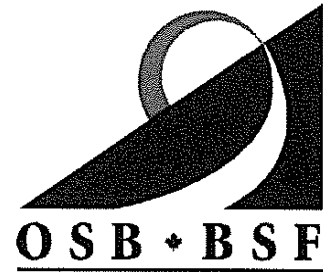


From | De:

Brenda Ryan
 Bankruptcy Assistant | Adjoint aux faillites
 Office of the Superintendent of Bankruptcy Canada | Bureau du surintendant des faillites Canada
 Industry Canada | Industrie Canada
 25 St Clair Avenue East, Toronto ON M4T 1M2 | 25, rue St Clair est, Toronto ON M4T 1M2
Brenda.Ryan@ic.gc.ca
 Telephone | Téléphone 416-954-2664
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 Government of Canada | Gouvernement du Canada



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No. de pages (incluant ce formulaire)		
Date:	Friday, November 22, 2013	
To À:	BDO Canada Limited	
Attention:	Michael Krieger, CIRP	
Fax:	416-865-0904	

**Re: MCCOWAN MANUFACTURING LTD.
 Receivership**

Message:

Please find attached the Filing of Receivership and Reporting Duties of Receiver certificate for the above referenced estate.

Best regards,

Brenda Ryan



Industry Canada
**Office of the Superintendent
of Bankruptcy Canada**

Industrie Canada
**Bureau du surintendant
des faillites Canada**

RECEIVER: KEN LAWRENCE PEARL
BDO CANADA LIMITED / BDO CANADA LIMITÉE
123 Front Street West, Suite 1200
TORONTO, ONTARIO
M5J 2M2

DATE: November 22, 2013

RE: Filing of Receivership and Reporting Duties of Receiver

ESTATE NAME: MCCOWAN MANUFACTURING LTD.

ESTATE NO: 31-457568

Dear Sir/Madam,

We write to acknowledge receipt of Form 87, Notice and Statement of the Receiver, for the above noted receivership. Please note the assigned estate number and ensure this number is on all future correspondence.

As a reminder, subsection 246(2) of the Bankruptcy and Insolvency Act (BIA) and Rule 126 of the Bankruptcy and Insolvency General Rules require the receiver to prepare interim reports relating to the receivership at least once every six months and provide copies thereof to the Superintendent, to the insolvent person or the trustee (in the case of a bankrupt) and to any creditor who requested a copy.

In addition, pursuant to subsection 246(3) of the BIA and Rule 127, the receiver shall, after completion of his/her duties, prepare a final report and a statement of accounts containing the prescribed information relating to the receivership and provide a copy thereof to the Superintendent, to the insolvent person or the trustee (in the case of a bankrupt) and to any creditor who requested a copy.

Please contact this office should you have any questions regarding any of the above.

Superintendent of Bankruptcy

25 St. Clair Avenue East, 6th floor, Toronto, ONTARIO, M4T 1M2, 877/376-9902

Canada