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W.B. Rose, Esq.,
Stikeman, Elliott,
Suite 1909,
375 Park Avenue,
New York,
N.Y. 10152,
U.S.A.

31st October, 1984

Dear Brian,

I suggest the attached as my revised legal opinion.

Yours sincerely,

R.G. Baker

Att.

Signatures: R.G. Baker, I.M. Woodnes, R.W. Hanchey, A.P. Murray

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