

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,  
R.S.C. 1985, C. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
NMC CANADA, INC. AND 2515080 NOVA SCOTIA COMPANY**

**RECEIVER'S DISCHARGE CERTIFICATE**

**RECITALS**

A. Pursuant to an Initial Order of the Ontario Superior Court of Justice (the "Court") dated January 21, 2009, as amended and restated, RSM Richter Inc. was appointed as the Monitor (the "Monitor") of the Applicants and SKD Company (collectively, the "Debtors").

B. Pursuant to an order dated June 11, 2009 (the "Receivership Order"), RSM Richter Inc. was appointed receiver and manager of the Debtors (the "Receiver").

C. On December 9, 2011, the assets used by RSM Richter Inc. in its Toronto restructuring practice were acquired by Duff & Phelps Canada Restructuring Inc. ("Duff & Phelps"). Pursuant to an Order granted by Mr. Justice Morawetz on December 12, 2011, Duff & Phelps was substituted in place of RSM Richter Inc. as Monitor and as Receiver.

D. By Order dated May 30, 2014 (the "Discharge Order"), the Monitor was discharged, the CCAA Proceedings for the Debtors were terminated and the Receiver was ordered discharged upon the filing with the Court of a certificate certifying that it has completed a transfer of the funds remaining in the Debtors' estate to their trustee in bankruptcy.

**THE RECEIVER CERTIFIES** that it has now transferred to Duff & Phelps, in its capacity as the trustee in bankruptcy of each of the Debtors, all of the funds which remained in the receivership estate in the within proceedings.

Dated this 28<sup>th</sup> day of January, 2015.

**DUFF & PHELPS CANADA  
RESTRUCTURING INC.**, solely in its  
capacity as receiver and manager of  
SKD Company, NMC Canada Inc. and  
2515080 Nova Scotia Company

By: \_\_\_\_\_

Name: Bobby Kofman

Title: Managing Director



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COMPANY**

Court File No: 09-CL-7960

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SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

Proceeding commenced at Toronto

**RECEIVER'S DISCHARGE CERTIFICATE**

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