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May 11, 2007

**To: The Creditors of 3791351 Canada Inc., formerly carrying on business as
“CU-Connect”**

**3791351 Canada Inc. c.o.b. as Cu-Connect (the “Company”),
Ontario Superior Court of Justice (Commercial List), *Companies Creditors
Arrangement Act* (“CCAA”) proceeding under Court File No.: 06-CL-6746**

**Re: Termination of CCAA Proceeding and Filing of Voluntary Assignment into
Bankruptcy**

As you are aware, the Ontario Superior Court of Justice (Commercial List) (the “Court”) made an Order (the “Initial Order”) granting 3791351 Canada Inc. protection from its creditors under the *Companies’ Creditors Arrangement Act* (“CCAA”) on November 20, 2006. The Initial Order provided that KPMG Inc. was appointed as Monitor of the Company in the CCAA proceedings (the “Monitor”).

By Order of the Court made on April 30, 2007, the Court, among other things, authorized the Chief Restructuring Officer (the “CRO”) to file a voluntary assignment into bankruptcy, and ordered the discharge of the CRO and the Monitor, and the termination of the CCAA proceedings.

Copies of all Court Orders can be obtained from the website of the Monitor (www.kpmg.ca/cu-connect) for a period of 3 months following the date of this letter. Any questions or inquiries should be directed to KPMG Inc., in its capacity as the trustee in bankruptcy of the Company.

Yours truly,

KPMG INC.,

In its capacity as Trustee in Bankruptcy of

3791351 Canada Inc.