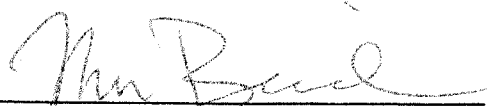


TAB 7

**THIS IS EXHIBIT "7" 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: Friday, August 25, 2006 3:04 PM
To: Leonard, Bruce
Cc: Brian.M.Denega@ca.ey.com; jeffrey.d.kerbel@ca.ey.com
Subject: RE: Ivaco

The comments about delay are entirely appropriate. We have a protocol for the provision of material to KPMG and we are both required to comply with it and not supplement or supply our own material. I didn't "raise issues yesterday". Your client (and I am waiting your response as to how long your firm was aware of them and whether they reviewed them) had documents that on their face raised the issue of whether they were privileged and had been inadvertently disclosed and he had even gone so far as to consult a U.S. lawyer on it (who apparently opined on Ontario law). You provided no notice to us so that we could consider the issue in advance but rather your client tried to use them to his advantage and indicated on the record that he had discussed them with you. as to the latter statement by your client I would prefer to believe he was not accurate but will await your response as noted above. You continue to delay in taking the steps that need to be taken. We are trying to be "constructive" but I trust you will appreciate from the Celanese Canada case that the issues and consequences are potentially serious. On the matter of the ability to pay and the state of the corporations that are the subject of the APA's I have had a number of lengthy discussions with you and you cannot pretend, (and as you are being candid you don't in your e-mail), not to know exactly what the concern is and how it could be addressed.