

TAB 13

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

A handwritten signature in dark ink, appearing to read "John B. ...", written over a horizontal line.

A COMMISSIONER, ETC.

From: Leonard, Bruce
Sent: Friday, September 01, 2006 11:44 AM
To: 'Peter Howard'
Subject: RE: Ivaco Working Capital Proceedings

It would be more helpful to the situation if you would address the issues I raised in my note to you last week. Could you please respond to it in some constructive way? The current proceedings would benefit from a full and fair airing of all of the pertinent facts and I would hope that your clients would see some value in that approach. Mr. Benson obviously has relevant and material documents that have never been disclosed to KPMG which is very unfortunate and ultimately has the potential to prevent KPMG from properly carrying out the responsibilities they have been assigned under the APAs. Those issues also need to be addressed and I would be interested in any suggestions you have in that regard.

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