

EXHIBIT "C"



Jason Spetter

From: Jessica Rubin [jrubin@kramersimaan.com]
Sent: Wednesday, January 08, 2014 6:22 PM
To: Jason Spetter
Cc: Tony O'Brien; george@chaitons.com; dewires@wiresjolleyllp.com; creider@sunpac.com; pauvinen@millerthomson.com; kevin.ohara@ontario.ca; diane.winters@justice.gc.ca; Jeff Kramer
Subject: 8527504 Canada Inc. v. Sun Pac Foods Limited

Jason,

We have just been retained by Menkes GTA Industrial Holdings Inc. ("Menkes") in the above-noted matter.

We understand that there is a motion returnable tomorrow for the approval of a liquidation service agreement ("agreement"). Upon review of the applicant's motion record, we note that equipment relating to the cold rooms, blast freezers and freezers ("freezer items") are listed at Exhibit "I" to the Confidential Information Memorandum as machinery and equipment to be included in the sale of assets pursuant to the agreement. The freezer items are clearly fixtures or leasehold improvements and are the property of our client rather than the respondent. As such, the freezer items are not subject to liquidation by the receiver.

We insist that the freezer items not be sold. If you will not forthwith agree to exclude the freezer items from the sale pursuant to the agreement, we will attend court tomorrow to oppose the approval of the sale on the grounds set forth herein and we will request an adjournment of the motion to permit us to file a responding affidavit.

Jessica Rubin

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