THIS IS EXHIBIT "10" REFERRED TO IN THE AFFIDAVIT OF STANLEY H. MEADOWS, SWORN BEFORE ME THIS 29TH DAY OF SEPTEMBER, 2006.

Jessica M Frederick

A NOTARY PUBLIC

"OFFICIAL SEAL"
JESSICA M. FREDERICK
Notary Public, State of Illinois
My Commission Expires Aug. 18, 2009

Court File No. 03-CL-4932

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE MR.	)	THURSDAY, THE 4TH DAY
	)	
JUSTICE FARLEY	)	OF AUGUST, 2005

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, C. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OR PLANS OF COMPROMISE OR ARRANGEMENT OF IVACO INC. AND THE APPLICANTS LISTED IN SCHEDULE "A"

Applicants

APPROVAL ORDER
(PBGC Minutes of Settlement)

THIS MOTION made by Ernst & Young Inc., the Court-appointed Monitor of Ivaco Inc. and the Applicants listed in Schedule "A" (the "Monitor"), for an order approving the Amended and Restated Minutes of Settlement (the "Minutes of Settlement") dated July 19, 2005 among Pension Benefit Guaranty Corporation ("PBGC") and Ivaco Inc. and the other Applicants listed on Schedule "A" hereto (together, the "Applicants") through Ernst & Young Inc. (the "Monitor") was heard this day at 393 University Avenue, Toronto, Ontario.

ON READING the Twenty-Seventh Report of the Monitor and on hearing the submissions of counsel for the Monitor and PBGC, and such other counsel as was present, and on being advised that the Service List was served with the Notice of Motion herein.

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and Motion Record herein be and is hereby abridged and that the motion is properly returnable today and service on any interested party other than those parties served is hereby dispensed with.

MINUTES OF SETTLEMENT

2. **THIS COURT ORDERS** that the Minutes of Settlement be and are hereby approved.

3. **THIS COURT ORDERS** that the Monitor is hereby authorized, empowered and directed to execute the Minutes of Settlement on behalf of each of the Applicants, and such execution is hereby ratified and approved.

4. **THIS COURT ORDERS** that the Monitor is hereby authorized, empowered and directed to cause each of the Applicants to perform its obligations under the Minutes of Settlement.

5. **THIS COURT ORDERS** that the Monitor is hereby authorized, empowered and directed to implement the Minutes of Settlement on behalf of each of the Applicants, and to take such additional steps or cause the Applicants to take such additional steps as are necessary or desirable to implement the Minutes of Settlement.

6. **THIS COURT ORDERS** that the stay of proceedings established by the order of the Honourable Mr. Justice Farley dated September 16, 2003, as amended, restated or varied from time to time is hereby lifted for the sole purpose of allowing PBGC to execute against the cash collateral account 049549-000 at Wilmington Trust Company, Rodney Square North, 1100 North Market Street, Wilmington, Delaware.

7. **THIS COURT ORDERS** that notwithstanding:

   (a) The pendency of these proceedings and the declarations of insolvency made herein;

   (b) The pendancy of any petitions for receiving orders existing or hereafter issued pursuant to the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 (the "BIA") in respect of any of the Applicants and any receiving orders issued pursuant to any such petitions; and

   (c) The provisions of any federal or provincial statute,

   the Minutes of Settlement and the obligations of the Applicants contemplated therein (i) are and shall always be legal and valid agreements binding on the Applicants, their successors and assigns and are fully enforceable against the Applicants, their successors and assigns and all persons in accordance with their terms, and (ii) are not oppressive, settlements, fraudulent preferences, fraudulent conveyances or other challengeable or reviewable transactions under any applicable law, federal, provincial or otherwise.

8. **THIS COURT HEREBY REQUESTS** the aid and recognition (including assistance pursuant to section 17 of the CCAA, as applicable) of any court or any judicial, regulatory or administrative body in any province or territory of Canada and any judicial, regulatory or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature of any province or any court or any judicial, regulatory or administrative body of the United States and of any other nation or state to act in aid of and to be complementary to this Court in carrying out the terms of this Order.

SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY
ENTERED
AUG 0 4 2005
REGISTRAR, SCJ

SCHEDULE "A"

Ivaco Rolling Mills Inc.
Ifastgroup Inc.
IFC (Fasteners) Inc.
Ifastgroupe Realty Inc.
Docap (1985) Corporation
Florida Sub One Holdings, Inc.
3632610 Canada Inc.

Court File No. 03-CL-5145

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-85, as amended

AND IN THE MATTER OF A PLAN OR PLANS OF COMPROMISE OR ARRANGEMENT OF IVACO INC. AND THE APPLICANTS LISTED IN SCHEDULE "A"

AMENDED AND RESTATED MINUTES OF SETTLEMENT

For good and valuable consideration, the receipt of which is hereby acknowledged, Pension Benefit Guaranty Corporation ("PBGC") and Ivaco Inc. and the other Applicants listed on Schedule "A" hereto (together, the "Applicants") through Ernst & Young Inc., in its capacity as Court-appointed Monitor and not personally (the "Monitor") pursuant to the order of the Honourable Mr. Justice Farley dated September 16, 2003, as amended by orders dated December 17, 2004 and April 19, 2005, hereby agree to settle any and all claims of PBGC against one or more of the Applicants and any one or more of their respective directors and officers, on the following terms:

1. The Minutes of Settlement entered into among the parties hereto and dated June 6, 2005 are hereby amended and restated in their entirety such that they shall henceforth read as follows. These Amended and Restated Minutes of Settlement constitute the entire agreement among the parties and replace and supersede all verbal or oral agreements, understandings and undertakings among the parties as to the subject matter of these Amended and Restated Minutes of Settlement.

2. PBGC represents and asserts that it is entitled to execute against the cash collateral account 049549-000 in the approximate amount of (Cdn.) $28,907,000.00 on deposit at Wilmington Trust Company, Rodney Square North, 1100 North Market Street, Wilmington, Delaware (the "Cash Collateral").

3. PBGC shall be entitled to continue to assert a claim against Ivaco Inc. for (Cdn.) $104,809,349.00, as more particularly set out in its proof of claim dated August 6, 2004 ("Proof of Claim"), less the amount of the Cash Collateral at the time of execution, which remaining claim is unsecured. The final amount of PBGC's unsecured claim shall be determined in accordance with the claims process established in the Claims Procedure Order dated June 18, 2004, as it may be amended, restated or varied from time to time or as such claims process may be substituted under any subsequent bankruptcy proceeding.

4. Subject to (a) the issuance of the final order referred to in paragraph 7 of these Amended and Restated Minutes of Settlement; (b) receipt by PBGC of the Cash Collateral in full; and (c) paragraphs 3 and 6 of these Amended and Restated Minutes of Settlement, PBGC agrees and covenants (i) to irrevocably withdraw its proofs of claim against each of the Applicants other than Ivaco Inc., (ii) to irrevocably withdraw its proof of claim filed against the directors and officers of Ivaco Inc. pursuant to the D&O Claims Process Order dated April 19, 2005 (the "**D&O Proof of Claim**") and (iii) not to assert, reassert or re-file any claims or initiate any legal proceedings or actions of any nature or kind against any of the Monitor, the Applicants (other than as provided in paragraph 3 above), any related affiliate, subsidiary, partnership or entity, or any of the directors or officers of any of the Applicants, related affiliates, subsidiaries, partnerships or entities, including without limitation the entities listed on Schedule "B" hereto, or any other person, partnership or entity who may be reasonably expected to claim contribution or indemnity from any of the Applicants, related entities or the directors or officers of an Applicant or related entity, with respect to any claims, demands, actions, causes of action, costs,

contracts, covenants, representations, obligations, guarantees and debts whatsoever in law or in equity arising out of any agreements, contracts, or business dealings, express or implied or by operation of law, which PBGC had, now has or may hereafter have for any cause, matter or thing whatsoever to the date hereof ("Claims") and, without limiting the generality of the foregoing, all claims or allegations made in or arising out of or in any way connected with any matter raised, which may be raised or which could have been raised in the Proof of Claim or in the D&O Proof of Claim. PBGC hereby expressly agrees that the appropriate remedy for breach of this covenant includes an order for specific performance, including mandamus, requiring it to comply and *inter alia* discontinue or consent to the dismissal of any proceeding brought by PBGC against any of (A) the Monitor, (B) the Applicants or related entities, (C) the directors or officers of an Applicant or related entity, or (D) the entities listed on Schedule "B" or, subject to paragraphs 3 and 6, any person who may make a claim over against (A) to (D) above. PBGC further covenants and agrees not to assert jurisdictional, comity or other defences that may impair the effectiveness of the provisions of this Amended and Restated Minutes of Settlement.

5. PBGC and the Applicants each undertake, upon the issuance of the final order from the Ontario Superior Court of Justice referred to in paragraph 7 of these Amended and Restated Minutes of Settlement to immediately proceed with all acts and steps required for PBGC to execute against the Cash Collateral.

6. Nothing contained in these Amended and Restated Minutes of Settlement will operate as a release of or otherwise affect any Claim of PBGC in cases pending in the United States Bankruptcy Court for the Northern District of Georgia pursuant to Chapter 7 of the United States Bankruptcy Code against any of the following: Midtown Services, LLC; Ivaco Steel Processing (New York), LLC; Ivaco Rolling Mills (USA); Atlantic Steel Company; Sivaco Georgia, LLC.

7. The Monitor shall as soon as reasonably practicable after the execution of these Amended and Restated Minutes of Settlement bring a motion, with the consent of PBGC, seeking an order from the Ontario Superior Court of Justice approving (a) these Amended and Restated Minutes of Settlement, and (b) a limited lifting of the stay of proceedings in order to permit PBGC to execute against the Cash Collateral. The Monitor shall, in its motion, recommend the approval of these Amended and Restated Minutes of Settlement and PBGC shall provide such information reasonably requested by the Monitor. These Amended and Restated Minutes of Settlement are not effective unless and until approved by final order of the Ontario Superior Court of Justice.

8. PBGC and the Applicants agree and confirm that the issue of whether PBGC claims under the provisions of the Employee Retirement Income Security Act are enforceable in Canada was not determined, and that these Amended and Restated Minutes of Settlement shall not be used as an admission against any party in subsequent proceedings.

9. PBGC and the Applicants agree that these Amended and Restated Minutes of Settlement may be signed in counterparts or by facsimile.

Dated July 19, 2005.

PENSION BENEFIT GUARANTY CORPORATION

By: Kart S Kh

Name: KARTAR S. KHALSA

Title: Acting Assistant General Counsel

IVACO INC. through Ernst & Young Inc. in its capacity as Court-appointed Monitor and without personal liability

By: ______________________

Name:

Title:

IVACO ROLLING MILLS INC. through Ernst & Young Inc. in its capacity as Court-appointed Monitor and without personal liability

By: ______________________

Name:

Title:

IFASTGROUPE INC. through Ernst & Young Inc. in its capacity as Court-appointed Monitor and without personal liability

By: ______________________

Name:

Title:

IFC (FASTENERS) INC. through Ernst & Young Inc. in its capacity as Court-appointed Monitor and without personal liability

By: ______________________

Name:

Title:

IFASTGROUPE REALTY INC. through Ernst & Young Inc. in its capacity as Court-appointed Monitor and without personal liability

By: ____________________
Name:
Title:

DOCAP (1985) CORPORATION through Ernst & Young Inc. in its capacity as Court-appointed Monitor and without personal liability

By: ____________________
Name:
Title:

FLORIDA SUB ONE HOLDINGS, INC. through Ernst & Young Inc. in its capacity as Court-appointed Monitor and without personal liability

By: ____________________
Name:
Title:

3632610 CANADA INC. through Ernst & Young Inc. in its capacity as Court-appointed Monitor and without personal liability

By: ____________________
Name:
Title:

SCHEDULE "A"

Ivaco Inc.
Ivaco Rolling Mills Inc.
Ifastgroupe Inc.
IFC (Fasteners) Inc.
Ifastgroupe Realty Inc.
Docap (1985) Corporation
Florida Sub One Holdings, Inc.
3632610 Canada Inc.

SCHEDULE "B"

IMT Corporation
IFC USA Corp.
1039028 Ontario Inc.

Court File No. 03-CL-5145

IN THE MATTER OF the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36

AND IN THE MATTER of a Plan of Compromise or Arrangement of Ivaco Inc. and the Applicants listed on Schedule "A"

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at Toronto

ORDER

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Solicitors for Ernst & Young Inc.

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