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File: 1099277

September 24, 2026

Court Administration
Supreme Court of Nova Scotia
The Law Courts
1815 Upper Water Street
Halifax, NS B3J 1S7

Dear Sir/Madam:

**Re: Business Development Bank of Canada v Kooshie Cushions of
Canada Limited – Hfx No. 554688 - Motion: October 2, 2026 at 11:00am**

We represent the court-appointed receiver, Deloitte Restructuring Inc.

Enclosed for filing, please one (1) original and three (3) copies of the following:

- 1) Notice of Motion;
- 2) Written submissions;
- 3) Book of Authorities;
- 4) First Report of Deloitte Restructuring Inc. dated September 24, 2026; and
- 5) Draft SISP Approval Order.

Also enclosed is our firm's cheque in the amount of \$66.00 as payment of the filing fee.

Please note that the Affidavit of James Foran included as Appendix B to the First Report remains unsworn because Mr. Foran is currently out of the province and unable to swear it at this time. We provide our undertaking to file a sworn copy of Mr. Foran's Affidavit and the Affidavit of Service in advance of the Motion.

Yours very truly,

BURCHELL WICKWIRE BRYSON ^{LLP}



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