

January 25, 2013

Roberta A. Deangelis  
United States Trustee (Region 3)  
833 Chestnut Street, Suite 500  
Philadelphia, PA 19107  
Phone: 215-597-4411  
Fax: 215-597-5795

Dear Ms. Deangelis:

Thank you for your email this morning and your commitment to respond to my January 17<sup>th</sup> and 23<sup>rd</sup>, 2013 letters to you.

I am sending to you today the January 24<sup>th</sup>, 2013 official complaint and request for investigation from four of the Nortel Canadian long term disabled former employees to the Canada Federal Office of the Superintendent of Bankruptcy, in respect to the \$244 million of restructuring costs paid from the Nortel Canada Estate between January 14, 2009 and October 13, 2012.

Also, I am sending to you the January 25, 2013 Canadian Globe and Mail investigative article on "The ever-rising Nortel tab - Legal bills pile up as mediation fails Jan. 25, 2013"

Sincerely,

Diane A. Urquhart  
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