



LOEWS  
MIAMI BEACH HOTEL  
SOUTH BEACH

January 17, 2001

Mr. Adam Spigel  
"Amazing Adam"

Dear Adam:

On behalf of the entire staff of the Loews Miami Beach Hotel, thank you for being a part of the success of both our SummerFest and HolidayFest activity programs.

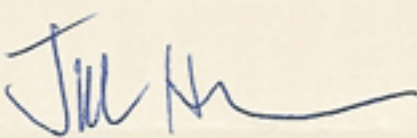
Your "amazing" talent for making our guests smile, not to mention your "amazing" illusional skills, were a tremendous asset to the hotel and our overall guest experience.

Thanks again and we'll see you soon!

Kindest regards,



Jeff Abbaticchio  
Director of Public Relations



Jill Herman  
Recreation Supervisor