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BDO Canada Limited
1 City Centre Drive, Suite 1040
Mississauga ON L5B 1M2 Canada

December 3, 2012

Aviva Insurance Company of Canada
Commerce Place, Suite 600
1 King Street West
Hamilton, Ontario
L8P 1A4

Attention: Claims Department

Dear Sirs and Mesdames:

Re: Peopledge HR Services Inc., in receivership
Commercial Policy Number: CMP 51351710 (the "Policy")

On October 29, 2012, the Honourable Mr. Justice Newbould of the Ontario Superior Court of Justice (Commercial List) issued an order (the "Order") appointing BDO Canada Limited as receiver (the "Receiver") over the property and assets and undertaking of Peopledge HR Services Inc. ("Peopledge") et al. We enclose the Order for your reference. Additional information on the receivership administration may be obtained from the Receiver's website at www.bdo.ca/peopledge.

The Receiver has been provided with a copy of the Policy. The Receiver understands the premiums due under the Policy are current, and that the Policy remains in force and effect.

The Receiver hereby provides you with notice that claims may exist under the Policy in favour of the Receiver or other stakeholders of Peopledge, including, without limitation, resulting from the operations of Peopledge prior to the receivership and the cessation of Peopledge's business.. Details of the claims will be provided to you as information becomes available to the Receiver.



This letter will constitute sufficient notice to you under the terms of the Policy unless you promptly advise in writing to the contrary.

Yours very truly,
BDO CANADA LIMITED
in its capacity as the
court-appointed Receiver
of the property and assets
of Peopledge HR Services Inc.
and not in its personal or
corporate capacity
Per:

A handwritten signature in blue ink, appearing to read 'Eugene Migus'.

Eugene P. Migus, CA•CIRP
Senior Vice-President

/encl.

cc. Brokerlink o/b Brokerlink (ON)
2020 Winston Park Drive, Suite 101
Oakville, Ontario L6H 6X7
Attention: Sharon Williams, Account Manager

Mid-9896-0002

Court File No.

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR.) MONDAY, THE 29TH
JUSTICE NEWBOULD) DAY OF OCTOBER, 2012

BONNIE CUMMINGS IN HER CAPACITY AS ESTATE EXECUTRIX
OF THE ESTATE OF THE LATE JOHN CUMMINGS

Applicant

- and -

PEOPLEDGE HR SERVICES INC., WINSTON PARK FINANCIAL SERVICES LTD.,
CMC FRASER LTD., 1624452 ONTARIO LIMITED

Respondents



ORDER

~~THIS APPLICATION~~ made, ~~ex parte~~, by Bonnie Cummings in her capacity as Estate Executrix of the Estate of the late John Cummings (the "Applicant") for an Order pursuant to section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA"), *inter alia*, appointing BDO Canada Limited as receiver (in such capacities, the "Receiver") without security, of all of the assets, undertakings and properties of Peopledge HR Services Inc., Winston Part Financial Services Ltd., CMC Fraser Ltd., and 1624452 Ontario Limited (collectively, the "Debtors") acquired for, or used in relation to a business carried on by each of the Debtors, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Bonnie Cummings, in her capacity as Estate Executrix of the Estate of the Late John Cummings (the "Estate Executrix") sworn

October 24, 2012 and the Exhibits thereto and on hearing the submissions of counsel for the Estate Executrix, counsel for the Receiver and on reading the consent of BDO Canada Limited to act as the Receiver.

APPOINTMENT

1. THIS COURT ORDERS that pursuant to section 101 of the CJA, BDO Canada Limited is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of the Debtors acquired for, or used in relation to a business carried on by any of the Debtors, including all proceeds thereof, whether such assets or funds are subject to third party interests or are considered trust assets held by any of the Debtors for the benefit of third parties (collectively, the "Property").

RECEIVER'S POWERS

2. 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, but not obligated, to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and ~~any and all proceeds, receipts and disbursements arising out of or from the Property;~~
- (b) to receive, preserve, and protect 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 the business of the Debtors, including 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 the Debtors;

- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtors or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (g) to take such steps as the Receiver deems are necessary or desirable to control access to and use of all accounts at banks or other financial institutions in the name of the Debtors (collectively, the "**Accounts**"), and to cause the transfer and collection of funds in the Accounts for deposit into the Post-Receivership Accounts (defined in paragraph 10 herein);
- (h) to settle, extend or compromise any indebtedness owing to the Debtors;
- (i) 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 of the Debtors, for any purpose pursuant to this Order;

- (j) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtors;
- (k) 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 the Debtors, the Property or the Receiver, 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;
- (l) 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;
- (m) 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 \$50,000, provided that the aggregate consideration for all such transactions does not exceed \$200,000; 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*, shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.

- (n) 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;
- (o) 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;
- (p) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (q) 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 the Debtors;
- (r) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, ~~the ability to enter into occupation agreements for~~ any property owned or leased by the Debtors;
- (s) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (t) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

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 Debtors, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

3. THIS COURT ORDERS that (i) the Debtors, (ii) all of their respective 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.

4. 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 Debtors, 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.

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

5. 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 DEBTORS OR THE PROPERTY

6. THIS COURT ORDERS that no Proceeding against or in respect of the Debtors 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 the Debtors or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

7. THIS COURT ORDERS that all rights and remedies against any of the Debtors, 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 this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors are not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors 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

8. THIS COURT ORDERS 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 Debtors, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

9. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtors 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 the Debtors 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 Debtors' 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 Debtors 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

10. 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.

11. THIS COURT ORDERS that the Receiver will maintain separate Post Receivership Accounts for each of the Debtors, and will maintain separate accounting ledgers for each of the Debtors.

EMPLOYEES

12. THIS COURT ORDERS that all employees of the Debtors shall remain the employees of the applicable Debtor until such time as the Receiver, on the Debtor's behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

PIPEDA

13. 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 identifiable individuals 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"). 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 Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

14. 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

15. 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, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. 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

Subject to assessment *WJ*

16. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property, as security for

such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge 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, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

17. 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 are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

18. 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 counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

GENERAL

19. 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.

20. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of any of the Debtors.

21. 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.

22. 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, and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

23. THIS COURT ORDERS that the Applicant shall have its costs of this application, up to and including entry and service of this Order on a substantial indemnity basis to be paid by the Receiver from the Debtors' estate with such priority and at such time as this Court may determine.

24. THIS COURT ORDERS that the Receiver shall deliver to the Customers of the Debtors and other interested parties known to the Receiver notice of this Order in substantially the form attached as Appendix "A" to this Order.

25. THIS COURT ORDERS that the Receiver is authorized and directed to enter into the referral agreement dated October 24, 2012 with Ceridian Canada Ltd.

26. THIS COURT ORDERS that the Receiver shall set down a date on notice to all parties within 30 days of the issuance of this Order (the "Comeback Date") to report to the Court and to seek additional relief as appropriate from the Court, including without limitation, the approval of a proposed claims process.

27. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on the Comeback Date or on not less than seven (7) days' notice to the Receiver, the Applicant 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.

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



OCT 29 2012



Schedule "A"

VIA EMAIL

October <*>, 2012

**TO THE CUSTOMERS OF
PEOPLEGE HR SERVICES INC.**

Re: Peopledge HR Services Inc., in receivership

On October <*>, 2012, the Ontario Superior Court of Justice issued an order (the "Order") appointing BDO Canada Limited as Receiver (the "Receiver") of Peopledge HR Services Inc. ("Peopledge"). A copy of the Order can be accessed for your reference at our website at www.bdo.ca/peopledge.

You are receiving this notice because you had contracted with Peopledge for the provision of certain payroll services. Regrettably, we must inform you that Peopledge has ceased all operations, and as such your contracts and other arrangements with Peopledge have been terminated effected immediately. No further payroll services will be provided to you.

To assist you to transition your payroll services to a new provider, and, to the extent possible, to minimize disruption to your payroll services, the Receiver has entered into an arrangement with Ceridian Canada Ltd. ("Ceridian"), a corporation which provides similar services to those provided by Peopledge.

Ceridian has agreed to offer Peopledge customers payroll processing services. In addition, Ceridian has agreed to waive its standard implementation fee that it would otherwise charge to new customers provided the new service contract is signed on or before December 15, 2012, for customers with less than 200 employees.

Customers who wish to transition their payroll services immediately to Ceridian should contact the Receiver, through Mr. Peter Naumis, Vice-President, at 905-615-6207 or pnaumis@bdo.ca or Ms. Nicole Sagolili at 905-615-8787 ext. 2008 or nsagolili@bdo.ca. Mr. Naumis and Ms. Sagolili will assist you with any questions you may have and put you in contact with the appropriate contact at Ceridian to begin the transitioning process.

The Receiver will help transition your existing payroll data to Ceridian including historical earnings for 2012 and relevant employee data to assist in continuity of your services and a timely transition to Ceridian. **Because this information is subject to certain privacy and other protections, the Receiver will not transfer any data relating to your account with Ceridian, or other provider of your choosing, unless and until the Receiver receives your written consent and authorization to do so.** Accordingly, please find enclosed an Authorization and Release Form which must be completed in full and returned to the Receiver by: (i) electronic scan by email at pnaumis@bdo.ca; (ii) by fax to 1-905-615-1333 to the attention of Mr. Naumis.

To the extent possible, and subject to available resources, the Receiver will help transition your existing payroll data to such other provider as you may choose.

Updates as to further developments within the receivership administration will be posted on www.bdo.ca/peopledge, and you are encouraged to regularly check this website. Where appropriate or as required by law, the Receiver will deliver notices by electronic mail.

Yours very truly,

BDO CANADA LIMITED

In its capacity as the
court-appointed Receiver
of the property and assets
of Peopledge HR Services Inc.
and not in its personal or
corporate capacity.

Per:

Eugene P. Migus, CA•CIRP
Senior Vice-President

/encl.

CONSENT TO TRANSFER PAYROLL INFORMATION

TO: BDO Canada Limited, in its capacity as court-appointed receiver (the "Receiver") of the property, assets and undertakings of Peopledge HR Services Inc. ("Peopledge")

RE: Transition of the accounts of Peopledge's pre-receivership customers to Ceridian Canada Ltd. ("Ceridian")

We, the undersigned former customer of Peopledge, hereby consent, authorize and direct the Receiver to transfer to Ceridian all of our current and historical employee and payroll information arising from or relating to our payroll services contract with Peopledge, which contract has been terminated. We are requesting the Receiver to complete this transfer for the purpose of facilitating our retention of Ceridian as our new payroll service provider.

We acknowledge and agree that the Receiver is released from all liability to us in any way relating to Peopledge.

This consent may be executed and delivered by electronic transmission, and when so delivered, shall be deemed an original.

DATED at _____, _____ on _____, 2012.
(City) (Province) (Month) (Day)

(INSERT CUSTOMER NAME BELOW)

X: _____

Per: _____

Name:

Title:

I have the authority to bind the Customer.

**BONNIE CUMMINGS IN HER CAPACITY AS ESTATE
EXECUTRIX OF THE ESTATE OF THE LATE JOHN
CUMMINGS**

-and-

**PEOPLEGE HR SERVICES INC., WINSTON PARK FINANCIAL
SERVICES LTD., CMC FRASER LTD., 1624452 ONTARIO
LIMITED**

ca 12-9896-0002

Applicant

Respondents
Court File No.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**PROCEEDING COMMENCED AT
TORONTO**

ORDER

**Stephen Walters Professional Corporation
6509B Mississauga Road
Mississauga, ON L5N 1A6**

**Stephen Walters
Tel: 905.826.0651
Fax: 905.826.3001
sdw@business-law.biz**

Lawyers for the Applicant