

Bench Winnipeg Centre (the "Canadian Court"), for the entry of an order, pursuant to sections 105(a), 1507, 1521, 1525, and 1527 of title 11 of the United States Code (the "Bankruptcy Code"): (a) approving individual and aggregate reserve caps in respect of the Debtors' Potential Sales Tax Liability; (b) approving procedures and deadlines in connection therewith; (c) approving the form and manner of notice thereof; (d) finding the Monitor and the CPS to have satisfied the tax-related condition precedent to Plan Implementation contained in section 10.3(d) of the CCAA Plan (the "Tax Condition"); and (e) granting related relief; and due and sufficient notice of the Motion having been provided in the manner set forth in the Motion; and it appearing that no other or further notice is necessary or appropriate; and the Court having held a hearing to consider the Monitor's request for the relief set forth in the Motion; and all objections to the Motion having been resolved prior to the hearing on the Motion; and the Court having found and determined that the relief sought in the Motion is consistent with the purposes of chapter 15 of the Bankruptcy Code; and the Court having reviewed and considered the Nineteenth Report of the Monitor; and it appearing that the relief requested in the Motion is in the best interests of the Debtors and other parties in interest in these Chapter 15 Cases; and after due deliberation and sufficient cause appearing therefor,

THE COURT FINDS AND CONCLUDES THAT:

A. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and section 1501 of the Bankruptcy Code. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper in this District pursuant to 28 U.S.C. § 1401(1).

B. On September 5, 2012, the Canadian Court entered the Claims Procedure Order establishing procedures for the submission and determination of Claims against the Debtors and their directors, officers, and trustees (the "Claims Process"). In accordance with

paragraphs 14 and 15 of the Claims Procedure Order, the Monitor mailed the Notice to Claimants (as defined in the Claims Procedure Order) to all known creditors of the Debtors (as of such date) and caused the Notice to Claimants to be published in: (i) The Globe and Mail newspaper (National Edition); (ii) the Wall Street Journal (National Edition); and (iii) the Winnipeg Free Press. On September 14, 2012, this Court entered the Claims Procedure Recognition Order recognizing and giving full force and effect in the United States to the Claims Procedure Order and the Claims Process contemplated thereby.

C. On May 21, 2014, the Canadian Court entered the Meeting Order, which, among other things, authorized the process for (a) the determination of a resolution to approve the CCAA Plan by the Affected Creditors, and (b) the solicitation of Unitholder votes to accept or reject the resolution to, among other things, approve the CCAA Plan. On June 6, 2014, this Court entered the Meeting Recognition Order recognizing and giving full force and effect in the United States to the Meeting Order.

D. On September 5, 2014, the Canadian Court approved and entered the Sanction Order that, among other things, sanctioned and approved the CCAA Plan. On September 16, 2014, after notice and a hearing, this Court approved and entered the Sanction Recognition Order, giving full force and effect to the Sanction Order in the United States. The Sanction Order and the Sanction Recognition Order each provided for releases on the Plan Implementation Date for certain parties, including without limitation, the Debtors, the Monitor, the CPS, and the Trustees from any and all claims for unpaid taxes and enjoined all persons, including the Taxing Authorities, from taking any action to seek to enforce or collect any such unpaid taxes. The Monitor provided notice of the Sanction Order and the Sanction Recognition

Order to all Taxing Authorities known to it at that time. No such Taxing Authority objected to the entry of the Sanction Order or the Sanction Recognition Order.

E. On November 7, 2014, the Monitor filed a copy of the Nineteenth Report that, among other things, set forth the Monitor's determinations of estimated potential amounts of Potential Sales Tax Liability lawfully assessable by the Taxing Authorities in the Outstanding States during the Liability Look-Back Periods, including estimated penalties and interest, against the Debtors (the "Tax Determinations"), and the proposed Individual State Reserve Caps and Aggregate Reserve Cap, and described the process undertaken by the Monitor, the CPS, and certain legal and U.S. sales tax advisors to reach such determinations. The process described therein is reasonable under the circumstances, consistent with the Monitor's duties under the Initial Order, the Recognition Order, and applicable United States law, and is in the best interests of the Debtors, the Taxing Authorities in the Outstanding States, the Debtors' creditors, the Unitholders, and all other parties in interest in these Chapter 15 Cases, as such relief will assist the Monitor and the Debtors in implementing and making distributions under the CCAA Plan.

F. Each Individual State Reserve Cap, as set forth on Schedule 1 hereto, and the process undertaken by the Monitor to calculate each Individual State Reserve Cap, is fair and reasonable under the circumstances and will not cause any prejudice or hardship to any Taxing Authority in an Outstanding State that is not outweighed by the benefit that such Individual State Reserve Cap will provide to the Debtors and other parties in interest in these Chapter 15 Cases.

G. The Aggregate Reserve Cap of \$2,000,828, and the process undertaken by the Monitor to calculate such Aggregate Reserve Cap, is fair and reasonable under the circumstances and will not cause any prejudice or hardship to any Taxing Authority in an

Outstanding State that is not outweighed by the benefit that such Aggregate Reserve Cap will provide to the Debtors and other parties in interest in these Chapter 15 Cases.

H. On or about November 7, 2014, the Monitor caused copies of the Motion and the relevant Specialized Notice (which Specialized Notice included details specific to the applicable Taxing Authority), each substantially in the form annexed as Exhibit C to the Motion (the "Notice Package"), to be mailed to such Taxing Authorities by first-class mail. The Notice Package (i) set forth the applicable Tax Determination, (ii) set forth the applicable Individual State Reserve Cap, (iii) clearly stated that the deadline to object to the Motion, the Monitor's Tax Determination, and/or the Individual State Reserve Cap was December 2, 2014 at 4:00 p.m. (prevailing Eastern Time) (the "Objection Deadline"); (iv) provided due and sufficient notice thereof, and (v) clearly advised the Taxing Authorities in the Outstanding States of (a) the consequences of failing to file an objection to the Motion, (b) the applicable Tax Determination(s), and/or (c) Individual State Reserve Cap by the Objection Deadline. The Notice Package and Objection Deadline complied fully with the due process requirements of the Constitution of the United States.

I. The following Taxing Authorities filed objections to the relief requested by the Motion: Iowa Department of Revenue [Docket No. 377], Texas Comptroller of Public Accounts [Docket No. 381], and the Illinois Department of Revenue [Docket No. 388]. These objections were resolved by the Monitor and each such Taxing Authority prior to the hearing on the Motion.

J. The relief granted herein is necessary and appropriate, in the interests of the public and international comity, consistent with the public policy of the United States, warranted pursuant to sections 1501, 1507, 1521, 1525, and 1527 of the Bankruptcy Code, and

will not cause hardship to any party in interest that is not outweighed by the benefits of the relief granted herein.

K. The process undertaken by the Monitor, including without limitation, the calculation of the Individual State Reserve Caps and the Aggregate Reserve Cap, the distribution of the Notice Packages, and the other relief granted through this Order, will in accordance with section 1507(b) of the Bankruptcy Code reasonably assure: (i) the just treatment of all holders of claims against or interests in the Debtors' property; (ii) the protection of Taxing Authorities in the United States against prejudice and inconvenience in the processing of claims in the Canadian Proceeding; (iii) the prevention of preferential or fraudulent dispositions of property of the Debtors; and (iv) the distribution of proceeds of the Debtors' property as set forth in the CCAA Plan, which is substantially in accordance with the order prescribed in the Bankruptcy Code.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is granted as set forth herein. Any objection to the Motion to the extent not withdrawn or resolved is hereby overruled.
2. Each Specialized Notice and the Monitor's prior distribution thereof is approved in all respects.
3. The Aggregate Reserve Cap of \$2,000,828 and each Individual State Reserve Cap set forth on Schedule 1 hereto are approved in all respects, and the Monitor is authorized and directed to reserve an amount equal to the Aggregate Reserve Cap from funds available under the Administrative Costs Reserve; provided, however, that, without further notice to this Court or any other party in interest, the Monitor may agree with any Taxing

Authority to reserve for, or pay, any claim of any such Taxing Authority in an amount lower than that set forth in an applicable Individual State Reserve Cap.

4. Subject to the Monitor's reserve of the Aggregate Reserve Cap (comprised of approximately the sum of the Individual State Reserve Caps) and the Individual State Reserve Caps set forth on Schedule 1 hereto, each Taxing Authority in an Outstanding State shall, to the fullest extent provided in the CCAA Plan, the Sanction Order, and the Sanction Recognition Order, upon the Plan Implementation Date and in accordance with paragraphs 5 through 7 of the Sanction Recognition Order, be forever barred, estopped, and enjoined from asserting a claim greater than the amount of such applicable Individual State Reserve Cap against the Releasees (including each of the Debtors, and as such term is defined in the Sanction Recognition Order) and the Releasees' property shall be forever discharged from any and all indebtedness, liability, or obligation (including any obligation to file any tax return related to any Potential Sales Tax Liability with any such Taxing Authority) with respect to such claim for Potential Sales Tax Liability and shall not be entitled to any further distributions under the CCAA Plan; provided, however, that nothing in this Order shall be interpreted to give rise to a cause of action for unpaid Sales Tax or associated interest and penalties against any person or entity other than the Debtors.

5. By entry of this Order, the Monitor and the CPS have satisfied the Tax Condition with respect to the Potential Sales Tax Liability.

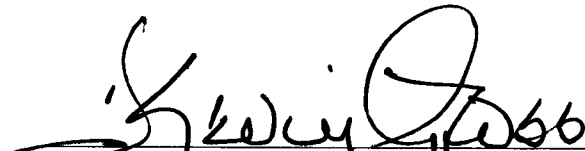
6. Subject to the terms and conditions of the Claims Procedure Order and the Claims Procedure Recognition Order, under which the Monitor's and the Debtors' rights are fully preserved, nothing in this Order shall impair, prejudice, waive, or otherwise affect the rights of the Monitor to seek further assistance of this Court, including, but not limited to, through the

commencement of proceedings in this Court pursuant to sections 502(c) and/or 505 of the Bankruptcy Code, in resolving any dispute between a Taxing Authority in an Outstanding State and the Monitor regarding the Individual State Reserve Caps and/or the Tax Determinations that cannot be resolved consensually.

7. The Debtors, the Monitor, and the CPS, as the case may be, are authorized and directed to take all steps and actions necessary or appropriate to implement the terms of this Order, and all such steps and actions are approved.

8. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

Dated: Wilmington, Delaware
December 11, 2014


The Honorable Kevin Gross
United States Bankruptcy Judge

SCHEDULE 1

FILED UNDER SEAL