

This is Exhibit "B" referred to in the affidavit of
Emmet Pierce made before
me on the 02 day of 12 2008.
A Commissioner for taking affidavits for British Columbia

From: emmetpierce88@hotmail.com
To: brusko@kpmg.ca
CC: coalitionofcreditors@rocketmail.com
Subject:
Date: Sun, 23 Nov 2008 19:11:06 -0800

V. J. SMITH
A Commissioner for taking affidavits
within British Columbia

Dear Mr. Rusko,

Certain of the lawful creditors of Mr. Erwin Singh Braich are pleased that you have responded, in writing, to my previous 3 page email correspondence sent to you November 18, 2008. However not a single one of the lawful creditors are satisfied with your 2 sentence response wherein you have stated "**The concerns raised therein will be addressed in a motion to be heard by the Chief Justice.**"

We assume that you are referring to the Honourable Chief Justice Brenner of the British Columbia Supreme Court. If not His Lordship; then please correct me for the benefit of all.

It seems rather strange that the Trustee in Bankruptcy - namely your firm - could and would expect that the B.C. Judicial System would accept responsibility to evaluate most, if not all, of the concerns raised by lawful creditors pursuant to the *Bankruptcy and Insolvency Act* ("BIA") unless, of course, a subject concern needs this particular type of review and adjudication.

There may still be some confusion in your mind about our request that you respond in your capacity as Trustee in Bankruptcy to our inquiries pursuant to the *Bankruptcy and Insolvency Act*. Please let me clarify, once again, that I am simply assisting certain of Mr. Braich's lawful creditors and several advocacy groups, in various jurisdictions, in illuminating all of the conduct, by all involved parties, relating to this matter. Any parties that are found to be acting improperly will be eventually made accountable pursuant to lawful remedies which may be available to any injured parties in the appropriate legal jurisdiction.

I have previously mentioned that I am involved in assisting certain attorneys and paralegals in their preparation of a RICO related litigation in the United States. **There are many other individuals and groups in pursuit of these same goals.**

With the recent activity in the Supreme Court of British Columbia; you are already quite aware as to the monetary damages suffered by the Estate of Erwin Singh Braich and in turn a portion of

these monetary damages incurred by the general body of lawful creditors pursuant to the *Bankruptcy and Insolvency Act*. The evidence, collected to date, strongly suggests that various individuals, acting in various capacities, as your agents or employees, have taken actions over the past decade that are not consistent with your obligations and duties as the Trustee, pursuant to the BIA, in our opinion.

You need to be made aware that our questions which have been addressed to you are emboldened and buttressed by a great deal of review and commentary by experienced practitioners across Canada. These include a variety of professionals - solicitors, accountants including insolvency experts, academics, journalists, government officials, and so forth. A vast majority of these individuals have not yet retired from their occupations.

In many cases your firm appears to have shirked the responsibility bestowed upon you as Trustee in Bankruptcy. The recent matters that have reached various courtrooms in Nevada, Alberta, B.C., and elsewhere are just the tip of the iceberg.

In the upcoming litigation all of the alleged actions which I hereby have referred to will be specifically outlined. **Other allegations of specific improper conduct which is not the subject matter of my email correspondence will also materialize.**

There is some speculation that perhaps you, on a personal level, were improperly guided and misinformed by a host of parties. It would not be surprising that you were unaware of much of the activity, or lack thereof, in this matter over the last decade. We are yet not certain as to your personal role relating to some issues.

Without limiting the identity of the mentioned characters; they include the Vancouver law firm of McLean & Armstrong, one or more investigating officers from the Royal Canadian Mounted Police, staff and principals of Tercon Contractors Ltd., Mr. Jas Butalia of BDO Dunwoody Limited, the various individuals who perjured themselves in Affidavit material previously filed in British Columbia Supreme Court (Vancouver Registry) in this complex matter.

The above reference to perjury includes the sworn statements, made by Ms. J. Bennett in her Affidavit which was relied upon by the Court to grant the Walsh/Tercon Petition in 1999. **Furthermore certain administrative and official personnel made misleading statements leading to wholly improper Warrants being issued for the arrest of the alleged Bankrupt.**

Of course, you are now aware that both of these Warrants were vacated by the courts. I make this statement after reviewing a declaration filed in Seattle, Washington by Dr. Alex Penner. As you know he is the deputy registrar of the College of Dental Surgeons of British Columbia and he provided evidence which clearly alleges your lack of knowledge of the dates of the quashing of both these Warrants.

Once again I reiterate our appreciation that you responded, on or about October 22, 2008, with a lengthy narrative of how your firm has acted in this matter. It would be unfair of me to leave you with the impression that your description and commentary is an accurate portrayal as we see it. Presently many talented and experienced professionals are rendering opinions on many of your comments, observations, and conclusions. **This should come as no surprise to you. We will be pleased to share these with you or any other interested parties, including the Honourable Chief Justice Brenner.**

Indeed, it is very peculiar that you neglect to mention a single item about your firm being offered a substantial sum of money from Mr. Braich in 1999 in order to perform a review (similar to a

forensic audit) of his global business affairs.

It is quite extraordinary that you would neglect to mention a single word about the **seven criminal charges**, which were laid by certain involved parties, in your three-page letter. As you may be aware these lame and dubious allegations were the underpinning of the duplicitous arrest Warrants as mentioned above. You may also already know that **Mr. Braich refused to plead guilty to any one of these charges and therefor pay the arbitrary \$500 (five hundred dollars) fine for an alleged "administrative infraction" which was repeatedly offered to him by the Crown prosecutor.**

A comprehensive review of your statements made to the investigating officials lead us to question the motives of your firm.

This heavy burden and embarrassment hung over Mr. Braich's head for approximately six years before Department of Justice Canada officials finally stayed all charges on the eve of the scheduled trial which was to take place in Port Coquitlam Provincial Court. As a matter of fact it was Provincial Court Associate Chief Judge A.J. Spence who made the comment which I have quoted in the last sentence of the previous paragraph ("administrative infraction").

At this juncture, it seems highly improper, that you transfer responsibility for addressing all legitimate concerns to a member of the British Columbia Judiciary.

Once again - we would appreciate your professional opinion and/or your personal views and/or knowledge on the following:

- A. Did you review and ratify the original Proof of Claim as lodged by the Petitioner (Tercon/ Glenn Walsh); or did you rely on another member of your firm to make this finding? Was this Proof of Claim supported by evidence prior to November 12, 1999?
- B. At the time counsel for Mr. Braich (Mr. Gordon Elliot) made submissions before the Court in 1999, while this matter was adjourned, by the Court, on more than one occasion; were you personally aware of the agreements and undertakings made by Mr. Brian McLean or Mr. Gordon Elliot in respect to the alleged bankrupt's global activities? If not, did you learn of this fact pattern later during the course of your firm's involvement?
- C. Were you aware of the telephone conversation between Mr. Walsh, Mr. Braich, and a third person, during the lunch break at the first Chambers Hearing on October 1, 1999? The morning portion of this hearing was in front of Honourable Justice Shaw. The afternoon hearing, where the actual appointment, of you or your firm, was made by Honourable Justice Lowry.
- D. After Mr. Braich provided your office with evidence of the conversion of debt to equity for the original US 1 million dollars and the original 500,000 Great British Pounds Sterling (wired from the offshore Hambros Bank to a law firm in London, England); did you have any input with Mr. David Wood and/or Mr. Steven Boale in the affirmation of the original position of KPMG with respect to the Proof of Claim? Your firm's clear position was made, in writing by Mr. David Wood, to Ms. Katherine Wellburn (then counsel for Mr. Braich). As you may be aware; Ms. Wellburn, at that time of the Vancouver law firm Harper Grey Easton, had to withdraw her able legal representations of Mr. Braich due to a perceived conflict of interest. I remind you that she was counsel for the Bankrupt acting in front of Honourable Madam Justice Morrison when your firm and its lawyer were directed by the Court to provide some serious undertakings with respect to your role and/or scope pursuant to certain provisions of the BIA. I am told that you attended at this Hearing.

E. Were you aware of the comments made in B.C. Supreme Court by Mr. Brian McLean to Honourable Justice Lowry on October 1, 1999? In particular the insistence by Mr. Brian McLean of his fresh instructions via cell phone, from his client, which were contrary to the discussions (Braich/Walsh) during the lunch break? For your benefit, we will kindly forward to you the Official Transcript of this Chambers Hearing upon your request. We are cognizant and recognize that some of the details leading up to the pronouncement of a Court Order is of little concern to you under usual circumstances.

F. It would be helpful if you would advise us as to the extent of the personal attention you gave the numerous letters sent to your Vancouver offices by Mr. Braich (with copies sent to the Office of the Superintendent of Bankruptcy and other interested parties). **These letters relate to the conserving of his many assets, totaling several hundred million dollars. These letters are very detailed and lengthy. How these letters (from all corners of the globe) could have been hidden from you or possibly ignored is simply unbelievable.** For your information, evaluations and calculations which will be provided as evidence in the upcoming RICO related litigation will clearly demonstrate that these amounts are factual and actual, at the time of your firm's breaches of duty and do not take into account any inflation, accrued interest, or legal costs. These assets are located both inside and outside of Canada and were to be preserved and conserved (by your firm) for the benefit of the General Body of Creditors (with the significant surplus funds after extinguishing all lawful debts to the Bankrupt's benefit.) All of these measures are clearly outlined in the *Bankruptcy and Insolvency Act*. Perhaps you had left this assignment to personnel in the Vancouver office?

G. Were you privy, on a personal level, to any negotiations or discussions with any and all American (Federal or State) government agencies leading up to the raid, seizure, and confiscation of various property belonging to others and to Mr. Braich from his room at The Travel House Inn in Bellingham, Washington?

H. We would be obliged if you kindly informed us of your professional opinion as to whether Mr. Jas Butalia was conflicted in any manner in acting as an Inspector? This is by no means to be construed as our acquiescence to there being a properly convened first meeting of creditors and subsequent lawful appointment of Inspectors on November 12, 1999. We have learned that your present legal representative - Gudmundseth Mickelson LLP - has indicated that you will be seeking to vary an Order originally pronounced by the B.C. Supreme Court in the year 2000. The implication and motive of this anticipated Motion is quite clear to the legal representatives for various creditors:

I. In your letters of October 22, 2008, to a few lawful creditors, you have made many assertions which carry significant weight coming from an experienced individual such as yourself, being a Senior Vice President of an esteemed international firm. I would like to advise you that many experienced and talented practitioners in Canada take exception to your views. Just one item in particular was your comment about Mr. Braich's Statement of Affairs dated June 30, 2004, being "bereft of any meaningful information". If this were the case, can you please enlighten us as to why a single follow up question was not asked by your firm in respect to this Statement of Affairs in a period now exceeding four years? Did you have any input in deciding not to make any requests to the alleged bankrupt about his Statement of Affairs or was this decision made solely by Mr. Wood and Mr. Boale? Perhaps others were involved in the making of this decision? It seems to us from our vantage point and from the comments made by other Trustees in Bankruptcy across Canada, that your comment as quoted above is plainly false and borders on being bizarre.

J. As stated above, in my view, most of your letter is filled with half-truths and slanted perspectives, and obviously it is self-serving. The improprieties, apparent negligence, and

possible unprofessional conduct by your firm has meant much financial damage to Mr. Braich and/or the General Body of Creditors. In your much appreciated letter you refer to "sensible leads", would you please expand on this by providing for us some names of some of these parties which provided you with this information, so that we may ascertain the level of intelligence or lack thereof utilized by your firm? We suggest that this information is not confidential in nature. Please remember that there will be few firewalls around all private information and confidentiality in the upcoming and eventual depositions in the United States of America pursuant to the anticipated RICO related litigation.

Please confirm that you do indeed recall the meeting between yourself, Mr. Boale, Mr. Braich, and Mr. Nekrasoff in January of 2000 in Vancouver B.C. It would be kind of you to confirm for us that you do recall the meeting which took place (in January of 2000 at your offices in Vancouver B.C.) at 777 Dunsmuir Street as being tape-recorded, with your full knowledge and permission.

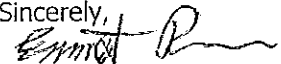
We note that in your letter that you attached only page 12 of the transcript of the hearing in front of Master Patterson. We trust that you have read the whole transcript which refers to the above referred tape-recorded meeting. I must comment that we believe it to be self-serving that you did not include the entire transcript and only included one single page. To top it off - now we understand that you are hoping that Honourable Chief Justice Brenner assists you in covering up a serious departure from the very clear provisions of the BIA.

It is imperative that you fully comprehend the significance of market valuations and entitlements for the benefit of the Bankrupt with respect to his sizable inheritance. We are all anxiously awaiting the pronouncement of the Reasons for Judgment by Honourable Madam Justice Dickson as they relate to the Clock/Bridgewater 10 day trial which ended in February 2008. Obviously this soon anticipated Supreme Court decision might be appealed to the British Columbia Court of Appeal by an unhappy party.

We express shock that you may have instructed your current counsel to, once again, garner some sort of Criminal Charges and/or seek to obtain a Court Order from Honourable Chief Justice Brenner citing contempt by Mr. Braich.

Given the precise timing of your response (Fri, 21 Nov 2008 11:46:54 -0800) we are wondering if you sent this given the dismissal by Honourable Madam Justice Smith of the Rule 18A application made by Lawson Lundell LLP. This litigation relates to yet another important asset which impacts Mr. Braich's inheritance, upon vesting, in his late Father's Estate.

It is my keen and sincere hope that you recognize the relevance of the contents of this email. Therefor we anticipate your candid response. I must inform you that other lawful creditors and/or their counsel, various advocacy groups, and certain Government Authorities (both in Victoria and Ottawa) will be quite interested in your response.

Sincerely,

Emmet Tisdale Pierce