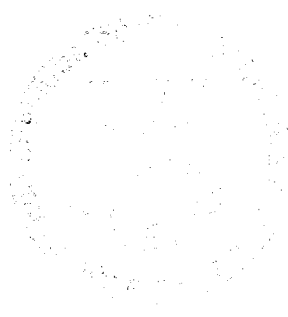


Court File No.:

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

THE HONOURABLE MR. ) WEDNESDAY, THE 9TH DAY  
 )  
JUSTICE CAMPBELL ) OF DECEMBER, 2009



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

**INITIAL ORDER**

**THIS APPLICATION**, made by Allen-Vanguard Corporation (the "**Applicant**"), pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**") was heard this day at 330 University Avenue, Toronto, Ontario.

**ON READING** the affidavit of David E. Luxton sworn December 8, 2009 and the Exhibits thereto, the affidavit of Barry Goldberg, Genuity Capital Markets, sworn December 8, 2009, the affidavit of Glenn Sauntry, BMO Nesbitt Burns Inc., sworn December 8, 2009 and the Exhibits thereto, and the Report of Deloitte & Touche Inc. (the "**Monitor**") as proposed Monitor (the "**Monitor's Report**"), all filed, and on hearing the submissions of counsel for the Applicant, counsel to the Applicant's senior secured lenders (the "**Affected Creditors**"), counsel to the Monitor, counsel to the independent directors of the Applicant, and counsel to Contego AV Investments, LLC (the "**Sponsor**"), and on reading the consent of Deloitte & Touche Inc. to act as the Monitor, and on being advised that the secured creditors

who are likely to be affected by the charges created herein were given notice of this Application,

### **SERVICE**

1. THIS COURT ORDERS that the time for service of the Notice of Application and the Application Record is hereby abridged so that this Application is properly returnable today and hereby dispenses with further service thereof.

### **APPLICATION**

2. THIS COURT ORDERS AND DECLARES that the Applicant is a company to which the CCAA applies.

### **PLAN OF ARRANGEMENT**

3. THIS COURT ORDERS that, subject to the terms of the Transaction Agreement dated September 12, 2009 between the Applicant and its subsidiaries, the Affected Creditors and the Sponsor (the "**Transaction Agreement**"), the Applicant shall have the authority to file and may, subject to further order of this Court, file with this Court a plan of compromise or arrangement (hereinafter referred to as the "**Plan**") between, *inter alia*, the Applicant and one or more classes of its secured and/or unsecured creditors as it deems appropriate.

### **POSSESSION OF PROPERTY AND OPERATIONS**

4. THIS COURT ORDERS that the Applicant shall remain in possession and control of its current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof (the "**Property**"). Subject to further Order of this Court and the terms of the Transaction Agreement, the Applicant shall continue to carry on business in a manner consistent with the preservation of its businesses (the "**Businesses**") and Property and shall be authorized and empowered to continue to retain and employ the employees, consultants, agents, experts, accountants, counsel and such other persons (collectively, "**Assistants**") currently retained or employed by it, with liberty to retain such further Assistants as it deems reasonably necessary or desirable in the ordinary course of business or for the carrying out of the terms of this Order, in each case consistent with the terms of the Transaction Agreement.

5. THIS COURT ORDERS that the Applicant shall be entitled to continue to utilize the central cash management system currently in place as described in the Luxton Affidavit (the “**Cash Management System**”) and that any present or future bank providing the Cash Management System shall not be under any obligation whatsoever to inquire into the propriety, validity or legality of any transfer, payment, collection or other action taken under the Cash Management System, or as to the use or application by the Applicant of funds transferred, paid, collected or otherwise dealt with in the Cash Management System, shall be entitled to provide the Cash Management System without any liability in respect thereof to any Person (as hereinafter defined) other than the Applicant, pursuant to the terms of the documentation applicable to the Cash Management System, and shall be, in its capacity as provider of the Cash Management System, an unaffected creditor under the Plan with regard to any claims or expenses it may suffer or incur in connection with the provision of the Cash Management System.

6. THIS COURT ORDERS that, subject to the terms of the Transaction Agreement, the Applicant shall be entitled but not required to pay the following expenses whether incurred prior to or after this Order:

- (a) all outstanding and future wages, salaries, employee and pension benefits, vacation pay, bonuses and expenses payable on or after the date of this Order, in each case incurred in the ordinary course of business and consistent with existing compensation policies and arrangements;
- (b) all outstanding and future fees and disbursements of any Assistants retained or employed by the Applicant in respect of these proceedings, at their standard rates and charges;
- (c) payment for goods or services actually supplied to the Applicant;
- (d) all outstanding and future premiums on existing or future directors’ and officers’ liability insurance, including, without limitation, any premiums in connection with any extended reporting period;

- (e) any fees and expenses incurred or owing by the Applicant during and with respect to these CCAA proceedings and/or the Transaction Agreement;
- (f) all amounts with respect to cheques issued but not cleared prior to the date of this Order; and
- (g) all reasonable expenses incurred by the Applicant in carrying on the Business in the ordinary course after the date of this Order, and in carrying out the provisions of this Order, which expenses shall include, without limitation, all expenses and capital expenditures reasonably necessary for the preservation of the Property or the Business including, without limitation, payments on account of insurance, maintenance and security services.

7. THIS COURT ORDERS that, subject to the terms of the Transaction Agreement, the Applicant is authorized to complete any outstanding transactions and engage in new transactions with its subsidiaries and with joint ventures in which it has a material direct or indirect ownership interest (collectively with the Applicant, the “**AV Group**”), subject to the following:

- (a) the Applicant may continue on and after the date hereof to buy and sell goods and services and allocate, collect and pay costs, including without limitation head office expenses and shared goods and services, from and to the other members of the AV Group in the ordinary course of business on terms consistent with existing arrangements or past practice;
- (b) the Applicant, with the prior approval of the Monitor may (but is not obligated to) (i) make advances to and make payments on behalf of other members of the AV Group to fund their operations and expenses on terms consistent with existing arrangements or past practice, provided that such other member of the AV Group agrees that it will not exercise any rights of set-off in respect of any such advance and any pre-filing claim of such member of the AV Group against the Applicant, and (ii) make payments to other members of the Applicant in respect of goods and services provided prior to the date hereof

where the payment is of benefit to the Applicant having regard to the preservation of the Businesses and Property and its direct or indirect ownership interest in such member; and

- (c) other than as permitted elsewhere by this Order, the Applicant shall not enter into any new transactions outside the ordinary course of business with any other member of the AV Group unless such new arrangements are approved by the Monitor.

8. THIS COURT ORDERS that the Applicant shall remit, in accordance with legal requirements, or pay:

- (a) any statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province thereof or any other taxation authority which are required to be deducted from employees' wages, including, without limitation, amounts in respect of (i) employment insurance, (ii) Canada Pension Plan, and (iii) income taxes;
- (b) all goods and services or other applicable sales taxes (collectively, "**Sales Taxes**") required to be remitted by the Applicant in connection with the sale of goods and services by the Applicant; and
- (c) any amount payable to the Crown in right of Canada or of any Province thereof or any political subdivision thereof or any other taxation authority in respect of municipal realty, municipal business or other taxes, assessments or levies of any nature or kind which are entitled at law to be paid in priority to claims of secured creditors and which are attributable to or in respect of the carrying on of the Businesses by the Applicant.

9. THIS COURT ORDERS that the Applicant shall pay all amounts constituting rent or payable as rent under real property leases (including, for greater certainty, common area maintenance charges, utilities and realty taxes and any other amounts payable to the landlord under the lease) or as otherwise may be negotiated between the Applicant and the landlord from time to time ("**Rent**"), for the period commencing from and including the date of this

Order, in each case in accordance with the terms of the applicable lease and the Transaction Agreement.

10. THIS COURT ORDERS that except as specifically permitted herein or under the terms of the Transaction Agreement, the Applicant is hereby directed, until further Order of this Court: (a) to make no payments of principal, interest thereon or otherwise on account of amounts owing by the Applicant to any of its creditors as of this date; (b) to grant no security interests, trust, liens, charges or encumbrances upon or in respect of any of its Property; and (c) to not grant credit or incur liabilities except in the ordinary course of the Businesses.

#### **NO PROCEEDINGS AGAINST THE APPLICANT OR THE PROPERTY**

11. THIS COURT ORDERS that until and including January 8, 2010 or such later date as this Court may order (the “**Stay Period**”), no proceeding or enforcement process in any court or tribunal (each, a “**Proceeding**”) shall be commenced or continued against or in respect of the Applicant or the Monitor, or affecting the Businesses or the Property, except with the written consent of the Applicant and the Monitor, or as set forth under the terms of the Transaction Agreement as among the parties thereto, or with leave of this Court, and any and all Proceedings currently under way against or in respect of the Applicant or affecting the Businesses or the Property are hereby stayed and suspended pending further Order of this Court.

#### **NO EXERCISE OF RIGHTS OR REMEDIES**

12. THIS COURT ORDERS that, except as set forth under the terms of the Transaction Agreement as among the parties thereto, during the Stay Period, all rights and remedies of any individual, firm, corporation, governmental body or agency, or any other entities (all of the foregoing, collectively being “**Persons**” and each being a “**Person**”) against or in respect of the Applicant or the Monitor, or affecting the Businesses or the Property, are hereby stayed and suspended except with the written consent of the Applicant and the Monitor, or leave of this Court, provided that nothing in this Order shall (i) empower the Applicant to carry on any business which the Applicant is not lawfully entitled to carry on, (ii) affect such investigations, actions, suits or proceedings by a regulatory body as are permitted by Section 11.1 of the CCAA, (iii) prevent the filing of any registration to preserve or perfect a security

interest, (iv) prevent the registration of a claim for lien, or (v) prevent the Affected Creditors or the Sponsor from exercising any of their respective rights or remedies under the Transaction Agreement.

#### **NO INTERFERENCE WITH RIGHTS**

13. THIS COURT ORDERS that during the Stay Period, no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, grant, licence or permit in favour of or held by the Applicant, except as set forth under the terms of the Transaction Agreement as among the parties thereto, or with the written consent of the Applicant and the Monitor, or leave of this Court.

#### **CONTINUATION OF SERVICES**

14. THIS COURT ORDERS that during the Stay Period, all Persons having oral or written agreements with the Applicant or statutory or regulatory mandates for the supply of goods and/or services, including without limitation all metals and raw materials, subcomponents, inventory, tools, tooling, dies, castings, moulds, lease of real property and warehouse locations which are subject to written or oral lease, computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation, services, utility or other services to the Businesses or the Applicant, are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Applicant, and that the Applicant shall be entitled to the continued use of its current premises, telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Applicant in accordance with normal payment practices of the Applicant or such other practices as may be agreed upon by the supplier or service provider and each of the Applicant and the Monitor, or as may be ordered by this Court.

#### **NON-DEROGATION OF RIGHTS**

15. THIS COURT ORDERS that, notwithstanding anything else contained herein, other than the obligations of the Secured Lenders under the Interim Funding Agreement dated September 12, 2009 (appended to the Transaction Agreement) and the Existing Credit

Agreement (as defined in the Transaction Agreement), no creditor of the Applicant shall be under any obligation after the making of this Order to advance or re-advance any monies or otherwise extend any credit to the Applicant. Nothing in this Order shall derogate from the rights conferred and obligations imposed by the CCAA.

#### **PROCEEDINGS AGAINST DIRECTORS AND OFFICERS**

16. THIS COURT ORDERS that during the Stay Period, and except as permitted by subsection 11.03(2) of the CCAA, no Proceeding may be commenced or continued against any of the former, current or future directors or officers of the Applicant with respect to any claim against the directors or officers that arose before the date hereof and that relates to any obligations of the Applicant whereby the directors or officers are alleged under any law to be liable in their capacity as directors or officers for the payment or performance of such obligations, until a compromise or arrangement in respect of the Applicant, if one is filed, is sanctioned by this Court or is refused by the creditors of the Applicant or this Court.

#### **DIRECTORS' AND OFFICERS' INDEMNIFICATION AND CHARGE**

17. THIS COURT ORDERS that the Applicant shall indemnify its directors and officers from all claims, costs, charges and expenses relating to (i) the failure of the Applicant, after the date hereof, to make payments of the nature referred to in subparagraph 6(a) or paragraph 8 of this Order and (ii) obligations and liabilities which they may incur or sustain by reason of being a director or officer of the Applicant during the term of these proceedings, except to the extent that, with respect to any officer or director, such officer or director has been grossly negligent or guilty of willful misconduct.

18. THIS COURT ORDERS that the directors and officers of the Applicant shall be entitled to the benefit of and are hereby granted a charge (the "**Directors' Charge**") on the Property, which charge shall not exceed an aggregate amount of \$750,000, as security for the indemnity provided in paragraph 17 of this Order. The Directors' Charge shall have the priority set out in paragraphs 29 and 31 herein.

19. THIS COURT ORDERS that, notwithstanding any language in any applicable insurance policy to the contrary, (a) no insurer shall be entitled to be subrogated to or claim

the benefit of the Directors' Charge, and (b) the Applicant's directors and officers shall only be entitled to the benefit of the Directors' Charge to the extent that they do not have coverage under any directors' and officers' insurance policy, or to the extent that such coverage is insufficient to pay amounts indemnified in accordance with paragraph 17 of this Order.

#### **APPOINTMENT OF MONITOR**

20. THIS COURT ORDERS that Deloitte & Touche Inc. is hereby appointed pursuant to the CCAA as the Monitor, an officer of this Court, to monitor the Property and the Applicant's conduct of the Businesses with the powers and obligations set out in the CCAA or set forth herein and that the Applicant and its officers, directors, and Assistants shall advise the Monitor of all material steps taken by the Applicant pursuant to this Order, and shall cooperate fully with the Monitor in the exercise of its powers and discharge of its obligations and provide the Monitor with the assistance that is necessary to enable the Monitor to adequately carry out the Monitor's functions.

21. THIS COURT ORDERS that the Monitor, in addition to its prescribed rights and obligations under the CCAA, is hereby directed and empowered to:

- (a) monitor the Applicant's receipts and disbursements;
- (b) report to this Court at such times and intervals as the Monitor may deem appropriate with respect to matters relating to the Property, the Businesses, and such other matters as may be relevant to the proceedings herein;
- (c) assist the Applicant, to the extent required by the Applicant, in its dissemination, to the Affected Creditors and the Sponsor and their respective counsel of financial and other information as agreed to between the Applicant and the Affected Creditors and the Sponsor which may be used in these proceedings, including reporting on a basis to be agreed with the Affected Creditors and the Sponsor;
- (d) advise the Applicant in its preparation of the Applicant's cash flow statements and reporting required by the Affected Creditors and the Sponsor, which

information shall be reviewed with the Monitor and delivered to the Affected Creditors and the Sponsor and their counsel as reasonably requested by them;

- (e) advise the Applicant, in consultation with the Affected Creditors and the Sponsor, in the Applicant's development of any amendments to and implementation of the Plan, in each case in accordance with the terms of the Transaction Agreement and the Plan;
- (f) assist the Applicant, to the extent required by the Applicant, with the holding and administering of creditors' meetings for voting on the Plan;
- (g) have full and complete access to the books, records and management, employees and advisors of the Applicant and to the Businesses and the Property to the extent required to perform its duties arising under this Order;
- (h) be at liberty to engage independent legal counsel or such other persons as the Monitor deems necessary or advisable respecting the exercise of its powers and performance of its obligations under this Order;
- (i) consider, and if deemed advisable by the Monitor, prepare a report and assessment on the Plan; and
- (j) perform such other duties as are required by this Order or by this Court from time to time.

22. THIS COURT ORDERS that the Monitor shall not take possession of the Property and shall take no part whatsoever in the management or supervision of the management of the Businesses and shall not, by fulfilling its obligations hereunder, be deemed to have taken or maintained possession or control of the Businesses or Property, or any part thereof.

23. THIS COURT ORDERS that nothing herein contained shall require the Monitor to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law

respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the “**Environmental Legislation**”), provided however that nothing herein shall exempt the Monitor from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Monitor shall not, as a result of this Order or anything done in pursuance of the Monitor’s duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

24. THIS COURT ORDERS that that the Monitor shall provide any creditor of the Applicant with information provided by the Applicant in response to reasonable requests for information made in writing by such creditor addressed to the Monitor. The Monitor shall not have any responsibility or liability with respect to the information disseminated by it pursuant to this paragraph. In the case of information that the Monitor has been advised by the Applicant is confidential, the Monitor shall not provide such information to creditors unless otherwise directed by this Court or on such terms as the Monitor and the Applicant may agree.

25. THIS COURT ORDERS that, in addition to the rights and protections afforded the Monitor under the CCAA or as an officer of this Court, the Monitor shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or willful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Monitor by the CCAA or any applicable legislation.

26. THIS COURT ORDERS that the Monitor, counsel to the Monitor and counsel to the Applicant shall be paid their reasonable fees and disbursements, incurred both before and after the date of this Order, in each case at their standard rates and charges, by the Applicant as part of the costs of these proceedings. The Applicant is hereby authorized and directed to pay the accounts of the Monitor, counsel for the Monitor and counsel for the Applicant on a weekly basis.

27. THIS COURT ORDERS that the Monitor and its legal counsel shall pass their accounts from time to time, and for this purpose the accounts of the Monitor and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

28. THIS COURT ORDERS that the Monitor, counsel to the Monitor, if any, and the Applicant's counsel shall be entitled to the benefit of and are hereby granted a charge (the "**Administration Charge**") on the Property, which charge shall not exceed an aggregate amount of \$150,000, as security for their professional fees and disbursements incurred at the standard rates and charges of the Monitor and such counsel both before and after the making of this Order in respect of these proceedings. The Administration Charge shall have the priority set out in paragraphs 29 and 31 hereof.

#### **VALIDITY AND PRIORITY OF CHARGES CREATED BY THIS ORDER**

29. THIS COURT ORDERS that the priorities of the Directors' Charge and the Administration Charge (collectively, the "**CCAA Charges**"), as among them, shall be as follows:

First – the Administration Charge (to the maximum amount of \$150,000); and

Second – Directors' Charge (to the maximum amount of \$750,000).

30. THIS COURT ORDERS that the filing, registration or perfection of the CCAA Charges shall not be required, and that the CCAA Charges shall be valid and enforceable for all purposes, including as against any right, title or interest filed, registered, recorded or perfected subsequent to the CCAA Charges coming into existence, notwithstanding any such failure to file, register, record or perfect.

31. THIS COURT ORDERS that each of the CCAA Charges shall constitute a charge on all of the Property of the Applicant other than the excluded property listed on Schedule "A" to this Order and that the CCAA Charges shall rank in priority to all other security interests, trusts, liens, charges and encumbrances, statutory or otherwise, on the Property (collectively, "**Encumbrances**") in favour of any Person.

32. THIS COURT ORDERS that except as otherwise expressly provided for herein, or as may be approved by this Court, the Applicant shall not grant any Encumbrances over any Property that rank in priority to, or *pari passu* with, any of the CCAA Charges unless the Applicant also obtains the prior written consent of the Monitor, the Affected Creditors and the Sponsor, and the beneficiaries of the CCAA Charges, or further Order of this Court.

33. THIS COURT ORDERS that the CCAA Charges shall not be rendered invalid or unenforceable and the rights and remedies of the chargees entitled to the benefit of the CCAA Charges (collectively, the “**Chargees**”) thereunder shall not otherwise be limited or impaired in any way by (a) the pendency of these proceedings and the declarations of insolvency made herein; (b) any application(s) for bankruptcy order(s) issued pursuant to the BIA, or any bankruptcy order made pursuant to such applications; (c) the filing of any assignments for the general benefit of creditors made pursuant to the BIA; (d) the provisions of any federal or provincial statutes; or (e) any negative covenants, prohibitions or other similar provisions with respect to borrowings, incurring debt or the creation of Encumbrances, contained in any existing loan documents, lease, sublease, offer to lease or other agreement (collectively, an “**Agreement**”) which binds the Applicant, and notwithstanding any provision to the contrary in any Agreement:

- (a) the creation of the CCAA Charges shall not create or be deemed to constitute a breach by the Applicant of any Agreement to which it is a party;
- (b) none of the Chargees shall have any liability to any Person whatsoever as a result of any breach of any Agreement caused by or resulting from the creation of the CCAA Charges; and
- (c) the payments made by the Applicant pursuant to this Order, and the granting of the CCAA Charges, do not and will not constitute fraudulent preferences, fraudulent conveyances, oppressive conduct, settlements or other challengeable, voidable or reviewable transactions under any applicable law.

34. THIS COURT ORDERS that any Charge created by this Order over leases of real property in Canada shall only be a Charge in the Applicant's interest in such real property leases.

#### **SERVICE AND NOTICE**

35. THIS COURT ORDERS that the Monitor shall immediately post a copy of this Order on its website [www.deloitte.com/ca/allen-vanguard](http://www.deloitte.com/ca/allen-vanguard) (the "Website"), and the Applicant shall forthwith serve a copy of this Order on counsel for the Affected Creditors by email or facsimile, and the Applicant shall promptly send a copy of this Order (a) to all parties filing a Notice of Appearance in respect of this Application and (b) to any other interested Person requesting a copy of this Order.

36. THIS COURT ORDERS that the Applicant and the Monitor be at liberty to serve this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by courier, personal delivery or electronic transmission to the Applicant's creditors or other interested parties at their respective addresses as last shown on the records of the Applicant and that any such service or notice by courier, personal delivery or electronic transmission shall be deemed to be received on the next business day following the date of forwarding thereof.

37. THIS COURT ORDERS that the Applicant, the Monitor, and any party who has filed a Notice of Appearance may serve any court materials in these proceedings by e-mailing a PDF or other electronic copy of such materials to counsels' email addresses as recorded on the Service List from time to time, in accordance with the E-filing protocol of the Commercial List to the extent practicable, and the Monitor may post a copy of any or all such materials on the Website.

#### **GENERAL**

38. THIS COURT ORDERS that the Applicant or the Monitor may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

39. THIS COURT ORDERS that nothing in this Order shall prevent the Monitor from acting as an interim receiver, a receiver, a receiver and manager, or a trustee in bankruptcy of the Applicant, the Businesses or the Property.

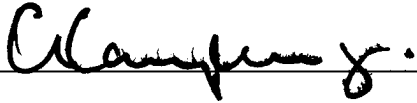
40. THIS COURT ORDERS that, notwithstanding any other provision of this Order, Export Development Canada shall not be required, during the pendency of these CCAA proceedings, to provide any performance security guarantees, financial security guarantees or any other guarantees to the Applicants or any Affected Creditor.

41. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, in the United States, in the United Kingdom, in Ireland or in India, to give effect to this Order and to assist the Applicant, the Monitor and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicant and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Applicant and the Monitor and their respective agents in carrying out the terms of this Order.

42. THIS COURT ORDERS that each of the Applicant and the Monitor be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and the Monitor is authorized and empowered to act as foreign representative if required in such proceedings.

43. THIS COURT ORDERS that any interested party (including the Applicant and the Monitor) may apply to this Court to vary or amend this Order on not less than two (2) days' notice to any other party or parties likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

44. THIS COURT ORDERS that this Order and all of its provisions are effective as of 12:01 a.m. Eastern Standard/Daylight Time on the date of this Order.

  
\_\_\_\_\_

ENTERED AT / INSCRIT A TORONTO  
ON / BOOK NO.  
LE / DANS LE REGISTRE NO.:

DEC 08 2009

PER / PAR: TV

**SCHEDULE "A"**

All equipment leased from Ikon Office Solutions Inc. and relating to PPSA Registration Number 2005 0411 1945 1531 5117

2008 Ford Fusion VIN 3FAHP08168R275708 leased from Surgenor National Leasing Limited and relating to PPSA Registration 2009 0827 0959 1488 5813

2009 Subaru IMP-9G2BP VIN JF1GH61679H805494 leased from Toyota Credit Canada Inc. and relating to PPSA Registration 2008 1119 1451 1530 7475

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

<p><b>ONTARIO</b> <b>SUPERIOR COURT OF JUSTICE</b> <b>(COMMERCIAL LIST)</b></p> <p>Proceeding commenced at Toronto</p>	<p><b>INITIAL ORDER</b></p>	<p><b>LANG MICHENER LLP</b> Brookfield Place P.O. Box 747 181 Bay Street, Suite 2500 Toronto, Ontario M5J 2T7</p> <p>Alex Ilichenko Telephone: (416) 307-4116 Fax: (416) 365-1719 Law Society No.: 33944Q</p> <p>Lawyers for the Applicant</p>
--	-----------------------------	--