

FORM 87
Notice and Statement of the Receiver
(Subsection 245(1) and 246(1) of the *Bankruptcy and Insolvency Act*)

IN THE MATTER OF THE RECEIVERSHIP OF
EMW INDUSTRIAL LTD., EMW INDUSTRIAL INC., E&S MORRISON FAMILY HOLDINGS LTD.,
PEPPER MAINTENANCE CANADA (2005) INC., EMW HOLDINGS LTD., and EMW REAL ESTATE
CO. LTD.
of the Town of Saltcoats
in the Province of Saskatchewan

The Receiver gives notice and declares that:

- On the April 11, 2019, Deloitte Restructuring Inc. ("**Deloitte**") was appointed by Order of the Court of Queen's Bench for Saskatchewan in Bankruptcy and Insolvency (the "**Receivership Order**") as the receiver (the "**Receiver**"), without security, of all the personal property of EMW Industrial Ltd. ("**EMW**"), EMW Industrial Inc. ("**EII**"), E&S Morrison Family Holdings Ltd. ("**E&S**"), Pepper Maintenance Canada (2005) Inc. ("**PMC**"), EMW Holdings Ltd. ("**Holdings**"), and EMW Real Estate Co. Ltd. ("**Real Estate Co.**") (collectively the "**Debtors**") acquired for, or used in relation to the business carried on by the Debtors, including all proceeds thereof (the "**Property**"), including, but not limited to, all goods, inventory, equipment, accounts receivable, and other intangibles, and all proceeds of any of the foregoing as described below:

Description	EMW Book value as at 02/28/19	EII Book value as at 04/11/19	Real Estate Co. Book value as at 04/11/19	Holdings Book value as at 04/11/19	E&S Book value as at 02/28/19	PMC Book value as at 04/11/19
Cash on hand	NIL	NIL	NIL	NIL	NIL	11,059
Accounts receivable	4,596,557	121,934	NIL	NIL	57,111	29,198
Inventory	2,637,592	18,517	NIL	NIL	NIL	NIL
Prepaid expenses	130,176	57,385	NIL	NIL	NIL	NIL
Taxes recoverable	1,000,000	1	1	1	1	1
Due from related parties	1	NIL	NIL	NIL	NIL	40,000
Property, plant and equipment	4,732,097	206,545	1	NIL	NIL	20,292
Other assets	2,050,080	NIL	13	NIL	533,409	NIL
Total	15,146,503	404,382	15	1	590,521	100,550

* Amounts are based on information prepared by the Debtors, including unaudited financial statements of EMW for the month-ended February 28, 2019. Deloitte has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the information and, accordingly, Deloitte expresses no opinion or form of assurance on the information contained herein.

- Deloitte became the Receiver by virtue of being appointed by Order of the Court of Queen's Bench

for Saskatchewan, a copy of which is attached to this Notice as **Schedule "A"**.

3. The Receiver took possession and control of the Property described above on the April 11, 2019.

4. The following information relates to the receivership:

- (a) Mailing Address: 206 Commercial Street, Saltcoats, SK S0A 3R0
- (b) Principal line of business: Design, fabricate, install and maintain equipment for clients in various industries.
- (c) Location(s) of business: 206 Commercial Street, Saltcoats, SK S0A 3R0
SW-25-24-33-W1 Box 416 Saltcoats, SK S0A 3R0
- (d) Amount owed to each creditor who holds a security on the Property described above:

Creditor	Book value
The Toronto-Dominion Bank	\$ 6,520,123
Alterinvest II Fund L.P.	UNKNOWN
BOXX Modular, A Division of Black Diamond LP	UNKNOWN
Business Development Bank of Canada	UNKNOWN
Caterpillar Financial Services Limited	UNKNOWN
Element Fleet Management Inc.	UNKNOWN
Farm Credit Canada	UNKNOWN
Ford Credit Canada Limited	UNKNOWN
HSBC Bank Canada	UNKNOWN
HSBC Bank Canada - Leasing Division	UNKNOWN
National Leasing Group Inc.	UNKNOWN
Summit Acceptance Corp.	UNKNOWN
Transportation Lease Systems Inc.	UNKNOWN
Wells Fargo Equipment Finance Company	UNKNOWN
Xerox Canada Ltd.	UNKNOWN

The list of other creditors and the amount owed to each creditor is as follows:

See attached **Schedule "B"**

- (e) The intended plan of action of the Receiver during the receivership, to the extent that such a plan has been determined is as follows:
 - i. Collection of accounts receivable; and
 - ii. Sale of the operating assets, inventory, and equipment by tender or otherwise.
- (f) Contact person for the Receiver:

Naomi McGregor
 Deloitte Restructuring Inc.
 Suite 700, 850 – 2nd Street SW
 Calgary, AB T2P 0R8
 Phone: 403-503-1423
 Email: naomcgregor@deloitte.ca

Notice and Statement of the Receiver

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Dated at the City of Calgary in the Province of Alberta, this 18th day of April 2019.

DELOITTE RESTRUCTURING INC.

Solely in its capacity as Receiver and Manager
of the Debtors (as defined herein),
and not in its personal capacity.



Robert J. Taylor, FCPA, FCA, CIRP, LIT, CFE
Senior Vice-President

700 Bankers Court, 850 - 2nd Street SW
Calgary AB T2P 0R8
Phone: (403) 503-1458
Fax: (403) 718-3681

SCHEDULE "A"
Receivership Order

COURT FILE NUMBER Q.B.G. 40 of 2019

COURT OF QUEEN'S BENCH FOR SASKATCHEWAN
IN BANKRUPTCY AND INSOLVENCY

JUDICIAL CENTRE YORKTON

IN THE MATTER OF THE RECEIVERSHIP OF
EMW INDUSTRIAL LTD., EMW INDUSTRIAL INC., E&S MORRISON FAMILY HOLDINGS LTD.,
PEPPER MAINTENANCE CANADA (2005) INC., EMW HOLDINGS LTD.,
and EMW REAL ESTATE CO. LTD.

RECEIVERSHIP ORDER

Before the Honourable Mr. Justice D.H. Layh in Chambers the 3rd day of April, 2019.

Upon the application of Jeffrey M. Lee, Q.C. and Paul Olfert, counsel for The Toronto-Dominion Bank (the "**Applicant**") in respect of EMW Industrial Ltd., EMW Industrial Inc., E&S Morrison Family Holdings Ltd., Pepper Maintenance Canada (2005) Inc., EMW Holdings Ltd., and EMW Real Estate Co. Ltd. (collectively, the "**Debtors**"); and upon having read the Originating Application, the Affidavit of Sarah D'Souza, and Brief of Law; and upon reading the consent of Deloitte Restructuring Inc. to act as receiver ("**Receiver**"); all filed; and upon hearing Jeffrey M. Lee, Q.C. and Paul Olfert, counsel for the Applicant; Mr. Timothy Doyle, counsel for Canada Revenue Agency ("**CRA**"); Mr. M. Kim Anderson, Q.C., counsel for the Debtors and Ms. Janine Lavoie-Harding, counsel for Farm Credit Canada;

The Court Orders:

SERVICE

1. To the extent required, the time for service of notice of the application for this order is hereby abridged and service thereof is deemed good and sufficient.

APPOINTMENT

2. Pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 ("**BIA**"), section 65(1) of *The Queen's Bench Act, 1998*, SS 1998, c Q-1.01, and section 64(8) of *The Personal Property Security Act, 1993*, SS 1993, c P-6.2 (the "**PPSA**"), **Deloitte Restructuring Inc.** is hereby appointed Receiver, without security, of all of the personal property of the Debtors acquired for, or used in relation to the business carried on by the Debtors, including all proceeds thereof (the "**Property**") including, but not limited to, all goods, inventory, equipment, accounts receivable, and other intangibles, and all proceeds of any of the foregoing.

RECEIVER'S POWERS

3. 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 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, protect and maintain control of 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 other 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 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 settle, extend or compromise any indebtedness owing to or by the Debtors;
- (h) 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 the Debtors, for any purpose pursuant to this Order;
- (i) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtors;
- (j) 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, and provided further that nothing in this Order shall authorize the Receiver to defend or settle the action in which this Order is made unless otherwise directed by this Court;
- (k) to market any or all 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;
- (l) 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 \$100,000.00, provided that the aggregate consideration for all such transactions does not exceed \$1,000,000.00; 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 section 59(10) of the PPSA shall not be required;

- (m) 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;
- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate 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;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (p) 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;
- (q) 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;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (s) 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

- 4. (i) The Debtors, (ii) all of their current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on their 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 (excluding Property subject to liens the validity of which is dependent on maintaining possession) to the Receiver upon the Receiver's request.
- 4A. The Receiver shall have the right to access and occupy all real property owned or leased by any of the Debtors for the purposes of carrying out its duties as Receiver of the Property.
- 5. 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 documents prepared in contemplation of litigation or due to statutory provisions prohibiting such disclosure.

6. 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

7. 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

8. 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, provided, however, that nothing in this Order shall: (i) prevent any Person from commencing a Proceeding regarding a claim that might otherwise become barred by statute or an existing agreement, if such Proceeding is not commenced before the expiration of the stay provided by this paragraph; or (ii) affect a Regulatory Body's investigation in respect of the Debtors or an action, suit or proceeding that is taken in respect of the Debtors by or before the Regulatory Body, other than the enforcement of a payment order by the Regulatory Body or the Court. "**Regulatory Body**" means a person or body that has powers, duties or functions relating to the enforcement or administration of an Act of Parliament or of the legislature of a province.

NO EXERCISE OF RIGHTS OR REMEDIES

9. All rights and remedies (including, without limitation, set-off rights) against the Debtors or 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 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 mortgage or security interest; or (iv) prevent the registration or filing of a lien or claim for lien or the commencement of a Proceeding to protect a lien or other rights that might otherwise be barred or extinguished by the effluxion of time, provided that no further steps shall be taken in respect of such lien, claim for lien or Proceeding except for service of the initiating documentation on the Debtors and the Receiver. The stay and suspension shall not apply in respect of any "**Eligible Financial Contract**" as defined in section 65.1 of the BIA.

NO INTERFERENCE WITH THE RECEIVER

10. 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, including, without limitation, insurance coverage, without written consent of the Receiver or leave of this Court. Nothing in this Order shall prohibit any party to an Eligible Financial Contract with the Debtors from terminating such contract or exercising any rights of set-off, in accordance with its terms.

CONTINUATION OF SERVICES

11. 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 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

12. 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 or disposition 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.

EMPLOYEES

13. Subject to the employees' rights to terminate their employment, all employees of the Debtors shall remain the employees of the Debtors until such time as the Receiver, on the Debtors' 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), 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*, SC 2005, c 47.
14. Pursuant to clause 7(3)(c) of the *Personal Information Protection and Electronic Documents Act*, SC 2000, c 5, 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

15. (a) Notwithstanding anything in any federal or provincial law, the Receiver is not personally liable in that position for any environmental condition that arose or environmental damage that occurred:
- (i) before the Receiver's appointment; or
 - (ii) after the Receiver's appointment unless it is established that the condition arose or the damage occurred as a result of the Receiver's gross negligence or wilful misconduct.
- (b) Nothing in sub-paragraph (a) exempts a Receiver from any duty to report or make disclosure imposed by a law referred to in that sub-paragraph.
- (c) Notwithstanding anything in any federal or provincial law, but subject to sub-paragraph (a) hereof, where an order is made which has the effect of requiring the Receiver to remedy any environmental condition or environmental damage affecting the Property, the Receiver is not personally liable for failure to comply with the order, and is not personally liable for any costs that are or would be incurred by any person in carrying out the terms of the order,
- (i) if, within such time as is specified in the order, within ten (10) days after the order is made if no time is so specified, within ten (10) days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, or during the period of the stay referred to in clause (ii) below, the Receiver:
 - A. complies with the order; or
 - B. on notice to the person who issued the order, abandons, disposes of or otherwise releases any interest in any real property affected by the condition or damage;
 - (ii) during the period of a stay of the order granted, on application made within the time specified in the order referred to in clause (i) above, within ten (10) days after the order is made or within ten (10) days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, by,
 - A. the court or body having jurisdiction under the law pursuant to which the order was made to enable the Receiver to contest the order; or
 - B. the court having jurisdiction in bankruptcy for the purposes of assessing the economic viability of complying with the order; or
 - (iii) if the Receiver had, before the order was made, abandoned or renounced or been divested of any interest in any real property affected by the condition or damage.

Nothing in this Order shall derogate from the protection afforded to the Receiver by section 14.06 of the BIA or any other applicable legislation.

LIMITATION ON THE RECEIVER'S LIABILITY

16. Except for gross negligence or wilful misconduct, as a result of its appointment or carrying out the provisions of this Order the Receiver shall incur no liability or obligation that exceeds an amount for which it may obtain full indemnity from the Property. Nothing in this Order shall derogate from any limitation on liability or other protection afforded to the Receiver under any applicable law, including, without limitation, Sections 14.06, 81.4(5) or 81.6(3) of the BIA.

RECEIVER'S ACCOUNTS

17. The Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements and 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, subject to paragraph 17A hereof, the Receivers' 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.
- 17A. CRA has raised the issue of whether and to what extent it can be ordered that the Receiver's Charge and/or the Receiver's Borrowings Charge (as hereinafter defined) rank in priority to the CRA deemed trust claim for payroll source deductions made by the Debtors from the wages of their employees as required by the *Income Tax Act* (Canada); the *Canada Pension Plan*, the *Employment Insurance Act* (Canada) and counterpart provisions in respect of provincial income tax in provincial fiscal statutes (the "**Payroll Source Deduction Priority Issue**"). The hearing of the Payroll Source Deduction Priority Issue shall be adjourned to be heard and decided by the Court at a later date to be determined by the Court, if the matter is not resolved in writing as among the Applicant, the Receiver and CRA.
18. The Receiver and its legal counsel shall pass their accounts from time to time.
19. 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, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

20. The Receiver shall be at liberty and is hereby empowered to borrow, by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not at any time exceed \$500,000.00 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, which Receiver's Borrowings Charge shall, subject to paragraph 17A hereof, rank in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges set out in sections 14.06(7), 81.4(4) and 81.6(2) of the BIA.
21. Neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

22. The Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "Receiver's Certificates") for any amount borrowed by it pursuant to this Order.
23. The monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

ALLOCATION

24. Any interested party may apply to this Court, on notice to any other party likely to be affected, for an order allocating the Receiver's Charge and Receiver's Borrowings Charge amongst the various assets comprising the Property.

GENERAL

25. The Receiver may, from time to time, apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
26. Nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors or any of them.
27. Unless otherwise ordered by this Court, the Receiver will report to the Court from time to time, which reporting is not required to be in affidavit form and shall be considered by this Court as evidence.
28. 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.
29. The Receiver shall 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 for the recognition 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.
30. The Applicant shall have its costs of this application, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then 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.
31. Any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver 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.

NOTICE AND SERVICE

32. The Applicant shall, within ten (10) days of the date of this Order, cause a true copy of this Order to be served by prepaid ordinary mail on all Persons to whom the Receiver is required to send notice pursuant to section 245(1) of the BIA (the "Notice").

33. The Notice shall be deemed to have been received on the seventh day after mailing.
34. The Notice served pursuant to paragraph 32 above shall be accompanied by a cover letter in the form attached as Schedule "B" to this Order.
35. The Electronic Case Information and Service Protocol attached as Schedule "C" hereto (the "**Protocol**") is approved and adopted for these proceedings. Terms which are capitalized herein but otherwise not defined shall bear the respective meanings ascribed to them in the Protocol. Service of documents made in accordance with the Protocol shall (subject to review by the Court at the time of any application) constitute valid and effective service. A Case Website shall be established in accordance with the Protocol with the following URL: www.insolvencies.deloitte.ca/en-ca/EMW. Applications in respect of this matter may be made upon three days' notice.
36. The failure of any Person to forward a Request for Electronic Service or a Request for Facsimile Service to the Service List Keeper shall release the Receiver, the Applicant, and any other interested Person serving court materials in this matter from any requirement to provide further notice in respect of these proceedings to any such Person until such time as a properly completed request for such service is received from such Person by each of the counsel for the Receiver and the Applicant.
37. The Applicant and the Receiver shall be at liberty to serve the Notice on any other interested Person by prepaid ordinary mail, courier, personal delivery, facsimile or other electronic transmission to such Persons at their respective addresses as last shown on the records of the Applicant.

ISSUED at the City of Yorkton, in the Province of Saskatchewan, this 11th day of April, 2019.

Y. Rohatynsky
 DEPUTY LOCAL REGISTRAR

**DUPLICATE
 ORIGINAL**

This document was delivered by:

MLT Aikins LLP, counsel for the Applicant, The Toronto-Dominion Bank
 1500 – 410 22nd Street East
 Saskatoon, SK S7K 5T6
 Attention: Jeffrey M. Lee, Q.C. and Paul Olfert
 E-mail: JMLee@mltaikins.com / POlfert@mltaikins.com

TO: Local Registrar, Judicial Centre of Yorkton

AND TO: Robertson Stromberg LLP, counsel for the Respondents, EMW Industrial Ltd., EMW Industrial Inc., E&S Morrison Family Holdings Ltd., Pepper Maintenance Canada (2005) Inc., EMW Holdings Ltd., EMW Real Estate Co. Ltd. and Ewen Morrison
 Suite 600 – 105 21st Street East
 Saskatoon, SK S7K 0B3
 Attention: M. Kim Anderson, Q.C.
 E-mail: mk.anderson@rslaw.com

SCHEDULE "A"

RECEIVER'S CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that Deloitte Restructuring Inc., the receiver (the "Receiver") of the assets, undertakings and properties of EMW Industrial Ltd., EMW Industrial Inc., E&S Morrison Family Holdings Ltd., Pepper Maintenance Canada (2005) Inc., EMW Holdings Ltd., and EMW Real Estate Co. Ltd. (the "Debtors") acquired for, or used in relation to the Debtors' business, including all proceeds thereof (the "Property") appointed by Order of the Court of Queen's Bench of Saskatchewan (the "Court") issued the ____ day of _____, 20__ (the "Order") made in action _____, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$ _____, being part of the total principal sum of \$ _____ which the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily] [monthly not in advance on the ____ day of each month] after the date hereof at a notional rate per annum equal to the rate of ____ per cent above the prime commercial lending rate of Bank of _____ from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property (as defined in the Order), in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act* (Canada) and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at *.
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.
7. The Receiver does not undertake any personal liability to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the _____ day of _____, 20__.

Deloitte Restructuring Inc., solely in its capacity as Receiver of the Property, and not in its personal capacity

Per: _____
Name:
Title:

SCHEDULE "B"

COVER LETTER OF DEMAND FOR NOTICE

Re: IN THE MATTER OF THE RECEIVERSHIP OF EMW INDUSTRIAL LTD., EMW INDUSTRIAL INC., E&S MORRISON FAMILY HOLDINGS LTD., PEPPER MAINTENANCE CANADA (2005) INC., EMW HOLDINGS LTD., AND EMW REAL ESTATE CO. LTD.

A Receiver has been appointed by Order of the Court of Queen's Bench for Saskatchewan over the property, assets and undertaking of EMW Industrial Ltd., EMW Industrial Inc., E&S Morrison Family Holdings Ltd., Pepper Maintenance Canada (2005) Inc., EMW Holdings Ltd., and EMW Real Estate Co. Ltd. A copy of the Court Order appointing Deloitte Restructuring Inc. as Receiver is posted on the Case Website at: www.insolvencies.deloitte.ca/en-ca/EMW.

You may wish to monitor these proceedings. If you wish to do so, you may obtain up to date information respecting all court matters, including court applications and Receiver's reports by accessing the Case Website at www.insolvencies.deloitte.ca/en-ca/EMW.

If at any time, you would like to be served with court documents relating to further proceedings in relation to this matter, please review the Electronic Case Information and Service Protocol (the "**Protocol**") set forth in Schedule "C" to the Order and complete and transmit a Request for Electronic Service (or where permitted a Request for Facsimile Service) to each of the following persons:

1. The Toronto Dominion Bank
c/o MLT Aikins LLP
1500-410 22nd Street East, Saskatoon, SK
Attention: Carmen Balzer
Email: CBalzer@mltaikins.com
2. Deloitte Restructuring Inc.
700, 850 - 2 Street SW
Calgary, AB T2P 0R8
Attention: Naomi McGregor
Email: naomcgregor@deloitte.ca

If you do not properly complete a request for service and forward that request by email to each of the above-referenced persons indicating that you require to be served with court documents in these proceedings, then you will not receive, nor will you be entitled to receive, any further notice of the proceedings.

Yours truly,

DELOITTE RESTRUCTURING INC.,
in its capacity as Receiver of EMW
Industrial Ltd., EMW Industrial Inc., E&S
Morrison Family Holdings Ltd., Pepper
Maintenance Canada (2005) Inc., WMW
Holdings Ltd., and EMW Real Estate Co.
Ltd. and not in its personal capacity.



Per: Naomi McGregor, CPA, CGA
Manager

DEMAND FOR NOTICE

TO:

1. The Toronto Dominion Bank
c/o MLT Aikins LLP
1500-410 22nd Street East,
Saskatoon, SK
Attention: Carmen Balzer
Email: CBalzer@mltaikins.com
Fax: (306) 975-7145

2. Deloitte Restructuring Inc.
700, 850 – 2 Street SW
Calgary, AB T2P 0R8
Attention: Naomi McGregor
Email: naomcgregor@deloitte.ca

Re: In the Matter of the Receivership of EMW Industrial Ltd., EMW Industrial Inc., E&S Morrison Family Holdings Ltd., Pepper Maintenance Canada (2005) Inc., EMW Holdings Ltd., and EMW Real Estate Co. Ltd.

I hereby request that notice of all further proceedings in the above receivership be sent to me in the following manner:

(a) by email, at the following email address:

_____ ; or

(b) I do not have the ability to receive electronic mail, and am therefore eligible to request, and do hereby request, notice by facsimile at the following facsimile number:

_____.

Signature: _____

Name of Creditor: _____

Address of Creditor: _____

Phone Number: _____

SCHEDULE "C"

ELECTRONIC CASE INFORMATION AND SERVICE PROTOCOL EFFECTIVE AS OF DECEMBER 6, 2017

APPLICATION

1. This Electronic Case Information and Service Protocol shall apply to this proceeding except as otherwise ordered by the Court.

DEFINITIONS

2. For the purposes of this Protocol, the following capitalized terms shall have the meanings ascribed below:
 - (a) "**Case Website**" means the website referenced in paragraph 35 of the Implementation Order;
 - (b) "**Court**" means the Court of Queen's Bench for Saskatchewan, sitting in bankruptcy if applicable;
 - (c) "**Court Document**" means a document in this proceeding which must be served for the purposes of this proceeding and/or is to be filed, or has been filed or issued in the Court, including:
 - (i) originating applications;
 - (ii) notices of application;
 - (iii) affidavits;
 - (iv) reports of a Court Officer;
 - (v) briefs of law;
 - (vi) books of authorities;
 - (vii) draft orders;
 - (viii) fiats; and
 - (ix) issued orders;
 - (d) "**Court Officer**" means the receiver, monitor or proposed trustee appointed by or reporting to the Court in this proceeding;
 - (e) "**Creditor List**" means the list of creditors to be compiled in accordance with the terms of the Implementation Order;
 - (f) "**Email**" means electronic mail transmitted to a specified addressee or addressees;

- (g) **"Email Address List"** means the Word Format list provided for in paragraph 23 of this Protocol;
- (h) **"Hyperlink"** means an active link located within an Email message or on a website, by which means an interested person can click to be linked to a document or part of a document on the Case Website;
- (i) **"Implementation Order"** means the order of the Court to which this Protocol is scheduled, and by which this Protocol is implemented;
- (j) **"PDF Format"** means the Portable Document Format compatible with a number of programs, including Adobe Acrobat and Acrobat Reader;
- (k) **"Protocol"** means this Electronic Case Information and Service Protocol;
- (l) **"Request for Electronic Service" or "RES"** means a request in the form appended to this Protocol as Appendix 1;
- (m) **"Request for Facsimile Service" or "RFS"** means a request in the form appended to this Protocol as Appendix 2;
- (n) **"Request for Removal from Service List" or "RFR"** means a request in the form appended to this Protocol as Appendix 3;
- (o) **"Service List"** means the list to be created pursuant to paragraphs 16 to 19 of this Protocol;
- (p) **"Service List Keeper"** means the person(s) appointed to keep the Service List pursuant to paragraph 16 of this Protocol;
- (q) **"Supplementary Email Address List"** has the meaning given to it in paragraph 26(b) of this Protocol;
- (r) **"Supplementary Service List"** has the meaning given to it in paragraph 26(a) of this Protocol;
- (s) **"URL"** means a Uniform Resource Locator which acts as an address for a webpage or Hyperlink;
- (t) **"Web Host"** means that person or persons appointed by the Court Officer for the purposes of hosting and maintaining the Case Website and receiving and posting case information to the Case Website as provided for in the Implementation Order and in this Protocol; and
- (u) **"Word Format"** means a format compatible with Microsoft Word

CASE WEBSITE

3. The Case Website shall be established in accordance with the Implementation Order.
4. The Case Website shall be hosted by the Web Host.
5. The Case Website shall be designed to ensure easy public access thereto and to any documents posted thereon. The Case Website shall be specifically devoted to the posting, organization, storage and display of electronic versions of Court Documents and other related documents as provided for herein.

6. The Web Host shall post the following categories of documents, as served or to be served:
 - (a) originating applications;
 - (b) notices of application;
 - (c) affidavits, including exhibits, and other material filed by a moving or responding party with respect to an application;
 - (d) briefs and written arguments filed by any party with respect to an application;
 - (e) books of authorities (where the Web Host, in its discretion, determines that a book of authorities should be posted);
 - (f) reports filed by the Court Officer;
 - (g) orders, fiats, endorsements and judgments;
 - (h) the current version of the Service List and Email Address List;
 - (i) the name and Email address of each of the Service List Keeper(s) and the Web Host(s); and
 - (j) any document that requires dissemination to interested parties, such as summaries of claims processes, proof of claim forms, notices of creditor meetings, plan disclosure statements, plans of reorganization and voting letters, as requested by a party or the Court Officer.
7. Documents that have been sealed by Court order and documents in respect of which sealing orders have been or are being requested shall not be posted on the Case Website.
8. The Web Host may post other case-related information to the Case Website in its discretion. Nothing in this Protocol shall affect any requirements set out in any legislation or regulations with respect to the posting of documents to a website by the Court Officer.
9. To the extent practicable, the Web Host shall post links to foreign proceedings related to this proceeding on the Case Website.
10. If the Web Host is uncertain whether a document should be posted on the Case Website, the Web Host may seek directions from the Court.
11. Any party intending to bring an application in this proceeding shall, if reasonably practicable, provide an electronic copy of Court Documents to be served to the Web Host for posting on the Case Website prior to service to facilitate service by use of Hyperlink.
12. The Web Host shall use its best efforts to post documents provided to it by a party to these proceedings in PDF Format on the Case Website as soon as practicable.
13. The Web Host shall maintain the Case Website for a period of at least six months after the earlier of the completion of this proceeding or the discharge of the Court Officer.
14. The Web Host is entitled to charge for the time spent maintaining the Case Website at its usual hourly rates. No additional charges or fees may be claimed with respect to the establishment and maintenance of the Case Website.
15. The Web Host shall use its best efforts to maintain the Case Website in a current and complete state. In addition to any other protection that may be available to the Web Host by statute or court

order the Web Host shall incur no liability or obligation in carrying out the provisions of this Protocol and, in particular, with respect to the creation and maintenance of the Case Website, except as a result of any gross negligence or wilful misconduct on the part of the Web Host.

SERVICE LIST

16. Prior to serving notice of the Implementation Order, the Court Officer shall designate and identify, in conjunction with service thereof, a person or persons who shall be responsible for keeping the Service List in this proceeding (the "Service List Keeper").
17. Following service of the Implementation Order, the Service List Keeper shall prepare the initial Service List for this proceeding, which shall include:
 - (a) counsel for the applicant in the proceeding;
 - (b) the Court Officer appointed in the matter and counsel for the Court Officer; and
 - (c) counsel for any party who appeared at the application giving rise to the Implementation Order.
18. Thereafter, the Service List Keeper shall add to the Service List in a timely manner:
 - (a) any person completing and delivering to the Service List Keeper a Request for Electronic Service (or RES) in the form contained in Appendix 1;
 - (b) any person (other than legal counsel, who are required to receive service by Email) completing and delivering to the Service List Keeper a Request for Facsimile Service (or RFS) in the form contained in Appendix 2, in which they certify that they do not have access to Email; and
 - (c) any other person as the Court may order.
19. The Service List shall list names, addresses, Email addresses, facsimile numbers (where permitted pursuant to this Protocol) and telephone numbers (if available) of the persons thereon.
20. Upon adding a person to the Service List, the Service List Keeper shall send an Email (or where permitted, facsimile) message to that person identifying themselves as the Service List Keeper and advising that:
 - (a) the person has been placed upon the Service List,
 - (b) Court Documents will be validly served upon the person by Email (or where permitted, facsimile); and
 - (c) any person on the Service List may serve Court Documents on any other person on the Service List in accordance with this Protocol.
21. Any person on the Service List may request in writing that the Service List Keeper remove that person by delivering a Request for Removal from Service List (or RFR) in the form contained in Appendix 3. Upon receipt of any such request, the Service List Keeper shall comply with the request. Subject to order of the Court, upon removal, any such person will no longer be entitled to service of documents or notice of further proceedings.

22. Those persons who are interested in monitoring a proceeding but are not required to be served with Court Documents are not to be placed on the Service List. Such persons should monitor this proceeding by accessing the Case Website.
23. In addition to the Service List, the Service List Keeper shall create and maintain a document, capable of being copied in Word Format, which contains the up to date Email addresses of all persons on the Service List (the "Email Address List"). The purpose of the Email Address List is to allow persons on the Service List to copy and paste the Email addresses of the persons listed on the Service List into Emails for the purpose of serving Court Documents. This process is designed to avoid service of Court Documents using out of date or inaccurate Service Lists, and to discourage the undesirable practice of serving Court Documents by a "reply to all" on a previous Email.
24. The Service List Keeper shall, on a timely and periodic basis, provide an updated copy of the Service List and of the Email Address List to the Web Host for posting on the Case Website.
25. The Service List Keeper shall use its best efforts to maintain the Service List and Email Address List in a current and accurate state. In addition to any other protection that may be available to the Service List Keeper by reason of statute or court order, the Service List Keeper shall incur no liability in carrying out the provisions of this Protocol and, in particular, with respect to the creation or maintenance of the Service List and Email Address List, except for any gross negligence or willful misconduct on its part.
26. During the course of this proceeding, certain applications may require service of Court Documents on respondents with an interest in that particular application only (for example, service on lien claimants with an interest only in a specific property which is the subject of a proposed sale approval and vesting order). In such circumstances:
 - (a) the party bringing the application shall prepare a service list identifying only the respondents that the applicant is required to serve or otherwise wishes to serve (a "Supplementary Service List");
 - (b) the party bringing the application shall prepare an Email address list corresponding to the Supplementary Service List (a "Supplementary Email Address List");
 - (c) the body of the original service Email shall note that the entire Service List has not been served;
 - (d) the party bringing the application shall append the Supplementary Service List and Supplementary Email Address List to the original service Email; and
 - (e) the affidavit of service with respect to that application shall include the Supplementary Service List.

SERVICE OF DOCUMENTS

27. Unless otherwise ordered by the Court, and except as provided herein, Email shall be the required mechanism to serve Court Documents on those persons referenced on the Service List.
28. All Court Documents shall be served by Email by way of a PDF Format file attached to, or by Hyperlink to such Court Document(s) embedded in, a service Email.
29. Any party wishing to serve a Court Document in this proceeding shall serve them upon the recipients listed in the current the Email Address List posted on the Case Website, as well as any recipients listed in the Service List entitled to service other than by e-mail pursuant to this Protocol.

If possible, the serving party shall first make enquiries of the Service List Keeper to determine if the Service List Keeper is aware of any person who has filed a request to be added to the Service List or the Email Address List who has not yet been added.

30. Originating Applications, Notices of Application and any other document specified by court order shall be appended in PDF Format to the service Email.
31. All other documents shall, unless it is impracticable to do so by reason of time constraints or otherwise, be served by way of a Hyperlink embedded in the service Email, in accordance with the following:
 - (a) Any party filing material with the Court in these proceedings may request that the Web Host post documents (including Court Documents) to the Case Website. Any such document shall be provided in PDF Format. The Web Host shall post such documents as soon as practicable. The Web Host shall retain the discretion to refuse documents which do not appear to comply with the requirements of this Protocol. The Web Host shall inform the party providing documents immediately upon posting, and provide Hyperlink information for each such document.
 - (b) Where a party is serving more than one document by Email by way of Hyperlink, the service Email shall specify each document being served and shall include a separate Hyperlink for each such document being served.
32. A service Email shall:
 - (a) clearly state in the subject line of the Email:
 - (i) notification that a Court Document is being served;
 - (ii) a recognizable short form name of this proceeding; and
 - (iii) the nature of this proceeding or the order being served;
 - (b) identify the document(s) being served and:
 - (i) where the document(s) is/are attached, so indicate, with the identified documents attached in PDF Format with identifying filenames;
 - (ii) where the document(s) is/are being served by Hyperlink, so indicate and link the document(s) by Hyperlink to the Case Website. Where a party is serving more than one document in this manner, the service Email shall specify each document being served and shall include a separate Hyperlink for each such document being served;
 - (c) identify the party serving the Court Document; and
 - (d) provide the date of the proceeding and any other specific information with respect to the proceeding such as, for example, a specific commencement time or court location if known, in substantial accordance with format set forth in Appendix 4.
33. Where service by facsimile is authorized:
 - (a) the transmission shall contain a copy of the service Email and of any document attached thereto;
 - (b) the facsimile cover sheet shall contain the following notation:

You are being served by fax with court documents, pursuant to the Order of the Court of Queen's Bench for Saskatchewan made <insert date> and in particular, the provisions of paragraphs <insert paragraph numbers> thereof. You may view that Order at the Case Website, and this transmission and reference to that document constitutes service of that Order upon you.

Particulars of the documents to be served and other information related to the associated Court matter are contained in the message following.

Please note that documents referenced in the following message but which are not attached to this transmission may be viewed at the Case Website located at <insert a list of documents and the URL for each document>.

34. Upon serving documents not already posted on the Case Website, the serving party shall immediately send an electronic copy of each to the Web Host, with a request to post the documents.
35. If a serving party receives notification of an Email or facsimile transmission failure, they shall make reasonable efforts to ensure that successful transmission of the Court Document occurs or that the Court Documents and related information come to the attention of the intended recipient or his or her firm.
36. Even though a Court Document has been served in accordance with this Protocol, a person may show that the Court Document:
 - (a) did not come to the person's notice;
 - (b) came to the person's notice later than when it was served or effectively served; or
 - (c) was incomplete or illegible.
37. Each party serving a Court Document in accordance with this Protocol shall prepare an affidavit of service containing the particulars of the service including the Service List served, the Email addresses to which Court Documents were sent and the time of the Emailing. A copy of the affidavit of service shall be filed with the Court.
38. Where, by the nature of the matter before the Court, it is appropriate to serve persons that are not on the Service List, any Court Document may be served as follows:
 - (a) if the person is listed on the Creditor List, by prepaid ordinary mail, courier, personal delivery, facsimile or other electronic transmission to such person at their respective addresses as last shown on the Creditor List, in which case service shall be deemed to have been effected if sent by personal delivery, on the date of delivery; if sent by courier, facsimile or other electronic transmission, on the next business day following the date of forwarding thereof; or if sent by prepaid ordinary mail, on the seventh day after mailing;
 - (b) if the person is not listed on the Creditor List, by prepaid ordinary mail, courier, personal delivery, facsimile or other electronic transmission to such persons at their respective addresses as last shown on the records of the applicant or the Court Officer or as otherwise publicly available; and
 - (c) otherwise, by service effected in accordance with *The Court of Queen's Bench Rules*.

APPENDIX 1

REQUEST FOR ELECTRONIC SERVICE ("RES")

Please refer to important notes below.

<p>COURT OF QUEEN'S BENCH FOR SASKATCHEWAN</p> <p>In Bankruptcy and Insolvency</p>	
<p>In the Matter of the Receivership of EMW Industrial Ltd., EMW Industrial Inc., E&S Morrison Family Holdings Ltd., Pepper Maintenance Canada (2005) Inc., EMW Holdings Ltd., and EMW Real Estate Co. Ltd. (collectively, the "Debtors")</p> <p>Case Website: <www.insolvencies.deloitte.ca/en-ca/EMW></p>	
<p>Legal Counsel to Person listed below:</p> <p>(please provide firm name, lawyer's name, address and Email address)</p> <p>Please indicate your preference (by checking applicable box below):</p> <p><input type="checkbox"/> Serve counsel only</p> <p><input type="checkbox"/> Serve counsel & person listed below</p>	<p>Law Firm Name: _____</p> <p>Lawyer Name: _____</p> <p>Address: _____</p> <p>_____</p> <p>Email address: _____</p> <p>_____</p>
<p>Name of Person requesting Service:</p> <p>(please provide full legal name, address, Email address and describe legal relationship to the Debtor)</p>	<p>Name: _____</p> <p>Address: _____</p> <p>_____</p> <p>Email address: _____</p> <p>_____</p>
<p>Date: (insert current date)</p>	<p>Date: _____</p>

I acknowledge having read the Saskatchewan Court of Queen's Bench Electronic Case Information and Service Protocol. I hereby request to be placed on the Service List. By so doing, I agree that the person(s) named above that each accepts service by electronic means in this matter and will be bound by that service:

Name and Position of Person Making Request

PLEASE RETURN SIGNED COPY OF FORM TO Naomi McGregor: naomcgregor@deloitte.ca | 403-503-1423

IMPORTANT NOTES

1. The Service List is intended to provide a timely and efficient method for effecting service in bankruptcy and insolvency in accordance with the Electronic Case Information and Service Protocol, a copy of which has been or will be posted on the Case Website.
2. Persons interested solely in monitoring the proceedings should do so by reference to the Case Website noted above and should not request to be placed on the Service List.
3. By filing this RES form, you hereby agree that that you and any other person referenced herein accepts service by facsimile transmission as the sole means of service and will be bound by that service.
4. Parties residing outside of Saskatchewan should consider whether, based on substantive law, the delivery of an RES constitutes an attornment to the Saskatchewan proceedings.

APPENDIX 2

REQUEST FOR FACSIMILE SERVICE ("RFS")

(only available to parties not having access to Email)

Please refer to important notes below.

COURT OF QUEEN'S BENCH FOR SASKATCHEWAN In Bankruptcy and Insolvency
In the Matter of the Receivership of EMW Industrial Ltd., EMW Industrial Inc., E&S Morrison Family Holdings Ltd., Pepper Maintenance Canada (2005) Inc., EMW Holdings Ltd., and EMW Real Estate Co. Ltd. (collectively, the "Debtors")
Case Website: <www.insolvencies.deloitte.ca/en-ca/EMW>

Name of Person requesting Service: (please provide full legal name, address, Email address and describe legal relationship to the Debtor)	Name: _____
	Address: _____ _____
	Facsimile number: _____
Date: (insert current date)	Date: _____

I acknowledge having read the Saskatchewan Court of Queen's Bench Electronic Case Information and Service Protocol. I hereby request to be placed on the Service List.

I hereby certify that I do not have access to Email, and that I require to be given notice of and to be served with documents by way of facsimile transmission.

By so doing, I agree that I accept service by facsimile in this matter and will be bound by that service:

Name and Position of Person Making Request

PLEASE RETURN SIGNED COPY OF FORM TO: Naomi McGregor: naomcgregor@deloitte.ca | 403-503-1423

IMPORTANT NOTES:

1. The Service List is intended to provide a timely and efficient method for effecting service in bankruptcy and insolvency in accordance with the Electronic Case Information and Service Protocol, a copy of which has been or will be posted on the Case Website.
2. Persons interested solely in monitoring the proceedings should do so by reference to the Case Website noted above and should not request to be placed on the Service List.
3. By filing this RFS form, you hereby agree that you accept service by facsimile transmission as the sole means of service and will be bound by that service.
4. Parties residing outside of Saskatchewan should consider whether, based on substantive law, the delivery of an RFS constitutes an attornment to the Saskatchewan proceedings.

APPENDIX 3

REQUEST FOR REMOVAL FROM SERVICE LIST ("RFR")

Please refer to important notes below.

COURT OF QUEEN'S BENCH FOR SASKATCHEWAN In Bankruptcy and Insolvency
In the Matter of the Receivership of EMW Industrial Ltd., EMW Industrial Inc., E&S Morrison Family Holdings Ltd., Pepper Maintenance Canada (2005) Inc., EMW Holdings Ltd., and EMW Real Estate Co. Ltd. (collectively, the "Debtors")
Case Website: < www.insolvencies.deloitte.ca/en-ca/EMW >

Name of Person or Counsel requesting Removal from Service List: (please provide full legal name, address, Email address (or facsimile number))	Name: _____ Address: _____ Email address: _____
Date: (insert current date)	Date: _____

I wish to opt out of all further notice of these proceedings, and hereby request to be removed from the Service List.

I understand and acknowledge that delivery of this request to any party to this proceeding relieves all parties to this proceeding from any requirement to provide further notice of any steps in these proceedings to me.

I hereby represent that I am the person named above or have authority to deliver this request on behalf of such person.

Name and Position of Person Making Request

PLEASE RETURN SIGNED COPY OF FORM TO Naomi McGregor: naomcgregor@deloitte.ca | 403-503-1423

APPENDIX 4

FORMAT FOR SERVICE EMAILS

TO: <Email addresses of parties to be served>
FROM: <Email address of party serving documents>
SUBJECT: Service of Court Documents - QB No. 40 of 2019, Judicial Centre of Yorkton
ATTACHMENTS: <Documents Attached to Email>

You are hereby served with the Court Documents referenced below by <Name of Counsel> of <Name of Firm>, legal counsel for <Name of Party Represented> <Email address for service of counsel serving>.

The following Court Documents for service are attached to this Email:

<u>Name of Document</u>	<u>Filename</u>
-------------------------	-----------------

<enumerated list of documents and filenames>

The following Court Documents for service are posted on the Case Website and can be accessed by way of the links embedded in the filenames below:

<u>Name of Document</u>

<enumerated list of documents with embedded Hyperlinks>

[If required] This matter will be heard on <day>, <date> at <time> before <Justice of the Court if known> at the courthouse at <City>, located at <address>.

This Email is effecting service of court documents pursuant to the Order of the Court of Queen's Bench made <insert date > and in particular, the provisions of paragraphs <insert paragraph numbers> thereof. You may view that Order by clicking <here (with embedded link)>, and this Email constitutes service of that order upon you.

You are receiving this Email because you have filed a request for service of documents in this proceeding with <Name of Service List Keeper>. If you do not wish further notice of these proceedings (which includes service of all court documents) you may contact <Name of Service List Keeper> at <Email address with embedded link>, and ask to be removed.

SCHEDULE "B"
Unsecured Creditors

Schedule B

Unsecured creditors

A-1 Rent Alls	2,046
A & S Transport Ltd.	354
A. Myrowich Home Hdw.Bldg.Centre	112,731
A1 Rentals	6,092
Accurate Scale Industries Ltd	14,887
Accurate Screen & Grating	894
Acklands Grainger	74,874
Air-Tech Management	1,985
Alberta Screw Piles Ltd	4,316
All Season Rentals & Sales	408
Allan's Disposal Services Ltd.	9,292
Alliance Crane Inc	3,003
Allnorth	6,974
Apex Distribution Inc.	3,303
Applied Industrial Technologies	99,997
ARC Electric Ltd	543
ArrowCorp	112,603
Ascent Transport	3,150
B & B Septic Service	252
Barbour Excavating	21,672
Bartel & Simms CPAs	5,384
Battlefield Equipment Rentals -Cat	2,025
BDI Canada Inc.	5,295
Beks Excavating Ltd	74,385
Belterra Corporation	52,792
Berendsen Fluid Power	4,014
Best Western Pembina Inn & Suites	1,054
Best Western Plus Airport Inn & Suites	131
Better Air	1,025
Big Freight Systems Inc.	2,751
Big Rock Trucking Ltd	3,292
Bluewave Energy	55,009
Bolt Supply House Ltd.	2,712
Bradford Construction & Concrete Inc.	14,784
Brandon Bearing	632
Budge Tech Laser Repair	11,450
Buhler Inc.	2,494
C & T Rentals	185
CAAR	1,570
Cameron Crane & Riggers Inc.	2,183
Camrose Machine & Welding (2014) Ltd	1,097

Can-Seed Equipment	5,368
Canadian Composite Structures	14,936
Canadian Linen & Uniform	4,239
Canalta Hotels	53,369
Canlift Crane	6,416
Carter Day Industries	700
Castle Yorkton Building Supplies	15,455
Champion Concrete Cutting (Edmonton) Inc.	7,536
Chupa Trucking & Excavating Ltd.	160,931
Churchbridge Co-op	317
City of Moose Jaw	21
ClaimSecure	104
Collet Crane Rental Ltd.	11,190
Comairco	210
Commercial Sand Blasting & Painting	14,689
Concentric	116,033
Continental Chain & Rigging	1,201
Contour Developments	408,667
Convey All Industries Inc	1
Cortex Business Solutions Ltd.	9
Craig's Welding Ltd	1,001
Crosstown Heating & Ventilating (Calgary) Ltd.	17,756
CRS Rentals	54
Crystal Clear Imprints Ltd.	3,932
Culligan - Water Matters	505
Culligan	1
Cummin Canada ULC	747
D & M Concrete Finishing Ltd	77,651
D. Classen Concrete Pumping	1,780
D.R. Auto Extras Ltd.	2,050
Daam Galvanizing - Saskatoon	16,281
Daryll McLean Contracting Inc	23,389
Data Trail	2,195
Deca Industries	16,362
Decker's H2O & Spirits to Go	70
DGH Engineering Ltd.	21,814
DGI Supply	4,050
Dika Industries Ltd.	4,619
Direct Energy Business Marketing LLC	1,132
Dr. Fills Welding	1,063
Dunrite Vibrator	1,247
DYMARK Industries Inc	297,596
DyTerra	1,200
E & S Morrison Family Holdings	75,887

E.B. Horseman & Son	8,005
Eagle Crane	30,277
Eecol Electric Corp.	84,089
EES Bearing Service	4,337
Elite Safety	5,605
Empire Machinery & Tools	2,272
Employees	1,875,062
Encore Trucking & Transport	12,324
Ewen Morrison	129,990
Fall Protection Systems	35,733
Family Responsibility Office	266
Farrell Agencies Ltd	2,686
Fastenal Canada, Ltd.	20,144
Fastenal Yorkton	28,712
Ficek Transport Ltd	164
Finning (Canada)	7,289
Flaman Rentals	34,662
Flaman Sales Ltd. - Saskatoon	8,847
Flatlander Scaffolding Ltd.	5,843
G J VIS Enterprises Inc.	11,093
Gamet Manufacturing Inc.	3,265
Gardewine North	128
Geo Electric Ltd	129,759
Geo. H. Young & Co. Ltd.	2,631
Gifts of Gold	3,108
Great Plains College	322
Greenland Waste Disposal	7,880
GreenTree Engineering Ltd.	27,651
Harmax Services Ltd.	2,806
HEMSING & SONS	525
Herc Equipment Rental	3,265
HI-RISE Carpentry Limited	9,293
Hi-Tec Profiles Inc	74,815
Hi Roller	12,227
Hilti Canada Corp	2,007
Holiday Inn Express Yorkton	1,118
Howard Marten	2,171
Hunter Steel Sales	57
Icon Scaffolding	21,123
Ikona Drafting Services Inc.	525
Indelco Plastics Corporation	50,578
Industrial Machine & Mfg Inc	1,126
Industrial Scale	30,632
Integrated Power Services Inc.	5,907

International Paint	96,981
Iv's Rentals	1,088
Jay's Moving & Storage Ltd	1,261
Jean Boudreault	1,099
Keys Welding Services	37,059
Kindersley Transport	16,732
Kova Engineering Saskatchewan Ltd	1,393
KPMG LLP, T4348	2,831
Kyle Flamand	10
L.V. Controls Manufacturing Ltd.	549,684
Lafarge Canada Inc	314,369
LaPrairie Crane	71,892
Law-Marot-Milpro Inc.	803
Leech Printing	345
Legacy Co-operative Assoc Ltd	45,800
Lexcom Systems Group Inc	15,355
Lifeworks Canada Ltd.	1,591
Little John Rentals	2,262
Logan Stevens	1,127
London Life Insurance Co.	59,993
Loraas Disposal Services	89
Lorenz Conveying Products	402
Lou-ern Reupholstery (1979)	47
MainStay Suites Saskatoon	1,062
Maljohn Plastics Company Ltd.	4,677
Mammoet Crane	29,393
Manitoba Hydro	1,386
Manus Abrasive System Inc.	3,258
Mark Skibinski	10
Maxilift	14,013
McMunn & Yates Building Supplies	222
Medicentres Company	294
Meridian Manufacturing Inc.	1
Metalfab Material Handling Systems, LLC	2,696
MH Rents	13,360
Millcosteel Ltd	16,454
Miller Thomson LLP	27,092
Minister of Finance, MEP File 5001-912	613
Modspace Financial Services Canada	21,096
Motion Canada	200,888
MTN Disposal	2,208
National Crane Service	21,371
Nelson Courier	203
Newton Landscaping	4,069

Nexeed Inc	1,322
Nolin Milling Inc.	1,778
Noramco	17,376
NORD Gear Limited	47,280
Nordstrong Equipment	210,979
Norstar Industries	28,837
Northern Blower	15,894
Northern Strands Co. Ltd.	34,252
Objective Engineering Inc.	5,481
Occupational Safety Group Inc	4,040
Old Vendor # - GSI Group - DO NOT USE	6,108
Orion Sheet Metal Ltd.	67,848
Ottenbreit Sanitation	11,231
P. Machibroda Engineering Ltd	6,041
Pacific Apex	120,402
Parkland Printers	8,466
Peebles Machine & Welding Ltd.	2,350
Penguin Refrigeration Ltd	189
Pepper Maintenance Systems, Inc.	1
Perception Autobody Ltd	2,425
Perspective Consulting	2,688
Pilemaster & Bridge Inc.	25,720
Pine Star Enterprises Ltd.	10,917
Pioneer Crane Co	2,067
Pitney Bowes	322
Pitney Works	600
Plasti Lite Signs Inc.	15,862
Prairie Crane	230,039
Prairie Maintenance Ltd.	37,169
Prairie Mechanical Services	40,780
Praxair Distribution	38,941
ProActive Consulting Services Limited	3,885
Purolator Courier Ltd	3,415
Quadra Logistics Group Ltd.	12,770
Quadrant Newmedia Corporation	377
Quickdraft Conveying/Exhaust Systems	17,787
R. Miller's Plg Htg & Electric	10,991
Ramada	1,204
Rancan Fertilizer Systems	105,843
Rant Plumbing and Heating	11,841
Receiver General	1
RFNOW Inc.	233
RFS Engineering Services Ltd	866
RGK Holdings Corp o/a Jake's Steam Rite	14,679

RH Electric	27,930
RJ Bartlett Engineering Ltd	2,625
Rock Solid Concrete	2,882
Rocky Mountain Distributors Inc.	4,289
Ross Machine Shop	35,479
Roughrider Rigging	15,116
Rusnak Balacko Kachur Rusnak	51,007
Sandman - Saskatoon, SK	1,034
Sandman Hotels	333
SAP Ariba Inc	88
Sask Energy	10,455
Saskatchewan Construction Safety	53
Saskatoon Travelodge Hotel	1,568
SaskPower	5,538
SaskTel	17,656
Saturn Industries Ltd	12,131
Scale Solutions Inc.	2,963
Scale Tech	1,073
Schnell & Barrie Ltd.	22
SCT Welding, Laser & Manufacturing Co.	23,136
SEW Eurodrive	6,565
Shaw Direct	77
Shoreline Fabrication Ltd	4,379
Silverado Demolition Inc	36,081
Skeans	391
Sky Tech Equipment	97,332
Smith Steel	506,843
Source Atlantic Limited	11,507
SPI Health and Safety	8,176
St. John Ambulance	2,334
Stan's Mobile Service Ltd.	5,789
Staples Business Advantage	821
Sterling Crane	53,662
Stockdales Electric Motor Corp	276
Sudimel Electric Ltd	5,493
Summit Fleet Management	47,083
Sundown Eavestroughing & Exteriors	2,603
Super 8	1
Super Save Disposal (Saskatchewan) Inc.	1,709
Superior Propane	6,524
Supreme Basics	2,768
SureHire Inc.	3,833
T&C Steel Ltd.	180,019
Tanner Daku	4

Target Products Ltd	13,719
Team Power Solutions	148,986
Terry's Tent Rentals	420
TestOil	12,345
The GSI Group, LLC	111,995
The Sherwin Williams Co	28
Thorpe Industries Ltd.	137,178
Three O Six Industrial	4,250
Tillsonburg Customer Service Centre	167
Town of Saltcoats	657
Town of Wynyard	240
Tri County Crane & Machinery Moving	7,311
Trinity Safety and Training	856
Tropical Inn	2,672
Trumpf Canada Inc	55,797
Trumpf Inc	29,718
TS & M Supply	8,644
UFA	375
Uline Shipping Supply	1,473
Ultratest NDT Services	1,742
Unifirst Canada Ltd	1,238
Union Gas	210
United Rentals	1,022,925
Universal Media	2,510
V.J. Pamensky Canada Inc	341
Vector - Construction	3,009
Verizon Connect Fleet USA LLC	1
Vicwest Building Products	4,207
Village of Meacham	271
Vinny's Services	2,400
Virtue Construction	1,680
Vision 33	23,988
Waconia Manufacturing Inc.	1,964
Wainbee	1,693
Wajax Industrial Components LP	14,481
Wallace Construction Specialties Ltd	21,179
Waste Management	4,490
Wave Engineering	10,079
Waymarc Industrial Storage Solutions	28,711
Wesco Distribution Canada LP	27,640
Westburne Electric Supply (Midwest)	12,096
Westcon Equipment & Rentals	4,945
Western Grain Dryer	21,105
Western Urethane (1995 Ltd)	12,141

Westman Steel	927
Westwood Inn	9,978
Williams Scotsman of Canada, Inc	15,836
Wolseley Canada INC.	3,622
Woods Edward Engineering	5,880
Xcaliber Crane and Rigging	36,881
Xerox Canada Ltd.	11,374
Xplornet Communications Inc.	2,031
Yargus Manufacturing Inc	47,437
Yorkton Chamber of Commerce	80
Yorkton Concrete Products Ltd.	23,844
Yorkville Public Utility Board	98
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