

THE KING'S BENCH
WINNIPEG CENTRE

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, RSC
1985 C c-36, AS AMENDED

POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS
8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a
ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER
WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND
12986914 CANADA LTD.

NAME OF MOVING PARTY: His Majesty the King in right of Canada, as
represented by the Attorney General of Canada

TRUE COPY

ORDER
(Seeking declaration regarding the stay period
as it relates to His Majesty the King)

Department of Justice Canada
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Per: Penny L. Piper
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Counsel for the Applicant, the Attorney General of Canada

THE KING'S BENCH
WINNIPEG CENTRE

THE HONOURABLE) Friday, the 26th day of January, 2024
MR. JUSTICE BOCK)

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, RSC
1985 C c-36, AS AMENDED

POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS
8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a
ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER
WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND
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NAME OF MOVING PARTY: His Majesty the King in right of Canada, as
represented by the Attorney General of Canada

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ORDER
**(Seeking declaration regarding the stay period
as it relates to His Majesty the King)**

THIS motion, made by His Majesty the King, as represented by the Attorney
General of Canada, pursuant to the *Companies' Creditors Arrangement Act*, RSC 1985
c C-36, as amended (the "CCAA") was heard on the 26th day of January, 2024 at 9:00
a.m. at the Law Courts, 408 York Ave, Winnipeg, MB R3C 0P9.

ON READING the Affidavit of Marie-Paule Yakibonge sworn on January 23,
2024, and hearing from counsel for the Attorney General of Canada, and all other
interested parties present;

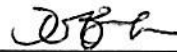
IT IS HEREBY ORDERED AND DECLARED THAT:

1. Service of the notice of the motion and supporting materials is hereby declared
to be good and sufficient, no other person is required to have been served with

notice of motion, and the time for service of the notice of motion is abridged to that actually given.

2. An order that His Majesty the King in right of Canada, the Canada Revenue Agency, or the Minister of National Revenue (collectively the "Crown"), has the right to set-off post-filing account credits against post-filing account debts among Polar Window of Canada Ltd., Accurate Doorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd.
3. This order is made without prejudice to the Crown seeking a hearing of the balance of the relief sought in the notice of motion dated January 25, 2024, on another day no earlier than February 26, 2024.

January 26, 2024



Mr. Justice Bock