

October 18, 2002

Mr. Coby Elimelech
25 Canyon Avenue
Suite 201
North York, Ontario
M3H 4Y1

Dear Cody,

Re: Golf Tournament

Thanks again for performing at our golf tournament in June.

The illusions were fun and kept all of our guests entertained during dinner. Your name comes up once in a while because we are still trying to figure out how some of the tricks were done!

Good luck with your career, we certainly enjoyed having you out. Feel free to use me as a reference as I would be happy to recommend you to other people organizing similar events!

Sincerely,
BMO NESBITT BURNS



John Duke
Investment Advisor

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