

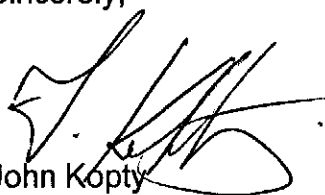
February 14th, 2002

Mr. Rafid Louis
Monteva Aviation Group
1134 St-Catherine St. West. Suite 410
Montreal, Quebec
H3B 1H4

Dear Mr. Louis,

The result of my Audit to your facility today was very satisfactory with no fault found to be mentioned. On behalf of Air Transat Management and myself, I would like to thank you all for your kind reception, courtesy and cooperation during my visit and also for the quality product and service you provide to Air Transat.

Sincerely,



John Kopty
Quality Assurance Auditor
Air Transat Inc.