

Coca-Cola Beverages Ltd.

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Michael J. Wright
Treasurer

February 24, 1997

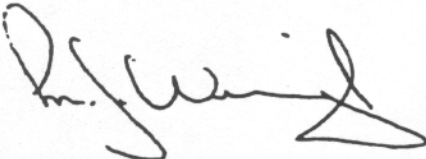
Mr. Jack Ostroff
Genus Financial Corporation
P.O. Box 358
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Toronto, Ontario
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To Whom it may Concern;

Jack Ostroff of Genus Financial Corporation performed a review of the treasury function of Coca-Cola Beverages Ltd. during the third quarter of 1996. Coca-Cola's objective in having Jack perform a review was to acquire the expert opinion of a treasury professional as to the general state of our treasury operations, our credit facilities with our lending institutions and our short-term cash management procedures as well as uncover opportunities to realize savings.

We found Jack to be thorough in his review without being obtrusive to the treasury staff. We were pleased with the results of his report and found his recommendations to be positive and helpful. As a purveyor of contingent fee services, Jack Ostroff is professional in his approach and conduct and I would no hesitate to recommend him and his group.

Yours sincerely,



Michael Wright