

No. 32403

March 20, 2008

Le 20 mars 2008

Coram: Bastarache, Abella and Charron JJ.

Coram : Les juges Bastarache, Abella et  
Charron

**BETWEEN:**

**ENTRE :**

III Canada Acquisition Company, Sivaco  
Wire Group 2004 L.P., Ifastgroupe 2004  
L.P., Ivaco Rolling Mills 2004 L.P., Heico  
Holdings Inc. and Heico Companies L.L.C.

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Wire Group 2004 L.P., Ifastgroupe 2004  
L.P., Ivaco Rolling Mills 2004 L.P., Heico  
Holdings Inc. et Heico Companies L.L.C.

Applicants

Demandereses

- and -

- et -

Ernst & Young Inc., Monitor of Ivaco Inc.,  
Superintendent of Financial Services, Bank  
of Nova Scotia, Informal Committee of  
Noteholders, National Bank of Canada,  
Pension Committee, Qit-Fer et Titane Inc.  
and KPMG Inc.

Ernst & Young Inc., Monitor of Ivaco Inc.,  
Superintendent of Financial Services, Bank  
of Nova Scotia, Informal Committee of  
Noteholders, National Bank of Canada,  
Pension Committee, Qit-Fer et Titane Inc. et  
KPMG Inc.

Respondents

Intimés

JUDGMENT

The application for leave to appeal from the judgments of the Court of Appeal for Ontario, Numbers M35415 and M35582/C47542, 2007 ONCA 746, dated October 26, 2007, is dismissed with costs to the respondent Ernst & Young Inc.

JUGEMENT

La demande d'autorisation d'appel des arrêts de la Cour d'appel de l'Ontario, numéros M35415 et M35582/C47542, 2007 ONCA 746, daté du 26 octobre 2007, est rejetée avec dépens en faveur de l'intimée Ernst & Young Inc.

J.S.C.C.  
J.C.S.C.