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File No. A71509

October 15, 2000

Finnigan/Wernick & Co. Ltd.  
Suite 1500, Canterra Tower  
400 - 3rd Avenue SW  
Calgary, Alberta  
T2P 4H2

Dear Mr. Finnigan:

**Re: McLean v. MacDonald et al.**  
**Your File: 8758 A & B**  
**Our File: A71509**

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As discussed, the prosecution's case fell apart just prior to your having to take the stand with respect to the above 1983 back date appraisals.

Mr. Phillip Epstein and I would like to thank you for your assistance in this matter. The overall due diligence and thoroughness was self evidence in the reports received and placed in evidence.

I look forward to the next opportunity of employing your company's services.

Sincerely,

**GOWLING LAFLEUR HENDERSON LLP**

A handwritten signature in blue ink, appearing to read "AJ Jordan", written over a horizontal line.

Anthony J. Jordan, Q.C.

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