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September 24, 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 enclosed Motion Record, returnable September 30, 2010, which is hereby served upon you pursuant to the *Rules of Civil Procedure*.

Yours very truly,

SCARFONE HAWKINS^{LLP}

Per:



MICHAEL J. VALENTE (P.C.)

MJV/bw
encl.

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