

authorizing and directing the Receiver to distribute funds held by the Receiver according to the “**Distribution Scheme**” (as defined in the Order of the Honourable Justice Wilton-Siegel dated March 6, 2015 (the “**Order Establishing the Distribution Hearing**”)), was heard, in part, on May 13, 2015 at 330 University Avenue, Toronto, Ontario.

ON READING, amongst other materials presented by counsel, the First Report of the Receiver dated February 24, 2015 and the appendices thereto (including, without limitation, the affidavit of Stuart Detsky sworn November 24, 2014 and the exhibits thereto), the affidavit of Kyle Choe affirmed March 26, 2015 and the exhibits thereto, the affidavit of Michael B. McIntosh sworn April 1, 2015 and the exhibits thereto, the affidavit of Joel D. Farber sworn April 2, 2015 and the exhibits thereto, the affidavit of Stuart Detsky sworn April 6, 2015 and the exhibits thereto (including, without limitation, the affidavit of Michael B. McIntosh sworn November 25, 2014 and the exhibits thereto), the affidavit of Stuart Detsky sworn April 9, 2015 and the exhibits thereto, the affidavit of Sandra Ebersole sworn April 9, 2015 and the exhibits thereto, excerpts of the transcript of the cross-examination of Michael B. McIntosh conducted April 20, 2015, the factum of the Canada Revenue Agency (“**CRA**”) dated April 24, 2015, the factum of Maynards Industries Ltd. (“**Maynards**”) dated April 24, 2015, the factum of Trisura Guarantee Insurance Company (“**Trisura**”) dated April 24, 2015, the affidavit of Katelin Z. Parker sworn April 29, 2015 and the exhibits thereto, the reply factum of CRA dated May 1, 2015 and the reply factum of Trisura dated May 1, 2015,

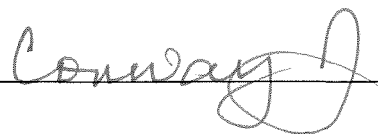
AND ON HEARING certain submissions of counsel for the Receiver, counsel for CRA, counsel for Maynards and counsel for Trisura, no one appearing for any other person on the service list, although duly served as appears from the affidavit of Eunice Baltkois sworn February 25, 2015, filed,

1. **THIS COURT ORDERS** that, as part of the Distribution Scheme, the Receiver be and is hereby authorized and directed to distribute \$130,000 to CRA from the “**DLPC Funds**” (as defined in the Order Establishing the Distribution Hearing) in full satisfaction of any claims by CRA of entitlement to the DLPC Funds and the Remaining Funds (as defined in the Order of Mr. Justice Newbould dated November 26, 2014).

2. **THIS COURT RESERVES** its decision with respect to the balance of the Distribution Scheme, pending, *inter alia*, the continuation of the Distribution Hearing.

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LE / DANS LE REGISTRE NO.:

 JUN 13 2015

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TRISURA GUARANTEE INSURANCE COMPANY

- and -

EBERSOLE EXCAVATING INC., et al.

Applicant

Respondents

Court File No. CV-14-10766-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceedings commenced at Toronto

ORDER

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Lawyers for Grant Thornton Limited, in its capacity as the Court-appointed receiver of Ebersole Excavating Inc. and D&S Railway Construction Inc.