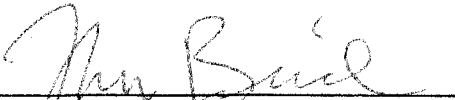


TAB 10

**THIS IS EXHIBIT "10" REFERRED
TO IN THE AFFIDAVIT OF
E. BRUCE LEONARD, SWORN
BEFORE ME THIS 13TH DAY OF
OCTOBER, 2006.**



A COMMISSIONER, ETC.

From: Peter Howard [PHoward@stikeman.com]
Sent: Monday, August 28, 2006 3:43 PM
To: Leonard, Bruce
Cc: Brian.M.Denega@ca.ey.com; jeffrey.d.kerbel@ca.ey.com; Ashley Taylor
Subject: IvacoDocument matters

Dear Bruce

Upon receipt of privileged or potentially privileged material from the other side the obligations upon a lawyer include taking the following steps:

- (a) do not read the material;
- (b) do not copy the material;
- (c) contact opposing counsel and arrange for the immediate return of the material;
- (d) advise opposing counsel of the extent to which the material has been reviewed; and
- (e) do not make use of any information that has been inadvertently disclosed.

Since immediately after the disclosure at Mr Meadows interview I have tried to provide you with the opportunity, to quote Binnie J. in *Celanese Canada*, "to do the right thing." For reasons that you alone will know you have not responded in the manner required by the authorities. I believe the e-mail trail from last week to today will demonstrate to the court both that you have had that opportunity and have not availed yourself of it. As you will know from the *Celanese* case the consequences may include the removal of counsel. In that situation is it your firms intention to act for both Heico and itself in the proceedings ahead or have you retained separate counsel. If it is the latter please advise me of his or her name and I will henceforth deal through that person. It is exceptionally unfortunate that matters have reached this state but as set out above your continued failure to respond leaves us with no other choice.