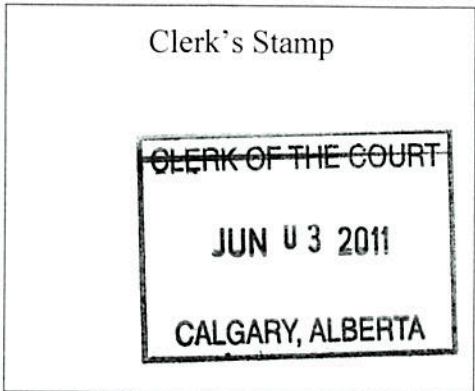


COURT FILE NO. **0901-12335**

COURT **Court of Queen's Bench of Alberta**

JUDICIAL CENTRE **Calgary**



PLAINTIFF(S) **Liberty Mortgage Services Ltd.**

DEFENDANT(S) **F.A. Millar Investments Ltd. and Fred Millar**

DOCUMENT **Order**
(Passing of Accounts and Discharge)

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

Porteous de Waal LLP
 Barristers & Solicitors
 1610 Intact Place
 311 – 6th Avenue S.W.
 Calgary, AB T2P 3H2

Attn: **Michael Loberg**
 Telephone: (403) 266-0600
 Facsimile: (403) 266-2632
 E-mail: mloberg@pdwlaw.com

File No: 10043.001

I hereby certify this to be a true copy of the original Order

Dated this 3 day of June, 2011

J.P. Bandy
for Clerk of the Court

DATE ON WHICH ORDER WAS PRONOUNCED: **June 2, 2011**

NAME OF JUSTICE WHO MADE THIS ORDER: **Mr. Justice R.G. Stevens**

UPON THE APPLICATION OF G. Powroznik Group Inc., in its capacity as receiver-manager (the "**Receiver**") of all of the current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including the proceeds thereof (collectively, the "**Property**") of F. A. Millar Investments Ltd. ("**F. A. Millar**"), appointed

pursuant to the Order pronounced 20 January 2010 by Master J. L. Mason in the within action and as amended by Order of Master K. Laycock dated 2 July 2010 (collectively, the "**Order of Appointment**"), for an order passing the accounts of and discharging the Receiver;

AND UPON READING the Sixth and Final Report of the Receiver (the "**Sixth Report**"), **AND UPON** hearing the submissions of counsel for the Receiver, Porteous de Waal LLP; **AND UPON** hearing counsel for various creditors and other interested persons; **AND UPON** noting that the secured parties Liberty Mortgage Services Ltd. and MacLeod Savings & Credit Union (since renamed Chinook Credit Union) have approved the fees, expenses and distributions set out in the Sixth and Final Report of the Receiver and as directed herein;

IT IS ORDERED AND DECLARED THAT:

1. Service of the notice of this application and supporting materials is declared to be good and sufficient, and no other person is required to have been served with notice of this application, and time for service is abridged to that actually given.
2. The compensation requested by the Receiver is hereby approved, and all charges and expenses incurred by the Receiver in connection with this Receivership, inclusive of legal fees and disbursements, are hereby approved.
3. The final accounts of the Receiver of FA Millar during the Receivership are hereby passed and approved in the form presented.
4. All distributions of assets and proceeds of assets and all payments of monies made by the Receiver to creditors of FA Millar to date and the further distributions proposed to be made as set forth in the Sixth Report are hereby approved, and the Receiver is hereby permitted to make the further distributions as proposed in conclusion of this Receivership.
5. Subsequent to the appeal period expiring from this order and the completion of all outstanding acts of the Receiver as set out herein and in the Sixth Report, the Receiver is directed and authorized to file a certificate in the form attached as **Schedule "A"** hereto (the "**Receiver's Certificate**") confirming that:
 - (a) the final GST return has been filed;
 - (b) the final report and statement of accounts required pursuant to s. 246 of the Bankruptcy and Insolvency Act has been completed and delivered as required;

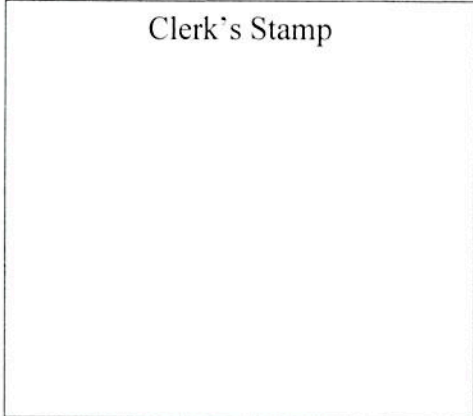
- (c) all funds in the Receivership were distributed as authorized; and
 - (d) the administration of the Receivership is complete as described in the Receiver's reports.
6. Upon the Receiver filing the Receiver's Certificate the Receiver shall stand absolutely discharged as Receiver and shall be relieved of and from any further obligations under or pursuant to the Order of Appointment.
7. Notwithstanding its discharge as Receiver of the Property of F.A. Millar pursuant to this Order, it is hereby ordered and directed that should any steps be required in connection with the assets of FA Millar for the administration of this Receivership in the future which can only be taken by G. Powroznik Group Inc. in its capacity as Receiver, then G. Powroznik Group Inc. shall continue to have such powers, authority and capacity to take such steps as the Receiver as may be required and the provisions of the Order of Appointment shall continue to govern to the extent necessary.

J.C.C.Q.B.A



Schedule "A"
(Receiver's Certificate)

COURT FILE NO. **0901-12335**
COURT **Court of Queen's Bench of Alberta**
JUDICIAL CENTRE **Calgary**
PLAINTIFF(S) **Liberty Mortgage Services Ltd.**
DEFENDANT(S) **F.A. Millar Investments Ltd. and
Fred Millar**
DOCUMENT **Receiver's Certificate
(Discharge Certificate)**



ADDRESS FOR
SERVICE AND
CONTACT
INFORMATION OF
PARTY FILING THIS
DOCUMENT **Porteous de Waal LLP**
Barristers & Solicitors
1610 Intact Place
311 – 6th Avenue S.W.
Calgary, AB T2P 3H2

Attn: **Michael Loberg**
Telephone: (403) 266-0600
Facsimile: (403) 266-2632
E-mail: mloberg@pdwlaw.com
File No: 10043.001

The undersigned hereby certifies for the purposes of the Order made on the ___ day of ___, 2011 that:

1. All required GST returns have been filed;
2. The final report and statement of accounts required pursuant to s. 246 of the Bankruptcy and Insolvency Act has been completed and delivered as required;
3. All funds in the Receivership were distributed as authorized; and
4. The administration of the Receivership is complete as described in the Receiver's reports.

Dated at _____, ___, this _____ day of _____, 2011.

G. Powroznik Group Inc.
as Receiver of F. A. Millar Investments Ltd.,
and not in its personal capacity

Mr Gary Powroznik