VANCOUVER
FEB 18 2025
REGISTRY

No. S-248267
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

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

AND

IN THE MATTER OF THE *CANADA BUSINESS CORPORATIONS ACT*, R.S.C. 1985, c. C-44, THE *BUSINESS CORPORATIONS ACT*, S.B.C. 2002, c. 57

AND

IN THE MATTER OF SAN INDUSTRIES LTD., AND THOSE PARTIES LISTED ON SCHEDULE "A"

PETITIONERS

NOTICE OF APPLICATION

Name of applicant: Deloitte Restructuring Inc. (the "Monitor"), in its capacity as Court-appointed Monitor of San Industries Ltd. and those parties listed on Schedule "A" (collectively, the "Petitioners" or the "San Group").

To: The Service List

TAKE NOTICE that an application will be made by the Monitor at the courthouse at 800 Smithe Street, Vancouver, British Columbia on February 21, 2025, at 10:00 a.m. for the orders set out in Part 1 below.

The Monitor estimates that the application will take 1 hour.

This application is not within the jurisdiction of an associate judge. Justice Stephens is seized of this matter.

Part 1: ORDERS SOUGHT

1. The Monitor, in its capacity as Court-appointed Monitor of the San Group, seeks the following orders:

(a) a "**Delivery of Withheld Inventory Order**", substantially in the form attached as **Schedule "B"** hereto, which shall require Jace Trucklines Ltd. ("**Jace Trucklines**") and JPH Transport Ltd. ("**JPH Transport**") to deliver certain withheld inventory belonging to the San Group by no later than February 28, 2025;

(b) a "**Return of Equipment Order**", substantially in the form attached as **Schedule "C"** hereto, which shall require Central Island Excavating Ltd. ("**CIE**") to return the 2014 Hitachi 370 Forester Log Loader, model ZX37OF-3 with the serial number FFBHJOXPC0370028 (the "**Log Loader**") to the Coulson Mill by no later than February 28, 2025; and

(c) a "**WEPPA Order**", substantially in the form attached as **Schedule "D"** hereto, declaring that pursuant to section 5(5) of the *Wage Earner Protection Program Act,* SC 2005, c 47, s 1 ("**WEPPA**"), Acorn Forest Products Ltd. ("**Acorn**"), San Industries Ltd. ("**San Industries**"), and Super-Cut Lumber Industries Ltd. ("**Super-Cut**") and their former employees meet the criteria prescribed by section 3.2 of the *Wage Earner Protection Program Regulations,* SOR/2008-222 ("**WEPP Regulations**") and are individuals to whom WEPPA applies

(collectively, the "**Orders**").

2. The Monitor may also seek such other orders as counsel for the Monitor may advise and this Court may deem appropriate in the circumstances.

Part 2: FACTUAL BASIS

Introduction and Background

3. On November 29, 2024, this Court granted an initial order (the "**Initial Order**") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985 c. C-36 (the "**CCAA**") with respect to the Petitioners. Under the Initial Order, this Court granted, among other things, certain enhanced powers to the Monitor and a stay of proceedings with respect to the Petitioners up to and including December 9, 2024.

4. On December 9, 2024, this Court issued an amended and restated initial order. On December 19, 2024, this Court issued a second amended and restated initial order (the "**SARIO**") which, among other things, granted the Monitor further enhanced powers and an extension of the stay of proceedings up to and including January 17, 2025.

5. On January 16, 2025, this Court approved a sale process (the "**SISP**") with respect to certain of the Petitioners' business and assets. That same day, this Court granted an order, which, among other things, extended the stay of proceedings up to and including May 30, 2025.

6. Since the approval of the SISP, the Monitor has been working to market the Petitioners' assets for sale, as contemplated by the SISP. It has also been working to continue to stabilize the Petitioners' operations and advance their restructuring under the CCAA. It now seeks the Orders in furtherance of these objectives.

7. Capitalized terms not defined in this Notice of Application shall have the meanings given to them in the Fifth Report of the Monitor dated February 18, 2025 (the "**Fifth Report**").

The Delivery of Withheld Inventory Order

8. As discussed in greater detail in the Fifth Report, two trucking companies engaged by the San Group to transport San Group inventory to its distributors, Jace Trucklines and JPH

Transport, are withholding three sales orders (the "**Withheld Inventory**") that are to be delivered to ECMD Inc. ("**ECMD**"), a distribution partner for Lowe's Home Improvement.

9. The approximate value of the Withheld Inventory is USD $113,000.

10. Jace Trucklines and JPH Transport are refusing to deliver the Withheld Inventory on the basis of pre-filing amounts owed to each of these entities that do not relate to delivery of the Withheld Inventory.

11. The Monitor has demanded that the Withheld Inventory be delivered but has not had any substantive response from either Jace Trucklines or JPH Transport. Accordingly, the Monitor is seeking an Order that the Withheld Inventory be delivered, by no later than February 28, 2025, and in accordance with the pre-existing contractual relationship between the parties. The Monitor, on behalf of the Petitioners, will pay Jace Trucklines and JPH Transport for delivery of the Withheld Inventory to ECMD in accordance with the parties' previous agreements.

The Return of Equipment Order

12. On November 14, 2023, San Forest Products Ltd. ("**San Forest**") entered into a purchase and sale agreement with CIE (the "**Log Loader Purchase Agreement**") to acquire the Log Loader (among other equipment).

13. Pursuant to section 10 of the Log Loader Purchase Agreement, ownership of the Log Loader transferred to San Forest upon the execution of the Log Loader Purchase Agreement.

14. The purchase price under the Log Loader Purchase Agreement may not have been paid in full. However, the Log Loader Purchase Agreement does not grant CIE any security interest in respect of any such unpaid amounts and no security registration has been made in the Personal Property Registry with respect to the Log Loader.

15. In December 2024, CIE seized the Log Loader, which the Monitor intends to market and sell as part of the San Group's assets pursuant to the SISP.

16. The Monitor has repeatedly demanded the return of the Log Loader from CIE, but it has not been returned. Accordingly, the Monitor is seeking an Order that the Log Loader be returned to the Coulson Mill by no later than February 28, 2025.

The WEPPA Order

17. At the outset of these CCAA proceedings, the San Group employed approximately 256 employees at the Acorn Mill, Coulson Mill, SFP Plant, and Langley Plant. A significant number of these employees were employed by three of the Petitioners: Acorn, Super-Cut, and San Industries.

18. Since the filing date, the Petitioners have terminated (or are in the process of terminating) all of the employees of Acorn, Super-Cut, and San Industries (the "**Terminated Employees**"), other than those required to wind down the business and operations of these entities.

19. The Monitor is of the view that substantially all of the Terminated Employees are entitled to statutory termination pay, vacation pay, and/or salary continuance pursuant to the employment standards legislation in British Columbia, contractual entitlement, and/or an employment termination agreement. None of the Terminated Employees have received any form of termination or severance pay.

20. Accordingly, the Monitor seeks a declaration, through the WEPPA Order, that Acorn, Super-Cut, and San Industries are "former employers" within the meaning of section 5(5) of the WEPPA.

Part 3: LEGAL BASIS

The Delivery of Withheld Inventory Order Should be Granted

21. The terms of the SARIO contain a number of protections granted to the San Group during the course of these CCAA proceedings. These protections designed to prevent creditors from exercising 'self-help' remedies and ensure that the San Group's business can operate in the normal course while under CCAA protection. These include the following:

(a) Paragraph 12(a) prohibits the San Group from making payments on account of any pre-filing amount owing (except as authorized by the SARIO);

(b) Paragraphs 17 and 18 create a broad stay of proceedings in favour of the San Group, preventing the exercise of any right or remedy of any Person against or in respect of the San Group, or affecting the San Group's Business or Property (as those terms are defined in the SARIO); and

(c) Paragraph 20 prevents any Person from failing to honour or cease to perform any right, contract, or agreement with respect to the San Group.

22. The purpose of the stay of proceedings created by the SARIO and the other protective provisions set out above is to maintain the status quo of the San Group's operations while they work to restructure their business. As set out by the Supreme Court of Canada in *Canada North*:

> The *CCAA* works by creating breathing room for an insolvent debtor to negotiate a way out of insolvency. Upon an initial application, the supervising judge makes an order that ordinarily preserves the status quo by freezing claims against the debtor while allowing it to remain in possession of its assets in order to continue carrying on business. During this time, it is hoped that the debtor will negotiate a plan of arrangement with creditors and other stakeholders. The goal is to enable the parties to reach a compromise that allows the debtor to reorganize and emerge from the *CCAA* process as a going concern [citations omitted].
>
> ***Canada v. Canada North Group Inc.*, 2021 SCC 30 at para. 19 [*Canada North*]**

23. Jace Trucklines and JPH Transport's failure to deliver the Withheld Inventory is contrary to the terms of the SARIO and the "breathing room" sought to be granted to the San Group during these CCAA proceedings. In particular:

(a) the San Group is prohibited from paying any pre-filing amounts owing to Jace Trucklines and JPH Transport, and allowing Jace Trucklines and JPH Transport to exercise the self-help remedy of seizing the Withheld Inventory on account of any pre-filing amounts owing is contrary to the stay of proceedings;

(b) the Monitor is not aware of any basis for Jace Trucklines or JPH Transport to claim a secured interest against the Withheld Inventory, meaning that Jace Trucklines and JPH Transport are unsecured creditors and would be re-ordering priorities among San Group's creditors if allowed to retain the Withheld Inventory;

(c) any unsecured claim that Jace Trucklines and JPH Transport may have against the San Group should be addressed in accordance with the CCAA, along with all other unsecured claims; and

(d) by refusing to deliver the Withheld Inventory, Jace Trucklines and JPH Transport are failing to honour their post-filing contractual obligations to San Group in a manner detrimental to the value of the San Group estate (as no proceeds from the Withheld Inventory can be collected until it is delivered).

24. The relief sought pursuant to the Delivery of Withheld Inventory Order will ensure that the protections granted to the San Group pursuant to the SARIO are observed and the objectives of the CCAA are met.

25. Further to the above, in accordance with the CCAA's remedial nature, the CCAA court has a "vast" discretionary power under s. 11 of the CCAA to make any order that it considers "appropriate" in the circumstances, subject to only the restrictions set out in the CCAA. Section 11 has been described as "the engine that drives [the] broad and flexible statutory scheme" of the CCAA. The broad discretion exercised by supervising CCAA courts pursuant to s. 11 has been described as "flexible, innovative, and necessary".

***Canada North* at paras. 21, 138**

26. The basic purpose of the CCAA, which is to facilitate a survival of a going concern, must be considered when determining what relief authorized by the CCAA is "appropriate" in the circumstances. As set out by the Supreme Court of Canada in *Century Services*:

> The question is whether the order will usefully further efforts to achieve the remedial purpose of the CCAA — avoiding the social and economic losses resulting from liquidation of an insolvent company. [...] appropriateness extends not only to the purpose of the order, but also to the means it employs. Courts should be mindful that chances for successful reorganizations are enhanced where participants achieve common ground and all stakeholders are treated as advantageously and fairly as the circumstances permit.

***Canada North* at para. 21; Century *Services Inc. v. Canada (Attorney General)*, 2010 SCC 60 at para. 70.**

27. In addition to the ability to enforce its own order (the SARIO), this Court has the jurisdiction to grant the Delivery of Withheld Inventory Order pursuant to s. 11. For the reasons set out above, granting the Delivery of Withheld Inventory Order is appropriate and necessary in the circumstances.

The Return of Equipment Order Should be Granted

28. With respect to the Return of Equipment Order, the Monitor repeats the references to the SARIO and the governing caselaw set out in paragraphs 21-22, 25-26 above.

29. CIE's failure to return the Log Loader to San Forest is also contrary to the terms of the SARIO and the "breathing room" sought to be granted to the San Group under the CCAA. In particular:

(a) the San Group is prohibited from paying any pre-filing amounts owing to CIE, and allowing CIE to exercise the self-help remedy of seizing the Log Loader on account of any pre-filing amounts owing under the Log Loader Purchase Agreement is contrary to the stay of proceedings;

(b) ownership of the Log Loader has transferred to San Forest and the Log Loader is intended to be marketed and sold as part of the SISP, to the benefit of the San Group's estate;

(c) in light of the provisions of the Log Loader Purchase Agreement, CIE is an unsecured creditor with respect to any amounts alleged to be owing under the Log Loader Purchase Agreement, and allowing CIE to retain the Log Loader would re-order priorities among San Group's creditors; and

(d) any unsecured claim that CIE may have against San Forest should be addressed in accordance with the CCAA, along with all other unsecured claims.

30. The granting of the Return of Equipment Order is also appropriate and necessary in the circumstances.

The WEPPA Order Should be Granted

31. In proceedings under the CCAA, this Court is authorized to make a determination that former employees are entitled to WEPPA payments if the following criteria are established:

(a) the individual's employment ended for a reason prescribed by regulation which includes termination or expiry of the individual's employment;

(b) the former employer is subject to proceedings under the CCAA;

(c) the individual is owed eligible wages by the former employer; and

(d) a court determines under section 5(5) of the WEPPA that criteria prescribed by regulation are met.

WEPPA, ss. 5(1)-(5).

32. Section 5(5) of the WEPPA provides that on application by any person, the supervising CCAA court may determine that a former employer satisfies the criteria prescribed by regulation. In turn, section 3.2 of the WEPP Regulations provides that for the purposes of section 5(5) of WEPPA, in the context of a CCAA proceeding "a court may determine whether the former employer is the former employer all of whose employees in Canada have been terminated other than any retained to wind down its business operations".

WEPPA, s. 5(5); WEPP Regulations, s. 3.2.

33. As set out above, with respect to each of Acorn, Super-Cut, and San Industries, all employees have been terminated other than those required to wind-down the business operations of these entities.

34. Based on the above, the Monitor submits that it is necessary and appropriate for this Court to grant the WEPPA Order.

Conclusion

35. Having regard to the purpose and progress of these CCAA proceedings, including the goal of maximizing value for all the San Group's stakeholders, the Monitor respectfully submits that granting the Orders is necessary and appropriate in the circumstances.

Part 4: MATERIAL TO BE RELIED ON

1. Fifth Report of the Monitor, dated February 18, 2025; and

2. such further and other materials as counsel for the Monitor may advise.

TO THE PERSONS RECEIVING THIS NOTICE OF APPLICATION: If you wish to respond to this notice of application, you must, within 5 business days after service of this notice of application or, if this application is brought under Rule 9-7, within 8 business days after service of this notice of application,

(a) file an application response in Form 33,

(b) file the original of every affidavit, and of every other document, that

(i) you intend to refer to at the hearing of this application, and

(ii) has not already been filed in the proceeding, and

(c) serve on the applicant 2 copies of the following, and on every other party of record one copy of the following:

(i) a copy of the filed application response;

(ii) a copy of each of the filed affidavits and other documents that you intend to refer to at the hearing of this application and that has not already been served on that person;

(iii) if this application is brought under Rule 9-7, any notice that you are required to give under Rule 9-7(9).

Date: February 18, 2025

Signature of lawyer for the Monitor
Peter L. Rubin / Claire Hildebrand

To be completed by the court only:

Order made
[ ] in the terms requested in paragraphs ..... of Part 1 of this notice of application

[ ] with the following variations and additional terms:

_____
_____
_____

Date:_____ _____
Signature of [ ] Judge [ ] Associate Judge

APPENDIX

THIS APPLICATION INVOLVES THE FOLLOWING:

[ ] discovery: comply with demand for documents
[ ] discovery: production of additional documents
[ ] extend oral discovery
[ ] other matter concerning oral discovery
[ ] amend pleadings
[ ] add/change parties
[ ] summary judgment
[ ] summary trial
[ ] service
[ ] mediation
[ ] adjournments
[ ] proceedings at trial
[ ] case plan orders: amend
[ ] case plan orders: other
[ ] experts

Schedule "A"

Petitioners

Acorn Forest Products Ltd.
Axon Lumber Ltd.
Coulson Manufacturing 2017 Ltd.
San Cedar Direct Sales Ltd.
San Forest Products Ltd.
San Holdings Inc.
Super-Cut Lumber Industries Ltd.
1224676 B.C. Ltd.
1260729 B.C. Ltd.
Mountainside Logging Ltd.
1170518 B.C. Ltd.
1175465 B.C. Ltd.
San Farming Ltd.
San Forest Specialty Ltd.
San Terminals Inc.

SCHEDULE "B"

No. S-248267
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

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

AND

IN THE MATTER OF THE *CANADA BUSINESS CORPORATIONS ACT*, R.S.C. 1985, c. C-44,
THE *BUSINESS CORPORATIONS ACT*, S.B.C. 2002, c. 57

AND

IN THE MATTER OF SAN INDUSTRIES LTD.,
AND THOSE PARTIES LISTED ON SCHEDULE "A"

PETITIONERS

ORDER MADE AFTER APPLICATION
(Delivery of Withheld Inventory)

BEFORE	THE HONOURABLE JUSTICE STEPHENS	February 21, 2025

ON THE APPLICATION of Deloitte Restructuring Inc. (the "**Monitor**"), in its capacity as Court-appointed monitor of San Industries Ltd. and those parties listed on **Schedule "A"** (collectively, the "**Petitioners**") coming on for hearing at 800 Smithe Street, Vancouver, British Columbia on February 21, 2025 AND ON HEARING Peter L. Rubin, counsel for the Monitor, and such other counsel as listed in **Schedule "B"** hereto; AND UPON READING the materials filed, including the Fifth Report of the Monitor, made February 18, 2025,

THIS COURT ORDERS that:

Delivery of Inventory

1. By no later than Friday, February 28, 2025, Jace Trucklines Ltd. shall deliver to ECMD Inc. ("**ECMD**") all inventory belonging to the Petitioners, including in relation to sales orders SG86876 and SG86956.

2. By no later than Friday, February 28, 2025, JPH Transport Ltd. shall deliver to ECMD all inventory belonging to the Petitioners, including in relation to sales order SG86955.

General

3. Endorsement of this Order by counsel appearing on this application other than counsel for the Monitor is hereby dispensed with.

THIS COURT REQUESTS the aid and recognition of other Canadian and foreign courts, tribunal, regulatory or administrative bodies, including any Court or administrative tribunal or any federal or State Court or administrative body in the United States of America, to act in aid of and to be complementary to this Court in carrying out the terms of this Order where required. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and provide such assistance to the Petitioners and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant the Monitor representative status in any foreign proceeding, or to assist the Petitioners and the Monitor and their respective agents in carrying out the terms of this Order.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:

_____

Signature of lawyer for the Monitor,
Peter L. Rubin

BY THE COURT.

_____

Registrar

Schedule "A"

Petitioners

Acorn Forest Products Ltd.
Axon Lumber Ltd.
Coulson Manufacturing 2017 Ltd.
San Cedar Direct Sales Ltd.
San Forest Products Ltd.
San Holdings Inc.
Super-Cut Lumber Industries Ltd.
1224676 B.C. Ltd.
1260729 B.C. Ltd.
Mountainside Logging Ltd.
1170518 B.C. Ltd.
1175465 B.C. Ltd.
San Farming Ltd.
San Forest Specialty Ltd.
San Terminals Inc.

Schedule "B"

COUNSEL NAME	PARTY REPRESENTED

SCHEDULE "C"

No. S-248267
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

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

AND

IN THE MATTER OF THE *CANADA BUSINESS CORPORATIONS ACT*, R.S.C. 1985, c. C-44, THE *BUSINESS CORPORATIONS ACT*, S.B.C. 2002, c. 57

AND

IN THE MATTER OF SAN INDUSTRIES LTD., AND THOSE PARTIES LISTED ON SCHEDULE "A"

PETITIONERS

ORDER MADE AFTER APPLICATION
(Return of Equipment)

BEFORE	THE HONOURABLE JUSTICE STEPHENS	February 21, 2025

ON THE APPLICATION of Deloitte Restructuring Inc. (the "**Monitor**"), in its capacity as Court-appointed monitor of San Industries Ltd. and those parties listed on **Schedule "A"** (collectively, the "**Petitioners**") coming on for hearing at 800 Smithe Street, Vancouver, British Columbia on February 21, 2025 AND ON HEARING Peter L. Rubin, counsel for the Monitor, and such other counsel as listed in **Schedule "B"** hereto; AND UPON READING the materials filed, including the Fifth Report of the Monitor, made February 18, 2025;

THIS COURT ORDERS that:

Return of Equipment

1. By no later than 4:00 pm on Friday, February 28, 2025, Central Island Excavating Ltd. shall return the 2014 Hitachi 370 Forester Log Loader, model ZX37OF-3 with serial number FFBHJOXPC0370028 to the Coulson Mill located at 100 Seizai Rd, Port Alberni, BC V0B 1G3.

General

2. Endorsement of this Order by counsel appearing on this application other than counsel for the Monitor is hereby dispensed with.

THIS COURT REQUESTS the aid and recognition of other Canadian and foreign courts, tribunal, regulatory or administrative bodies, including any Court or administrative tribunal or any federal or State Court or administrative body in the United States of America, to act in aid of and to be complementary to this Court in carrying out the terms of this Order where required. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and provide such assistance to the Petitioners and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant the Monitor representative status in any foreign proceeding, or to assist the Petitioners and the Monitor and their respective agents in carrying out the terms of this Order.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:

_____

Signature of lawyer for the Monitor,
Peter L. Rubin

BY THE COURT.

_____

Registrar

Schedule "A"

Petitioners

Acorn Forest Products Ltd.
Axon Lumber Ltd.
Coulson Manufacturing 2017 Ltd.
San Cedar Direct Sales Ltd.
San Forest Products Ltd.
San Holdings Inc.
Super-Cut Lumber Industries Ltd.
1224676 B.C. Ltd.
1260729 B.C. Ltd.
Mountainside Logging Ltd.
1170518 B.C. Ltd.
1175465 B.C. Ltd.
San Farming Ltd.
San Forest Specialty Ltd.
San Terminals Inc.

Schedule "B"

COUNSEL NAME	PARTY REPRESENTED

SCHEDULE "D"

No. S-248267
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

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

AND

IN THE MATTER OF THE *CANADA BUSINESS CORPORATIONS ACT*, R.S.C. 1985, c. C-44, THE *BUSINESS CORPORATIONS ACT*, S.B.C. 2002, c. 57

AND

IN THE MATTER OF SAN INDUSTRIES LTD., AND THOSE PARTIES LISTED ON SCHEDULE "A"

PETITIONERS

ORDER MADE AFTER APPLICATION
(Wage Earner Protection Program)

BEFORE	THE HONOURABLE JUSTICE STEPHENS	February 21, 2025

ON THE APPLICATION of Deloitte Restructuring Inc. (the "**Monitor**"), in its capacity as Court-appointed monitor of San Industries Ltd. and those parties listed on **Schedule "A"** (collectively, the "**Petitioners**") coming on for hearing at 800 Smithe Street, Vancouver, British Columbia on February 21, 2025 AND ON HEARING Peter L. Rubin, counsel for the Monitor, and such other counsel as listed in **Schedule "B"** hereto; AND UPON READING the materials filed, including the Fifth Report of the Monitor dated February 18, 2025;

THIS COURT ORDERS that:

Wage Earner Protection Program Relief

1. Pursuant to section 5(5) of the *Wage Earner Protection Program Act,* SC 2005, c 47, s 1 ("**WEPPA**"), each of Acorn Forest Products Ltd., San Industries Ltd., and Super-Cut Lumber Industries Ltd., and each of their former employees, meet the criteria prescribed by section 3.2 of the *Wage Earner Protection Program Regulations*, SOR/2008-222 and are individuals to whom WEPPA applies as of the date of this Order.

General

2. Endorsement of this Order by counsel appearing on this application other than counsel for the Monitor is hereby dispensed with.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:

_____

Signature of lawyer for the Monitor,
Peter L. Rubin

BY THE COURT.

_____

Registrar

Schedule "A"

Petitioners

Acorn Forest Products Ltd.
Axon Lumber Ltd.
Coulson Manufacturing 2017 Ltd.
San Cedar Direct Sales Ltd.
San Forest Products Ltd.
San Holdings Inc.
Super-Cut Lumber Industries Ltd.
1224676 B.C. Ltd.
1260729 B.C. Ltd.
Mountainside Logging Ltd.
1170518 B.C. Ltd.
1175465 B.C. Ltd.
San Farming Ltd.
San Forest Specialty Ltd.
San Terminals Inc.

Schedule "B"

Appearance List

COUNSEL NAME	PARTY REPRESENTED