

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

BANK OF MONTREAL

Applicant

- AND -

CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD.,
CPI PLASTICS GROUP, INC., CRILA INVESTMENTS INC.
and CRILA PLASTICS INDUSTRIES, INC.

Respondents

**FIRST REPORT OF DELOITTE & TOUCHE INC.
IN ITS CAPACITY AS INTERIM RECEIVER AND RECEIVER AND MANAGER OF
CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD.,
CPI PLASTICS GROUP, INC., CRILA INVESTMENTS INC.
and CRILA PLASTICS INDUSTRIES, INC.**

January 21, 2009

TABLE OF CONTENTS

| | |
|--|----|
| I. INTRODUCTION..... | 3 |
| II. PURPOSE OF REPORT | 3 |
| III. BACKGROUND | 4 |
| IV. RECEIVER'S ACTIVITIES TO DATE..... | 5 |
| V. EMPLOYEE ARREARS | 6 |
| VI. MARKETING AND SALES PROCESS..... | 8 |
| VII. CONCLUSION..... | 11 |

I. INTRODUCTION

1. This report is the Receiver's first report (the "First Report") to the Ontario Superior Court of Justice (Commercial List) (the "Court").

2. On January 8, 2009, Bank of Montreal ("BMO") made a motion for an Order pursuant to section 47(1) of the *Bankruptcy and Insolvency Act* (the "BIA") and section 101 of the *Courts of Justice Act* appointing an interim receiver and receiver and manager of all the assets, undertakings and properties of CPI Plastics Group Limited ("CPI"), CPI Plastics Group (Canada) Ltd. ("CPI Canada"), CPI Plastics Group, Inc. ("CPI US"), Crila Investments Inc. ("Crila Canada"), and Crila Plastics Industries, Inc. ("Crila US"), (each a "Company" and collectively, the "CPI Group"). By Order of the Honourable Mr. Justice Campbell (the "Receivership Order"), Deloitte & Touche Inc. was appointed as interim receiver and receiver and manager (jointly, the "Receiver") without security, of all the assets, undertakings and properties of the CPI Group. Attached hereto as Exhibit A is a copy of the Receivership Order.

II. PURPOSE OF REPORT

3. The purpose of this, the Receiver's First Report, is to:
 - a) Report on the activities of the Receiver since its appointment on January 8, 2009;
 - b) Seek approval of this Court to pay outstanding wage arrears and vacation pay, and to remit statutory deductions to the Receiver General of Canada along with garnished amounts to the appropriate third parties;
 - c) Seek approval of this Court of the proposed sales process to be conducted by the Receiver for the sale of all or part of the assets, businesses and undertakings of the CPI Group (the "Sales Process"); and
 - d) Seek approval of this Court of the activities of the Receiver as set out in the First Report.

III. BACKGROUND

4. The CPI Group is a publicly listed Canadian-based plastics processor and a recognized international leader in thermoplastics profile design, engineering, processing and value-added manufacturing. The CPI Group is comprised of three key divisions:
 - a) Outdoor Living Products Group - manufactures and markets Eon Decking and Fencing Systems, as well as high value-added cladding and accessory components in the outdoor hot tub/spa industry;
 - b) Film Products Group - manufactures and markets the Rack Sack household waste management system and a wide range of branded and private-label household and industrial plastic refuse bags; and
 - c) Custom Products Group - supplies leading OEM manufacturers with custom profile solutions for the automotive, educational supplies and furniture industries.

5. The CPI Group is headquartered in Mississauga, Ontario with manufacturing facilities in Mississauga, Ontario and Pleasant Prairie, Wisconsin.

6. CPI Canada operates manufacturing facilities in Mississauga, Ontario. CPI US operates a manufacturing facility in Pleasant Prairie, Wisconsin. CPI buys all product manufactured by CPI Canada and approximately ninety percent (90%) of product manufactured by CPI US, which CPI sells to major Canadian retailers. The balance of product manufactured by CPI US is sold directly to US retailers.

7. Crila US operates a sales office in Elkhart, Indiana that sells plastic automotive parts primarily to OEM manufacturers of recreational vehicles.

8. CPI performs all senior management and administrative functions for CPI Canada, CPI US, Crila Canada and Crila US. CPI US and Crila US rely on CPI to finance their operations.

9. Primary factors contributing to the CPI Group's financial difficulty include:

- a) Volatility in commodity costs and raw materials such as polystyrene and polyethylene resins;
- b) Volatility in the Canadian dollar and impact of significant US sales base; and
- c) Overall weakness in the US economy and reduced consumer spending;

resulting in annual sales declining from \$140 million in 2006 to approximately \$90 million in 2008.

IV. RECEIVER'S ACTIVITIES TO DATE

10. The CPI Group began a scheduled holiday shut-down period commencing on the week of December 15, 2008 with regular operations scheduled to have resumed on January 12, 2009. On January 8, 2009, the Receiver was appointed pursuant to the Receivership Order. Immediately upon its appointment, the Receiver attended at the CPI Group's head office in order to take possession and secure the assets located therein. Following its appointment, the Receiver's activities included:

- a) Applying for relief under Chapter 15 of the *US Bankruptcy Code* ("Chapter 15"), foreign recognition proceedings, and obtaining temporary restraining orders (collectively, the "US Orders") until such application can be heard on February 10, 2009 in the US Bankruptcy Court for the Eastern Division of Wisconsin (the "US Court"). Attached hereto as Exhibit B are copies of the US Orders;
- b) Arranging for the CPI Group's bank accounts to be frozen and immediately opening new bank accounts under the Receiver's name in Canada and the US;
- c) Arranging for continued employment by the CPI Group of selected management and hourly employees to assist the Receiver in its administration and sales process;
- d) Entering into contracts with one (1) former executive to assist in the continuation of limited operations to fulfill existing and new orders of selected customers;
- e) Taking possession of books and records and updating accounting records for accounts receivable, accounts payable and inventory;

-
- f) Establishing new statutory accounts with Canada Revenue Agency for GST and various source deductions;
 - g) Arranging for the changing of locks to secure all of the CPI Group's premises;
 - h) Arranging for third-party security at all locations with dedicated and/or roaming security personnel at all of the CPI Group's facilities;
 - i) Entering into discussions and negotiations with landlords with respect to ongoing occupation for each of the CPI Group's facilities;
 - j) Arranging for new insurance to be in effect upon expiration of the CPI Group's current insurance coverage on February 1, 2009;
 - k) Conducting a physical count of equipment and fixed assets;
 - l) Sending to all creditors on record the *Notice and Statement of Receiver* required under Section 245(1) of the BIA (Exhibit C) and complying with similar notice requirements under US law; and
 - m) Completing a computer back-up of all of the CPI Group's electronic records stored at its head office located at 151 Courtney Park in Mississauga, Ontario.

- 11. To inform creditors and all other stakeholders, the Receivership Order, US Orders and other general information on these proceedings have been posted on the Receiver's website at www.deloitte.com/ca/cpi. The Receiver has also established a toll-free telephone number and an email address in order to respond to inquiries.

V. EMPLOYEE ARREARS

- 12. As at the date of the Receivership Order all of the CPI Group's approximately 400 employees continued to be employed by CPI Group. This employee group, consisting of management, salary and hourly employees (the "Canadian Employee Group"), had unpaid salaries, wages and vacation pay owing as at January 8, 2009. A summary of the Canadian Employee Group's estimated gross outstanding salaries, wages, and vacation pay are as follows:

| | |
|--------------------------------|-------------------|
| Salary and wage arrears | \$ 268,262 |
| Accrued vacation pay | 303,068 |
| Total arrears | \$ 571,330 |

13. In connection with the continuation of the CPI Group's business, the Receiver will require the assistance of certain members of the Canadian Employee Group. As such, the Receiver believes that it is appropriate in the circumstances for the Canadian Employee Group to be paid for the days that they actually worked even if these days pre-date the Receivership Order. Without such relief, the Receiver believes that CPI Group's assets could be impaired.
14. The Receiver is in the process of assessing its statutory obligations with respect employee arrears for US employees (US Employee Group). If it is determined that the Receiver has statutory obligations with respect to the US Employee Group, it is the Receivers intention to pay such amounts.
15. Out of these amounts, the Receiver would also pay certain immaterial amounts to employee garnishees.
16. The Receiver has received the permission of BMO, the CPI Group's largest secured creditor, to pay the majority of gross wages and vacation pay to the Canadian Employee Group and the US Employee Group (subject to determining the Receiver's statutory obligations for amounts owing to the US Employee Group), with the exception of former directors and officers who have not been retained during receivership. Wage arrears for the Canadian Employee Group, with the exception of former directors and officers who have resigned from the CPI Group, will be paid by January 23, 2009. Vacation pay arrears, with the exception of former directors and officers who have resigned from the CPI Group, are contemplated to be paid as funds become available during the Receivership. The Receiver is seeking the approval of this Honourable Court to pay such amounts, nunc pro tunc.

VI. MARKETING AND SALES PROCESS

17. The Receiver is empowered by section 3(k) of the Receivership Order and the US Orders to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate.

18. Prior to the appointment of the Receiver, the CPI Group engaged Mesirow Financial ("Mesirow"), a US-based investment bank, to identify a potential purchaser for the assets of CPI US, on a going concern basis. Mesirow developed a Confidential Information Memorandum ("CIM") that was presented to a number of potential purchasers. Over an approximate six month period, no suitable buyer was found to purchase CPI US.

19. According to the CPI Group, Mesirow used third party business directories, various financial databases, industry membership directories and practitioner's contacts as a basis for identifying and contacting twenty-two (22) potential purchasers for CPI US' assets. Of these potential purchasers, Mesirow sent four (4) potential purchasers a copy of the CIM which ultimately resulted in the receipt of one offer whom the CPI Group did not accept based on an unsuitable purchase price. The Receiver is comfortable that Mesirow's marketing of CPI US' assets was sufficient for the purposes of soliciting interest in the business, although the Receiver intends to take additional steps to further market the business as set forth in paragraph 20 below. The engagement of Mesirow has since been discontinued as a result of the current receivership proceedings.

20. The Receiver has discussed with BMO, the CPI Group's largest secured creditor, that the best course of action in order to maximize realizations to CPI Group's estate is to pursue an expedited sales process that involves the sale of the CPI Group as a going-concern or en-bloc entity in the first instance, the sale of CPI US as a going-concern, and in liquidation should a suitable purchaser not be found in either of the aforementioned scenarios. The Sales Process would include the following:

-
- a) Circulation of an information memorandum prepared by the Receiver to describe CPI Group's Canadian assets by January 30, 2009.
 - b) Preparation and circulation of a concurrent information memorandum to describe CPI US' assets by January 30, 2009.
 - c) Solicitation of potential purchasers based on a potential purchaser list prepared by the Receiver, which list will include parties that have already approached the Receiver as well as an extensive list of additional potential strategic and financial purchasers;
 - d) Preparation of a confidentiality agreement, to be executed by potential purchasers prior to obtaining access to an electronic data room (substantially in the same form as Exhibit D);
 - e) Establishment of an electronic data room in order for potential purchasers to conduct due diligence on or about January 28, 2009;
 - f) Preparation of a tender package to be included in the electronic data room which will include a provision to permit the Receiver to (i) accept, subject to this Honourable Court's approval, an offer or multiple offers for some or all of the CPI Group's assets prior to the formal deadline for offer submission, (ii) reject any and all offers, and (iii) accept an offer which may not be the highest offer;
 - g) Preparation of a US and Canadian terms and conditions of sale, and/or forms of asset purchase agreements, to be included in the electronic data room on or about January 28, 2009 and completed by potential purchasers interested in submitting offers;
 - h) It is the Receiver's intention to sell certain existing and new inventory on an "as-is, where-is basis" and continue limited operations during the sales process in order to maximize realizations to the estate;
 - i) Receive binding offers, together with a 10% deposit, by no later than 5:00 p.m. ET on February 24, 2009; and
 - j) Close any and all asset sales on or before March 17, 2009, or as may be agreed upon by the respective parties and BMO, subject to Court approval.

-
21. As part of the Sales Process, the Receiver will announce the sale of CPI Group's assets in appropriate Canadian and US newspapers and an appropriate plastics industry trade magazine(s). As part of the Sales Process, the Receiver will hold discussions and meetings, arrange site visits of the premises and negotiate transaction terms with prospective purchasers.

 22. The Receiver will discuss the offers received and the Receiver's analysis and evaluation of same with BMO, and make its recommendation to this Court for approval. Upon such approval, the Receiver will apply for recognition of the Canadian sale orders to the US Court under Chapter 15.

 23. It is the Receiver's belief that the market is well aware of this opportunity, including as a result of the process led by Mesirov, and that an expedited sales process is appropriate in the circumstances.

 24. Also, at the time of writing this Report, the Receiver only holds business insurance until the end of the month and does not know whether insurance will be available past February 1, 2009. As such, and in order to preserve the CPI Group's customer base as intact as possible, the Receiver believes that it is appropriate to conclude one or more sales for the CPI Group's business as soon as possible.

VII. CONCLUSION

24. The Receiver respectfully requests that this Court grant an order which provides for the following:

- a) Approval of the Receiver's activities to date and this First Report of the Receiver;
- b) Approval to pay outstanding wage arrears and vacation pay, and to remit statutory deductions to the Receiver General of Canada along with garnished amounts to the appropriate third parties; and
- c) Approval of the Sales Process as described herein.

Dated the 21st day of January, 2009.

RESPECTFULLY SUBMITTED,



Paul van Eyk, CA·CIRP, CA·IFA
Senior Vice-President

Deloitte & Touche Inc.

In its capacity as Interim Receiver and Receiver and Manager of
CPI Plastics Group Limited, CPI Plastics Group (Canada) Ltd.
CPI Plastics Group, Inc., Crila Investments Inc. and Crila Plastics Industries, Inc.
and not in its personal capacity.

EXHIBIT "A"



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

THE HONOURABLE) THURSDAY, THE 8th DAY
JUSTICE CAMPBELL) OF JANUARY, 2009

B E T W E E N:

BANK OF MONTREAL

Applicant

- and -

**CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD.,
CPI PLASTICS GROUP, INC., CRILA INVESTMENTS INC.
and CRILA PLASTICS INDUSTRIES, INC.**

Respondents

APPLICATION UNDER s. 47(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985 c. B-3, s. 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C-43 and Rules 14.05(2) and (3) (d), (g) and (h) of the *Rules of Civil Procedure*

O R D E R

THIS APPLICATION made by Bank of Montreal ("**BMO**") for an Order pursuant to section 47(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C-43 as amended (the "**CJA**") appointing Deloitte & Touche Inc. ("**Deloitte**") as interim receiver and receiver and manager (jointly, the "**Receiver**") without security, of all of the assets, undertakings and properties of CPI Plastics Group Limited, CPI Plastics Group (Canada) Ltd., CPI Plastics Group, Inc., Crla Investments Inc. and Crla Plastics

Industries, Inc. (each a "Company" and collectively, the "CPI Group") was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Anthony Crowe, sworn January 8, 2009 and the Exhibits thereto and on hearing the submissions of counsel for BMO and counsel for the Deloitte, no other parties appearing although duly served as appears from the affidavit of service of Heath Whiteley sworn January 9, 2009, and on reading the consent of Deloitte to act as the Receiver,

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.

APPOINTMENT

2. **THIS COURT ORDERS** that pursuant to section 47.1 of the BIA and section 101 of the CJA, Deloitte is hereby appointed Receiver, without security, of all the CPI Group's current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof (the "Property").

RECEIVER'S POWERS

3. **THIS COURT ORDERS** that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession and control of the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, protect and maintain control of the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate and carry on all or any part of the business of the CPI Group, including continuing to cause CPI to fund any Company, the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of any Company;
- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons, including, without limitation, Deloitte Financial Advisory Services LLP, from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the powers and duties conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the CPI Group or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to any Company and to exercise all remedies of each Company in collecting such monies, including, without limitation, to enforce any security held by any Company;
- (g) to settle, extend or compromise any indebtedness owing to any Company;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of any Company, for any purpose pursuant to this Order;
- (i) to undertake environmental or workers' health and safety assessments of the Property and operations of the CPI Group;
- (j) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to any Company, the Property or the Receiver,

including, without limitation, proceedings under chapter 15 of title 11 of the United States Code (the "**Bankruptcy Code**") or other applicable law, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;

- (k) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$250,000, provided that the aggregate consideration for all such transactions does not exceed \$500,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause,

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act* and subsection 31(1) of the Ontario *Mortgages Act* shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply;

- (m) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of any Company;

- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the CPI Group, or any Company, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by any Company;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the CPI Group, or any Company, may have; and
- (s) to take any steps reasonably incidental to the exercise of these powers;

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the CPI Group, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. **THIS COURT ORDERS** that: (i) the CPI Group, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.
5. **THIS COURT ORDERS** that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the CPI Group or any Company, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the

Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. **THIS COURT ORDERS** that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

7. **THIS COURT ORDERS** that no proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE CPI GROUP OR THE PROPERTY

8. **THIS COURT ORDERS** that no Proceeding against or in respect of any Company or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of any Company or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

9. **THIS COURT ORDERS** that all rights and remedies against any Company, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that nothing in this paragraph shall (i) empower the Receiver or the CPI Group to carry on any business which the CPI Group is not lawfully entitled to carry on, (ii) exempt the Receiver or the CPI Group from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

10. **THIS COURT ORDERS AND DECLARES** that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the CPI Group, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

11. **THIS COURT ORDERS** that all Persons having oral or written agreements with any Company or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to any Company 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 Receiver, and that the Receiver shall be entitled to the continued use of the CPI Group's current 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 Receiver in accordance with normal payment practices of the CPI Group or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

12. **THIS COURT ORDERS** that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "**Post Receivership Accounts**") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

13. **THIS COURT ORDERS** that all employees of the CPI Group shall remain the employees of the CPI Group until such time as the Receiver, on the CPI Group's behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including wages, severance pay, termination pay, vacation pay, and pension or benefit amounts, other than such amounts as the Receiver may specifically agree in writing to pay, or such amounts as may be determined in a Proceeding before a court or tribunal of competent jurisdiction.

14. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of current employees only to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**") and for the sole purpose of assisting or facilitating the prospective purchaser's or bidder's negotiations or discussions with said employees in respect of future employment with the prospective purchaser or bidder. Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the CPI Group, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

15. **THIS COURT ORDERS** that nothing herein contained shall require the Receiver 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 Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver'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.

LIMITATION ON THE RECEIVER'S LIABILITY

16. **THIS COURT ORDERS** that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

17. **THIS COURT ORDERS** that any expenditure or liability which shall properly be made or incurred by the Receiver, including the fees of the Receiver and the fees and disbursements of its legal counsel, incurred at the standard rates and charges of the Receiver and its counsel, shall be allowed to it in passing its accounts and shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person (the "**Receiver's Charge**").
18. **THIS COURT ORDERS** that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel in this proceeding are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.
19. **THIS COURT ORDERS** that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its legal counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

20. **THIS COURT ORDERS** that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$2,000,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties

conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge.

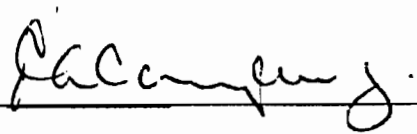
21. **THIS COURT ORDERS** that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.
22. **THIS COURT ORDERS** that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as **Schedule "A"** hereto (the "**Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.
23. **THIS COURT ORDERS** that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

GENERAL

24. **THIS COURT ORDERS** that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
25. **THIS COURT ORDERS** that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the CPI Group, or any Company.

26. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its 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 Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order, including, if requested, for recognition of this proceeding as a foreign proceeding under chapter 15 of the Bankruptcy Code.
27. **THIS COURT ORDERS** that the Receiver 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. Accordingly, this Court further orders that the Receiver is hereby expressly appointed as a foreign representative of the CPI Group for purposes of seeking the recognition and enforcement of this Order in a foreign proceeding, including, without limitation, proceedings under chapter 15 of the Bankruptcy Code, and taking any actions necessary to discharge its duties under the Order and applicable law.
28. **THIS COURT ORDERS** that the applicant shall have its costs of this application, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the CPI Group's estate with such priority and at such time as this Court may determine.

29. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order, provided that nothing in this section operates to extend any applicable appeal period.



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

JAN 08 2009

PER / PAR: 

Schedule "A"
RECEIVER CERTIFICATE

CERTIFICATE NO. ●

AMOUNT \$●

1. THIS IS TO CERTIFY that Deloitte & Touche Inc., the interim receiver and the receiver and manager (the "**Receiver**") of the assets, undertakings and properties of CPI Plastics Group Limited, CPI Plastics Group (Canada) Ltd., CPI Plastics Group, Inc., Crila Investments Inc. and Crila Plastics Industries, Inc. appointed by Order of the Ontario Superior Court of Justice (the "**Court**") dated the 8th day of January, 2009 (the "**Order**") made in an action having Court file number 09-CL-7934, has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$●, being part of the total principal sum of \$● which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the _____ day of each month] after the date hereof at a notional rate per annum equal to the rate of _____ per cent above the prime commercial lending rate of Bank of _____ from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property (as defined in the Order), in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property (as defined in the Order) as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

(a)

DATED the _____ day of _____, 2009.

Deloitte & Touche Inc.

solely in its capacity as Receiver of the Property (as defined in the Order), and not in its personal capacity

Per: _____

Name:

Title:

BETWEEN:

BANK OF MONTREAL
Applicant

- AND -

CPI PLASTICS GROUP LIMITED, ET AL

Respondents

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

(PROCEEDING COMMENCED AT TORONTO)

O R D E R
(January 8, 2009)

GOWLING LAFLEUR HENDERSON LLP
Barristers & Solicitors
1600 – 1 First Canadian Place
100 King Street West
Toronto, Ontario
M5X 1G5

Heath P.L. Whiteley
(L.S.U.C. No. 38528P)

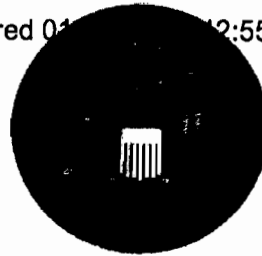
Tel: (416) 862-4400
Fax: (416) 862-7661

Solicitors for the Applicant

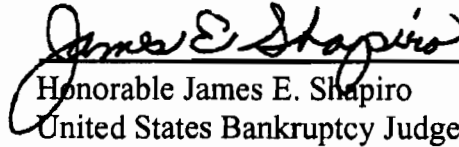
35

EXHIBIT "B"

IT IS HEREBY ORDERED
AS DESCRIBED BELOW.



DATED: January 09, 2009


Honorable James E. Shapiro
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF WISCONSIN

In re:

CPI PLASTICS GROUP LTD.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20175

Chapter 15

In re:

CRILA INVESTMENTS INC.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20177

Chapter 15

Drafted by:

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

Timothy F. Nixon
Godfrey & Kahn, S.C.
780 North Water Street
Milwaukee, WI 53202
Telephone: 414.273.3500
FAX: 414.273.5198
E-mail: tnixon@gklaw.com

In re:
CRILA PLASTICS INDUSTRIES INC.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20179
Chapter 15

In re:
CPI PLASTICS GROUP, INC.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20180
Chapter 15

In re:
CPI PLASTICS GROUP (CANADA)
LTD.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20181
Chapter 15

**ORDER TO SHOW CAUSE WITH
TEMPORARY RESTRAINING ORDER**

Upon the application (the "*Application*")¹ of Deloitte and Touche Inc. ("*Deloitte*"), as the court-appointed interim receiver (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 pending in the Superior Court of Justice in Ontario, Canada (Commercial List) (the "*Canadian Proceeding*") under Canada's Bankruptcy and Insolvency Act (the "*BIA*"), pursuant to sections 105(a) and 1519 of title 11 of the United States Code (the "*Bankruptcy Code*") for entry of an order to show cause with temporary restraining order (the "*TRO*") and scheduling a hearing on

¹ Capitalized terms undefined herein shall have the meanings ascribed in the Application.

the Receiver's request for a preliminary injunction, and this Court having considered and reviewed: (i) the Application, the petition (the "*Petition*") pursuant to section 1515 of the Bankruptcy Code for entry of an order recognizing the Canadian Proceeding as a foreign main proceeding; (iii) the Declaration of Paul van Eyk (the "*Declaration*") offered in support of the Application and the Petition; (iv) the initial order entered in the Canadian Proceeding on January 8, 2009 (the "*BIA Order*"); and (v) all other documents filed in support thereof (together with the Application, Petition, Declaration and BIA Order, the "*Supporting Papers*"), and this Court having heard the parties at a hearing held on January 9, 2009, including the testimony of Paul van Eyk, and based upon the representations made on the record at such hearing, this Court finds and concludes as follows:

- A. There is a substantial likelihood that the Receiver will be able to demonstrate that the Canadian Proceeding is a "foreign proceeding" within the meaning of section 101(23) of the Bankruptcy Code and that the Receiver is a "foreign representative" of CPI Plastics, as defined in section 101(24) of the Bankruptcy Code;
- B. The commencement or continuation of any action or proceeding in the United States against CPI Plastics, the Receiver, in its role as foreign representative of CPI Plastics, or any of CPI Plastics' assets or proceeds thereof should be enjoined pursuant to sections 105(a) and 1519 of the Bankruptcy Code to permit the expeditious and economical administration of CPI Plastics' estates in the Canadian Proceeding, and the relief requested either: (i) will not cause undue hardship to; or (ii) any hardship to parties-in-interest is outweighed by the benefits of the relief requested;
- C. Unless a restraining order issues, there is a material risk that CPI Plastics' assets could be subject to efforts by creditors in the United States to control or possess such assets. Such acts could: (i) interfere with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code; (ii) interfere with and cause harm to the Canadian Proceeding; and (iii) undermine CPI Plastics and the Receiver's efforts to achieve an equitable result for the benefit of all of CPI Plastics' creditors. Accordingly, there is a material risk that CPI Plastics may suffer immediate and irreparable injury for which it will have no adequate remedy at law, and therefore it is necessary that the Court enter this Order;
- D. Notice of the Application was not previously given due to the irreparable harm that would result before adverse parties had been heard in opposition;

- E. The interest of the public will be served by this Court's entry of this Order;
- F. The Receiver, in its role as foreign representative of CPI Plastics, and CPI Plastics, are entitled to the full protections and rights available pursuant to section 1519(a) of the Bankruptcy Code; and
- G. The security provision provided in Rule 65(c) of the Federal Rules of Civil Procedure, made applicable through Rule 7065 of the Federal Rules of Bankruptcy Procedure, is unnecessary in this case and is therefore waived.

THEREFORE, IT IS HEREBY ORDERED, that all parties-in-interest come before the Honorable Judge presiding over this matter on February 10, 2009 at 11:00 a.m. (CST) (the "Hearing"), at the United States Bankruptcy Court, 517 East Wisconsin Ave., Milwaukee, Wisconsin in Room 133 to show why a preliminary injunction should not be granted:

1. enjoining: (i) all persons and entities from commencing or continuing any legal proceeding (including, without limitation, arbitration, or any judicial, quasi judicial, administrative or regulatory action, proceeding or process whatsoever), including any discovery, or taking any other action (each, an "Action") against the Receiver, in its role as foreign representative of CPI Plastics, CPI Plastics, or CPI Plastics' United States assets or the proceeds thereof, rights, obligations, or liabilities; (ii) the enforcement of any judicial, quasi judicial, administrative or regulatory judgment, assessment or order or arbitration award against the Receiver, in its role as foreign representative of CPI Plastics, CPI Plastics, or CPI Plastics' United States assets or the proceeds thereof; (iii) the commencement or continuation of any Action to create, perfect or enforce any lien, setoff or other claim against the Receiver, CPI Plastics or against any of its assets or the proceeds thereof; provided, however, that no Action described in sections 555, 556, 557, 559, 560, 561, 562 and 1519(d) and (f) of the Bankruptcy Code shall be enjoined by such preliminary injunction (the "Excepted Actions");
2. requiring that when informed of these proceedings every person and entity that is a plaintiff in an Action in which CPI Plastics is or was named as a party, or as a result of which liability against CPI Plastics may be established, to place the Receiver's U.S. Counsel (as defined below) on the master service list of any such action or proceeding and take such other steps as may be necessary to ensure that such counsel receives: (i) copies of any and all documents served by the parties to such action or proceeding or issued by the court, arbitrator, administrator, regulator or similar official having jurisdiction over such action or proceeding, and (ii) any and all correspondence or other documents circulated to parties listed on the master service list; and
3. prohibiting all persons and entities other than the Receiver from possessing or exercising control over CPI Plastics' assets located in the United States, except as

authorized in writing by the Receiver, by Order of this Court, or in the Canadian Proceeding.

It is further ordered that except with respect to Excepted Actions, pending the Hearing, all persons and entities are hereby enjoined from (i) continuing any Action or commencing any Action involving the Receiver, in its role as foreign representative of CPI Plastics, or relating to CPI Plastics or CPI Plastics' United States assets or the proceeds thereof, rights, obligations, or liabilities; (ii) enforcing or taking any steps to enforce any judicial, quasi judicial, administrative or regulatory judgment, assessment or order or arbitration award against the Receiver, in its role as foreign representative of CPI Plastics, or CPI Plastics, or CPI Plastics' United States assets or the proceeds thereof; or (iii) commencing or continuing any Action to create, perfect or enforce any lien, setoff, or other claim against the Receiver, CPI Plastics, or against any of its property or the proceeds thereof.

It is further ordered that the Receiver, in its role as foreign representative of CPI Plastics, is entitled to the full protections and rights available pursuant to Section 1519(a) of the Bankruptcy Code, including: (a) in accordance with and subject to the terms of the BIA Order, the right and power of the Receiver to administer and/or realize all or part of the CPI Plastics' assets located in the United States in order to protect and preserve the value of such assets; (b) prohibiting the right and power to transfer, encumber, or otherwise dispose of any assets of CPI Plastics, except by the Receiver as provided in this TRO, the BIA Order, or to facilitate the operation of CPI Plastics' business in the ordinary course; and (c) the right and power to seek additional relief that is available to a trustee, except for relief available under sections 522, 544, 545, 547, 548, 550, and 724(a) of the Bankruptcy Code. Nothing in this Order shall be deemed to provide the Receiver with any greater rights or obligations than those afforded to it under the BIA Order.

It is further ordered that, pursuant to Rule 65(b) of the Federal Rules of Civil Procedure, made applicable to these proceedings pursuant to Rule 7065 of the Federal Rules of Bankruptcy Procedure, no notice to any person is required prior to entry and issuance of this Order.

It is further ordered that (i) any party-in-interest may seek relief from, or modification of, this Order, by filing a motion on not less than two (2) business days' notice to the U.S. Counsel (defined below), seeking an order for such relief, and any such request shall be the subject of a hearing scheduled by the Court; and (ii) any party-in-interest may file objections and be heard by the Court in accordance with the terms of any order of the Court providing for a hearing on any subsequent relief sought by the Receiver in this proceeding.

It is further ordered that copies of this Order and the Supporting Papers shall be served by the Receiver upon the Office of the United States Trustee, insolvency counsel for CPI Plastics, all parties known against whom provisional relief is being sought under section 1519 of the Bankruptcy Code, and all parties to any litigation in which CPI Plastics is a party and that is pending in the United States, in accordance with Bankruptcy Rule 2002(q), by mail on or before January 13, 2009, or five (5) business days following the time such party is identified by the Receiver, whichever is later. Service in accordance with this Order shall constitute adequate and sufficient service and notice.

It is further ordered that the Supporting Papers shall also be made available upon request to counsel for the Receiver, Attn: Aaron L. Hammer, Freeborn & Peters LLP, 311 S. Wacker Drive, Suite 3000, Chicago, Illinois 60606 (the "*U.S. Counsel*").

It is further ordered that, objections, if any, submitted for the purpose of opposing the Receiver's request for a preliminary injunction on the terms described above must be made in writing describing the basis therefore and shall be filed with this Court electronically by

registered users of the Court's ECF System, with hard copy to the chambers of the judge presiding over this matter in accordance with the Court's Order for Joint Administration of Cases, and served upon the U.S. Counsel, so as to be received on or before February 3, 2009 at 5:00 p.m. (CST); except that the foregoing is without prejudice to the right of any party-in-interest to seek, upon appropriate notice and hearing, to terminate or otherwise modify this TRO.

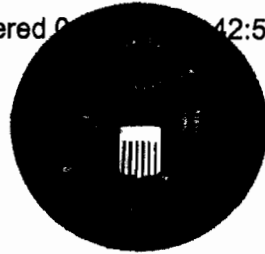
It is further ordered that if no objections to the Receiver's request for a preliminary injunction are made in accordance with the immediately preceding paragraph, the Court may enter an order granting the preliminary injunction requested in the Application without holding the Hearing.

It is further ordered that, pursuant to Rule 7065 of the Federal Rules of Bankruptcy Procedure, the security provisions of Rule 65(c) of the Federal Rules of Civil Procedure are waived.

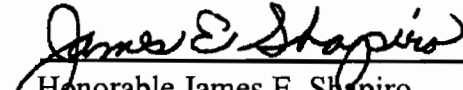
The five-day notice rule is waived.

#####

IT IS HEREBY ORDERED
AS DESCRIBED BELOW.



DATED: January 09, 2009


Honorable James E. Shapiro
United States Bankruptcy Judge

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

In re:

CPI PLASTICS GROUP LTD.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20175

Chapter 15

In re:

CRILA INVESTMENTS INC.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20177

Chapter 15

Drafted by:

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

Timothy F. Nixon
Godfrey & Kahn, S.C.
780 North Water Street
Milwaukee, WI 53202
Telephone: 414.273.3500
FAX: 414.273.5198
E-mail: tnixon@gklaw.com

In re:
CRILA PLASTICS INDUSTRIES INC.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20179
Chapter 15

In re:
CPI PLASTICS GROUP, INC.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20180
Chapter 15

In re:
CPI PLASTICS GROUP (CANADA)
LTD.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20181
Chapter 15

**ORDER TO SHOW CAUSE WITH
TEMPORARY RESTRAINING ORDER**

Upon the application (the "*Application*")¹ of Deloitte and Touche Inc. ("*Deloitte*"), as the court-appointed interim receiver (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 pending in the Superior Court of Justice in Ontario, Canada (Commercial List) (the "*Canadian Proceeding*") under Canada's Bankruptcy and Insolvency Act (the "*BIA*"), pursuant to sections 105(a) and 1519 of title 11 of the United States Code (the "*Bankruptcy Code*") for entry of an order to show cause with temporary restraining order (the "*TRO*") and scheduling a hearing on

¹ Capitalized terms undefined herein shall have the meanings ascribed in the Application.

the Receiver's request for a preliminary injunction, and this Court having considered and reviewed: (i) the Application, the petition (the "*Petition*") pursuant to section 1515 of the Bankruptcy Code for entry of an order recognizing the Canadian Proceeding as a foreign main proceeding; (iii) the Declaration of Paul van Eyk (the "*Declaration*") offered in support of the Application and the Petition; (iv) the initial order entered in the Canadian Proceeding on January 8, 2009 (the "*BIA Order*"); and (v) all other documents filed in support thereof (together with the Application, Petition, Declaration and BIA Order, the "*Supporting Papers*"), and this Court having heard the parties at a hearing held on January 9, 2009, including the testimony of Paul van Eyk, and based upon the representations made on the record at such hearing, this Court finds and concludes as follows:

- A. There is a substantial likelihood that the Receiver will be able to demonstrate that the Canadian Proceeding is a "foreign proceeding" within the meaning of section 101(23) of the Bankruptcy Code and that the Receiver is a "foreign representative" of CPI Plastics, as defined in section 101(24) of the Bankruptcy Code;
- B. The commencement or continuation of any action or proceeding in the United States against CPI Plastics, the Receiver, in its role as foreign representative of CPI Plastics, or any of CPI Plastics' assets or proceeds thereof should be enjoined pursuant to sections 105(a) and 1519 of the Bankruptcy Code to permit the expeditious and economical administration of CPI Plastics' estates in the Canadian Proceeding, and the relief requested either: (i) will not cause undue hardship to; or (ii) any hardship to parties-in-interest is outweighed by the benefits of the relief requested;
- C. Unless a restraining order issues, there is a material risk that CPI Plastics' assets could be subject to efforts by creditors in the United States to control or possess such assets. Such acts could: (i) interfere with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code; (ii) interfere with and cause harm to the Canadian Proceeding; and (iii) undermine CPI Plastics and the Receiver's efforts to achieve an equitable result for the benefit of all of CPI Plastics' creditors. Accordingly, there is a material risk that CPI Plastics may suffer immediate and irreparable injury for which it will have no adequate remedy at law, and therefore it is necessary that the Court enter this Order;
- D. Notice of the Application was not previously given due to the irreparable harm that would result before adverse parties had been heard in opposition;

- E. The interest of the public will be served by this Court's entry of this Order;
- F. The Receiver, in its role as foreign representative of CPI Plastics, and CPI Plastics, are entitled to the full protections and rights available pursuant to section 1519(a) of the Bankruptcy Code; and
- G. The security provision provided in Rule 65(c) of the Federal Rules of Civil Procedure, made applicable through Rule 7065 of the Federal Rules of Bankruptcy Procedure, is unnecessary in this case and is therefore waived.

THEREFORE, IT IS HEREBY ORDERED, that all parties-in-interest come before the Honorable Judge presiding over this matter on February 10, 2009 at 11:00 a.m. (CST) (the "Hearing"), at the United States Bankruptcy Court, 517 East Wisconsin Ave., Milwaukee, Wisconsin in Room 133 to show why a preliminary injunction should not be granted:

1. enjoining: (i) all persons and entities from commencing or continuing any legal proceeding (including, without limitation, arbitration, or any judicial, quasi judicial, administrative or regulatory action, proceeding or process whatsoever), including any discovery, or taking any other action (each, an "Action") against the Receiver, in its role as foreign representative of CPI Plastics, CPI Plastics, or CPI Plastics' United States assets or the proceeds thereof, rights, obligations, or liabilities; (ii) the enforcement of any judicial, quasi judicial, administrative or regulatory judgment, assessment or order or arbitration award against the Receiver, in its role as foreign representative of CPI Plastics, CPI Plastics, or CPI Plastics' United States assets or the proceeds thereof; (iii) the commencement or continuation of any Action to create, perfect or enforce any lien, setoff or other claim against the Receiver, CPI Plastics or against any of its assets or the proceeds thereof; provided, however, that no Action described in sections 555, 556, 557, 559, 560, 561, 562 and 1519(d) and (f) of the Bankruptcy Code shall be enjoined by such preliminary injunction (the "Excepted Actions");
2. requiring that when informed of these proceedings every person and entity that is a plaintiff in an Action in which CPI Plastics is or was named as a party, or as a result of which liability against CPI Plastics may be established, to place the Receiver's U.S. Counsel (as defined below) on the master service list of any such action or proceeding and take such other steps as may be necessary to ensure that such counsel receives: (i) copies of any and all documents served by the parties to such action or proceeding or issued by the court, arbitrator, administrator, regulator or similar official having jurisdiction over such action or proceeding, and (ii) any and all correspondence or other documents circulated to parties listed on the master service list; and
3. prohibiting all persons and entities other than the Receiver from possessing or exercising control over CPI Plastics' assets located in the United States, except as

authorized in writing by the Receiver, by Order of this Court, or in the Canadian Proceeding.

It is further ordered that except with respect to Excepted Actions, pending the Hearing, all persons and entities are hereby enjoined from (i) continuing any Action or commencing any Action involving the Receiver, in its role as foreign representative of CPI Plastics, or relating to CPI Plastics or CPI Plastics' United States assets or the proceeds thereof, rights, obligations, or liabilities; (ii) enforcing or taking any steps to enforce any judicial, quasi judicial, administrative or regulatory judgment, assessment or order or arbitration award against the Receiver, in its role as foreign representative of CPI Plastics, or CPI Plastics, or CPI Plastics' United States assets or the proceeds thereof; or (iii) commencing or continuing any Action to create, perfect or enforce any lien, setoff, or other claim against the Receiver, CPI Plastics, or against any of its property or the proceeds thereof.

It is further ordered that the Receiver, in its role as foreign representative of CPI Plastics, is entitled to the full protections and rights available pursuant to Section 1519(a) of the Bankruptcy Code, including: (a) in accordance with and subject to the terms of the BIA Order, the right and power of the Receiver to administer and/or realize all or part of the CPI Plastics' assets located in the United States in order to protect and preserve the value of such assets; (b) prohibiting the right and power to transfer, encumber, or otherwise dispose of any assets of CPI Plastics, except by the Receiver as provided in this TRO, the BIA Order, or to facilitate the operation of CPI Plastics' business in the ordinary course; and (c) the right and power to seek additional relief that is available to a trustee, except for relief available under sections 522, 544, 545, 547, 548, 550, and 724(a) of the Bankruptcy Code. Nothing in this Order shall be deemed to provide the Receiver with any greater rights or obligations than those afforded to it under the BIA Order.

It is further ordered that, pursuant to Rule 65(b) of the Federal Rules of Civil Procedure, made applicable to these proceedings pursuant to Rule 7065 of the Federal Rules of Bankruptcy Procedure, no notice to any person is required prior to entry and issuance of this Order.

It is further ordered that (i) any party-in-interest may seek relief from, or modification of, this Order, by filing a motion on not less than two (2) business days' notice to the U.S. Counsel (defined below), seeking an order for such relief, and any such request shall be the subject of a hearing scheduled by the Court; and (ii) any party-in-interest may file objections and be heard by the Court in accordance with the terms of any order of the Court providing for a hearing on any subsequent relief sought by the Receiver in this proceeding.

It is further ordered that copies of this Order and the Supporting Papers shall be served by the Receiver upon the Office of the United States Trustee, insolvency counsel for CPI Plastics, all parties known against whom provisional relief is being sought under section 1519 of the Bankruptcy Code, and all parties to any litigation in which CPI Plastics is a party and that is pending in the United States, in accordance with Bankruptcy Rule 2002(q), by mail on or before January 13, 2009, or five (5) business days following the time such party is identified by the Receiver, whichever is later. Service in accordance with this Order shall constitute adequate and sufficient service and notice.

It is further ordered that the Supporting Papers shall also be made available upon request to counsel for the Receiver, Attn: Aaron L. Hammer, Freeborn & Peters LLP, 311 S. Wacker Drive, Suite 3000, Chicago, Illinois 60606 (the "*U.S. Counsel*").

It is further ordered that, objections, if any, submitted for the purpose of opposing the Receiver's request for a preliminary injunction on the terms described above must be made in writing describing the basis therefore and shall be filed with this Court electronically by

registered users of the Court's ECF System, with hard copy to the chambers of the judge presiding over this matter in accordance with the Court's Order for Joint Administration of Cases, and served upon the U.S. Counsel, so as to be received on or before February 3, 2009 at 5:00 p.m. (CST); except that the foregoing is without prejudice to the right of any party-in-interest to seek, upon appropriate notice and hearing, to terminate or otherwise modify this TRO.

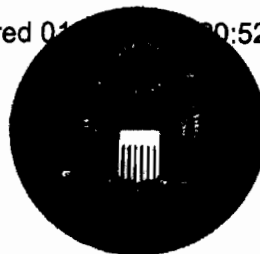
It is further ordered that if no objections to the Receiver's request for a preliminary injunction are made in accordance with the immediately preceding paragraph, the Court may enter an order granting the preliminary injunction requested in the Application without holding the Hearing.

It is further ordered that, pursuant to Rule 7065 of the Federal Rules of Bankruptcy Procedure, the security provisions of Rule 65(c) of the Federal Rules of Civil Procedure are waived.

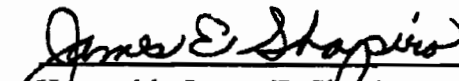
The five-day notice rule is waived.

#####

IT IS HEREBY ORDERED
AS DESCRIBED BELOW.



DATED: January 09, 2009


Honorable James E. Shapiro
United States Bankruptcy Judge

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

In re:

CPI PLASTICS GROUP LTD.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20175

Chapter 15

In re:

CRILA INVESTMENTS INC.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20177

Chapter 15

Drafted by:

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

Timothy F. Nixon
Godfrey & Kahn, S.C.
780 North Water Street
Milwaukee, WI 53202
Telephone: 414.273.3500
FAX: 414.273.5198
E-mail: tnixon@gklaw.com

In re:
CRILA PLASTICS INDUSTRIES INC.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20179
Chapter 15

In re:
CPI PLASTICS GROUP, INC.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20180
Chapter 15

In re:
CPI PLASTICS GROUP (CANADA)
LTD.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20181
Chapter 15

**ORDER TO SHOW CAUSE WITH
TEMPORARY RESTRAINING ORDER**

Upon the application (the "*Application*")¹ of Deloitte and Touche Inc. ("*Deloitte*"), as the court-appointed interim receiver (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 pending in the Superior Court of Justice in Ontario, Canada (Commercial List) (the "*Canadian Proceeding*") under Canada's Bankruptcy and Insolvency Act (the "*BIA*"), pursuant to sections 105(a) and 1519 of title 11 of the United States Code (the "*Bankruptcy Code*") for entry of an order to show cause with temporary restraining order (the "*TRO*") and scheduling a hearing on

¹ Capitalized terms undefined herein shall have the meanings ascribed in the Application.

the Receiver's request for a preliminary injunction, and this Court having considered and reviewed: (i) the Application, the petition (the "*Petition*") pursuant to section 1515 of the Bankruptcy Code for entry of an order recognizing the Canadian Proceeding as a foreign main proceeding; (iii) the Declaration of Paul van Eyk (the "*Declaration*") offered in support of the Application and the Petition; (iv) the initial order entered in the Canadian Proceeding on January 8, 2009 (the "*BIA Order*"); and (v) all other documents filed in support thereof (together with the Application, Petition, Declaration and BIA Order, the "*Supporting Papers*"), and this Court having heard the parties at a hearing held on January 9, 2009, including the testimony of Paul van Eyk, and based upon the representations made on the record at such hearing, this Court finds and concludes as follows:

- A. There is a substantial likelihood that the Receiver will be able to demonstrate that the Canadian Proceeding is a "foreign proceeding" within the meaning of section 101(23) of the Bankruptcy Code and that the Receiver is a "foreign representative" of CPI Plastics, as defined in section 101(24) of the Bankruptcy Code;
- B. The commencement or continuation of any action or proceeding in the United States against CPI Plastics, the Receiver, in its role as foreign representative of CPI Plastics, or any of CPI Plastics' assets or proceeds thereof should be enjoined pursuant to sections 105(a) and 1519 of the Bankruptcy Code to permit the expeditious and economical administration of CPI Plastics' estates in the Canadian Proceeding, and the relief requested either: (i) will not cause undue hardship to; or (ii) any hardship to parties-in-interest is outweighed by the benefits of the relief requested;
- C. Unless a restraining order issues, there is a material risk that CPI Plastics' assets could be subject to efforts by creditors in the United States to control or possess such assets. Such acts could: (i) interfere with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code; (ii) interfere with and cause harm to the Canadian Proceeding; and (iii) undermine CPI Plastics and the Receiver's efforts to achieve an equitable result for the benefit of all of CPI Plastics' creditors. Accordingly, there is a material risk that CPI Plastics may suffer immediate and irreparable injury for which it will have no adequate remedy at law, and therefore it is necessary that the Court enter this Order;
- D. Notice of the Application was not previously given due to the irreparable harm that would result before adverse parties had been heard in opposition;

- E. The interest of the public will be served by this Court's entry of this Order;
- F. The Receiver, in its role as foreign representative of CPI Plastics, and CPI Plastics, are entitled to the full protections and rights available pursuant to section 1519(a) of the Bankruptcy Code; and
- G. The security provision provided in Rule 65(c) of the Federal Rules of Civil Procedure, made applicable through Rule 7065 of the Federal Rules of Bankruptcy Procedure, is unnecessary in this case and is therefore waived.

THEREFORE, IT IS HEREBY ORDERED, that all parties-in-interest come before the Honorable Judge presiding over this matter on February 10, 2009 at 11:00 a.m. (CST) (the "Hearing"), at the United States Bankruptcy Court, 517 East Wisconsin Ave., Milwaukee, Wisconsin in Room 133 to show why a preliminary injunction should not be granted:

1. enjoining: (i) all persons and entities from commencing or continuing any legal proceeding (including, without limitation, arbitration, or any judicial, quasi judicial, administrative or regulatory action, proceeding or process whatsoever), including any discovery, or taking any other action (each, an "Action") against the Receiver, in its role as foreign representative of CPI Plastics, CPI Plastics, or CPI Plastics' United States assets or the proceeds thereof, rights, obligations, or liabilities; (ii) the enforcement of any judicial, quasi judicial, administrative or regulatory judgment, assessment or order or arbitration award against the Receiver, in its role as foreign representative of CPI Plastics, CPI Plastics, or CPI Plastics' United States assets or the proceeds thereof; (iii) the commencement or continuation of any Action to create, perfect or enforce any lien, setoff or other claim against the Receiver, CPI Plastics or against any of its assets or the proceeds thereof; provided, however, that no Action described in sections 555, 556, 557, 559, 560, 561, 562 and 1519(d) and (f) of the Bankruptcy Code shall be enjoined by such preliminary injunction (the "Excepted Actions");
2. requiring that when informed of these proceedings every person and entity that is a plaintiff in an Action in which CPI Plastics is or was named as a party, or as a result of which liability against CPI Plastics may be established, to place the Receiver's U.S. Counsel (as defined below) on the master service list of any such action or proceeding and take such other steps as may be necessary to ensure that such counsel receives: (i) copies of any and all documents served by the parties to such action or proceeding or issued by the court, arbitrator, administrator, regulator or similar official having jurisdiction over such action or proceeding, and (ii) any and all correspondence or other documents circulated to parties listed on the master service list; and
3. prohibiting all persons and entities other than the Receiver from possessing or exercising control over CPI Plastics' assets located in the United States, except as

authorized in writing by the Receiver, by Order of this Court, or in the Canadian Proceeding.

It is further ordered that except with respect to Excepted Actions, pending the Hearing, all persons and entities are hereby enjoined from (i) continuing any Action or commencing any Action involving the Receiver, in its role as foreign representative of CPI Plastics, or relating to CPI Plastics or CPI Plastics' United States assets or the proceeds thereof, rights, obligations, or liabilities; (ii) enforcing or taking any steps to enforce any judicial, quasi judicial, administrative or regulatory judgment, assessment or order or arbitration award against the Receiver, in its role as foreign representative of CPI Plastics, or CPI Plastics, or CPI Plastics' United States assets or the proceeds thereof; or (iii) commencing or continuing any Action to create, perfect or enforce any lien, setoff, or other claim against the Receiver, CPI Plastics, or against any of its property or the proceeds thereof.

It is further ordered that the Receiver, in its role as foreign representative of CPI Plastics, is entitled to the full protections and rights available pursuant to Section 1519(a) of the Bankruptcy Code, including: (a) in accordance with and subject to the terms of the BIA Order, the right and power of the Receiver to administer and/or realize all or part of the CPI Plastics' assets located in the United States in order to protect and preserve the value of such assets; (b) prohibiting the right and power to transfer, encumber, or otherwise dispose of any assets of CPI Plastics, except by the Receiver as provided in this TRO, the BIA Order, or to facilitate the operation of CPI Plastics' business in the ordinary course; and (c) the right and power to seek additional relief that is available to a trustee, except for relief available under sections 522, 544, 545, 547, 548, 550, and 724(a) of the Bankruptcy Code. Nothing in this Order shall be deemed to provide the Receiver with any greater rights or obligations than those afforded to it under the BIA Order.

It is further ordered that, pursuant to Rule 65(b) of the Federal Rules of Civil Procedure, made applicable to these proceedings pursuant to Rule 7065 of the Federal Rules of Bankruptcy Procedure, no notice to any person is required prior to entry and issuance of this Order.

It is further ordered that (i) any party-in-interest may seek relief from, or modification of, this Order, by filing a motion on not less than two (2) business days' notice to the U.S. Counsel (defined below), seeking an order for such relief, and any such request shall be the subject of a hearing scheduled by the Court; and (ii) any party-in-interest may file objections and be heard by the Court in accordance with the terms of any order of the Court providing for a hearing on any subsequent relief sought by the Receiver in this proceeding.

It is further ordered that copies of this Order and the Supporting Papers shall be served by the Receiver upon the Office of the United States Trustee, insolvency counsel for CPI Plastics, all parties known against whom provisional relief is being sought under section 1519 of the Bankruptcy Code, and all parties to any litigation in which CPI Plastics is a party and that is pending in the United States, in accordance with Bankruptcy Rule 2002(q), by mail on or before January 13, 2009, or five (5) business days following the time such party is identified by the Receiver, whichever is later. Service in accordance with this Order shall constitute adequate and sufficient service and notice.

It is further ordered that the Supporting Papers shall also be made available upon request to counsel for the Receiver, Attn: Aaron L. Hammer, Freeborn & Peters LLP, 311 S. Wacker Drive, Suite 3000, Chicago, Illinois 60606 (the "*U.S. Counsel*").

It is further ordered that, objections, if any, submitted for the purpose of opposing the Receiver's request for a preliminary injunction on the terms described above must be made in writing describing the basis therefore and shall be filed with this Court electronically by

registered users of the Court's ECF System, with hard copy to the chambers of the judge presiding over this matter in accordance with the Court's Order for Joint Administration of Cases, and served upon the U.S. Counsel, so as to be received on or before February 3, 2009 at 5:00 p.m. (CST); except that the foregoing is without prejudice to the right of any party-in-interest to seek, upon appropriate notice and hearing, to terminate or otherwise modify this TRO.

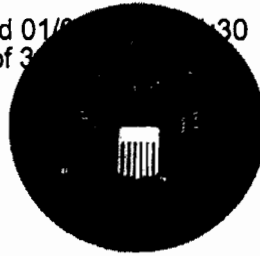
It is further ordered that if no objections to the Receiver's request for a preliminary injunction are made in accordance with the immediately preceding paragraph, the Court may enter an order granting the preliminary injunction requested in the Application without holding the Hearing.

It is further ordered that, pursuant to Rule 7065 of the Federal Rules of Bankruptcy Procedure, the security provisions of Rule 65(c) of the Federal Rules of Civil Procedure are waived.

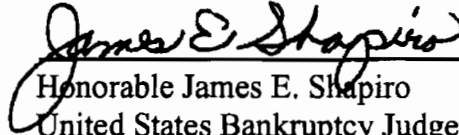
The five-day notice rule is waived.

#####

IT IS HEREBY ORDERED
AS DESCRIBED BELOW.



DATED: January 09, 2009


Honorable James E. Shapiro
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF WISCONSIN

In re:

CPI PLASTICS GROUP LTD.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20175

Chapter 15

In re:

CRILA INVESTMENTS INC.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20177

Chapter 15

In re:

CRILA PLASTICS INDUSTRIES INC.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20179

Chapter 15

Drafted by:

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

Timothy F. Nixon
Godfrey & Kahn, S.C.
780 North Water Street
Milwaukee, WI 53202
Telephone: 414.273.3500
FAX: 414.273.5198
E-mail: tnixon@gklaw.com

In re:

CPI PLASTICS GROUP, INC.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20180

Chapter 15

In re:

**CPI PLASTICS GROUP (CANADA)
LTD.,**

Debtor in Foreign Proceeding.

Case No.: 09 - 20181

Chapter 15

**ORDER DIRECTING JOINT
ADMINISTRATION OF THE DEBTORS' CASES**

Upon the motion (the "*Motion*") of Deloitte & Touche Inc. ("*Deloitte*"), as the court-appointed interim receiver (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*") pending in the Superior Court of Justice in Ontario, Canada (Commercial List) (the "*Canadian Proceeding*") under Canada's Bankruptcy and Insolvency Act, the Court having considered the Motion at a hearing held on January 9, 2009, at which time the following parties were present: David W. Asbach, Assistant United States Trustee, and Timothy F. Nixon and Jennifer B. Herzog of Godfrey & Kahn, S.C., attorneys for the Receiver, and it appearing that the notice was appropriate in the particular circumstances presented,

IT IS HEREBY ORDERED:

1. The Motion is granted.

2. The above-captioned chapter 15 cases shall be jointly administered by the Court for procedural purposes only.
3. The above-captioned chapter 15 cases are not being substantively consolidated at this time.
4. The caption of the jointly administered cases shall read as follows:

**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)

5. The Clerk of the Court shall make a docket entry in each of the chapter 15 cases substantially as follows:

An order has been entered in this case directing the procedural consolidation and joint administration of the chapter 15 cases of CPI Plastics Group Ltd., Crila Investments Inc., Crila Plastics Industries Inc., CPI Plastics Group, Inc. and CPI Plastics Group (Canada) Ltd. The docket in Case No. 09-20175 should be consulted for all matters affecting this case.

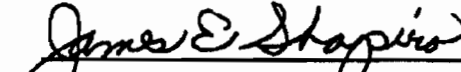
6. The five-day notice rule is waived.

#####



IT IS HEREBY ORDERED
AS DESCRIBED BELOW.

DATED: January 09, 2009


Honorable James E. Shapiro
United States Bankruptcy Judge

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

In re:

CPI PLASTICS GROUP LTD.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20175

Chapter 15

In re:

CRILA INVESTMENTS INC.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20177

Chapter 15

Drafted by:

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

Timothy F. Nixon
Godfrey & Kahn, S.C.
780 North Water Street
Milwaukee, WI 53202
Telephone: 414.273.3500
FAX: 414.273.5198
E-mail: tnixon@gklaw.com

In re:
CRILA PLASTICS INDUSTRIES INC.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20179
Chapter 15

In re:
CPI PLASTICS GROUP, INC.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20180
Chapter 15

In re:
CPI PLASTICS GROUP (CANADA)
LTD.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20181
Chapter 15

**ORDER TO SHOW CAUSE WITH
TEMPORARY RESTRAINING ORDER**

Upon the application (the "*Application*")¹ of Deloitte and Touche Inc. ("*Deloitte*"), as the court-appointed interim receiver (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 pending in the Superior Court of Justice in Ontario, Canada (Commercial List) (the "*Canadian Proceeding*") under Canada's Bankruptcy and Insolvency Act (the "*BIA*"), pursuant to sections 105(a) and 1519 of title 11 of the United States Code (the "*Bankruptcy Code*") for entry of an order to show cause with temporary restraining order (the "*TRO*") and scheduling a hearing on

¹ Capitalized terms undefined herein shall have the meanings ascribed in the Application.

the Receiver's request for a preliminary injunction, and this Court having considered and reviewed: (i) the Application, the petition (the "*Petition*") pursuant to section 1515 of the Bankruptcy Code for entry of an order recognizing the Canadian Proceeding as a foreign main proceeding; (iii) the Declaration of Paul van Eyk (the "*Declaration*") offered in support of the Application and the Petition; (iv) the initial order entered in the Canadian Proceeding on January 8, 2009 (the "*BIA Order*"); and (v) all other documents filed in support thereof (together with the Application, Petition, Declaration and BIA Order, the "*Supporting Papers*"), and this Court having heard the parties at a hearing held on January 9, 2009, including the testimony of Paul van Eyk, and based upon the representations made on the record at such hearing, this Court finds and concludes as follows:

- A. There is a substantial likelihood that the Receiver will be able to demonstrate that the Canadian Proceeding is a "foreign proceeding" within the meaning of section 101(23) of the Bankruptcy Code and that the Receiver is a "foreign representative" of CPI Plastics, as defined in section 101(24) of the Bankruptcy Code;
- B. The commencement or continuation of any action or proceeding in the United States against CPI Plastics, the Receiver, in its role as foreign representative of CPI Plastics, or any of CPI Plastics' assets or proceeds thereof should be enjoined pursuant to sections 105(a) and 1519 of the Bankruptcy Code to permit the expeditious and economical administration of CPI Plastics' estates in the Canadian Proceeding, and the relief requested either: (i) will not cause undue hardship to; or (ii) any hardship to parties-in-interest is outweighed by the benefits of the relief requested;
- C. Unless a restraining order issues, there is a material risk that CPI Plastics' assets could be subject to efforts by creditors in the United States to control or possess such assets. Such acts could: (i) interfere with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code; (ii) interfere with and cause harm to the Canadian Proceeding; and (iii) undermine CPI Plastics and the Receiver's efforts to achieve an equitable result for the benefit of all of CPI Plastics' creditors. Accordingly, there is a material risk that CPI Plastics may suffer immediate and irreparable injury for which it will have no adequate remedy at law, and therefore it is necessary that the Court enter this Order;
- D. Notice of the Application was not previously given due to the irreparable harm that would result before adverse parties had been heard in opposition;

- E. The interest of the public will be served by this Court's entry of this Order;
- F. The Receiver, in its role as foreign representative of CPI Plastics, and CPI Plastics, are entitled to the full protections and rights available pursuant to section 1519(a) of the Bankruptcy Code; and
- G. The security provision provided in Rule 65(c) of the Federal Rules of Civil Procedure, made applicable through Rule 7065 of the Federal Rules of Bankruptcy Procedure, is unnecessary in this case and is therefore waived.

THEREFORE, IT IS HEREBY ORDERED, that all parties-in-interest come before the Honorable Judge presiding over this matter on February 10, 2009 at 11:00 a.m. (CST) (the "Hearing"), at the United States Bankruptcy Court, 517 East Wisconsin Ave., Milwaukee, Wisconsin in Room 133 to show why a preliminary injunction should not be granted:

1. enjoining: (i) all persons and entities from commencing or continuing any legal proceeding (including, without limitation, arbitration, or any judicial, quasi judicial, administrative or regulatory action, proceeding or process whatsoever), including any discovery, or taking any other action (each, an "Action") against the Receiver, in its role as foreign representative of CPI Plastics, CPI Plastics, or CPI Plastics' United States assets or the proceeds thereof, rights, obligations, or liabilities; (ii) the enforcement of any judicial, quasi judicial, administrative or regulatory judgment, assessment or order or arbitration award against the Receiver, in its role as foreign representative of CPI Plastics, CPI Plastics, or CPI Plastics' United States assets or the proceeds thereof; (iii) the commencement or continuation of any Action to create, perfect or enforce any lien, setoff or other claim against the Receiver, CPI Plastics or against any of its assets or the proceeds thereof; provided, however, that no Action described in sections 555, 556, 557, 559, 560, 561, 562 and 1519(d) and (f) of the Bankruptcy Code shall be enjoined by such preliminary injunction (the "Excepted Actions");
2. requiring that when informed of these proceedings every person and entity that is a plaintiff in an Action in which CPI Plastics is or was named as a party, or as a result of which liability against CPI Plastics may be established, to place the Receiver's U.S. Counsel (as defined below) on the master service list of any such action or proceeding and take such other steps as may be necessary to ensure that such counsel receives: (i) copies of any and all documents served by the parties to such action or proceeding or issued by the court, arbitrator, administrator, regulator or similar official having jurisdiction over such action or proceeding, and (ii) any and all correspondence or other documents circulated to parties listed on the master service list; and
3. prohibiting all persons and entities other than the Receiver from possessing or exercising control over CPI Plastics' assets located in the United States, except as

authorized in writing by the Receiver, by Order of this Court, or in the Canadian Proceeding.

It is further ordered that except with respect to Excepted Actions, pending the Hearing, all persons and entities are hereby enjoined from (i) continuing any Action or commencing any Action involving the Receiver, in its role as foreign representative of CPI Plastics, or relating to CPI Plastics or CPI Plastics' United States assets or the proceeds thereof, rights, obligations, or liabilities; (ii) enforcing or taking any steps to enforce any judicial, quasi judicial, administrative or regulatory judgment, assessment or order or arbitration award against the Receiver, in its role as foreign representative of CPI Plastics, or CPI Plastics, or CPI Plastics' United States assets or the proceeds thereof; or (iii) commencing or continuing any Action to create, perfect or enforce any lien, setoff, or other claim against the Receiver, CPI Plastics, or against any of its property or the proceeds thereof.

It is further ordered that the Receiver, in its role as foreign representative of CPI Plastics, is entitled to the full protections and rights available pursuant to Section 1519(a) of the Bankruptcy Code, including: (a) in accordance with and subject to the terms of the BIA Order, the right and power of the Receiver to administer and/or realize all or part of the CPI Plastics' assets located in the United States in order to protect and preserve the value of such assets; (b) prohibiting the right and power to transfer, encumber, or otherwise dispose of any assets of CPI Plastics, except by the Receiver as provided in this TRO, the BIA Order, or to facilitate the operation of CPI Plastics' business in the ordinary course; and (c) the right and power to seek additional relief that is available to a trustee, except for relief available under sections 522, 544, 545, 547, 548, 550, and 724(a) of the Bankruptcy Code. Nothing in this Order shall be deemed to provide the Receiver with any greater rights or obligations than those afforded to it under the BIA Order.

It is further ordered that, pursuant to Rule 65(b) of the Federal Rules of Civil Procedure, made applicable to these proceedings pursuant to Rule 7065 of the Federal Rules of Bankruptcy Procedure, no notice to any person is required prior to entry and issuance of this Order.

It is further ordered that (i) any party-in-interest may seek relief from, or modification of, this Order, by filing a motion on not less than two (2) business days' notice to the U.S. Counsel (defined below), seeking an order for such relief, and any such request shall be the subject of a hearing scheduled by the Court; and (ii) any party-in-interest may file objections and be heard by the Court in accordance with the terms of any order of the Court providing for a hearing on any subsequent relief sought by the Receiver in this proceeding.

It is further ordered that copies of this Order and the Supporting Papers shall be served by the Receiver upon the Office of the United States Trustee, insolvency counsel for CPI Plastics, all parties known against whom provisional relief is being sought under section 1519 of the Bankruptcy Code, and all parties to any litigation in which CPI Plastics is a party and that is pending in the United States, in accordance with Bankruptcy Rule 2002(q), by mail on or before January 13, 2009, or five (5) business days following the time such party is identified by the Receiver, whichever is later. Service in accordance with this Order shall constitute adequate and sufficient service and notice.

It is further ordered that the Supporting Papers shall also be made available upon request to counsel for the Receiver, Attn: Aaron L. Hammer, Freeborn & Peters LLP, 311 S. Wacker Drive, Suite 3000, Chicago, Illinois 60606 (the "*U.S. Counsel*").

It is further ordered that, objections, if any, submitted for the purpose of opposing the Receiver's request for a preliminary injunction on the terms described above must be made in writing describing the basis therefore and shall be filed with this Court electronically by

registered users of the Court's ECF System, with hard copy to the chambers of the judge presiding over this matter in accordance with the Court's Order for Joint Administration of Cases, and served upon the U.S. Counsel, so as to be received on or before February 3, 2009 at 5:00 p.m. (CST); except that the foregoing is without prejudice to the right of any party-in-interest to seek, upon appropriate notice and hearing, to terminate or otherwise modify this TRO.

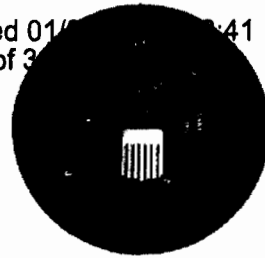
It is further ordered that if no objections to the Receiver's request for a preliminary injunction are made in accordance with the immediately preceding paragraph, the Court may enter an order granting the preliminary injunction requested in the Application without holding the Hearing.

It is further ordered that, pursuant to Rule 7065 of the Federal Rules of Bankruptcy Procedure, the security provisions of Rule 65(c) of the Federal Rules of Civil Procedure are waived.

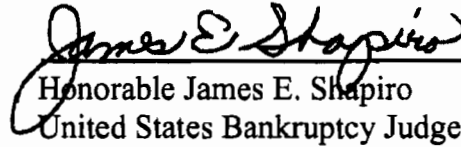
The five-day notice rule is waived.

#####

IT IS HEREBY ORDERED
AS DESCRIBED BELOW.



DATED: January 09, 2009


Honorable James E. Shapiro
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF WISCONSIN

In re:

CPI PLASTICS GROUP LTD.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20175

Chapter 15

In re:

CRILA INVESTMENTS INC.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20177

Chapter 15

In re:

CRILA PLASTICS INDUSTRIES INC.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20179

Chapter 15

Drafted by:

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

Timothy F. Nixon
Godfrey & Kahn, S.C.
780 North Water Street
Milwaukee, WI 53202
Telephone: 414.273.3500
FAX: 414.273.5198
E-mail: tnixon@gklaw.com

In re:
CPI PLASTICS GROUP, INC.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20180
Chapter 15

In re:
CPI PLASTICS GROUP (CANADA)
LTD.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20181
Chapter 15

**ORDER DIRECTING JOINT
ADMINISTRATION OF THE DEBTORS' CASES**

Upon the motion (the "*Motion*") of Deloitte & Touche Inc. ("*Deloitte*"), as the court-appointed interim receiver (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*") pending in the Superior Court of Justice in Ontario, Canada (Commercial List) (the "*Canadian Proceeding*") under Canada's Bankruptcy and Insolvency Act, the Court having considered the Motion at a hearing held on January 9, 2009, at which time the following parties were present: David W. Asbach, Assistant United States Trustee, and Timothy F. Nixon and Jennifer B. Herzog of Godfrey & Kahn, S.C., attorneys for the Receiver, and it appearing that the notice was appropriate in the particular circumstances presented,

IT IS HEREBY ORDERED:

1. The Motion is granted.

2. The above-captioned chapter 15 cases shall be jointly administered by the Court for procedural purposes only.
3. The above-captioned chapter 15 cases are not being substantively consolidated at this time.
4. The caption of the jointly administered cases shall read as follows:

**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)

5. The Clerk of the Court shall make a docket entry in each of the chapter 15 cases substantially as follows:

An order has been entered in this case directing the procedural consolidation and joint administration of the chapter 15 cases of CPI Plastics Group Ltd., Crila Investments Inc., Crila Plastics Industries Inc., CPI Plastics Group, Inc. and CPI Plastics Group (Canada) Ltd. The docket in Case No. 09-20175 should be consulted for all matters affecting this case.

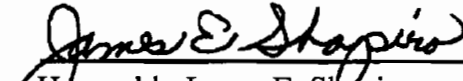
6. The five-day notice rule is waived.

#####



IT IS HEREBY ORDERED
AS DESCRIBED BELOW.

DATED: January 09, 2009


Honorable James E. Shapiro
United States Bankruptcy Judge

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

In re:

CPI PLASTICS GROUP LTD.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20175

Chapter 15

In re:

CRILA INVESTMENTS INC.,

Debtor in Foreign Proceeding.

Case No.: 09 - 20177

Chapter 15

Drafted by:

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

Timothy F. Nixon
Godfrey & Kahn, S.C.
780 North Water Street
Milwaukee, WI 53202
Telephone: 414.273.3500
FAX: 414.273.5198
E-mail: tnixon@gklaw.com

In re:
CRILA PLASTICS INDUSTRIES INC.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20179
Chapter 15

In re:
CPI PLASTICS GROUP, INC.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20180
Chapter 15

In re:
CPI PLASTICS GROUP (CANADA)
LTD.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20181
Chapter 15

**ORDER TO SHOW CAUSE WITH
TEMPORARY RESTRAINING ORDER**

Upon the application (the "*Application*")¹ of Deloitte and Touche Inc. ("*Deloitte*"), as the court-appointed interim receiver (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 pending in the Superior Court of Justice in Ontario, Canada (Commercial List) (the "*Canadian Proceeding*") under Canada's Bankruptcy and Insolvency Act (the "*BIA*"), pursuant to sections 105(a) and 1519 of title 11 of the United States Code (the "*Bankruptcy Code*") for entry of an order to show cause with temporary restraining order (the "*TRO*") and scheduling a hearing on

¹ Capitalized terms undefined herein shall have the meanings ascribed in the Application.

the Receiver's request for a preliminary injunction, and this Court having considered and reviewed: (i) the Application, the petition (the "*Petition*") pursuant to section 1515 of the Bankruptcy Code for entry of an order recognizing the Canadian Proceeding as a foreign main proceeding; (iii) the Declaration of Paul van Eyk (the "*Declaration*") offered in support of the Application and the Petition; (iv) the initial order entered in the Canadian Proceeding on January 8, 2009 (the "*BIA Order*"); and (v) all other documents filed in support thereof (together with the Application, Petition, Declaration and BIA Order, the "*Supporting Papers*"), and this Court having heard the parties at a hearing held on January 9, 2009, including the testimony of Paul van Eyk, and based upon the representations made on the record at such hearing, this Court finds and concludes as follows:

- A. There is a substantial likelihood that the Receiver will be able to demonstrate that the Canadian Proceeding is a "foreign proceeding" within the meaning of section 101(23) of the Bankruptcy Code and that the Receiver is a "foreign representative" of CPI Plastics, as defined in section 101(24) of the Bankruptcy Code;
- B. The commencement or continuation of any action or proceeding in the United States against CPI Plastics, the Receiver, in its role as foreign representative of CPI Plastics, or any of CPI Plastics' assets or proceeds thereof should be enjoined pursuant to sections 105(a) and 1519 of the Bankruptcy Code to permit the expeditious and economical administration of CPI Plastics' estates in the Canadian Proceeding, and the relief requested either: (i) will not cause undue hardship to; or (ii) any hardship to parties-in-interest is outweighed by the benefits of the relief requested;
- C. Unless a restraining order issues, there is a material risk that CPI Plastics' assets could be subject to efforts by creditors in the United States to control or possess such assets. Such acts could: (i) interfere with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code; (ii) interfere with and cause harm to the Canadian Proceeding; and (iii) undermine CPI Plastics and the Receiver's efforts to achieve an equitable result for the benefit of all of CPI Plastics' creditors. Accordingly, there is a material risk that CPI Plastics may suffer immediate and irreparable injury for which it will have no adequate remedy at law, and therefore it is necessary that the Court enter this Order;
- D. Notice of the Application was not previously given due to the irreparable harm that would result before adverse parties had been heard in opposition;

- E. The interest of the public will be served by this Court's entry of this Order;
- F. The Receiver, in its role as foreign representative of CPI Plastics, and CPI Plastics, are entitled to the full protections and rights available pursuant to section 1519(a) of the Bankruptcy Code; and
- G. The security provision provided in Rule 65(c) of the Federal Rules of Civil Procedure, made applicable through Rule 7065 of the Federal Rules of Bankruptcy Procedure, is unnecessary in this case and is therefore waived.

THEREFORE, IT IS HEREBY ORDERED, that all parties-in-interest come before the Honorable Judge presiding over this matter on February 10, 2009 at 11:00 a.m. (CST) (the "Hearing"), at the United States Bankruptcy Court, 517 East Wisconsin Ave., Milwaukee, Wisconsin in Room 133 to show why a preliminary injunction should not be granted:

1. enjoining: (i) all persons and entities from commencing or continuing any legal proceeding (including, without limitation, arbitration, or any judicial, quasi judicial, administrative or regulatory action, proceeding or process whatsoever), including any discovery, or taking any other action (each, an "Action") against the Receiver, in its role as foreign representative of CPI Plastics, CPI Plastics, or CPI Plastics' United States assets or the proceeds thereof, rights, obligations, or liabilities; (ii) the enforcement of any judicial, quasi judicial, administrative or regulatory judgment, assessment or order or arbitration award against the Receiver, in its role as foreign representative of CPI Plastics, CPI Plastics, or CPI Plastics' United States assets or the proceeds thereof; (iii) the commencement or continuation of any Action to create, perfect or enforce any lien, setoff or other claim against the Receiver, CPI Plastics or against any of its assets or the proceeds thereof; provided, however, that no Action described in sections 555, 556, 557, 559, 560, 561, 562 and 1519(d) and (f) of the Bankruptcy Code shall be enjoined by such preliminary injunction (the "Excepted Actions");
2. requiring that when informed of these proceedings every person and entity that is a plaintiff in an Action in which CPI Plastics is or was named as a party, or as a result of which liability against CPI Plastics may be established, to place the Receiver's U.S. Counsel (as defined below) on the master service list of any such action or proceeding and take such other steps as may be necessary to ensure that such counsel receives: (i) copies of any and all documents served by the parties to such action or proceeding or issued by the court, arbitrator, administrator, regulator or similar official having jurisdiction over such action or proceeding, and (ii) any and all correspondence or other documents circulated to parties listed on the master service list; and
3. prohibiting all persons and entities other than the Receiver from possessing or exercising control over CPI Plastics' assets located in the United States, except as

authorized in writing by the Receiver, by Order of this Court, or in the Canadian Proceeding.

It is further ordered that except with respect to Excepted Actions, pending the Hearing, all persons and entities are hereby enjoined from (i) continuing any Action or commencing any Action involving the Receiver, in its role as foreign representative of CPI Plastics, or relating to CPI Plastics or CPI Plastics' United States assets or the proceeds thereof, rights, obligations, or liabilities; (ii) enforcing or taking any steps to enforce any judicial, quasi judicial, administrative or regulatory judgment, assessment or order or arbitration award against the Receiver, in its role as foreign representative of CPI Plastics, or CPI Plastics, or CPI Plastics' United States assets or the proceeds thereof; or (iii) commencing or continuing any Action to create, perfect or enforce any lien, setoff, or other claim against the Receiver, CPI Plastics, or against any of its property or the proceeds thereof.

It is further ordered that the Receiver, in its role as foreign representative of CPI Plastics, is entitled to the full protections and rights available pursuant to Section 1519(a) of the Bankruptcy Code, including: (a) in accordance with and subject to the terms of the BIA Order, the right and power of the Receiver to administer and/or realize all or part of the CPI Plastics' assets located in the United States in order to protect and preserve the value of such assets; (b) prohibiting the right and power to transfer, encumber, or otherwise dispose of any assets of CPI Plastics, except by the Receiver as provided in this TRO, the BIA Order, or to facilitate the operation of CPI Plastics' business in the ordinary course; and (c) the right and power to seek additional relief that is available to a trustee, except for relief available under sections 522, 544, 545, 547, 548, 550, and 724(a) of the Bankruptcy Code. Nothing in this Order shall be deemed to provide the Receiver with any greater rights or obligations than those afforded to it under the BIA Order.

It is further ordered that, pursuant to Rule 65(b) of the Federal Rules of Civil Procedure, made applicable to these proceedings pursuant to Rule 7065 of the Federal Rules of Bankruptcy Procedure, no notice to any person is required prior to entry and issuance of this Order.

It is further ordered that (i) any party-in-interest may seek relief from, or modification of, this Order, by filing a motion on not less than two (2) business days' notice to the U.S. Counsel (defined below), seeking an order for such relief, and any such request shall be the subject of a hearing scheduled by the Court; and (ii) any party-in-interest may file objections and be heard by the Court in accordance with the terms of any order of the Court providing for a hearing on any subsequent relief sought by the Receiver in this proceeding.

It is further ordered that copies of this Order and the Supporting Papers shall be served by the Receiver upon the Office of the United States Trustee, insolvency counsel for CPI Plastics, all parties known against whom provisional relief is being sought under section 1519 of the Bankruptcy Code, and all parties to any litigation in which CPI Plastics is a party and that is pending in the United States, in accordance with Bankruptcy Rule 2002(q), by mail on or before January 13, 2009, or five (5) business days following the time such party is identified by the Receiver, whichever is later. Service in accordance with this Order shall constitute adequate and sufficient service and notice.

It is further ordered that the Supporting Papers shall also be made available upon request to counsel for the Receiver, Attn: Aaron L. Hammer, Freeborn & Peters LLP, 311 S. Wacker Drive, Suite 3000, Chicago, Illinois 60606 (the "*U.S. Counsel*").

It is further ordered that, objections, if any, submitted for the purpose of opposing the Receiver's request for a preliminary injunction on the terms described above must be made in writing describing the basis therefore and shall be filed with this Court electronically by

registered users of the Court's ECF System, with hard copy to the chambers of the judge presiding over this matter in accordance with the Court's Order for Joint Administration of Cases, and served upon the U.S. Counsel, so as to be received on or before February 3, 2009 at 5:00 p.m. (CST); except that the foregoing is without prejudice to the right of any party-in-interest to seek, upon appropriate notice and hearing, to terminate or otherwise modify this TRO.

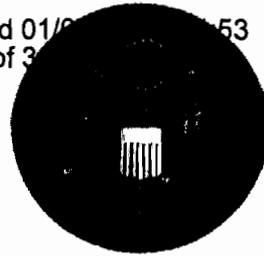
It is further ordered that if no objections to the Receiver's request for a preliminary injunction are made in accordance with the immediately preceding paragraph, the Court may enter an order granting the preliminary injunction requested in the Application without holding the Hearing.

It is further ordered that, pursuant to Rule 7065 of the Federal Rules of Bankruptcy Procedure, the security provisions of Rule 65(c) of the Federal Rules of Civil Procedure are waived.

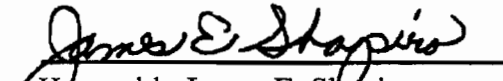
The five-day notice rule is waived.

#####

IT IS HEREBY ORDERED
AS DESCRIBED BELOW.



DATED: January 09, 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**
CPI PLASTICS GROUP LTD.,
Debtor in Foreign Proceeding. **Chapter 15**

In re: **Case No.: 09 - 20177**
CRILA INVESTMENTS INC.,
Debtor in Foreign Proceeding. **Chapter 15**

In re: **Case No.: 09 - 20179**
CRILA PLASTICS INDUSTRIES INC.,
Debtor in Foreign Proceeding. **Chapter 15**

Drafted by:

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

Timothy F. Nixon
Godfrey & Kahn, S.C.
780 North Water Street
Milwaukee, WI 53202
Telephone: 414.273.3500
FAX: 414.273.5198
E-mail: tnixon@gklaw.com

In re:
CPI PLASTICS GROUP, INC.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20180
Chapter 15

In re:
CPI PLASTICS GROUP (CANADA)
LTD.,
Debtor in Foreign Proceeding.

Case No.: 09 - 20181
Chapter 15

**ORDER DIRECTING JOINT
ADMINISTRATION OF THE DEBTORS' CASES**

Upon the motion (the "*Motion*") of Deloitte & Touche Inc. ("*Deloitte*"), as the court-appointed interim receiver (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*") pending in the Superior Court of Justice in Ontario, Canada (Commercial List) (the "*Canadian Proceeding*") under Canada's Bankruptcy and Insolvency Act, the Court having considered the Motion at a hearing held on January 9, 2009, at which time the following parties were present: David W. Asbach, Assistant United States Trustee, and Timothy F. Nixon and Jennifer B. Herzog of Godfrey & Kahn, S.C., attorneys for the Receiver, and it appearing that the notice was appropriate in the particular circumstances presented,

IT IS HEREBY ORDERED:

1. The Motion is granted.

2. The above-captioned chapter 15 cases shall be jointly administered by the Court for procedural purposes only.
3. The above-captioned chapter 15 cases are not being substantively consolidated at this time.
4. The caption of the jointly administered cases shall read as follows:

**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)

5. The Clerk of the Court shall make a docket entry in each of the chapter 15 cases substantially as follows:

An order has been entered in this case directing the procedural consolidation and joint administration of the chapter 15 cases of CPI Plastics Group Ltd., Crila Investments Inc., Crila Plastics Industries Inc., CPI Plastics Group, Inc. and CPI Plastics Group (Canada) Ltd. The docket in Case No. 09-20175 should be consulted for all matters affecting this case.

6. The five-day notice rule is waived.

#####

EXHIBIT "C"

**NOTICE AND STATEMENT OF RECEIVER
(SECTION 245(1) and 246(1))**

In the matter of the Court appointed receivership of the property and assets of **CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD., CPI PLASTICS GROUP, INC., CRILA INVESTMENTS INC. AND CRILA PLASTICS INDUSTRIES INC. (COLLECTIVELY, THE "CPI GROUP")**

The receiver gives notice and declares that:

1. On the 8th day of January, 2009, the undersigned Deloitte & Touche Inc. became the interim receiver and receiver and manager (the "Receiver") of all the property and assets of the CPI Group that is described below:

| | <u>Book value</u> |
|-------------------------------------|-------------------|
| a) Accounts receivable | \$12,421,213 |
| b) Inventory | 11,191,295 |
| c) Prepaid and other current assets | 3,607,657 |
| d) Capital assets | 45,235,825 |
| e) Goodwill and other | 13,174,324 |

2. The undersigned became a receiver by having taken possession and control of the property described above pursuant to an Order of the Honourable Justice Campbell of the Ontario Superior Court of Justice dated January 8, 2009.

3. The undersigned took possession and control of the property described above on the 8th day of January, 2009.

4. The following information relates to the receivership.
 - a) Address of insolvent person: 151 Courtney Park Drive West
Mississauga, ON L5W 1Y5

 - b) Principal line of business: Thermoplastics profile design, engineering,
processing and value-added manufacturing of
outdoor living products, film products and other
custom products

 - c) Location(s) of business: 151 Courtney Park Drive West
Mississauga, ON L5W 1Y5

691 Gana Court
Mississauga, ON L5S 1P2

710 Gana Court
Mississauga, ON L5S 1P2

711 Gana Court
Mississauga, ON L5S 1P2

1666 Shawson Drive
Mississauga, ON L4W 1N7

10680 88th Avenue
Pleasant Prairie, WI 53158

1180 Mitchell-Jellison Drive
Elkhart, IN 46516

d) Amount owed by the insolvent person to the creditors who appear to hold a security interest on the property described above:

| | |
|--|--------------|
| Bank of Montreal | \$30,826,949 |
| BMO Capital Corporation | 7,339,347 |
| Peter F. Clark | unknown |
| Wajax Finance Ltd. | unknown |
| CBSC Capital Inc. | unknown |
| Dell Financial Services Canada Limited | unknown |
| General Electric Canada Equipment Finance G.P. | unknown |
| Ricoh Canada Inc. | unknown |
| Penske Truck Leasing Canada Inc. | unknown |
| Locations de Camions Penske Canada Inc. | unknown |
| The Manufacturers Life Insurance Company | unknown |

e) The list of other creditors of the insolvent person and the amount owed to each creditor and the total amount due by the insolvent person is attached hereto as Exhibit A.

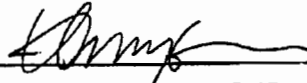
f) The intended plan of action of the Receiver is to collect the accounts receivable, assess the costs and benefits of potentially operating the CPI Group on a short-term basis and request offers for the property and assets of the business on an en bloc or piecemeal basis.

g) Contact details for the Receiver are as follows:

Telephone : 416-775-4741 or toll free 1-866-234-4078
E-mail: cpiplastics@deloitte.ca
Address : Brookfield Place
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Dated at Toronto this 14th day of January, 2009.

DELOITTE & TOUCHE INC.
in its capacity as Receiver of
The CPI Group
And not in its personal capacity



Huey Lee, MBA, CMA, CIRP
Vice-President

Attachment

Exhibit A
 IN THE MATTER OF THE RECEIVERSHIP OF
 CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD., CPI PLASTICS GROUP, INC.,
 CRILA INVESTMENTS INC. AND CRILA PLASTICS INDUSTRIES, INC. (COLLECTIVELY REFERRED TO AS "THE CPI PLASTICS GROUP")

| No. | Creditor Name | Amount Owed |
|-----|---------------------------|--------------|
| 1 | 1286917 ONTARIO INC | \$ 1,575.00 |
| 2 | 3M CANADA COMPANY | 10,408.89 |
| 3 | A.J.D ENTERPRISES | 3,651.00 |
| 4 | AARGUS PLASTICS INC | 24,501.40 |
| 5 | ABC Polymers, Inc | 422,261.28 |
| 6 | ABLE FIRST AID | 1,936.26 |
| 7 | ABORDO, MARIE | 1.00 |
| 8 | ACCLAIM SBA | 4,386.93 |
| 9 | ACCURATE COLOR & | 9,147.81 |
| 10 | ACETRONIC INDUSTRIAL | 4,016.70 |
| 11 | ACL INCORPORATED | 1,243.66 |
| 12 | Acosta, Vilma | 1.00 |
| 13 | ACTIVE FREIGHT & | 56,316.57 |
| 14 | ACTIVE MEDIA SERVICES | 188,826.10 |
| 15 | ADP. INC. | 103.55 |
| 16 | ADT SECURITY SERVICES | 5,212.67 |
| 17 | ADT SECURITY SERVICES | 321.26 |
| 18 | ADVANCED MATERIALS | 279.36 |
| 19 | ADVANCED MOULD & DIE | 399.00 |
| 20 | AEROTEK MFG. LTD. | 551.25 |
| 21 | AGIE CHARMILLES CORP | 287.24 |
| 22 | Aguilera Contreras, Jose | 1.00 |
| 23 | AHMAD, ABDUL | 1.00 |
| 24 | AHMAD, HAMEED | 1.00 |
| 25 | AHMAD, MAHMOOD | 1.00 |
| 26 | AJODHA, SANDRA | 1.00 |
| 27 | ALAM, FAKHRUL | 1.00 |
| 28 | ALBAN, HERNAN | 1.00 |
| 29 | ALI, FAREED | 1.00 |
| 30 | ALLACA, MONICA | 1.00 |
| 31 | ALLEN, ROBERT | 1.00 |
| 32 | ALPHA MARATHON TECH. | 2,730.00 |
| 33 | ALPHA OMEGA PLASTICS | 5,841.76 |
| 34 | Alva, Rosa | 1.00 |
| 35 | Amaya, Rosa | 1.00 |
| 36 | AMERICAN MERCHANDISING | 45,459.92 |
| 37 | AMERICAS STYRENICS | 1,578,612.20 |
| 38 | AMERIGAS | 3,568.09 |
| 39 | AMOAKO, FRANCISCA | 1.00 |
| 40 | ANDERSON PEST CONTROL | 731.11 |
| 41 | ANDEX METAL PRODUCTS | 44,105.25 |
| 42 | ANDICOR SPECIALTY | 14,121.33 |
| 43 | Andino, Brenda | 1.00 |
| 44 | ANDREW CLAUSON | 446.98 |
| 45 | ANDREW KAMM | 3,908.84 |
| 46 | ANNOBIL, JONATHAN | 1.00 |
| 47 | ANSTEY, RON | 1.00 |
| 48 | ANTONIO, LUCILA | 1.00 |
| 49 | ANTONIO, VICTORINO | 1.00 |
| 50 | ANTWI, PAUL | 1.00 |
| 51 | APACHE PLASTICS LIMITED | 1,391.42 |
| 52 | APEX PLASTIC IND. INC. | 398.24 |
| 53 | APPLIED PNEUMATICS | 1,243.78 |
| 54 | APPLIED STRETCH | 1,341.02 |
| 55 | ARATHOON, MANJU | 1.00 |
| 56 | Araujo, Alfredo | 1.00 |
| 57 | Ardon De Herrera, Candida | 1.00 |
| 58 | ARKEMA INC. | 63,331.26 |
| 59 | ARL MANAGED SUPPORT | 32,828.71 |
| 60 | ARMSTRONG, LEE | 1.00 |
| 61 | Arriaga-Juarez, Marin | 1.00 |
| 62 | ASHLAND CHEMICAL | 395.66 |
| 63 | ASHLAND GP DIVISION | 38,972.31 |
| 64 | ASHMEAD, ERROL | 1.00 |
| 65 | ASSOCIATED DELIVERY | 18,231.43 |
| 66 | ASWAL, BINOD | 1.00 |
| 67 | ATLAS WEATHERING | 695.44 |
| 68 | ATTWELL PLASTICS | 1,265.54 |

Exhibit A
 IN THE MATTER OF THE RECEIVERSHIP OF
 CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD., CPI PLASTICS GROUP, INC.,
 CRILA INVESTMENTS INC. AND CRILA PLASTICS INDUSTRIES, INC. (COLLECTIVELY REFERRED TO AS "THE CPI PLASTICS GROUP")

| | | |
|-----|-------------------------|------------|
| 69 | AURORA HEALTHCARE | 202.09 |
| 70 | AVENUE INDUSTRIAL | 131.25 |
| 71 | AWREY, HOPE | 1.00 |
| 72 | BADGER ELECTRIC MOTOR, | 628.88 |
| 73 | BADGER LUBRICATION | 556.03 |
| 74 | Baker, Connie | 1.00 |
| 75 | BALDASSARRA, COLOMBA | 1.00 |
| 76 | BARB DEPUE | 5,458.96 |
| 77 | BARBARA GARLAND | 912.99 |
| 78 | BARBAZZA, CLAUDIO | 1.00 |
| 79 | BAR-BEN HARDWARE INC | 51.75 |
| 80 | BARHMA, PARMINDER | 1.00 |
| 81 | BARIAH, AJAIB | 1.00 |
| 82 | BARMI, MOHINDER | 1.00 |
| 83 | BARONE, MARIA | 1.00 |
| 84 | BARTECH SYSTEMS INC. | 3,296.80 |
| 85 | BASDEO, RAJMATTIE | 1.00 |
| 86 | BASICS | 20,871.90 |
| 87 | BATCHELOR, SUSAN | 1.00 |
| 88 | BATTENFELD GLOUCESTER | 771.26 |
| 89 | BAU, IVAN | 1.00 |
| 90 | BAUGH, RUTHLYN | 1.00 |
| 91 | BAYSHORE VINYL | 147,591.30 |
| 92 | BC SAW & TOOL INC | 68.94 |
| 93 | bcIMC REALTY | 340,942.23 |
| 94 | BEATY, GODFREY | 1.00 |
| 95 | BEHARRY, GAITREE | 1.00 |
| 96 | BELL CANADA | 14,451.74 |
| 97 | BELL CANADA | 3,583.64 |
| 98 | BELL CANADA | 3,370.44 |
| 99 | BELL CANADA | 242.28 |
| 100 | BELL CONFERENCING INC | 31.54 |
| 101 | BELL IP SOLUTIONS INC. | 3,390.00 |
| 102 | BELL-CON Conveyors Inc. | 4,062.25 |
| 103 | BENECO PACKAGING | 20,726.28 |
| 104 | BENEDETTI, PAUL | 1.00 |
| 105 | BENNY WASHOWIAK | 594.40 |
| 106 | BERG SERVICE INC | 785.40 |
| 107 | BERT ROSEN | 1,698.68 |
| 108 | BERTRAND, SHANNON | 1.00 |
| 109 | BESTWAY CARTAGE LTD. | 77.18 |
| 110 | BFI CANADA | 16,699.57 |
| 111 | BHAMBRA, ARJUNBEER | 1.00 |
| 112 | BIRDI, BAKSHISH | 1.00 |
| 113 | BIRK, KAMALJIT | 1.00 |
| 114 | BISASOR, ERROL | 1.00 |
| 115 | BISQUERA, LEONORA | 1.00 |
| 116 | BLAND, COLLEEN | 1.00 |
| 117 | BOB HULTS | 1,369.49 |
| 118 | BOC GASES (NOW LINDE) | 493.80 |
| 119 | BODYCOTE TESTING GROUP | 4,410.00 |
| 120 | BOGDANOVIC, DANICA | 1.00 |
| 121 | BOGDANOVIC, LJILJANA | 1.00 |
| 122 | BOLINA, JASJIT | 1.00 |
| 123 | Brain, James | 1.00 |
| 124 | BRAR, CHARANJIT | 1.00 |
| 125 | BRAZAS, NELSON | 1.00 |
| 126 | BRENNTAG CANADA INC. | 8,079.22 |
| 127 | BRENNTAG CANADA INC. | 748.96 |
| 128 | BRIAN ASHLEY | 951.04 |
| 129 | Brigham, Patricia | 1.00 |
| 130 | BROADRIDGE | 859.30 |
| 131 | BROOKFIELD LUMBER & | 43,075.94 |
| 132 | BUDZIAK, JOLANTA | 1.00 |
| 133 | BUREAU VERITAS | 13,923.10 |
| 134 | BURN, GURDEV | 1.00 |
| 135 | BUTLER HOME | 701.39 |
| 136 | BYTAUTAS, GINTARAS | 1.00 |
| 137 | CABRERA, JUVY | 1.00 |

Exhibit A
 IN THE MATTER OF THE RECEIVERSHIP OF
 CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD., CPI PLASTICS GROUP, INC.,
 CRILA INVESTMENTS INC. AND CRILA PLASTICS INDUSTRIES, INC. (COLLECTIVELY REFERRED TO AS "THE CPI PLASTICS GROUP")

| | | |
|-----|--------------------------|------------|
| 138 | CALEDON PRECISION | 6,226.50 |
| 139 | CAMBRIDGE MATERIALS | 824.25 |
| 140 | CAMERON LANDSCAPING | 10,113.70 |
| 141 | CAN AMEX LOGISTICS INC | 178,233.50 |
| 142 | CANADA COLORS & | 1,360.80 |
| 143 | CANADA NEWSWIRE LTD | 1,291.29 |
| 144 | CANADA POST | 269.61 |
| 145 | CANADIAN ELECTRICAL | 219.32 |
| 146 | CANADIAN LINEN AND | 4,829.65 |
| 147 | CANADIAN PACIFIC | 1,055.63 |
| 148 | CANADIAN TIRE DEALER'S | 5,079.38 |
| 149 | CANDELARIA, JASOR | 1.00 |
| 150 | CANNATARO, MELANIE | 1.00 |
| 151 | CANON CANADA INC. | 3,742.49 |
| 152 | CANTAGO, EVELYN | 1.00 |
| 153 | CANZIO, TONY | 1.00 |
| 154 | CAREERS INDUSTRIES, INC | 2,472.70 |
| 155 | CARELLO, CATHY | 1.00 |
| 156 | CAREY, JAMES | 1.00 |
| 157 | CARMEN CIFANI | 650.00 |
| 158 | CASTELAR TOOL & | 404.92 |
| 159 | Castro, Agripino | 1.00 |
| 160 | CASTRO, THELMA | 1.00 |
| 161 | CBSC Capital Inc. | 7,062.43 |
| 162 | CDS CUSTOM DOWN STREAM | 2,558.04 |
| 163 | CDW CANADA INC. | 663.98 |
| 164 | CECEN, VANJA | 1.00 |
| 165 | CHAD RAMALINGAM | 9.61 |
| 166 | CHAHAL, SARVJIT | 1.00 |
| 167 | CHAITRAM, NARIN | 1.00 |
| 168 | CHAND, ANITA | 1.00 |
| 169 | CHANDLER INDUSTRIAL | 51.44 |
| 170 | CHANTAL LAPOINTE | 9,326.47 |
| 171 | CHATTHA, BARINDER | 1.00 |
| 172 | CHAUDHRY, TAHIRA | 1.00 |
| 173 | CHAUHAN, AVINASH | 1.00 |
| 174 | CHAULK, SHELLEY | 1.00 |
| 175 | CHECKER FLAG LEASING | 11,196.76 |
| 176 | CHEP CANADA INC. | 23,390.42 |
| 177 | CHEP USA | 89.89 |
| 178 | CHERYL VINNAI | 733.83 |
| 179 | CHICAGO CODING SYSTEMS, | 34,137.80 |
| 180 | CHICAGO SUBURBAN | 114.41 |
| 181 | CHIRIMUNJ, SURINDER | 1.00 |
| 182 | CHRIS CAFASSO | 243.01 |
| 183 | CIBA SPECIALTY CHEMICALS | 32,039.82 |
| 184 | CIMCO COMMUNICATIONS | 3,146.53 |
| 185 | CINTAS CANADA LTD. | 1,676.16 |
| 186 | CITICORP LEASING, INC | 3,576.94 |
| 187 | CITY CENTRE INTERIOR | 10,836.00 |
| 188 | City of Mississauga | 1.00 |
| 189 | CLARIANT | 62,854.26 |
| 190 | CLARK PRODUCTS, INC | 21,412.80 |
| 191 | CLARK, ANDREW | 1.00 |
| 192 | CLARK, PETER | 1.00 |
| 193 | CLARK, STEPHEN | 1.00 |
| 194 | CLARK, TED | 1.00 |
| 195 | CLARKE TRANSPORT | 309.39 |
| 196 | CLAYTON JOHNSTON | 1,273.54 |
| 197 | CN - CANNATU | 94,224.62 |
| 198 | COLE PARMER INSTRUMENT | 2,381.57 |
| 199 | COLE, KIMBERLY | 1.00 |
| 200 | Collin, Maria T. | 1.00 |
| 201 | COLOR BOX | 80,440.74 |
| 202 | COLORTECH INC | 18,867.14 |
| 203 | COLORTECH INC. | 45,220.50 |
| 204 | COMMERCE HUB | 576.18 |
| 205 | COMPASS FORWARDING CO., | 160.48 |
| 206 | COMPASS GROUP CANADA | 3,576.00 |

Exhibit A
 IN THE MATTER OF THE RECEIVERSHIP OF
 CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD., CPI PLASTICS GROUP, INC.,
 CRILA INVESTMENTS INC. AND CRILA PLASTICS INDUSTRIES, INC. (COLLECTIVELY REFERRED TO AS "THE CPI PLASTICS GROUP")

| | | |
|-----|--------------------------------|------------|
| 207 | COMPUTERSHARE TRUST | 2,275.00 |
| 208 | COMRIE, FAYISON | 1.00 |
| 209 | CON WAY FREIGHT INC | 12,573.43 |
| 210 | CON WAY TRUCKLOAD | 2,958.92 |
| 211 | CONDARI, LEE | 1.00 |
| 212 | CONSOLIDATED FASTFRATE | 27,596.94 |
| 213 | COSCARELLA, JOHN | 1.00 |
| 214 | COSTA, ORBELA | 1.00 |
| 215 | COUNSELOR CUSTOMS | 43,566.54 |
| 216 | CPI PLASTICS GROUP INC. | 808,362.14 |
| 217 | CPI PLASTICS GROUP LTD. | 36,337.00 |
| 218 | CPS RESOURCES INC. | 176,269.32 |
| 219 | CRAIG WELSH | 448.36 |
| 220 | Cruse, Andrew | 1.00 |
| 221 | CRAWFORD & COMPANY | 3,506.96 |
| 222 | CREIGHTON & COMPANY | 1,224.00 |
| 223 | CSC | 772.72 |
| 224 | CT CORPORATION SYSTEM | 398.24 |
| 225 | CUMMING FREIGHT SYSTEMS | 100,806.58 |
| 226 | CUSTOM LABEL SOURCE, INC | 3,402.72 |
| 227 | CUSTOM STAFFING | 17,779.06 |
| 228 | D&B Consulting | 1.00 |
| 229 | DA SILVA, JANICE | 1.00 |
| 230 | DAHIL, ELINETO | 1.00 |
| 231 | DAILY TRANSPORT INC | 16,989.84 |
| 232 | DARBY, DOUGLAS | 1.00 |
| 233 | DASCO COURIER INC. | 8.53 |
| 234 | DASSO, DONNA | 1.00 |
| 235 | DAVID FINK | 59.44 |
| 236 | DCN INTERNATIONAL | 35,665.99 |
| 237 | D'COSTA, ALWYN | 1.00 |
| 238 | DE CASTRO, GEORGE | 1.00 |
| 239 | DE GUZMAN, HERMELINA | 1.00 |
| 240 | DE JESUS, ARNEL | 1.00 |
| 241 | DE JESUS, JOSEPHINE | 1.00 |
| 242 | DE LAGE LANDEN FIN. SERV. | 2,520.38 |
| 243 | DEBROB INVESTMENT LTD | 43,222.04 |
| 244 | DEL CAMPO, GAVINA | 1.00 |
| 245 | DELAWARE SECRETARY OF | 2,674.20 |
| 246 | DELL CANADA INC | 1,759.41 |
| 247 | DELL FINANCIAL SERVICES | 16,572.60 |
| 248 | DELOITTE & TOUCHE LLP | 172,666.83 |
| 249 | DENNY SCHWARTZ | 6,081.15 |
| 250 | DEPENDABLE OVERHEAD | 3,659.49 |
| 251 | DESAI, MITESH | 1.00 |
| 252 | DESIGN PLASTICS INT. | 15,971.06 |
| 253 | DESLOGES, DONALD | 1.00 |
| 254 | DHALIWAL, KAMALJIT | 1.00 |
| 255 | DHALIWAL, MUKHTIAR | 1.00 |
| 256 | DHALIWAL, NARPINDERJ | 1.00 |
| 257 | DHALIWAL, PARKASH | 1.00 |
| 258 | DHALIWAL, SARBJIT | 1.00 |
| 259 | DHANAI, LUTCHMAN | 1.00 |
| 260 | DHANDWAR, CHARANJIT | 1.00 |
| 261 | DHILLON, JANGIR | 1.00 |
| 262 | DHILLON, RAVINDER | 1.00 |
| 263 | DIAMOND SHIPPING USA, | 488.59 |
| 264 | DIAS, EDGAR | 1.00 |
| 265 | DIE SUPPLY GUYS | 17.75 |
| 266 | DINALI, SAHODRIE | 1.00 |
| 267 | DINES, DORIN | 1.00 |
| 268 | DIPKAR, SANJAY | 1.00 |
| 269 | Director of the Family Support | 1.00 |
| 270 | DISPLAY TRANSPORTATION | 52,800.00 |
| 271 | Dixon, Mark | 1.00 |
| 272 | DIY TECHNOLOGIES, INC. | 8,916.00 |
| 273 | DMG CANADA INC | 1,295.44 |
| 274 | DOBRYZYCKI, STANISLAWA | 1.00 |
| 275 | DODARO, FRANCA | 1.00 |

Exhibit A
 IN THE MATTER OF THE RECEIVERSHIP OF
 CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD., CPI PLASTICS GROUP, INC.,
 CRILA INVESTMENTS INC. AND CRILA PLASTICS INDUSTRIES, INC. (COLLECTIVELY REFERRED TO AS "THE CPI PLASTICS GROUP")

| | | |
|-----|---------------------------|------------|
| 276 | Doerfler, Ellen | 1.00 |
| 277 | DOMESTIC LINEN SUPPLY | 7,630.64 |
| 278 | DON PAUL, CAROLINE | 1.00 |
| 279 | DONALD FLEISCHMAN | 316.50 |
| 280 | DONALD, EUWIN | 1.00 |
| 281 | DORRIE INTERNATIONAL | 15,076.02 |
| 282 | DOUG PIPPY | 520.10 |
| 283 | DOWNE, STEVEN | 1.00 |
| 284 | DRAGO MECHANICAL | 5,954.37 |
| 285 | DRI-AIR Industries Inc. | 145.00 |
| 286 | DRIVE CONTROLS INC. | 3,212.14 |
| 287 | DRYDEN, JOHN | 1.00 |
| 288 | D'SOUZA, CARL | 1.00 |
| 289 | D'SOUZA, MICHAEL | 1.00 |
| 290 | DUAL SPIRAL SYSTEMS INC | 3,517.50 |
| 291 | DUBE, LLOYD | 1.00 |
| 292 | DUMLAO, JIMMY | 1.00 |
| 293 | DUNMORE CORPORATION | 28,803.66 |
| 294 | DYMECO INC | 380.10 |
| 295 | ECCLESTON, ANTHONY | 1.00 |
| 296 | ECHOLS ENTERPRISES, INC | 295.14 |
| 297 | ECO PATIO | 225.75 |
| 298 | ED HATTON AND | 567.14 |
| 299 | EDGENET | 8,003.00 |
| 300 | EDUMADZE-DADZIE, MARGARET | 1.00 |
| 301 | Eileen Foley | 1.00 |
| 302 | EL FAMOUS BURRITO | 1,230.40 |
| 303 | ELECTRODES OF CANADA | 13,868.14 |
| 304 | ELKHART PUBLIC UTILITIES | 34.22 |
| 305 | ELLIES, JAMES | 1.00 |
| 306 | ELSA BRYAN | 356.64 |
| 307 | ENBRIDGE CONSUMERS GAS | 60,145.00 |
| 308 | ENERSOURCE HYDRO | 116,462.53 |
| 309 | EPIC EXPRESS | 795.70 |
| 310 | Esperon, Richard | 1.00 |
| 311 | Espinoza, Arnoldo | 1.00 |
| 312 | ESTEPA, CLARISSA | 1.00 |
| 313 | ESTHER DEITCHER | 620.00 |
| 314 | ETR 407 EXPRESS TOLL | 282.34 |
| 315 | EURO MOULDS INC | 2,930.86 |
| 316 | EXTRUSION CONTROL & | 1,060.17 |
| 317 | Fairview Courier | 1.00 |
| 318 | FAKHRUDDIN, NAFISA | 1.00 |
| 319 | FEDERAL EXPRESS CANADA | 30,728.93 |
| 320 | FEDEX FREIGHT | 94,117.42 |
| 321 | FEDEX NATIONAL LTL | 1,946.32 |
| 322 | FEDEX TRADE NETWORKS | 2,802.58 |
| 323 | FEDEX TRADE NETWORKS | 225.24 |
| 324 | FEDEX TRADE NETWORKS | 1,432.43 |
| 325 | FERDINANCE, NISHAN | 1.00 |
| 326 | FERGUSON, ROBERT | 1.00 |
| 327 | Figueroa, Carmen | 1.00 |
| 328 | Figueroa, Sofia | 1.00 |
| 329 | FILEBANK | 454.10 |
| 330 | FINZER ROLLER LLC, | 2,201.85 |
| 331 | FIRSTLINE EXPRESS | 262,774.00 |
| 332 | FLYNN, JACELYN | 1.00 |
| 333 | Franchise Tax Board | 1.00 |
| 334 | FRANGER GAS CO.,INC. | 178.02 |
| 335 | FRASER MILNER CASGRAIN | 9,394.14 |
| 336 | FREIGHTMATE INC | 18,190.00 |
| 337 | FULFILLMENT STRATEGIES | 76.97 |
| 338 | FUNG, GEORGE | 1.00 |
| 339 | FURLONG, BRIAN | 1.00 |
| 340 | FYBON INDUSTRIES LIMITED | 1,722.00 |
| 341 | G & R DEANE ASSOCIATES, | 249.08 |
| 342 | G&G MACHINE KNIFE INC. | 105.00 |
| 343 | GAHUNIA, KULDIP | 1.00 |
| 344 | GAKHAL, JASWINDER | 1.00 |

Exhibit A
 IN THE MATTER OF THE RECEIVERSHIP OF
 CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD., CPI PLASTICS GROUP, INC.,
 CRILA INVESTMENTS INC. AND CRILA PLASTICS INDUSTRIES, INC. (COLLECTIVELY REFERRED TO AS "THE CPI PLASTICS GROUP")

| | | |
|-----|--------------------------|------------|
| 345 | ANA COURT INVESTMENTS | 70,284.36 |
| 346 | Garcia, Armando | 1.00 |
| 347 | Garcia, Ines | 1.00 |
| 348 | Garcia, Virginia | 1.00 |
| 349 | GARY COOL | 326.92 |
| 350 | Gaspar, Isidro | 1.00 |
| 351 | GAZEBO WORKS TOO, INC. | 20,910.77 |
| 352 | GENERAL CARTAGE & | 9,590.52 |
| 353 | GENTOR TRANSPORT LTD | 945.00 |
| 354 | GEORGE BOYER | 213.98 |
| 355 | GHIORGHIU, DAN | 1.00 |
| 356 | GIBSON, BLAIR | 1.00 |
| 357 | GILL, KULWINDER | 1.00 |
| 358 | GILL, LAKHWINDER | 1.00 |
| 359 | GILL, SATVIR | 1.00 |
| 360 | GIMONDO, CONNIE | 1.00 |
| 361 | GLASS, JASON | 1.00 |
| 362 | GLCC LAUREL | 44,330.95 |
| 363 | GLEN STUBBY | 1,069.92 |
| 364 | GLOUCESTER ENGINEERING | 792.29 |
| 365 | GOLABEK, HELENA | 1.00 |
| 366 | GONZALES, JASON | 1.00 |
| 367 | Gonzalez, Evelyn | 1.00 |
| 368 | GPM REAL PROPERTY LTD & | 77,203.78 |
| 369 | GRADISIC, HAJRA | 1.00 |
| 370 | GRAHAM MUIR SALES | 15,004.34 |
| 371 | GRAHAM MUIR SALES | 24,562.67 |
| 372 | GRANNUM, PETER | 1.00 |
| 373 | GRANT, ROSALIND | 1.00 |
| 374 | GREAT LINES LTD | 922.16 |
| 375 | GREEN BELTING INDUSTRIES | 1,802.91 |
| 376 | GREWAL, DALBIR | 1.00 |
| 377 | GREWAL, DARSHAN | 1.00 |
| 378 | GREWAL, GURCHARAN | 1.00 |
| 379 | GREWAL, SARBJIT | 1.00 |
| 380 | GS1 CANADA | 4,949.50 |
| 381 | GUELPH FOOD TECHNOLOGY | 3,798.83 |
| 382 | GUTHRIE CONTAINERS | 2,271.99 |
| 383 | GUTIERREZ, DIEGO | 1.00 |
| 384 | Guzman, Lucina | 1.00 |
| 385 | H. PAULIN & CO. LIMITED | 16,993.93 |
| 386 | HALILOVSKI, LULIJETA | 1.00 |
| 387 | HANSON BEVERAGE SERVICE | 154.06 |
| 388 | HANSROD, YASMEEN | 1.00 |
| 389 | HARLEY'S HOME | 8,165.86 |
| 390 | HASSAN, MUSTAFA | 1.00 |
| 391 | HATCH, CLIFF | 1.00 |
| 392 | HAYER, SARBJIT | 1.00 |
| 393 | HEARTLAND SHIPPING | 5,894.81 |
| 394 | HEER, GURJEET | 1.00 |
| 395 | HENRY ZIMPERFELD | 954.69 |
| 396 | HERCZOG, ATTILA | 1.00 |
| 397 | HERITAGE PLASTICS INC | 186,212.44 |
| 398 | Hernandez, Hugo | 1.00 |
| 399 | Hernandez, Silvestre | 1.00 |
| 400 | HIGH HILLS COURIER | 865.35 |
| 401 | HIMESHAZI, PIERRE | 1.00 |
| 402 | HM Revenue & Customs | 1.00 |
| 403 | HO CINCO, ERNESTO | 1.00 |
| 404 | HODGSON RUSS LLP | 7,190.83 |
| 405 | HOGAN, MICHAEL | 1.00 |
| 406 | HOME DEPOT | 3,276.03 |
| 407 | HOSEIN, HACKLIMA | 1.00 |
| 408 | HOTIC, EKREM | 1.00 |
| 409 | HOUSH, JULIE | 1.00 |
| 410 | HUB GROUP | 4,242.23 |
| 411 | HUSTON, PAUL | 1.00 |
| 412 | HYDRO ONE NETWORKS | 217.18 |
| 413 | I.P.E.C. | 346.71 |

Exhibit A
 IN THE MATTER OF THE RECEIVERSHIP OF
 CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD., CPI PLASTICS GROUP, INC.,
 CRILA INVESTMENTS INC. AND CRILA PLASTICS INDUSTRIES, INC. (COLLECTIVELY REFERRED TO AS "THE CPI PLASTICS GROUP")

| | | |
|-----|---------------------------|------------|
| 414 | ICC-ES | 8,357.26 |
| 415 | ICE FLUID MANAGEMENT | 631.16 |
| 416 | ICHIKAWA, JOEL | 1.00 |
| 417 | IERINO, SALVATORE | 1.00 |
| 418 | ILLINGWORTH CORP. | 3,121.80 |
| 419 | ILLINOIS PAPER COMPANY | 778.08 |
| 420 | IMPERIAL COFFEE AND | 1,169.20 |
| 421 | INDALEX LIMITED | 4,562.06 |
| 422 | INDEPENDENT COMMODITY | 7,863.91 |
| 423 | INDEPENDENT LEGAL | 220.50 |
| 424 | Indiana Dept of Revenue | 1.00 |
| 425 | INDUSTRIAL | 735.50 |
| 426 | INDUSTRIAL ELECTRONICS | 897.49 |
| 427 | INFOR GLOBAL SOLUTIONS | 9,207.78 |
| 428 | INGENIA POLYMERS | 25,487.81 |
| 429 | Ingenia Polymers Corps | 6,673.09 |
| 430 | INGERSOLL-RAND | 421.31 |
| 431 | INNOTECH PRECISION INC. | 1,344.00 |
| 432 | INSTY PRINTS | 1,415.08 |
| 433 | INTASCO CORPORATION | 2,780.38 |
| 434 | INTERNATIONAL FLAVOR & | 12,339.26 |
| 435 | INTERNATIONAL SANITARY | 3,142.83 |
| 436 | Investor Group Trust Co. | 1.00 |
| 437 | IRIS JACKSON | 13,361.20 |
| 438 | Itak International | 1.00 |
| 439 | J. GRANT HAULAGE LTD | 13,990.25 |
| 440 | Jacinto, Juan | 1.00 |
| 441 | JACOB, JOSEPH | 1.00 |
| 442 | JALALI, SHAH | 1.00 |
| 443 | JALSEVAC, NICHOLAS | 1.00 |
| 444 | JAMES ADDISON | 832.16 |
| 445 | JAMES BOSTJANCIC | 356.64 |
| 446 | JAMES M. GREENBERG AND | 733.57 |
| 447 | JASMAT, JITENDRA | 1.00 |
| 448 | JAVELIN TECHNOLOGIES INC. | 5,036.41 |
| 449 | JAY KOTIN | 1,532.06 |
| 450 | JENNIFER GOERDT | 3,714.76 |
| 451 | JJG SALES | 251.62 |
| 452 | JMT BUILDING & | 5,487.50 |
| 453 | JOHAL, RASHPAL | 1.00 |
| 454 | JOHN BINVERSIE | 237.76 |
| 455 | JOHN BROADHEAD | 4,736.00 |
| 456 | JOHN HANSMAN | 1,129.36 |
| 457 | JOHN HANSON | 863.06 |
| 458 | JOHN HIGGINS | 832.16 |
| 459 | JOHNSTON PLASTICS | 46.37 |
| 460 | JOSEPHS, HERON | 1.00 |
| 461 | JOSON, CIPRIANO | 1.00 |
| 462 | JUMA, ABDUL | 1.00 |
| 463 | K B K MFG. LTD. | 12,988.21 |
| 464 | K.R.M. LOGISTICS | 81.90 |
| 465 | KAHLON, DALJIT | 1.00 |
| 466 | KALIA, PUSHPA | 1.00 |
| 467 | KALSI, PARAMJIT | 1.00 |
| 468 | KAUR, BALJIT | 1.00 |
| 469 | KAUR, BALVIR | 1.00 |
| 470 | KAUR, SANTOSH | 1.00 |
| 471 | KAZI, SALIM | 1.00 |
| 472 | KAZULIN, BORKO | 1.00 |
| 473 | KBC TOOLS, INC. | 303.45 |
| 474 | KC HOLDINGS INC | 100,091.03 |
| 475 | KEATING, MARY | 1.00 |
| 476 | KELLER TRUCKING CO. | 4,597.18 |
| 477 | KELLY, SEAN | 1.00 |
| 478 | KEN FEHLAUER | 572.00 |
| 479 | KENCO MACHINERY MOVERS | 11,266.50 |
| 480 | KENOSHA GROUNDS CARE, | 15,133.85 |
| 481 | KHAIRA, BALRAJ | 1.00 |
| 482 | KHAIN, JUMA | 1.00 |

Exhibit A
 IN THE MATTER OF THE RECEIVERSHIP OF
 CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD., CPI PLASTICS GROUP, INC.,
 CRILA INVESTMENTS INC. AND CRILA PLASTICS INDUSTRIES, INC. (COLLECTIVELY REFERRED TO AS "THE CPI PLASTICS GROUP")

| | | |
|-----|---------------------------|-----------|
| 483 | KHANGURA, GURDEEP | 1.00 |
| 484 | KIBBE CHEM | 2,555.92 |
| 485 | KIERNAN, ELAINE | 1.00 |
| 486 | KINGSWAY TRANSPORT | 459.43 |
| 487 | KIRBY, DAVID | 1.00 |
| 488 | KIRK THORNTON | 150.00 |
| 489 | KITCHEN REBATE | 3.00 |
| 490 | KNIGHT, LAURA | 1.00 |
| 491 | KOEHLER SCALE INC. | 849.08 |
| 492 | KOHLI, ASHOK | 1.00 |
| 493 | KOLEROS, GEORGIA | 1.00 |
| 494 | KOMATSU/KALMAR AC. INC. | 6,414.24 |
| 495 | KONTAKIS, NENITA | 1.00 |
| 496 | KOONER, TIRATH | 1.00 |
| 497 | KOTEY, JOANA | 1.00 |
| 498 | KOTYCK BROS. LIMITED | 1,568.70 |
| 499 | Kouadio, Laura | 1.00 |
| 500 | KPMG | 1,706.25 |
| 501 | KUMAR, RAJNI | 1.00 |
| 502 | KUMAR, RITA | 1.00 |
| 503 | KUTZLER EXPRESS INC | 1,783.20 |
| 504 | KWOFIE, CATHERINE | 1.00 |
| 505 | LA FORCE INC. | 1,022.36 |
| 506 | LABOR SOLUTIONS LLC | 3,802.99 |
| 507 | LAIRD HOLMES | 500.00 |
| 508 | LAKHANPAL, JAGWANT | 1.00 |
| 509 | Langendorf, William | 1.00 |
| 510 | LANGNER, DAVID | 1.00 |
| 511 | LARRY PATTERSON | 772.72 |
| 512 | LARRY'S LUMBER AND | 61.81 |
| 513 | LARSEN, HEATHER | 1.00 |
| 514 | LATCHMAN, JEAN | 1.00 |
| 515 | LEE, HEE-MAN | 1.00 |
| 516 | LEE, MINA | 1.00 |
| 517 | LEGGE, SUZANNE | 1.00 |
| 518 | LEHAL, SUKWINDER | 1.00 |
| 519 | LEITCH, JAMES | 1.00 |
| 520 | LEMUS, MIRNA | 1.00 |
| 521 | LEWIS, RAPHAEL | 1.00 |
| 522 | LINDSAY, JOHN | 1.00 |
| 523 | LINKE & ASSOC., INC. | 5,123.01 |
| 524 | LISA CHASE | 505.24 |
| 525 | LOBES AND ASSOCIATES | 1,106.09 |
| 526 | Lobo, Claudia | 1.00 |
| 527 | Lopez, Manuel | 1.00 |
| 528 | LORBER, JOE | 1.00 |
| 529 | LOTHAR'S INDUSTRIAL | 178.50 |
| 530 | LOWIS & GELLEN | 4,427.23 |
| 531 | LUBE OILS INC. | 1,941.84 |
| 532 | LUCIANO, PATRICK | 1.00 |
| 533 | LUO, GUO-WEI | 1.00 |
| 534 | MACH, CHI | 1.00 |
| 535 | MAGUIRE CANADA | 5,846.99 |
| 536 | MAHADEO, DESMOND | 1.00 |
| 537 | MAHALINGAYYA, VIVEK | 1.00 |
| 538 | MAHI, PALVINDER | 1.00 |
| 539 | MAHMOOD, TARIQ | 1.00 |
| 540 | MAHMOOD, ZAHID | 1.00 |
| 541 | Maine Plastics, Inc. | 21,855.79 |
| 542 | MALHI, KULDEEP | 1.00 |
| 543 | MALIK, KAMLESH | 1.00 |
| 544 | Manches LLP Aldwych House | 1.00 |
| 545 | MANGAT, RAMANDEEP | 1.00 |
| 546 | MANNER RESINS INC | 1,705.52 |
| 547 | MANU, GIFTY | 1.00 |
| 548 | Manzo, Maria | 1.00 |
| 549 | MAP FUSION | 6,869.15 |
| 550 | MARCHESE, ROSA | 1.00 |
| 551 | MARIANI, JACK | 1.00 |

Exhibit A
 IN THE MATTER OF THE RECEIVERSHIP OF
 CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD., CPI PLASTICS GROUP, INC.,
 CRILA INVESTMENTS INC. AND CRILA PLASTICS INDUSTRIES, INC. (COLLECTIVELY REFERRED TO AS "THE CPI PLASTICS GROUP")

| | | |
|-----|-------------------------------|------------|
| 552 | MARION DYKSTRA | 2,054.24 |
| 553 | MARITZA SMIDY | 1,041.38 |
| 554 | MARRELLI & THOMSON | 446.25 |
| 555 | MASIH, PUSHPA | 1.00 |
| 556 | MATTHEWS CANADA LTD. | 1,110.19 |
| 557 | MATTHEWS, KELLY | 1.00 |
| 558 | MCCARTHY TETRAULT | 7,550.22 |
| 559 | MCLARDIE, HARULA | 1.00 |
| 560 | McMASTER - CARR SUPPLY | 139.14 |
| 561 | McMASTER CARR SUPPLY | 9,009.62 |
| 562 | McMASTER-CARR | 2,210.81 |
| 563 | MCTEAR, DREW | 1.00 |
| 564 | MEADWELL | 150,141.25 |
| 565 | MELANIE BARON | 67.00 |
| 566 | Melendez, Jaime | 1.00 |
| 567 | Melendez, Luis | 1.00 |
| 568 | MELLOR, JAMES | 1.00 |
| 569 | MERAI, HARRY | 1.00 |
| 570 | MESIROW FINANCIAL | 52,176.51 |
| 571 | METAL SUPERMARKETS, | 124.43 |
| 572 | METALON TECHNOLOGY | 230.67 |
| 573 | MGB ENGINEERING | 190.20 |
| 574 | MIDSTATE LUMBER CORP | 125,153.82 |
| 575 | MIKE LEE | 429.31 |
| 576 | Mikita Cleaning Services | 1.00 |
| 577 | Millennium Credit & Political | 1.00 |
| 578 | MILLER, LORNA | 1.00 |
| 579 | MINISTRY OF FINANCE | 2,085.29 |
| 580 | MISTRY, JAGRUTI | 1.00 |
| 581 | MISTRY, MAGANBHAI | 1.00 |
| 582 | MITCHELL JELLISON | 7,726.52 |
| 583 | MITUTOYO CANADA INC. | 803.25 |
| 584 | MM PLASTICS CO. | 1,422.42 |
| 585 | MOHAMED, AHMAD | 1.00 |
| 586 | MOLD-TECH CANADA | 2,835.00 |
| 587 | MONGILLO, ADA | 1.00 |
| 588 | Montoya, Felix | 1.00 |
| 589 | MOORE, TIMOTHY | 1.00 |
| 590 | MOORHEAD, ALAN | 1.00 |
| 591 | MORALES, LEOPOLDO | 1.00 |
| 592 | MORARU, SILVIU | 1.00 |
| 593 | MORHEAT INC | 2,058.00 |
| 594 | MORRIS, DIANE | 1.00 |
| 595 | MORTILE INDUSTRIES, | 289.70 |
| 596 | MOTION CANADA, | 406.98 |
| 597 | MOTION INDUSTRIES | 162.77 |
| 598 | MOTTAGHI, FRED | 1.00 |
| 599 | MUEHLSTEIN | 353,374.83 |
| 600 | MUKUNA, BEYA | 1.00 |
| 601 | MULCOCK, KIMBERLY | 1.00 |
| 602 | MULLA, ABDUL | 1.00 |
| 603 | MULTIBASE, INC..A DOW | 12,053.93 |
| 604 | MUNDI, HARVINDERJ | 1.00 |
| 605 | MURRAY, MICHAEL | 1.00 |
| 606 | MUSETTI, FERNANDO | 1.00 |
| 607 | MYKO MECHANICAL | 200.92 |
| 608 | MYRIE, LORNA | 1.00 |
| 609 | NADARAJAH, ELANGKO | 1.00 |
| 610 | NAGRA, JASPAL | 1.00 |
| 611 | NAM POLYMERS INC | 8,922.85 |
| 612 | NAM POLYMERS INC. | 135,365.18 |
| 613 | NANCY RIZZO | 242.51 |
| 614 | NANDHA, PARAMJEET | 1.00 |
| 615 | NATHAN, SUNITA | 1.00 |
| 616 | NERI, SANDY | 1.00 |
| 617 | NESTLE' WATERS NORTH | 2,763.21 |
| 618 | NEWARK ELECTRONICS | 394.96 |
| 619 | Newcomer, Carol | 1.00 |
| 620 | NGUYEN, SANH | 1.00 |

Exhibit A
 IN THE MATTER OF THE RECEIVERSHIP OF
 CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD., CPI PLASTICS GROUP, INC.,
 CRILA INVESTMENTS INC. AND CRILA PLASTICS INDUSTRIES, INC. (COLLECTIVELY REFERRED TO AS "THE CPI PLASTICS GROUP")

| | | |
|-----|------------------------------|-----------|
| 621 | NICK JALSEVAC | 344.31 |
| 622 | NIEMAN WHOLESale | 67.13 |
| 623 | NIESE, FREDDIE | 1.00 |
| 624 | NIFFTY KUTTER LLC | 345.08 |
| 625 | NIJJAR, JESSE | 1.00 |
| 626 | NORAMPAC- LITHOTECH | 63,111.23 |
| 627 | NORAMPAC, | 10,192.56 |
| 628 | NOR-COTE INTERNATIONAL, | 427.15 |
| 629 | NORTH AMERICAN FEED | 43,458.45 |
| 630 | NORTHERN SAFETY | 37.80 |
| 631 | NOVAQUEST FINISHING INC. | 10,704.44 |
| 632 | NOVELLO, MARIO | 1.00 |
| 633 | NUCION, RICARTE | 1.00 |
| 634 | OBENG, JANET | 1.00 |
| 635 | Ocampo, Leticia | 1.00 |
| 636 | Ocampo-Sanchez, Juana | 1.00 |
| 637 | OEC GROUP CHICAGO | 89.16 |
| 638 | O'HARE, ANDREW | 1.00 |
| 639 | OLVEDI, GYOZO | 1.00 |
| 640 | OMNOVA SOLUTIONS INC. | 15,661.04 |
| 641 | OPPONG, MARY | 1.00 |
| 642 | OQUENDO, RECSI | 1.00 |
| 643 | ORAHA, NAJAT | 1.00 |
| 644 | Oregon Department of Revenue | 1.00 |
| 645 | ORICHEFSKY, LARRY | 1.00 |
| 646 | ORLANDO CORPORATION | 93,951.37 |
| 647 | O'ROURKE, JEFF | 1.00 |
| 648 | OSEI, COMFORT | 1.00 |
| 649 | OSET-BONSU, ROSEMOND | 1.00 |
| 650 | Osler Hoskin & Harcourt LLP | 1.00 |
| 651 | PA Department of Revenue | 1.00 |
| 652 | PACKAGING LOGISTICS INC. | 4,039.88 |
| 653 | PADHA, RAJEEV | 1.00 |
| 654 | PALLETMAXX | 5,097.33 |
| 655 | PALMARIA, ROMAN | 1.00 |
| 656 | PANCHBHAYA, AHMED | 1.00 |
| 657 | PANCHBHAYA, SALIM | 1.00 |
| 658 | PAPA, FRANCISCO | 1.00 |
| 659 | PARAYAOAN, MARIA | 1.00 |
| 660 | PARHAR, PARMJIT | 1.00 |
| 661 | PARK, SOON | 1.00 |
| 662 | PASCUA, RONALD | 1.00 |
| 663 | PATEL, ASHVIN | 1.00 |
| 664 | PATEL, BALUBHAI | 1.00 |
| 665 | PATEL, BHUPESH | 1.00 |
| 666 | PATEL, GITABEN | 1.00 |
| 667 | PATEL, IKBAL | 1.00 |
| 668 | PATEL, NATVERLAL | 1.00 |
| 669 | PATIDAR, KANTA | 1.00 |
| 670 | PATTERSON, ETHEL | 1.00 |
| 671 | PATTY SOAPPMAN | 416.08 |
| 672 | Paul Huston | 1.00 |
| 673 | PAUL SWARTZ | 2,377.60 |
| 674 | Paulsen, David | 1.00 |
| 675 | PAYNEL ELECTRIC | 17,715.60 |
| 676 | PBCC PITNEY BOWES CREDIT | 417.14 |
| 677 | PCO SERVICES INC | 778.05 |
| 678 | PECO | 3,243.85 |
| 679 | PENSKE TRUCK LEASING CO., | 6,919.12 |
| 680 | PEREZ, JOVENCIO | 1.00 |
| 681 | PETER CLARK | 2,000.00 |
| 682 | Petersen, Daryl | 1.00 |
| 683 | PGA MARKETING, INC. | 1,242.96 |
| 684 | PHAM, HAO | 1.00 |
| 685 | Phillips, Julie | 1.00 |
| 686 | PHOENIX FIRE SYSTEMS, | 529.41 |
| 687 | PITNEY BOWES OF CANADA | 680.76 |
| 688 | PLANCK, CAROLYNE | 1.00 |
| 689 | PLEASANT PRAIRIE UTILITIES | 2,545.88 |

Exhibit A
 IN THE MATTER OF THE RECEIVERSHIP OF
 CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD., CPI PLASTICS GROUP, INC.,
 CRILA INVESTMENTS INC. AND CRILA PLASTICS INDUSTRIES, INC. (COLLECTIIVELY REFERRED TO AS "THE CPI PLASTICS GROUP")

| | | |
|-----|--|------------|
| 690 | PLUMBING, HEATING & | 4,118.10 |
| 691 | PNEUMATIC INDUSTRIAL | 6,979.70 |
| 692 | POLYMERS ENTERPRISES | 35,975.34 |
| 693 | POLYONE CANADA INC | 125,954.86 |
| 694 | POLYONE DISTRIBUTION | 55,111.51 |
| 695 | PONNUSAMY, SRITHARAN | 1.00 |
| 696 | POSTAGE BY PHONE | 2,100.00 |
| 697 | PRAJAPATI, DAXA | 1.00 |
| 698 | PRAXAIR DIST. INC. | 480.38 |
| 699 | PRINCIPAL FINANCIAL | 1,516.62 |
| 700 | PROCESS HEATERS INC. | 305.76 |
| 701 | PRONTO PAC INC. | 7,568.40 |
| 702 | PUBLIX SUPER MARKETS INC | 2,801.33 |
| 703 | PURCHASE POWER | 2,794.97 |
| 704 | PURI, MAMTA | 1.00 |
| 705 | PURI, UPKAR | 1.00 |
| 706 | PURULATOR COURIER | 31.12 |
| 707 | PURVILLE, PATRICIA | 1.00 |
| 708 | QUADRA CHEMICALS LTD. | 2,977.34 |
| 709 | QUALITY MOULD BENCHING | 588.00 |
| 710 | QUALITY POLYMERS, INC | 364,742.64 |
| 711 | R P OIL LIMITED | 3,395.44 |
| 712 | R.B. ATLAS INC. | 6,160.35 |
| 713 | R.I.C. ELECTRIC INC. | 14,870.10 |
| 714 | RADIANT COMMUNICATIONS | 39.27 |
| 715 | RADKOV, ZDENKA | 1.00 |
| 716 | RAHMAN, ALEYA | 1.00 |
| 717 | RAISING THE STANDARD | 366.45 |
| 718 | RAJCA, JANINA | 1.00 |
| 719 | RAJPUT, ANJANA | 1.00 |
| 720 | RAMALINGAM, CHAD | 1.00 |
| 721 | RAMNATH, WINSTON | 1.00 |
| 722 | Ramos, Michelle | 1.00 |
| 723 | RAMPERSAD, SYLVIA | 1.00 |
| 724 | RANDALL BRIGHT | 57.46 |
| 725 | RASHIDUZZAMAN, MOHAMMED | 1.00 |
| 726 | RAY PLASTICS LTD. | 14,773.50 |
| 727 | RAYMOND, BOB | 1.00 |
| 728 | RAYMOND, MYRNA | 1.00 |
| 729 | RAZACK, AMEER | 1.00 |
| 730 | RBC LIFE INSURANCE | 5,311.34 |
| 731 | Receiver General Canada - Revenue Agency | 1.00 |
| 732 | RECEIVER GENERAL FOR | 59,434.18 |
| 733 | REGION OF PEEL | 6,466.61 |
| 734 | REGIS, JOHN | 1.00 |
| 735 | RELIANCE HOME COMFORT | 76.32 |
| 736 | RETAIL MARKETING | 4,436.98 |
| 737 | REYNOLDS, OLIVE | 1.00 |
| 738 | REZAI, DAVID | 1.00 |
| 739 | RH CONTRACTORS | 18,677.95 |
| 740 | RHETT YEATS C/O | 2,674.80 |
| 741 | RIACH, GREG | 1.00 |
| 742 | RICHARD CACCIOPPOLI | 1,369.49 |
| 743 | RICHARD HESS | 594.40 |
| 744 | RICHARDS, JACQUELINE | 1.00 |
| 745 | RICOH CANADA INC. | 8,724.42 |
| 746 | RITCHEY SUPPLY | 2,772.00 |
| 747 | ROB HAUG | 802.44 |
| 748 | ROB REIMER | 1,200.00 |
| 749 | ROBINSON, ANTHONY | 1.00 |
| 750 | RODRIGUEZ, EUFRECINA | 1.00 |
| 751 | ROGERS PAYMENT CENTRE | 831.59 |
| 752 | ROGOWSKA, ELIZABETH | 1.00 |
| 753 | RON ALLEN | 1,396.84 |
| 754 | RON FRANCIS | 5,842.97 |
| 755 | Ron Mitchell | 1.00 |
| 756 | ROPOTAR, SILVIA | 1.00 |
| 757 | ROPOTAR, ZORAN | 1.00 |
| 758 | ROSEDALE LIVERY LIMITED | 291.07 |

Exhibit A
 IN THE MATTER OF THE RECEIVERSHIP OF
 CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD., CPI PLASTICS GROUP, INC.,
 CRILA INVESTMENTS INC. AND CRILA PLASTICS INDUSTRIES, INC. (COLLECTIVELY REFERRED TO AS "THE CPI PLASTICS GROUP")

| | | |
|-----|----------------------------|------------|
| 759 | ROSENBAUM, AARON | 1.00 |
| 760 | ROUTES TRANSPORT | 494.16 |
| 761 | ROVELO, EDWIN | 1.00 |
| 762 | ROY, SUMAN | 1.00 |
| 763 | ROYAL BANK VISA | 8,866.06 |
| 764 | ROYAL FRANCHISING INC. | 3,409.20 |
| 765 | ROZENBLIT, ISRAEL | 1.00 |
| 766 | ROZIYA, PRITI | 1.00 |
| 767 | S & Q PLASTIC | 17,236.80 |
| 768 | S. I. ROLLER | 2,771.15 |
| 769 | S.B. SIMPSON GROUP INC. | 3,676.60 |
| 770 | Sa Juan, Maricela | 1.00 |
| 771 | SABIC POLYMERLAND | 99,959.05 |
| 772 | SABINO, RICHARD | 1.00 |
| 773 | SAFETY - Kleen Canada Inc. | 669.15 |
| 774 | SAM YOUNG TRANS INC | 100.00 |
| 775 | Samanlego, Plutarco | 1.00 |
| 776 | SANDANARASA, RATNARAJAH | 1.00 |
| 777 | SANDHU, JASMINDER | 1.00 |
| 778 | SANGHERA, BALWINDER | 1.00 |
| 779 | SANGHERA, RUPINDER | 1.00 |
| 780 | SANICHAR, BEBE | 1.00 |
| 781 | SEAN KELLY | 94.00 |
| 782 | SECURED COURIER LIMITED | 1,097.39 |
| 783 | SEKERES, ANGELA | 1.00 |
| 784 | SELLOW, AUDIE | 1.00 |
| 785 | SELLIAH, SIVALINGAM | 1.00 |
| 786 | Seppala, John | 1.00 |
| 787 | SEQUEIRA, AGNELLO | 1.00 |
| 788 | SERVICE FIRST STAFFING INC | 215,140.42 |
| 789 | SETON - DIV OF WHB - T9626 | 505.17 |
| 790 | SHAH, KAMLESHKUM | 1.00 |
| 791 | SHAIKH, ABDULKADAR | 1.00 |
| 792 | SHARMA, PRATEEK | 1.00 |
| 793 | SHELDON NEUMAN | 1,031.20 |
| 794 | SHRESTHA, KALPANA | 1.00 |
| 795 | SHULKO, ALAN | 1.00 |
| 796 | SIDDIQUI, NASEEM | 1.00 |
| 797 | SIDDIQUI, UROOJ | 1.00 |
| 798 | SILLIKER CANADA CO | 367.50 |
| 799 | SILVA, MARTIN | 1.00 |
| 800 | SIMPLEX GRINNEL | 381.96 |
| 801 | SIMPLEX GRINNELL LP | 9,928.13 |
| 802 | SINGH, HARRYNARIN | 1.00 |
| 803 | SINGH, JAGDEV | 1.00 |
| 804 | SINGH, KARAMJIT | 1.00 |
| 805 | SINGH, REATISH | 1.00 |
| 806 | SINGH, SARABJIT | 1.00 |
| 807 | SINGH, SHANTI | 1.00 |
| 808 | SIVAKUMARAN, KANTHASAMY | 1.00 |
| 809 | SLEWA, RAHEL | 1.00 |
| 810 | Smith, Craig | 1.00 |
| 811 | SMITH, SHELDON | 1.00 |
| 812 | SMURFIT-MBI | 669.44 |
| 813 | SOHI, SURINDER | 1.00 |
| 814 | SOMAN, MARY | 1.00 |
| 815 | SORIANO, CYNTHIA | 1.00 |
| 816 | SPEEDY TRANSPORT | 89.66 |
| 817 | Spidle, James | 1.00 |
| 818 | SPIRAL BINDING COMPANY | 668.30 |
| 819 | SPRINT | 187.80 |
| 820 | SPS COMMERCE | 984.02 |
| 821 | SRINIVASAN, NATARAJA | 1.00 |
| 822 | SROSLAK, RENATA | 1.00 |
| 823 | STAFF FORCE OF WISCONSIN | 65,407.90 |
| 824 | STALLION FENCE | 1,791.05 |
| 825 | STAPLES CREDIT PLAN | 1,008.94 |
| 826 | STEMPOWICZ, CRAIG | 1.00 |
| 827 | STEPHEN CLARK | 226.76 |

Exhibit A
 IN THE MATTER OF THE RECEIVERSHIP OF
 CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD., CPI PLASTICS GROUP, INC.,
 CRILA INVESTMENTS INC. AND CRILA PLASTICS INDUSTRIES, INC. (COLLECTIVELY REFERRED TO AS "THE CPI PLASTICS GROUP")

| | | |
|-----|--|------------|
| 828 | STERLING COMMERCE | 1,985.03 |
| 829 | STEVE BUSCAGLIA | 1,188.80 |
| 830 | STEVE FARRELL | 3,188.06 |
| 831 | STEWARDSHIP ONTARIO | 4,042.79 |
| 832 | STEWART, GEORGE | 1.00 |
| 833 | STONEGATE INC. | 7,980.00 |
| 834 | STURDELL INDUSTRIES INC. | 5,920.95 |
| 835 | SUDAN, HARMANDEEP | 1.00 |
| 836 | SULTANI, RASHIDA | 1.00 |
| 837 | SUN CHEMICAL | 389.45 |
| 838 | SUN LIFE FINANCIAL | 324,975.11 |
| 839 | SUNOGAN, HYDEE | 1.00 |
| 840 | SUNSHINE LOGISTICS INC | 26,032.71 |
| 841 | SUPERIOR GLOVE WORKS | 1,335.73 |
| 842 | SUPERIOR PROPANE INC. | 9,704.24 |
| 843 | SUSAN SCHILBERG | 1,807.50 |
| 844 | SWABY, BEVERLEY | 1.00 |
| 845 | SZAPIEL, JANINA | 1.00 |
| 846 | T AND T INDUSTRIES INC. | 5,926.72 |
| 847 | TADEO, ELIZABETH | 1.00 |
| 848 | TADRES, ALION | 1.00 |
| 849 | TALOTTA, THERESA | 1.00 |
| 850 | TAN, ELISEO | 1.00 |
| 851 | TANG, CONGBIAO | 1.00 |
| 852 | TANG, TUONG | 1.00 |
| 853 | TANIC RUBBER PLATE CO., | 293.63 |
| 854 | TAPAS, MARGARITA | 1.00 |
| 855 | TECHBLEND | 53,751.60 |
| 856 | TECHNOGRAPH | 532.09 |
| 857 | TELUS COMMUNICATIONS | 16,321.56 |
| 858 | TELUS MOBILITY | 375.35 |
| 859 | TEMPO PLASTICS LIMITED | 3,150.88 |
| 860 | TENAQUIP LIMITED | 1,303.46 |
| 861 | Tennessee Department of Revenue | 1.00 |
| 862 | TGW INTERNATIONAL | 4,164.36 |
| 863 | THE CUSTOM COMPANIES, | 5,321.68 |
| 864 | THE FALLS AT PIKE CREEK | 4,137.02 |
| 865 | THE HOME DEPOT | 356.64 |
| 866 | THE LOGISTICS ALLIANCE | 19,126.49 |
| 867 | THE PEPSI BOTTLING GROUP | 1,158.35 |
| 868 | The Sheriff, Regional Municipality of Peel | 1.00 |
| 869 | THOMAS FOWLER DURDEN | 118.16 |
| 870 | THORNTON & COMPANY | 61,464.05 |
| 871 | TIMBRON INTERNATIONAL | 25,215.04 |
| 872 | TNT EXPRESS (CANADA) LTD | 28.27 |
| 873 | Tofteland, Lyle | 1.00 |
| 874 | TORHAM PACKAGING INC. | 1,293.60 |
| 875 | TORO, JORGE | 1.00 |
| 876 | TORONTO BEARINGS & | 312.41 |
| 877 | TRADEMARK PLASTICS CORP | 156,041.31 |
| 878 | TRAN, CUONG-LE | 1.00 |
| 879 | TRAN, THANH | 1.00 |
| 880 | TRANE/WABCO STANDARD | 9,872.82 |
| 881 | TRANSAMEX CARGO | 5,300.00 |
| 882 | TRANSGLOBAL FREIGHT | 9,629.28 |
| 883 | TREBOR PERSONNEL INC | 36,802.40 |
| 884 | TRINH, DUNG | 1.00 |
| 885 | TRITAN PRODUCTS INC. | 782.04 |
| 886 | TRY HARD IND. SUPPLY CO. | 717.18 |
| 887 | TST OVERLAND EXPRESS | 85.45 |
| 888 | TSX INC | 437.50 |
| 889 | UGI BUYING GROUP | 2,097.61 |
| 890 | ULINE | 2,012.23 |
| 891 | UNISOURCE | 21,375.33 |
| 892 | UNITED HEALTHCARE | 20,580.36 |
| 893 | UNITED PARCEL SERVICE | 784.48 |
| 894 | UNITED PARCEL SERVICE | 3,172.22 |
| 895 | UNITED PARCEL SERVICE | 24.17 |
| 896 | UNITED RENTALS OF | 3,606.04 |

Exhibit A
 IN THE MATTER OF THE RECEIVERSHIP OF
 CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD., CPI PLASTICS GROUP, INC.,
 CRILA INVESTMENTS INC. AND CRILA PLASTICS INDUSTRIES, INC. (COLLECTIVELY REFERRED TO AS "THE CPI PLASTICS GROUP")

| | | |
|-----|----------------------------------|------------|
| 897 | UNIVAR CANADA LTD. | 5,435.53 |
| 898 | UPS | 347.96 |
| 899 | UPS FREIGHT | 1,397.66 |
| 900 | UPS FREIGHT | 101.04 |
| 901 | URBIZTONDO, MARIA | 1.00 |
| 902 | USF HOLLAND | 512.64 |
| 903 | USF HOLLAND INC | 123.10 |
| 904 | VAJNA, MIHALY | 1.00 |
| 905 | VAN ALLEN, DAVID | 1.00 |
| 906 | Vargas, Veronica | 1.00 |
| 907 | VAUGHAN ELECTRIC | 5,003.18 |
| 908 | VAUGHAN ELECTRICAL | 5,367.50 |
| 909 | VERICK INTERNATIONAL | 7,019.15 |
| 910 | VERIZON NORTH | 728.93 |
| 911 | VIBRA FINISH LIMITED | 31.40 |
| 912 | VIC INNOVATIONS, | 856.65 |
| 913 | VICTORIA CARLSON | 1,010.48 |
| 914 | VILLAGE OF PLEASANT | 126,240.20 |
| 915 | Villalobos, Sandra E. | 1.00 |
| 916 | VINPAC LINES (TORONTO) | 647.89 |
| 917 | VINTILA, VALERIAN | 1.00 |
| 918 | VOLK, NANCY | 1.00 |
| 919 | W & W MATERIAL SUPPLY | 1,502.16 |
| 920 | W.H. LUBRICANTS LTD. | 130.64 |
| 921 | W.S.BELL CARTAGE | 17,605.55 |
| 922 | WAHI, NIRMALJIT | 1.00 |
| 923 | WAJAX INDUSTRIES LIMITED | 8,599.59 |
| 924 | WAJID, HEMWATTIE | 1.00 |
| 925 | WANG, HONG | 1.00 |
| 926 | Washington State Dept of Revenue | 1.00 |
| 927 | WASTE MANAGEMENT OF | 551.09 |
| 928 | WAYNE JONES | 1,248.24 |
| 929 | WELLS FARGO FINANCIAL | 3,619.89 |
| 930 | WESTFAHL, JUSTIN | 1.00 |
| 931 | WESTWAY MACHINERY LTD. | 2,199.49 |
| 932 | WHYTE, JAMES | 1.00 |
| 933 | WICKSON, ANDREA | 1.00 |
| 934 | WILLIAM CUSHING | 2,092.28 |
| 935 | WILLIAMS, LYNNE | 1.00 |
| 936 | WILLIS TRASH SERVICE | 489.48 |
| 937 | WILLSON INTERNATION INC | 4,086.19 |
| 938 | WILLSON INTERNATIONAL | 4,130.36 |
| 939 | WIRRING, MANDEEP | 1.00 |
| 940 | Wisconsin Dept of Revenue | 1.00 |
| 941 | WONG, QUYEN | 1.00 |
| 942 | WORKPLACE SAFETY & | 134,036.46 |
| 943 | WORTERS, LONNY | 1.00 |
| 944 | XCEL SERVICES | 2,000.25 |
| 945 | YELLOW OF ONTARIO | 18,778.48 |
| 946 | YOKO SAVAS | 1,940.12 |
| 947 | YOUNUS, MUHAMMAD | 1.00 |
| 948 | Zamudlo, Ester | 1.00 |
| 949 | Zavala, Margarita | 1.00 |
| 950 | ZHAO, SHENGCHUN | 1.00 |
| 951 | ZHU, WENXIONG | 1.00 |
| 952 | ZIMPERFELD, HENRY | 1.00 |
| 953 | Zuluaga, Bertha | 1.00 |
| 954 | ZUMBACH ELECTRONICS | 24,215.53 |

Total Amount Due - Other Creditors \$ 10,772,163.97

EXHIBIT "D"

[LETTERHEAD OF DELOITTE & TOUCHE INC.]

Toronto, January ●, 2009

To: Prospective Purchasers/Investors

Dear Sir/Madam:

RE: ● (the "Company")

In connection with your possible interest in exploring a transaction (a "Transaction") involving the assets or shares of the Company, you have requested certain oral and written information concerning the Company from the Company and from Deloitte & Touche Inc., in its capacity as court appointed interim receiver and receiver and manager of the Company (the "Receiver"), as well as from the officers, directors, employees, representatives, solicitors, advisors and/or agents of the Company (collectively, the "Company Representatives"). References to the "Information Parties" herein shall mean the Company, the Receiver and the Company Representatives. All such information furnished to you or your Representatives (as defined below) by or on behalf of the Receiver, the Company or Company Representatives (irrespective of the form of communication and whether such information is so furnished before, on or after the date hereof), and all analyses, compilations, data, studies, notes, interpretations, memoranda or other documents prepared by you or your Representatives containing or based in whole or in part on any such furnished information are collectively referred to herein as the "Information." Information about identifiable individuals is referred to as "Personal Information." In consideration of furnishing you with the Information, the Information Parties request your agreement to, and you agree to and will cause your Representatives to comply with, the following:

1. The Information will be used solely for the purpose of evaluating a Transaction, and the Information will be kept strictly confidential and will not be disclosed by you or your Representatives, except that you may disclose the Information or portions thereof to those of your directors, officers and employees and representatives of your legal, accounting and financial advisors (the persons to whom such disclosure is permissible being collectively referred to herein as the "Representatives") who need to know such information for the purpose of evaluating such Transaction; provided that such Representatives are informed of the confidential and proprietary nature of the Information and agree to comply with the terms of this Agreement. You agree to be responsible for any breach of this Agreement by your Representatives (it being

understood that such responsibility shall be in addition to and not by way of limitation of any right or remedy the Company and/or the Receiver may have against such Representatives with respect to any such breach).

2. Without the prior written consent of the Receiver, neither you nor your Representatives will disclose to any person either the fact that any investigations, discussions or negotiations are taking place concerning a Transaction, or that you have received Information from any of the Information Parties, or any of the terms, conditions or other facts with respect to any such possible Transaction or involvement, including the status thereof. The term "person" as used in this Agreement will be interpreted broadly to include the media and any corporation, company, group, partnership, limited liability company, trust or other entity or individual.
3. If you or any of your Representatives become legally compelled (including by deposition, discovery, interrogatory, request for documents, subpoena, civil investigative demand or similar process) to disclose any of the Information, you shall provide the Receiver with prompt prior written notice of such requirement so that the Receiver may seek a protective order or other appropriate remedy and/or waive compliance with the terms of this Agreement. If such protective order or other remedy is not obtained, or if the Receiver waives compliance with the provisions hereof, both you and your Representatives agree to disclose only that portion of the Information which is legally required to be disclosed and to take all reasonable steps to attempt to preserve the confidentiality of the Information.
4. Other than with regard to "Personal Information" the term "Information" does not include any information which (i) at the time of disclosure is generally available to the public (other than as a result of a disclosure directly or indirectly by you or your Representatives) or (ii) was available to you on a non-confidential basis from a source other than any of the Information Parties or their respective advisors, provided that such source is not and was not known by you to be bound by a confidentiality obligation owed to the Receiver or the Company. Personal Information does not include any portions of such Information which you can show were in your lawful possession before or after it was furnished to you or your Representatives hereunder.
5. Notwithstanding anything to the contrary contained in this Agreement, the following additional restrictions shall apply to Personal Information: (a) Personal Information will be kept confidential at all times in accordance with the terms of this Agreement and will not be used or disclosed except in accordance with applicable law; (b) you shall store the Personal Information properly and securely and ensure that appropriate physical, technological and organisational measures are in place to protect the Personal Information against unauthorised or unintended access, use or disclosure; (c) you shall not retain, for any longer than necessary, any records pertaining to Personal Information;

and (d) the confidentiality and non-use obligations in this Agreement pertaining to Personal Information shall survive any termination or expiration of this Agreement.

6. If you determine not to pursue a Transaction, you will promptly notify the Receiver and its counsel of your determination. At the time of such notice, or if, at any earlier time, the Receiver so directs (whether or not you determine to pursue a Transaction), you and your Representatives will promptly return to the Receiver, or destroy all Information (whether or not prepared by the Receiver, the Company, the Company Representatives, their advisors or otherwise on their behalf) and all copies, extracts or other reproductions in whole or in part thereof. Notwithstanding the return of the Information, you and your Representatives will continue to be bound by this Agreement.
7. You understand and acknowledge that none of the Information Parties, or any of their officers, directors, employees, representatives or agents is making any representation or warranty, express or implied, as to the accuracy or completeness of the Information, and none of the Information Parties, or any of their officers, directors, employees, representatives or agents, will have any liability to you or any other person resulting from your use of the Information. Only those representations or warranties that are made to you in a definitive agreement of purchase and sale regarding a Transaction with the Company and/or the Receiver (a "Definitive Agreement") when, as, and if it is executed, and subject to such limitations and restrictions as may be specified in such Definitive Agreement, will have any legal effect. The term "Definitive Agreement" does not include an executed letter of intent or any other preliminary written agreement that contemplates the execution of a subsequent agreement of purchase and sale.
8. You understand and agree that unless and until a Definitive Agreement between the Receiver and/or the Company and you with respect to a Transaction has been executed and delivered, none of the Receiver, the Company, or any of their stockholders or affiliates has any legal obligation of any kind whatsoever with respect to a Transaction by virtue of this Agreement or any other written or oral expression with respect to a Transaction except, in the case of this Agreement, for the matters specifically agreed to herein. You understand that (i) the Receiver may conduct any process for any Transaction as the Receiver in its sole discretion shall determine (including negotiating with any of the prospective parties to such Transaction and entering into a Definitive Agreement without prior notice to you or any other person), (ii) any procedures relating to such Transaction may be changed at any time without notice to you or any other person, (iii) the Receiver reserves the rights to cease or amend this offering at any time and/or to reject any or all offers received, and (iv) the Receiver shall be free to provide Information to any person as it in its sole discretion shall determine in connection with a Transaction.

9. You agree that, except with the prior written consent of the Receiver, you, your Representatives and your affiliates shall not have discussions with, or negotiate with, any person other than the Receiver to (a) in any manner acquire, agree to acquire or make any proposal to acquire, directly or indirectly, any property of the Company (other than purchases of products in the ordinary course of business), (b) enter into, directly or indirectly, any merger, joint venture or business combination involving the Company, (c) seek to control or influence the management, board of directors or policies of the Company, (d) acquire any debt of the Company, or seek to control or influence any creditors of the Company in their actions or relationships with respect to the Company, or (e) advise, assist or encourage any other persons in connection with any of the foregoing.
10. No provision in this Agreement can be waived or amended except by written consent of the Receiver, which consent shall specifically refer to this paragraph and explicitly make such waiver or amendment.
11. You agree that money damages would not be a sufficient remedy for any breach of this Agreement by you and that the Receiver shall be entitled to, and you shall not oppose the granting of, equitable relief, including injunction and specific performance, in the event of any such breach, in addition to all other remedies available to the Receiver and the Company at law or in equity or otherwise.
12. You agree that no failure or delay by the Receiver in exercising any right, power or privilege hereunder will operate as a waiver thereof or an estoppel thereto, nor will any single or partial exercise thereof preclude any other or further exercise thereof or the exercise of any right, power or privilege hereunder.
13. If any provision of this Agreement is found to violate any statute, regulation, rule, order or decree of any governmental authority, court, agency or exchange, such invalidity shall not be deemed to affect any other provision hereof or the validity of the remainder of this Agreement, and such invalid provision shall be deemed deleted herefrom to the minimum extent necessary to cure such violation.
14. You agree that all contacts by you or your Representatives with the Receiver, the Company or the Company's Representatives regarding the Information, a Transaction or otherwise shall be made through representatives of the Receiver or such other person as you are notified by the Receiver, in writing to contact.
15. You agree that you will not, for a period of 18 months from the date of this Agreement, (i) solicit or cause to be solicited or hire any employee of the Company without the prior written consent of the Receiver, (ii) contact any customer or vendor of the Company with regard to Company matters without the prior written consent of the Receiver, or (iii) to interfere with any person's business relationships with the Company.

16. Any requirement for you to provide notice or other communication shall be in writing and may be delivered personally or transmitted by fax or email, addressed as follows:

Deloitte & Touche Inc., interim receiver
and receiver and manager of ●
181 Bay Street, Suite 1400
Toronto, Ontario
M5J 2V1

Attention: ●
Fax: ●
Email: ●

with a copy to:

Ogilvy Renault LLP
Suite 3800 Royal Bank Plaza, South Tower
200 Bay Street
Toronto, Ontario M5J 2Z4

Attention: Tony Reyes
Fax: 416.216.3930
Email: treyes@ogilvyrenault.com

17. This Agreement will be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein without regard to the conflicts of law principles thereof.

If you agree with the foregoing, please sign and return a copy of this letter, which will constitute our agreement with respect to the subject matter hereof.

Yours very truly,

**DELOITTE & TOUCHE INC., in its
capacity as interim receiver and receiver and
manager of ●**

Per: _____

Name:

Title:

CONFIRMED AND AGREED

Prospective Purchaser/Investor (please
print name)

Name (please print name)

Signature

Email address (to receive confidential
information)

Date

[LETTERHEAD OF DELOITTE & TOUCHE INC.]

Toronto, January •, 2009

To: Prospective Purchasers/Investors

Dear Sir/Madam:

RE: • (the "Company")

In connection with your possible interest in exploring a transaction (a "Transaction") involving the assets or shares of the Company, you have requested certain oral and written information concerning the Company from the Company and from Deloitte & Touche Inc., in its capacity as court appointed interim receiver and receiver and manager of the Company (the "Receiver"), as well as from the officers, directors, employees, representatives, solicitors, advisors and/or agents of the Company (collectively, the "Company Representatives"). References to the "Information Parties" herein shall mean the Company, the Receiver and the Company Representatives. All such information furnished to you or your Representatives (as defined below) by or on behalf of the Receiver, the Company or Company Representatives (irrespective of the form of communication and whether such information is so furnished before, on or after the date hereof), and all analyses, compilations, data, studies, notes, interpretations, memoranda or other documents prepared by you or your Representatives containing or based in whole or in part on any such furnished information are collectively referred to herein as the "Information." Information about identifiable individuals is referred to as "Personal Information." In consideration of furnishing you with the Information, the Information Parties request your agreement to, and you agree to and will cause your Representatives to comply with, the following:

1. The Information will be used solely for the purpose of evaluating a Transaction, and the Information will be kept strictly confidential and will not be disclosed by you or your Representatives, except that you may disclose the Information or portions thereof to those of your directors, officers and employees and representatives of your legal, accounting and financial advisors (the persons to whom such disclosure is permissible being collectively referred to herein as the "Representatives") who need to know such information for the purpose of evaluating such Transaction; provided that such Representatives are informed of the confidential and proprietary nature of the Information and agree to comply with the terms of this Agreement. You agree to be responsible for any breach of this Agreement by your Representatives (it being

understood that such responsibility shall be in addition to and not by way of limitation of any right or remedy the Company and/or the Receiver may have against such Representatives with respect to any such breach).

2. Without the prior written consent of the Receiver, neither you nor your Representatives will disclose to any person either the fact that any investigations, discussions or negotiations are taking place concerning a Transaction, or that you have received Information from any of the Information Parties, or any of the terms, conditions or other facts with respect to any such possible Transaction or involvement, including the status thereof. The term "person" as used in this Agreement will be interpreted broadly to include the media and any corporation, company, group, partnership, limited liability company, trust or other entity or individual.
3. If you or any of your Representatives become legally compelled (including by deposition, discovery, interrogatory, request for documents, subpoena, civil investigative demand or similar process) to disclose any of the Information, you shall provide the Receiver with prompt prior written notice of such requirement so that the Receiver may seek a protective order or other appropriate remedy and/or waive compliance with the terms of this Agreement. If such protective order or other remedy is not obtained, or if the Receiver waives compliance with the provisions hereof, both you and your Representatives agree to disclose only that portion of the Information which is legally required to be disclosed and to take all reasonable steps to attempt to preserve the confidentiality of the Information.
4. Other than with regard to "Personal Information" the term "Information" does not include any information which (i) at the time of disclosure is generally available to the public (other than as a result of a disclosure directly or indirectly by you or your Representatives) or (ii) was available to you on a non-confidential basis from a source other than any of the Information Parties or their respective advisors, provided that such source is not and was not known by you to be bound by a confidentiality obligation owed to the Receiver or the Company. Personal Information does not include any portions of such Information which you can show were in your lawful possession before or after it was furnished to you or your Representatives hereunder.
5. Notwithstanding anything to the contrary contained in this Agreement, the following additional restrictions shall apply to Personal Information: (a) Personal Information will be kept confidential at all times in accordance with the terms of this Agreement and will not be used or disclosed except in accordance with applicable law; (b) you shall store the Personal Information properly and securely and ensure that appropriate physical, technological and organisational measures are in place to protect the Personal Information against unauthorised or unintended access, use or disclosure; (c) you shall not retain, for any longer than necessary, any records pertaining to Personal Information;

- and (d) the confidentiality and non-use obligations in this Agreement pertaining to Personal Information shall survive any termination or expiration of this Agreement.
6. If you determine not to pursue a Transaction, you will promptly notify the Receiver and its counsel of your determination. At the time of such notice, or if, at any earlier time, the Receiver so directs (whether or not you determine to pursue a Transaction), you and your Representatives will promptly return to the Receiver, or destroy, all Information (whether or not prepared by the Receiver, the Company, the Company Representatives, their advisors or otherwise on their behalf) and all copies, extracts or other reproductions in whole or in part thereof. Notwithstanding the return of the Information, you and your Representatives will continue to be bound by this Agreement.
 7. You understand and acknowledge that none of the Information Parties, or any of their officers, directors, employees, representatives or agents is making any representation or warranty, express or implied, as to the accuracy or completeness of the Information, and none of the Information Parties, or any of their officers, directors, employees, representatives or agents, will have any liability to you or any other person resulting from your use of the Information. Only those representations or warranties that are made to you in a definitive agreement of purchase and sale regarding a Transaction with the Company and/or the Receiver (a "Definitive Agreement") when, as, and if it is executed, and subject to such limitations and restrictions as may be specified in such Definitive Agreement, will have any legal effect. The term "Definitive Agreement" does not include an executed letter of intent or any other preliminary written agreement that contemplates the execution of a subsequent agreement of purchase and sale.
 8. You understand and agree that unless and until a Definitive Agreement between the Receiver and/or the Company and you with respect to a Transaction has been executed and delivered, none of the Receiver, the Company, or any of their stockholders or affiliates has any legal obligation of any kind whatsoever with respect to a Transaction by virtue of this Agreement or any other written or oral expression with respect to a Transaction except, in the case of this Agreement, for the matters specifically agreed to herein. You understand that (i) the Receiver may conduct any process for any Transaction as the Receiver in its sole discretion shall determine (including negotiating with any of the prospective parties to such Transaction and entering into a Definitive Agreement without prior notice to you or any other person), (ii) any procedures relating to such Transaction may be changed at any time without notice to you or any other person, (iii) the Receiver reserves the rights to cease or amend this offering at any time and/or to reject any or all offers received, and (iv) the Receiver shall be free to provide Information to any person as it in its sole discretion shall determine.
 9. You agree that, except with the prior written consent of the Receiver, you, your Representatives and your affiliates shall not have discussions with, or negotiate with, any

person other than the Receiver (and any person designated in writing by the Receiver in accordance with Section 14 below) to (a) in any manner acquire, agree to acquire or make any proposal to acquire, directly or indirectly, any property of the Company (other than purchases of products in the ordinary course of business), (b) enter into, directly or indirectly, any merger, joint venture or business combination involving the Company, (c) seek to control or influence the management, board of directors or policies of the Company, (d) acquire any debt of the Company, or seek to control or influence any creditors of the Company in their actions or relationships with respect to the Company, or (e) advise, assist or encourage any other persons in connection with any of the foregoing.

10. No provision in this Agreement can be waived or amended except by written consent of the Receiver, which consent shall specifically refer to this paragraph and explicitly make such waiver or amendment.
11. You agree that money damages would not be a sufficient remedy for any breach of this Agreement by you and that the Receiver shall be entitled to, and you shall not oppose the granting of, equitable relief, including injunction and specific performance, in the event of any such breach, in addition to all other remedies available to the Receiver and the Company at law or in equity or otherwise.
12. You agree that no failure or delay by the Receiver in exercising any right, power or privilege hereunder will operate as a waiver thereof or an estoppel thereto, nor will any single or partial exercise thereof preclude any other or further exercise thereof or the exercise of any right, power or privilege hereunder.
13. If any provision of this Agreement is found to violate any statute, regulation, rule, order or decree of any governmental authority, court, agency or exchange, such invalidity shall not be deemed to affect any other provision hereof or the validity of the remainder of this Agreement, and such invalid provision shall be deemed deleted herefrom to the minimum extent necessary to cure such violation.
14. You agree that all contacts by you or your Representatives with the Receiver, the Company or the Company's Representatives regarding the Information, a Transaction or otherwise shall be made through representatives of the Receiver or such other person as you are notified by the Receiver, in writing, to contact.
15. You agree that you will not, for a period of 18 months from the date of this Agreement, (i) solicit or cause to be solicited or hire any employee of the Company without the prior written consent of the Receiver, (ii) contact any customer or vendor of the Company with regard to Company matters without the prior written consent of the Receiver, or (iii) interfere with any person's business relationships with the Company.

16. Any requirement for you to provide notice or other communication shall be in writing and may be delivered personally or transmitted by fax or email, addressed as follows:

Deloitte & Touche Inc., interim receiver
and receiver and manager of ●
181 Bay Street, Suite 1400
Toronto, Ontario
M5J 2V1

Attention: ●
Fax: ●
Email: ●

with a copy to (which copy will not constitute notice):

Ogilvy Renault LLP
Suite 3800 Royal Bank Plaza, South Tower
200 Bay Street
Toronto, Ontario M5J 2Z4

Attention: Tony Reyes
Fax: 416.216.3930
Email: treyes@ogilvyrenault.com

17. This Agreement will be governed by and construed in accordance with the laws of the State of Delaware and the federal laws of the United States applicable therein without regard to the conflicts of law principles thereof.

If you agree with the foregoing, please sign and return a copy of this letter, which will constitute our agreement with respect to the subject matter hereof.

Yours very truly,

**DELOITTE & TOUCHE INC., in its
capacity as interim receiver and receiver and
manager of ●**

Per: _____
Name:
Title:

CONFIRMED AND AGREED

Prospective Purchaser/Investor (please
print name)

Name (please print name)

Signature

Email address (to receive confidential
information)

Date