



VTECH ELECTRONICS CANADA LTD.

To Whom it May Concern:

This year at our company's annual Christmas party, we had the pleasure of being entertained by Tracey Bell.

Tracey began the evening by wowing us with Cher, she dazzled us with Marilyn, charmed us with Jessica (Rodger Rabbit), thrilled us with Madonna and concluded by taking us to the cabaret with Liza Minnelli.

Tracey is a crowd pleaser and involved the audience in her acts which made the show that much more entertaining and exciting. She had the capability to turn our generally somewhat reserved group into a very lively bunch who were sorry to see the show end.

We found Tracey's show to be very good entertainment value and highly recommend her as the highlight of any party.

Yours truly,
VTECH GROUP

Gordon S. Chow
General Manager

GC/sg