TAB 2

THIS IS EXHIBIT “2” REFERRED TO IN THE AFFIDAVIT OF E. BRUCE LEONARD, SWORN BEFORE ME THIS 13TH DAY OF OCTOBER, 2006.

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A COMMISSIONER, ETC.

AMENDED AND RESTATED ASSET PURCHASE AGREEMENT

BETWEEN

IVACO INC.

AND

1039028 ONTARIO INC.

AND

III CANADA ACQUISITION COMPANY

AND

SIVACO WIRE GROUP 2004 L.P.

AND

HEICO HOLDING, INC.

AND

THE HEICO COMPANIES, L.L.C.

November 30, 2004

DAVIES WARD PHILLIPS & VINEBERG LLP

management and policies of a person whether through the ownership of voting securities or otherwise;

"**Ancillary Order**" means an order of a court of competent jurisdiction in the Province of Québec giving effect to the Court Approval in respect of the vesting in the Purchaser, free and clear of Encumbrances and of all claims and liabilities other than Assumed Liabilities and Permitted Encumbrances, of title to Purchased Assets located in the Province of Québec;

"**Applicable Law**" means any binding and enforceable law, statute, ordinance, regulation, rule, by-law, judgment, decree or order of any Authority having jurisdiction over a Selling Party or over any part of the Business or the Purchased Assets;

"**Assumed Contracts**" has the meaning set out in Section 2.1(b);

"**Assumed Employees**" has the meaning set out in Section 5.2(a);

"**Assumed Liabilities**" has the meaning set out in Section 2.5;

"**Assumed Pension Plans**" means the pension plans identified in items 26, 26A and 26B on Schedule 2.1(b);

"**Authority**" means any governmental or regulatory authority, department, body or agency or any court, tribunal, bureau, commission, arbitrator or arbitration board or other similar body, whether federal, provincial, state or municipal;

"**Books and Records**" means all books and records and the data contained therein, whether in paper or electronic form, in the possession of the Selling Parties relating to the Business or the Purchased Assets (other than Accounting Records and books and records required by Applicable Law to be retained by the Selling Parties, copies of which will be made available to the Purchaser), including all policies, plans, audit reports, licences, orders, permits and all personnel, employment, payroll and training records relating to the Assumed Employees and the Unionized Employees, customer lists, sales records, price lists, and all other related files, records and information in the possession of the Selling Parties relating to the Purchased Assets;

"**Bring Down Certificate**" has the meaning set out in Section 7.1(a);

"**Business**" means the business carried on by the Ontario and Québec Sivaco divisions of the Seller in Canada principally comprised of manufacturing and distributing wire and wire products and processing wire rod products;

"**Business Day**" means any day, other than a Saturday or a Sunday, on which chartered banks in Toronto, Ontario and Montréal, Québec are open for business;

"**Capex Expenditures**" means the tax-in cost of capital expenditures made by the Seller during the Interim Period, excluding expenditures made for sustaining capital equipment, provided that such expenditures were agreed to in advance of such expenditure in writing

"**Environmental Laws**" means Applicable Laws to the extent such relate to the regulation or protection of the natural environment or to emissions, discharges, releases or threatened releases of any Hazardous Materials into the environment;

"**Environmental Objection Notice**" has the meaning set out in Section 2.13(b);

"**Equipment Leases**" means the Capital Leases, operating leases and Equipment Loans listed on Schedule 1.1(a);

"**Equipment Loans**" has the meaning set out in Section 2.5(d);

"**Escrow Agent**" means the Monitor;

"**Escrow Agreement**" has the meaning set out in Section 2.7;

"**Estimated Cash Amount**" means the amount shown as item 13 on Exhibit A as completed and agreed upon by the Seller and the Purchaser on or before the Closing Date based upon (i) Pension Deficit and Post-Retirement Benefits calculated in accordance with Section 2.10(b), (ii) the Credit Amounts for the Capital Leases, Equipment Loans and Real Property Mortgages that are not, or do not relate to, Disclaimed Assets as at the Closing Date, (iii) the Accrued Vacation Pay as of the end of the last pay period immediately prior to the fifth Business Day prior to the Closing Date, and (iv) the Environmental Credit and any Environmental Excess Credit;

"**Estimated Working Capital**" means the amount shown as item 7 on Exhibit B;

"**ETA**" means Part IX of the *Excise Tax Act* (Canada), as amended from time to time;

"**Excluded Assets**" means, in respect of any Selling Party:

(a) cash on hand or on deposit with banks or other depositories, other cash equivalents, certificates of term deposits, money market instruments, and bank balances;

(b) marketable securities or other investments;

(c) Books and Records not pertaining exclusively or primarily to the Business;

(d) any claims, refunds, causes of action, rights of recovery, rights of set-off and rights of recoupment (other than any of the foregoing directly related to any of the Purchased Assets in respect of any period on or after the Time of Closing), and the interest of the Selling Parties in any litigation and in the proceeds of any judgment, order or decree issued or made in respect thereof in respect of occurrences, events, accidents or losses suffered prior to the Time of Closing, provided that, for greater certainty, the anti-dumping duty deposits described in Section 2.1(p) shall not be Excluded Assets;

(e) all refundable Taxes and other governmental refunds to the extent attributable or relating to periods, or portions of periods, ending on or before the Closing Date;

(f) except as otherwise provided in Section 2.1(m), the right to receive insurance recoveries under the Selling Parties' policies in respect of any Claims pursuant to Section 8.2 on such policies in connection with events occurring prior to the Closing Date;

(g) all debts, liabilities and obligations due or accruing to a Selling Party from any of its present or former shareholders, directors, officers, employees or Affiliates;

(h) documents relating to the organization or existence of a Selling Party including, as applicable, any corporate records or minute books;

(i) cash or cash equivalent deposits with suppliers; and

(j) any Purchased Asset that is, or is the subject of, a Contract that is a Disclaimed Asset;

"Expert" has the meaning set out in Section 2.12;

"Filings" has the meaning set out in Section 5.9(a);

"Final Environmental Costs" has the meaning set out in Section 2.13;

"Freight & Duties" has the meaning set out in Section 2.5(h);

"Further Released Amount" has the meaning set out in Section 5.12;

"GAAP" means generally accepted accounting principles;

"GST" means all taxes payable under the ETA or under any provincial legislation similar to the ETA, and any reference to a specific provision of the ETA or any such provincial legislation shall refer to any successor provision thereto of like or similar effect;

"Hazardous Materials" means, collectively, (i) any petroleum or petroleum products, flammable explosives, radioactive materials, radon gas, lead-based paint, asbestos in any form that is friable, urea formaldehyde foam insulation, and transformers or other equipment that contain dielectric fluid containing polychlorinated biphenyls (PCBs); (ii) any chemicals or other materials or substances which are defined as or included in the definition of "hazardous substances", "hazardous wastes", "toxic substances", "toxic pollutants", "contaminants", "pollutants", or words of similar import under any applicable Environmental Law; and (iii) any other chemical, material or substance exposure to which is prohibited, limited or regulated under any applicable Environmental Law;

"HazMat Designated Matter" has the meaning set out in Section 2.13(b)(i);

"Holdback Amount" has the meaning set out in Section 2.9(a)(i);

1.12 Amendment and Waivers

No amendment or waiver of any provision of this Agreement shall be binding on any party unless consented to in writing by such party and, when required by Applicable Law or practice, subject to obtaining Court Approval. No waiver of any provision of this Agreement shall constitute a waiver of any other provision, nor shall any waiver constitute a continuing waiver unless otherwise provided.

1.13 Schedules

The following Schedules are attached to and form part of this Agreement:

Exhibit A	–	Reference Purchase Price
Exhibit B	–	Estimated Working Capital
Exhibit C	–	Adjusted Purchase Price and Working Capital
Schedule 1.1(a)	–	Equipment Leases
Schedule 1.1(b)	–	Form of Escrow Agreement
Schedule 1.1(c)	–	Owned Real Property
Schedule 1.1(d)	–	Permitted Encumbrances
Schedule 1.1(e)	–	Environmental Disclosure Documents
Schedule 2.1(a)	–	Machinery and Equipment
Schedule 2.1(b)	–	Assumed Contracts
Schedule 2.1(c)	–	Leased Real Property
Schedule 2.1(e)	–	Furniture, Fixtures and Office Equipment
Schedule 2.1(g)	–	Licences and Permits
Schedule 2.1(i)	–	Intellectual Property
Schedule 2.5	–	Real Property Mortgages
Schedule 2.10(b)(ii)	–	Pension Plan Valuations
Schedule 2.15	–	Purchase Price Allocation
Schedule 3.1(g)	–	Non-Compliance
Schedule 4.4	–	Consents and Approvals
Schedule 5.2(a)	–	Assumed Employees

1.14 Without Limitation

Whenever the word "include", "includes" or "including" is used in this Agreement, it is deemed to be followed by the words "without limitation".

ARTICLE 2
PURCHASE AND SALE OF PURCHASED ASSETS

2.1 Transfer of Purchased Assets

Subject to the applicable provisions of this Agreement, including Section 2.6, each Selling Party agrees to sell, assign and transfer to the Purchaser and the Purchaser agrees to purchase from each Selling Party all right, title and interest of the Selling Party to all of the property and assets used in connection with the Business (collectively, the "**Purchased Assets**"), including the following:

(a) **Machinery and Equipment.** All machinery and manufacturing and other equipment, including the owned and leased machinery and equipment more particularly described in Schedule 2.1(a) and including any warranties for such machinery and equipment;

(b) **Assumed Contracts.** The Contracts specified on Schedule 2.1(b) (collectively, the "**Assumed Contracts**");

(c) **Leased Real Property.** The leased Real Property described in Schedule 2.1(c) (collectively, the "**Leased Real Property**"), together with all leasehold improvements in respect thereof;

(d) **Computer Hardware.** All computer hardware used in connection with the Business;

(e) **Furniture, Fixtures and Office Equipment.** All furniture, fixtures and office equipment (including telephones, telephone switches and wiring) used in connection with the Business, including as more particularly described in Schedule 2.1(e);

(f) **Books and Records.** All Books and Records, provided that the Seller may retain such copies of any Books and Records as it deems appropriate or necessary solely for use in the filing of any Tax Returns or as otherwise required in connection with the CCAA Proceeding;

(g) **Licences and Permits.** All rights under the licences, permits, approvals, consents, registrations, certificates and other regulatory authorizations necessary under Applicable Law for the lawful operation of the Business as now conducted or the use or ownership of the Purchased Assets, including all environmental permits and software licences, and any pending applications for or renewals of any of the foregoing, including as set out in Schedule 2.1(g);

(h) **Accounts Receivable.** All accounts receivable, trade accounts, notes receivable, book debts or other debts due or accruing to the Seller that represent rights to payment (other than rights to payment from an Affiliate thereof) arising from bona fide sales of goods or services in the Business, together with any security interests or letters of credit granted in favour of the Seller as security therefor (collectively, the "**Accounts Receivable**");

(i) **Intellectual Property.** All patents, patent applications, trade-marks, trade-mark applications, trade-names, business and domain names, inventions, technical data, licensed know-how, copyright and industrial designs, standard operating procedure manuals, manufacturing methodologies and recipes and know-how owned by a Selling Party including those described in Schedule 2.1(i);

(j) **Inventory.** All inventory used or owned by the Seller in connection with the Business (the "**Inventory**"), including raw materials, work in process, finished goods, tools and dies, rolls and guides, replacement and repair parts, supplies and packaging;

(k) **Prepaid Expenses.** The prepaid expenses relating to the Business of which the Purchaser will receive the benefit from and after the Closing Date (collectively, the "**Prepaid Expenses**");

(l) **Goodwill.** All goodwill relating to the Business;

(m) **Insurance.** Subject to Section 8.2, all contracts of insurance, insurance policies and insurance plans maintained (or previously maintained to the extent that any such previously maintained policy rights are assignable, provided that the Seller shall not be obligated to list such previously maintained policies on any Schedule and shall not be required to obtain, whether or not such consent is required, any consent to the assignment of its rights under such previously maintained policies and the Seller makes no representations or warranties that such rights exist or are assignable) by the Seller, in each case in respect of (i) mercantile, property, credit assurance and liability insurance on the Purchased Assets or the Business (excluding any interest in payments or proceeds in respect of business interruption prior to the Effective Time of Closing), and (ii) medical, dental, disability and life policies maintained for the benefit of the Assumed Employees (to the extent that any such policy rights are assignable, provided that the Seller shall not be obligated to list such policies on any Schedule and shall not be required to obtain, whether or not such consent is required, any consent to the assignment of its rights under such policies and the Seller makes no representations or warranties that such rights exist or are assignable) or the Unionized Employees;

(n) Intentionally deleted;

(o) **Owned Real Property.** The Owned Real Property (the "**Purchased Real Property**"); and

(p) **Anti-Dumping Duty Deposits.** All anti-dumping duty deposits made by the Seller and held by a United States Authority and any right to recover interest thereon net of the interests of any third parties in such deposits and only to the extent such deposits are recoverable.

2.2 <u>Condition of the Purchased Assets</u>

The Purchaser acknowledges that the Purchased Assets and the Business are being sold on an "as is where is" basis, at the Purchaser's risk and peril, subject to Section 8.2, as they shall exist at the Effective Time of Closing, without any representation, warranty or covenant of any nature whatsoever (including as to title, quality, fitness, merchantability or otherwise) save and except for the representations and warranties expressly set out in Article 3, without any recourse to the Selling Parties. For greater certainty, the Purchaser acknowledges that the Selling Parties have not and do not make any representation or warranty with respect to (i) any projections, estimates or budgets delivered to or made available to the Purchaser of future revenues, future results of operations (or any component thereof), future collection of accounts receivable, future cash flows or future financial condition (or any component thereof) of the Business or the future business operations of the Business, or (ii) any other information or documents made available to the Purchaser or its counsel, accountants or advisors with respect to the Purchased Assets or the Business other than as set out in this Agreement, including the Schedules hereto. Other than as expressly set out in Article 3, the Selling Parties make no representation or warranty as to the completeness or accuracy of the description of the Purchased Assets. Without limiting the generality of the foregoing, and for greater certainty except as specifically provided in Article 3, (i) any and all conditions, warranties or representations, express or implied (including as to title, quality, fitness, merchantability or otherwise), pursuant to the *Sale of Goods Act* (Ontario) or other applicable sale of goods or equivalent legislation do not apply to the sale of the Purchased Assets or, if applicable, are hereby waived by the Purchaser and (ii) any and all recourses, liabilities or claims, present and future, relating to the Purchased Assets that the Purchaser might have against the Selling Parties are hereby unconditionally and irrevocably waived by the Purchaser. The Purchaser acknowledges that it has not been induced by and has not relied upon any representations, warranties or statements, whether express or implied, in respect of any matter or thing whatsoever, made by the Selling Parties or any affiliate, agent, employee, attorney or other representative of such party or by any person representing or purporting to represent the Selling Parties that are not expressly set forth in Article 3 hereof, whether or not any such representations, warranties or statements were made in writing or orally.

2.3 Inspections

The Purchaser is an informed and sophisticated purchaser, and has engaged expert advisors, experienced in the evaluation and purchase of property and assets such as the Purchased Assets as contemplated hereunder. The Purchaser has undertaken such investigations and has been provided with and has evaluated such documents and information as it has deemed necessary to enable it to make an informed and intelligent decision with respect to its execution, delivery and performance of this Agreement and the agreements, contracts, deeds, instruments, indentures or instruments to be entered into in connection herewith and its entering into the transactions contemplated hereby, and that at the Time of Closing it shall have or be deemed to have inspected the Purchased Assets. Without limiting the generality of the foregoing, and for greater certainty, the Purchaser acknowledges that it has and, as of the Time of Closing, it shall have or be deemed to have relied entirely on its own investigations and inspections of the Purchased Assets and on this Agreement in completing the purchase and sale of the Purchased Assets and the other transactions contemplated in this Agreement.

2.4 Excluded Assets

For greater certainty, the Purchased Assets shall not include any of the Excluded Assets. If any of the Excluded Assets or any proceeds in respect thereof shall at any time come into the possession of or under the control of the Purchaser or any of its employees, officers or agents, such assets and/or proceeds, as applicable, shall be held by the Purchaser in trust for the benefit of the applicable Selling Party. Within five Business Days from the date on which the Purchaser or any of its employees, officers or agents, comes into possession of or obtains control over any of such assets and/or proceeds, as applicable, the Purchaser shall (a) by notice in writing delivered to the applicable Selling Party in accordance with the provisions hereof, so advise the applicable Selling Party, and (b) forthwith account and deliver over to the applicable Selling Party any such assets and/or proceeds. If any proceeds in respect of any Purchased Assets (other than the Purchase Price) come into the possession of or under the control of a Selling Party or any of its employees, officers or agents, such assets and/or proceeds, as applicable, shall be held by the Selling Party in trust for the benefit of the Purchaser. Within five Business Days from the date on which a Selling Party or any of its employees, officers or agents, comes into possession of or obtains control over any of such assets and/or proceeds, as applicable, the Selling Party shall (a) by notice in writing delivered to the Purchaser, in accordance with the provisions hereof, so advise the Purchaser and (b) forthwith account and deliver over to the Purchaser any such assets and/or proceeds.

2.5 <u>Assumed Liabilities</u>

The Purchaser agrees that on the Closing Date it will assume and thereafter satisfy, discharge, perform and fulfill, and forever indemnify and save harmless the Selling Parties from and against, only the following liabilities, commitments and obligations of one or more of the Selling Parties (the "**Assumed Liabilities**"):

(a) under the Assumed Contracts and arising after the Effective Time of Closing, excluding any liabilities that relate to any violation, default or non-performance at or prior to the Effective Time of Closing but including any such liabilities in respect of the Assumed Contracts listed in (b), (c), (d) and (e) below to the extent such amounts are included in the Credit Amounts or Consent Fees;

(b) liabilities, including the Pension Deficit, under the existing pension plan arrangements with the Unions as set forth in the Assumed Pension Plans (the "**Pension Plan Liabilities**") and in respect thereof the Purchaser covenants as set out in Section 8.6. In respect of the Mixed Pension Plan, the Seller and the Purchaser shall, during the Interim Period and in consultation with their actuaries and other advisors, determine the appropriate transfer mechanism for such plan so as to give effect to the intent of this Section 2.5;

(c) under the Contracts that are treated as a capital lease in accordance with Canadian GAAP, including those identified in Schedule 1.1(a) as to which (x) the Purchaser has, as soon as such determination has been made but in any event within 45 days after the date of this Agreement, notified the Seller of the Purchaser's desire to assume and (y) lessors thereunder have consented to the assignment to and assumption by, the Purchaser ("**Capital Leases**");

(d) under the Contracts that represent indebtedness related to the acquisition or installation of machinery, equipment or software used in the operation of the Business, including those identified in Schedule 1.1(a), as to which (x) the Purchaser has, as soon as such determination has been made but in any event within 45 days after the date of this Agreement, notified the Seller of the Purchaser's desire to assume and (y) the lenders thereunder have consented to the assignment to and assumption by, the Purchaser ("**Equipment Loans**");

(e) under the hypothecs and mortgages on Owned Real Property, including those identified in Schedule 2.5, as to which (x) the Purchaser has, as soon as such determination has been made but in any event within 45 days after the date of this Agreement, notified the Seller of

2.11 Delivery of Exhibit C

(a) As promptly as practicable following the Closing Date, and in any event within 23 days from the Closing Date, the Seller will cause to be prepared and delivered to the Purchaser (i) Exhibit C reflecting the Assumed Liabilities, Working Capital and Capex Expenditures and other line items on the form of Exhibit C annexed hereto as at the Effective Time of Closing, prepared in accordance with Canadian GAAP and, to the extent consistent with Canadian GAAP, applied on a basis consistent with the past practice of the Seller and each other Selling Party and prepared, to the extent Section 2.10 applies, in accordance with Section 2.10 and, in the case of Inventory, based on a physical count of Inventory performed on the Closing Date jointly by the Seller and the Purchaser in accordance with the Selling Parties' past practices and a calculation of the Adjustments based thereon and (ii) a copy of the valuation prepared in support thereof. The amount (each an "**Adjustment**" and collectively the "**Adjustments**") by which:

(i) the Working Capital as shown on Exhibit C exceeds the Estimated Working Capital shown on Exhibit B will be a positive Adjustment (and any shortfall a negative Adjustment); and

(ii) the Cash Amount as shown on Exhibit C exceeds the Estimated Cash Amount reflected on Exhibit A will be a positive Adjustment (and any shortfall a negative Adjustment).

If as a result of the process specified in this Section 2.11 or in Section 2.12, the basis for calculation and preparation of Exhibit C differs from the basis on which Exhibits A and B were calculated and prepared, then Exhibits A and B shall be deemed to be amended so as to reflect an identical basis for calculation as Exhibit C. Notwithstanding any change to Exhibit A made in accordance with the foregoing sentence, the Purchaser shall receive credit for all amounts actually paid as the Estimated Cash Amount as shown on the original version of Exhibit A prepared and delivered hereunder, which amounts will be taken into consideration when calculating an amount to be paid to or by the Purchaser in connection with Section 2.14.

(b) In order to permit the Seller to prepare such statements and to perform such Inventory count, the Purchaser shall provide the Seller and its accountants, representatives and advisors access to the Business and the Purchased Assets, including all working papers, computer records, systems and other information technology, and access to the Purchaser's employees, agents, external accountant and auditors, during normal business hours as reasonably requested and, in the case of the Inventory count, at such other times outside of normal business hours as requested by the Seller and in order to minimize disruption to the Purchaser's operation of the Business. The Purchaser shall instruct its employees, agents, external accountant and auditors to provide all assistance requested by the Seller to allow the Seller to prepare such statements and to perform such Inventory count.

2.12 Determination of Working Capital and Adjustments

The Purchaser may dispute the calculation of the Adjustments, as reflected on Exhibit C by notice (the "**Objection Notice**") in writing given to the Seller within 10 Business Days following the delivery of such exhibit to the Purchaser. Such Objection Notice shall specify, in detail, the basis for the dispute of the Adjustments to Exhibit C. If the Purchaser does not deliver the Objection Notice within the aforementioned 10 Business Day period, then the calculations of the Seller set out in Exhibit C shall be deemed to be conclusive and binding on the parties. If the dispute is not resolved promptly by agreement, and in any event within 20 days of the delivery of the Objection Notice, either party may request KPMG LLP or its successor firm (the "**Expert**") to designate a senior partner in its Hamilton office, with unrestricted access to KPMG LLP's professional practice department located in its Toronto office, to promptly review this Agreement and the disputed items or amounts for the purpose of calculating the Adjustments, acting as an expert and not as an arbitrator. In accepting such appointment, the Expert shall be deemed to have been instructed to deliver to the Seller and the Purchaser, as promptly as practicable and in any event within 15 Business Days of being appointed, a report setting forth any required calculations, including the Adjustments as determined by the Expert. Such report shall be final and binding upon the Seller and the Purchaser. The cost of such review and report shall be borne equally by the Seller and the Purchaser. Upon agreement with respect to the matters in dispute, if any, or upon a decision of the Expert with respect to the matters in dispute, such amendments shall promptly be made to Exhibit C as may be necessary to reflect such agreement or such decision, as the case may be. In such event, references in this Agreement to Exhibit C shall mean Exhibit C, as so agreed or decided, as the case may be and the Adjustments as decided by the Expert or as agreed by the parties shall be deemed to be the final Adjustments for all purposes of this Agreement.

2.13 <u>Adjustments Relating to Environmental Matters</u>

(a) The Purchaser acknowledges that the Seller has made disclosure to it of the information contained in the Environmental Disclosure Documents (with the exception of the Phase I Environmental Site Assessment reports to be delivered within 30 days of the date hereof) and the agreement by the Seller to a reduction of the Purchase Price by $1,398,500 (the "**Environmental Credit**") in specific consideration of the provisions of this Section 2.13 and the other provisions of this Agreement related thereto. Notwithstanding the provisions of Sections 2.2 and 2.3, the Selling Parties acknowledge that the Purchaser has not had the opportunity to complete the Purchaser's Environmental Assessment.

(b) During the 60 day period following receipt of the Court Approval, the Seller will provide to the Purchaser and its advisors, as requested by the Purchaser from time to time, access to the Real Property and to appropriate records in the possession of the Selling Parties (including reports of assessments obtained by the Selling Parties and regulatory notices and reports) and personnel (who shall have been instructed to inform the Purchaser of all known non-compliance with Environmental Laws and environmental concerns relevant to the Purchased Assets) of the Selling Parties, on and subject to any reasonable restrictions, limitations and conditions imposed by the Purchaser, including as to the identity of the advisors, indemnification of the Seller against losses, minimizing interference with operations, insurance, health and safety, security, confidentiality and restoration of damages, solely for the purpose of completing the Purchaser's Environmental Assessment. The Purchaser shall keep the Selling Parties fully informed of the activities constituting part of the Purchaser's Environmental Assessment and the creation of the Environmental Assessment Summary (as defined below). Not later than the fifth Business Day following the expiration of said 60 day period (the "**EAS Delivery Date**"), the Purchaser may deliver to the Selling Parties a document stating the opinion of an environmental consultant as of the Closing Date and that the Purchaser shall be responsible for placing its own insurance thereon immediately thereafter.

5.5 **Tax Returns**

At any time following the Time of Closing, at the reasonable request of any Selling Party or any of their respective representatives (in this Section 5.5, each a "**Requestor**"), the Purchaser shall co-operate fully with the Requestor and make available to the Requestor in a timely fashion access to any Books and Records and such other data and other information as may be requested by the Requestor as may be required (i) for the preparation by any Selling Party of any Tax Returns or in connection with any assessment, reassessment or other form of document assessing liability of the Selling Party for Taxes under applicable tax legislation in respect of any taxation year, (ii) in connection with the CCAA Proceedings, (iii) for the defence or settlement of any litigation or (iv) to ensure compliance by the Selling Party with Applicable Law provided that such co-operation does not materially interfere with the Purchaser's normal operation of the Business.

After the Closing Date, the Seller, upon reasonable request from the Purchaser, will permit reasonable access to any books and records retained by the Seller and relating to the Business or the Purchased Assets, excluding the corporate minute books and records of the Seller or of its Affiliates.

5.6 **Delivery of Corporate, Conveyancing and Closing Documents**

(a) At the Time of Closing, the Seller shall deliver to the Purchaser:

(i) a copy, certified by a senior officer of the Seller, dated as of the Closing Date, of the resolution of the board of directors of the Seller authorizing the execution, delivery and performance by the Seller of this Agreement, and its obligations hereunder, and the completion of the transactions contemplated herein;

(ii) **Intentionally Deleted**

(iii) the Books and Records that are included in the Purchased Assets;

(iv) the elections and documents referenced in Section 2.16;

(v) the elections and documents referenced in Section and 2.17, finalized and executed subject to specification of any amount not determined until after the Closing Date;

(vi) an updated version of each of the Schedules described in Section 1.13, accurate as of a date within five Business Days prior to the Time of Closing;

(vii) a bill of sale transferring to the Purchaser or to the Purchaser's nominee the Purchased Assets of the Seller and such other transfer or assignment documents as reasonably requested by the Purchaser, including all necessary deeds, conveyances, bills of sale, assurances, transfers, assignments and any other documentation necessary to transfer the Owned Real Property to the Purchaser;

(viii) such other documents relevant to the Owned Real Property as the Purchaser, acting reasonably, may request; and

(ix) such other documents relevant to the Closing as the Purchaser, acting reasonably, may request.

(b) At the Time of Closing, the Nominee Seller shall deliver to the Purchaser:

(i) a copy, certified by a senior officer of the Nominee Seller, dated as of the Closing Date, of the resolution of the board of directors of the Nominee Seller or a resolution of the shareholders of the Nominee Seller pursuant to any applicable unanimous shareholders' agreement authorizing the execution, delivery and performance by the Nominee Seller of this Agreement, and its obligations hereunder, and the completion of the transactions contemplated herein;

(ii) all necessary deeds, conveyances, bills of sale, assurances, transfers, assignments and any other documentation necessary to transfer the Owned Real Property of the Nominee Seller to the Purchaser; and

(iii) such other documents relevant to the Owned Real Property of the Nominee Seller as the Purchaser, acting reasonably, may request.

(c) At the Time of Closing, the Purchaser shall deliver to the Selling Parties:

(i) a certificate of status or the equivalent thereof and two copies, certified by a senior officer of the Purchaser, dated as of the Closing Date, of the resolution of the board of directors of the Purchaser authorizing the execution, delivery and performance by the Purchaser of this Agreement and its obligations hereunder and the completion of the transactions contemplated herein;

(ii) assignment and assumption agreements in favour of parties to the Assumed Contracts in the forms required by the Assumed Contracts, or in such other form as may be reasonably requested by any such party as a condition to granting any required consent to any such assignment and assumption;

(iii) the elections and documents referenced in Section 2.16;

(iv) the elections and documents referenced in Section 2.17, finalized and executed subject to specification of any amount not determined until after the Closing Date; and