



Estate No. 32-1501836

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

THE HONOURABLE)
JUSTICE *Mesbur*)
)
) WEDNESDAY, the 11th DAY
) OF SEPTEMBER, 2013

IN THE MATTER OF THE BANKRUPTCY OF NMC CANADA, INC.

O R D E R

THIS MOTION made by Duff & Phelps Canada Restructuring Inc. ("**D&P**"), in its capacity as the trustee in bankruptcy (in such capacity, the "**Trustee**") of each of SKD Company ("**SKD**"), NMC Canada, Inc. ("**NMC**") and 2515080 Nova Scotia Company ("**2515**") (collectively, the "**Estates**") for an Order authorizing and directing the procedural and substantive consolidation of the Estates, was heard this day at 330 University Avenue, Toronto, Ontario;

ON READING the Trustee's Motion Record in respect of this motion, including the notice of motion and the Second Report of the Trustee dated September 3, 2013 (the "**Second Report**"), and the Appendices thereto;

AND UPON hearing the submissions of counsel for the Trustee, no one else appearing for any other person on the service list, although duly served as appears from the affidavit of service of Mirella Ricci sworn September 4, 2013, filed;

NOTICE AND SERVICE

1. **THIS COURT ORDERS** that the time for service of the Motion Record in respect of this motion and the Second Report is hereby abridged and validated so that the motion is properly returnable today, and that further service thereof is hereby dispensed with.

APPROVAL OF TRUSTEE'S REPORT

2. **THIS COURT ORDERS** that the Second Report is hereby approved and the conduct and activities of the Trustee described therein are hereby approved.

CONSOLIDATION OF ESTATES

3. **THIS COURT ORDERS** that the Estates shall be procedurally and substantively consolidated and the Trustee shall be authorized and directed to administer the Estates on a consolidated basis for all purposes in carrying out its administrative duties and other responsibilities as trustee under the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, including, without limitation, as follows:

- (a) calling and conducting any meetings of creditors or inspectors of the Estates pursuant to one combined advertisement and one meeting;
- (b) issuing consolidated reports in respect of the Estates;
- (c) preparing, filing, advertising, and distributing any and all filing and/or notices relating to the administration of the Estates on a consolidated basis;
- (d) establishing a single bank account for the Estates;

- (e) establishing a single consolidated pool of assets containing all assets of the Estates; and
- (f) administering all claims and making all distributions in respect of allowed claims from the consolidated pool.

4. **THIS COURT ORDERS** that the single Court File Number of 32-158287 and the title of proceeding of “In the Matter of the Bankruptcy of SKD a Partnership of NMC Canada, Inc. and 2515080 Nova Scotia Company” shall be assigned to the proceedings of the bankrupt Estates.

5. **THIS COURT ORDERS** that a copy of this Order shall be filed by the Trustee in the Court File for both of Estate numbers 32-1501841 and 32-1501836 but that any other document required to be filed in this proceeding shall hereafter only be required to be filed in Court File Number 32-158287.

6. **THIS COURT ORDERS** that the substantive consolidation of the Estates shall not: (i) affect the separate legal status and corporate structures of NMC or 2515; (ii) cause NMC or 2515 to be liable for any claim for which it otherwise is not liable; or (iii) affect the Trustee’s right to seek to disallow any claim, including on the basis that such claim is a duplicative claim.

GENERAL

7. **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 Trustee 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 Trustee, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Trustee and its agents in carrying out the terms of this Order.

Muslum J

**ONTARIO
SUPERIOR COURT OF JUSTICE
Bankruptcy Court**

Proceeding commenced at Toronto

**ORDER
(Motion returnable September 11, 2013)**

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