company in a dynamic city with a quality standard of living and the enhanced value and reputation of James E (Jim) McNeil.

The company's principal, McNeil brings unique expertise and experience to the table as a former senior executive of Canada's largest plumbing and hydronic heating wholesale distributor.

McNeil, who began his career in the distribution business in 1974, joined Emco Limited in 1987 following Emco's acquisition of Wholesale Heating Supplies Ltd. He held a series of executive assignments throughout Canada within Emco that included Director of Sales and Marketing HVAC products, Vice President Distribution Mid West Region, Vice President Distribution Prairie Region, Vice President (Corporate) Marketing and Procurement (London, Ontario).

That outstanding career was acknowledged by Emco when it twice honoured McNeil with its President's Award for Outstanding Operating Performance. This diverse management experience and high performance background was parlayed by McNeil into the operational savvy used to build Val Temp Sales Ltd. into a high-performing and well-regarded independent and entrepreneurial enterprise.

"I base my management beliefs on the notion that to flourish in a marketplace buffeted by constant change the organization must strategically develop its vision, execute flawlessly and be ever mindful of the organization's core values," says McNeil.

A Bachelor of Arts graduate from the University of Manitoba, McNeil has participated in a number of executive management development programs in both Canada and the USA (Ohio State University). As well, he has served as a director and trustee for the Heating, Refrigeration, Air Conditioning Institute of Canada (HRAI); Heating, Air Conditioning Wholesalers of Canada (HAWA); President and Chairman of the Board, North American Heating, Refrigeration, and Air Conditioning Wholesalers Association (NHRAW/HARDI Columbus, Ohio). Professional affiliations include active membership in ASHRAE, CIPH, and the Construction Advisory Board of SAIT (Southern Alberta Institute of Technology).

His business acumen extended to his association leadership.

Business News Publishing reported in December, 2000:

"McNeil approached NHRAW leadership almost as one might envision the top role at any large global corporation. Some association conventions might be characterized as a loose network of social events, perhaps capped by a golf tournament. While those things are important, McNeil epitomizes NHRAW's slogan, 'The association that means business'."

THE KEY TO MOST
ENTREPRENEURIAL
COMPANIES IS THE
KNOWLEDGE AND
DEDICATION OF
ITS STAFF

Val Temp Sales Ltd is located in the heart of Calgary, Alberta, Canada - a city of 1.1 million people whose spirit and international reputation are synonymous with entrepreneurial success.

Seize this opportunity to be a part of Canada's most robust economy and vibrant lifestyle offering comfortable living, low crime and rapid growth.

Recognized as the city in Canada with the most consecutive days of sunshine, Calgary offers a diverse cultural and physical landscape. Enjoy hiking in the badlands of Southern Alberta, skiing in the majestic Canadian Rockies or fly fishing along the banks of the renowned Bow River. Take in the world class Calgary Stampede rodeo and entertainment or witness some of the finest NHL hockey and celebrate victories along the famous Red Mile. Calgary's cultural offerings include internationally recognized music, theatre, opera and ballet artists, a vibrant nightlife and major concerts featuring the world's premier rock and country entertainers.

Val Temp Sales Ltd. incorporated in 1971, is a successful engineered products company whose ability to maintain and grow market share is founded on our reputation for honesty, ethical business practices and commitment to customer service. Those practices enabled Val Temp Sales Ltd. to forge established commercial partnerships with many top Canadian and U.S. manufacturers whose products and services are vital to the support of the plumbing, hydronic, heating and HVACR sectors of the construction industry.

Our primary focus is the thriving commercial, institutional, industrial and design build markets. As a testament to our endurance within the business community, we have established excellent long-term relationships with the majority of the city's architectural, mechanical, civil and electrical engineering consultants. The same can be said of mechanical, HVAC, fire protection, sheet metal, refrigeration and electrical contractors as well as plumbing, heating, hardware/drywall wholesale distributors, general contractors and property management companies in Alberta, Saskatchewan, and southeastern British Columbia.

Our centrally-located, 8,000 sq. ft. office and warehouse facility is the hub of an increasingly profitable operation that generates annual sales in excess of \$2.5 million.

"Alberta is in the midst of the strongest period of economic growth ever recorded by any Canadian province" - Statistics Canada

"Given relatively low vacancy rates, low interest rates and positive employment growth, the conditions for construction of new industrial materials remain favourable." - City of Calgary economic forecast, November, 2006

"In Alberta, a surge in construction intentions for industrial and commercial buildings pushed the value of building permits (for December 2006) to a record high of \$1.4 billion." - Statistics Canada, February, 2007

A graduate of the Southern Alberta Institute of Technology (S.A.I.T) Architectural Technology program and currently completing a Bachelor's of Communication and Culture - Environmental Design (Architecture) from the University of Calgary, Andrew brings to Val Temp Sales a strong understanding of the overall construction industry. His educational background and field experience enables him to focus on the key areas of a project, based on its design development and/or construction phase.

Andrew's field experience outside of his five year tenure with Val Temp Sales Ltd. was honed during his assignment with Bantrel Constructors on the Petro Canada Edmonton Diesel Desulphurization project. Assigned as a Field Engineering Technician, he gained valuable experience in construction and project management.

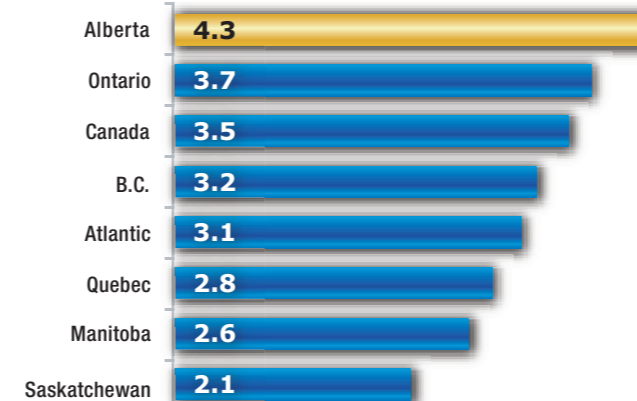
His work with Val Temp Sales Ltd. relative to specification and product application within the Architectural, Engineering, and Mechanical Contracting community has enabled the company to grow dramatically in the mechanical, civil, and industrial sectors.

Committed to Calgary, its culture and lifestyle, Andrew sees the opportunities present as both personally rewarding and professionally stimulating.



ANDREW E. N. MCNEIL

REAL ECONOMIC GROWTH - JAN07



Sources: Statistics Canada & Conference Board of Canada

GDP 2005 - JAN07

