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April 19, 2010

VIA EMAIL as indicated TO THE SERVICE LIST ATTACHED

and

VIA COURIER as indicated TO THE SERVICE LIST ATTACHED

Dear Sirs/Mesdames:

Re: Bruce R. Smith Limited - Restructuring - Our File No. 09C198

Please find attached the following Orders of the Honourable Mr. Justice Morawetz:

1. Order dated April 15, 2010 extending the stay of proceedings;

2. Order dated April 15, 2010 approving the listing of the properties and sealing the Confidential Supplementary Motion Record of March 19, 2010;

3. Order dated April 15, 2010 approving amended Equipment Return Protocol; and

4. Order dated April 15, 2010 sealing the Confidential Supplementary Motion Record of March 26, 2010.

Yours very truly,

SCARFONE HAWKINS LLP

Per:

MICHAEL J. VALENTE (P.C.)

MJV/bw
encl.

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