

**INSTRUCTION LETTER FOR THE CLAIMS AGAINST THE GANDI
COMPANIES LISTED HEREIN**

(hereinafter referred to as the “Gandi Companies”)

The Gandi Companies:

Gandi Innovations Limited
Gandi Innovations Holdings LLC
Gandi Innovations LLC
Gandi Innovations Hold Co.
Gandi Special Holdings LLC

A. – Claims Process

By order of the Honourable Mr. Justice Cameron dated March 9, 2010 (the “**Claims Procedure Order**”) under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”), the Ontario Superior Court of Justice approved a claims procedure for determining claims against the Gandi Companies (the “**Claims Procedure**”).

This letter provides instructions for responding to or completing the Proof of Claim enclosed herewith. For your information, there is currently no proposed plan under the CCAA. Defined terms which are not defined herein shall have the meaning ascribed thereto in the Claims Procedure Order. A copy of the Claims Procedure Order can be obtained from the Monitor’s website at www.bdo.ca/gandi.

Please note that this letter is intended as a guide only, and that in the event of any inconsistency between the terms of this letter and the terms of the Claims Procedure Order, the terms of the Claims Procedure Order will govern.

The Claims Procedure is intended for any party asserting a Claim against the Gandi Companies. If you have any questions regarding the Claims Procedure, please contact BDO Canada Limited, in its capacity as the Court-appointed monitor of the Gandi Companies (the “**Monitor**”) at the address provided below.

All inquiries with respect to the Claims Procedure should be addressed to:

The Monitor
c/o BDO CANADA LIMITED
the Court-appointed Monitor of the Gandi Companies
123 Front St. West, Suite 1200
Toronto, Ontario, M5J 2M2

Attention: Josie Parisi
Telephone: (416) 369-6031
Fax: (416) 865-0904

Email: jparisi@bdo.ca

B. – For Creditors Submitting a Proof of Claim

If you believe that you have a claim against one or more of the Gandhi Companies, you will have to file a Proof of Claim with the Monitor.

Proof of Claim for all Claims (including Director and Officer Claims) **must be received** by 5:00p.m. (Eastern Standard Time) on June 30, 2010 or such later date as the Monitor may consent to in writing.

A separate Proof of Claim must be filed for a Claim against each of the Gandhi Companies.

Additional Proof of Claim forms and a copy of the Claims Procedure Order can be found on the Monitor's website at www.bdo.ca/gandi or obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information, you will receive, as soon as practicable, additional Proof of Claim forms.

Failure to file your Proof of Claim so that it is received by the Monitor by the Claims Bar Date will result on your claim being barred and you will be prevented from making or enforcing a Claim against any or all of the Gandhi Companies. In addition, you shall not be entitled to further notice in and shall not be entitled to participate as a creditor in these proceedings.