

INSIDER REPORT

(See instructions on the back of this report)

Notice - Collection and Use of Personal Information

The personal information required under this form is collected on behalf of and used by the securities regulatory authorities set out below for the purposes of the administration and enforcement of certain provisions of the securities legislation in British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Québec, Nova Scotia and Newfoundland. Some of the required information will be made public pursuant to the securities legislation in each of the jurisdictions indicated above. Other required information will remain confidential and will not be disclosed to any person or company except to any of the securities regulatory authorities or their authorized representatives. If you have any questions about the collection and use of this information, you may contact the securities regulatory authority in any jurisdiction(s) in which the required information is filed, at the address(es) or telephone number(s) set out on the back of this report.

BOX 1. NAME OF THE REPORTING ISSUER (BLOCK LETTERS)

ABC COMPANY

BOX 2. INSIDER DATA

RELATIONSHIP(S) TO REPORTING ISSUER

 4 5

DATE OF LAST REPORT FILED

Day Month Year
26 December, 2002

OR

CHANGE IN RELATIONSHIP FROM LAST REPORT

YES NO

IF INITIAL REPORT DATE ON WHICH YOU BECAME AN INSIDER

Day Month Year

BOX 3. NAME, ADDRESS AND TELEPHONE NUMBER OF THE INSIDER (BLOCK LETTERS)

FAMILY NAME OR CORPORATE NAME

BLUMENTHAL

GIVEN NAMES

NIGEL

No. STREET APT.
100 BAY STREET

CITY

TORONTO

PROV

ONTARIO, CANADA

POSTAL

M6A 2H1

BUSINESS TELEPHONE NUMBER

[416] 865-5175

BUSINESS FAX NUMBER

[416] 865-3188

CHANGE IN NAME, ADDRESS OR TELEPHONE NUMBER FROM LAST REPORT

 YES NO**BOX 5. INSIDER HOLDINGS AND CHANGES (IF INITIAL REPORT, COMPLETE SECTIONS (A), (D), (E) AND (F) ONLY. SEE ALSO INSTRUCTIONS TO BOX 5)**

(A)	(B)	(C) TRANSACTIONS					(D)	(E)	(F)	
DESIGNATION OF CLASS OF SECURITIES	BALANCE OF CLASS OF SECURITIES ON LAST REPORT	DATE Day, Month, Year	NATURE	NUMBER/VALUE ACQUIRED	NUMBER/VALUE DISPOSED OF	UNIT PRICE/ EXERCISE PRICE	\$US	PRESENT BALANCE OF CLASS OF SECURITIES HELD	DIRECT/INDIRECT OWNERSHIP/ CONTROL OR DIRECTION	IDENTIFY THE REGISTERED HOLDER WHERE OWNERSHIP IS INDIRECT OR WHERE CONTROL OR DIRECTION IS EXERCISED
Options	0	26/12/2002	10	6,090		\$9.0000 (1)	<input type="checkbox"/>	6,090 (2)	1	
Common Shares	7,000						<input type="checkbox"/>	7,000		
							<input type="checkbox"/>			
							<input type="checkbox"/>			
							<input type="checkbox"/>			
							<input type="checkbox"/>			
							<input type="checkbox"/>			

BOX 6. REMARKS

The Insider's last insider report filed is hereby incorporated in this report by reference and amended only by changes reported herein.

1. The price paid is the average of the closing price on the Toronto Stock Exchange for each of the five days preceding record date.
2. Jointly held with spouse.

ATTACHMENT YES NO

This form is used as a uniform report for the insider reporting requirements under all provincial securities Acts. The terminology used is generic to accommodate the various Acts.

CORRESPONDENCE ENGLISH FRENCH

KEEP A COPY FOR YOUR FILE

BOX 4. JURISDICTION(S) WHERE THE ISSUER IS A REPORTING ISSUER OR THE EQUIVALENT ALBERTA ONTARIO BRITISH COLUMBIA QUEBEC MANITOBA SASKATCHEWAN NEWFOUNDLAND NOVA SCOTIA**BOX 7. SIGNATURE**

The undersigned certifies that the information given in this report is true and complete in every respect. It is an offence to submit information that, in a material respect and at the time and in the light of the circumstances in which it is submitted, is misleading or untrue.

NAME (BLOCK LETTERS)

NIGEL BLUMENTHAL

SIGNATURE

Day Month Year