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FILE No. 19675-02

November 30, 1999

TO WHOM IT MAY CONCERN:

Re: CPA Investigations

We have recently engaged the services of CPA Investigations in regards a criminal investigation. We have found the investigators to be very professional, courteous and capable. This was especially important in our case which had very difficult circumstances involved.

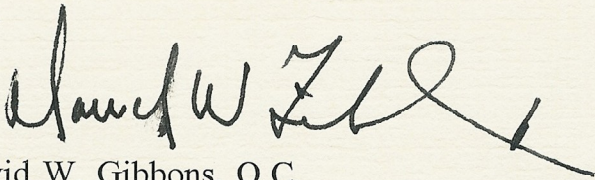
We have found that the CPA investigators quickly moved to the issue and that they are tenacious and professional in their work ethic.

We look forward to our continued relationship with CPA Investigations, and we are pleased to highly recommend them to all of our colleagues.

Yours truly,

GIBBONS RITCHIE

Per:



David W. Gibbons, Q.C.
DG/bgr