

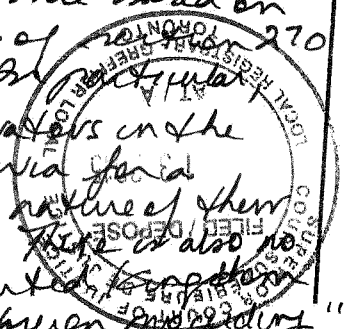
July 14/15.

K. Peters for applicant

The applicant seeks an initial recognition order in respect of administration proceedings of the applicant commenced in the United Kingdom under the Insolvency Act 1986 (c. 45) (the "UK Act")

I am satisfied that the centre of the debtor's main interests is the United Kingdom based on the location of its registered office, the fact that corporate decisions of the debtor are made in the United Kingdom as are all decisions respecting employee administration, marketing & communications, and the fact that the corporate, banking, accounting, including accounts receivable and accounts payable, and strategic functions are all located in the United Kingdom.

On this basis, the proceeding in the United Kingdom constitutes a foreign main proceeding. I am also satisfied that the order recognizing the foreign proceeding should issue based on satisfaction of the requirements of section 270 of the Bankruptcy & Insolvency Act. As the applicants, the Joint Administrators in the foreign proceeding, satisfy the criteria for a "foreign representative" given the nature of their responsibilities under the UK Act. There is also no doubt that the proceedings in the United Kingdom under the UK Act qualify it as a "foreign proceeding" for such purposes and have previously been recognized as such by this court.



ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY AND INSOLVENCY)

Proceeding commenced at Toronto

APPLICATION RECORD

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DOCS 14668051

Accordingly, the order is issued
in the form attached.

The applicant also seeks ~~recognition of~~ a supplement order
appointing an information officer and addressing the
other matters contemplated in the model supplemental
order. This is an appropriate situation for the
appointment of an information officer on the terms
contemplated therein given that the applicant has
no place of business or employees in Canada.

Therefore, the Supplemental Order shall also
issue in the form attached. The applicant is to
serve a copy of these orders and
this endorsement on the Canada
Revenue Agency forthwith.

A. J. Don-Int'l.