

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

RETURN ON INNOVATION ADVISORS LTD., AS AGENT

Applicant

- and -



MCCOWAN MANUFACTURING LTD.

Respondent

APPLICATION UNDER Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C 1985, c. B-3, and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

DISCHARGE CERTIFICATE

WHEREAS pursuant to paragraph 5 of the Order of The Honourable Mr. Justice Newbould dated October 28, 2014, the Ontario Superior Court of Justice (Commercial List) ordered that BDO Canada Limited would be discharged as Receiver of the Respondent upon the filing of a Certificate certifying that it had completed the activities described in its Second Report to the Court dated October 21, 2014 (the “**Second Report**”).

BDO CANADA LIMITED, in its capacity as Receiver of McCowan Manufacturing Ltd, certifies that it has completed the activities described in the Second Report.

DATED at Toronto this 20 day of November, 2014

BDO CANADA LIMITED in its capacity
as the Court-appointed Receiver of the
Respondent and not in its personal or
corporate capacity



Name: Ken Pearl

Title: Senior Vice President

I have the authority to bind the corporation

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Court File No. CV-13-10136-00CL

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Proceedings commenced at Toronto

DISCHARGE CERTIFICATE

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**Lawyers for BDO Canada Limited as
Court-appointed Receiver**