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**VIA E-MAIL AND COURIER**

The Honourable Mr. Justice Wilton-Siegel  
Ontario Superior Court of Justice  
Judges' Administration  
361 University Avenue, Room # 170  
Toronto, ON M5G 1T3

Dear Justice Wilton-Siegel:

**Re: Application of Blair Carnegie Nimmo and Gerard Anthony Friar (the "Foreign Representatives") for recognition of a foreign proceeding in respect of the administration proceeding of Tullis Russell Papermakers Limited, CV-15-11036-00CL**

We are Canadian counsel for the Foreign Representatives in the above-noted matter.

We write to inform you of a technical change in status, but not in the powers, of the Foreign Representatives in accordance with the Foreign Representatives obligations pursuant to section 276 of the *Bankruptcy and Insolvency Act* (Canada).

As you may recall, on July 14, 2015, your Honour issued orders (the "**Initial Recognition Order**" and "**Supplemental Order**") recognizing the administration proceeding in respect of Tullis Russell Papermakers Limited ("**TRP**") in the United Kingdom for protection under *The Insolvency Act 1986* (c. 45) (the "**UK Administration Proceeding**") as a "foreign main proceeding" pursuant to section 269 of the *Bankruptcy and Insolvency Act*, R.S.C., 1985, c. B-3, as amended.

By way of background, on April 23, 2015, the directors of TRP resolved to appoint Mr. Nimmo and Mr. Friar of KPMG LLP as Joint Administrators of TRP. Accordingly, the relevant appointment documents were prepared by CMS Cameron McKenna LLP ("**CMS**"), the lawyers instructed by TRP and KPMG LLP.

The documents to appoint Mr. Nimmo and Mr. Friar as administrators were lodged at the Court of Session in Edinburgh (the "**UK Court**") on April 27, 2015. In the period since, they have exercised the powers of administrators in the management of the affairs, business and property of TRP.

A recent and routine review of the administration documentation has highlighted a potential timing issue defect in the forms prepared by CMS which were used to appoint Mr. Nimmo and

Mr. Friar as administrators of TRP. CMS have indicated that the defect is of a minor and technical nature only.

However, acting with an abundance of caution, and to put the matter beyond doubt, TRP has made an application to the UK Court to have the appointment of Mr. Nimmo and Mr. Friar confirmed as Joint Administrators of TRP with effect from April 27, 2015.

Following a notice period, it is reasonably anticipated that Mr. Nimmo and Mr. Friar's appointment as Joint Administrators will be confirmed in the coming week. In the interim, the UK Court has granted an interim order which appoints Mr. Nimmo and Mr. Friar as Joint Interim Managers of TRP (the "**Interim Order**"). Pursuant to the Interim Order, Mr. Nimmo and Mr. Friar have been granted the powers set out in Schedule 1 of the *Insolvency Act 1986*, which are the same powers bestowed upon a joint administrator in an administration proceeding. A copy of the Interim Order, together with a copy of Schedule 1 of the *Insolvency Act 1986* (which is referred to in the order) is enclosed.

Mr. Nimmo and Mr. Friar continue to carry out an orderly wind-down of TRP. While we view the change in status as a technical defect that will be rectified shortly, since it resulted in the change in title of Mr. Nimmo and Mr. Friar we wished to inform his Honour of the development.

We will ensure a copy of this letter is posted on the Information Officer's website and will report to you forthwith following the anticipated confirmation of Mr. Nimmo and Mr. Friar's appointment.

Please let us know if you wish to have any further information regarding this matter.

Yours truly,

**McCarthy Tétrault LLP**

Per



Kelly Peters

KP/emdk  
Enclosure