



BDO Dunwoody Limited

1 City Centre Drive Suite 1040
Mississauga Ontario Canada L5B 1M2
Telephone: (905) 615-8787
Fax: (905) 615-1333

www.bdo.ca

VIA FACSIMILE: 1 (905) 428-5091

1 November 2006

BMW Canada Inc.
920 Champlain Court
Whitby, Ontario
L1N 6K9

Attention: Christina Bruno

Dear Sirs:

Re: **Shield Sprinkler Fire Systems Inc., Interim Receivership
2006 BMW X5 VIN# 5UXFB53526LV21607 ("Vehicle")**

We acknowledge receipt of your proof of claim dated 30 October 2006 pertaining to a 2006 BMW X5 4.4i, VIN# 5UXFB53526LV21607, and have reviewed the documentation.

As Interim Receiver we do not take any issue with the interest you claim in the vehicle. Further, we hereby release our interest, if any, in vehicle and do not have any objection to your enforcing any rights you may have with respect to it.

Please contact Frank Marciano at (416) 791-9191 to make arrangements to retrieve the vehicle.

If you have any questions or concerns, please contact Peter Naumis at (905) 615-8087 ext. 4233.

Yours very truly,
BDO DUNWOODY LIMITED
Interim Receiver
Per:



D.R. McConnell, B.Comm., CGA, CFE, CIRP
Vice President



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BMW Canada Inc.
920 Champlain Court
Whitby, Ontario
L1N 6K9

Dear Sirs:

**Re: Shield Sprinkler Fire Systems Inc., Interim Receivership
2006 BMW X5 VIN# 5UXFB53526LV21607 ("Vehicle")**

On 16 October 2006 the Ontario Superior Court of Justice issued an Order appointing BDO Dunwoody Limited as Interim Receiver (the "Interim Receiver") of Shield Sprinkler Fire Systems Inc. ("Shield"). A copy of the Order can be found at www.BDO.ca/shield.

We have not taken possession of the vehicle. It remains in the possession of Frank Marciano, the principal of Shield. It is our understanding the principal wishes to retain the vehicle and transfer the lease and its obligations under his name.

If you have any inquiries, please contact Peter Naumis at (905) 615-8087 ext. 4233.

Yours very truly,
BDO DUNWOODY LIMITED
Interim Receiver
Per:



D.R. McConnell, B.Comm., CGA, CFE, CIRP
Vice President

Encl.

Transmission Report

Date/Time 11-02-2006
Local ID 1 416
Local ID 2

04:17:22 p.m.

Transmit Header Text
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TELECOPIER COVERING PAGE

DATE: 02 November 2006

PLEASE DELIVER THE FOLLOWING PAGES TO:

NAME: Christina Bruno
FIRM: BMW
FAX: 1(905) 428-5091

FROM: Justine Darby

TOTAL PAGES INCLUDING THIS COVERING PAGE: 3
IF YOU DO NOT RECEIVE ALL PAGES, PLEASE NOTIFY SENDER AT (905) 615-8787.

RE: Shield Sprinkler Fire Systems Inc.

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001	427	905 428 5091	04:16:25 p.m. 11-02-2006	00:00:27	3/3	1	EC	HS	CP28800

Abbreviations:

HS: Host send
HR: Host receive
WS: Waiting send

PL: Polled local
PR: Polled remote
MS: Mailbox save

MP: Mailbox print
CP: Completed
FA: Fail

TU: Terminated by user
TS: Terminated by system
RP: Report

G3: Group 3
EC: Error Correct