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WRITER'S EXTENSION: 237

March 4, 2009

VIA EMAIL

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**Attention: Thomas G. Frohlinger
/Markus Buchar**

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Attention: Douglas G. Ward, Q.C.

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Department of Finance Taxation Division
101-401 York Avenue
Winnipeg, MB R3C 0P8
Attention: Anita Huhn & Sean Boyd

Borden Ladner Gervais LLP
1000 400 3rd Avenue S.W.
Calgary, AB T2P 4H2
Attention: R.J. Daniel Gilborn

Dear Sirs/Madam:

**Re: HSBC BANK CANADA v. NEFCO FURNITURE LTD.
Court of Queen's Bench File No. CI 08-01-59365
Our File: 08266**

I enclose herewith a copy of the Order of the Honourable Madam Justice Simonsen which was pronounced and entered today March 4, 2009.

Yours truly,

HILL DEWAR VINCENT

Per:

Faron J. Trippier

FJT/kt
Enclosure

cc: Deloitte & Touche, Attention: Steven Peleck (with enclosure)

**THE QUEEN'S BENCH
Winnipeg Centre**

In Bankruptcy

BETWEEN:

HSBC BANK CANADA,

Applicant,

– and –

NEFCO FURNITURE LTD.,

Respondent.

ORDER

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Telephone: (204) 943-6740
Fax: (204) 943-3934
File No. **08266**

THE QUEEN'S BENCH
Winnipeg Centre

In Bankruptcy

THE HONOURABLE)
Madam Justice Simonsen) ~~Wednesday~~, the 4th day of March 2009.

IN THE MATTER OF: *The Bankruptcy and Insolvency Act, R.S.C. 1985,*
c.B-3, as amended

BETWEEN:
HSBC BANK CANADA,

- and - Applicant,

NEFCO FURNITURE LTD.,

Respondent.

ORDER

THIS MOTION made by Deloitte & Touche Inc, as Interim Receiver of all of the assets, undertaking and property of the Respondent for an Order seeking, *inter alia*, court approval of the offer to purchase the inventory of Nefco Furniture Ltd., by Davidson's Furniture Galleries Ltd. O/A La-Z-Boy Furniture, was heard on this day at the Law Courts, Broadway and Kennedy, Winnipeg, Manitoba,

ON READING the Affidavits of Steven Peleck sworn February 26, 2009, and January 27, 2009, and on hearing the submissions of counsel for the Interim Receiver and on hearing the submissions of counsel for HSBC Bank Canada, no one appearing for H. Adelman Ltd., Plum Retail Marketing Group, Thomasville Furniture Industries, Inc., Nefco Furniture Ltd. or the Government of Manitoba, although duly served with notice of this motion: *and ^{their} opposed opposing*

ND { *he relief sought:*

1. **THIS COURT ORDERS THAT** the sale of the inventory of Nefco Furniture Ltd., as described in the tender package and as described in the Affidavit of Steven Peleck, sworn February 26, 2009, to Davidson's Furniture Galleries Ltd. O/A La-Z-Boy Furniture by the Interim Receiver is hereby approved.

DATED: *March 4, 2009.*

K.I. SIMONSEN

JUDGE

J.

APPROVED AS TO FORM AND CONTENT:

Thompson Dorfman Sweatman LLP

Per:

[Signature]

Jeff Hirsch, Solicitors for HSBC Bank Canada