

Michael Johnson & Co., LLC

Certified Public Accountants

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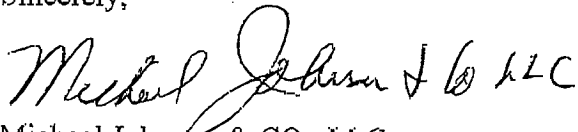
August 4, 2005

Securities and Exchange Commission
Washington, D.C. 20549

Gentlemen/Madams:

We were previously the principal accountants for GREM USA (the "Company") and reported on the financial statements of the Company for the years ended December 31, 2004 and 2003. Effective July 26, 2005, we notified the Company that our firm was resigning as principal accountant. We have read the Company's statements included under Item 4.01 of its Form 8-K dated August 2, 2005, and we agree with such statements.

Sincerely,



Michael Johnson & CO., LLC
Denver, Colorado