



February 22, 2010

**KPMG Inc.**  
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Dear Sir/Madam:

**Re: Interwind Corp. (formerly known as SkyPower Corp.) (“Interwind”)**

By Order of the Ontario Superior Court of Justice (Commercial List) (the “Court”) granted August 12, 2009 (the “Initial Order”), Interwind (formerly known as SkyPower Corp.) obtained relief under the *Companies’ Creditors Arrangement Act* (“CCAA”). The Initial Order also provided for the appointment of KPMG Inc. as Monitor of Interwind (the “Monitor”).

**CLAIMS PROCESS**

On February 19, 2010, Interwind sought and obtained an Order (the “Claims Process Order”) from the Court approving a claims process for certain claims against the directors and officers of Interwind (“D & O Claim”) in addition to certain claims that arose on or after August 12, 2009 (“Post-Filing Claim”) and certain construction lien claims against the Company (“Construction Lien Claim”).

**ENCLOSURES**

Please find enclosed the following documents related to the claims process:

1. Claims Process Order
2. Instruction Letter for Completing Proof of Claim form
3. Proof of Claim form

**Please review the Claims Process Order to ensure that your claim is eligible to be submitted in this claims process. Excluded Claims are specifically defined in paragraph 1(n) of the enclosed Claims Process Order.**

**DEADLINE FOR SUBMISSION**

Any claimant wishing to assert a **D&O Claim** or **Post-Filing Claim** must ensure that the Proof of Claim form is received by the Monitor **by no later than 5:00 p.m. Toronto time on March 19, 2010.**

Construction lien claimants specifically identified in the Claims Process Order that wish to assert a **Construction Lien Claim** must ensure that the Proof of Claim form is received by the Monitor **by no later than 5:00 p.m. Toronto time on March 5, 2010.**


***Failure to submit your claim by the prescribed date will result in your claim being barred and forever extinguished.***

**OTHER**

All relevant Court documents, including the Claims Process Order and Proof of Claim form, are available on the Monitor’s website at [www.kpmg.ca/interwind](http://www.kpmg.ca/interwind).

Yours truly,

**KPMG Inc., in its capacity as Court-appointed Monitor of Interwind Corp.  
and not in its personal capacity**

  
Per: Jenny Poulos  
Vice-President