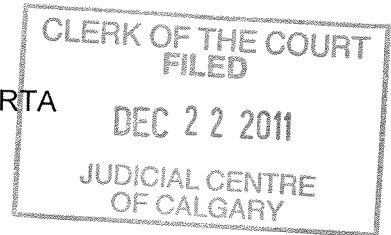


Clerk's Stamp:



COURT FILE NUMBER 1101-10212  
 COURT COURT OF QUEEN'S BENCH OF ALBERTA  
 JUDICIAL CENTRE CALGARY  
 PLAINTIFF **ROLL TIDE SOLUTIONS INC.**  
 DEFENDANTS **LAYER 10 SOLUTIONS INC.**  
 DOCUMENT **ORDER**

ADDRESS FOR SERVICE  
 AND CONTACT  
 INFORMATION OF  
 PARTY FILING THIS  
 DOCUMENT



McCARTHY TÉTRAULT LLP  
 Counsel for the Receiver and Manager  
 Suite 3300, 421 - 7 Avenue S.W.  
 Calgary, AB T2P 4K9  
 Sean F. Collins/Walker W. MacLeod  
 Phone: 403-260-3531/403-260-3710  
 Fax: 403-260-3501  
 Email: scollins@mccarthy.ca  
 wmacleod@mccarthy.ca  
 File: 197389-436062

I hereby certify this to be a true copy of  
 the original Order  
 Dated this 22 day of December 2011  
 \_\_\_\_\_  
 for Clerk of the Court

---

**DATE ON WHICH ORDER WAS PRONOUNCED:** December 16, 2011  
**NAME OF JUDGE WHO MADE THE ORDER:** Justice P.R. Jeffrey  
**JUDICIAL DISTRICT WHERE ORDER WAS PRONOUNCED:** Calgary, Alberta

---

**UPON THE** application of Hardie & Kelly Inc. (the "**Receiver**"), in its capacity as receiver and manager of the current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof of Layer 10 Solutions Inc. (the "**Debtor**") pursuant to the Order issued by the Honourable Justice P.R. Jeffrey on August 3, 2011 (the "**Receivership Order**"); **AND UPON** reading the Receiver's first report to the Court dated December 9, 2011 (the "**First Receiver's Report**"); **AND UPON** reading the Affidavit of Service of Debi Kunder, sworn and filed on December 13, 2011 (the "**Affidavit of Service**"); **AND UPON** hearing from counsel for the Receiver, counsel for Roll Tide Solutions Inc. ("**Roll Tide**"), 1027493

Alberta Inc. and Summerhill Investment Corporation and counsel for Eion Inc. and Eion Wireless Inc. (collectively, "**Eion**"); **IT IS HEREBY ORDERED AND DECLARED THAT:**

1. The Application filed in the within proceedings on December 12, 2011 (the "**Application**") and the First Receiver's Report have been properly and duly served in the manner described in the Affidavit of Service, service of the Application and the First Receiver's Report is validated and deemed good and sufficient as of December 9, 2011 and no persons other than those on the Service List (as that term is defined in the Application) are entitled to service of the First Receiver's Report or the Application.
2. The sale of certain of the Debtor's assets by way of credit bid and pursuant to the Agreement of Purchase and Sale between the Receiver and Roll Tide, substantially in the form attached as Appendix "**B**" to the First Receiver's Report (the "**Purchase Agreement**"), be and is hereby approved. Notwithstanding the approval of the Purchase Agreement or any steps taken by the Receiver and Roll Tide to close the Purchase Agreement, this Honourable Court makes no determination of the validity, perfection and priority of Roll Tide's security over the Debtor or the amount the amount of indebtedness, if any, owed by the Debtor to Roll Tide.
3. The Receiver is authorized, directed and empowered, *nunc pro tunc*, to deliver the Purchase Agreement to Roll Tide and to take such steps as the Receiver determines necessary and appropriate to close the Purchase Agreement and transfer the Assets (as that terms is defined in the Purchase Agreement) to Roll Tide.
4. Effective immediately on the closing of the Purchase Agreement, all legal and beneficial ownership of and title to the Assets shall vest and is hereby vested in Roll Tide, free and clear of any and all security, interests (where contractual, statutory or otherwise), liens, executions, levies, charges or other financial or monetary claims, whether or not they have been registered, perfected, attached or filed and whether secured, unsecured, liquidated, contingent or absolute (collectively, the "**Claims**").
5. The Receiver is hereby authorized and empowered to distribute all amounts held by the Receiver in its capacity as receiver and manager of the Debtor, as follows:

- (a) First, an amount sufficient to indefeasibly repay all obligations owed to the Canada Revenue Agency pursuant to statutory deemed trusts;
- (b) Second, an amount sufficient to indefeasibly repay all obligations that are secured pursuant to the Receiver's Charge (as that term is defined in the Receivership Order);
- (c) Third, an amount sufficient to indefeasibly repay all obligations that are secured pursuant to the Receiver's Borrowing Charge (as that term is defined in the Receivership Order); and
- (d) Fourth, an amount to sufficient to indefeasibly repay all payments made by Her Majesty in Right of Canada to former employees of the Debtor pursuant to the *Wage Earner Protection Program Act (Canada)*.

6. Any funds that are remaining after the distributions authorized by this Order shall be held by the Receiver in accordance with the terms of this Order and the Claims shall attach to such funds with the same priority that the Claims had to such funds immediately prior to the distribution of funds occurring.

7. Division 4 of Part 6 of the *Alberta Rules of Court* does not apply to the Application and Appendixes "A" and "B" to the First Receiver's Report be and is hereby sealed on the Court file until the closing of the Purchase Agreement. Upon the closing of the Purchase Agreement, the Receiver shall file a certificate with the Court confirming the closing of the Purchase Agreement and Appendixes "A" and "B" to the First Receiver's Report shall thereafter be unsealed and accessible on the public record.

8. Eion shall file and serve an Application on the Receiver and on Roll Tide for a determination of Eion's priority, if any, to the Debtor's assets, properties and undertakings on or before January 24, 2012, and such application shall be heard by this Honourable Court on or before February 24, 2012. In the event that Eion fails to comply with either of the <sup>January 24</sup> deadlines set out in this paragraph, the Receiver shall be authorized and empowered to distribute an amount sufficient to indefeasibly repay all amounts that are then owed by the Debtor to Roll Tide, as determined by the Receiver, from amounts held by the Receiver in its capacity as receiver and manager of the Debtor. "P.R.J."

9. Eion, Roll Tide or the Receiver may seek further advice and directions from this Honourable Court in respect of the terms of this Order.

10. Service of this Order by email, facsimile, registered mail, courier or personal delivery to the persons listed on the Service List (as that term is defined in the Application and as may be amended or modified from time to time) shall constitute good and sufficient service of this Order, and no persons other than those listed on the Service List are entitled to be served with a copy of this Order.

"P.R. Jeffrey"

---

**J.C.Q.B.A.**