

MAPLE LEAF SPORTS & ENTERTAINMENT LTD.

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To Whom It May Concern:

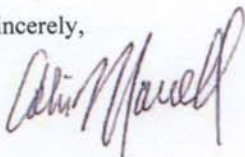
Re: Cimco Refrigeration

Cimco Refrigeration has long been a partner of the Toronto Maple Leafs, and Maple Leaf Sports and Entertainment in providing optimal ice conditions for our hockey club. Our long-standing relationship with Cimco stems from past days at Maple Leaf Gardens and continues to be strengthened with their assistance at the Air Canada Centre. Cimco Refrigeration has designed and constructed at the Air Canada Centre, what I feel to be the best refrigeration package available to arenas for the purpose of making ice.

Cimco Refrigeration has years of experience and knowledge in the area of arenas and their construction. Cimco products and equipment are of the highest quality, dependable, and designed for those who are serious about making ice. Cimco service and field support is second to none. In the fashion of a true partner, Cimco has continued to ensure the Air Canada Centre refrigeration plant is performing at the highest level.

In closing, Cimco refrigeration would be my first and only choice for arena equipment sales, service, design or support, as they truly are the World leaders in arena technology.

Sincerely,



C. Morrell
Manager, Engineering and
Technical Services
Maple Leaf Sports and Entertainment Ltd

