

SERVICE LIST

<p>CHAITONS LLP 5000 Yonge Street, 10th Floor Toronto, ON M2N 7E9</p> <p>Sam Rappos Tel: (416) 218-1137 Fax: (416) 218-1837 E-mail: samr@chaitons.com</p> <p>Lawyers for Business Development Bank of Canada</p>	<p>GREENHOUSES CANADA INC. 5 Westview Crescent Lively, ON P3Y 1B7</p>
<p>RSM CANADA LIMITED 11 King St. West, Suite 700, Box 27 Toronto, ON M5H 4C7</p> <p>Danny Weisz Tel: (416) 646-8778 Fax: (416) 480-2646 Email: daniel.weisz@rsmcanada.com</p> <p>Receiver</p>	<p>MILLER THOMSON LLP 100 New Park Place, Suite 700 Vaughan, Ontario L4K 0H9</p> <p>Bobby Sachdeva Tel: (905) 532-6670 Fax: (905) 660-0139 E-mail: bsachdeva@millერთhompson.com</p> <p>Lawyers for RSM Canada Limited</p>
<p>DESMARAIS, KEENAN LLP 15 MacKenzie Street Sudbury, ON P3C 4Y1</p> <p>J. Robert LeBlanc Tel: (705) 669-4763 Fax: (705) 675-7390 E-mail: leblanc@dklawyers.ca</p> <p>Lawyers for Kamich Steel Inc.</p>	<p>WORKPLACE SAFETY AND INSURANCE BOARD 200 Front Street West Toronto, ON M5V 3J1</p> <p>Eric Kupka Tel: (416) 344-3143 Fax: (416) 344-3160 Email: eric_kupka@wsib.on.ca</p>

<p>DEPARTMENT OF JUSTICE CANADA Ontario Regional Office 120 Adelaide Street West, Suite 400 Toronto, ON M5H 1T1</p> <p>Diane Winters Tel: (416) 973-3172 Fax: (416) 973-0810 Email: diane.winters@justice.gc.ca</p> <p>Lawyers for Canada Revenue Agency</p>	<p>HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF ONTARIO AS REPRESENTED BY THE MINISTER OF FINANCE PO Box 620 33 King Street West, 6th Floor Oshawa, ON L1H 8E9</p> <p>Kevin J. O'Hara Tel: (905) 433-6934 Fax: (905) 436-451 Email: kevin.ohara@ontario.ca</p>
<p>TOWN OF ESPANOLA Tax Department 100 Tudhope Street Espanola, ON P5E 1S6</p>	