

STIKEMAN ELLIOTT

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TO WHOM IT MAY CONCERN:

Re: Murray Dalfen

I am pleased to provide a letter of reference for Mr. Murray Dalfen. Mr. Dalfen and the various Dalfen companies that are part of the Dalfen Group have been valued clients of our firm for more than twenty-five years. Throughout that time I have found Mr. Dalfen to be a man of the highest integrity and honour. He is competent, diligent and thorough in all that he does. He is a remarkable individual.

Yours truly,



Michael L. Richards

MLR/lrm

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