

DELOITTE & TOUCHE INC.

WEPPA NOTIFICATION

(BANKRUPTCY ESTATE #21-081218)

We advise that a Bankruptcy Order was issued against NEFCO Furniture Ltd. on April 29, 2009 and that Deloitte & Touche Inc. was appointed as Trustee in Bankruptcy.

In accordance with paragraph 21(c) of the *Wage Earner Protection Program Act* (Canada) (the "Wage Earner Protection Program"), legislation to establish a program for making payments to individuals in respect of wages owed by employers who are bankrupt or subject to a receivership, the Trustee hereby gives notice of the existence of such program and advises that the date of bankruptcy is as detailed above. Information pertaining to the program may be obtained by calling:

Toll-Free: 1-866-683-6516

TTY: 1-866-926-9105

Additional information, including an application for payment from the Wage Earner Protection Program established by the Government of Canada, may be obtained at the following website:

<http://www.servicecanada.gc.ca/en/sc/wepp/index.shtml>

The Trustee advises that in accordance with the Wage Earner Protection Program Regulations you are required to file a proof of claim form in accordance with the *Bankruptcy and Insolvency Act* (Canada) for wages outstanding as at the date of bankruptcy. A proof of claim form can be found at www.deloitte.com/ca/NEFCO. This information will also be sent to employees by regular mail within the next 45 days.