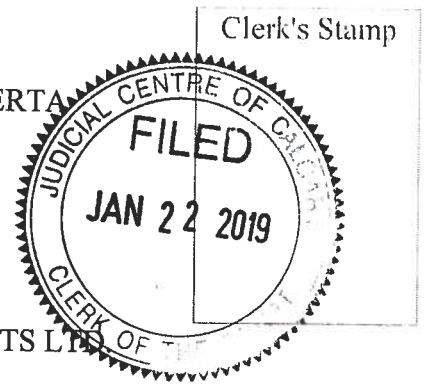


COURT FILE NUMBER 1301-11881
 COURT COURT OF QUEEN'S BENCH OF ALBERTA
 JUDICIAL CENTRE CALGARY
 PLAINTIFF JAGER HOLDINGS INC.
 DEFENDANT JAGER ENGINEERED WOOD PRODUCTS LTD.
 DOCUMENT **ORDER**
(Post Discharge Distribution of GST Refund)



ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

Osler, Hoskin & Harcourt LLP
 Suite 2500, TransCanada Tower
 450 – 1st Street SW
 Calgary, Alberta T2P 5H1

I hereby certify this to be a true copy of the original Order
 Dated this 22 day of January 2019

 for Clerk of the Court

Solicitors: Randal Van de Mosselaer
 Phone: 403.260.7060
 Fax: 403.260.7024
 Email: RVandemosselaer@osler.com
 Matter: 1182059

DATE ON WHICH ORDER WAS PRONOUNCED: January 21, 2019

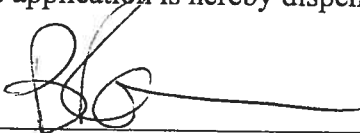
LOCATION WHERE ORDER WAS PRONOUNCED: Calgary, Alberta

NAME OF JUSTICE WHO MADE THIS ORDER: The Honourable Madam Justice B.E.C. Romaine

UPON THE APPLICATION of Hardie & Kelly Inc., in its capacity as receiver and manager (the “**Receiver**”) of Jager Engineered Wood Products Ltd. (the “**Debtor**”); **AND UPON** reviewing the Post Discharge Report of the Receiver, dated January 8, 2019 (the “**Post Discharge Report**”) and other Reports and evidence filed by the Receiver in this Action; **AND UPON** noting that on November 22, 2018, the Receiver received a cheque in the amount of \$24,033.20 from Canada Revenue Agency (“**CRA**”) on account of an apparent pre-receivership GST refund (the “**GST Refund**”); **AND UPON** hearing from counsel for the Receiver and counsel for any other interested party appearing at the hearing of the Application;

IT IS HEREBY ORDERED AND DECLARED THAT:

1. Service of notice of this Application and supporting materials is hereby 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 of this Application is abridged to that actually given.
2. The Receiver is authorized and directed to distribute the GST Refund to Paramount Properties (“**Paramount**”), less an amount to cover unbilled fees of the Receiver and its independent legal counsel, Osler, Hoskin & Harcourt LLP (“**Osler**”), related to preparation of the Post Discharge Report and preparation for, and attendance at, the within application (the “**Residual Fees**”), in full and final settlement of amounts advanced by Paramount pursuant to Receiver Certificates.
3. The Receiver is authorized and directed to distribute to Paramount, to the extent of any remaining shortfall in respect of repayment of the Receiver Certificates, any additional refunds that the Receiver might receive from CRA relating to the Debtors.
4. The Residual Costs are hereby approved.
5. The Receiver has leave to reapply to this Honourable Court for such further advice and directions as may be necessary.
6. This Order must be served only upon those interested parties attending or represented at the within application and service may be effected by facsimile, electronic mail, personal delivery or courier. Service is deemed to be effected the next business day following the transmission or delivery of such documents.
7. Service of this Order on any party not attending this application is hereby dispensed with.



J.C.Q.B.A.