

Loewen, Ondaatje, McCutcheon Limited



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Garrett Herman

Chairman & Chief Executive Officer

March 5, 2004

Ms. Christine Steiger
Christine's Fitness & Personal Training
912 Yonge Street
Toronto, Ontario
M4W 2J2

Dear Ms. Steiger:

A handwritten signature in cursive script that reads "Christine".

On behalf of Loewen, Ondaatje, McCutcheon Limited and the Multiple Sclerosis Society of Canada, I would like to thank you for your generous support of LOM's Tenth Annual Gala and Auction.

The evening was an overwhelming success. Thanks to you and other members of the "Bay Street" community, we raised in excess of \$200,000 [net] for this worthy cause. LOM is proud of the fact that over the last nine years this spectacular charitable event has raised over \$1 million dollars.

Circle your calendars... Plans are already underway for LOM's Eleventh Annual Gala and Auction on Thursday, October 28, 2004.

Sincerely yours,

A handwritten signature in cursive script that reads "Garrett".