

Court File No. 09-0008502-00CL

**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 ("APPLICANT" OR THE "COMPANY")  
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**

**MONITOR'S CERTIFICATE**

Whereas pursuant to the Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated December 16, 2009, effective immediately and without further notice or Order of the Court, upon filing with the Court the Monitor's Certificate confirming that Deloitte & Touche Inc., in its capacity as the Monitor of Allen-Vanguard Corporation (the "Monitor"), has completed the Monitor's duties and responsibilities as set out in the Order of the Honourable Justice Campbell dated December 9, 2009 (the "Initial Order"), the plan of arrangement and reorganization dated December 9, 2009 (the "Plan"), and the Monitor's Second Report to the Court dated December 10, 2009 (the "Report"):

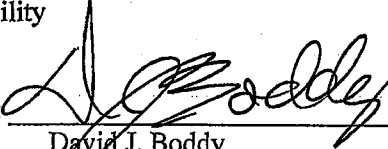
- (i) The CCAA proceedings and Initial Order be and are immediately terminated;
- (ii) The Administrative Charge (as defined in the Initial Order) be and is immediately terminated; and
- (iii) Deloitte & Touche Inc. be and is immediately discharged and released from any and all further obligations as Monitor in the CCAA Proceedings.

**HAVING BEEN ADVISED IN WRITING BY THE APPLICANT AND THE PLAN SPONSOR THAT THE PLAN OF ARRANGEMENT AND REORGANIZATION HAS BEEN COMPLETED IN ACCORDANCE WITH THE PLAN, THE UNDERSIGNED HEREBY CERTIFIES** that the Plan has been implemented and the Monitor has completed its duties and obligations as set out in the Report.

**DATED** at Ottawa this 21<sup>st</sup> day of December, 2009.

**DELOITTE & TOUCHE INC.**, in its capacity as Monitor of Allen-Vanguard Corporation, with no personal or corporate liability

Per: \_\_\_\_\_

  
David J. Boddy  
Senior Vice President

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

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

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

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

Proceeding commenced at Toronto

**MONITOR'S CERTIFICATE**

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