

TAB 4

Elephant and Castle Group

REPORT OF THE PROPOSED INFORMATION OFFICER

June 28, 2011

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

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

AND IN THE MATTER OF CERTAIN PROCEEDINGS
TAKEN IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS EASTERN DIVISION
WITH RESPECT TO THE COMPANIES LISTED ON
SCHEDULE "A" HERETO (THE "ELEPHANT & CASTLE GROUP" OR THE
"CHAPTER 11 DEBTORS")

APPLICATION OF
MASSACHUSETTS ELEPHANT & CASTLE GROUP, INC.

UNDER SECTION 46 OF THE
COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, c. C-36, AS AMENDED

PRELIMINARY REPORT OF THE PROPOSED INFORMATION OFFICER

June 28, 2011

INTRODUCTION

1. BDO Canada Limited ("**BDO**" or the "**Proposed Information Officer**") has been advised that on June 28, 2011 (the "**Petition Date**"), the Chapter 11 Debtors filed voluntary petitions under Chapter 11 of title 11 of the United States Code (the "**Chapter 11 Proceedings**") in the United States Bankruptcy Court for the District of Massachusetts Eastern Division (the "**US Bankruptcy Court**"). The Proposed Information Officer is informed by counsel for the Chapter 11 Debtors that motions for first day orders (the "**First Day Orders**") in the Chapter 11 Proceedings are anticipated to be heard within the next few days.
2. The Proposed Information Officer understands that pending formal appointment by the US Bankruptcy Court, Massachusetts Elephant & Castle Group Inc. ("**Massachusetts E&C**") as a foreign representative of the Chapter 11 Debtors (the "**Foreign Representative**"), intends to commence proceedings (the "**Recognition Proceedings**") before this Honourable Court.

As part of the Recognition Proceedings, the Foreign Representative will seek an Order (the "**Interim Initial Order**") under Part IV of the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 (the "**CCAA**"), which would grant certain limited interim relief including an interim stay of proceedings until a request for an Initial Recognition Order and Supplemental Order (as such terms are defined herein) can be heard. The Proposed Information Officer understands that the foreign representative appointment motion is currently pending before the US Bankruptcy Court.

3. Detailed information concerning the background of the Chapter 11 Debtors, their creditors and their financial status will be included in the motion materials to be filed by the Foreign Representative. BDO hereby submits this report (the "**Pre-Filing Report**") to provide some background information and to assist this Honourable Court in considering the Foreign Representative's request for the Initial Recognition Order, and to provide this Court with information concerning the Chapter 11 Proceedings and the Recognition Proceedings.
4. In preparing this Pre-Filing Report, BDO has relied solely on information and documents provided by the Foreign Representative, the Chapter 11 Debtors, their affiliates and their counsel. BDO has not audited, reviewed or otherwise attempted to independently verify the accuracy or completeness of this information. Accordingly, BDO expresses no opinion or other form of assurance on the information contained herein.
5. Unless otherwise stated, all monetary amounts contained herein are expressed in United States dollars.

BACKGROUND

6. The Elephant & Castle Group ("**E&C**") was founded in 1977. Elephant & Castle Group Inc., ("**E&C Group Inc.**"), one of the Chapter 11 Debtors, is the holding company for the affiliate debtors. E&C Group Inc. became a publicly traded company in 1993. In 1995, the E&C Group Inc. established its first location in the United States (Philadelphia, PA). In 2007, Repechage Investments Limited ("**Repechage**"), one of the Chapter 11 Debtors, acquired and privatized E&C Group Inc. A corporate organization chart reflecting E&C's corporate structure is attached hereto as Schedule "**B**".
7. E&C owns, operates and franchises authentic, full service British style restaurant pubs in the United States and Canada. Specifically, E&C, through its affiliates, has established a total of twenty two locations. There are ten company-owned locations and two franchised locations in the United States, in addition to nine company-owned locations (including one location branded as "The Exchange Pub and Restaurant" and one location branded as "Rosie's on

Robson”) and one franchised location in Canada (together the “**E&C Restaurants**”). E&C’s headquarters and corporate offices are located in Boston, Massachusetts. The E&C Restaurants’ locations in Canada are as follows:

- (a) Edmonton, AB – 2 locations
- (b) Halifax, NS- franchise
- (c) Ottawa, ON
- (d) Toronto, ON – 2 locations
- (e) Whistler, BC.
- (f) Vancouver, BC – 2 locations
- (g) Winnipeg, MB

8. Each of the E&C Restaurants employs approximately 40 people, 40% of whom work part-time. For fiscal year end 2010, the E&C Restaurants had an average restaurant volume in the United States of \$2.9 million and in Canada of \$2.3 million. As of March 2011, E&C employed a total of 1,029 people (530 in the United States and 499 in Canada).
9. The E&C Restaurants compete in the full-service restaurant category, which is comprised of several segments, including lower-end casual, casual dining and fine dining. The E&C Restaurants are unique in that they are the only “pub-themed” restaurant within the casual dining sector. While there are many competitors, which are considered microbrew or mid-level casual dining concepts, these competitors do not possess the distinctive authentic décor or food/beverage offering of the E&C Restaurants. Most of the E&C Restaurants are located in heavily populated downtown locations (i.e. Boston, Chicago and Toronto), near hotels, office buildings, residential apartments, and retail establishments. The E&C Restaurants are known for providing quick food and beverage services to its “on-the-go” customers.
10. E&C functions as an integrated North American business, with its restaurants strategically located to cover its various operating regions. In the United States, each restaurant’s General Manager reports to the E&C U.S. Brand Leader. In addition, three General Managers (“**Senior GMs**”) have additional regional oversight responsibilities. In Canada, each restaurant’s General Manager reports to the Canadian District Operator (“**DO**”) who in turn reports to the E&C Canada Brand Leader. The Brand Leaders, DO, and Senior GMs supervise and assist their respective General Managers, with the goal of achieving targeted sales and profitability through the implementation and operation of E&C’s strategic initiatives.
11. The Chapter 11 Debtors’ management team, including the senior management of E&C, are located at the E&C corporate headquarters in Boston, Massachusetts. In addition, all human resources, accounting/finance and other administrative functions associated with E&C and the majority of employees that perform such services are located in the Boston offices. In

addition, all IT functions, which, among other things, are used to issue invoices, are provided out of the U.S.

12. In summary, while the Chapter 11 Debtors have both assets and creditors in Canada, E&C's Canadian operations are fully integrated with E&C's US operations and the integrated North American operation is controlled and managed by E&C's management, which is located in Boston. Accordingly, the Chapter 11 Debtors' "centre of main interest" is in the United States.

THE E&C DEBT STRUCTURE

13. Pursuant to the Loan Agreement dated April 20, 2007 (the "**Original Loan Agreement**", as amended, restated or otherwise modified from time to time, the "**Loan Agreement**"), GE Canada Equipment Financing G.P. ("**GE Canada**") provided E&C Group Inc. with a non-revolving credit facility in the amount of \$14 million. The remaining Chapter 11 Debtors guaranteed the debt of E&C Group Inc. to GE Canada pursuant to the Loan Agreement. The First Amendment to Loan Agreement dated March 18, 2008 amended the Original Loan Agreement to, among other things, provide for an additional tranche of the non-revolving credit facility in a principal amount not exceeding CDN\$1.25 million. The Original Loan Agreement was superseded and replaced by the First Amended and Restated Loan Agreement dated November 21, 2008, the Second Amended and Restated Loan Agreement dated December 29, 2008, the Third Amended and Restated Loan Agreement dated October 16, 2009, and the Fourth Amended and Restated Loan Agreement dated December 18, 2009.
14. The obligations of E&C Group Inc. pursuant to the Loan Agreement are secured by substantially all of its assets, with each of the other Chapter 11 Debtors, along with Mr. David Dobbin, the Chairman of the Board of the E&C Group Inc. and the President of Repechage, guaranteeing E&C Group Inc.'s obligations thereunder. At the Petition Date, GE Canada is owed approximately \$15.9 million and CDN \$2.5 million pursuant to the Loan Agreement.
15. In addition, Fifth Street Finance Corp. (as successor-in-interest to Fifth Street Mezzanine Partners III, L.P. ("**Fifth Street**")) provided certain facilities to Elephant & Castle, Inc., one of the Chapter 11 Debtors, pursuant to a credit agreement dated April 20, 2007, as amended (the "**Original Fifth Street Credit Agreement**"). BDO has been advised that the Chapter 11 Debtors, GE Canada and Fifth Street are parties to an interlender agreement, as amended and restated, which provides that the obligations owing to Fifth Street are subordinate to the obligations owing to GE Canada. The outstanding principal under the Original Fifth Street Credit Agreement was partially repaid, and the remaining outstanding amounts were assigned to Repechage, pursuant to a Credit Agreement dated October 16, 2009. The Proposed

Information Officer understands that as at the Petition Date, Fifth Street is owed approximately \$4 million by E&C.

16. In addition, as at the Petition Date, the Proposed Information Officer understands that E&C owes a total of approximately \$5 million to unsecured creditors in the United States and Canada.

EVENTS LEADING TO CHAPTER 11 PROCEEDINGS

17. In its fiscal year ended December 26, 2010, E&C recorded revenue of \$47.5 million and earnings before interest, taxes, depreciation, amortization and gain/loss on foreign exchange of \$3.9 million.
18. As a result of the recession which commenced in 2009, E&C has been impacted by a downturn of sales in all of E&C's restaurants in North America. E&C's management responded by cutting costs at the corporate level and putting in place a review of operations to reduce costs at the restaurant level. In addition, Repechage invested approximately \$5 million dollars into E&C during that period.
19. E&C's management advise that the cash flow available for debt service has been significantly reduced by the impact of economic conditions on sales and restaurant-level profits; as well as capital expenditures required for certain locations, and operating losses associated with certain locations. Available cash resources have been used to pay critical vendors (to ensure the supply of products and services), landlords (to cure defaults and prevent lease terminations), and municipal tax authorities (to prevent closure and loss of required operating licenses).
20. E&C is presently unable to make the required debt service payments to GE Canada. E&C is in default of the GE Loan Agreement. In addition, Repechage is in default of its loan with Fifth Street. Absent immediate action by E&C and Repechage, they are in jeopardy of having their assets seized by GE Canada. In order to prevent the shutdown of operations, the loss of jobs of more than 1,000 E&C employees, and to protect the interests of their creditors and landlords, E&C and Repechage have instituted the Chapter 11 Proceedings.

SALE PROCESS

21. It is the Proposed Information Officer's understanding that the Chapter 11 Debtors have decided that it is necessary for E&C to complete a sale of the integrated business in order to successfully restructure the E&C operations (the "**E&C Sales Process**").

22. Since April 2011, E&C has explored the sale of E&C as a going concern. E&C has retained Bellmark Partners, as their exclusive financial advisor to assist E&C in finding an investor/acquirer of E&C. Those efforts have resulted in the identification of a number of interested parties. Due diligence has been conducted with several potential purchasers and expressions of interest have been received. It is the Chapter 11 Debtors' intention to sell their businesses through a Section 363 sale under the United States Bankruptcy Code. The Debtors believe that a Section 363 sale as a going concern is in the best interests of the Debtors, its employees, its creditors and other interested parties.

INITIAL APPLICATION TO THE US BANKRUPTCY COURT

23. It is anticipated that the Chapter 11 Debtors will bring motions before the US Bankruptcy Court within the next few days to seek certain First Day orders from the US Bankruptcy Court to permit them to continue to operate their business in the ordinary course. The Proposed Information Officer understands that the First Day Orders to be sought include the following:

- (a) Employee Wage Order authorizing payment of certain pre-petition wages, salaries and employee benefits and reimbursement of employee business expenses;
- (b) Taxes and Fees Order authorizing, but not requiring, the Chapter 11 Debtors to remit and pay certain pre-petition taxes and fees as they, in their discretion, deem necessary;
- (c) Interim Utilities Order prohibiting utility providers from altering or discontinuing service on account of pre-petition invoices and establishing procedures for determining adequate assurance of payment for future utility services;
- (d) Joint Administration Order directing the joint administration of the Chapter 11 Proceedings;
- (e) Cash Collateral Order authorizing the use of cash collateral by the Chapter 11 Debtors and granting adequate protection to certain secured prepetition lenders;
- (f) Foreign Representative Order authorizing Massachusetts E&C to act as the Foreign Representative of the Chapter 11 Debtors in Canada;
- (g) Cash Management Order authorizing the continued use of certain pre-petition bank accounts, check stock and existing business forms; and
- (h) Customer Obligations Order authorizing the Chapter 11 Debtors to pay certain pre-

petition obligations to their customers.

INITIAL APPLICATION TO CANADIAN COURT

24. The Proposed Information Officer understands that an application will be brought before this Honourable Court by the Foreign Representative (once its appointment has been confirmed by the US Bankruptcy Court) on or about June 29, 2011, to obtain the Interim Initial Order until the motion for the Initial Recognition Order (as defined below) can be heard. The Proposed Information Officer understands that the relief sought in Canada, in respect of the stay of proceedings, is comparable to the relief given to the Chapter 11 Debtors as a result of their voluntary petitions in the Chapter 11 Proceedings.
25. The Foreign Representative intends to return for a further hearing before this Honourable Court, anticipated to be scheduled in the next few days, to request, among other things, the following orders:
- (a) an Order (the "Initial Recognition Order"):
 - (i) recognizing the Chapter 11 Proceedings as a "foreign main proceeding";
 - (ii) recognizing Massachusetts E&C as the Foreign Representative for the Chapter 11 Debtors;
 - (iii) granting a stay of proceedings in respect of the Chapter 11 Debtors;
 - (b) an Order (the "Supplemental Order"):
 - (i) recognizing the First Day Orders;
 - (ii) providing for the continuance of services to the Chapter 11 Debtors, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation & logistics services, customer brokers services, utilities or other services provided by third parties;
 - (iii) appointing BDO as Information Officer (in such capacity, the "**Information Officer**"), as an officer of this Court; and
 - (iv) granting a first-ranking charge on the business, assets, undertakings and properties of the Chapter 11 Debtors located in Canada as security for the professional fees and disbursements incurred by the Information Officer

and its counsel, in respect of the Recognition Proceedings both before and after the granting of the Supplemental Order.

FURTHER MOTIONS TO THE US BANKRUPTCY COURT AND CANADIAN COURT

26. If the First Day Orders and the Initial Recognition Order are granted, the Chapter 11 Debtors intend to bring additional motions in both the Chapter 11 Proceedings and the Recognition Proceedings.
27. If appointed, the Proposed Information Officer will provide its comment on the Orders being sought by the Chapter 11 Debtors as further motions are brought before this Honourable Court.

NOTICE TO CREDITORS AND AVAILABILITY OF PRESCRIBED INFORMATION

28. At the request of the Chapter 11 Debtors, if the Recognition Order is granted, the Proposed Information Officer will send notice of the Chapter 11 Proceedings and the Recognition Proceedings to all known creditors of E&C in Canada within five business days of the granting of that Order.
29. The Proposed Information Officer has established a website at <http://www.bdo.ca/elephantcastle/> to make available copies of the Orders granted in the Recognition Proceedings as well as other relevant motion materials and reports. In addition, the Proposed Information Officer will from time to time report as needed on the status of the Chapter 11 Proceedings and the restructuring process.

SUMMARY

30. The Proposed Information Officer understands that the Chapter 11 Debtors' are insolvent and a stay of proceedings in respect of the Chapter 11 Debtors' property and business and also the directors and officers of the Chapter 11 Debtors is required to obtain sufficient time to effect a sale and restructuring of the business. The Proposed Information Officer is of the view that, if a stay of proceedings cannot be obtained and/or the business operations of E&C cease, the closure and liquidation of E&C would be necessary. In such an event, the additional liabilities that would likely be triggered from, among other things, the termination of all employees and numerous contracts and leases, would likely result in total creditor claims exceeding the realizable value of E&C's US and Canadian assets.
31. The Chapter 11 Debtors have operations in both Canada and the United States, however, the Canadian operations are fully integrated with the US operations and the integrated North

American business is controlled and managed by E&C's management, which is located in Boston. Accordingly, the Proposed Information Officer is of the view that the Chapter 11 Debtors' "centre of main interest" is in the United States. The Chapter 11 Debtors and the Proposed Information Officer consider that these factors suggest that a coordinated restructuring involving all of the known debtors is desirable, it is unnecessary to have separate primary proceedings in Canada for any of the Canadian debtor companies and that an ancillary proceeding for such companies is required.

32. The Proposed Information Officer is of the view that the granting of the Initial Recognition Order is appropriate in the circumstances, having regard to the current status of E&C and to allow for the coordination of the Recognition Proceedings with the Chapter 11 Proceedings.

All of which is respectfully submitted on this 28^{day} of June, 2011.

BDO CANADA LIMITED
In its capacity as Proposed Information Officer

Per:



Ken Pearl
Vice President

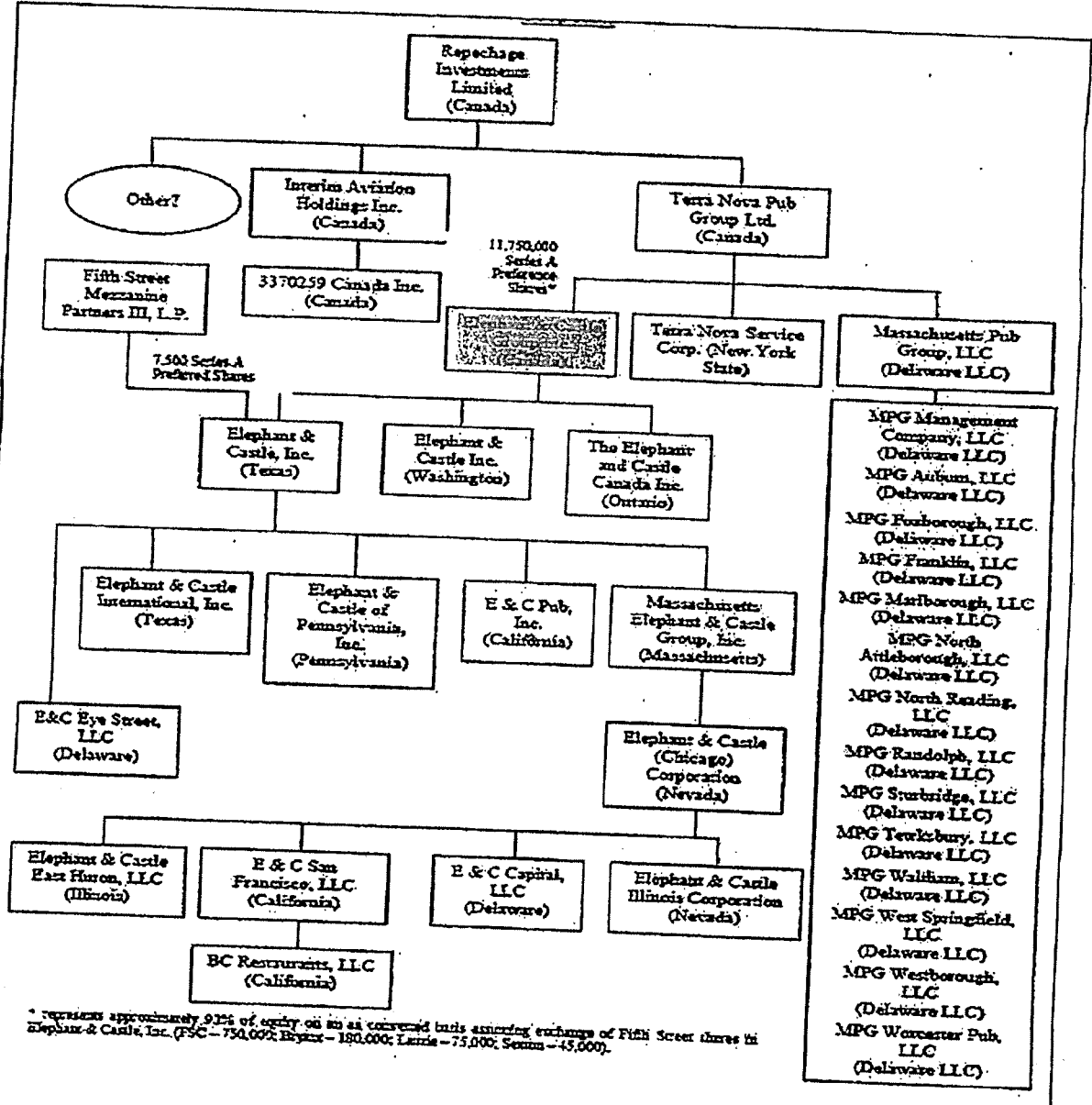
Schedule "A"

Chapter 11 Debtors

1. Massachusetts Elephant & Castle Group, Inc.
2. Repechage Investments Limited
3. Elephant & Castle Group Inc.
4. The Elephant and Castle Canada Inc.
5. Elephant & Castle, Inc. (a Texas Corporation)
6. Elephant & Castle Inc. (a Washington Corporation)
7. Elephant & Castle International, Inc.
8. Elephant & Castle of Pennsylvania, Inc.
9. E & C Pub, Inc.
10. Elephant & Castle East Huron, LLC
11. Elephant & Castle Illinois Corporation
12. E&C Eye Street, LLC
13. E & C Capital, LLC
14. Elephant & Castle (Chicago) Corporation

Schedule "B"

Corporate Organization Chart of the E&C Group



* represents approximately 91% of equity on an as converted basis assuming exchange of Fifth Street shares in Elephant & Castle, Inc. (PSC - 750,000; Bryan - 180,000; Lantz - 75,000; Semm - 45,000).

Court File No.

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF CERTAIN PROCEEDINGS TAKEN IN THE UNITED STATES BANKRUPTCY COURT FOR
THE DISTRICT OF MASSACHUSETTS EASTERN DIVISION WITH RESPECT TO THE COMPANIES LISTED ON
SCHEDULE "A" HERETO (THE "CHAPTER 11 DEBTORS")**

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceeding commenced at Toronto

**PRELIMINARY REPORT OF THE
PROPOSED INFORMATION OFFICER**

HEENAN BLAIKIE LLP
Lawyers
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Toronto, ON M5H 2T4

Kenneth D. Kraft LSUC# 31919P
John J. Salmas LSUC #42336B
Tel: 416.643.6822 / 416.360.3570
Fax: 416.360.8425

Lawyers for Massachusetts Elephant & Castle
Group, Inc.

Tab 5

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF CERTAIN PROCEEDINGS
TAKEN IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS EASTERN DIVISION
WITH RESPECT TO THE COMPANIES LISTED ON
SCHEDULE "A" HERETO (THE "CHAPTER 11 DEBTORS")**

**APPLICATION OF
MASSACHUSETTS ELEPHANT & CASTLE GROUP, INC.
UNDER SECTION 46 OF THE
COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, c. C-36, AS AMENDED**

AFFIDAVIT OF SARA-ANN WILSON
(sworn June 29, 2011)

I, Sara-Ann Wilson of the City of Toronto, in the Province of Ontario, MAKE
OATH AND SAY:


1. I am an associate with Heenan Blaikie LLP, lawyers for Massachusetts Elephant & Castle Group Inc. (the "Applicant"). I swear this affidavit in support of the Applicant's application for an order, *inter alia*, recognizing the Chapter 11 Orders (as defined below).
2. On June 28, 2011, the Chapter 11 Debtors commenced proceedings (the "Chapter 11 Proceeding") by each filing a voluntary petition for relief under Chapter 11 of Title 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the District of Massachusetts Eastern Division.

3. As evidence of the commencement of the Chapter 11 Proceeding, attached hereto as Exhibits "A" through "N", respectively, are copies of certified petitions (excluding the exhibits thereto) of each of the following companies:

- A. Massachusetts Elephant & Castle Group, Inc.
- B. Repechage Investments Limited
- C. Elephant & Castle Group Inc.
- D. The Elephant and Castle Canada Inc.
- E. Elephant & Castle, Inc. (a Texas Corporation)
- F. Elephant & Castle Inc. (a Washington Corporation)
- G. Elephant & Castle International, Inc.
- H. Elephant & Castle of Pennsylvania, Inc.
- I. E & C Pub, Inc.
- J. Elephant & Castle East Huron, LLC
- K. Elephant & Castle Illinois Corporation
- L. E&C Eye Street, LLC
- M. E & C Capital, LLC
- N. Elephant & Castle (Chicago) Corporation

4. I make this affidavit in support of the within application and for no other or improper purpose.

SWORN BEFORE ME at the City of
Toronto, on June 29, 2011.



Commissioner for Taking Affidavits

KENNETH K. A. G.



SARA-ANN WILSON

SCHEDULE "A"

1. Massachusetts Elephant & Castle Group, Inc.
2. Repechage Investments Limited
3. Elephant & Castle Group Inc.
4. The Elephant and Castle Canada Inc.
5. Elephant & Castle, Inc. (a Texas Corporation)
6. Elephant & Castle Inc. (a Washington Corporation)
7. Elephant & Castle International, Inc.
8. Elephant & Castle of Pennsylvania, Inc.
9. E & C Pub, Inc.
10. Elephant & Castle East Huron, LLC
11. Elephant & Castle Illinois Corporation
12. E&C Eye Street, LLC
13. E & C Capital, LLC
14. Elephant & Castle (Chicago) Corporation

TAB A

United States Bankruptcy Court
District of Massachusetts

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 06/28/2011 at 9:08 PM and filed on 06/28/2011.



Massachusetts Elephant & Castle Group, Inc.

c/o 50 Congress Street
Suite 900
Boston, MA 02109

This is Exhibit "A" referred to in the
affidavit of SARA-ANN WILSON
sworn before me, this 29
day of JUNE 2011

The case was filed by the debtor's attorney:

John G. Loughnane
Eckert Seamans
Two International Place
16th Floor
Boston, MA 02110-2602
617-342-6885

[Signature]
A COMMISSIONER FOR TAKING AFFIDAVITS

The case was assigned case number 11-16155 to Judge Henry J. Boroff.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our *Internet* home page <http://www.mab.uscourts.gov/> or at the Clerk's Office, U. S. Bankruptcy Court, J.W. McCormack Post Office & Court House, 5 Post Office Square, Suite 1150, Boston, MA 02109-3945.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

James M. Lynch
Clerk, United States Bankruptcy
Court

PACER Service Center			
Transaction Receipt			
06/29/2011 03:10:58			
PACER Login:	es0024	Client Code:	269900-00011
Description:	Notice of Filing	Search Criteria:	11-16155
Billable Pages:	1	Cost:	0.08

TAB B

United States Bankruptcy Court
District of Massachusetts

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 06/28/2011 at 11:42 PM and filed on 06/28/2011.



Repechage Investments Limited

c/o 50 Congress Street
Suite 900
Boston, MA 02109

This is Exhibit "B" referred to in the
affidavit of SANA ANN WISOR
sworn before me, this 29
day of JUNE 2011.

The case was filed by the debtor's attorney:

John G. Loughnane
Eckert Seamans
Two International Place
16th Floor
Boston, MA 02110-2602
617-342-6885


A COMMISSIONER FOR TAKING AFFIDAVITS

The case was assigned case number 11-16173 to Judge William C. Hillman.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our *Internet* home page <http://www.mab.uscourts.gov/> or at the Clerk's Office, U. S. Bankruptcy Court, J.W. McCormack Post Office & Court House, 5 Post Office Square, Suite 1150, Boston, MA 02109-3945.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

James M. Lynch
Clerk, United States Bankruptcy
Court

PACER Service Center			
Transaction Receipt			
06/29/2011 03:16:22			
PACER Login:	es0024	Client Code:	269900-00011
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Billable Pages:	1	Cost:	0.08

TAB C

United States Bankruptcy Court
District of Massachusetts

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 06/28/2011 at 11:33 PM and filed on 06/28/2011.



Elephant & Castle Group, Inc
c/o 50 Congress Street
Suite 900
Boston, MA 02109

This is Exhibit "C" referred to in the
affidavit of SARA-ANN WILSON
sworn before me, this 29
day of JULY 20 11

The case was filed by the debtor's attorney:

John G. Loughnane
Eckert Seamans
Two International Place
16th Floor
Boston, MA 02110-2602
617-342-6885


A COMMISSIONER FOR TAKING AFFIDAVITS

The case was assigned case number 11-16171 to Judge Joan N. Feeney.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our *Internet* home page <http://www.mab.uscourts.gov/> or at the Clerk's Office, U. S. Bankruptcy Court, J.W. McCormack Post Office & Court House, 5 Post Office Square, Suite 1150, Boston, MA 02109-3945.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

James M. Lynch
Clerk, United States Bankruptcy
Court

PACER Service Center			
Transaction Receipt			
06/29/2011 03:15:54			
PACER Login:	es0024	Client Code:	269900-00011
Description:	Notice of Filing	Search Criteria:	11-16171
Billable Pages:	1	Cost:	0.08

TAB D

United States Bankruptcy Court
District of Massachusetts

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 06/28/2011 at 11:48 PM and filed on 06/28/2011.



The Elephant and Castle Canada Inc
c/o 50 Congress Street
Suite 900
Boston, MA 02109

This is Exhibit "D" referred to in the affidavit of SARA ANN WILSON sworn before me, this 29 day of JUNE 20 11.

The case was filed by the debtor's attorney:

John G. Loughnane
Eckert Seamans
Two International Place
16th Floor
Boston, MA 02110-2602
617-342-6885


A COMMISSIONER FOR TAKING AFFIDAVITS

The case was assigned case number 11-16174 to Judge Joan N. Feeney.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our Internet home page <http://www.mab.uscourts.gov/> or at the Clerk's Office, U. S. Bankruptcy Court, J.W. McCormack Post Office & Court House, 5 Post Office Square, Suite 1150, Boston, MA 02109-3945.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

James M. Lynch
Clerk, United States Bankruptcy Court

PACER Service Center			
Transaction Receipt			
06/29/2011 03:16:53			
PACER Login:	es0024	Client Code:	269900-00011
Description:	Notice of Filing	Search Criteria:	11-16174
Billable Pages:	1	Cost:	0.08

TAB E

United States Bankruptcy Court
District of Massachusetts

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 06/28/2011 at 10:39 PM and filed on 06/28/2011.



Elephant & Castle Inc.
c/o 50 Congress Street
Suite 900
Boston, MA 02109

This is Exhibit "E" referred to in the
affidavit of SARA ANN WILSON
sworn before me, this 29
day of JUNE 2011

The case was filed by the debtor's attorney:

John G. Loughnane
Eckert Seamans
Two International Place
16th Floor
Boston, MA 02110-2602
617-342-6885


A COMMISSIONER FOR TAKING AFFIDAVITS

The case was assigned case number 11-16164 to Judge Frank J. Bailey.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our *Internet* home page <http://www.mab.uscourts.gov/> or at the Clerk's Office, U. S. Bankruptcy Court, J.W. McCormack Post Office & Court House, 5 Post Office Square, Suite 1150, Boston, MA 02109-3945.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

James M. Lynch
Clerk, United States Bankruptcy
Court

PACER Service Center			
Transaction Receipt			
06/29/2011 03:14:11			
PACER Login:	es0024	Client Code:	269900-00011
Description:	Notice of Filing	Search Criteria:	11-16164
Billable Pages:	1	Cost:	0.08

TAB F

United States Bankruptcy Court
District of Massachusetts

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 06/28/2011 at 10:39 PM and filed on 06/28/2011.



Elephant & Castle Inc.
c/o 50 Congress Street
Suite 900
Boston, MA 02109

This is Exhibit "F" referred to in the
affidavit of SARA ANN WILSON
sworn before me, this 29
day of JUNE 20 11

The case was filed by the debtor's attorney:

John G. Loughnane
Eckert Seamans
Two International Place
16th Floor
Boston, MA 02110-2602
617-342-6885


A COMMISSIONER FOR TAKING AFFIDAVITS

The case was assigned case number 11-16164 to Judge Frank J. Bailey.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our Internet home page <http://www.mab.uscourts.gov/> or at the Clerk's Office, U. S. Bankruptcy Court, J.W. McCormack Post Office & Court House, 5 Post Office Square, Suite 1150, Boston, MA 02109-3945.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

James M. Lynch
Clerk, United States Bankruptcy
Court

PACER Service Center			
Transaction Receipt			
06/29/2011 03:19:58			
PACER Login:	es0024	Client Code:	269900-00011
Description:	Notice of Filing	Search Criteria:	11-16164
Billable Pages:	1	Cost:	0.08

TAB G

United States Bankruptcy Court
District of Massachusetts

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 06/28/2011 at 10:47 PM and filed on 06/28/2011.



Elephant & Castle International, Inc

c/o 50 Congress Street
Suite 900
Boston, MA 02109

The case was filed by the debtor's attorney:

This is Exhibit "6" referred to in the
affidavit of SARA ANN WILSON
sworn before me, this 29
day of JUNE, 2011

John G. Loughnane

Eckert Seamans
Two International Place
16th Floor
Boston, MA 02110-2602
617-342-6885

A COMMISSIONER FOR TAKING AFFIDAVITS

The case was assigned case number 11-16166 to Judge Henry J. Boroff.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our Internet home page <http://www.mab.uscourts.gov/> or at the Clerk's Office, U. S. Bankruptcy Court, J.W. McCormack Post Office & Court House, 5 Post Office Square, Suite 1150, Boston, MA 02109-3945.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

James M. Lynch
Clerk, United States Bankruptcy
Court

PACER Service Center			
Transaction Receipt			
06/29/2011 03:14:29			
PACER Login:	es0024	Client Code:	269900-00011
Description:	Notice of Filing	Search Criteria:	11-16166
Billable Pages:	1	Cost:	0.08

TAB H

United States Bankruptcy Court
District of Massachusetts

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 06/28/2011 at 10:56 PM and filed on 06/28/2011.



Elephant and Castle of Pennsylvania, Inc
c/o 50 Congress Street
Suite 900
Boston, MA 02109

This is Exhibit "H" referred to in the
affidavit of SARA ANN WILSON
sworn before me, this 29
day of JUNE 20 11

The case was filed by the debtor's attorney:

John G. Loughnane
Eckert Seamans
Two International Place
16th Floor
Boston, MA 02110-2602
617-342-6885


A COMMISSIONER FOR TAKING AFFIDAVITS

The case was assigned case number 11-16167 to Judge Henry J. Boroff.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our Internet home page <http://www.mab.uscourts.gov/> or at the Clerk's Office, U. S. Bankruptcy Court, J.W. McCormack Post Office & Court House, 5 Post Office Square, Suite 1150, Boston, MA 02109-3945.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

James M. Lynch
Clerk, United States Bankruptcy
Court

PACER Service Center			
Transaction Receipt			
06/29/2011 03:14:56			
PACER Login:	es0024	Client Code:	269900-00011
Description:	Notice of Filing	Search Criteria:	11-16167
Billable Pages:	1	Cost:	0.08

TAB I

United States Bankruptcy Court
District of Massachusetts

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 06/28/2011 at 10:01 PM and filed on 06/28/2011.



E & C Pub, Inc.
50 Congress Street
Suite 900
Boston, PA 02109

This is Exhibit "1" referred to in the
affidavit of SARA ANN WILSON
sworn before me, this 29
day of JUNE 2011.

The case was filed by the debtor's attorney:

John G. Loughnane
Eckert Seamans
Two International Place
16th Floor
Boston, MA 02110-2602
617-342-6885

A COMMISSIONER FOR TAKING AFFIDAVITS

The case was assigned case number 11-16158 to Judge Joan N. Feeney.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our Internet home page <http://www.mab.uscourts.gov/> or at the Clerk's Office, U. S. Bankruptcy Court, J.W. McCormack Post Office & Court House, 5 Post Office Square, Suite 1150, Boston, MA 02109-3945.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

James M. Lynch
Clerk, United States Bankruptcy
Court

PACER Service Center			
Transaction Receipt			
06/29/2011 03:12:43			
PACER Login:	es0024	Client Code:	269900-00011
Description:	Notice of Filing	Search Criteria:	11-16158
Billable Pages:	1	Cost:	0.08

TAB J

United States Bankruptcy Court
District of Massachusetts

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 06/28/2011 at 10:21 PM and filed on 06/28/2011.



Elephant & Castle East Huron, LLC
c/o 50 Congress Street
Suite 900
Boston, MA 02109

This is Exhibit "J" referred to in the
affidavit of SARA-ANN WILSON
sworn before me, this 29
day of JUNE 2011

The case was filed by the debtor's attorney:

John G. Loughnane
Eckert Seamans
Two International Place
16th Floor
Boston, MA 02110-2602
617-342-6885


A COMMISSIONER FOR TAKING AFFIDAVITS

The case was assigned case number 11-16161 to Judge William C. Hillman.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our *Internet* home page <http://www.mab.uscourts.gov/> or at the Clerk's Office, U. S. Bankruptcy Court, J.W. McCormack Post Office & Court House, 5 Post Office Square, Suite 1150, Boston, MA 02109-3945.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

James M. Lynch
Clerk, United States Bankruptcy
Court

PACER Service Center			
Transaction Receipt			
06/29/2011 03:13:26			
PACER Login:	es0024	Client Code:	269900-00011
Description:	Notice of Filing	Search Criteria:	11-16161
Billable Pages:	1	Cost:	0.08

TAB K

United States Bankruptcy Court
District of Massachusetts

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 06/28/2011 at 10:30 PM and filed on 06/28/2011.



Elephant & Castle Illinois Corporation

c/o 50 Congress Street
Suite 900
Boston, MA 02109

This is Exhibit "K" referred to in the
affidavit of SARA-ANN WILSON
sworn before me, this 29
day of JUNE 2011

The case was filed by the debtor's attorney:

John G. Loughnane
Eckert Seamans
Two International Place
16th Floor
Boston, MA 02110-2602
617-342-6885


A COMMISSIONER FOR TAKING AFFIDAVITS

The case was assigned case number 11-16162 to Judge Joan N. Feeney.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our Internet home page <http://www.mab.uscourts.gov/> or at the Clerk's Office, U. S. Bankruptcy Court, J.W. McCormack Post Office & Court House, 5 Post Office Square, Suite 1150, Boston, MA 02109-3945.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

James M. Lynch
Clerk, United States Bankruptcy
Court

PACER Service Center			
Transaction Receipt			
06/29/2011 03:13:44			
PACER Login:	es0024	Client Code:	269900-00011
Description:	Notice of Filing	Search Criteria:	11-16162
Billable Pages:	1	Cost:	0.08

TAB L

United States Bankruptcy Court
District of Massachusetts

Notice of Bankruptcy Case Filing


A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 06/28/2011 at 11:24 PM and filed on 06/28/2011.

E & C Eye Street, LLC
c/o 50 Congress Street
Suite 900
Boston, MA 02109

The case was filed by the debtor's attorney:

John G. Loughnane
Eckert Seamans
Two International Place
16th Floor
Boston, MA 02110-2602
617-342-6885

This is Exhibit "L" referred to in the
affidavit of SARA-ANN WILSON
sworn before me, this 29
day of JUNE 2011


A COMMISSIONER FOR TAKING AFFIDAVITS



The case was assigned case number 11-16170 to Judge Joan N. Feeney.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our *Internet* home page <http://www.mab.uscourts.gov/> or at the Clerk's Office, U. S. Bankruptcy Court, J.W. McCormack Post Office & Court House, 5 Post Office Square, Suite 1150, Boston, MA 02109-3945.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

James M. Lynch
Clerk, United States Bankruptcy
Court

PACER Service Center			
Transaction Receipt			
06/29/2011 03:15:34			
PACER Login:	es0024	Client Code:	269900-00011
Description:	Notice of Filing	Search Criteria:	11-16170
Billable Pages:	1	Cost:	0.08

TAB M

United States Bankruptcy Court
 District of Massachusetts

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 06/28/2011 at 9:49 PM and filed on 06/28/2011.



E & C Capital, LLC
 c/o 50 Congress Street
 Suite 900
 Boston, MA 02109

This is Exhibit "M" referred to in the affidavit of SARA-ANN WILSON sworn before me, this 29 day of JUNE 2011.

The case was filed by the debtor's attorney:

John G. Loughnane
 Eckert Seamans
 Two International Place
 16th Floor
 Boston, MA 02110-2602
 617-342-6885

[Signature]
 A COMMISSIONER FOR TAKING AFFIDAVITS

The case was assigned case number 11-16157 to Judge Joan N. Feeney.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our *Internet* home page <http://www.mab.uscourts.gov/> or at the Clerk's Office, U. S. Bankruptcy Court, J.W. McCormack Post Office & Court House, 5 Post Office Square, Suite 1150, Boston, MA 02109-3945.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

James M. Lynch
 Clerk, United States Bankruptcy Court

PACER Service Center			
Transaction Receipt			
06/29/2011 03:12:12			
PACER Login:	es0024	Client Code:	269900-00011
Description:	Notice of Filing	Search Criteria:	11-16157
Billable Pages:	1	Cost:	0.08

TAB N

United States Bankruptcy Court
District of Massachusetts

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 06/28/2011 at 10:12 PM and filed on 06/28/2011.



Elephant & Castle (Chicago) Corporation
c/o 50 Congress Street
Suite 900
Boston, MA 02109

This is Exhibit "N" referred to in the
affidavit of SARA ANN WILSON
sworn before me, this 29
day of JUNE 2011

The case was filed by the debtor's attorney:

John G. Loughnane
Eckert Seamans*
Two International Place
16th Floor
Boston, MA 02110-2602
617-342-6885

A COMMISSIONER FOR TAKING AFFIDAVITS

The case was assigned case number 11-16160 to Judge Joan N. Feeney.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our *Internet* home page <http://www.mab.uscourts.gov/> or at the Clerk's Office, U. S. Bankruptcy Court, J.W. McCormack Post Office & Court House, 5 Post Office Square, Suite 1150, Boston, MA 02109-3945.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

James M. Lynch
Clerk, United States Bankruptcy
Court

PACER Service Center			
Transaction Receipt			
06/29/2011 03:13:06			
PACER Login:	es0024	Client Code:	269900-00011
Description:	Notice of Filing	Search Criteria:	11-16160
Billable Pages:	1	Cost:	0.08

Court File No.

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF CERTAIN PROCEEDINGS TAKEN IN THE UNITED STATES BANKRUPTCY COURT FOR
THE DISTRICT OF MASSACHUSETTS EASTERN DIVISION WITH RESPECT TO THE COMPANIES LISTED ON
SCHEDULE "A" HERETO (THE "CHAPTER 11 DEBTORS")**

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

AFFIDAVIT OF SARA-ANN WILSON

HEENAN BLAIKIE LLP

Lawyers

Suite 2900, 333 Bay Street

Bay Adelaide Centre

Toronto, ON M5H 2T4

Kenneth D. Kraft LSUC# 31919P

Tel: 416-643-6822

Fax: 416-360-8425

Lawyers for Massachusetts Elephant & Castle
Group, Inc.

TAB 6

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

THE HONOURABLE) **WEDNESDAY, THE 29TH DAY**
)
JUSTICE) **OF JUNE, 2011**

**IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF CERTAIN PROCEEDINGS
TAKEN IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS EASTERN DIVISION
WITH RESPECT TO THE COMPANIES LISTED ON
SCHEDULE "A" HERETO (THE "CHAPTER 11 DEBTORS")**

**APPLICATION OF
MASSACHUSETTS ELEPHANT & CASTLE GROUP, INC.**

**UNDER SECTION 46 OF THE
COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, c. C-36, AS AMENDED**

INTERIM INITIAL ORDER

THIS APPLICATION, made by Massachusetts Elephant & Castle Group, Inc. (the "Applicant") in its capacity as the proposed foreign representative (the "Foreign Representative") of the Chapter 11 Debtors in the proceedings commenced on June 28, 2011, in the United States Bankruptcy Court for the District of Massachusetts Eastern Division (the "US Court"), under Chapter 11 of Title 11 of the United States Code (the "Chapter 11 Proceeding"), for an Order substantially in the form enclosed in the Application Record of the Applicant was heard on this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Application, filed, the affidavit of Keith Radford, sworn June 28, 2011, filed, the affidavit of Sara-Ann Wilson, sworn June 29, 2011, filed, the

Preliminary Report of BDO Canada Limited ("BDO"), in its capacity as proposed Information Officer (the "Proposed Information Officer"), dated June 28, 2011, filed, the consent of BDO to act as Information Officer, filed, and upon hearing the submissions of counsel for the Foreign Representative, and counsel for GE Canada Equipment Financing G.P. ("GE"), and upon being advised that none of the other persons who might be interested in these proceedings was served with the Notice of Application:

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Application and the Application Record is hereby abridged and validated so that this Application is properly returnable today and hereby dispenses with further service thereof.

STAY OF PROCEEDINGS

2. **THIS COURT ORDERS** that from the date hereof until and unless otherwise ordered by this Court (the "Stay Period"), no proceeding or enforcement process in any court or tribunal in Canada (each, a "Proceeding" and collectively, "Proceedings") including, without limitation, a Proceeding taken or that might be taken against the Chapter 11 Debtors under the *Bankruptcy and Insolvency Act*, R.S.C., 1985 c. B-3, as amended, or the *Winding-up and Restructuring Act*, R.S.C. 1985, c. W-11, as amended, shall be commenced or continued against or in respect of the Chapter 11 Debtors or affecting their business in Canada (the "Business") or their current and future assets undertakings and properties of every nature and kind whatsoever, and wheresoever situate, including all proceeds thereof, of any of the Chapter 11 Debtors in Canada that relates to the Business (collectively, the "Property"), except with the written consent of the relevant Chapter 11 Debtor(s), or with leave of this Court, and any and all Proceedings currently under way against or in respect of any of the Chapter 11 Debtors or affecting the Business or the Property are hereby stayed and suspended pending further Order of this Court.

EXERCISE OF RIGHTS OR REMEDIES

3. **THIS COURT ORDERS** that during the Stay Period, all rights and remedies in Canada of any individual, firm, corporation, agency, governmental or quasi-governmental body, or other entity (all of the forgoing, collectively being "Persons" and each being a "Person") in respect of

or affecting the Chapter 11 Debtors' Business or the Property, are hereby stayed and suspended except with the written consent of the relevant Chapter 11 Debtor(s) or leave of this Court, provided that nothing in this Order shall: (i) empower any of the Chapter 11 Debtor(s) to carry on any business in Canada that the Chapter 11 Debtor(s) are not lawfully entitled to carry on; (ii) empower the Chapter 11 Debtors to sell or otherwise dispose of, outside the ordinary course of business, any Property in Canada that relates to the Business or empower the Chapter 11 Debtors to sell or otherwise dispose of any of its other property in Canada, provided however, that nothing herein shall limit the Chapter 11 Debtors' right to seek approval in the Chapter 11 Proceedings or from this Court to sell or otherwise dispose of any of their Property; (iii) affect such investigations, actions, suits or proceedings by a regulatory body as are permitted by Section 11.1 of the *Companies' Creditors Arrangement Act*, R.S.C. c. C-36, as amended (the "CCAA"); (iv) prevent the filing of any registration to preserve or perfect a security interest; or (v) prevent the registration of a claim for lien. Subject to any order that the US Court may make in the Chapter 11 Proceeding, nothing in this Order shall impact on the Consent, Authorization and Acknowledgement, dated June 21, 2011, and granted by the Chapter 11 Debtors in favour of GE, McCarthy Tetrault LLP, and Alvarez & Marsal Canada ULC.

NO INTERFERENCE WITH RIGHTS

4. **THIS COURT ORDERS** that during the Stay Period, no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, license or permit in favour of or held by any of the Chapter 11 Debtors in respect of or affecting the Property or Business, except with the written consent of the relevant Chapter 11 Debtor(s) or with leave of this Court.

CONTINUATION OF SERVICES

5. **THIS COURT ORDERS** that during the Stay Period, all Persons having oral or written agreements with the Chapter 11 Debtors or statutory or regulatory mandates for the supply of goods and/or services, including without limitation all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation logistics services, customs broker services, utility or other services provided in respect of the Property or Business or the Chapter 11 Debtors, are hereby restrained until further Order of this

Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Chapter 11 Debtors, and that the Chapter 11 Debtors shall be entitled to the continued use in Canada of, among other things, their current premises, telephone numbers, facsimile numbers, internet (addresses and domain names) provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Chapter 11 Debtors in accordance with normal payment practices of the Chapter 11 Debtors or such other practices as may be agreed upon by the supplier or service provider, the Information Officer, the Foreign Representative and the relevant Chapter 11 Debtor(s), or as may be ordered by this Court.

PROCEEDINGS AGAINST DIRECTORS AND OFFICERS

6. **THIS COURT ORDERS** that during the Stay Period and except as permitted by Section 11.03(2) of the CCAA, no Proceeding may be commenced or continued against any of the former, current or future directors or officers of any of the Chapter 11 Debtors with respect to any claim against such directors or officers that arose before the date hereof and that relates to any obligations of any of the Chapter 11 Debtors whereby the directors or officers are alleged under any law to be liable in their capacity as directors or officers for the payment or performance of such obligations or unless otherwise ordered by this Court.

SERVICE OF COURT MATERIALS AND PUBLICATIONS OF NOTICE

7. **THIS COURT ORDERS** that the Applicant and its agents, or, if so requested by the Applicant, the Proposed Information Officer, are at liberty to serve this Order, any other orders in this proceeding, notices and documents by prepaid ordinary mail, courier, personal delivery or electronic transmission to any interested party of the Chapter 11 Debtors at their addresses as last shown on the records of the Chapter 11 Debtors and that any such service or notice by courier, personal delivery or electronic transmission shall be deemed to be received on the next business day following the date of forwarding, or if sent by ordinary mail, on the fifth calendar day after mailing.

8. **THIS COURT ORDERS** that any party to these proceedings may serve any court materials in these proceedings (including, without limitation, the Application Record, any motion

records, factums and orders) on any person electronically by emailing a PDF or other electronic copy of such materials to parties' email addresses as recorded on the service list.

AID AND ASSISTANCE OF OTHER COURTS

9. **THIS COURT HEREBY ORDERS AND REQUESTS** that aid and recognition of any court, tribunal, regulatory, governmental or administrative body having jurisdiction in Canada the United States or elsewhere, to give effect to this Order and to assist the Chapter 11 Debtors, the Proposed Information Officer and their respective agents in carrying out the terms of this Order. All Courts, tribunals, regulatory, governmental and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Chapter 11 Debtors, the Proposed Information Officer and their respective agents, as may be necessary or desirable to give effect to this Order or to assist the Chapter 11 Debtors, the Proposed Information Officer and their respective agents in carrying out the terms of this Order.

MISCELLANEOUS

10. **THIS COURT ORDERS** that, notwithstanding anything else contained in this Order, any of the Chapter 11 Debtors may, by written consent of their counsel of record, agree to waive any of the Chapter 11 Debtors' protections provided in this Order.

11. **THIS COURT ORDERS** that, notwithstanding any other provision of this Order, any interested person may apply to this Court to vary or rescind this Order or seek other relief upon seven (7) days notice to Chapter 11 Debtor(s), the Proposed Information Officer and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

SCHEDULE "A"

1. Massachusetts Elephant & Castle Group, Inc.
2. Repechage Investments Limited
3. Elephant & Castle Group Inc.
4. The Elephant and Castle Canada Inc.
5. Elephant & Castle, Inc. (a Texas Corporation)
6. Elephant & Castle Inc. (a Washington Corporation)
7. Elephant & Castle International, Inc.
8. Elephant & Castle of Pennsylvania, Inc.
9. E & C Pub, Inc.
10. Elephant & Castle East Huron, LLC
11. Elephant & Castle Illinois Corporation
12. E&C Eye Street, LLC
13. E & C Capital, LLC
14. Elephant & Castle (Chicago) Corporation

Court File No.

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF CERTAIN PROCEEDINGS TAKEN IN THE UNITED STATES BANKRUPTCY COURT FOR
THE DISTRICT OF MASSACHUSETTS EASTERN DIVISION WITH RESPECT TO THE COMPANIES LISTED ON
SCHEDULE "A" HERETO (THE "CHAPTER 11 DEBTORS")**

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

INTERIM INITIAL ORDER

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Lawyers for Massachusetts Elephant & Castle
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Tab 7

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

THE HONOURABLE) **●DAY, THE ●DAY**
)
JUSTICE) **OF JUNE, 2011**

**IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF CERTAIN PROCEEDINGS
TAKEN IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS EASTERN DIVISION
WITH RESPECT TO THE COMPANIES LISTED ON
SCHEDULE "A" HERETO (THE "CHAPTER 11 DEBTORS")**

**APPLICATION OF
MASSACHUSETTS ELEPHANT & CASTLE GROUP, INC.**

**UNDER SECTION 46 OF THE
COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, c. C-36, AS AMENDED**

INITIAL RECOGNITION ORDER

THIS APPLICATION, made by Massachusetts Elephant & Castle Group, Inc. ("MECG" or the "Applicant") in its capacity as the proposed foreign representative (the "Foreign Representative") of the Chapter 11 Debtors in the proceedings commenced on June 28, 2011, in the United States Bankruptcy Court for the District of Massachusetts Eastern Division, under Chapter 11 of Title 11 of the United States Code (the "Chapter 11 Proceeding"), for an Order substantially in the form enclosed in the Application Record of the Applicant was heard on this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Application, filed, the affidavit of Keith Radford, sworn June 28, 2011, filed, the Preliminary Report of BDO Canada Limited ("BDO"), in its capacity as

proposed Information Officer (the "Proposed Information Officer"), dated June 28, 2011, filed, the consent of BDO to act as Information Officer, filed, the Affidavit of Sara-Ann Wilson sworn 29, 2011, filed, and upon being provided with copies of the documents required by Section 46 of the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), and upon hearing the submissions of counsel for the Foreign Representative, counsel for the Proposed Information Officer, and counsel for GE Canada Equipment Financing G.P., no one appearing for any other person on the service list, although properly served as appears from the Affidavits of ●, sworn ●, filed, and upon being advised that no other persons were served with the Notice of Application:

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Application and the Application Record is hereby abridged and validated so that this Application is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT OF THE FOREIGN REPRESENTATIVE

2. **THIS COURT ORDERS AND DECLARES** that MECG is the foreign representative under Section 45 of the CCAA in respect of the Chapter 11 Proceeding and the Chapter 11 Debtors and is entitled to bring this application pursuant to Section 46 of the CCAA.

RECOGNITION OF THE U.S. BANKRUPTCY PROCEEDINGS

3. **THIS COURT ORDERS AND DECLARES** that the Chapter 11 Proceeding in respect of the Chapter 11 Debtors is hereby recognized and given full force and effect in all provinces and territories of Canada as a "foreign main proceeding" as defined in Section 45, and for the purposes of Sections 47 and 48 of the CCAA.

STAY OF PROCEEDINGS

4. **THIS COURT ORDERS** that from the date hereof until and unless otherwise ordered by this Court (the "Stay Period"), no proceeding or enforcement process in any court or tribunal in Canada (each, a "Proceeding" and collectively, "Proceedings") including, without limitation, a Proceeding taken or that might be taken against Chapter 11 Debtors under the *Bankruptcy and*

Insolvency Act, R.S.C., 1985 c. B-3, as amended, or the *Winding-up and Restructuring Act*, R.S.C. 1985, c. W-11, as amended, shall be commenced or continued against or in respect of the Chapter 11 Debtors or affecting their business in Canada (the “Business”) or their current and future assets undertakings and properties of every nature and kind whatsoever, and wheresoever situate, including all proceeds thereof, of any of the Chapter 11 Debtors in Canada that relates to the Business (collectively, the “Property”), except with the written consent of the relevant Chapter 11 Debtor(s), or with leave of this Court, and any and all Proceedings currently under way against or in respect of any of the Chapter 11 Debtors or affecting the Business or the Property are hereby stayed and suspended pending further Order of this Court.

EXERCISE OF RIGHTS OR REMEDIES

5. **THIS COURT ORDERS** that during the Stay Period, all rights and remedies in Canada of any individual, firm, corporation, agency, governmental or quasi-governmental body, or other entity (all of the forgoing, collectively being “Persons” and each being a “Person”) in respect of or affecting the Business or the Property, are hereby stayed and suspended except with the written consent of the relevant Chapter 11 Debtor(s) or leave of this Court, provided that nothing in this Order shall: (i) empower any of the Chapter 11 Debtor(s) to carry on any business in Canada that the Chapter 11 Debtor(s) are not lawfully entitled to carry on; (ii) affect such investigations, actions, suits or proceedings by a regulatory body as are permitted by Section 11.1 of the CCAA; (iii) prevent the filing of any registration to preserve or perfect a security interest; or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH RIGHTS

6. **THIS COURT ORDERS** that during the Stay Period, no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, license or permit in favour of or held by any of the Chapter 11 Debtors in respect of or affecting the Property or Business, except with the written consent of the relevant Chapter 11 Debtor(s) or with leave of this Court.

CONTINUATION OF SERVICES

7. **THIS COURT ORDERS** that during the Stay Period, all Persons having oral or written agreements with the Chapter 11 Debtors or statutory or regulatory mandates for the supply of goods and/or services, including without limitation all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation logistics services, customs broker services, utility or other services provided in respect of the Property or Business or the Chapter 11 Debtors, are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Chapter 11 Debtors, and that the Chapter 11 Debtors shall be entitled to the continued use in Canada of, among other things, their current premises, telephone numbers, facsimile numbers, internet (addresses and domain names) provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Chapter 11 Debtors in accordance with normal payment practices of the Chapter 11 Debtors or such other practices as may be agreed upon by the supplier or service provider, the Proposed Information Officer, the Foreign Representative and the relevant Chapter 11 Debtor(s), or as may be ordered by this Court.

NO DEROGATION OF RIGHTS

8. **THIS COURT ORDERS** that, notwithstanding anything else in this Order, no Person shall be prohibited from requiring immediate payment for goods, services, use of lease or licensed property or other valuable consideration provided on or after the date of this Order, nor shall any Person be under any obligation on or after the date of this Order to advance or re-advance any monies or otherwise extend any credit to the Chapter 11 Debtors. Nothing in this Order shall derogate from the rights conferred and obligations imposed by the CCAA.

PROCEEDINGS AGAINST DIRECTORS AND OFFICERS

9. **THIS COURT ORDERS** that, during the Stay Period, and except as permitted by Section 11.03(2) of the CCAA, no Proceeding may be commenced or continued against any of the former, current or future directors or officers of the Chapter 11 Debtors with respect to any claim against the directors or officers that arose before the date hereof and that relates to any obligations of the Chapter 11 Debtors whereby the directors or officers are alleged under any law to be liable in their capacity as directors or officers for the payment or performance of such

obligations, until a plan of compromise, arrangement or reorganization in respect of the Chapter 11 Debtors, if one is filed in the Chapter 11 Proceeding, is recognized by this Court and becomes effective in accordance with its terms or unless otherwise ordered by this Court.

SERVICE OF COURT MATERIALS

10. **THIS COURT ORDERS** that the Applicant and its agents, or, if so requested by the Applicant, the Proposed Information Officer, are at liberty to serve this Order, any other orders in this proceeding, and all other proceedings, notices and documents by prepaid ordinary mail, courier, personal delivery or electronic transmission to any interested party of the Applicant at their addresses as last shown on the records of the Chapter 11 Debtors and that any such service or notice by courier, personal delivery or electronic transmission shall be deemed to be received on the next business day following the date of forwarding, or if sent by ordinary mail, on the fifth calendar day after mailing.

11. **THIS COURT ORDERS** that any party to these proceedings may serve any court materials in these proceedings (including, without limitation, the Application Record, any motion records, factums and orders) on any person electronically by emailing an PDF or other electronic copy of such materials to parties' email addresses as recorded on the service list.

AID AND ASSISTANCE OF OTHER COURTS

12. **THIS COURT HEREBY ORDERS AND REQUESTS** that aid and recognition of any court, tribunal, regulatory, governmental or administrative body having jurisdiction in Canada the United States or elsewhere, to give effect to this Order and to assist the Chapter 11 Debtors, the Proposed Information Officer and their respective agents in carrying out the terms of this Order. All Courts, tribunals, regulatory, governmental and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Chapter 11 Debtors, the Proposed Information Officer and their respective agents, as may be necessary or desirable to give effect to this Order or to assist the Chapter 11 Debtors, the Proposed Information Officer and their respective agents in carrying out the terms of this Order.

MISCELLANEOUS

13. **THIS COURT ORDERS** that, notwithstanding anything else contained in this Order, any of the Chapter 11 Debtors may, by written consent of their counsel of record, agree to waive any of the Chapter 11 Debtors' protections provided in this Order.

14. **THIS COURT ORDERS** that, notwithstanding any other provision of this Order, any interested person may apply to this Court to vary or rescind this Order, other than paragraphs 2 and 3 hereof, or seek other relief upon seven (7) days notice to Chapter 11 Debtor(s), the Proposed Information Officer and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

SCHEDULE "A"

1. Massachusetts Elephant & Castle Group, Inc.
2. Repechage Investments Limited
3. Elephant & Castle Group Inc.
4. The Elephant and Castle Canada Inc.
5. Elephant & Castle, Inc. (a Texas Corporation)
6. Elephant & Castle Inc. (a Washington Corporation)
7. Elephant & Castle International, Inc.
8. Elephant & Castle of Pennsylvania, Inc.
9. E & C Pub, Inc.
10. Elephant & Castle East Huron, LLC
11. Elephant & Castle Illinois Corporation
12. E&C Eye Street, LLC
13. E & C Capital, LLC
14. Elephant & Castle (Chicago) Corporation

Court File No.

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF CERTAIN PROCEEDINGS TAKEN IN THE UNITED STATES BANKRUPTCY COURT FOR
THE DISTRICT OF MASSACHUSETTS EASTERN DIVISION WITH RESPECT TO THE COMPANIES LISTED ON
SCHEDULE "A" HERETO (THE "CHAPTER 11 DEBTORS")**

**ONTARIO
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Proceeding commenced at Toronto

INITIAL RECOGNITION ORDER

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Lawyers for Massachusetts Elephant & Castle
Group, Inc.

TAB 8

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE) ●DAY, THE ●DAY
)
JUSTICE) OF JULY, 2011

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

AND IN THE MATTER OF CERTAIN PROCEEDINGS
TAKEN IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS EASTERN DIVISION
WITH RESPECT TO THE COMPANIES LISTED ON
SCHEDULE "A" HERETO (THE "CHAPTER 11 DEBTORS")

APPLICATION OF
MASSACHUSETTS ELEPHANT & CASTLE GROUP, INC.

UNDER SECTION 46 OF THE
COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, c. C-36, AS AMENDED

SUPPLEMENTAL ORDER

THIS APPLICATION, made by Massachusetts Elephant & Castle Group, Inc. (the "**Applicant**") in its capacity as the foreign representative (the "**Foreign Representative**") of the Chapter 11 Debtors in the proceedings commenced on June 28, 2011, in the United States Bankruptcy Court District of Massachusetts Eastern Division (the "**U.S. Court**"), under Chapter 11 of Title 11 of the United States Code (the "**Chapter 11 Proceeding**") for an Order substantially in the form enclosed in the Application Record of the Applicant was heard on this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Application, filed, the Affidavit of Keith Radford sworn June 28, 2011 (the "**Radford Affidavit**"), filed, the Preliminary Report of BDO Canada Limited ("BDO"), in its capacity as proposed information officer (the "**Information Officer**"), dated June 28, 2011, filed, the consent of BDO to act as Information Officer, filed, the Affidavit of Sara-Ann Wilson sworn June 29, 2011 (the "**Wilson Affidavit**"), and upon being provided with copies of the documents required by Section 46 of the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), and the related orders of the U.S. Court dated June , 2011 in respect of the Chapter 11 Proceeding for each of the Foreign Representative and the other Chapter 11 Debtors, including the order of the U.S. Court authorizing the Applicant to act in the capacity of a Foreign Representative on behalf of the Chapter 11 Debtors (the "**Foreign Representative Order**"), and upon hearing the submissions of counsel for the Foreign Representative, counsel for the proposed Information Officer, and counsel for GE Canada Equipment Financing G.P., no one appearing for any other person on the service list, although properly served as appears from the Affidavits of ●, sworn ●, filed, and upon being advised that no other persons were served with the Notice of Application:

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Application and the Application Record is hereby abridged and validated so that this Application is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that any capitalized terms not otherwise defined herein shall have the meaning given to such terms in the Initial Recognition Order dated ●, made by this Honourable Court in these proceedings (the "**IRO**").
3. **THIS COURT ORDERS AND DECLARES** that the terms of this Supplemental Order shall not amend the IRO or in any way limit the force and effect of the IRO.

RECOGNITION OF THE CHAPTER 11 ORDERS

4. **THIS COURT ORDERS AND DECLARES** that the following orders of the U.S. Court in the Chapter 11 Proceeding, attached as Schedules "A" to "H" hereto (collectively, the "**Chapter 11 Orders**"), be and are hereby recognized and given full force and effect in all provinces and territories of Canada pursuant to Section 49 of the CCAA:

- (a) the Foreign Representative Order;
- (b) the U.S. Cash Collateral Order;
- (c) the U.S. Prepetition Wages Order;
- (d) the U.S. Prepetition Taxes Order;
- (e) the U.S. Utilities Order;
- (f) the U.S. Cash Management Order;
- (g) the U.S. Customer Obligations Order; and
- (h) the U.S. Joint Administration Order;

(each, as defined in the Wilson Affidavit),

provided, however, that in the event of any inconsistency between the terms of the Chapter 11 Orders and the IRO and this Order, the terms of the IRO and this Order shall govern with respect to the Property.

INFORMATION OFFICER

5. **THIS COURT ORDERS** that:

- (a) BDO be and is hereby appointed as Information Officer (in such capacity, the "**Information Officer**"), as an officer of this Court;
- (b) The Information Officer be and is hereby authorized and empowered, but not obligated, to provide such assistance to the Foreign

Representative in the performance of its duties as the Foreign Representative may request;

- (e) The Information Officer shall be granted unrestricted access to the books and records of the Chapter 11 Debtors, as may be required by the Information Officer, in order to carry out its mandate as required by the terms of this Order and the Chapter 11 Debtors shall cooperate with the Information Officer in order to provide all such information and documentation as may be requested by the Information Officer; and
- (d) The Information Officer shall deliver to the Court a report at least once every three (3) months outlining the status of these proceedings, the Chapter 11 Proceeding and such other information as the Information Officer believes to be material.

6. **THIS COURT ORDERS** that the Information Officer be and is hereby authorized and empowered to provide any stakeholder of the Chapter 11 Debtors with information obtained from the Chapter 11 Debtors in response to reasonable requests for information in respect of the Business or Property, made in writing by such stakeholder addressed to the Information Officer. The Information Officer shall not have any responsibility or liability with respect to information disseminated by it pursuant to this paragraph. In the case of information that the Information Officer has been advised by the Chapter 11 Debtors is confidential, the Information Officer shall not provide such information to any stakeholder unless otherwise directed by this Court or on such terms and conditions as the Information Officer, the Foreign Representative and the relevant Chapter 11 Debtor(s) may agree.

7. **THIS COURT ORDERS** that the Information Officer shall not employ any employees of the Chapter 11 Debtors, shall not take possession or control of the Property or the Business, and shall take no part whatsoever in the management or supervision of the Chapter 11 Debtors and shall not, by fulfilling its obligations under this Order, be deemed to have taken or maintained possession, occupation, care or control of the Chapter 11 Debtors, or the Business or Property, or any part thereof, including, but not limited to, any Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or

contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation, or rehabilitation of the environment or relating to the disposal of waste or other contamination, including, but not limited to, the *Canadian Environmental Protection Act* or similar other federal or provincial legislation (collectively, the "Environmental Legislation"); provided, however, that nothing herein shall exempt the Information Officer from any duty to report or make disclosure imposed by applicable Environmental Legislation.

8. **THIS COURT ORDERS** that the appointment of the Information Officer shall not constitute the Information Officer to be an employer or a successor employer or payor within the meaning of any legislation governing employment or labour standards or pension benefits or health and safety or any other statute, regulation or rule of law or equity for any purpose whatsoever and, further, that the Information Officer shall be deemed not to be an owner or in possession, care, control, or management of the Property or Business whether pursuant to Environmental Legislation, or any other statute, regulation or rule of law or equity under any federal, provincial or other jurisdiction for any purpose whatsoever.

9. **THIS COURT ORDERS** that the Information Officer and counsel to the Information Officer shall each be paid their reasonable fees and disbursements, in each case at their standard rates and charges, by the Foreign Representative as part of the costs of these proceedings. The Foreign Representative is authorized to pay the accounts of the Information Officer and counsel for the Information Officer on a bi-weekly basis or such other period as the Foreign Representative and the Information Officer and its counsel may agree, and the fees and expenses of the Information Officer and its counsel shall be subject to the passing of accounts by this Court, and the Information Officer and its counsel shall not be required to pass their accounts in the Chapter 11 Proceeding, or in any other foreign proceeding. Any payments made to the Information Officer and its counsel in respect of their accounts shall not be subject to approval in the Chapter 11 Proceeding, or in any other foreign proceeding. In addition, the Foreign Representative is authorized to pay the Information Officer a retainer of \$50,000 to be held by the Information Officer as security for payment of its fees and disbursements outstanding from time to time and to pay to the Information Officer's counsel a retainer of \$25,000, to be held by the Information Officer's counsel as security for payment of their respective fees and

disbursements outstanding from time to time.

10. **THIS COURT ORDERS** that the Information Officer and its counsel, as security for the professional fees and disbursements incurred in respect of the within proceedings both before and after the granting of this Order, shall be entitled to the benefit of and are hereby granted a first-ranking charge (the "**Administration Charge**") on the Property, which charge shall not exceed an aggregate amount of \$75,000.

11. **THIS COURT ORDERS** that the Information Officer shall have the benefit of all of the rights and protections afforded to a Monitor under the CCAA, or as an officer of this Court, and the Information Officer shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or willful misconduct on its part as determined by final order of this Court.

12. **THIS COURT ORDERS** that no action or other proceeding shall be commenced against the Foreign Representative, the other Chapter 11 Debtors, or the Information Officer in any court or other tribunal as a result of or relating in any way to the appointment of the Information Officer, the fulfillment of the duties of the Information Officer or the carrying out of this or any other orders of this Court, unless the leave of this Court is first obtained on motion on at least seven (7) days' prior notice to the Information Officer, the Foreign Representative, the Chapter 11 Debtors, and the parties on the service list.

VALIDITY AND PRIORITY OF CHARGES

13. **THIS COURT ORDERS** that the filing, registration or perfection of the Administration Charge in Canada shall not be required, and that the Administration Charge is and shall be valid and enforceable against the Property for all purposes in Canada and shall rank in priority to all other security interests, trusts, liens, charges and encumbrances, claims of secured creditors, statutory or otherwise, including, but without limitation, any and all deemed trusts whether existing as of the date hereof or arising in the future and any and all claims in respect of breaches of fiduciary duties (collectively, "**Encumbrances**").

14. **THIS COURT ORDERS** that except as otherwise expressly provided for herein, or as may be ordered by this Court, the Chapter 11 Debtors shall not grant any Encumbrances

over any Property that rank in priority to, or *pari passu* with the Administration Charge, unless the Chapter 11 Debtors also obtain the prior written consent of the chargees entitled to the benefit of the Administration Charge (collectively, the "**Chargees**") or further Order of this Court.

15. **THIS COURT ORDERS** that the Administration Charge shall not be rendered invalid or unenforceable and the rights and remedies of the Chargees shall not be limited or impaired in any way by: (a) the pendency of these proceedings and any declarations of insolvency made in these proceedings; (b) any application(s) for bankruptcy order(s) issued pursuant to the Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3, as amended (the "**BIA**"), or any bankruptcy orders made pursuant to such application(s); (c) any proceeding taken or that might be taken against the Chapter 11 Debtors under the BIA or the *Winding-Up and Restructuring Act*, R.S.C. 1985, c. W-11, as amended; (d) the filing of any assignments for the general benefit of creditors made pursuant to the BIA; (e) the provisions of any federal or provincial statutes; or (f) any negative covenants, prohibitions or other similar provisions with respect to borrowings, incurring debt or the creation of any Encumbrances contained in any existing loan documents, lease, sublease, offer to lease or other agreement (collectively, an "**Agreement**") which binds the Chapter 11 Debtors.

16. **THIS COURT ORDERS** that notwithstanding any provision to the contrary in any such Agreement or otherwise:

(i) the creation of the Administration Charge shall not create or be deemed to constitute a breach by the Chapter 11 Debtors of any Agreement to which they are party;

(ii) none of the Chargees shall have any liability to any Person whatsoever as a result of any breach of any Agreement caused by or resulting from the creation of the Administration Charge; and

(iii) the payments made by the Chapter 11 Debtors pursuant to this Order and the granting of the Administration Charge, do not and will not constitute preferences, fraudulent conveyances, transfers at undervalue, oppressive

conduct, or other challengeable or voidable transactions under any applicable law.

17. **THIS COURT ORDERS** that the Administration Charge shall attach to the Property (including, without limitation, any lease, sub-lease, offer to lease, license, permit or other contract), notwithstanding any requirement for the consent of the lessor or other party to any such lease, license, permit or contract or any other person or the failure to comply with any other condition precedent.

18. **THIS COURT ORDERS** that the Administration Charge created by this Order over leases of real property in Canada shall only attach to the Chapter 11 Debtors' interest in such real property leases

AID AND ASSISTANCE OF OTHER COURTS

19. **THIS COURT HEREBY ORDERS AND REQUESTS** the aid and recognition of any court, tribunal, regulatory, governmental or administrative body having jurisdiction in Canada, the United States or elsewhere, to give effect to this Order and to assist the Foreign Representatives, the Chapter 11 Debtors, the Information Officer and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory, governmental and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Chapter 11 Debtors, the Foreign Representative, the Information Officer and their respective agents, as may be necessary or desirable to give effect to this Order or to assist the Chapter 11 Debtors, the Foreign Representative, the Information Officer and their respective agents in carrying out the terms of this Order.

NOTICE OF PROCEEDINGS

20. **THIS COURT ORDERS** that within 3 business days from the date of this Order, or as soon as practicable thereafter, the Information Officer shall publish a notice as required by subsection 53(b) of the CCAA substantially in the form attached to this Order as Schedule "I" in The Globe and Mail (National Edition) or the National Post for one (1) day in two (2) consecutive weeks without delay following the issuance of this Order.

GENERAL PROVISIONS

21. **THIS COURT ORDERS** that the Information Officer or the Foreign Representative may, from time to time, apply to this Court for advice, directions, or for such further or other relief as they may advise in connection with the proper execution of this Order or the IRO, the discharge or variation of their respective powers and duties under this Order, and the recognition in Canada of subsequent orders of the U.S. Court made in the Chapter 11 Proceeding.

22. **THIS COURT ORDERS** that nothing in this Order shall prevent the Information Officer from acting as an interim receiver, a receiver, a receiver and manager, or a trustee in bankruptcy of the Chapter 11 Debtors, or in respect of the Business or the Property, upon further order of the Court.

23. **THIS COURT ORDERS** that each of the Foreign Representative, the Chapter 11 Debtors and the Information Officer be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order or the IRO.

24. **THIS COURT ORDERS** that, notwithstanding any other provision of this Order, and except with respect to paragraph 4 of this Order, any interested person may apply to this Court to vary or rescind this Order or seek other relief upon seven (7) days notice to the Foreign Representative, the Chapter 11 Debtors and their counsel, the Information Officer and its counsel and to any other party likely to be affected by the order sought, or upon such other notice, if any, as this Court may order.

SCHEDULE A

CHAPTER 11 DEBTORS

1. Massachusetts Elephant & Castle Group, Inc.
2. Repechage Investments Limited
3. Elephant & Castle Group Inc.
4. The Elephant and Castle Canada Inc.
5. Elephant & Castle, Inc. (a Texas Corporation)
6. Elephant & Castle Inc. (a Washington Corporation)
7. Elephant & Castle International, Inc.
8. Elephant & Castle of Pennsylvania, Inc.
9. E & C Pub, Inc.
10. Elephant & Castle East Huron, LLC
11. Elephant & Castle Illinois Corporation
12. E&C Eye Street, LLC
13. E & C Capital, LLC
14. Elephant & Castle (Chicago) Corporation

SCHEDULES B - H – FOREIGN RECOGNITION ORDERS

[ORDERS TO BE ATTACHED]

SCHEDULE I – NOTICE OF RECOGNITION ORDERS

[to be attached]

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF CERTAIN PROCEEDINGS TAKEN IN THE UNITED STATES BANKRUPTCY COURT FOR
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ONTARIO
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COMMERCIAL LIST

Proceeding commenced at Toronto

APPLICATION RECORD

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