

Our File Reference: 101122

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PLEASE REPLY TO EDMONTON OFFICE

June 1, 2010

E-MAIL

To whom it may concern:

**Re: A Plan of Compromise or Arrangement of Cow Harbour Construction Ltd.
Proof of Claim as at April 1, 2010 – Payables and Lessors**

Please find enclosed a Court approved Proof of Claim form (the "Form"), which must be completed and returned by 5:00 p.m. (mountain standard time), on or before June 16, 2010, to Deloitte and Touche Inc. (the "Monitor"). Please note that the Form must be returned to the Monitor as outlined in the Form.

Further, please find enclosed an Affidavit of Truth which must be sworn in front of a Commissioner for Oaths (if sworn in Alberta) or a Notary Public (if sworn outside Alberta). The sworn Affidavit of Truth must be returned, with the Form, to the Monitor on or before the date specified above.

If you have any questions or concerns, or require any further information, please do not hesitate to contact our office.

Your prompt response in this matter is greatly appreciated. Thank you.

Yours truly,

CHARLES P. RUSSELL, Q.C.

CPR/Imm

cc: G. Smith
M. Franco
D. Norris
C. Bangsund
M. Dransfeld
R. Toor

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