

TAB 12

A COMMISSIONER, ETC.

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From: Peter Howard [PHoward@stikeman.com]
Sent: Friday, September 01, 2006 6:05 AM
To: Leonard, Bruce; Alex Rose; Ashley Taylor
Cc: brian.m.denega@ca.ey.com
Subject: Re: Ivaco Working Capital Proceedings

The e-mail trail will show who has answered who. Your latest letter is not an appropriate or satisfactory response. We have given you the opportunity to avoid the Celanese consequences and you continue to try and score cheap debating points with groundless innuendo. You still haven't taken the first step which is send us copies of the documents. I am out of the office today but we will be contacting Justice Ground to get a 9:30 next week. We will advise you of the date he provides. Again I ask you to provide copies of the documents.

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