

Fill in this information to identify the case:

United States Bankruptcy Court for the:
 District of Delaware
 Case number (if known): _____ Chapter 15

Check if this is an amended filing

Official Form 401

Chapter 15 Petition for Recognition of a Foreign Proceeding

12/15

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write debtor's name and case number (if known).

1. Debtor's name Iwerks Entertainment, Inc.

2. Debtor's unique identifier

For non-individual debtors:

Federal Employer Identification Number (EIN) 9 5 -4 4 3 9 3 6 1

Other _____ Describe identifier _____

For individual debtors:

Social Security number: xxx - xx- _____

Individual Taxpayer Identification number (ITIN): 9 xx - xx - _____

Other _____ Describe identifier _____

3. Name of foreign representative(s) Deloitte Restructuring Inc.

4. Foreign proceeding in which appointment of the foreign representative(s) occurred CCAA proceedings Court File No. CV-24-00713128-0000

5. Nature of the foreign proceeding

Check one:

- Foreign main proceeding
- Foreign nonmain proceeding
- Foreign main proceeding, or in the alternative foreign nonmain proceeding

6. Evidence of the foreign proceeding

- A certified copy, translated into English, of the decision commencing the foreign proceeding and appointing the foreign representative is attached.
- A certificate, translated into English, from the foreign court, affirming the existence of the foreign proceeding and of the appointment of the foreign representative, is attached.
- Other evidence of the existence of the foreign proceeding and of the appointment of the foreign representative is described below, and relevant documentation, translated into English, is attached.

7. Is this the only foreign proceeding with respect to the debtor known to the foreign representative(s)?

- No. (Attach a statement identifying each country in which a foreign proceeding by, regarding, or against the debtor is pending.)
- Yes

Debtor Iwerks Entertainment, Inc.
Name

Case number (if known) _____

8. Others entitled to notice

Attach a list containing the names and addresses of:

- (i) all persons or bodies authorized to administer foreign proceedings of the debtor,
- (ii) all parties to litigation pending in the United States in which the debtor is a party at the time of filing of this petition, and
- (iii) all entities against whom provisional relief is being sought under § 1519 of the Bankruptcy Code.

9. Addresses

Country where the debtor has the center of its main interests:

Canada

Debtor's registered office:

210 King St East, 600
Number Street

P.O. Box

Toronto M5A 1J7 ON
City State/Province/Region ZIP/Postal Code

Canada
Country

Individual debtor's habitual residence:

Number Street

P.O. Box

City State/Province/Region ZIP/Postal Code

Country

Address of foreign representative(s):

8 Adelaide Street West, Suite 200
Number Street

P.O. Box

Toronto M5H 0A9 ON
City State/Province/Region ZIP/Postal Code

Canada
Country

10. Debtor's website (URL)

www.simex-iwerks.com

11. Type of debtor

Check one:

- Non-individual (check one):
 - Corporation. Attach a corporate ownership statement containing the information described in Fed. R. Bankr. P. 7007.1.
 - Partnership
 - Other. Specify: _____
- Individual

Debtor Iwerks Entertainment, Inc.
Name

Case number (if known) _____

12. Why is venue proper in this district?

Check one:

- Debtor's principal place of business or principal assets in the United States are in this district.
- Debtor does not have a place of business or assets in the United States, but the following action or proceeding in a federal or state court is pending against the debtor in this district:

If neither box is checked, venue is consistent with the interests of justice and the convenience of the parties, having regard to the relief sought by the foreign representative, because:
Delaware corporation

13. Signature of foreign representative(s)

I request relief in accordance with chapter 15 of title 11, United States Code.

I am the foreign representative of a debtor in a foreign proceeding, the debtor is eligible for the relief sought in this petition, and I am authorized to file this petition.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct,

X /s/ Jorden Sleeth Jorden Sleeth, Deloitte Restructuring Inc
Signature of foreign representative Printed name

Executed on 01/25/2024
MM / DD / YYYY

X _____
Signature of foreign representative Printed name

Executed on _____
MM / DD / YYYY

14. Signature of attorney

X /s/ Mark L. Desgrosseilliers Date 01/25/2024
Signature of Attorney for foreign representative MM / DD / YYYY

Mark Desgrosseilliers
Printed name

Chipman Brown Cicero & Cole LLP
Firm name

Hercules Plaza, 1313 N. Market St., Suite 5400
Number Street

Wilmington DE 19801
City State ZIP Code

(302) 295-0192 desgross@ChipmanBrown.com
Contact phone Email address

4083 DE
Bar number State



Court File No. CV-24-00713128-0000

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MADAM)	FRIDAY, THE 19TH
)	
JUSTICE CONWAY)	DAY OF JANUARY, 2024

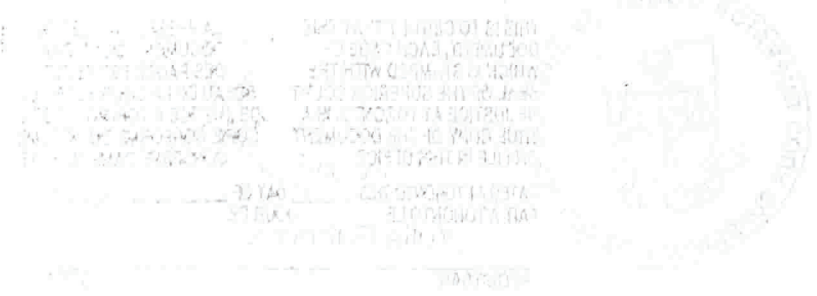
IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

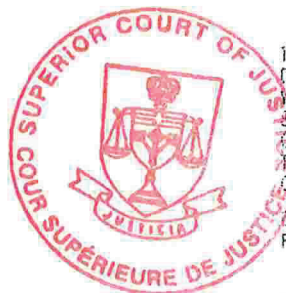
AND IN THE MATTER OF A PLAN OF COMPROMISE OR
 ARRANGEMENT OF SIMEX INC., IWERKS ENTERTAINMENT, INC.
 SIMEX-IWERKS MYRTLE BEACH, LLC (the "Applicants")

INITIAL ORDER

THIS APPLICATION, made by the Applicants, pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCA") was heard this day by judicial videoconference via Zoom.

ON READING the affidavit of Michael Needham sworn January 17, 2024, and the Exhibits thereto, the pre-filing report dated January 18, 2024, of the proposed monitor Deloitte Restructuring Inc. ("Deloitte"), and on being advised that the secured creditors who are likely to be affected by the charges created herein were given notice, and on hearing the submissions of counsel for the Applicants, counsel for Deloitte, counsel for Royal Bank of Canada, counsel for BDC Capital Inc. and the other parties listed on the participant information form and no one appearing for any other party although duly served as appears from the affidavit of service of Amanda Adamo sworn January 17, 2024, and on reading the consent of Deloitte to act as the Monitor,





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DATED AT TORONTO THIS 24 DAY OF January 2024
FAIT À TORONTO LE 24 JOUR DE Janvier 2024

Yulia Bubnova

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SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Application and the Application Record is hereby abridged and validated so that this Application is properly returnable today and hereby dispenses with further service thereof.

APPLICATION

2. THIS COURT ORDERS AND DECLARES that the Applicants are each a company to which the CCAA applies.

PLAN OF ARRANGEMENT

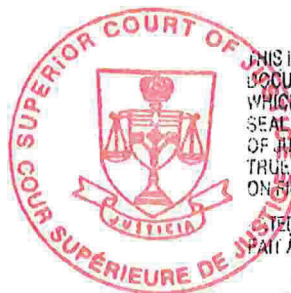
3. THIS COURT ORDERS that the Applicants shall have the authority to file and may, subject to further order of this Court, file with this Court a plan of compromise or arrangement (hereinafter referred to as the "Plan").

POSSESSION OF PROPERTY AND OPERATIONS

4. THIS COURT ORDERS that the Applicants shall remain in possession and control of its current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof (the "Property"). Subject to further Order of this Court, the Applicants shall continue to carry on business in a manner consistent with the preservation of its business (the "Business") and Property. The Applicants are authorized and empowered to continue to retain and employ the employees, consultants, agents, experts, accountants, counsel and such other persons (collectively "Assistants") currently retained or employed by it, with liberty to retain such further Assistants as it deems reasonably necessary or desirable in the ordinary course of business or for the carrying out of the terms of this Order.

5. THIS COURT ORDERS that the Applicants shall be entitled but not required to pay the following expenses whether incurred prior to or after this Order:

- (a) all outstanding and future wages, salaries, employee and pension benefits, vacation pay and expenses payable on or after the date of this Order, in each case incurred in the ordinary course of business and consistent with existing compensation policies and arrangements; and



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- (b) the fees and disbursements of any Assistants retained or employed by the Applicants in respect of these proceedings, at their standard rates and charges.

6. THIS COURT ORDERS that, except as otherwise provided to the contrary herein, the Applicants shall be entitled but not required to pay all reasonable expenses incurred by the Applicants in carrying on the Business in the ordinary course after this Order, and in carrying out the provisions of this Order, which expenses shall include, without limitation:

- (a) all expenses and capital expenditures reasonably necessary for the preservation of the Property or the Business including, without limitation, payments on account of insurance (including directors and officers insurance), maintenance and security services; and
- (b) payment for goods or services actually supplied to the Applicants following the date of this Order.

7. THIS COURT ORDERS that the Applicants shall remit, in accordance with legal requirements, or pay:

- (a) any statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province thereof or any other taxation authority which are required to be deducted from employees' wages, including, without limitation, amounts in respect of (i) employment insurance, (ii) Canada Pension Plan, (iii) Quebec Pension Plan, and (iv) income taxes;
- (b) all goods and services or other applicable sales taxes (collectively, "Sales Taxes") required to be remitted by the Applicants in connection with the sale of goods and services by the Applicants, but only where such Sales Taxes are accrued or collected after the date of this Order, or where such Sales Taxes were accrued or collected prior to the date of this Order but not required to be remitted until on or after the date of this Order, and
- (c) any amount payable to the Crown in right of Canada or of any Province thereof or any political subdivision thereof or any other taxation authority in respect of municipal realty, municipal business or other taxes, assessments or levies of any



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nature or kind which are entitled at law to be paid in priority to claims of secured creditors and which are attributable to or in respect of the carrying on of the Business by the Applicants.

8. THIS COURT ORDERS that until a real property lease is disclaimed in accordance with the CCAA, the Applicants shall pay all amounts constituting rent or payable as rent under real property leases (including, for greater certainty, common area maintenance charges, utilities and realty taxes and any other amounts payable to the landlord under the lease) but for greater certainty excluding accelerated rent or penalties, fees or other charges arising as a result of the insolvency of the Applicants or the making of this Order or as otherwise may be negotiated between the Applicant and the landlord from time to time ("Rent"), for the period commencing from and including the date of this Order, twice-monthly in equal payments on the first and fifteenth day of each month, in advance (but not in arrears). On the date of the first of such payments, any Rent relating to the period commencing from and including the date of this Order shall also be paid.

9. THIS COURT ORDERS that, except as specifically permitted herein, the Applicants are hereby directed, until further Order of this Court: (a) to make no payments of principal, interest thereon or otherwise on account of amounts owing by an Applicant to any of its creditors as of this date; (b) to grant no security interests, trust, liens, charges or encumbrances upon or in respect of any of its Property; and (c) to not grant credit or incur liabilities except in the ordinary course of the Business.

RESTRUCTURING

10. THIS COURT ORDERS that the Applicants shall, subject to such requirements as are imposed by the CCAA and such covenants as may be contained in the Definitive Documents (as hereinafter defined), have the right to:

- (a) permanently or temporarily cease, downsize or shut down any of its business or operations;
- (b) terminate the employment of such of its employees or temporarily lay off such of its employees as it deems appropriate; and



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- (c) pursue all avenues of refinancing of its Business or Property, in whole or part, subject to prior approval of this Court being obtained before any material refinancing,

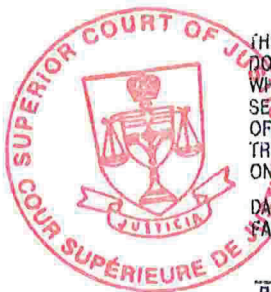
all of the foregoing to permit the Applicants to proceed with an orderly restructuring of the Business (the "Restructuring").

11. THIS COURT ORDERS that the Applicants shall provide each of the relevant landlords with notice of the Applicants' intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Applicants' entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Applicants, or by further Order of this Court upon application by the Applicants on at least two (2) days notice to such landlord and any such secured creditors. If the Applicants disclaim the lease governing such leased premises in accordance with Section 32 of the CCAA, the Applicants shall not be required to pay Rent under such lease pending resolution of any such dispute (other than Rent payable for the notice period provided for in Section 32(5) of the CCAA), and the disclaimer of the lease shall be without prejudice to the Applicants' claim to the fixtures in dispute.

12. THIS COURT ORDERS that if a notice of disclaimer is delivered pursuant to Section 32 of the CCAA, then (a) during the notice period prior to the effective time of the disclaimer, the landlord may show the affected leased premises to prospective tenants during normal business hours, on giving the Applicants and the Monitor 24 hours' prior written notice, and (b) at the effective time of the disclaimer, the relevant landlord shall be entitled to take possession of any such leased premises without waiver of or prejudice to any claims or rights such landlord may have against the Applicants in respect of such lease or leased premises, provided that nothing herein shall relieve such landlord of its obligation to mitigate any damages claimed in connection therewith.

NO PROCEEDINGS AGAINST THE APPLICANTS OR THE PROPERTY

13. THIS COURT ORDERS that until and including January 29, 2024, or such later date as this Court may order (the "Stay Period"), no proceeding or enforcement process in any court or



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tribunal (each, a "Proceeding") shall be commenced or continued against or in respect of the Applicants or the Monitor, or affecting the Business or the Property, except with the written consent of the Applicants and the Monitor, or with leave of this Court, and any and all Proceedings currently under way against or in respect of the Applicants or affecting the Business or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

14. THIS COURT ORDERS that during the Stay Period, all rights and remedies of any individual, firm, corporation, governmental body or agency, or any other entities (all of the foregoing, collectively being "Persons" and each being a "Person") against or in respect of the Applicants or the Monitor, or affecting the Business or the Property, are hereby stayed and suspended except with the written consent of the Applicants and the Monitor, or leave of this Court, provided that nothing in this Order shall (i) empower an Applicant to carry on any business which such Applicant is not lawfully entitled to carry on, (ii) affect such investigations, actions, suits or proceedings by a regulatory body as are permitted by Section 11.1 of the CCAA, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH RIGHTS

15. THIS COURT ORDERS that during the Stay Period, no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, lease, sublease, licence, sublicense, authorization or permit in favour of or held by the Applicants, except with the written consent of the Applicants and the Monitor, or leave of this Court.

CONTINUATION OF SERVICES

16. THIS COURT ORDERS that during the Stay Period, all Persons having oral or written agreements with the Applicant 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 Business or the Applicants, are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods



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or services as may be required by the Applicants, and that the Applicants shall be entitled to the continued use of its current premises, 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 Applicants in accordance with normal payment practices of the Applicants or such other practices as may be agreed upon by the supplier or service provider and each of the Applicants and the Monitor, or as may be ordered by this Court.

NON-DEROGATION OF RIGHTS

17. THIS COURT ORDERS that, notwithstanding anything else in this Order, no Person shall be prohibited from requiring immediate payment for goods, services, use of lease or licensed property or other valuable consideration provided on or after the date of this Order, nor shall any Person be under any obligation on or after the date of this Order to advance or re-advance any monies or otherwise extend any credit to the Applicants. Nothing in this Order shall derogate from the rights conferred and obligations imposed by the CCAA.

PROCEEDINGS AGAINST DIRECTORS AND OFFICERS

18. THIS COURT ORDERS that during the Stay Period, and except as permitted by subsection 11.03(2) of the CCAA, no Proceeding may be commenced or continued against any of the former, current or future directors or officers of the Applicants with respect to any claim against the directors or officers that arose before the date hereof and that relates to any obligations of the Applicants whereby the directors or officers are alleged under any law to be liable in their capacity as directors or officers for the payment or performance of such obligations, until a compromise or arrangement in respect of the Applicants, if one is filed, is sanctioned by this Court or is refused by the creditors of the Applicants or this Court.

DIRECTORS' AND OFFICERS' INDEMNIFICATION AND CHARGE

19. THIS COURT ORDERS that the Applicants shall indemnify their directors and officers against obligations and liabilities that they may incur as directors or officers of the Applicants after the commencement of the within proceedings, except to the extent that, with respect to any officer or director, the obligation or liability was incurred as a result of the director's or officer's gross negligence or wilful misconduct (the "D&O Indemnity").



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20. THIS COURT ORDERS that the directors and officers of the Applicants shall be entitled to the benefit of and are hereby granted a charge (the "Directors' Charge") on the Property, which charge shall not exceed an aggregate amount of USD \$300,000, as security for the indemnity provided in paragraph 20 of this Order, subject to the limited effect of the Director's Charge during the initial 10-days of these proceedings, prescribed by paragraph 44 hereof. The Directors' Charge shall have the priority set out in paragraphs 38 and 40 herein.

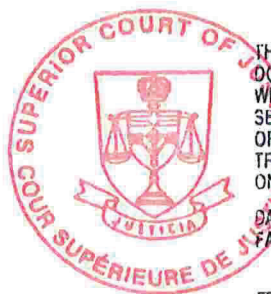
21. THIS COURT ORDERS that, notwithstanding any language in any applicable insurance policy to the contrary, (a) no insurer shall be entitled to be subrogated to or claim the benefit of the Directors' Charge, and (b) the Applicants' directors and officers shall only be entitled to the benefit of the Directors' Charge to the extent that they do not have coverage under any directors' and officers' insurance policy, or to the extent that such coverage is insufficient to pay amounts indemnified in accordance with paragraph 20 of this Order.

APPOINTMENT OF MONITOR

22. THIS COURT ORDERS that Deloitte Restructuring Inc. is hereby appointed pursuant to the CCAA as the Monitor, an officer of this Court, to monitor the business and financial affairs of the Applicants with the powers and obligations set out in the CCAA or set forth herein and that the Applicants and their shareholders, officers, directors, and Assistants shall advise the Monitor of all material steps taken by the Applicants pursuant to this Order, and shall co-operate fully with the Monitor in the exercise of its powers and discharge of its obligations and provide the Monitor with the assistance that is necessary to enable the Monitor to adequately carry out the Monitor's functions.

23. THIS COURT ORDERS that the Monitor, in addition to its prescribed rights and obligations under the CCAA, is hereby directed and empowered to:

- (a) monitor the Applicants' receipts and disbursements;
- (b) report to this Court at such times and intervals as the Monitor may deem appropriate with respect to matters relating to the Property, the Business, and such other matters as may be relevant to the proceedings herein;



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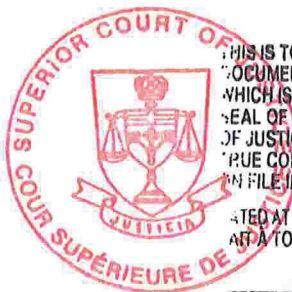
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- (c) assist the Applicants, to the extent required by the Applicants, in their dissemination, to the DIP Lender and its counsel of financial and other information as agreed to between the Applicants and the DIP Lender which may be used in these proceedings including reporting on a basis to be agreed with the DIP Lender;
- (d) advise the Applicants in their preparation of the Applicants' cash flow statements and reporting required by the DIP Lender, which information shall be reviewed with the Monitor and delivered to the DIP Lender and its counsel on a periodic basis, but not less than weekly, or as otherwise agreed to by the DIP Lender;
- (e) advise the Applicants in their development of the Plan and any amendments to the Plan;
- (f) assist the Applicants, to the extent required by the Applicants, with the holding and administering of creditors' or shareholders' meetings for voting on the Plan;
- (g) have full and complete access to the Property, including the premises, books, records, data, including data in electronic form, and other financial documents of the Applicants, to the extent that is necessary to adequately assess the Applicants' business and financial affairs or to perform its duties arising under this Order;
- (h) be at liberty to engage independent legal counsel or such other persons as the Monitor deems necessary or advisable respecting the exercise of its powers and performance of its obligations under this Order; and
- (i) perform such other duties as are required by this Order or by this Court from time to time.

24. THIS COURT ORDERS that the Monitor shall not take possession of the Property and shall take no part whatsoever in the management or supervision of the management of the Business and shall not, by fulfilling its obligations hereunder, be deemed to have taken or maintained possession or control of the Business or Property, or any part thereof.

25. THIS COURT ORDERS that nothing herein contained shall require the Monitor to occupy or to take control, care, charge, possession or management (separately and/or



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collectively, "Possession") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "Environmental Legislation"), provided however that nothing herein shall exempt the Monitor from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Monitor shall not, as a result of this Order or anything done in pursuance of the Monitor's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

26. THIS COURT ORDERS that that the Monitor shall provide any creditor of the Applicants and the DIP Lender with information provided by the Applicants in response to reasonable requests for information made in writing by such creditor addressed to the Monitor. The Monitor shall not have any responsibility or liability with respect to the information disseminated by it pursuant to this paragraph. In the case of information that the Monitor has been advised by the Applicants is confidential, the Monitor shall not provide such information to creditors unless otherwise directed by this Court or on such terms as the Monitor and the Applicants may agree.

27. THIS COURT ORDERS that, in addition to the rights and protections afforded the Monitor under the CCAA or as an officer of this Court, the Monitor shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Monitor by the CCAA or any applicable legislation.

28. THIS COURT ORDERS that the Monitor, counsel to the Monitor and counsel to the Applicants shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, by the Applicants as part of the costs of these proceedings. The Applicants are



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FAIT À TORONTO LE JOUR DE

Yulia Bubnova

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hereby authorized and directed to pay the accounts of the Monitor, counsel for the Monitor and counsel for the Applicants on a bi-weekly basis.

29. THIS COURT ORDERS that the Monitor and its legal counsel shall pass their accounts from time to time, and for this purpose the accounts of the Monitor and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

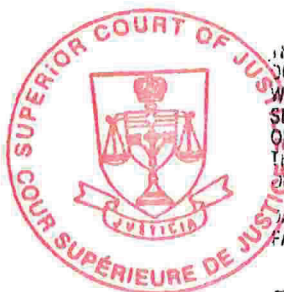
30. THIS COURT ORDERS that the Monitor, counsel to the Monitor, US counsel to the Monitor, and the Applicants' counsel shall be entitled to the benefit of and are hereby granted a charge (the "Administration Charge") on the Property, which charge shall not exceed an aggregate amount of USD \$500,000, as security for their professional fees and disbursements incurred at the standard rates and charges of the Monitor and such counsel, both before and after the making of this Order in respect of these proceedings, subject to the limited effect of the Administration Charge during the initial 10-day Stay Period prescribed by paragraph 43 hereof. The Administration Charge shall have the priority set out in paragraphs 37 and 39 hereof.

DIP FINANCING

31. THIS COURT ORDERS that the Applicant is hereby authorized and empowered to obtain and borrow under a credit facility from Royal Bank of Canada (the "DIP Lender") in order to finance the Applicants' working capital requirements and other general corporate purposes and capital expenditures, provided that borrowings under such credit facility shall not exceed the principal amount of USD \$600,000 unless permitted by further Order of this Court.

32. THIS COURT ORDERS THAT such credit facility shall be on the terms and subject to the conditions set forth in the term sheet between the Applicants and the DIP Lender (the "Commitment Letter"), filed.

33. THIS COURT ORDERS that the Applicants are hereby authorized and empowered to execute and deliver such credit agreements, mortgages, charges, hypothecs and security documents, guarantees and other definitive documents (collectively, the "Definitive Documents"), as are contemplated by the Commitment Letter or as may be reasonably required by the DIP Lender pursuant to the terms thereof, and the Applicants are hereby authorized and directed to pay and perform all of its indebtedness, interest, fees, liabilities and obligations to the DIP Lender under and pursuant to the Commitment Letter and the Definitive Documents as and



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when the same become due and are to be performed, notwithstanding any other provision of this Order.

34. THIS COURT ORDERS that the DIP Lender shall be entitled to the benefit of and is hereby granted a charge (the “DIP Lender’s Charge”) on the Property, subject to the limited effect of the DIP Lender’s Charge during the initial 10-day Stay Period, as prescribed by paragraph 44 hereof, which DIP Lender's Charge shall not secure an obligation that exists before this Order is made. The DIP Lender’s Charge shall have the priority set out in paragraphs 37 and 39 hereof.

35. THIS COURT ORDERS that, notwithstanding any other provision of this Order:

- (a) the DIP Lender may take such steps from time to time as it may deem necessary or appropriate to file, register, record or perfect the DIP Lender’s Charge or any of the Definitive Documents;
- (b) upon the occurrence of an event of default under the Definitive Documents or the DIP Lender’s Charge, the DIP Lender, upon two (2) days notice to the Applicant and the Monitor, may exercise any and all of its rights and remedies against the Applicants or the Property under or pursuant to the Commitment Letter, Definitive Documents and the DIP Lender’s Charge, including without limitation, to cease making advances to the Applicants and set off and/or consolidate any amounts owing by the DIP Lender to the Applicants against the obligations of the Applicant to the DIP Lender under the Commitment Letter, the Definitive Documents or the DIP Lender’s Charge, to make demand, accelerate payment and give other notices, or to apply to this Court for the appointment of a receiver, receiver and manager or interim receiver, or for a bankruptcy order against the Applicants and for the appointment of a trustee in bankruptcy of any of the Applicants; and
- (c) the foregoing rights and remedies of the DIP Lender shall be enforceable against any trustee in bankruptcy, interim receiver, receiver or receiver and manager of the Applicants or the Property.

36. THIS COURT ORDERS AND DECLARES that the DIP Lender shall be treated as unaffected in any plan of arrangement or compromise filed by the Applicant under the CCAA, or



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any proposal filed by the Applicants under the *Bankruptcy and Insolvency Act* of Canada (the "BIA"), with respect to any advances made under the Definitive Documents.

VALIDITY AND PRIORITY OF CHARGES CREATED BY THIS ORDER

37. THIS COURT ORDERS that the priorities of the Directors' Charge, the Administration Charge and the DIP Lender's Charge, as among them, shall be as follows:

First – Administration Charge (to the maximum amount of USD \$500,000);

Second – DIP Lender's Charge (to a maximum principal amount of USD \$600,000; and

Third – Directors' Charge (to the maximum amount of USD \$300,000),

in each case subject to such limitations during the initial 10-day Stay Period prescribed by paragraph 43 hereof.

38. THIS COURT ORDERS that the filing, registration or perfection of the Directors' Charge, the Administration Charge or the DIP Lender's Charge (collectively, the "Charges") shall not be required, and that the Charges shall be valid and enforceable for all purposes, including as against any right, title or interest filed, registered, recorded or perfected subsequent to the Charges coming into existence, notwithstanding any such failure to file, register, record or perfect.

39. THIS COURT ORDERS that each of the Charges shall constitute a charge on the Property and such Charges shall rank in priority to all other security interests, trusts, liens, charges and encumbrances, claims of secured creditors, statutory or otherwise (collectively, "Encumbrances") in favour of any Person, notwithstanding the order of perfection or attachment.

40. THIS COURT ORDERS that except as otherwise expressly provided for herein, or as may be approved by this Court, the Applicants shall not grant any Encumbrances over any Property that rank in priority to, or *pari passu* with, any of the Directors' Charge, the Administration Charge or the DIP Lender's Charge, unless the Applicants also obtains prior written consent of the Monitor, the DIP Lender and the beneficiaries of the Directors' Charge and the Administration Charge, or further Order of this Court.



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Yulia Bubnova

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41. THIS COURT ORDERS that the Directors' Charge, the Administration Charge, the Commitment Letter, the Definitive Documents and the DIP Lender's Charge shall not be rendered invalid or unenforceable and the rights and remedies of the chargees entitled to the benefit of the Charges (collectively, the "Chargees") and/or the DIP Lender thereunder shall not otherwise be limited or impaired in any way by (a) the pendency of these proceedings and the declarations of insolvency made herein; (b) any application(s) for bankruptcy order(s) issued pursuant to BIA, or any bankruptcy order made pursuant to such applications; (c) the filing of any assignments for the general benefit of creditors made pursuant to the BIA; (d) the provisions of any federal or provincial statutes; or (e) any negative covenants, prohibitions or other similar provisions with respect to borrowings, incurring debt or the creation of Encumbrances, contained in any existing loan documents, lease, sublease, offer to lease or other agreement (collectively, an "Agreement") which binds the Applicants, and notwithstanding any provision to the contrary in any Agreement:

- (a) neither the creation of the Charges nor the execution, delivery, perfection, registration or performance of the Commitment Letter or the Definitive Documents shall create or be deemed to constitute a breach by the Applicants of any Agreement to which it is a party;
- (b) none of the Chargees shall have any liability to any Person whatsoever as a result of any breach of any Agreement caused by or resulting from the Applicants entering into the Commitment Letter, the creation of the Charges, or the execution, delivery or performance of the Definitive Documents; and
- (c) the payments made by the Applicants pursuant to this Order, the Commitment Letter or the Definitive Documents, and the granting of the Charges, do not and will not constitute preferences, fraudulent conveyances, transfers at undervalue, oppressive conduct, or other challengeable or voidable transactions under any applicable law.

42. THIS COURT ORDERS that any Charge created by this Order over leases of real property in Canada shall only be a Charge in the Applicant's interest in such real property leases.

LIMITATIONS ON DIP BORROWINGS & CHARGES DURING INTIAL STAY PERIOD



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43. THIS COURT ORDERS that notwithstanding anything to the contrary herein, during the period from and after the effectiveness of this Order and the Comeback Hearing (*as defined below*) (the “Interim Period”), the Applicants’ ability to access funding under the Commitment Letter and the scope of the Charges is limited as follows:

- (a) during the Interim Period, advances under the Commitment Letter shall be limited to the principal amount of USD \$200,000 in the aggregate, which is the amount necessary to sustain operations in this Interim Period and to satisfy obligations for payroll and source deductions;
- (b) during the Interim Period, amounts secured by the Administration Charge shall be limited to USD \$390,000 in the aggregate, which is the amount required to fund the professional costs during the Interim Period;
- (c) during the Interim Period, amounts secured by the DIP Lender’s Charge shall be limited to USD \$200,000 in the aggregate, the amount necessary to sustain operations in this Interim Period and to satisfy obligations for payroll and source deductions; and
- (d) during the Interim Period, amounts secured by the D&O Charge shall be limited to USD \$230,000 in the aggregate, which is the amount required secure the potential D&O liability during the Interim Period,

and provided that in the event the Stay Period is not extended at the Comeback Hearing the permitted borrowings under the Commitment Letter and scope of the Charges shall be permanently restricted and limited as set out in this paragraph 43, pending further order of the Court.

COMEBACK HEARING

44. THIS COURT ORDERS that the comeback motion required in this CCAA proceeding shall be heard at 11:00am (Toronto time) on January 29, 2024 (the “Comeback Hearing”).

SERVICE AND NOTICE

45. THIS COURT ORDERS that the Monitor shall (i) without delay, publish in the National Post (National Edition) a notice containing the information prescribed under the CCAA, (ii)



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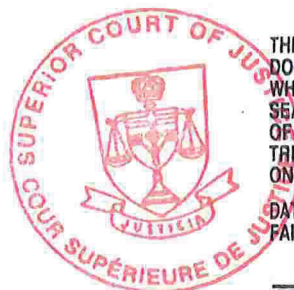
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within five days after the date of this Order, (A) make this Order publicly available in the manner prescribed under the CCAA, (B) send, in the prescribed manner, a notice to every known creditor who has a claim against the Applicants of more than \$1,000, and (C) prepare a list showing the names and addresses of those creditors and the estimated amounts of those claims, and make it publicly available in the prescribed manner, all in accordance with Section 23(1)(a) of the CCAA and the regulations made thereunder.

46. **THIS COURT ORDERS** that the Guide Concerning Commercial List E-Service (the “**Guide**”) is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Guide (which can be found on the Commercial List website at <https://www.ontariocourts.ca/scj/practice/regional-practice-directions/eservice-commercial/>) shall be valid and effective service. Subject to Rule 17.05 of the *Rules of Civil Procedure* (Ontario) and paragraph 7 of the Guide, this Order shall constitute an order for substituted service pursuant to Rule 16.04. Subject to Rule 3.01(d) and paragraph 13 of the Guide, service of documents in accordance with the Guide will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Guide with the following URL www.insolvencies.deloitte.ca/en-ca/SimEx.

47. **THIS COURT ORDERS** that the Monitor shall create, maintain and update as necessary a list of all Persons appearing in person or by counsel in these proceedings (the “Service List”). The Monitor shall post the Service List, as may be updated from time to time, on the Case Website, provided that the Monitor shall have no liability in respect of the accuracy of or the timeliness of making any changes to the Service List.

48. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, the Applicants and the Monitor are at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Applicants’ creditors or other interested parties at their respective addresses as last shown on the records of the Applicants and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.



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49. THIS COURT ORDERS that the Applicants, the Monitor and their respective counsel are at liberty to serve or distribute this Order, any other materials and Orders as may be reasonably required in these proceedings, including any notices, or other correspondence, by forwarding true copies thereof by electronic message to the Applicants' creditors or other interested parties and their advisors. For greater certainty, any such distribution or service shall be deemed to be in satisfaction of a legal or juridical obligation and notice requirements within the meaning of clause 3(c) of the Electronic Commerce Protection Regulations, Reg. 81000-2-175 (SOR/DORS).

GENERAL

50. THIS COURT ORDERS that the Applicants or the Monitor may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

51. THIS COURT ORDERS that nothing in this Order shall prevent the Monitor from acting as an interim receiver, a receiver, a receiver and manager, or a trustee in bankruptcy of the Applicants, the Business or the Property.

52. 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 Applicant, the Monitor and their respective 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 Applicant and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Applicant and the Monitor and their respective agents in carrying out the terms of this Order.

53. THIS COURT ORDERS that each of the Applicants and the Monitor 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 that the Monitor 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, including acting as a foreign representative of the Applicants to



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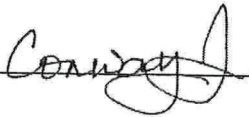
Yulia Bubnova
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apply to the United States Bankruptcy Court for relief pursuant to Chapter 15 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1530, as amended.

54. THIS COURT ORDERS that any interested party (including the Applicant and the Monitor) may apply to this Court to vary or amend this Order at the Comeback Hearing, or at any other time, on not less than seven (7) days' notice to any other party or parties likely to be affected by the order sought or upon such other notice, if any, as this Court may order; provided that the Chargees shall be entitled to rely on this Order as granted and on the Charges and priorities set forth in paragraphs 38 and 40 hereof, and subject to the limitations in paragraph 44, with respect to any fees, expenses and disbursements (including amounts loaned to the Applicant pursuant to the Commitment Letter) incurred as applicable, until the date this Order may be amended, varied or stayed.

55. THIS COURT ORDERS that this Order and all of its provisions are effective as of 12:01 a.m. Eastern Standard Time on the date of this Order without any requirement for issuance and entry.



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[Handwritten Signature]
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Electronically issued / Déposé par voie électronique : 23-Jan-2024
Toronto Superior Court of Justice / Cour supérieure de justice

Court File No./N° du dossier du greffe : CV-24-00713128-0000

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985 c.C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF SIMEX INC., IWERKS ENTERTAINMENT, INC., SIMEX-IWERKS MYRTLE BEACH, LLC

Court File No.: CV-24-00713128-0000

ONTARIO
SUPERIOR COURT OF JUSTICE
[COMMERCIAL LIST]

Proceedings commenced at Toronto

Initial Order

LOOPSTRA NIXON LLP
130 Adelaide Street West – Suite 2800
Toronto, ON M5H 3P5

R. Graham Phoenix / Shahrzad Hamraz
Tel: (416) 748 4776 / (416) 748 5116
Fax: (416) 746 8319
Email: gphoenix@LN.law / shamraz@LN.law

Lawyers for the Applicants

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DATE: 2024-01-25 10:00 AM
FILE NO: CV-24-00713128-0000
PAGE: 40 OF 51
JUDGE: JUDGE [REDACTED]
COURT: SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST)
COURT FILE NO.: CV-24-00713128-0000
CASE NO.: [REDACTED]
PARTY: [REDACTED]
ACTION: [REDACTED]
STATUS: [REDACTED]
REASON: [REDACTED]
REMARKS: [REDACTED]



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Yulia Bubnova

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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

SIMEX INC., et al.,¹

Debtors in a Foreign Proceeding.

Chapter 15

Case No.

(Joint Administration Requested)

CORPORATE OWNERSHIP STATEMENT

The following corporate ownership statement is made pursuant to Rules 1007(a)(4) and 7007.1 of the Federal Rules of Bankruptcy Procedure:

1. 38.96% of the common shares of Debtor SimEx Inc. are held by Michael J. Needham Enterprise Ltd., an Ontario corporation.
2. 46.9% of the preferred shares of Debtor SimEx Inc. are owned by Moog Inc., a publicly traded corporation organized under the laws of the State of New York.
3. No other corporate entities own 10% or more in any class of SimEx Inc. equity interests.
4. Debtor Iwerks Entertainment, Inc. is a wholly owned operating subsidiary of Debtor SimEx Inc.
5. Debtor SimEx-Iwerks Myrtle Beach, LLC is a wholly owned operating subsidiary of Debtor Iwerks Entertainment Inc.

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¹ The chapter 15 debtor incorporated in Canada and/or in the province of Ontario (the "Canadian Debtor"), along with the last four digits of the Canadian Debtor's Canadian business number, is: SimEx Inc. ("SimEx") (5222). The chapter 15 debtors incorporated in the United States (the "U.S. Debtors"), along with the last four digits of each U.S. Debtor's federal tax identification number, are: Iwerks Entertainment, Inc. ("Iwerks"), (9361) and SimEx-Iwerks Myrtle Beach, LLC ("SIMB") (8417). The Canadian Debtor and the U.S. Debtors are referred to herein, collectively, as the "Debtors" or "SimEx". The Debtors' executive headquarters are located at: 210 King St East, 600, Toronto, Ontario, Canada, M5A 1J7.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true and correct to the best of my information and belief.

Executed on this 25th day of January 2024
Toronto, Ontario
Canada

Deloitte Restructuring Inc., solely in its
capacity as court-appointed Foreign
Representative and not in its individual or
corporate capacity

BY: /s/ Jorden Sleeth
Jorden Sleeth, Senior Vice President

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re

SIMEX INC., et al.,¹

Debtors in a Foreign Proceeding.

Chapter 15

Case No. 24- (xxx)

(Joint Administration Requested)

**CONSOLIDATED VERIFIED LIST
PURSUANT TO FED. R. BANKR. P. 1007(a)(4), 1008, AND 2002(q)**

Pursuant to Rules 1007(a)(4), 1008, and 2002(q), the attached list contemplates each of the following:

- (i) all persons or bodies authorized to administer foreign proceedings of the Debtors;
- (ii) all parties to litigation pending in the United States in which any Debtor is a party at the time of filing of the petition; and
- (iii) all entities against whom provisional relief is being sought under § 1519 of the Bankruptcy Code.

¹ The chapter 15 debtor incorporated in Canada and/or in the province of Ontario (the "Canadian Debtor"), along with the last four digits of the Canadian Debtor's Canadian business number, is: SimEx Inc. ("SimEx") (5222). The chapter 15 debtors incorporated in the United States (the "U.S. Debtors"), along with the last four digits of each U.S. Debtor's federal tax identification number, are: Iwerks Entertainment, Inc. ("Iwerks"), (9361) and SimEx-Iwerks Myrtle Beach, LLC ("SIMB") (8417). The Canadian Debtor and the U.S. Debtors are referred to herein, collectively, as the "Debtors" or "SimEx". The Debtors' executive headquarters are located at: 210 King St East, 600, Toronto, Ontario, Canada, M5A 1J7.

I declare under penalty of perjury under the laws of the United States of America that
the information in the attached list is true and correct.

Executed on this 25th day of January 2024
Toronto, Ontario
Canada

Deloitte Restructuring, Inc., solely in its
capacity as court-appointed Foreign
Representative and not in its individual or
corporate capacity

BY: /s/ Jordan Sleeth
 Jordan Sleeth, Senior Vice President

List of Entities Entitled to Notice
Pursuant to Bankruptcy Rules 1007(a)(4) and 2002(g)

All persons or bodies authorized to administer foreign proceedings of the Debtors.

Deloitte Restructuring Inc., solely in its capacity as court appointed Foreign Representative of the Debtors, and not in its individual or corporate capacity
8 Adelaide Street West, Suite 200
Toronto, Ontario M5H 0A9
Canada

All parties to litigation pending in the United States in which a Debtor is a party at the time of filing of the petition.

No pending litigation in the United States.

All entities against whom provisional relief is being sought under § 1519 of the Bankruptcy Code.¹

See Attached Schedule 1

¹ The information set forth therein is based on the Foreign Representative's review of the Debtors' books and records. The Foreign Representative reserves the right to modify or supplement any of the information provided, effective retroactive to the Petition Date.

SCHEDULE 1

Name	Address	City	State/Province	Country	Zip/Postal Code
AGOSTA, SALVATORE Allen, Dawson C	209 BAYBERRY STREET 2568 Triumph Drive	STOUFFVILLE Myrtle Beach	ON SC	CAN	L4A 0E6 29577
Archer, Roger	27627 Spandau Drive	Santa Clarita	CA	CAN	91350
ASIMI, BOBBY	2650 Kinnerton Cres	Mississauga	ON	CAN	L5K 2B2
AZANON, EDWIN	3273 APRICOT ST.	MISSISSAUGA	ON	CAN	L5N 8B1
BOSE, NIVIN Braun, Daniel	10 St Dennis Drive, Apt #432 14249 Gruen Street	North York Arleta	ON CA	CAN	M3C 1E9 91331
BRODSKY, HOWARD	1612 Tulane Drive, #202	Richardson	TX		75081
BUCKLEY, JASON	197 MANVERS ROAD	NEWCASTLE	ON	CAN	L1B 1J2
CALLAGHAN, ROBERT E Carman, Alex	3176 Keynes 5163 Country Pine Dr	Mississauga Myrtle Beach	ON SC	CAN	L5N 2Z8 29579
CARR, ANDREW Coles, Thaddeus O	215 MARGUERETTA ST. 201 Cedar Street Apt F	TORONTO Myrtle Beach	ON SC	CAN	M6H 3S4 29577
Debeaulieu, Noah E	1510 Coastal Lane Apt 207	Myrtle Beach	SC		29577
DELLOMES, JOHN	10 Sunderland Crescent	Toronto	ON	CAN	M1H 2V3
DENNIS, KEVIN Droll, Gerald J	544 CLINTON ST 3723 Oakfield Drive	TORONTO Sherman Oaks	ON CA	CAN	M6G 2Z6 91423
Duncan, Adriel	69 Ben Hony Trail	Pawleys Island	SC		29585
ESERJOSE, BERNADETTE	44 HANDLEY CRESCENT	AJAX	ON	CAN	L1Z 1M2
FERGUSON, BRIAN	1942 FAIRPORT ROAD	PICKERING	ON	CAN	L1V 1T4
FERNANDES, ELTON	3674 Banff Crt	Mississauga	ON	CAN	L5N 6Z6
FERRER, MARIA TERESA Fregeau, Mairead M	1837 Eglinton Ave E. Unit 114 223 Sagamore St	Toronto Manchester	ON NH	CAN	M4A 2Y4 03104
Fruh, Michael A	29372 Madeira Lane	Valencia	CA		91354
GAIRNS, DAVID	138 CAMPBELL AVE	TORONTO	ON	CAN	M6P 3V2
GAUCI, JASON	515 PINEDALE AVENUE	BURLINGTON	ON	CAN	L7L 3W3
GEDDES, CHERYL Gedeon, Brandy	258 SENLAC ROAD 510 Forest Road	TORONTO Riva	ON MD	CAN	M2R 1P8 21140
GHOSH, MILAN	506-438 RICHMOND STREET W	TORONTO	ON	CAN	M5V 3S6
GIL, ALEX	59 BALLACAINNE DRIVE	TORONTO	ON	CAN	M8Y 4B4
HAQUE, SHIREEN	393 MURRAY ROSS PARKWAY	NORTH YORK	ON	CAN	M3J 3P1
HOFFKNECHT, GABI Hoogstad, Leendert	57 WOODHEATH LANE 891 Cave Spring Rd	STOUFFVILLE Owens Cross Roads	ON AL	CAN	L4A 2L7 35763
KAUR, NIKIETA	260 Wellesley St East	Toronto	ON	CAN	M4X 1G6
KAZIM, RIAZ Kelly, Aimee	81 BIGHORN CRES 306 Brandmill Blvd	BRAMPTON Myrtle Beach	ON SC	CAN	L6R 1G7 29588
Kuiper, Jay M	2159 Eskridge Ter	Clover	SC		29710
LAM, MINOS	68 BROADVIEW AVE APT 320	TORONTO	ON	CAN	M4M 2E6
LEE, FINA	142 Cummer Ave.	Toronto	ON	CAN	M2M 2E4
LEUNG, ALEX	16 CHAPEL PARK SQ	SCARBOROUGH	ON	CAN	M1V 2S5
LI, SIYANG Lopez Hernandez, Heather M	38 Denton Circle 2506 Lenue Circle	Vaughn Myrtle Beach	ON SC	CAN	L6A 2N3 29579
Magnusson, Katherine H	7909 Roldrew Avenue	Towson	MD		21204
McAllister, Sean	5044 Grandview Manor Drive	Hampstead	MD		21074
MCALPINE, GRANT D	156 HAY AVENUE	ETOBICOKE	ON	CAN	M8Z 1G5
MCBEAN, AINSLEY	78 Braemar Dr	Brampton	ON	CAN	L6R 2M2
McKEOWN, KYLE E McKinney, Megan E	1563 Evans Terrace 230 Swallowtail Ct	Milton Little River	ON SC	CAN	L9T 5J4 29566
Merck, Janey	2504 Gurley Rd	Loris	SC		29569
Merrill, Mark	17218 Kingsbury St	Granada Hills	CA		91344
NEEDHAM, MICHAEL	6 WARREN ROAD	TORONTO	ON	CAN	M4V 2R5
NEEDHAM, RICHARD	17102 Warden Ave	Pine Orchard	ON	CAN	L4S 2V9
NEWSON, HABIB	64 BRAMALEA ROAD APT 913	BRAMPTON	ON	CAN	L6T 2W8
NGUYEN, HOANG NGA Notarnicola, Tom	189 Andona Crescent	Scarborough	ON	CAN	M1C 5J9
Nussbaum, Alexandria E	9 Cherry Road	Richmond	MA		01254
Oliden, Erica	2996 Mallory Circle	Kissimmee	FL		34747
Pittman, Thomas E	724 Lantern Walk Dr Apt 1304 964 Buena Vista St	Little River Duarte	SC CA		29566 91010

SCHEDULE 1

Name	Address	City	State/Province	Country	Zip/Postal Code
PRIYANKA, DHINGRA Reymer, Emily	6 Hillcrest Ave. 1808 Circle Road	Brampton Townson	ON MD	CAN	L6W 1Y8 21204
ROBICHAUD, ANDRE SATTAR, TAREQ	478 DONEGAL DRIVE 312-5 SUNNY GLENWAY	BURLINGTON NORTH YORK	ON ON	CAN	L7L 2M7 M3C 2Z5
SAVE, SHASHANK SHAO, LIMIN	5366 CREDITVIEW ROAD 1679 HOWAT CRES	MISSISSAUGA MISSISSAUGA	ON ON	CAN	L5M 5N4 L5J 4G6
SUDO, SHIORI Tapia, Maria J	12 WOODLAWN AVE W #402 724 Lantern Walk Dr Unit 1304	TORONTO Little River	ON SC	CAN	M4V 1G7 29566
UBAYASIRINARAYANA, INDRASENA Vasquez, Daniel	97-45 Hansen Road North 1802 Ole Larry Circle	BRAMPTON Conway	ON SC	CAN	L6V 3C5 29527
VAZ, BARBARA M. WILDEBOER, DOUG	3034 CANTELON CRESCENT 221 Scogog St	MISSISSAUGA Bowmanville	ON ON	CAN	L5N 3J8 L1C 3J9
Williams, Deborah R Williams, Richard J	517 N Madison Ave, Apt 1 4537 Weekly Drive	LOS ANGELES Myrtle Beach	CA SC	CAN	90004 29579
YAKUTCHICK, CONOR YEKKEH, BEHSHAD	546 Queen St W, Apt B 205-2553 Bloor St West	Toronto Toronto	ON ON	CAN	M5V 2B5 M6S 1S1
YU, XUAN ZHU, SHAOYAN	38 Goode Street 2553 Scarth Ct	Richmond Hill MISSISSAUGA	ON ON	CAN	L4S 2S2 L5M 5L2
5DTOURS- INIPESSOAL LDA 600 Red Brook, LLC	Estrada de Talaiade N8 2740-169 100 Painters Mill Road, Suite 900	Porto Salvo Owings Mills	MD FL	US	21117 32811
7TH SENSE DESIGN LLC A & B COURIER	4207 Vineland Road Suite M1 31 Alexander Road	Orlando Newmarket	FL Ontario	US	L3Y 3J2
Aardman Animations Ltd. Acklands - Grainger Inc.	Gas Ferry Road Bristol 7111 Kennedy Road, Unit 1	England Mississuga	GB CA	CA	BS1 6UN L5S 0A4
ADI Advanced Motion & Controls Ltd.	PO Box 9442-Postal Station A 13-1081 Meyerside Drive	Toronto Mississauga	ON	CA	M5W 4E1 L5T 1M4
AIRSHIP PACKING & CRATING INC. AIT Customs Brokerage Inc	2515 DERRY ROAD EAST 701 N Rohlwing Rd	MISSISSAUGA Itasca	Ontario IL	CA	L4T 1A1 60143
ALECTRA UTILITIES CORPORATION ALLIED PROPERTIES Reit	P.O. Box 3700 134 Peter Street, Suite 1700	Concord Toronto	Ontario Ontario	CA	L4K 5N2 M5V 2H2
Answer United Arizona Trailer Rentals LLC	2015 W. Crosstown Parkway P.O. Box 772320	Kalamazoo Detroit,	MI MI	US	49008 48277
AT&T 171-803-4935-380 ATLAS COPCO COMPRESSORS CANADA	PO Box 5019 Case Postal 11702	Carol Stream Montreal	IL QC	US	60197-5019 H3C 6L2
AUTOMATIONDIRECT.COM, INC AVSHOP.CA	PO Box 402417 1 - 235 Hood Road	Atlanta Markham	GA Ontario	US	30384-2417 L3R 4N3
B.B. CITC LLC B.B.CITC	4640 Campus Place, Suite 100 4640 Campus Place, Suite 100	Mukilteo Mukilteo	WA WA	US	98275 98275
BANK OF MONTREAL - MASTERCARD BANK OF MONTREAL (USD) - MASTERCARD				CA	
BBC Worldwide Limited (USD) BDC Capital Inc.	201 Wood Lane 81 Bay Street, Suite 3700	London Toronto	Ontario CA	CA	W12 7TQ M5J 0E7
BEANFIELD TECHNOLOGIES INC. Beijing Gladwin Technology and Culture Co., Ltd.	418-67 Mowat Ave Ste 320, Moma Tower, 199 Chaoyang Beilu	Toronto Beijing	CA CN	CA	M6K 3E3
BELL CANADA #526605807 Bent Image Lab LLC	P.O. Box 3650 Station Don Mills 2729 SE Division St.,	Toronto Portland	Ontario OR	CA	M3C 3X9 97202
BERESKIN AND PARR Bmore Virtual LLC	40TH FLOOR, SCOTIA PLAZA 915 S Wolfe St, Apt 318	Toronto Maryland	Ontario MD	CA	M5H 3Y2 21231
Broadway At The Beach Inc. CDW CANADA	PO Box 7277 P.O. Box 57720	Myrtle Beach Toronto	SC Ontario	US	29572 M5W 5M5
Character Arts Creations, LLC Character Arts, LLC	37 Pond Road, Building 2 37 Pond Road	Wilton Wilton	CT CT	US	6897 06897
Chloe Zhou Christie Digital Systems USA, Inc.	Rm.301,7, Haibinbacun P.O. Box 513386	Shanghai Los Angeles	Jiangsu CA	CN	200940 90051-3386
CHRISTIE LITES LTD. Cintas Corporation LOC260	1545 Britannia Road East Unit 11-12 PO Box 630803	Mississauga Cincinnati	ON OH	CA	L4W 3C6 45263-0803
City & County of Denver City of Myrtle Beach Acc# 2-043-01875-03	201 West Colfax Ave., Dept 403 PO 2468, 921 N. Oak Street	Denver Myrtle Beach	CO SC	US	80202-5329 29578

SCHEDULE 1

Name	Address	City	State/Province	Country	Zip/Postal Code
Colorado Department of Revenue	1375 Sherman Street	Denver	CO	US	80261-0013
Commonwealth Packaging Company Inc.	5490 Linglestown Rd	Harrisburg	PA	US	17112
CONTACT PEST CONTROL INC	10 - 1991 Victoria Park Ave	Toronto	ON	CA	M1R 0C9
Cosmic Picture Distribution LLC	108 Village Square, Suite 304	Somers	NY	US	10589
COWPER INC.	677 7TH AVENUE	LACHINE	QC	CA	H8S 3A1
CULLIGAN WATER TREATMENT	265 Industrial Road	CAMBRIDGE	ONTARIO	CA	N3H 4R9
DATA VISUAL	500-1101 Polytek St	Ottawa	Ontario	CA	K1J 0B3
DEMA Engineering Company	P.O. Box 958598	St. Louis	MO	US	63195-8598
Design 1St Inc	314 Athlone Avenue	Ottawa	Ontario	CA	K1Z 5M4
Desjardins Financial Security Life Assurance Company	7676 Kimbel St. Unit 1	Mississauga	Ontario	CA	L5S 1J8
DIGI-KEY CORPORATION 1927942	P.O. Box 390	THEIF RIVER FALLS	MN	US	56701-0390
Disney Location-Based Experiences, LLC	500 South Buena Vista Street	Burbank	CA	US	91521
Dj Industrial Inc.	C/O Lockbox #919570	Toronto	ON	CA	M5W 0E9
DOCUCOMM DOCUMENT MANAGEMENT SOLUTIONS	#7-125 Traders Blvd. East	Mississauga	Ontario	CA	L4Z 2H3
Dolden Wallace Folick LLP	14th Floor - 20 Adelaide St. E.	Toronto	ON	CA	M5C 2T6
ECOLAB CANADA	5105 Tomken Road	Mississauga	Ontario	CA	L4W 2X5
Eilgraphics S.A.				VN	
ENBRIDGE GAS DISTRIBUTION	PO Box 644	Scarborough	Ontario	CA	M1K 5H1
Essential Resources FX, Ltd.	2531 W. 237th St.	Torrance	CA	US	90505
ESSENTIAL RESOURCES FX, LTD.	2531 W. 237TH STREET	TORRANCE	CA	US	90505
Executive Trade Centre LLC	8390 HWY 707 Unit 3-F & G	Myrtle Beach	SC	US	29588
FASTENAL CANADA LTD.	860 Trillium Drive, Suite 117	Kitchener	Ontario	CA	N2R 1K4
Federal Express Corp.	P.O. Box 7221	Pasadena	CA	US	91109-7321
GLOBAL INDUSTRIAL CANADA	55 East Beaver Creek Rd Unit G	Richmond Hill	Ontario	CA	L4B 1E5
Goldline Mobility and Conversions	762 Industrial Road	London	ON	CA	N5V 3N7
GRANT MCALPINE	156 HAY AVENUE	TORONTO	Ontario	CA	M8Z 1G5
GRANT THORNTON LLP	1001-1675 Grafton St	Halifax	NS	CA	B3J 0E9
Graybar Canada	PO Box 1000	Kitchener	Ontario	CA	N2G 4E8
Hemisphere Freight & Brokerage Services Inc.	21 GOODRICH RD. UNIT #3	ETOBICOKE,	ON	CA	M8Z 6A3
Herschend Family Entertainment Corporation	2800 W 76 Country Blvd	Branson	MO	US	65616
Home Depot Credit Services	PO Box 78047	Phoenix	AZ	US	85062-8047
Horry Electric Cooperative, Inc.	P. O Box 119	Conway	SC	US	29528
HOUSE OF ELECTRICAL SUPPLIES	115B Shields Court	Markham	Ontario	CA	L3R 9T5
Howard Brodsky (EUR)				US	
HUB International Insurance Service Inc.	PO Box 5345	Riverside	CA	US	92517
IDENTIFAB INDUSTRIES LIMITED	43 Baywood Road	Toronto	Ontario	CA	M9V 3Y8
IMAGESINSOUND	116 LAKE SHORE DRIVE	TORONTO	Ontario	CA	M8V 2A2
IMG Worldwide LLC	1360 E 9th Street, Suite 100	Cleveland	OH	US	44114
IMPERIAL COFFEE AND SERVICES	12 KODIAK CRESCENT	NORTH YORK	ON	CA	M3J 3G5
INFINITE CABLES INC	3993 14th. Avenue	Markham	ON	CA	L3R 4Z6
Intertex Rivercourt, LLC	25134 Rye Canyon Loop #300	Valencia	CA	US	91355
i-Scream Media	3F SigongBldg., 225-20, PangyoYeok,			KR	463-400
JINJIANG SENMAISI INFORMATION TECHNOLOGY CO., LTD	2#11F, Lanfeng Chengshi Huayuan,	Quanzhou City,	Fujian Province	CN	362200
JOHN BROOKS COMPANY LTD	2625 MEADOWPINE BLVD	MISSISSAUGA	ON	CA	L5N 7K5
JOHN DOWNER PRODUCTIONS LTD (USD)	Leighside	Bristol	GB	GB	BS8 3PB
K2 Studios	880 Apollo St. Suite 239	El Segundo	CA	US	90245
KEY 2 COMMUNICATIONS INC.	6-6150 Highway 7	WOODBIDGE	ON	CA	L4H 0R6
KRAMER ELECTRONICS CANADA, LTD	2360 Industrial Street	Burlington	Ontario	CA	L7P 1A1
Kroll Associates, Inc.	Lockbox PO Box 847509	Dallas	TX	US	75284-7509
Legrand AV Canada ULC	PO Box 4090, Str. A	Toronto	Ontario	CA	M5W 0E9
Lewis Roca Rotgerber Christie LLP	201 E. Washington St. Suite 1200	Phoenix	AZ	US	85003
Lovato Electric Corporation	4500, rue Garand Street	Laval	QC	CA	H7L 5Z6
M7 Power and Communication Solutions Inc.	2233 Argentia Rd., Suite 302	Mississauga	ON	CA	L5N 2X7
MacGillivray Freeman Films, Inc	PO Box 205	Laguna Beach	CA	US	92652
MackMedia GmbH & Co KG	Europa-Park-Str. 2	Rust		DE	77977
Manager of Finance - City & County of Denver	201 West Colfax Ave., Dept 403	Denver	CO	US	80202-5329
Martin's Famous Pastry Shoppe, Inc	1000 Potato Roll Lane	Chambersburg	PA	US	17202
MCMMASTER CARR (US)	P.O.BOX 7690	Chicago	IL	US	60680-7690

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Name	Address	City	State/Province	Country	Zip/Postal Code
McMaster-Carr	P.O. Box 7690	Chicago	IL	US	60680-7690
Melton Electric Co Inc	111 Jacob Lane	Myrtle Beach	SC	US	29579
MISUMI USA, INC	26797 Network Place	Chicago	IL	US	60673-1267
MODULAR TRANSPORT CANADA	6802 Silver St., RR#2	St Anns	Ontario	CA	L0R 1Y0
Motion Ai	4975 East Landon Dr	Anaheim,	CA	US	92807
Motion Ride Films. LLC	1136 E. 200S.	Santaquin	UT	US	84655
MOUSER ELECTRONICS, INC.	P.O. Box 15820, Station A	Toronto	CA	CA	M5W 1C1
MURR ELEKTRONIK INC	1535 Meyerside Drive Unit 7 & 8	Mississauga	Ontario	CA	L5T 1M9
National Aquarium in Baltimore, Inc.	501 East Pratt Street	Baltimore	MD	US	21202
NEWARK	PO Box 4275	Toronto	Ontario	CA	M5W 5V8
NICEBERG FILMS	Zevenbronnenstr. 100, 1653 Dworp			BE	
NWAVE PICTURES DISTRIBUTION INC.	342 S Cochran Ave, Apt #409	Los Angeles	CA	US	90036
ORKIN CANADA	5840 FALBOURNE ST	Mississauga	ON	CA	L5R 4B5
P3 Imaging Solutions	1211 Safari Street	Ssan Antonio	TX	US	78216
PAUL CORVESE	50 Doe Trail	Woodbridge	Ontario	CA	L4H 3A8
Paul Corvese c/o Stuart Rudner Professional Corporation	15 Allstate Pkwy Suite 600	Markham	CA	CA	L3R 5B4
PDSVISION Canada Inc	9-9580 Yonge Street, Suite 223	Richmond Hill,	ON	CA	L4C 1V6
Photo Junkies LLC	110 W Barnegat Way	Lavallette	NJ	US	08735
PILZ AUTOMATION SAFETY CANADA, LP	8-6695 Millcreek Drive	Mississauga	ON	CA	L5N 5R8
PROTO3000	6260 Highway 7, Unit 8	Vaughan	Ontario	CA	L4H 4G3
PT Acrylic Innovations Ltd	3171 Lenworth Drive, Unit 6	Mississauga	ON	CA	L4X 2G6
PYAT demolition Corp LLC	9801 parsons st	Tampa	FL	US	33615
QUESTA DESIGN LIMITED	1305 MORNINGSIDE AVE. UNIT # 1	SCARBOROUGH	Ontario	CA	M1B 4Z5
Red Star Studio Ltd.	Electric Works	Sheffield	S Yorkshire	GB	S1 2BJ
Rediger Investment Corporation	10061 Riverside Drive #1021	Toluca Lake	CA	US	91602
Richelleu Hardware Mississauga	6425 Airport Road	Mississauga	ON	CA	L4V 1E4
Robert Callaghan c/o Rutherford & Mathews Professional Corporation	404-23 Lesmill Road	Toronto	CA	CA	M3B 3P6
Royal Bank of Canada	20 King St W, 2nd Floor	Toronto	CA	CA	M5H 1C4
RS Americas Canada Inc	Allied Electronics (Canada) Inc.	Toronto	ON	CA	M5W 5V2
San Antonio Zoological Society	3903 N. St. Mary's Street	San Antonio	US	US	78212-3199
Screaming Images, A Division of Olympus Group	9000 W Heather Ave	Milwaukee	WI	US	53224
Sea World Parks and Entertainment	9205 SouthPark Center Loop, Suite 400	Orlando	FL	US	32819
SEASTAR SHOWFX INC	1239 MAGNOLIA COURT	ARCADIA	CA	US	91006
SeeCubic, Inc.	1732A Marsh Road, Suite 124	Delawara	DE	US	19810
SF MARKETING INC.	325, BOUL. BOUCHARD	DORVAL	QC	CA	H9S 1A9
Shiori Sudo (CAD)	12 WOODLAWN AVE W #402	Toronto	Ontario	CA	M4V 1G7
SORT PRODUCTION PRODUCTS LTD.	2266 Drew Road Unit 8	Mississauga	Ontario	CA	L5S 1B1
Spectrum Business	Charter Communications	Carol Stream	IL	US	60197-6030
Spectrum Enterprise	Box 223085	Pittsburgh	PA	US	15251-2085
St. Nicholas Music Inc.	254 West 54th St. Suite 1200	New York	NY	US	10019
Staples Advantage	550 Pendant Drive	Mississauga	Ontario	CA	L5T 2W6
State of South Carolina				US	
STRONG-MDI SCREEN SYSTEMS INC.	1440, RAOUL CHARRETTE	JOILETTE	QC	CA	J6E 8S7
T & M Production, Inc.	11500 W. Olympic Blvd., Suite 400	Los Angeles	CA	US	90064
TENAQUIP LIMITED	22555 Aut. Transcanadienne	Senneville	QC	CA	H9X 3L7
Texcan	250 Chrysler Drive	Brampton	Ontario	CA	L6S 6B6
The Icee Company	1205 S. Dupont Avenue	Ontario	CA	US	91761
THE PRINTING HOUSE	1403 BATHURST STREET	TORONTO	Ontario	CA	M5R 3H8
THE TAYLOR GROUP	255 Biscayne Crescent	Brampton	Ontario	CA	L6W 4R2
Thomas Licensing LLC	675 Avenue of the Americas	New York	NY	US	10010
T-Mobile	P.O. Box 742596	Cincinnati	OH	US	45274-2596
TOTO SUPPLIES	10 BluekingCrescent	Scarborough	Ontario	CA	M1C4N1
Tree-Mendous Adventure Parks Inc.	12913 Rt 22	Cannan	NY	US	12029
Uline	P.O. Box 88741	Chicago	IL	US	60085
Uline	PO Box 88741	Chicago	IL	US	60680-1741
Uline Canada	Box 3500	Mississauga	Ontario	CA	L5M 0S8
USHIO AMERICA, INC.	PO Box 18338	PALATINE	IL	US	60055-8338
VAMPIRE SQUID PRODUCTIONS LTD	12th Floor, The Brunel Building	London		GB	W2 1DG

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Name	Address	City	State/Province	Country	Zip/Postal Code
Vanguard Cleaning Systems GTA West	5160 Explorer Drive, Unit 20	Mississauga	ON	CA	L4W 4T7
VICTOR PINTO - (EUR)	ESTRADA DE TALAIDE N 8A LEIAO			PT	
VOICE & SCRIPT INTERNATIONAL LTD.	128-134 Cleveland Street	London		GB	W1T 6AB
W. B. Mason Company, Inc.	59 Centre Street	Brockton	MA	US	02303
WAINBEE LIMITED	5789 COOPERS AVE.	MISSISSAUGA	Ontario	CA	L4Z 3S6
WarnerBros. Consumer Products, Inc.	21477 Network Place	Chicago	IL	US	60673-1214
Wasteco	150 Orenda Road	Brampton	ON	CA	L6W 1W3
WGBH Educational Foundation	One guest street	Boston	MA	US	02135
Santee Cooper	PO Box 188	Moncks Corner	SC	US	29461-0188