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Our File No. 63412

January 9, 2014

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*Via E-mail: george@chaitons.com*

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**SUN PAC FOODS LIMITED**  
10 Sun Pac Boulevard  
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Attention: Csaba Reider

*Via E-mail: creider@sunpac.com*

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**MINISTRY OF FINANCE**

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**DEPARTMENT OF JUSTICE**

Ontario Regional Office  
The Exchange Tower  
130 King Street West, Suite 3400  
Toronto, Ontario  
M5X 1K6  
Attention: Diane Winters

*Via E-mail: diane.winters@justice.gc.ca*

Dear Sirs:

**Re: In the matter of the Receivership of Sun Pac Foods Limited ("Sun Pac")  
Court File No. CV-13-10331-00CL**

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Further to the Receiver's Motion returnable this morning, please find enclosed a copy of the entered Approval and Vesting Order along with the endorsement of the Honourable Justice D.M. Brown.

Yours very truly,

**LIPMAN, ZENER & WAXMAN LLP**

*"Jason D. Spetter"*

Per: Jason D. Spetter  
JSD/ra  
Enclosures

- c.c. Anthony J. O'Brien, Lipman, Zener & Waxman LLP (via e-mail)*
- c.c. Allan L. Lipman, Lipman, Zener & Waxman LLP (via e-mail)*
- c.c. Blair Davidson, BDO Canada Limited (via e-mail)*
- c.c. Gary Cerrato, BDO Canada Limited (via e-mail)*