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March 10, 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

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Please find enclosed issued Order of the Honourable Mr. Justice Wilton-Siegel dated March 10, 2010 adding John Henry Smith Land Inc. as a company to which the CCAA applies.

Yours very truly,

**SCARFONE HAWKINS<sup>LLP</sup>**

Per:



**MICHAEL J. VALENTE (P.C.)**

MJV/bw  
encl.

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