

INVITATION FOR PROPOSALS

KPMG Inc. in its capacity as Court Appointed Interim Receiver and Receiver and Manager (the "Receiver") of Twin Rinks Limited Partnership (the "Twin Rinks"), invites written proposals for the purchase of the Receiver's right, title and interest, if any, in the business operations and assets of Twin Rinks. Twin Rinks is located in Oakville, Ontario, and operates a twin pad ice rink facility.

Assets offered for sale include the following:

- Real estate (not including leased items) located at 1663 North Service Road East, Oakville, Ontario;
- Receiver's interest, if any, in certain leased equipment; and
- Shares of 2035829 Ontario Inc. o/a The Gondola Bar and Grill.

All proposals must be sealed and received in writing by KPMG Inc. at Suite 510, 21 King Street West, Hamilton, Ontario, L8N 3R1, no later than 10:00 a.m. (EST) on Wednesday March 28, 2007.

To obtain a copy of the information package, terms and conditions of sale and to arrange an inspection of the assets and operations, please contact Angelo Consoli at (905) 523-2280 or aconsole@kpmg.ca

KPMG Inc.
Court Appointed Interim Receiver and
Receiver and Manager of
Twin Rinks Limited Partnership

AUDIT ■ TAX ■ ADVISORY

