

April 8, 2013

Norman C. Tobias
Tax Counsel
Direct Dial: 416-595-2260
Direct Fax: 416-204-2811
ntobias@kmlaw.ca

Delivered Via Courier

Ms. Elizabeth Chasson
General Counsel – Tax Law Services
Justice Canada
Ontario Regional Office
Exchange Tower
130 King St West, Suite 3400
Toronto, Ontario M5X 1K6

Dear Liz:

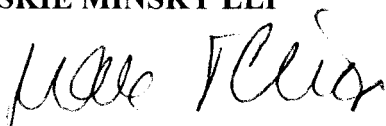
**Re: Test-Case Appeals – Nortel HWT Distributions
Our File 09/0479**

Almost five months have elapsed since we provided you with (i) drafts of Notices of Appeal on behalf of the group term life and survivor benefits test-case appellants; (ii) documents provided to CRA Rulings in connection with the advance rulings request regarding the tax treatment of lump sum payments out of the Nortel HWT in connection with termination of, *inter alia*, group term life insurance coverage and survivor benefits; and (iii) the HWT Allocation Order, Interim Distribution Orders and Order re: HWT Stale-Dated Cheques made by the Ontario Superior Court.

We represent thousands of individual taxpayers, primarily pensioners and disabled persons, whose objections are affected by these test-case appeals. In such circumstances, we would have thought that it is incumbent upon your client as a public agency to ensure the fair and expeditious resolution of these appeals. Accordingly we do expect to hear back from you within the next 14 days, failing which our clients will take such steps as they deem necessary to advance the test-case appeals.

Yours truly,

KOSKIE MINSKY LLP



Norman Tobias
NT:ds

cc list of objecting taxpayers