

TAB 15

**THIS IS EXHIBIT "15" REFERRED
TO IN THE AFFIDAVIT OF
E. BRUCE LEONARD, SWORN
BEFORE ME THIS 13TH DAY OF
OCTOBER, 2006.**



A COMMISSIONER, ETC.

From: Leonard, Bruce
Sent: Wednesday, September 06, 2006 4:12 PM
To: 'Peter Howard'
Subject: Ivaco Documentation

Sorry for the delay in responding and the time on the 12th will work. It would be very constructive to have the Court give guidance on the documents that Mr. Meadows had for his interview with KPMG. Those documents have now been boxed and sealed and will await the Court's guidance.

We have asked you on several occasions for any suggestions you might have on dealing with other documents that were included in the Ivaco sale to Heico but we haven't had any suggestions from you at all to this point.

Despite the passage of time, it would be of assistance to the Court if the issues you raised could at least be narrowed and perhaps some of them might even be resolved. I look forward to hearing from you at your convenience.

E. Bruce Leonard

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