



Court File No. CV-23-00694386-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE

)

WEDNESDAY, THE 8th

JUSTICE MCEWEN

)

DAY OF FEBRUARY, 2023

)

BETWEEN:

B. RILEY FARBER INC.

Applicant

-AND-

A. FARBER & PARTNERS INC. and A. FARBER & PARTNERS LTD.

Respondents

Application under Rule 14.05(3)(h) of the *Rules of Civil Procedure*

SUBSTITUTION ORDER

THIS APPLICATION made by B. Riley Farber Inc. ("**B. Riley Restructuring**")
was heard this day by videoconference.

ON READING the Application Record of B. Riley Restructuring, including the Affidavit of Allan Nackan sworn February 2, 2023, together with the exhibit and schedules attached thereto (the "**Affidavit**"), and on hearing the submissions of counsel for B. Riley Restructuring and counsel for A. Farber & Partners Inc. and A. Farber & Partners Ltd. (collectively, "**Farber**"), and counsel for such other parties as were present and wished to be heard:

BIA ESTATES

1. **THIS COURT ORDERS** that upon the filing with the Court of an executed certificate in substantially the form attached hereto as Schedule D (the “**Closing Certificate**”, and the time of such filing being the “**Effective Time**”), B. Riley Restructuring shall be substituted in place of Farber as Trustee in Bankruptcy or Proposal Trustee (the “**Trustee**”) of the estate files listed on Schedule A hereto (as may be amended, modified, varied and/or supplemented from time to time in accordance with paragraph 15 of this Order, the “**BIA Estates**”).
2. **THIS COURT ORDERS AND DIRECTS** that effective at the Effective Time all real and personal property wherever situate of the BIA Estates be and is hereby vested in B. Riley Restructuring in its capacity as Trustee, to be dealt with by B. Riley Restructuring in accordance with the provisions of the *Bankruptcy and Insolvency Act* (Canada) (the “**BIA**”), pursuant to its powers and obligations as Trustee of the BIA Estates.
3. **THIS COURT ORDERS** that effective at the Effective Time, B. Riley Restructuring shall be authorized and directed to continue and complete the administration of the BIA Estates, to deal with the BIA Estates’ property in accordance with the duties and functions of the Trustee as set out in the BIA and to receive all remuneration of the Trustee in the BIA Estates for services performed from the commencement of each of the BIA Estates until the discharge of the Trustee, less any remuneration already received by Farber in accordance with the provisions of the BIA, or otherwise payable to Farber to the date of closing of the Transaction (as defined in the Affidavit).
4. **THIS COURT ORDERS** that effective at the Effective Time, the requirement and responsibility for taxation of the Trustee’s accounts in respect of the BIA Estates with respect to all work performed in respect of such BIA Estates from the initial appointment of Farber or any other party, through to the completion of the administration of such BIA Estates and discharge of B. Riley Restructuring as the new Trustee, shall be assigned and transferred to B. Riley Restructuring. Unless the taxation authority orders otherwise, the fees so taxed shall belong to B. Riley Restructuring. From and after the Effective Time, the taxation of estate accounts for the BIA Estates shall proceed without Farber’s consent

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irrespective of whether such taxation includes accounts relating to the period prior to the substitution of B. Riley Restructuring as contemplated by this Order. As at the Effective Time, the priority conferred upon the expenses and fees of the Farber by virtue of section 136(1)(b)(i) of the BIA shall be waived exclusively in favour of B. Riley Restructuring such that B. Riley Restructuring's administrative fees and expenses shall be paid in priority to Farber's fees and expenses in the BIA Estates.

5. **THIS COURT ORDERS AND DIRECTS** that effective at the Effective Time, B. Riley Restructuring shall be required, in respect of the BIA Estates, to (i) observe all of the terms provided by Rule 61 (2) of the BIA Rules, (ii) keep all estate books, records and documents as provided by Rule 68 of the BIA Rules, and (iii) retain all books, estate records, documents within its control including work in progress, billing or time records in support of any claims made for time charges and advances on fees made by Farber, and detailed trial balances (electronic or otherwise) from the date of bankruptcy showing all the funds received and disbursed since the date of bankruptcy notwithstanding B. Riley Restructuring assuming responsibility for the BIA Estates as at the Effective Time.
6. **THIS COURT ORDERS AND DIRECTS** that effective at the Effective Time, to the extent that Farber has given security in cash or by bond of a guarantee company pursuant to section 16(1) of the BIA (the "**Security**"), such Security shall be transferred from Farber to B. Riley Restructuring and any party holding such Security be and is hereby directed to take all steps necessary to effect such transfer. Upon transfer, B. Riley Restructuring shall assume, and Farber shall be relieved of, all obligations respecting the Security.

RECEIVERSHIP PROCEEDINGS

7. **THIS COURT ORDERS** that effective at the Effective Time, B. Riley Restructuring shall be substituted in place of Farber, including in its roles as the Receiver, Receiver and Manager, or Interim Receiver (collectively, "**Receiver**"), in respect of the mandates listed in Schedule B hereto (as may be amended, modified, varied and/or supplemented from time to time in accordance with paragraph 15 of this Order, the "**Receivership Proceedings**").

OTHER ONTARIO COURT PROCEEDINGS

8. **THIS COURT ORDERS** that effective at the Effective Time, B. Riley Restructuring shall be substituted in place of Farber, including in its roles as Receiver, Interim Receiver, Monitor, Estate Trustee, Estate Trustee During Litigation, and Investigative Receiver, in respect of the mandates listed in Schedule C hereto (as may be amended, modified, varied and/or supplemented from time to time in accordance with paragraph 15 of this Order, the “**Other Ontario Court Proceedings**”). Collectively, the BIA Estates, the Receivership Proceedings, and the Other Ontario Court Proceedings are referred to herein as the “**Transferred Mandates**”.
9. **THIS COURT ORDERS** that effective at the Effective Time, B. Riley Restructuring (and its legal counsel and representatives, as applicable) will have all rights, benefits, protections and obligations granted to such court officer (and its legal counsel and representatives, as applicable) under any order made in the Transferred Mandates or any statute applicable to the now Transferred Mandates or any contract or agreement to which Farber is a signatory in the Transferred Mandates. For greater certainty and without limitation, this includes the benefit of any indemnity, charge or priority granted in the Transferred Mandates and relief from the application of any statute including the *Personal Information Protection and Electronic Documents Act* (Canada) (“**PIPEDA**”).
10. **THIS COURT ORDERS** that effective at the Effective Time, to the extent required by the applicable Orders in the Receivership Proceedings, the accounts of Farber and its legal counsel in respect of the Receivership Proceedings shall be passed in accordance with the applicable Orders in the Receivership Proceedings on the application of B. Riley Restructuring.

ACCOUNTS

11. **THIS COURT ORDERS** that effective at the Effective Time, Farber shall be authorized to transfer to the name of B. Riley Restructuring all funds that remain in its consolidated trust bank accounts and all other trust bank accounts that belong or relate to the Transferred Mandates, and Farber and B. Riley Restructuring shall be authorized to take all steps and to execute any instrument required for such purpose.

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12. **THIS COURT ORDERS AND DIRECTS** that effective at the Effective Time, B. Riley Restructuring shall be authorized to endorse for deposit, transfer, sign, accept or otherwise deal with all cheques, bank drafts, money orders, cash or other remittances received in relation to any of the Transferred Mandates where such cheques, bank drafts, money orders, cash or other remittances are made payable or delivered to Farber, in relation to the same, and any bank, financial institution or other deposit-taking institution shall be authorized to rely on this Substitution Order for all purposes of this paragraph.
13. **THIS COURT ORDERS** that, effective at the Effective Time, Farber shall be authorized to transfer and assign to B. Riley Restructuring, all of its rights and obligations in respect of any third-party deposit agreement and/or indemnity agreement that relates to the Transferred Mandates and Farber's costs of administering the Transferred Mandates, and any such transfer and assignment is hereby approved. Farber and B. Riley Restructuring shall be authorized to take all steps and to execute any instrument required for any assignment and transfer contemplated by this paragraph 13.

REAL PROPERTY

14. **THIS COURT ORDERS AND DIRECTS** that effective at the Effective Time, all registrations completed by Farber in its capacity as Trustee or Receiver of the Transferred Mandates shall remain valid and enforceable by B. Riley Restructuring and shall be assigned to B. Riley Restructuring and deemed to be the registrations of B. Riley Restructuring; and that B. Riley Restructuring shall not be required to register any further interest on the said real property unless required to do so pursuant to section 36(2)(d) of the BIA.

GENERAL

15. **THIS COURT ORDERS** that B. Riley Restructuring shall be authorized, at any time and from time to time, to amend, modify, vary and/or supplement the Transferred Mandates listed on Schedules A, B and C to this Order in order to accurately reflect the various engagements of Farber that are to constitute Transferred Mandates (each, a “**Transferred Mandate Modification**”), and that:
- (a) in the event of a Transferred Mandate Modification at any time prior to Effective Time, the Closing Certificate shall list all Transferred Mandates, including, for greater certainty, any Transferred Mandate added pursuant to a Transferred Mandate Modification; and
 - (b) in the event of a Transferred Mandate Modification at any time after the Effective Time, B. Riley Restructuring shall file with the Court an executed certificate in substantially the form attached hereto as Schedule E (the “**Post-Closing Certificate**”) confirming that a Transferred Mandate Modification has occurred and listing all Transferred Mandates, including, for greater certainty, any Transferred Mandate added pursuant to a Transferred Mandate Modification (whether prior to or after the Effective Time).
16. **THIS COURT ORDERS** that B. Riley Restructuring shall provide a copy of the Closing Certificate and any Post-Closing Certificate, if applicable, in each case to the Superintendent in Bankruptcy as soon as reasonably practicable following same having been filed with the Court.
17. **THIS COURT ORDERS** that B. Riley Restructuring shall not be liable or otherwise responsible for the acts or omissions of Farber as it concerns the administration of the Transferred Mandates up to the Effective Time.
18. **THIS COURT ORDERS** that as at the Effective Time, the Superintendent in Bankruptcy is hereby authorized to change the name of the Trustee, Proposal Trustee, Receiver, Interim Receiver, Monitor, Estate Trustee, Estate Trustee During Litigation, and Investigative

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Receiver, as applicable, on the Transferred Mandates from Farber to B. Riley Restructuring.

19. **THIS COURT ORDERS** that from and after the Effective Time and where feasible, B. Riley Restructuring may assist with the administration of any mandates where Farber has been discharged and, therefore, does not appear on the Schedules to this Order and, if necessary to effectuate such administration, the Superintendent in Bankruptcy is authorized to change the name of the Trustee, Receiver, Monitor, Information Officer or Liquidator, as applicable, from Farber to B. Riley Restructuring.
20. **THIS COURT ORDERS** that any consent given to Canada Revenue Agency in the Transferred Mandates authorizing Farber as agent shall be deemed to be authorization to B. Riley Restructuring as the substituted Trustee, Proposal Trustee, Receiver, Interim Receiver, Monitor, Estate Trustee, Estate Trustee During Litigation, and Investigative Receiver effective on the Effective Time.
21. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the PIPEDA and any substantially similar legislation, Farber is authorized and permitted to disclose and transfer to B. Riley Restructuring all employee records within its control. B. Riley Restructuring shall maintain and protect the privacy of any personal information contained in the employee records and shall be entitled to collect and use the personal information provided to it for the same purpose(s) as such information was used by Farber.
22. **THIS COURT ORDERS** that Farber will deliver all files, papers, books, records and property within its control relating to the Transferred Mandates to B. Riley Restructuring as soon as practicable following the Effective Time.
23. **THIS COURT ORDERS** that any required notification of the substitution of Farber in respect of the Transferred Mandates pursuant to this Substitution Order, including without limitation statutory notices to proven creditors within the BIA Estates, the applicable bankrupts or debtors within the BIA Estates, the Court, the Office of the Superintendent of Bankruptcy and any other person, be and is hereby waived.

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24. **THIS COURT ORDERS** that the requirement for a separate Notice of Motion and supporting Affidavit to be filed in the Court file of each of the Transferred Mandates be and is hereby waived.
25. **THIS COURT ORDERS** that the requirement for service or notification of this application, including on any interested party in the Transferred Mandates, including, without limitation, proven creditors within the BIA Estates, the applicable bankrupts or debtors within the BIA Estates, and any other person, be and is hereby waived.
26. **THIS COURT ORDERS** that B. Riley Restructuring is directed to, at the next available or appropriate time from and after the Effective Time: (a) file, or cause to be filed, a copy of this Order with the applicable courts overseeing the Transferred Mandates; and (b) provide or otherwise make available a copy of this Order to stakeholders of the Transferred Mandates.
27. **THIS COURT ORDERS** that B. Riley Restructuring shall, as soon as practicable following the Effective Time, provide notice of the transfer of the Transferred Mandates to stakeholders of the Transferred Mandates by publishing a general notice in *The Globe and Mail*.
28. **THIS COURT ORDERS** that, without limiting the terms of this Order, this Order shall be effective in all judicial districts in Ontario which govern any of the Transferred Mandates.
29. **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 Farber and B. Riley Restructuring 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 Farber and B. Riley Restructuring as may be necessary or desirable to give effect to this Order, or to assist

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Farber and B. Riley Restructuring and their respective agents in carrying out the terms of
this Order.



SCHEDULE A

BIA ESTATES

Name	Estate File No.
Warkworth Co-Operative Services	31-454035
1760184 Ontario Ltd.	32-2390056
Lewicki Transportation Co. Inc.	31-1942846
Biosenta Inc.	31-2059292
George Media Inc.	32-1850960
Forthryte Services Inc.	24-116210
Wapiti Auto Sales Ltd.	24-2667882
Mccoshen, Sean Frederick	24-2746643
Lar-Ene Trucking Ltd.	25-2729997
Lonestar Services Inc.	25-2764482
Mamdani, Riaz	25-2710829
Montor Business Corporation	31-1162377
Ferro, Lucio Anthony	32-1970339
Cho, Charles Thomas	31-2694556
D.S.H. Limited Partnership	31-458715
1906849 Ontario Limited	31-459174
2382857 Ontario Inc.	31-2219292
2398037 Ontario Inc.	31-2331989
Sound City Music Entertainment Inc.	1-2467216
Lopathe Management Inc.	31-2514893
2610252 Ontario Inc	31-2575819
Buddy's Kitchen Inc.	31-2583269
Barrymore Furniture Co. Ltd	31-2590450
2666692 Ontario Inc	31-2591767
Tough Mudder Events Ltd	31-2601035
Dancan Intermodal Inc.	31-2630767
Nexia Health Technologies Inc	31-2631254
Sushi T&T Inc.	31-2643747
Prime Physio & Rehab Centre Inc	31-2645160

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Name	Estate File No.
11298488 Canada Inc	31-2646414
Samboro Luggages (Canada) Corp	31-2650721
Fine Taste Inc	31-2651827
Yan Cheung Fashions Limited	31-2654342
2199018 Ontario Ltd	31-2662722
2446078 Ontario Ltd	31-2667224
2446850 Ontario Limited	31-2667225
2610663 Ontario Ltd.	31-2667538
2612132 Ontario Incorporated	31-2667541
2628395 Ontario Inc	31-2667544
Gold Mark Investment Ltd	31-2683718
1908736 Ontario Limited	31-2724199
Ceg Partners Inc	31-2725073
Incycle Investments Inc.	31-2726538
2104678 Ontario Inc.	31-2740396
2651802 Ontario Inc.	31-2749178
2611510 Ontario Corporation	31-2757150
2445839 Ontario Inc.	31-2757155
2446587 Ontario Incorporated	31-2757725
2579591 Ontario Inc.	31-2757738
2416423 Ontario Inc.	31-2767912
Top 2 Entertainment Inc.	31-2768800
2620016 Ontario Ltd.	31-2770477
2294185 Ontario Inc.	31-2770488
Verde Holdings Ltd.	31-2771936
Trust Legal Group Inc.	31-2773834
1958881 Ontario Inc. O/A Jugo Juice	31-2775721
2626480 Ontario Inc.	31-2780732
1809116 Ontario Inc.	31-2786466
Behr Technologies Inc.	31-2788304
1493165 Ontario Inc.	31-2807547
Becker, The Estate Of The Late Paul	31-2811501

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Name	Estate File No.
1909753 Ontario Limited	31-2812113
Wanthome Catering Corporation	31-2816717
Victory Nickel Inc.	31-2818736
September Inc.	31-2823593
2588375 Ontario Inc	31-2826459
5011976 Ontario Ltd	31-2828692
10396192 Canada Ltd.	31-2847797
11941046 Canada Ltd.	31-2847804
11437658 Canada Ltd.	31-2857235
10747831 Canada Corporation	31-2858689
10996815 Canada Corporation	31-2859698
2637298 Ontario Ltd.	31-2864771
2503830 Ontario Inc.	31-2865349
Ek Marble And Granite Corp.	31-2866218
8441308 Canada Inc.	31-2871089
1946339 Ontario Ltd.	31-2874187
Co Hai's Kitchen Inc.	31-2876905
Msc Corp.	31-2876918
Steep Hill Canada Inc.	31-2876946
1884808 Ontario Inc.	31-2890493
Aerostar Electrical Services Inc.	31-2890836
Medcap Real Estate Holdings Inc.	32-159301
Marcom Group Inc.	32-2646907
Wire Ie (Canada) Inc.	32-2658781
Kts Digital Services Inc.	32-2666674
Ldk Mechanical Inc.	32-2782068
Converde Group Inc.	32-2820422
1683175 Ontario Limited	32-2822488
All Star Logistics Inc	32-2827494
2614435 Ontario Limited	32-2843535
2397043 Ontario Inc	32-2856461
2330473 Ontario Inc.	32-2884166

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Name	Estate File No.
1897326 Ontario Inc	33-2840105
1445004 Ontario Inc.	35-2713023
Inter-City Mechanical Services Ltd.	31-2253952
G1 Communications Ltd.	31-2255089
Light Of Life Developments Inc.	31-2377838
2238939 Ontario Inc.	31-2444471
2294185 Ontario Inc.	31-2476471
1683175 Ontario Limited	32-2354821
Legendary Security Inc.	35-2807991
Pharmeng International Inc.	31-1191414
Pharmeng Technology Inc.	31-1191419
2052940 Ontario Inc.	31-1191425
Tng Acquisition Inc.	32-1161760
Incubed Ltd.	31-454554
Manor, Boaz	31-456194
Summit Glen Group Of Companies Inc.	31-456896
Wf Canada Ltd	31-457583
Discovery Air Inc.	31-458534
Ray Plastics Limited	31-458557
Ad Express Canada Inc./ Publicité Ad Express Canada Inc	31-1108810
2171350 Ontario Inc.	31-1835271
Quality Meat Packers Limited	31-1855569
Toronto Abattoirs Limited	31-1855570
Specialty Chemical Industries Inc.	31-2403066
Solid Rebar Reinforcing Ltd.	31-2406199
1404727 Ontario Inc.	31-2660807
Tigrent Learning Canada Inc.	31-2718213
Zigomanis, The Estate Of The Late Paul	31-2744397
Niigon Machines Ltd.	31-2769176
Herrold, The Estate Of The Late Robert John Victor	31-2786502
Sunwave Gas & Power Inc	31-2806899

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Name	Estate File No.
Meridion Structures Ltd	32-2228801
Meridion Holdings Corp.	32-2228802
Meridion Highrise Ltd.	32-2228804
2437156 Ontario Inc.	32-2228806
Cap Importing Limited	32-2400490
Cellaegis Devices Inc.	32-2652936
668607 N.B. Ltd.	33-1971233
Donaldson & James Ltd.	35-2466619
The Agency Employment Services Ltd.	35-2466620
1985877 Ontario Inc.	31-2663467
Premier Peterbilt Inc.	32-1132606
Star Navigation Systems Group Ltd.	32-2594575
Intertainment Media Inc.	35-2212212
Elite Furniture Ltd.	11-2091039
Vep Concrete Services Ltd.	11-2283387
J. R. Concrete Ltd.	11-2427197
Mvc Contracting Ltd.	11-2450404
Wywk Information Technology Ltd.	11-2451818
Imfit Health Innovations Inc.	11-2710546
Enercube Switchgear Systems Inc	24-2597451
Canadian Beaver Brewing & Distillery Company Ltd.	25-2892396
Legacy Cleaners Inc.	32-2894048
11676121 Canada Inc.	31-2894051
2180127 Ontario Inc.	31-2899389
Cover Fx Skincare Holdings	51-2818542
Shuckshuck Restaurant	11-2838903
SS Rai Enterprise Limited	11-2861237
Westward Industrial Inc.	25-2874173

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Name	Estate File No.
S L Dried Seafood Co. Ltd.	31-2901579
Niagara Furniture Bank	32-2897754
Aerostar Electrical Services Inc.	31-2890836
1884808 Ontario Inc.	31-2890493
10377864 Canada Inc.	31-2902931
1617469 Ontario Inc.	31-2902261
Janson Printing Ltd.	31-2902259
2654660 Ontario Inc.	31-2902929
Wing Qing Buffet Inc.	31-2546343
Canada Health Investment Ltd.	31-2906612
PLAN Automation LP Inc.	32-2908684

SCHEDULE B
RECEIVERSHIP PROCEEDINGS

Name	Court File No.
Frontline Broadband Inc.	31-459028
Lehcier-Kimel, Jack	31-456607
Hutchens et al.	31-458738
Northern Precast Inc.	31-458569
Jobec Investments RT Ltd.	31-457893
KKE Holdings	35-124149
Niigon Machines Ltd.	31-459259
SPRQ Health Group Corp.	32-159171
Pure Global Cannabis Inc.	32-159166
237B Advance Inc.	32-159165
The Great Canadian Hemp Company, Ltd.	32-159170
Puresinse Inc.	32-159169
237A Advance Inc.	32-159168
2398037 Ontario Inc.	31-458724
Algonquin Natural Stone Ltd.	31-458412
Toronto Right Choice Brokerage	31-458408
Net Zero Renewable Energy Inc.	32-159292
Forthryte Service Inc.	24-116178
Canadian Beaver Brewing and Distillery Co. Ltd	25-95325

SCHEDULE C

OTHER ONTARIO COURT PROCEEDINGS

Name	Court File No.
Re Domenic Cosentino and Company Limited	CV-13-5389-00
Estate of Dap Huu Thach, Deceased	CV-21-00000111-0000
ReIntercity Broadcasting Network Inc.	CV-16-11568-00CL
Re Bluerover Inc.	CV-22-00685876CL
Re The Klaczkowski Family Trust	CV-22-00685876CL
Re Toronto Right Choice Brokerage Inc. (formerly Re/Max Right Choice Inc.)	CV-17-586742-00CL
Re Salim Damji	02CL4519
Re York Rio Resources Inc.	CV-19-00614868-00CL
Re 2368523 Ontario Limited dba Curative Cannabis	CV-19-637308-000CL
Re Mansteel New Liskeard Inc	CV-17-586586

**SCHEDULE D
FORM OF CLOSING CERTIFICATE**

Court File No. _____

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

B E T W E E N:

B. RILEY FARBER INC.

Applicant

- and -

**A. FARBER & PARTNERS INC. and A. FARBER &
PARTNERS LTD.**

Respondents

CLOSING CERTIFICATE

RECITALS

- A. B. Riley Farber Inc. ("**B. Riley Restructuring**"), the Applicant in the within proceedings, and A. Farber & Partners Inc. ("**AFPI**") and A. Farber & Partners Ltd. ("**AFPL**" and, together with AFPI, "**Farber**"), the Respondents in the within proceedings, each hold corporate licenses under the *Bankruptcy and Insolvency Act* (Canada) as Licensed Insolvency Trustees.
- B. Pursuant to an asset purchase agreement dated ●, 2023 (the "**Purchase Agreement**"), A. Farber Associates has agreed to sell, and B. Riley Farber Advisory Inc. has agreed to

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acquire, without limitation, the Corporate Restructuring Practice (as defined in the Purchase Agreement) carried on by Farber (the “**Transaction**”).

- C. Pursuant to an Order of Justice McEwen of the Ontario Superior Court of Justice (Commercial List) dated February ●, 2023 (the “**Substitution Order**”), among other things, B. Riley Restructuring shall be substituted in place of Farber in the Transferred Mandates (as defined in the Substitution Order) effective upon the filing of this Closing Certificate (the “**Effective Time**”).
- D. [Pursuant to the Substitution Order, B. Riley Restructuring is authorized, at any time and from time to time, to amend, modify, vary and/or supplement the Transferred Mandates (each a “**Transferred Mandate Modification**”), and that in the event of a Transferred Mandate Modification prior to the Effective Time, this Closing Certificate shall list all Transferred Mandates, including any Transferred Mandate added pursuant to a Transferred Mandate Modification.]

THE PARTIES HERETO CERTIFY the following:

1. All conditions to closing and/or closing deliverables, as set out in the Purchase Agreement, have been satisfied or waived;
2. The Transaction has been completed in accordance with the terms and conditions of the Purchase Agreement; and
3. [Listed at Schedules A, B and C to this Closing Certificate are the Transferred Mandates, as revised to reflect any Transferred Mandate Modifications completed prior to the date hereof.]

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ACCORDINGLY, the Effective Time has occurred.

[Remainder of page intentionally left blank; signature page follows]

DATED this _____ day of _____, 2023.

THE APPLICANT:

B. RILEY FARBER INC.

Per: _____
Name:
Title:

THE RESPONDENTS

A. FARBER & PARTNERS INC.

Per: _____
Name:
Title:

A. FARBER & PARTNERS LTD.

Per: _____
Name:
Title:

[SCHEDULE A]

[BIA ESTATES]

Name	Estate File No.
Warkworth Co-Operative Services	31-454035
1760184 Ontario Ltd.	32-2390056
Lewicki Transportation Co. Inc.	31-1942846
Biosenta Inc.	31-2059292
George Media Inc.	32-1850960
Forthryte Services Inc.	24-116210
Wapiti Auto Sales Ltd.	24-2667882
Mccoshen, Sean Frederick	24-2746643
Lar-Ene Trucking Ltd.	25-2729997
Lonestar Services Inc.	25-2764482
Mamdani, Riaz	25-2710829
Montor Business Corporation	31-1162377
Ferro, Lucio Anthony	32-1970339
Cho, Charles Thomas	31-2694556
D.S.H. Limited Partnership	31-458715
1906849 Ontario Limited	31-459174
2382857 Ontario Inc.	31-2219292
2398037 Ontario Inc.	31-2331989
Sound City Music Entertainment Inc.	1-2467216
Lopathe Management Inc.	31-2514893
2610252 Ontario Inc	31-2575819
Buddy's Kitchen Inc.	31-2583269
Barrymore Furniture Co. Ltd	31-2590450
2666692 Ontario Inc	31-2591767
Tough Mudder Events Ltd	31-2601035
Dancan Intermodal Inc.	31-2630767
Nexia Health Technologies Inc	31-2631254
Sushi T&T Inc.	31-2643747
Prime Physio & Rehab Centre Inc	31-2645160

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Name	Estate File No.
11298488 Canada Inc	31-2646414
Samboro Luggages (Canada) Corp	31-2650721
Fine Taste Inc	31-2651827
Yan Cheung Fashions Limited	31-2654342
2199018 Ontario Ltd	31-2662722
2446078 Ontario Ltd	31-2667224
2446850 Ontario Limited	31-2667225
2610663 Ontario Ltd.	31-2667538
2612132 Ontario Incorporated	31-2667541
2628395 Ontario Inc	31-2667544
Gold Mark Investment Ltd	31-2683718
1908736 Ontario Limited	31-2724199
Ceg Partners Inc	31-2725073
Incycle Investments Inc.	31-2726538
2104678 Ontario Inc.	31-2740396
2651802 Ontario Inc.	31-2749178
2611510 Ontario Corporation	31-2757150
2445839 Ontario Inc.	31-2757155
2446587 Ontario Incorporated	31-2757725
2579591 Ontario Inc.	31-2757738
2416423 Ontario Inc.	31-2767912
Top 2 Entertainment Inc.	31-2768800
2620016 Ontario Ltd.	31-2770477
2294185 Ontario Inc.	31-2770488
Verde Holdings Ltd.	31-2771936
Trust Legal Group Inc.	31-2773834
1958881 Ontario Inc. O/A Jugo Juice	31-2775721
2626480 Ontario Inc.	31-2780732
1809116 Ontario Inc.	31-2786466
Behr Technologies Inc.	31-2788304
1493165 Ontario Inc.	31-2807547
Becker, The Estate Of The Late Paul	31-2811501

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Name	Estate File No.
1909753 Ontario Limited	31-2812113
Wanthome Catering Corporation	31-2816717
Victory Nickel Inc.	31-2818736
September Inc.	31-2823593
2588375 Ontario Inc	31-2826459
5011976 Ontario Ltd	31-2828692
10396192 Canada Ltd.	31-2847797
11941046 Canada Ltd.	31-2847804
11437658 Canada Ltd.	31-2857235
10747831 Canada Corporation	31-2858689
10996815 Canada Corporation	31-2859698
2637298 Ontario Ltd.	31-2864771
2503830 Ontario Inc.	31-2865349
Ek Marble And Granite Corp.	31-2866218
8441308 Canada Inc.	31-2871089
1946339 Ontario Ltd.	31-2874187
Co Hai's Kitchen Inc.	31-2876905
Msc Corp.	31-2876918
Steep Hill Canada Inc.	31-2876946
1884808 Ontario Inc.	31-2890493
Aerostar Electrical Services Inc.	31-2890836
Medcap Real Estate Holdings Inc.	32-159301
Marcom Group Inc.	32-2646907
Wire Ie (Canada) Inc.	32-2658781
Kts Digital Services Inc.	32-2666674
Ldk Mechanical Inc.	32-2782068
Converde Group Inc.	32-2820422
1683175 Ontario Limited	32-2822488
All Star Logistics Inc	32-2827494
2614435 Ontario Limited	32-2843535
2397043 Ontario Inc	32-2856461
2330473 Ontario Inc.	32-2884166

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Name	Estate File No.
1897326 Ontario Inc	33-2840105
1445004 Ontario Inc.	35-2713023
Inter-City Mechanical Services Ltd.	31-2253952
G1 Communications Ltd.	31-2255089
Light Of Life Developments Inc.	31-2377838
2238939 Ontario Inc.	31-2444471
2294185 Ontario Inc.	31-2476471
1683175 Ontario Limited	32-2354821
Legendary Security Inc.	35-2807991
Pharmeng International Inc.	31-1191414
Pharmeng Technology Inc.	31-1191419
2052940 Ontario Inc.	31-1191425
Tng Acquisition Inc.	32-1161760
Incubed Ltd.	31-454554
Manor, Boaz	31-456194
Summit Glen Group Of Companies Inc.	31-456896
Wf Canada Ltd	31-457583
Discovery Air Inc.	31-458534
Ray Plastics Limited	31-458557
Ad Express Canada Inc./ Publicité Ad Express Canada Inc	31-1108810
2171350 Ontario Inc.	31-1835271
Quality Meat Packers Limited	31-1855569
Toronto Abattoirs Limited	31-1855570
Specialty Chemical Industries Inc.	31-2403066
Solid Rebar Reinforcing Ltd.	31-2406199
1404727 Ontario Inc.	31-2660807
Tigrent Learning Canada Inc.	31-2718213
Zigomanis, The Estate Of The Late Paul	31-2744397
Niigon Machines Ltd.	31-2769176
Herrold, The Estate Of The Late Robert John Victor	31-2786502
Sunwave Gas & Power Inc	31-2806899

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Name	Estate File No.
Meridion Structures Ltd	32-2228801
Meridion Holdings Corp.	32-2228802
Meridion Highrise Ltd.	32-2228804
2437156 Ontario Inc.	32-2228806
Cap Importing Limited	32-2400490
Cellaegis Devices Inc.	32-2652936
668607 N.B. Ltd.	33-1971233
Donaldson & James Ltd.	35-2466619
The Agency Employment Services Ltd.	35-2466620
1985877 Ontario Inc.	31-2663467
Premier Peterbilt Inc.	32-1132606
Star Navigation Systems Group Ltd.	32-2594575
Intertainment Media Inc.	35-2212212
Elite Furniture Ltd.	11-2091039
Vep Concrete Services Ltd.	11-2283387
J. R. Concrete Ltd.	11-2427197
Mvc Contracting Ltd.	11-2450404
Wywk Information Technology Ltd.	11-2451818
Imfit Health Innovations Inc.	11-2710546
Enercube Switchgear Systems Inc	24-2597451
Canadian Beaver Brewing & Distillery Company Ltd.	25-2892396
Legacy Cleaners Inc.	32-2894048
11676121 Canada Inc.	31-2894051
2180127 Ontario Inc.	31-2899389
Cover Fx Skincare Holdings	51-2818542
Shuckshuck Restaurant	11-2838903
SS Rai Enterprise Limited	11-2861237
Westward Industrial Inc.	25-2874173

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Name	Estate File No.
S L Dried Seafood Co. Ltd.	31-2901579
Niagara Furniture Bank	32-2897754
Aerostar Electrical Services Inc.	31-2890836
1884808 Ontario Inc.	31-2890493
10377864 Canada Inc.	31-2902931
1617469 Ontario Inc.	31-2902261
Janson Printing Ltd.	31-2902259
2654660 Ontario Inc.	31-2902929
Wing Qing Buffet Inc.	31-2546343
Canada Health Investment Ltd.	31-2906612
PLAN Automation LP Inc.	32-2908684

[SCHEDULE B]

[RECEIVERSHIP PROCEEDINGS]

Name	Court File No.
Frontline Broadband Inc.	31-459028
Lehcier-Kimel, Jack	31-456607
Hutchens et al.	31-458738
Northern Precast Inc.	31-458569
Jobec Investments RT Ltd.	31-457893
KKE Holdings	35-124149
Niigon Machines Ltd.	31-459259
SPRQ Health Group Corp.	32-159171
Pure Global Cannabis Inc.	32-159166
237B Advance Inc.	32-159165
The Great Canadian Hemp Company, Ltd.	32-159170
Puresinse Inc.	32-159169
237A Advance Inc.	32-159168
2398037 Ontario Inc.	31-458724
Algonquin Natural Stone Ltd.	31-458412
Toronto Right Choice Brokerage	31-458408
Net Zero Renewable Energy Inc.	32-159292
Forthryte Service Inc.	24-116178
Canadian Beaver Brewing and Distillery Co. Ltd	25-95325

[SCHEDULE C]

[OTHER ONTARIO PROCEEDINGS]

Name	Court File No.
Re Domenic Cosentino and Company Limited	CV-13-5389-00
Estate of Dap Huu Thach, Deceased	CV-21-00000111-0000
ReIntercity Broadcasting Network Inc.	CV-16-11568-00CL
Re Bluerover Inc.	CV-22-00685876CL
Re The Klaczkowski Family Trust	CV-22-00685876CL
Re Toronto Right Choice Brokerage Inc. (formerly Re/Max Right Choice Inc.)	CV-17-586742-00CL
Re Salim Damji	02CL4519
Re York Rio Resources Inc.	CV-19-00614868-00CL
Re 2368523 Ontario Limited dba Curative Cannabis	CV-19-637308-000CL
Re Mansteel New Liskeard Inc	CV-17-586586

SCHEDULE E
FORM OF POST-CLOSING CERTIFICATE

Court File No. _____

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

B. RILEY FARBER INC.

Applicant

- and -

**A. FARBER & PARTNERS INC. and A. FARBER &
PARTNERS LTD.**

Respondents

POST-CLOSING CERTIFICATE

RECITALS

- A. B. Riley Farber Inc. ("**B. Riley Restructuring**"), the Applicant in the within proceedings, and A. Farber & Partners Inc. ("**AFPI**") and A. Farber & Partners Ltd. ("**AFPL**" and, together with AFPI, "**Farber**"), the Respondents in the within proceedings, each hold corporate licenses under the *Bankruptcy and Insolvency Act* (Canada) as Licensed Insolvency Trustees.
- B. Pursuant to an asset purchase agreement dated ●, 2023 (the "**Purchase Agreement**"), A. Farber Associates has agreed to sell, and B. Riley Farber Advisory Inc. has agreed to

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acquire, without limitation, the Corporate Restructuring Practice (as defined in the Purchase Agreement) carried on by Farber (the “**Transaction**”).

- C. Pursuant to an Order of Justice McEwen of the Ontario Superior Court of Justice (Commercial List) dated February ●, 2023 (the “**Substitution Order**”), among other things, B. Riley Restructuring shall be substituted in place of Farber in the Transferred Mandates (as defined in the Substitution Order) effective upon the filing of the Closing Certificate (the “**Effective Time**”). The Closing Certificate was filed on ●, 2023.
- D. Pursuant to the Substitution Order, B. Riley Restructuring is authorized, at any time and from time to time, to amend, modify, vary and/or supplement the Transferred Mandates (each, a “**Transferred Mandate Modification**”), and that in the event of a Transferred Mandate Modification after the Effective Time, B. Riley Restructuring shall file with the Court this Post-Closing Certificate confirming that a Transferred Mandate Modification has occurred and listing all Transferred Mandates.

THE PARTIES HERETO CERTIFY the following:

1. A Transferred Mandate Modification has occurred after the Effective Time; and
2. Listed at Schedules A, B and C to this Closing Certificate are the Transferred Mandates, as revised to reflect any Transferred Mandate Modifications completed prior to the date hereof.

DATED this _____ day of _____, 202●.

THE APPLICANT:

B. RILEY FARBER INC.

Per: _____
Name: _____
Title: _____

THE RESPONDENTS

A. FARBER & PARTNERS INC.

Per: _____
Name: _____
Title: _____

A. FARBER & PARTNERS LTD.

Per: _____
Name: _____
Title: _____

[SCHEDULE A]

[BIA ESTATES]

**[List of BIA Estates to be included in the event a Transferred Mandate Modification is
completed after the Effective Time]**

[SCHEDULE B]

[RECEIVERSHIP PROCEEDINGS]

**[List of Receivership Proceedings to be included in the event a Transferred Mandate
Modification is completed after the Effective Time]**

[SCHEDULE C]

[OTHER ONTARIO PROCEEDINGS]

**[List of Other Ontario Proceedings to be included in the event a Transferred Mandate
Modification is completed after the Effective Time]**

B. RILEY FARBER INC.
Applicant

and

A. FARBER & PARTNERS INC. and
A. FARBER & PARTNERS LTD
Respondents

Court File No. _____

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding Commenced At Toronto

SUBSTITUTION ORDER

GOODMANS LLP

Barristers & Solicitors
333 Bay Street, Suite 3400
Toronto, Canada M5H 2S7

Joseph Pasquariello LSO#: 38390C
jpasquariello@goodmans.ca

Tel: (416) 979-2211
Fax: (416) 979-1234

Lawyers for the Applicant