



Court File No.: CV-09-00008502-00CL

**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

AND IN THE MATTER OF A PLAN OF ARRANGEMENT  
AND REORGANIZATION OF ALLEN-VANGUARD  
CORPORATION UNDER THE *COMPANIES' CREDITORS  
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED  
AND SECTION 186 OF THE ONTARIO *BUSINESS  
CORPORATIONS ACT*, R.S.O. 1990, c. B.16, AS AMENDED

**CERTIFICATE OF THE APPLICANT**

**TO: Deloitte & Touche Inc., the Monitor of Allen-Vanguard Corporation (the  
"Applicant") appointed under the Initial Order of Justice Campbell dated December 9,  
2009**

The Applicant hereby certifies, pursuant to the provisions of paragraph 20 of the Sanction Order of Justice Campbell issued December 16, 2009 (the "**Sanction Order**"), and pursuant to the provisions of paragraph 8.2(3) of Applicant's Plan of Arrangement and Reorganization dated December 9, 2009 which was sanctioned and approved by the Sanction Order (the "**Plan**"), that:

1. all conditions precedent set out in the Plan have been satisfied or waived;
2. the Articles of Reorganization have been filed and have become effective as of December 17, 2009, the date set out in the Certificate of Amendment;
3. the transactions set out in Section 8.2(2) of the Plan have occurred and become effective in the manner set forth in the Plan; and
4. the implementation of the Plan has occurred in accordance with the Plan as of the Effective Time.

Any capitalized terms not otherwise defined in this certificate shall have the meanings ascribed to such terms in the Plan.

**ALLEN-VANGUARD CORPORATION**

Per:



Name:

Title:

Per:

Name:

Title:

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AND IN THE MATTER OF A PLAN OF ARRANGEMENT AND REORGANIZATION OF ALLEN-VANGUARD CORPORATION UNDER THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED AND SECTION 186 OF THE ONTARIO BUSINESS CORPORATIONS ACT, R.S.O. 1990, c. B.16, AS AMENDED

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Proceeding commenced at Toronto

**CERTIFICATE OF THE APPLICANT**

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