

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE JUSTICE LEDERMAN)))	FRIDAY, THE 27 th DAY OF MARCH, 2009
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IN THE MATTER OF AN APPLICATION PURSUANT TO SECTION 47(1)
OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, c. B-3, AS
AMENDED

AND IN THE MATTER OF SECTION 101 OF THE COURTS OF JUSTICE
ACT, R.S.O. 1990, c. C.43, AS AMENDED

BANK OF AMERICA, N.A.

Applicant

and

ROYAL DOULTON CANADA LIMITED AND
WATERFORD WEDGWOOD CANADA INC.

Respondents

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Justice Lederman of the Ontario Superior Court of Justice (the "**Court**") dated March 26, 2009, Deloitte & Touche Inc. was appointed as the interim receiver and receiver (the "**Receiver**") of Waterford Wedgwood Canada Inc. and Royal Doulton Canada Limited (collectively, the "**Debtors**").

B. Pursuant to an Order of the Honourable Justice Lederman of the Court dated March 27, 2009, the Court, *inter alia*, approved the Agreement of Purchase and Sale made as of March 27,

2009 (the "Sale Agreement") between WWRD Canada, Inc. (the "Purchaser") and Deloitte & Touche Inc., in its capacity as the interim receiver and receiver (the "Receiver"), and provided for, among other things, the vesting in the Purchaser of all of the Debtors' and the Receiver's right, title and interest, if any, in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming that the Receiver has received written confirmation from the Purchaser that, other than the delivery of the Receiver's Certificate, the conditions to Closing as set out in section of the Sale Agreement have been satisfied or waived.

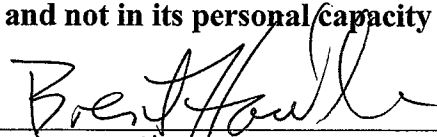
C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Receiver has received written confirmation from the Purchaser that, other than the delivery of the Receiver's Certificate, the conditions to Closing as set out in section [4] of the Sale Agreement have been satisfied or waived by the Purchaser.
2. This Certificate was delivered by the Receiver at 2:30 pm on 27 March, 2009.
3. The Transaction has been completed to the satisfaction of the Receiver.

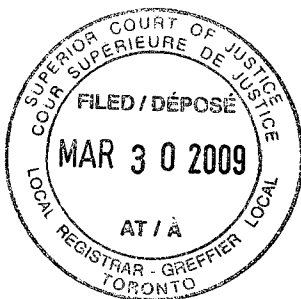
DELOITTE & TOUCHE INC., in its capacity as the interim receiver and receiver of WATERFORD WEDGWOOD CANADA INC. and ROYAL DOULTON CANADA LIMITED and not in its personal capacity

Per:



Name: Brent Houlden

Title: Senior Vice-President



IN THE MATTER OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED
AND IN THE MATTER OF SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, AS
AMENDED

BANK OF AMERICA, N.A. ROYAL DOULTON CANADA LIMITED, et al

APPLICANT

RESPONDENTS

Ontario
**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

RECEIVER'S CERTIFICATE

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and Receiver, Deloitte & Touche Inc.

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