

APPENDIX C



14 June 2010

Jardine Lloyd Thompson Limited

6 Crutched Friars
London
EC3N 2PH

Telephone 020 7528 4000
Facsimile 020 7558 3702

Direct Line 020 7558 3948

Our Ref KZA/106091

To whom it may concern

Dear Sirs

Confirmation of Insurance Cover

Re: Jim Tucker, Richard Heis and Allan Graham as joint administrators of Aero Inventory plc and Aero Inventory (UK) Ltd - In Administration and/or KPMG and/or Aero Inventory (UK) Ltd and/or Aero Inventory plc and/or Associated and/or Affiliated and/or interrelated and/or Subsidiary Companies and/or Corporations as they now are or may hereafter be created and/or constituted and/or for whom the Assured receive instructions to insure and/or for whom the Assured have or assume a responsibility to arrange insurance, whether contractually or otherwise, as their respective rights and interests may appear.

We, Jardine Lloyd Thompson Limited, hereby confirm that we act as Insurance Brokers to the above client and have placed insurance cover on Aero Inventory plc (in administration)'s behalf according to Aero Inventory plc (in administration)'s instructions as follows:

Marine Stockthroughput including Stock in Storage and Stock in Transit

Insurer: Various Underwriters at Lloyd's and Company markets
Policy Number: PC1004850000
Period of Cover: 15 June 2010 to 14 June 2011, both days inclusive, G.M.T
Limit of Liability: USD 100,000,000 anyone Vessel, Aircraft, Postal Sending, Conveyance, or any one loss any one location throughout the World
Deductibles Transit: the sum of USD 1,000 (or equivalent in any other currencies).
Storage: the sum of USD 25,000 (or equivalent in any other currencies).
Interests Noted: KMPG Inc. as receiver and manager of Aero Inventory (Canada) Inc and Aero Inventaire (Canada) Inc with effect from 1 December 2009

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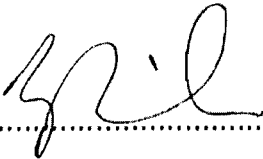
We confirm that the above policies remain in full force and effect, subject to standard policy terms and conditions and the contracts are to run to natural anniversary / expiry date, or earlier at sole option of the Assured. The notice of cancellation provisions for the Assured, as provided in the policies, is 30 days.

Our advice has been based solely on information supplied to us by Aero Inventory plc (in administration) and we cannot advise on any matter where all the relevant facts have not been brought to our attention. We cannot be responsible for any inaccuracy or omission in the information provided to us, nor will we be responsible in the event that Aero Inventory plc (in administration) have not acted upon our advice.

We have given the above undertakings in good faith and will use our best endeavours to comply with them however, we accept no responsibility whatever or howsoever arising (whether by reason of any inaccuracy, inadvertent omission or negligence on our part or otherwise) by reason of our failure to do so, for any loss, damage or expense incurred due to the reliance by any third party (for the purposes of this letter third party shall include all persons (including the addressee) other than Aero Inventory plc (in administration) on the contents of this letter

Our obligations pursuant to this letter will cease automatically upon the termination of our appointment as broker to the client in respect of the insurances referred to above.

Yours faithfully

Signed.....

Signed.....



15 June 2010

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We, Jardine Lloyd Thompson Limited, hereby confirm that we act as Insurance Brokers to the above client and have placed insurance cover on Aero Inventory plc (in administration)'s behalf according to Aero Inventory plc (in administration)'s instructions as follows:

Marine Stockthroughput including Stock in Storage and Stock in Transit

Insurer: Various Underwriters at Lloyd's and Company markets
Policy Number: PC0904119000
Period of Cover: 01 June 2009 to 14 June 2010, both days inclusive, G.M.T
Limit of Liability: USD 100,000,000 anyone Vessel, Aircraft, Postal Sending, Conveyance, or any one loss any one location throughout the World
Deductibles Transit: the sum of USD 1,000 (or equivalent in any other currencies).
Storage: the sum of USD 25,000 (or equivalent in any other currencies).
Interests Noted: KMPG Inc. as receiver and manager of Aero Inventory (Canada) Inc and Aero Inventaire (Canada) Inc with effect from 1 December 2009

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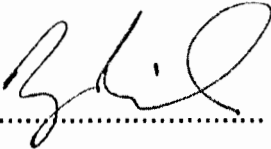
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