## **RSM** Richter Inc.

December 22, 2006

Re : Receiver's subsequent report

Dear Sir, Madam,

Please be advised that the Receiver is planning to issue a comprehensive report on its activities and findings during the last 12 months. This report will contain information that RSM Richter Inc. has obtained in its various capacities (receiver, joint custodian, joint provisional liquidator and/or joint official liquidator) within a number of foreign jurisdictions some of which impose confidentiality restrictions on the release of information that is to be contained in the Receiver's next report. Applications have been made before the courts of each of the relevant foreign jurisdictions for the Receiver to be released from these confidentiality restrictions and approvals are pending. It is anticipated that the Receiver will be releasing its comprehensive report within the next 30-45 days.

Should you have any guestions, please feel free to contact us at the toll free number 1-866-869-9679 (in Montreal 514-908-3793) or at our e-mail address at norshield@rsmrichter.com.

**RSM Richter Inc.** Receiver

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