

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE COMPANIES'
CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c.
C-36, AS AMENDED

APPLICATION OF TLC VISION CORPORATION
UNDER SECTION 47 OF THE COMPANIES'
CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c.
C-36, AS AMENDED

FIRST REPORT OF THE INFORMATION OFFICER

ALVAREZ & MARSAL CANADA INC.

January 25, 2010

CHAITONS LLP
Barristers and Solicitors
185 Sheppard Avenue West
Toronto, Ontario M2N 1M9

Harvey Chaiton (LSUC # 21592F)
Tel: (416) 218-1132
Fax: (416) 218-1832

**Lawyers for Alvarez & Marsal
Canada Inc. in its capacity as The
Information Officer**

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE COMPANIES'
CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c.
C-36, AS AMENDED

APPLICATION OF TLC VISION CORPORATION
UNDER SECTION 47 OF THE COMPANIES'
CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c.
C-36, AS AMENDED

INDEX

First Report of the Information Officer Alvarez & Marsal Canada Inc

- A Legal Opinion of Chaitons LLP dated January 20, 2010
- B Claims Procedure Order dated January 22, 2010
- C Lease Rejection Order dated January 22, 2010
- D Final Utilities Order dated January 22, 2010

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

APPLICATION OF TLC VISION CORPORATION UNDER
SECTION 47 OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

FIRST REPORT OF THE INFORMATION OFFICER

ALVAREZ & MARSAL CANADA INC.

January 25, 2010

INTRODUCTION

1. On December 21, 2009, TLC Vision Corporation ("TLC Canada" or the "Company"), along with TLC Vision (USA) Corporation ("TLC USA"), a wholly-owned subsidiary of TLC Canada and TLC Management Services Inc. ("TLC MSI") a wholly-owned subsidiary of TLC USA (collectively the "Debtors") filed with the United States Bankruptcy Court for the District Court of Delaware (the "U.S. Court") a voluntary petition for relief under Chapter 11 of Title 11 of the *United States Bankruptcy Code* (the "Chapter 11 Proceeding"). TLC Canada is the direct or indirect parent of the entities that comprise the TLC Group of Companies (the "TLC Group").
2. On December 21, 2009, TLC Canada obtained an order of this Honourable Court (the "Canadian Court") pursuant to Section 47 of the *Companies' Creditors Arrangement Act* ("CCAA"), granting, among other things, a stay of proceedings against the Company (the "Interim Initial Order").

3. On December 23, 2009, TLC Canada, as foreign representative, brought a further application before the Canadian Court, pursuant to section 47 of the CCAA, and obtained an order, which among other things: (i) recognized the Chapter 11 Proceeding commenced by TLC Canada as a “foreign main proceeding”; (ii) granted a stay of proceedings against the Company; (iii) authorized the Debtors to obtain super-priority postpetition financing in the aggregate amount of up to \$US 15 million; and (iv) appointed Alvarez & Marsal Canada ULC¹, as Information Officer (the “Initial Order”).
4. Following its appointment as the Information Officer, A&M, in accordance with section 47 of the CCAA and paragraph 41 of the Initial Order, coordinated the publication of notice of the CCAA and Chapter 11 proceedings in The Globe and Mail (National Edition) on December 28 and 31, 2009.
5. The purpose of this First Report of the Information Officer (the “Report”) is to provide the Canadian Court with information concerning:
 - (a) background on TLC Canada’s business and operations in Canada;
 - (b) the TLC Group’s financing facilities, including:
 - (i) the Prepetition Credit Facilities;
 - (ii) the security opinion provided by the Information Officer’s independent legal counsel;
 - (c) the claims process;
 - (d) other Orders of the U.S. Court granted on January 22, 2010;
 - (e) the activities of the Information Officer; and
 - (f) conclusions and recommendations.

¹ Pursuant to the Amended and Restated Initial Order of Mr. Justice Cummings dated January 21, 2010, Alvarez & Marsal Canada ULC was replaced by Alvarez & Marsal Canada Inc. (“A&M”) as Information Officer in this proceeding. The Consent by A&M to act as Information Officer in this proceeding was filed with this Honourable Court on January 21, 2010.

TERMS OF REFERENCE

6. In preparing this report, A&M has relied upon unaudited financial information, the Company's books and records, financial information prepared by the Company and its advisors, and discussions with management of TLC Canada and its advisors. In addition, A&M has reviewed the publicly available information filed in the Chapter 11 Proceeding and in this CCAA proceeding. A&M has not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of the information and, accordingly, A&M expresses no opinion or other form of assurance on the information contained in this report.
7. Certain of the information referred to in this report may consist of or include forecasts and/or projections. An examination or review of financial forecasts and projections, as outlined in the Canadian Institute of Chartered Accountants Handbook, has not been performed. Readers are cautioned that since projections are based upon assumptions about future events and conditions that are not ascertainable, actual results will vary from the projections, even if the assumptions materialize, and the variations could be significant.
8. A&M has requested that TLC Canada bring to its attention any significant matters that were not addressed in the course of its specific inquiries. Accordingly, this report is based solely on the information (financial or otherwise) made available to A&M.
9. All references to dollars in this report are in Canadian currency unless otherwise noted.

BACKGROUND

10. TLC Canada is a publicly traded company with its common shares traded on the OTC Bulletin Board. The shares were previously listed on the Toronto Stock Exchange under the symbol "TLC" and on the NASDAQ Global Market under the symbol "TLCV" prior to their delisting as a result of the insolvency proceedings. The Company's head office and executive personnel are located in St. Louis, Missouri. For the year ended December 31, 2008, TLC Canada reported revenues from continuing operations of approximately \$275.7 million, of which the Canadian operations accounted for approximately \$15

million or 5.5%. The majority of the TLC Group's revenues are derived from owning and managing refractive centres, of which 64 are located in the United States and six in Canada. The TLC Group employs approximately 750 people, including 101 in Canada.

11. The TLC Group is an eye care services company that operates in three main business segments: (i) refractive laser centres (the "Refractive Segment"); (ii) doctor services; and (iii) eye care. The majority of the TLC Group's revenues are derived from owning and managing refractive laser centres that employ laser technologies to treat common refractive vision disorders. A brief description of the Refractive Segment is as follows:

Refractive Segment

12. The TLC Group owns and manages 64 refractive centres located in the U.S. and 6 in Canada. A typical centre is between 3,000 and 5,000 square feet, located in a high-end retail, medical or general office building and has a minimum of at least one excimer laser (with many centres having two or more). The TLC Group's Refractive Segment receives revenues from patients for laser vision correction procedures performed at the centres and fees paid by doctors who use the centres to perform procedures. The TLC Group does not practice medicine and as such its activities are limited to owning and managing eye care centres and affiliating with surgeons performing the laser vision correction procedures.
13. Of the 6 Canadian refractive centres (the "Canadian Operations"), four are located in Ontario. Through its 75% ownership of TLC The Laser Center (Moncton) Inc. ("TLC Moncton"), TLC Canada is also the majority owner of two refractive centres located in Eastern Canada. TLC Moncton employs 10 people. TLC Moncton is not an applicant in the Chapter 11 Proceeding or the Canadian recognition proceeding.
14. The refractive centres operated in Canada are located at leased premises at the following locations:
 - 4101 Yonge St., Suite 100, Toronto, ON;
 - 50 Burnhamthorpe Road West, First Floor, Mississauga, ON;
 - 380 Wellington St. N., London, ON;
 - University of Waterloo, School of Optometry, Waterloo, ON;

- 100 Arden Street, Suite 515, Moncton, NB; and
 - Clayton Professional Center, 255 Lacewood Dr., Suite 212, Halifax, NS.
15. In addition to the above refractive centres, TLC Canada operated a call centre and information technology department located at leased premises at 5280 Solar Drive, Mississauga, ON (the “Mississauga Premises”). From this location, the Company provided support services to the entire TLC Group. A portion of the Mississauga Premises was subleased by TLC Canada to an unrelated company, Innovapost Inc. As discussed later in this Report, on January 22, 2010, the Debtors obtained an order from the U.S. Court authorizing TLC Canada to reject the lease for the Mississauga Premises (the “U.S. Lease Rejection Order”).

TLC GROUP’S FINANCING FACILITIES

(i) Prepetition Credit Facilities

16. On June 21, 2007, certain TLC entities entered into a \$US 110 million credit facility with a syndicate of lenders (the “Prepetition Secured Lenders”). The facility is currently administered by Wells Fargo Bank (“Wells Fargo”) and consists of an \$US 85 million senior term loan with a six-year term, a \$US 25 million revolver with a five-year term and a \$US 3 million letter of credit facility (collectively the “Prepetition Credit Facilities”). The Borrower under the Prepetition Credit Facilities is TLC USA. TLC Canada and TLC Moncton are Guarantors, among others, of the Prepetition Credit Facilities. All of TLC Canada’s assets are pledged as security in support of the Prepetition Credit Facilities pursuant to the Canadian Security Agreement dated June 21, 2007.
17. As at December 21, 2009, the TLC Group had total obligations of approximately \$US 107.6 million (the “Prepetition Debt”) under the Prepetition Credit Facilities.

(ii) Security Opinion Provided by the Information Officer's Independent Legal Counsel

18. The Information Officer's independent legal counsel in this matter, Chaitons LLP ("Chaitons"), has provided A&M with a legal opinion (the "Opinion") that the Canadian Security Agreement creates a security interest in favour of the Prepetition Secured Lenders in the personal property of TLC Canada as security for payment of TLC Canada's guaranty of the Prepetition Credit Facilities, which security interest is perfected in TLC Canada's personal property located in the Province of Ontario. A copy of the Opinion is attached hereto as Exhibit "A".

CLAIMS PROCESS

19. On January 22, 2010, the Debtors sought and obtained an order in the U.S. Court establishing bar dates for filing proofs of prepetition secured, unsecured and administrative expense claims (the "Claims Order"). A copy of the Claims Order is attached hereto as Exhibit "B". Pursuant to the Claims Order, the deadline for all persons and entities holding or wishing to assert a prepetition unsecured or secured claim against the Debtors in the Chapter 11 Proceeding is March 15, 2010 (the "General Bar Date"). The Claims Order also established June 21, 2010 (the "Governmental Bar Date") as the deadline for all governmental units to file proofs of claim in the Chapter 11 Proceeding.
20. Pursuant to the Claims Order, the Applicants are required to provide notice of the above bar dates, together with a proof of claim form, to all known persons and entities holding claims, by first class mail at least twenty days before the General Bar Date. The Claims Order also requires the Applicants to publish a notice of the bar dates at least twenty days before the General Bar Date in the national edition of the Wall Street Journal and The Globe and Mail (National Edition) newspapers.
21. The Claims Order requires that to file a claim, creditors need to submit a signed original claim form, together with supporting documentation to the following by the applicable Bar Date: (i) by first class US mail to: TLC Vision (USA) Corporation Claims Processing Center, c/o Epiq Bankruptcy Solutions, LLC, FDR Station, PO Box 5082, New York, NY 10150-5082; and (ii) by hand delivery and overnight mail to TLC Vision (USA)

Corporation Claims Processing Center, c/o Epiq Bankruptcy Solutions, LLC 757 Third Avenue, 3rd Floor, New York, NY 10017.

OTHER ORDERS OF THE U.S. COURT

22. On January 22, 2010, the U.S. Court also granted the following orders, which the Company is seeking recognition of the Canadian Court at the hearing scheduled for January 26, 2010:
- (i) *U.S. Lease Rejection Order*; authorizing TLC Canada to reject its unexpired real property lease for the Mississauga Premises (the "U.S. Lease Rejection Order"). The lease agreement for the Mississauga Premises is by and between TLC Canada, as tenant, and Canada Mortgage and Housing Corporation as landlord and has an 18 year term which commenced in October 2001. The annual rent payable by TLC Canada is \$1,050,000, increasing to \$1,110,000 over the last 5 years of the lease. A&M has been informed by the Company's management that based on TLC Canada's current needs, the Mississauga Premises are costly and underutilized. As such, as part of its Chapter 11 Proceeding, TLC Canada sought and obtained the Lease Rejection Order from the U.S. Court. The TLC Group intends to permanently relocate its call centre and IT functions to smaller more cost effective premises. A copy of the U.S. Lease Rejection Order is attached hereto as Exhibit "C"; and
 - (ii) *U.S. Final Utilities Order*; among other things, prohibiting utility companies from altering, refusing or discontinuing services to the Debtors (the "U.S. Final Utilities Order"). A copy of the U.S. Final Utilities Order is attached hereto as Exhibit "D".

ACTIVITIES OF THE INFORMATION OFFICER

23. Since the date of the Initial Order, the Information Officer's activities have included:
- Daily review and monitoring of the materials filed in the Chapter 11 Proceedings and communicating with Chaitons regarding same (the Court-filed documents for

the Chapter 11 Proceedings are available at
<http://chapter11.epiqsystems.com/tlevision>);

- Reviewing the draft materials for these CCAA proceedings and communicating with Chaitons regarding same;
- Preparing for and attending at Court for the hearing for the Initial Order;
- Posting a copy of the Court-filed documents in these CCAA proceedings to the Information Officer's website at www.alvarezandmarsal.com/tlccanada;
- Coordinating publication of notice of the CCAA and Chapter 11 proceedings in The Globe and Mail (National Edition) on December 28 and 31, 2009, as required by section 47 of the CCAA and paragraph 41 of the Initial Order;
- Liaising with the Company and the Canada Revenue Agency ("CRA") to assist in facilitating a payroll audit requested by CRA;
- Participating in conference calls with management of the Company and the Company's legal and financial advisors to discuss matters relevant to the CCAA and Chapter 11 proceedings; and
- Preparing this Report and communicating with Chaitons regarding same.

RECOMMENDATIONS

24. Based on the foregoing, the Information Officer recommends that this Honourable Court:
- Recognize and give full force and effect to the U.S. Lease Rejection Order;
 - Recognize and give full force and effect to the U.S. Claim Order;
 - Recognize and give full force and effect to the U.S. Final Utilities Order; and
 - Approve the activities of the Information Officer set out in this Report.
25. **ALL OF WHICH IS RESPECTFULLY SUBMITTED** at Toronto, Ontario this 25th day of January, 2010.

ALVAREZ & MARSAL CANADA INC.
in its capacity as Information Officer of
TLC Vision Corporation


Per: 
Richard A. Morawetz

EXHIBIT A



January 20, 2010

Alvarez & Marsal Canada ULC
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900
P.O. Box 22
Toronto, Ontario
M5J 2J1

Attention: Richard Morawetz

Re: TLC Vision Corporation (the "Company")

Dear Mr. Morawetz

In accordance with your instructions as Court-appointed Information Officer of the Company, we have reviewed the following documents to determine their validity and enforceability against the Company:

1. Amended and Restated Credit Agreement dated as of June 21, 2007 among *inter alia*, TLC Vision (USA) Corporation ("**TLC USA**") as borrower, the Company as guarantor and the Lenders (as that term is defined therein) (the "**Credit Agreement**");
2. Canadian Security Agreement (the "**Canadian Security Agreement**") dated June 21, 2007 granted by *inter alia* the Company to CIT Healthcare LLC ("**CIT**") as collateral agent for the Secured Parties (as that term is defined therein); and
3. Intellectual Property Security Agreement dated June 21, 2007 granted by *inter alia* the Company to CIT (the "**IP Security Agreement**").

The agreements referred to in paragraphs 2 and 3 above are hereinafter collectively referred to as the "**Security**". The agreements referred to in paragraphs 1-3 are hereinafter collectively referred to as the "**Documents**".

Opinion

Subject to the assumptions and qualifications hereinafter set out, we are of the opinion that:

1. In accordance with Article VIII of the Credit Agreement, the Company guaranteed payment of the obligations of TLC USA to the Secured Parties;
2. If a Court of competent jurisdiction were to apply the laws of Ontario to govern and interpret the Documents (either because the Court finds that Ontario law is the proper law of the Documents contrary to their express provisions which stipulate that they will be governed by the laws of New York or because such laws are not proven to the Court):



- i. The Canadian Security Agreement creates a security interest in favour of CIT in the Company's right, interest and title in the property described therein including, equipment, inventory, accounts, securities, agreements and intellectual property, then owned or thereafter acquired by the Company (collectively, the "**Collateral**");
 - ii. The IP Security Agreement creates a security interest in favour of the Secured Parties in the Company's right, interest and title in the intellectual property described therein;
 - iii. The Security secures payment of the Company's obligations pursuant to the Credit Agreement;
3. A financing statement was registered by CIT against the Company pursuant to the *Personal Property Security Act* (Ontario) (the "**PPSA**") on June 21, 2007 as registration no. 2007 0621 1234 1862 8262 (file number 636554097) indicating a collateral classification of Inventory, Equipment, Accounts and Other and thereby perfecting the Secured Parties' security interest in the Collateral located in Ontario other than Consumer Goods and Motor Vehicles.

Searches

The Company was originally incorporated in the Province of Ontario and underwent a number of name changes and an amalgamation prior to being continued under the laws of the Province of New Brunswick on May 13, 2002. A search of the New Brunswick Corporate Affairs Registry Database on January 18, 2010 revealed that on May 13, 2002 the Company changed its name from TLC Laser Eye Centers Inc. to TLC Vision Corporation.

We obtained an enquiry response certificate from the Ontario Personal Property Security Registration System (the "**PPSRS**") in respect of registrations under the PPSA which were outstanding against the Company as of December 21, 2009. We also obtained certified and uncertified responses from the PPSRS in respect of registrations under the PPSA which were outstanding against the Company's former names and predecessors by amalgamation. The results of these searches are summarized in Schedule "A" hereto.

Scope of Review, Assumptions and Qualifications

Our opinion expressed herein is limited to the laws of Ontario and to the laws of Canada applicable therein. Without limiting the generality of the immediately preceding sentence, we express no opinion with respect to the laws of any other jurisdiction to the extent that those laws may govern the validity, perfection, effect of perfection or non-perfection or enforcement of the security interests created by the Security as a result of the application of Ontario conflict of laws rules, including, without limitation, sections 5 to 8 of the PPSA. In addition, we express no opinion whether, pursuant to those conflict of laws rules, Ontario laws would govern the validity, perfection, effect of perfection or non-perfection or enforcement of those security interests. We also express no opinion whether, pursuant to conflict of laws rules, Ontario laws would govern the validity, perfection, effect of perfection or non-perfection or enforcement of those security interests. In addition to the assumptions hereinafter set out, since the Documents are governed by the laws of New



York, we assume that those laws are not substantially different from the laws of the Province of Ontario as they relate to the validity and enforceability of the Documents as against third parties.

The opinion is based solely on a review of copies of the Security and our searches of the governmental records referred to above. We have not reviewed any other documentation or made any other enquiries about matters which may affect the validity and enforceability of the Security.

For the purposes of this opinion we have assumed that:

1. TLC Vision Corporation is the Company's correct name as set out in the aforementioned search of the New Brunswick Corporate Affairs Registry Database and that the Company does not have a French form of name;
2. The Documents were duly authorized, executed and delivered by the Company to CIT;
3. The Documents are legal, binding and enforceable in accordance with the laws of New York;
4. The genuineness of all signatures (whether on originals or copies of documents), the conformity to original documents submitted to us as notarial, certified, conformed, photostatic or telecopies copies thereof and the authenticity of the originals of such documents;
5. There are no agreements or other facts which might affect the validity or enforceability of the Documents which is not apparent from a review of the Documents;
6. Consideration was given by the Secured Parties to the Company;
7. The Company has rights in its personal property so that attachment occurred within the meaning of the PPSA;
8. The chief executive offices of the Company were located in Ontario at all relevant times for the purposes of the PPSA. While we are not providing a conflict of laws opinion, it should be noted that sections 7.(1) and 7.(3) of the PPSA provide as follows:
 - (1) The validity, the perfection, the effect of perfection or non-perfection, and the priority,
 - (a) of a security interest in,
 - (i) an intangible, or



(ii) goods that are of a type that are normally used in more than one jurisdiction, if the goods are equipment or inventory leased or held for lease by a debtor to others; and

(b) of a non-possessory security interest in an instrument, a negotiable document of title, money and chattel paper,

shall be governed by the law of the jurisdiction where the debtor is located at the time the security interest attaches.

(3) For the purposes of this section and section 7.(1), a debtor shall be deemed to be located at the debtor's place of business if there is one, at the debtor's chief executive office if there is more than one place of business, and otherwise at the debtor's principal place of residence.

9. The Company has the capacity to borrow money in Ontario, to provide the Documents, to execute and deliver the Documents and to perform the covenants contained therein on its part to be performed;
10. All applicable securities laws and regulations have been complied with in the granting and issuance of the Documents; and
11. The indices and filing systems at the public offices where we have searched or enquired or have caused searches or enquiries to be completed were accurate, current and complete.

The opinions expressed herein are also subject to the following qualifications:

1. We express no opinion on whether the Documents can be attacked under the *Bankruptcy and Insolvency Act* (Canada) or any other federal or provincial legislation as a fraudulent conveyance, preference or otherwise;
2. We express no opinion as to the priority of the Security including, without limitation, as against unregistered statutory trusts or liens;
3. We express no opinion as to the validity of any security interest in any contractual rights or Crown debts, which, by their terms, cannot be the subject of a security interest without the consent, authorization or approval of third parties;
4. We express no opinion with respect to the creation or perfection of a security interest pursuant to the *Canada Shipping Act* (Canada), the *Copyright Act* (Canada), the *Industrial Design Act* (Canada), the *Integrated Circuit Topography Act* (Canada), the *Patent Act* (Canada), and the *Plant Breeders' Rights Act* (Canada), the *Railway Act* (Canada), the *Trade Marks Act* (Canada) or the consequences of compliance or non-compliance with such statutes;



5. Enforceability of the Documents may be limited by bankruptcy, insolvency, reorganization, receivership, moratorium, arrangement or winding-up laws or other similar laws affecting the enforcement of creditors' rights generally;
6. Enforceability of the Documents may also be limited by equitable principles including the principle that equitable remedies such as specific performance and injunction may only be granted in the discretion of a court of competent jurisdiction;
7. The PPSA imposes certain obligations on secured creditors which cannot be varied by contract. The PPSA may also affect the enforcement of certain rights and remedies contained in the Security to the extent that those rights and remedies are inconsistent with and contrary to the PPSA; and
8. This opinion is not to be taken as relating to any property or assets which are located outside the Province of Ontario, or as to the validity or enforceability of the Security insofar as it relates to such property.

We trust the above is satisfactory for your purposes. Should you have any questions, please contact the undersigned.

Yours truly,

CHAITONS LLP

A handwritten signature in cursive script that reads "Chaitons LLP".

**SCHEDULE "A"
SEARCHES**

Personal Property

**PERSONAL PROPERTY SEARCH
(ONTARIO)**

LEGEND:

C - Consumer Goods;

I - Inventory;

E - Equipment;

A - Accounts;

O - Other;

MV - Motor Vehicle

**TLC Vision Corporation
(File Currency: December 21, 2009)**

SECURED PARTY	DEBTOR(S)	REGISTRATION NO./ FILE NO.	COLLATERAL CLASSIFICATION/ DESCRIPTION
Cantor Fitzgerald Securities 110 East 59 th Street New York, NY USA 10022	TLC Vision Corporation	20091214 1947 1531 8834 / 658191411	I, E, A, O, MV
Indcom Leasing Inc. 5061 Ure Street Oldcastle, Ontario N0R 1L0	TLC Vision Corp. TLC Vision Corporation	20090109 1450 2203 3905 / 650946501	C,E,O
	TLC Vision Corp	20091222 1124 2203 4595	Discharge
Pitney Bowes Global Financial Services 5500 Explorer Drive Mississauga, Ontario L4W 5C7	T.L.C. Vision Corp.	20080723 1432 8077 1515 / 647168634	E

SECURED PARTY	DEBTOR(S)	REGISTRATION NO./ FILE NO.	COLLATERAL CLASSIFICATION/ DESCRIPTION
De Lage Landen Financial Services Canada (CAD) 100 – 1235 North Service Rd. W. Oakville, Ontario L6M 2W2	TLC Vision Corporation	20080304 1952 1531 6409 / 643122531	E,O
CIT Healthcare LLC, as Collateral and Administrative Agent 505 Fifth Avenue New York, NY USA 10017	TLC Vision Corporation TLC The Laser Center (Moncton) Inc. TLC The London Laser Center Inc. Rheo Clinic Inc. Vision Corporation	20070621 1234 1862 8262 / 636554097	I,E,A,O
	TLC Vision Corporation	20090630 0909 1590 7719	Assignment from CIT Healthcare LLC to Wells Fargo Bank, National Association, as collateral and Administrative Agent
Intralase Corp. 9701 Jeronimo Road Irvine, CA USA 92618	TLC Vision Corporation	20061012 1647 1862 1237 / 629705385	E
National Leasing Group Inc. L#2254754 1558 Willson Pl. Winnipeg, MB R3T 0Y4	TLC Vision Corporation	20040812 1212 6005 0989 / 608095278	E
Innovapost Inc. 2701 Riverside Drive, Suite N1110 Ottawa, Ontario K1A 0B1	TLC Vision Corporation	20030905 1222 1590 1064 / 897940656	E,A,O

Uncertified *Personal Property Security Act* (Ontario) searches current to December 21, 2009 revealed no registrations against:

1. TLC The Laser Center (Richmond Hill) Inc.;
2. Beacon Eye Centre (North) Inc.;
3. Gimbel Eye Centre – Toronto, Inc.;
4. D.E.W. Healthcare Consultants Inc.;
5. D.E.W. Healthcare Solutions Inc.;
6. TLC The Laser Center Inc.;
7. Beacon Eye Centre Inc.
8. BHEI Operating Canada Inc.;
9. TLC The Windsor Laser Center Inc.;
10. TLC The Laser Center (Toronto) Inc.;
11. Beaconeye Inc.;
12. 3203069 Canada Inc.;
13. TLC Laser Eye Centers Inc.;
14. 20/20 Laser Centers Inc.;
15. Windsor 20/20 Laser Center Inc.; and
16. TLC Toronto Laser Center Inc.,

An uncertified Personal Property Security Act (New Brunswick) search revealed the following registrations:

**PERSONAL PROPERTY SEARCH
(NEW BRUNSWICK)**

TLC Vision Corporation
(File Currency: January 18, 2010)

SECURED PARTY	DEBTOR(S)	REGISTRATION NO./ FILE NO.	COLLATERAL CLASSIFICATION/ DESCRIPTION
CIT Healthcare LLC, as Collateral and Administrative Agent 505 Fifth Avenue New York, NY USA 10017	TLC Vision Corporation	15017882 / NB26448-13	A security interest is taken in all of the debtor's present and after-acquired personal property and all proceeds.
		17667304	Assignment from CIT Healthcare LLC to Wells Fargo Bank, National Association, as collateral and Administrative Agent.
Cantor Fitzgerald Securities 110 East 59th Street New York, NY USA 10022	TLC Vision Corporation	18259689 / SM004559-5	A security interest is taken in all of the debtor's present and after-acquired personal property.

Bank Act Security – TLC Vision Corporation (date of search: January 18, 2010)

No matches were found pursuant to a search that was made of the notices of intention to give security under the Bank Act registered in the Province of Ontario.

EXHIBIT B

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
)	
TLC Vision (USA) Corporation, <i>et al.</i> , ¹	)	Case No. 09-14473 (KG)
)	
Debtors.	)	Jointly Administered
	)	Re: Docket No. 78

**ORDER ESTABLISHING BAR DATES FOR FILING
PROOFS OF PREPETITION UNSECURED AND SECURED
AND § 503(b)(9) ADMINISTRATIVE EXPENSE CLAIMS**

Upon the motion (the "Motion")² of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of an order pursuant to sections 501, 502, 503 and 1111 of the Bankruptcy Code, Bankruptcy Rules 2002(a)(7), 3003(c)(3) and 5005(a), and Local Rule 2002-1 establishing bar dates for filing proofs of Claim; the Court having reviewed the Motion; sufficient cause appearing therefor; it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; it appearing that this proceeding is a core proceeding pursuant to 28 U.S.C. § 158(a); and after due deliberation and cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is **GRANTED** in its entirety.
2. All persons and entities (each a "Creditor" and, collectively, the "Creditors") holding or wishing to assert a prepetition unsecured or secured, priority or nonpriority Claim (as defined in section 101(5) of the Bankruptcy Code) or administrative expense claim arising under

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number and address, are: TLC Vision (USA) Corporation (6220), 16305 Swingley Ridge Road, Chesterfield, MO 63017; TLC Vision Corporation (1150), 5280 Solar Drive, Suite 300, Mississauga, Ontario, L4W 5M8; and TLC Management Services, Inc. (0374), 1209 Orange Street, Wilmington, DE 19801.

² Each capitalized term not otherwise defined herein shall have the meaning ascribed thereto in the Motion.

section 503(b)(9) of the Bankruptcy Code against the Debtors (each a "Claim" and, collectively, the "Claims") are required to file a separate, completed and executed proof of claim (either the Proof of Claim Form attached hereto as Exhibit 2, a proof of claim form conforming substantially to Official Bankruptcy Form 10, or another suitable proof of administrative expense claim) on account of any Claims such Creditors hold or wish to assert against any Debtor on or before the General Bar Date of March 15, 2010 at 5:00 p.m. (prevailing Eastern Time), or in the case of governmental units, on or before the Governmental Unit Bar Date of June 21, 2010 at 5:00 p.m. (prevailing Eastern Time), so that such proof of Claim is actually received on or before the applicable Bar Date by the Debtors' notice and claims agent at: (a) for deliveries via first class United States Mail, TLC Vision (USA) Corporation Claims Processing Center, c/o Epiq Bankruptcy Solutions, LLC, FDR Station, P.O. Box 5082, New York, NY 10150-5082; and (b) via hand delivery or overnight mail, TLC Vision (USA) Corporation Claims Processing Center, c/o Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd floor, New York, NY 10017.

3. The Debtors shall retain the right to subsequently designate any Claim as disputed, contingent or unliquidated; provided, however, that if the Debtors amend the Schedules to reduce the undisputed, noncontingent and liquidated amounts or to change the nature or classification of a Claim against a Debtor reflected therein, then the affected Creditor shall have until the Amended Schedule Bar Date to file a proof of Claim or to amend any previously filed proof of Claim with respect to such amended scheduled Claim. The Amended Schedule Bar Date shall be the later of the General Bar Date or 5:00 p.m. (prevailing Eastern Time) on the day thirty (30) days after a Creditor is served with notice that the Debtors have amended their Schedules to reduce the amount of, delete or change the status of a scheduled Claim of such

Creditor. Notwithstanding the foregoing or anything else herein to the contrary, nothing set forth herein will preclude the Debtors from objecting to any Claim, whether scheduled or filed, on any grounds.

4. Notwithstanding anything in this Order to the contrary, and except as otherwise set forth in any order authorizing rejection of an executory contract or unexpired lease, the holder of any Claim arising from the rejection of an executory contract or unexpired lease shall be required to file a proof of Claim on account of such Claim against the Debtors on or before the later of the General Bar Date or 5:00 p.m. (prevailing Eastern Time) on the day 30 days after the effective date of such rejection as ordered by the Court.

5. Proofs of Claims are not required to be filed at this time by Creditors holding or wishing to assert Claims against the Debtors of the following types:

- a. Claims on account of which a proof of Claim has already been properly filed with the Court;
- b. Claims listed on the Debtors' Schedules if and only if (i) such claim is not scheduled as "disputed," "contingent," or "unliquidated" and (ii) the holder of such a claim agrees with the amount, nature and priority of the claim as set forth in the Schedules;
- c. Claims previously allowed by, or paid pursuant to, an order of the Court;
- d. Claims of the DIP Agent, DIP Lenders, Prepetition Agent and Prepetition Lenders (each as defined in the Interim DIP Order) specifically excluded from application of a claims bar date by the express terms Interim DIP Order and/or any subsequent or final order furthering the relief granted in the Interim DIP Order;
- e. Applications or requests for award of compensation earned or reimbursement of expenses incurred by professionals retained pursuant to section 327 of the Bankruptcy Code or, in the case of TLC Vision Corporation, pursuant to an order made by the Ontario Superior Court of Justice (Commercial List);
- f. Claims made by one Debtor against another Debtor; and

g. Claims made by any holder of equity securities of the Debtors solely with respect to such holder's ownership interest in or possession of such equity securities, *provided, however*, that any such holders who wish to assert a Claim against any Debtor based on transactions in the Debtors' securities, including, but not limited to, Claims for alleged damages or rescission based on the purchase or sale of such securities, must file a proof of Claim on or prior to the General Bar Date. The Debtors reserve all rights to assert that such Claims are subject to subordination subject to Section 510(b) of the Bankruptcy Code.

6. The form of notice of the Bar Dates ("Bar Date Notice") substantially in the form attached hereto as Exhibit 1 is approved.

7. The Debtors shall cause copies of the Bar Date Notice to be mailed at least thirty (30) days before the General Bar Date to all known Creditors, by first class United States mail, postage prepaid.

8. The Proof of Claim Form substantially in the form attached to the Motion as Exhibit 2 is approved.

9. The proposed publication notice substantially in the form attached to the Motion as Exhibit 3 is approved and the Debtors are authorized and directed to publish such notice, with certain appropriate revisions, if necessary, in the national edition of the Wall Street Journal and the national edition of the Globe & Mail once at least thirty (30) days prior to the General Bar Date.

10. In accordance with Bankruptcy Rule 2002(a)(7), service of the Bar Date Notice and the Claim Forms in the manner set forth above shall be deemed good and sufficient notice of the Bar Dates to known and unknown Creditors.

11. Any proof of Claim must clearly indicate the name of the applicable Debtor against whom the Claim is asserted and the applicable bankruptcy case number for such Debtor.

If a Claim is asserted against more than one of the Debtors, a separate proof of Claim must be filed in each such Debtor's bankruptcy case.

12. Any Person or Entity that is required to file a proof of Claim in the Chapter 11 Cases but fails to do so in a timely manner shall be forever barred, estopped and enjoined from: (a) asserting any Claim against the Debtors that such Person or Entity has that (i) exceeds the amount, or (ii) is of a different nature or in a different classification than what may be set forth in the Schedules (any such Claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any chapter 11 plan or plans in the Chapter 11 Cases with respect to such Unscheduled Claim.

13. Proofs of Claim shall be deemed filed only when actually received by Epiq Bankruptcy Solutions, LLC, the Debtors' notice and claims agent.

14. All Claims must be filed in English. If a Person or Entity does not specify the amount of its Claim in U.S. dollars, the Debtors shall have the right to, if they so choose, convert such Claim to U.S. dollars using the applicable conversion rate as of the Petition Date, unless the Debtors deem another date more appropriate.

15. The provisions of this Order apply to all Claims, of whatever character, against or in the Debtors of their assets, whether secured or unsecured, priority or nonpriority, liquidated or unliquidated, fixed, contingent, and including, without limitation, administrative claims arising under section 503(b)(9) of the Bankruptcy Code.

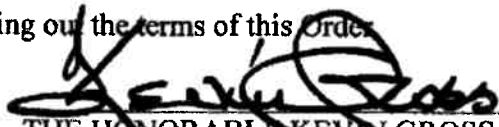
16. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

17. Notwithstanding the possible applicability of Bankruptcy Rules 6004(g), 7062, 9014 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

18. All time periods set forth in this Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

19. This Court requests the aid and assistance of any court, tribunal, regulatory or administrative body having jurisdiction in the United States or Canada (including the Ontario Superior Court of Justice (Commercial List) to give effect to and recognize this Order and to assist Debtor TLC Vision Corporation, which has by Order of this Court dated December 22, 2009 been appointed as foreign representative in respect of the Chapter 11 Cases, and the other Debtors and their agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies (including the Ontario Superior Court of Justice (Commercial List) are hereby respectfully requested to make such orders and to provide such assistance to the Debtors, including TLC Vision Corporation, as may be necessary or desirable to give effect to this Order or to assist the Debtors and their agents in carrying out the terms of this Order.

Dated: January 21, 2010
Wilmington, Delaware



THE HONORABLE KEVIN GROSS
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

Proposed Notice of Bar Date

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
TLC Vision (USA) Corporation, <i>et al.</i> , ¹	)	Case No. 09-14473 (KG)
Debtors.	)	Jointly Administered

**NOTICE OF DEADLINE FOR FILING OF PROOFS
OF PREPETITION UNSECURED AND SECURED
AND § 503(b)(9) ADMINISTRATIVE EXPENSE CLAIMS**

TO: ALL CREDITORS

PLEASE TAKE NOTICE that, on December 21, 2009 (the "Petition Date"), the above-captioned debtors and debtors in possession (collectively, the "Debtors") filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (11 U.S.C. §§ 101, *et. seq.*, the "Bankruptcy Code") in the United States Bankruptcy Court for the District of Delaware (the "Court"). The Debtors are managing their respective property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

Pursuant to order of the Court, recognized by order of the Ontario Superior Court of Justice (Commercial List) (the "Canadian Court") under the *Companies' Creditors Arrangement Act* (Canada), all persons and entities (each a "Creditor" and, collectively, the "Creditors") holding or wishing to assert prepetition unsecured or secured claims (as defined in section 101(5) of the Bankruptcy Code) or administrative expense claims arising under section 503(b)(9) of the Bankruptcy Code against any Debtor (each a "Claim" and, collectively, the "Claims") are required to file a separate, completed and executed proof of claim (either the proof of Claim form enclosed herewith, a form conforming substantially to Official Bankruptcy Form 10 or another appropriate proof of administrative expense claim) (each a "Form" and, collectively, the "Forms") on account of each such Claim on or before **MARCH 15, 2010 at 5:00 p.m. (prevailing Eastern Time)** (the "General Bar Date").

All governmental units (as defined in section 101(27) of the Bankruptcy Code, the "Governmental Units") holding or wishing to assert Claims against the Debtors are required to file a separate, completed and executed proof of Claim Form on account of each Claim such Governmental Unit holds or wishes to assert against any Debtor on or before **JUNE 21, 2010 at 5:00 p.m. (prevailing Eastern Time)** (the "Governmental Bar Date"). Notwithstanding the foregoing, **AT THIS TIME, proofs of Claim ARE NOT REQUIRED** to be filed by Creditors

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number and address, are: TLC Vision (USA) Corporation (6220), 16305 Swingley Ridge Road, Chesterfield, MO 63017; TLC Vision Corporation (1150), 5280 Solar Drive, Suite 300, Mississauga, Ontario, L4W 5M8; and TLC Management Services, Inc. (0374), 1209 Orange Street, Wilmington, DE 19801.

holding or wishing to assert Claims against the Debtors of the following types (collectively the "Excluded Claims"):

- a. Claims on account of which a proof of Claim has already been properly filed with the Court;
- b. Claims listed on the Debtors' Schedules if and only if (i) such claim is not scheduled as "disputed," "contingent," or "unliquidated" **and** (ii) the holder of such a claim agrees with the amount, nature and priority of the claim as set forth in the Schedules;
- c. Claims previously allowed by, or paid pursuant to, an order of the Court;
- d. Claims of the DIP Agent, DIP Lenders, Prepetition Agent and Prepetition Lenders (each as defined in the Interim DIP Order) specifically excluded from application of a claims bar date by the express terms Interim DIP Order and/or any subsequent or final order furthering the relief granted in the Interim DIP Order;
- e. Applications or requests for award of compensation earned or reimbursement of expenses incurred by professionals retained pursuant to section 327 of the Bankruptcy Code or, in the case of TLC Vision Corporation, pursuant to an order made by the Canadian Court;
- f. Claims made by one Debtor against another Debtor; and
- g. Claims made by any holder of equity securities of the Debtors solely with respect to such holder's ownership interest in or possession of such equity securities, *provided, however*, that any such holders who wish to assert a Claim against any Debtor based on transactions in the Debtors' securities, including, but not limited to, Claims for damages or rescission based on the purchase or sale of such securities, must file a proof of Claim on or prior to the General Bar Date.

Should the Court fix a date in the future after the General Bar Date by which time any of the Excluded Claims must be filed, you will be so notified.

Each Form must specifically set forth the full name of the particular Debtor and the Debtor's particular case number to which your Claim applies. Each Form with original signature must be mailed to Epiq Bankruptcy Solutions, LLC, the Debtors' notice and claims agent: (a) by first class United States Mail, to TLC Vision (USA) Corporation Claims Processing Center, c/o Epiq Bankruptcy Solutions, LLC, FDR Station, P.O. Box 5082, New York, NY 10150-5082; and (b) by hand delivery or overnight mail, to TLC Vision (USA) Corporation Claims Processing Center, c/o Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd floor, New York, NY 10017. Forms with original signatures (and not facsimiles or copies) must be received on or before the General Bar Date (or on or before the Governmental Unit Bar Date, if such Creditor is a Governmental Unit).

A proof of Claim Form is enclosed with this notice and may be used to file your Claims. Proof of Claim Forms must be in English.

PLEASE TAKE FURTHER NOTICE THAT, EXCEPT WITH RESPECT TO CLAIMS OF THE TYPE SET FORTH IN PARAGRAPHS (a) THROUGH (g) ABOVE AND GOVERNMENTAL UNITS (WHICH MUST FILE PROOFS OF CLAIM ON OR BEFORE JUNE 21, 2010), ANY CREDITOR WHO IS REQUIRED TO FILE A PROOF OF CLAIM BUT FAILS TO DO SO ON OR BEFORE MARCH 15, 2010 AT 5:00 P.M. (PREVAILING EASTERN TIME) SHALL BE FOREVER BARRED, ESTOPPED AND ENJOINED FROM ASSERTING SUCH CLAIM, AND THE DEBTORS AND THE ESTATES SHALL BE FOREVER DISCHARGED FROM ANY AND ALL INDEBTEDNESS OR LIABILITY WITH RESPECT TO SUCH CLAIM, AND SUCH HOLDER SHALL NOT BE PERMITTED TO VOTE ON ANY CHAPTER 11 PLAN OR PARTICIPATE IN ANY DISTRIBUTION IN THE DEBTORS' CHAPTER 11 CASES ON ACCOUNT OF SUCH CLAIM(S).

In the event that the Debtors should amend the schedules they filed in accordance with Bankruptcy Rule 1007 (the "Schedules") subsequent to the date hereof, the Debtors shall give notice of such amendment to the holders of the Claims affected thereby, and such holders shall be afforded the later of the General Bar Date or 5:00 p.m. (prevailing Eastern Time) on the day thirty (30) days from the date on which such notice has been given to such holders (or such other time period as may be fixed by the Court) to file proofs of Claim, or forever shall be barred from doing so.

In the event that a Claim arises with respect to the Debtors' rejection of an executory contract or unexpired lease, and except as otherwise set forth in any order authorizing such rejection, the holder of such Claim will be afforded the later of the General Bar Date or 5:00 p.m. (prevailing Eastern Time) on the day thirty (30) days after the effective date of any order authorizing such rejection to file a proof of Claim, or forever shall be barred from doing so.

The Schedules may be examined and inspected by interested parties during regular business hours online at the office of the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 Market Street, Wilmington, DE 19801. The staff of the Bankruptcy Clerk's Office is prohibited by law from giving legal advice. A copy of the Debtors' Schedules and other information on the Debtors' chapter 11 cases may be obtained at the website of the Debtors' notice and claims agent at www.epiqbankruptcysolutions.com. Creditors wishing to rely on the Schedules are responsible for determining whether their Claims are accurately listed therein.

THE FACT THAT YOU HAVE RECEIVED THIS NOTICE DOES NOT MEAN THAT YOU HAVE A CLAIM AGAINST THE DEBTORS. YOU SHOULD CONSULT WITH YOUR OWN ADVISORS TO DETERMINE WHETHER YOU HOLD A CLAIM AGAINST ANY DEBTOR. YOU SHOULD NOT FILE A PROOF OF CLAIM IF YOU DO NOT HAVE A CLAIM AGAINST A DEBTOR. QUESTIONS CONCERNING THIS NOTICE MAY BE DIRECTED TO THE DEBTORS' COUNSEL BELOW.

Dated: _____, 2010
Wilmington, Delaware

RICHARDS, LAYTON & FINGER, P.A.

Mark D. Collins (No. 2981)
Michael J. Merchant (No. 3854)
Chun I. Jang (No. 4790)
Andrew C. Irgens (No. 5193)
One Rodney Square
920 North King Street
Wilmington, Delaware 19801
Tel: (302) 651-7700
Fax: (302) 651-7701

- and -

PROSKAUER ROSE LLP

Mark K. Thomas (admitted *pro hac vice*)
Paul V. Possinger (admitted *pro hac vice*)
Jeremy T. Stillings (admitted *pro hac vice*)
Three First National Plaza
70 West Madison, Suite 3800
Chicago, Illinois 60602-4342
Telephone: (312) 962-3550
Facsimile: (312) 962-3551

*Proposed Co-Counsel for the Debtors
and Debtors In Possession*

Exhibit 3

Proposed Publication Notice

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
TLC Vision (USA) Corporation, <i>et al.</i> , ¹	)	Case No. 09-14473 (KG)
Debtors.	)	Jointly Administered

**NOTICE OF DEADLINE TO FILE PROOFS OF PREPETITION SECURED,
UNSECURED AND § 503(B)(9) ADMINISTRATIVE CLAIMS**

PLEASE TAKE NOTICE that, on December 21, 2009 (the "Petition Date"), TLC Vision (USA) Corporation, (Case No. 09-14473), TLC Vision Corporation (Case No. 09-14475) and TLC Management Services, Inc. (Case No. 09-14476) filed petitions for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware (the "Court").

PLEASE TAKE FURTHER NOTICE that, pursuant to order of the Court, recognized by order of the Ontario Superior Court of Justice (Commercial List) under the *Companies' Creditors Arrangement Act* (Canada), all Creditors holding or wishing to assert an unsecured or secured claim (as defined in section 101(5) of the Bankruptcy Code) or administrative expense claim (pursuant to section 503(b)(9) of the Bankruptcy Code) against any Debtor arising or accruing prior to the Petition Date (a "Claim") are required to file a separate, completed and executed proof of Claim on or before MARCH 15, 2010 at 5:00 p.m. (prevailing Eastern Time). Governmental units (defined in section 101(27) of the Bankruptcy Code) are required to file a separate, completed and executed proof of Claim on or before JUNE 21, 2010 at 5:00 p.m. (prevailing Eastern Time).

PLEASE TAKE FURTHER NOTICE that each proof of Claim must set forth the full name of the debtor and that debtor's case number to which the Claim applies and be in English. Each original proof of Claim with original signature must be mailed so that it is received on or before the applicable bar date at: (a) by first class United States Mail, TLC Vision (USA) Corporation Claims Processing Center, c/o Epiq Bankruptcy Solutions, LLC, FDR Station, P.O. Box 5082, New York, NY 10150-5082; and (b) by hand delivery or overnight mail, to TLC Vision (USA) Corporation Claims Processing Center, c/o Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd floor, New York, NY 10017. A facsimile transmission is insufficient. Proof of claim forms and other information about the debtors' cases are available at www.epiqbankruptcysolutions.com.

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number and address, are: TLC Vision (USA) Corporation (6220), 16305 Swingley Ridge Road, Chesterfield, MO 63017; TLC Vision Corporation (1150), 5280 Solar Drive, Suite 300, Mississauga, Ontario, L4W 5M8; and TLC Management Services, Inc. (0374), 1209 Orange Street, Wilmington, DE 19801.

PLEASE TAKE FURTHER NOTICE THAT ANY CREDITOR WHO FAILS TO FILE A PROOF OF CLAIM ON OR BEFORE MARCH 15, 2010 AT 5:00 P.M. (PREVAILING EASTERN TIME) WILL BE FOREVER BARRED, ESTOPPED AND ENJOINED FROM ASSERTING SUCH CLAIM AGAINST THE DEBTORS AND SUCH CLAIMANT SHALL NOT BE PERMITTED TO VOTE ON ANY CHAPTER 11 PLAN OR PARTICIPATE IN ANY DISTRIBUTION IN THE DEBTORS' CHAPTER 11 CASES ON ACCOUNT OF SUCH CLAIM(S). Questions regarding this notice may be directed to counsel to the debtors at Proskauer Rose LLP, 70 West Madison St., Chicago, IL 60602-4342, Attn: Jeremy T. Stillings, Telephone (312) 962-3529.

EXHIBIT C

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
)	
TLC Vision (USA) Corporation, <i>et al.</i> , ¹	)	Case No. 09-14473 (KG)
)	
Debtors.	)	Jointly Administered
	)	Re: Docket No. 21

**ORDER AUTHORIZING DEBTORS TO (I) REJECT UNEXPIRED
NONRESIDENTIAL REAL PROPERTY LEASE *NUNC PRO TUNC* TO
VACATE DATE AND (II) ABANDON *DE MINIMIS* PROPERTY**

Upon the motion, dated December 21, 2009 (the "Motion"),² of the above-captioned debtors and debtors in possession (together, the "Debtors") for the entry of an order authorizing Debtor TLC Vision Corporation ("TLCV") pursuant to sections 105(a) and 365(a) of the Bankruptcy Code, to reject the Lease as of the Petition Date; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C §§157 and 1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided, and no other or further notice being required; and the relief requested in the Motion being in the best interests of the Debtors, their creditors and their estates; and the Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before the Court (the "Hearing"); and the Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein, and that TLCV has

¹ The Debtors in the cases, along with the last four digits of each Debtor's federal tax identification number and address, are: TLC Vision (USA) Corporation (6220) 16305 Swingley Ridge Road, Chesterfield, MO 63017; TLC Vision Corporation (1150) 5280 Solar Drive, Suite 300, Mississauga, Ontario, L4W 5M8; and TLC Management Services, Inc. (0374) 1209 Orange Street, Wilmington, DE 19801.


² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

exercised sound business judgment in determining to reject the Lease; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED.
2. Pursuant to section 365(a) of the Bankruptcy Code, the Lease is hereby deemed rejected effective as of the Vacate Date.
3. The Debtors are authorized to abandon in place any personal property on the premises of the Lease that they determine to be of inconsequential value or may otherwise be burdensome to the estate
4. The Landlord must file a claim arising from the rejection of such Lease by the date which is the later of 30 days after establishment of any claim bar date in these cases or thirty (30) days after the date of this Order or be forever barred from asserting any such claim.
5. This Order is without prejudice to any rights, claims, defenses and counterclaims that the Debtors may assert with respect to the Lease or any claims arising therefrom.
6. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further
7. This Court shall retain exclusive jurisdiction to implement the provisions of this Order.

Dated January 21, 2010
Wilmington, Delaware



THE HONORABLE KEVIN GROSS
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT D

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
)	
TLC Vision (USA) Corporation, <i>et al.</i> , ¹	)	Case No. 09-14473 (KG)
)	
Debtors.	)	Jointly Administered
		Re: Docket No. 4

**FINAL ORDER PURSUANT TO SECTION 366 OF THE BANKRUPTCY CODE
(I) PROHIBITING UTILITY COMPANIES FROM ALTERING, REFUSING OR
DISCONTINUING SERVICES TO, OR DISCRIMINATING AGAINST, THE DEBTORS
ON ACCOUNT OF PREPETITION AMOUNTS DUE; AND (II) DETERMINING THAT
UTILITY COMPANIES ARE ADEQUATELY ASSURED OF FUTURE PAYMENT**

Upon consideration of the motion (the "Motion"²) of the debtors and debtors in possession in the above-captioned chapter 11 cases (collectively the "Debtors"), seeking entry of interim and final orders pursuant to section 366 of the Bankruptcy Code (I) prohibiting utility companies from altering, refusing or discontinuing services to, or discriminating against, the debtors on account of prepetition amounts due; (II) determining that the utility companies are adequately assured of future payment; (III) authorizing the Debtors to establish the Utility Deposit Account and pay the Adequate Assurance Deposit; (IV) establishing procedures to object to the Motion; (V) scheduling the Final Hearing; and (VI) granting related relief; the Court having reviewed the Motion and the Gries Declaration; the Court having considered the statements of counsel and the evidence adduced with respect to the Motion at an initial hearing thereon; the Court having entered an Order granting the Motion on an interim basis on December 22, 2009 [Docket No. 30] the ("Interim Order"); the Court having found that: (a) the Court has

¹ The Debtors in the cases, along with the last four digits of each Debtor's federal tax identification number and address, are: TLC Vision (USA) Corporation (6220) 16305 Swingley Ridge Road, Chesterfield, MO 63017; TLC Vision Corporation (1150) 5280 Solar Drive, Suite 300, Mississauga, Ontario, L4W 5M8; and TLC Management Services, Inc. (0374) 1209 Orange Street, Wilmington, DE 19801.

² Each capitalized term used but not otherwise defined herein shall have the meaning given to it in the Motion.

jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b), (c) venue of this proceeding and this Motion is proper pursuant to 28 U.S.C. §§ 1408 and 1409, and (d) notice of the Motion and the hearings thereon were sufficient under the circumstances and that no further notice need be provided; it appearing that the relief requested in the Motion is in the best interest of the Debtors, their estates, and their creditors; and the Court having determined that the legal and factual bases set forth in the Motion and adduced at the hearing thereon establish good and sufficient cause for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Motion is granted on a final basis as set forth herein. Except as otherwise provided herein, the Interim Order is amended and superseded in its entirety by this Order.
2. The Debtors may, after consultation with the Official Committee of Unsecured Creditors (the "Committee"), reach an agreement with any Utility Company to provide additional assurance of payment beyond the Proposed Adequate Assurance.
3. Subject to the terms of any adequate assurance agreements between the Debtors and any Utility Companies, no Utility Company may: (a) alter, refuse, terminate or discontinue utility services to, and/or discriminate against, the Debtors on the basis of the commencement of these chapter 11 cases or on account of outstanding prepetition amounts due; or (b) require additional assurance of payment as a condition to the Debtors receiving such utility services.
4. Subject to the terms of any adequate assurance agreements between the Debtors and any Utility Companies, each Utility Company is deemed to be adequately assured of future payment for purposes of section 366 of the Bankruptcy Code.

5. The Debtors shall not withdraw or authorize any other party to withdraw any amounts from the Utility Deposit Account without further order of the Court after notice and a hearing.

6. Any Utility Company seeking to obtain the benefit of the Adequate Assurance Deposit on account of an alleged failure of the Debtors to pay any postpetition utility amount shall request to be paid from the Utility Deposit Account as follows:

First, such Utility Company shall provide written notice of the alleged failure to pay such post-petition amount in the ordinary course of business between the Debtors and the Utility Company (the "Notice of Failure to Pay") to: (a) the Office of the United States Trustee for the District of Delaware; (b) proposed counsel to the Debtors, Proskauer Rose LLP, Three First National Plaza, 70 West Madison, Suite 3800, Chicago IL 60602-4342, Attn: Paul V. Possinger, and Richards, Layton & Finger, P.A., One Rodney Square, 920 N. King Street, Wilmington, DE 19801, Attn.: Mark D. Collins; and (d) proposed counsel to the Committee, Winston & Strawn LLP, 200 Park Avenue, New York, NY 10166, Attn: David Neier, and Morris James LLP, 500 Delaware Avenue, Suite 1500, Wilmington, DE 19801, Attn: Stephen M. Miller (collectively, the "Notice Parties"). The Notice of Failure to Pay shall indentify the post-petition amount the Utility Company alleges to not have been paid by the Debtors in the ordinary course of business, and identify the location(s) to which utility services are provided, and the relevant account number(s) by which the Utility Company identifies the Debtors.

The Debtors are authorized in their sole discretion to pay, in accordance with orders granting use of cash collateral and other orders of this Court, amounts for unpaid post-petition utilities requested in any Notice of Failure to Pay.

Second, if the Debtors and the Utility Company fail to resolve the non-payment alleged in the Notice of Failure to Pay then, no less than ten (10) days after actual receipt by the Notice Parties of the Notice of Failure to Pay, the Utility Company shall file a motion (the "Motion to Direct Payment") with the Court requesting entry of an order directing the Debtors to satisfy such unpaid amount from the Adequate Assurance Deposit. Such Motion shall set forth in detail (a) the basis for the Utility Company's allegation that the Debtors have failed to pay the Utility Company for post-petition utility services in the ordinary course of business, (b) the date that such requesting Utility Company issued the Notice of Failure to Pay to the Notice Parties (which date shall not be less than ten (10) days prior to the filing of such motion) and (c) any deposits, prepayments or other security currently held by such Utility Company.

Third, after hearing and upon order of the Court, the Debtors may be directed to satisfy any unpaid post-petition amounts due to such requesting Utility Company from the Utility Deposit Account.

7. The Debtors are authorized, after consultation with the Committee, to amend the Utility List to add or delete any Utility Company, and this Order shall apply to any such Utility Company that is subsequently added to the Utility List. Nothing herein constitutes a finding that any entity is or is not a Utility Company hereunder or a utility under section 366 of the Bankruptcy Code, whether or not such entity is listed on the Utility List.

8. The Debtors shall serve a copy of this Order on each Utility Company on the Utility List within three (3) business days of the date this Order is entered, and shall also serve this Order on each Utility Company subsequently added to the Utility List by the Debtors.

9. The terms of this Order shall be effective and enforceable immediately upon its entry.

10. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: January 21, 2010
Wilmington, Delaware



THE HONORABLE KEVIN GROSS
UNITED STATES BANKRUPTCY JUDGE