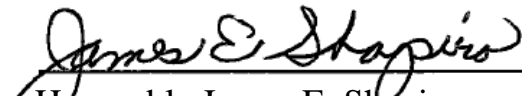




IT IS HEREBY ORDERED  
AS DESCRIBED BELOW.

DATED: February 10, 2009

  
Honorable James E. Shapiro  
United States Bankruptcy Judge

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

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In re:	Case No. 09-20175-jes
<b>CPI PLASTICS GROUP LTD., et al.</b>	Chapter 15
Debtors in Foreign Proceedings.	(Jointly Administered)

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**ORDER GRANTING RECOGNITION AS A FOREIGN MAIN  
PROCEEDING AND RELATED RELIEF**

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This matter was brought before the Court by 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

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pending in the Superior Court of Justice in Ontario, Canada (Commercial List) (the “*Canadian Proceeding*”) under Canada’s Bankruptcy and Insolvency Act.

The Court has reviewed the official form petitions and the petitions for recognition as a foreign main proceeding (collectively, the “*Petition*”), each dated January 8, 2009, pursuant to section 1515 of title 11 of the United States Code (the “*Bankruptcy Code*”), for entry of an order recognizing the Canadian Proceeding as a foreign main proceeding pursuant to section 1517 of the Bankruptcy Code thereby granting related relief pursuant to section 1520 of the Bankruptcy Code and additional relief pursuant to section 1521 of the Bankruptcy Code.

Due and timely notice of the filing of the Petition was given pursuant to Rule 2002(q) of the Bankruptcy Rules.

After due deliberation and sufficient cause appearing, the Court finds and concludes as follows:

- A. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and sections 109 and 1501 of the Bankruptcy Code.
- B. Venue is proper in this district pursuant to 28 U.S.C. § 1410(1).
- C. The Receiver is a person within the meaning of section 101(41) of the Bankruptcy Code and is the duly appointed foreign representative of CPI Plastics within the meaning of section 101(24) of the Bankruptcy Code.
- D. This case was properly commenced pursuant to sections 1504 and 1515 of the Bankruptcy Code.
- E. The Canadian Proceeding is a foreign proceeding within the meaning of section 101(23) of the Bankruptcy Code.
- F. The Canadian Proceeding is entitled to recognition by this Court pursuant to section 1517 of the Bankruptcy Code.
- G. The Canadian Proceeding is entitled to recognition as a foreign main proceeding pursuant to section 1502(4) of the Bankruptcy Code and is entitled to recognition as a foreign main proceeding pursuant to section 1517(b)(1) of the Bankruptcy Code.
- H. The Receiver is entitled to the relief afforded under section 1520 of the Bankruptcy Code.

- I. In order to protect the assets of the debtor and the interests of creditors, the Receiver is entitled to additional relief provided in and pursuant to section 1521 of the Bankruptcy Code.
- J. The relief granted is necessary and appropriate, in the interest of the public and international comity, consistent with the United States public policy, and will not cause any hardship to any party-in-interest that is not outweighed by the benefits of granting that relief.

**NOW, THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:**

1. The Canadian Proceeding is hereby recognized as a foreign main proceeding pursuant to section 1517 of the Bankruptcy Code.
2. The Receiver is granted all of the relief afforded under section 1520 of the Bankruptcy Code.
3. The terms of the initial order granted in the Canadian Proceedings under the Canadian Bankruptcy and Insolvency Act (the “*BIA*”) on January 8, 2009 (the “*BIA Order*”) are given full force and effect in the United States.
4. The following additional relief is granted pursuant to section 1521 of the Bankruptcy Code:
  - a. The commencement or continuation of any action or proceeding concerning the assets, rights, obligations or liabilities of CPI Plastics, including any action or proceeding against Deloitte in its capacity as Receiver of CPI Plastics, to the extent not stayed under section 1520(a) of the Bankruptcy Code, is hereby stayed;
  - b. Execution against the assets of CPI Plastics to the extent not stayed under section 1520(a) of the Bankruptcy Code is hereby stayed;

- c. The Receiver is authorized to examine witnesses, take evidence and deliver information concerning CPI Plastics' assets, affairs, rights, obligations and liabilities;
- d. The administration or realization of all or part of the assets of CPI Plastics within the territorial jurisdiction of the United States is hereby entrusted to the Receiver, and the terms of the BIA Order shall apply to CPI Plastics, its creditors, the Receiver, and any other parties-in-interest; and
- e. The right of any person or entity, other than the Receiver, to transfer or otherwise dispose of any assets of CPI Plastics to the extent not suspended under section 1520(a) of the Bankruptcy Code is hereby suspended unless authorized in writing by the Receiver or by Order of this Court.

5. Notwithstanding Rule 7062 of the Bankruptcy Rules, made applicable to this case by Rule 1018 of the Bankruptcy Rules, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry, and upon its entry, shall become final and appealable.

6. This Court shall retain jurisdiction with respect to the enforcement, amendment or modification of this Order, any request for additional relief or any adversary proceeding brought in and through these chapter 15 foreign proceedings, and any request by an entity for relief from the provisions of this Order, for cause shown, that is properly commenced and within the jurisdiction of this Court.

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