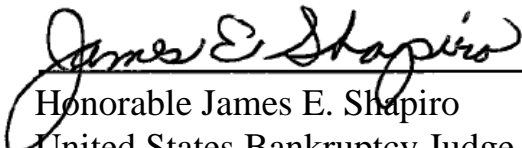


IT IS HEREBY ORDERED
AS DESCRIBED BELOW.



DATED: June 11, 2009


Honorable James E. Shapiro
United States Bankruptcy Judge

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF WISCONSIN**

In re:

Case No. 09 – 20175-jes

CPI PLASTICS GROUP LTD., et al.,

Chapter 15

Debtors in Foreign Proceedings.

(Jointly Administered)

ORDER (I) RECOGNIZING AND GIVING FULL FORCE AND EFFECT TO THE CANADIAN DISTRIBUTION ORDER; (II) DISCHARGING THE RECEIVER, AS FOREIGN REPRESENTATIVE, FROM CLAIMS AND ACTIONS WITH RESPECT TO THE CHAPTER 15 CASES; AND (III) CLOSING THE CHAPTER 15 CASES AND RELATED RELIEF

This matter having come before the Court on the motion (the “*Motion*”) of Deloitte & Touche Inc. (“*Deloitte*”), as the court-appointed interim receiver and receiver and manager (the “*Receiver*”) and authorized foreign representative of CPI Plastics Group Ltd., Crila Investments Inc., Crila Plastics Industries Inc., CPI Plastics Group, Inc. and CPI Plastics Group (Canada) Ltd. (collectively, “*CPI Plastics*”) in the proceeding (the “*Canadian Proceeding*”) pending in the Superior Court of Justice in Ontario, Canada (Commercial List) (the “*Canadian Court*”) under

Drafted by:

Aaron L. Hammer
Freeborn & Peters LLP
311 South Wacker Dr., Suite 3000
Chicago, Illinois 60606
Telephone: 312.360.6000
Facsimile: 312.360.6571
E-mail: ahammer@freebornpeters.com

Jennifer B. Herzog
Godfrey & Kahn, S.C.
780 North Water Street
Milwaukee, Wisconsin 53202
Telephone: 414.273.3500
Facsimile: 414.273.5198
E-mail: jherzog@gklaw.com

Canada's Bankruptcy and Insolvency Act, for entry of an Order (i) recognizing and giving full force and effect to the order of the Canadian Court (the "*Canadian Distribution Order*") authorizing a distribution to Bank of Montreal ("*BMO*"); (ii) discharging the Receiver, in its capacity as foreign representative, from all claims and actions with respect to these chapter 15 cases; and (iii) closing the chapter 15 cases and related relief; the Court having reviewed the Motion¹ and the Canadian Distribution Order; good cause appearing for the relief sought therein; and a hearing on this matter having been scheduled for June 11, 2009, and objections, if any, having been resolved or overruled,

THEREFORE, IT IS HEREBY ORDERED:

1. The Motion is granted;
2. The Canadian Distribution Order is hereby given full force and effect, including, without limitation, approving the distribution to BMO of the Proceeds received from the sale of the U.S. Assets;
3. Deloitte & Touche Inc., in its capacity as foreign representative, is hereby discharged and released from all claims, actions or other proceedings in relation to the U.S. Proceeding, and has no further obligations, responsibilities or duties with respect to its conduct under the U.S. Proceeding; provided however, that Deloitte & Touche Inc. retains authority to (i) act as foreign representative of CPI Plastics in order to take all steps necessary to effectuate the final administration and closing of these chapter 15 cases, including, without limitation, the preparation and submission of final tax filings in the U.S., and handle any related ancillary matters; and (ii) reopen these chapter 15 cases, if necessary, under section 350 of the Bankruptcy Code;

¹ Capitalized terms not defined herein shall have the meanings ascribed in the Motion.

4. No action against Deloitte & Touche Inc., in its capacity as Receiver and foreign representative of CPI Plastics, shall be commenced or continued without prior leave of the Canadian Court on proper notice to Deloitte & Touche Inc.;

5. The chapter 15 cases of *In re CPI Plastics Group Ltd.*, Case No. 09-20175; *In re Crila Investments Inc.*, Case No. 09-20177; *In re Crila Plastics Industries Inc.*, Case No. 09-20179; *In re CPI Plastics Group, Inc.*, Case No. 09-20180; and *In re CPI Plastics Group (Canada) Ltd.*, Case No. 09-20181 are hereby closed;

6. Deloitte & Touche Inc. shall retain the records of CPI Plastics located within the territorial jurisdiction of the U.S. in accordance with applicable law and the Receiver's standard practices, subject to further order of this Court or the Canadian Court; and

7. This Court shall retain jurisdiction with respect to the enforcement, amendment or modification of this Order, and requests for any additional relief in these chapter 15 cases.

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