

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MADAM) THURSDAY, THE 16th
)
JUSTICE PEPALL) DAY OF SEPTEMBER, 2010

**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 NELSON FINANCIAL GROUP LTD. (the "Applicant")**

Applicant

ORDER

THIS MOTION made by the Applicant, Nelson Financial Group Ltd. ("**Nelson Financial**"), pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended, for an Order, *inter alia*:

- (a) abridging and validating the time for service of the Affidavit of Marc Boutet sworn September 15, 2010, so that this motion is properly returnable today and dispensing with further service thereof; and,
- (b) approving a certain settlement with and payment to Foscarini Mackie Holdings Inc. ("**Foscarini Mackie**"), in full and final satisfaction of the claims of Foscarini Mackie under security held over certain of the assets of Nelson Financial (the "**Foscarini Mackie Security**"),

was heard this day at 330 University Avenue, Toronto, Ontario.

Court File No. 10-8630-00CL

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 NELSON FINANCIAL GROUP LTD.

Applicant

ONTARIO
SUPERIOR COURT OF JUSTICE
(PROCEEDING COMMENCED AT TORONTO)

ORDER

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SOLICITORS FOR THE APPLICANT

Nelson Financial Group Ltd.

Unofficial Transcription of the Endorsement of Madam Justice Pepall

September 16, 2010

I am satisfied that the order requested should be granted. The proposed settlement is fair and reasonable and I am also satisfied as to the entitlement of Foscarini Mackie Holdings Inc.

Madam Justice Pepall

16 SEP 2010

Court File No.: 10-8630-00CL

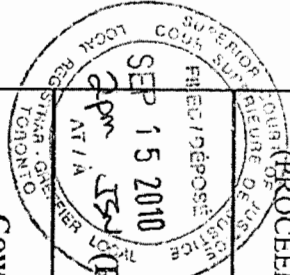
IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C., 1985 c. C-36, AS AMENDED
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Applicant

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

(PROCEEDING COMMENCED AT TORONTO)

SEP 15 2010
MOTION RECORD
(Returnable July 27, 2010)



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Solicitors for the Applicant,
Nelson Financial Group Ltd.

LATE FILING

Sept 16, 2010

I am satisfied that the order requested should be granted. The proposed settlement is fair + reasonable + I am also satisfied as to the entitlement of Foscarini Machine Holdings Inc.

Subpanel,)