

May 17, 2016

Via E-Mail

The Honourable Justice Dumas
SUPERIOR COURT OF QUÉBEC
375 rue King O.
Sherbrooke, Quebec
J1H 6B9

**RE: In the Matter of the Plan of Compromise and Arrangement of Montreal, Maine & Atlantic Canada Co.
S.C. 450-11-000167-134**

Dear Justice Dumas,

As you are aware, we represent Robert J. Keach (the "**US Trustee**"), the trustee in the United States Chapter 11 proceedings in this matter.

The US Trustee supports Montreal, Maine & Atlantic Canada Co.'s *Motion for a Fourteenth Order Extending the Stay Period and for Approval of Professional Fees* (the "**Motion**").

The US Trustee completely disagrees with Canadian Pacific Railway Company's position on this Motion as set forth in the April 28, 2016 letter sent to you by its attorney Me Riendeau.

Accordingly, we intend to make representations before you when this Motion is heard. We understand that May 30, 2016 is currently being contemplated for the date of hearing of this Motion and we would be available on that date.

Respectfully yours,

KUGLER KANDESTIN LLP

Per:



Gerald F. Kandestin

GFK/dp

CC: Service list