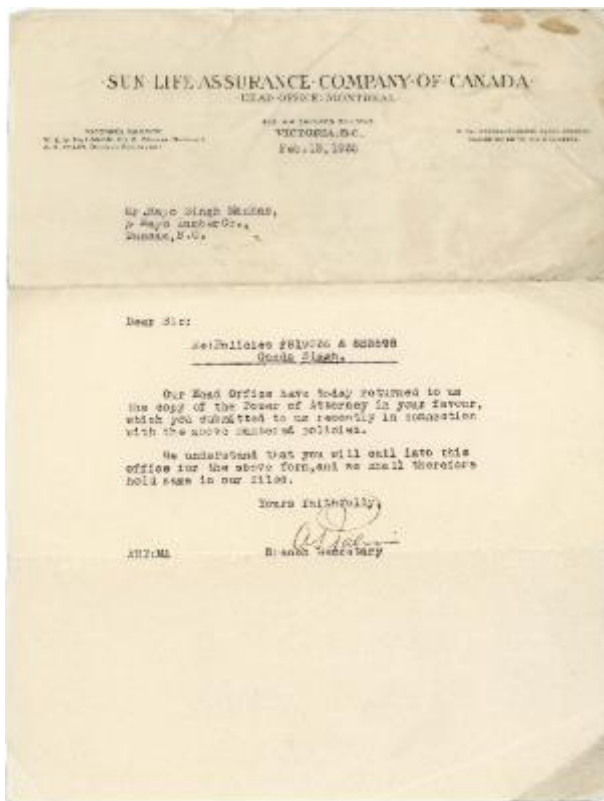


[Letter from A. H. Palin, Branch Secretary at Sun Life Assurance Company of
Canada to Mayo Singh Manhas]



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ARTIST

Singh, Ganda