

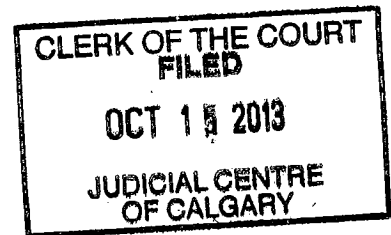
I hereby certify this to be a true copy of

the original ORDER

Dated this 15 day of October 2013

[Signature]  
for Clerk of the Court

Clerk's stamp:



COURT FILE NUMBER

1301-04364

COURT OF QUEEN'S BENCH OF  
ALBERTA

JUDICIAL CENTRE

CALGARY

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

AND IN THE MATTER OF POSEIDON CONCEPTS  
CORP., POSEIDON CONCEPTS LTD., POSEIDON  
CONCEPTS LIMITED PARTNERSHIP, AND  
POSEIDON CONCEPTS INC.

DOCUMENT

MEDIATION ORDER

ADDRESS FOR SERVICE AND  
CONTACT INFORMATION OF PARTY  
FILING THIS DOCUMENT

Kenneth T. Lenz  
Bennett Jones LLP  
4500, 855 – 2<sup>nd</sup> Street SW  
Calgary, Alberta T2P 4K7  
Ph. (403) 298-3317 Fx. (403) 265-7219  
File No.: 11866.66

DATE ON WHICH ORDER WAS  
PRONOUNCED

October 11, 2013

NAME OF JUSTICE WHO MADE THIS  
ORDER

The Honourable Justice Strekaf

**UPON** the application of PricewaterhouseCoopers Inc. (the "**Monitor**") as court appointed monitor of Poseidon Concepts Corp., Poseidon Concepts Ltd., Poseidon Concepts Limited Partnership, and Poseidon Concepts Inc. (collectively, "**Poseidon**");

**AND UPON** having read the 17<sup>th</sup> Monitor's Report, dated October 10, 2013, and the pleadings and proceedings filed in these CCAA proceedings;

**AND UPON** noting the Order dated September 27, 2013, which, among other things, enhanced the Monitor's powers to permit the Monitor to prosecute and pursue claims on behalf of Poseidon;

**AND UPON** noting the consent of the secured lenders of Poseidon, namely The Toronto-Dominion Bank, as agent for itself and HSBC Bank Canada, The Bank of Nova Scotia, and National Bank of Canada (the "**Lending Syndicate**"), the consent of Franz Auer, Joanna Goldsmith and Marian Lewis,

being the representative plaintiffs (the "**Class Action Plaintiffs**") in the Actions commenced against Poseidon, Scott Dawson, Lyle Michaluk, Matt MacKenzie and Harley Winger (collectively, the "**Poseidon Defendants**"), respectively, in the Court of Queen's Bench of Alberta, Action No. 1301-00935, in the Superior Court of Ontario, Action No CV-12-46873600CP, and in the Superior Court of Quebec, Action No. 500-06-000633-129 (collectively, the "**Class Actions**"), the consent of the Poseidon Defendants and the consent of the Monitor, and the consent of the Plaintiff (the "**U.S. Plaintiff**") in the action commenced and pending in the United States District Court for the Southern District of New York styled *IN RE POSEIDON CONCEPTS SECURITIES LITIGATION*, having Court File Number 12-cv-1213 (DLC) (the "**U.S. Action**");

**IT IS HEREBY ORDERED THAT:**

**THE MEDIATION PARTIES**

1. Subject to any further Order of this Court, the Class Action Plaintiffs, the Lending Syndicate, the Monitor, the Poseidon Defendants and any other Eligible Person (defined herein) (collectively, the "**Parties**," each being a "**Party**," to the Mediation) shall participate in a mediation (the "**Mediation**") to address any claims, rights, obligations, or disputes resulting from, relating to, or with respect to the preparation, review, audit and restatement of Poseidon's financial statements and any other related matters (the "**Restatement**").
2. Any other person or entity that may have, or may be subject to, any claims, rights, obligations, or disputes resulting from, relating to, or with respect to the Restatement (an "**Eligible Person**") may also participate in the Mediation upon:
  - (a) the acceptance and delivery of a Mediation Notice in accordance with, paragraphs 10 to 14 of this Order;
  - (b) further Order of this Court; or
  - (c) the consent of the Class Action Plaintiffs, the Lending Syndicate, the Monitor and the Poseidon Defendants,and thereupon shall be considered a Party to the Mediation.

3. All Parties to the Mediation shall participate in the Mediation in person and with representatives present with full authority to settle the claims (including any insurer whose policy may afford coverage for any of the claims) or, if not practicable, through counsel or other representatives, subject to those counsel or other representatives having access to representatives with full authority, and undertaking to promptly pursue instructions with respect to any proposed agreements that arise from the Mediation.
4. Pursuant to this Court's Order dated May 30, 2013 (the "**Representation Order**"), the Class Action Plaintiffs are representatives for the class as defined in the Representation Order (the "**Representation Class**"), and shall have full authority to settle any claims, rights or disputes relating to the Representation Class resulting from, relating to, or with respect to the Restatement.
5. The US Plaintiff may participate in the Mediation through his counsel and shall be a Party to the Mediation. The U.S. Plaintiff shall have full authority to settle any claims, rights or disputes resulting from, relating to, or with respect to the Restatement relating to the members of the class contemplated in the U.S. Action that are not members of the Representation Class. No notice of the Mediation to the class contemplated in the U.S. Action is required.

#### THE MEDIATION

6. The Mediation shall be conducted by the Honourable George W. Adams, Q.C. or, if Mr. Adams is unavailable, by such other mediator as may be agreed upon between the Class Action Plaintiffs, the Lending Syndicate, the Monitor and the Poseidon Defendants, or as may be appointed by a further Order of this Court (the "**Mediator**").
7. The Mediation shall be held in Calgary, Alberta, at a location to be agreed upon between the Class Action Plaintiffs, the Lending Syndicate, the Monitor and the Poseidon Defendants.
8. The Mediation shall be held on three (3) consecutive mutually available dates in April or May 2014, or such other dates agreed upon between the Class Action Plaintiffs, the Lending

Syndicate, the Monitor and the Poseidon Defendants. Additional dates may only be added, and adjournments of any dates may only be accepted, with the prior written consent of the Parties to the Mediation or a further Order of this Court.

9. The costs, fees and expenses of the Mediation, including facility fees and mediator's fees, shall be split equally by the Class Action Plaintiffs (1/3), the Lending Syndicate (1/3), and the Poseidon Defendants (1/3), and any other Party to the Mediation unless otherwise agreed to by the Parties to the Mediation in writing.

#### **MEDIATION NOTICES**

10. By October 31, 2013, any Party to the Mediation may send a notice (the "**Issuing Party**") in the form attached as Schedule "A" (the "**Mediation Notice**") to any proposed respondent to request their participation in the Mediation. Such Issuing Party shall provide a copy of such Mediation Notice to all other Parties to the Mediation.
11. If the proposed respondent agrees to participate in the Mediation, as described in this Order and the Mediation Notice, the proposed respondent shall unconditionally sign the Mediation Notice and return the signed Mediation Notice to the Issuing Party by no later than November 30, 2013.
12. Such proposed respondent may deliver the signed Mediation Notice to the Issuing Party by email, fax or courier.
13. Upon delivery of the signed Mediation Notice to the Issuing Party, the proposed respondent, the Class Action Plaintiffs, the U.S. Plaintiffs, the Lending Syndicate, the Poseidon Defendants and the Monitor shall negotiate the documentary production rights and obligations of the proposed respondent. If an agreement is reached, the proposed respondent shall become a Party to the Mediation for all purposes and subject to all the benefits and obligations of the Mediation and this Order. If an agreement is not reached, the proposed respondent shall not become a Party to the Mediation and shall not participate in the Mediation.
14. Upon receipt of a signed Mediation Notice, the Issuing Party shall send a copy to all Parties to the

Mediation and the Mediator.

#### **STATEMENT OF ISSUES**

15. By November 15, 2013, any Party to the Mediation that has not already delivered a Statement of Claim to a Party to the Mediation against which it seeks relief, shall deliver a Statement of Issues to all other Parties to the Mediation and to the Mediator, which shall be in a format similar to a Statement of Claim and shall identify the party against which it believes it has a claim, set out the relief sought, and set out the factual and legal basis for the claim.
16. Any Party who wishes to do so, may deliver to all of the other Parties to the Mediation a Reply, by no later than December 15, 2013.

#### **PRE-MEDIATION DOCUMENT DISCLOSURE**

17. No later than January 31, 2014, Class Action Plaintiffs, U.S. Plaintiffs, and the Lending Syndicate shall deliver to each other and to the Poseidon Defendants and to the Monitor all non-privileged records in their possession, power or control relevant to the Restatement and any other issues that arise from the Statements of Issues or Reply thereto delivered by any of the Parties to the Mediation.
18. Poseidon shall deliver to Class Action Plaintiffs, U.S. Plaintiffs, the Monitor and the Lending Syndicate all non-privileged emails and attachments and electronic documents in its possession, power or control responsive to the list of custodians, date range and search terms set out in Schedule "B" to this Order. The Poseidon Defendants other than Poseidon shall have the option of delivering to Class Action Plaintiffs, U.S. Plaintiffs, the Monitor and the Lending Syndicate either: (a) all non-privileged records in their possession, power or control relevant to the Restatement and any other issues that arise from the Statements of Issues or Reply thereto delivered by any of the Parties to the Mediation; or (b) all non-privileged emails and attachments and electronic documents in its possession, power or control that meet both of the following

criteria: (i) relate in any way to Poseidon; and (ii) are responsive to the list of search terms and to the date range set out in Schedule "B" to this Order.

19. Wherever possible, the Parties shall produce all records electronically, in native files types, with preserved metadata.
20. Any Party to the Mediation may submit a reasonable request to another Party for further production of relevant and material records subject to considerations of proportionality. Parties must make best efforts to respond to such requests as soon as possible.
21. Without limiting the generality of the foregoing, the Parties to the Mediation shall be entitled to disclose in the Mediation all records in their possession, power or control that may be subject to obligations of confidentiality with any other Party to the Mediation.
22. If a Party to the Mediation claims privilege over any document that would otherwise be producible under this Order, that Party will provide the other Parties to the Mediation with a list identifying the categories of documents over which privilege was claimed. A detailed privilege log identifying all privileged documents individually is not required.
23. Any disagreement with respect to claims of privilege on a category by category basis will be resolved in a one day arbitration before an arbitrator mutually agreeable to the Parties to the Mediation, failing such agreement, by an arbitrator appointed by the Court. The decision of the arbitrator will not be subject to judicial review or appeal. The decision of the arbitrator will be binding on the Parties solely for the purposes of the Mediation.
24. If a settlement of all claims is not reached at mediation, all documents over which privilege was claimed but which were produced pursuant to a ruling of the arbitrator will be returned to the Party that produced the documents and there shall be no waiver of privilege, or allegation of waiver of privilege, in any other proceedings.
25. The decision of the arbitrator shall not be referred to, relied upon, or referenced in any respect in any other proceedings and shall not form the basis for any plea of issue estoppel or any other

estoppel. Rather, any dispute regarding privilege shall be re-litigated as though it was being decided for the first time.

26. Disclosure of any privileged document or documents pursuant to the production requirements in paragraphs 17-18 of this Order shall be deemed to be inadvertent, and shall result neither in the waiver of any privilege over the document or documents, nor over any related documents or documents designated as privileged by the producing party, unless the producing Party indicates in writing that it intends to waive such privilege. The recipient of any such privileged document will return the privileged document to the producing party upon request of the producing party without delay.

#### **CONFIDENTIALITY**

27. Unless otherwise agreed in writing, or the Court orders otherwise, all information or records prepared for or in the Mediation, including Statements of Issues, Mediation Notices, and responses to Mediation Notices, and all written or other form of documentary material provided to, or prepared by the Mediator, the Parties to the Mediation, or third parties including the documents produced pursuant to paragraphs 17-26 of this Order:

- (a) are protected by without prejudice / settlement privilege;
- (b) must be treated by all participants in the Mediation as confidential;
- (c) can only be used for the purposes of the Mediation;
- (d) cannot be revealed or disclosed to anyone other than a Party to the Mediation, its legal counsel, its insurers and its experts;
- (e) cannot be referred to, presented as evidence or relied upon on in any subsequent application or proceeding of a judicial or quasi-judicial nature for any purpose whatsoever including, but not limited to, impeachment; and

- (f) are not admissible in any application, action, or proceedings of a judicial or quasi-judicial nature whatsoever.
28. Any communication made, document produced or created, or evidence given in the Mediation shall be subject to absolute privilege, as if delivered or made in a judicial proceeding. The fact that a communication is made, a document produced or created, and evidence given shall not be deemed to be an admission of relevance, nor an automatic waiver of any privilege, whether solicitor-client or otherwise, that would ordinarily attach to such communications, documents or evidence in the ordinary course of litigation.
29. The discussions, settlement negotiations, or any disclosures, including the Mediator's file, made during or for the purposes of the Mediation, are inadmissible in any other proceedings for any purpose. In particular, the Parties to the Mediation shall not rely on or introduce as evidence in any other proceedings the following:
- (a) any views or proposals expressed or suggestions made by or to the other Parties or the Mediator in respect of the possible settlement of the matter, whether orally or in writing;
  - (b) any admissions or apologies made by any of the other Parties in the course of the Mediation, whether orally or in writing;
  - (c) the fact that any of the other Parties indicated willingness to accept a proposal or recommendation for settlement made by the Mediator; and
  - (d) any information provided to the Mediator in the course of the Mediation.
30. In order to preserve the confidentiality of the Mediation process, the Parties shall not file any documents or notices described in this Order with the Court, unless otherwise specifically directed by this Order or a further Order of this Court, however, no Party to the Mediation shall seek a Court Order to permit any such documents or notices to be filed with the Court.



31. In the event that the Parties to the Mediation (or any of them) reach a settlement, the terms of the settlement will be admissible in any Court or other proceeding required to approve or enforce it.
32. Any proved material breach of the confidentiality provisions of this Order shall be subject to the full range of sanctions available to the Court.
33. In the event that the Mediation is terminated without a settlement having been reached among all of the Parties, nothing in this order shall be construed as limiting the disclosure obligations of any party to a class proceeding or class action that has been commenced in the United States or Canada in relation to the Restatement.

#### **MEDIATION BRIEFS**

34. No later than three weeks prior to the Mediation, each of the Parties to the Mediation shall submit to each other and the Mediator a Mediation Brief, which details the significant facts, legal issues, and settlement position of the Party.

#### **INSURANCE**

35. At least one (1) month prior to the Mediation, each of the Parties to the Mediation against which a claim has been asserted by Statement of Claim or in a Statement of Issues shall disclose the following information to the Party that asserted such claim, all of which will be provided on a confidential and without prejudice basis:
  - (a) The remaining limits on any responsive insurance policies; and
  - (b) A summary of any reservation of rights asserted by the insurers in respect of such insurance policies.

#### **TERMINATION OF THE MEDIATION**

36. The Mediation shall be terminated only on the occurrence of any of the following circumstances:
  - (a) A signed Declaration by the Mediator, filed with this Court, that a settlement has been reached between some or all of the Parties;

- (b) A signed Declaration by the Mediator, filed with this Court, that further efforts of Mediation are no longer considered worthwhile;
- (c) At 11:59 p.m. on the third day of the Mediation or at such later time as may be agreed to by all Parties; or
- (d) By further Order of this Court.

#### STANDSTILL

- 37. None of the Parties to the Mediation shall commence or pursue any claims or proceedings resulting from, relating to, or with respect to the Restatement or any other issues that arise from the Statements of Issues or Reply thereto delivered by any of the Parties to the Mediation against any other Party to the Mediation between the date of this Order and the termination of the Mediation under paragraph 36 of this Order.
- 38. Subject to paragraph 39 of this Order, the running of time for any limitation period that applies to any claim that has been or could be asserted by any Party against any other Party relating to the Restatement shall be suspended from the date of this Order until the date that is sixty (60) days after the termination of the Mediation under paragraph 36 of this Order (the "**Standstill Period**").
- 39. With respect to any claim that has been or could be asserted by any Party against any other Party relating to the Restatement that would be governed by Québec law, the Parties to the Mediation shall be deemed, by consenting or agreeing to become a Party to the Mediation, to:
  - (a) agree that they are renouncing to the benefit of time elapsed for the prescription which has begun with respect to any claim, recourse, cause or right of action that any Party may assert against any other Party relating to the Restatement;
  - (b) agree that following the date of this Order, the prescription not already acquired for any claim, recourse, cause or right of action that any Party may assert against any other Party relating to the Restatement begins to run again for the same period; and

- (c) agree that other than renouncing to the benefit of time elapsed, the Parties do not waive any other argument, position or defence that may otherwise be asserted by them in any legal proceedings.

40. Nothing in this Order shall preclude the Petitioner in the proceeding commenced and pending in the Quebec Superior Court, District of Montreal, styled *Kegel v National Bank of Canada*, having Court File Number 500-06-000642-138, from prosecuting that proceeding.

#### STAY OF PROCEEDINGS

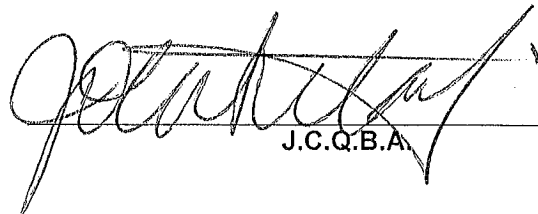
41. Subject to any further Order of this Court, paragraph 13 of the CCAA Initial Order is hereby amended to extend the Stay Period to May 30, 2014.

#### AMENDMENT AND VARIATION OF ORDER

42. Any of the procedures or deadlines specified in this Order may be amended or varied by agreement in writing of all the Parties to the Mediation or further Order of this Honourable Court.

#### ASSISTANCE OF OTHER COURTS

43. This Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order.



J.C.Q.B.A.

SCHEDULE "A"

Clerk's stamp:

COURT FILE NUMBER 1301-04364

COURT OF QUEEN'S BENCH OF  
ALBERTA

JUDICIAL CENTRE CALGARY

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

AND IN THE MATTER OF POSEIDON CONCEPTS  
CORP., POSEIDON CONCEPTS LTD., POSEIDON  
CONCEPTS LIMITED PARTNERSHIP, AND  
POSEIDON CONCEPTS INC.

DOCUMENT

NOTICE OF CLAIM AND REQUEST FOR MEDIATION  
(MEDIATION NOTICE)

TO: [Proposed Respondent]

RE: Notice of Claim and Request to Participate in Mediation ("Mediation Notice")

Date: ●

This Mediation Notice is provided to you in accordance with the Mediation Order dated October 11, 2013 (the "**Court Order**") granted in the Court of Queen's Bench of Alberta, Action No. 1301-04364, respecting Poseidon Concepts Corp., Poseidon Concepts Ltd., Poseidon Concepts Limited Partnership, and Poseidon Concepts Inc. (collectively, "**Poseidon**"). A copy of the Court Order is attached. All undefined capitalized terms in this Mediation Notice have the meanings ascribed to them in the Court Order.

Pursuant to paragraph 10 of the Court Order, the undersigned requests that you participate in the Mediation to address claims against or involving you resulting from, relating to, or with respect to the restatement of Poseidon's financial statements and any other related matters (the "**Mediation Claims**").

Pursuant to paragraph 13 the Court Order, if you accept this offer to participate in the Mediation by endorsing this Mediation Notice and delivering the same to the undersigned, you will be required to negotiate with the Class Action Plaintiffs, the U.S. Plaintiffs, the Lending Syndicate, the Poseidon Defendants and the Monitor to determine your documentary production rights and obligations. If an agreement is reached, you shall become a Party to the Mediation for all purposes and subject to all the

benefits and obligations of the Mediation and this Order. If an agreement is not reached, you shall not become a Party to the Mediation and shall not participate in the Mediation.

By signing and delivering this Mediation Notice to the undersigned, and only if you become a Party to the Mediation, you agree to a standstill of all limitation periods in respect of all Mediation Claims made or brought by any and all Parties to the Mediation as set out in paragraphs 37-40 of the Mediation Order as set out below:

### STANDSTILL

1. None of the Parties to the Mediation shall commence or pursue any claims or proceedings resulting from, relating to, or with respect to the Restatement or any other issues that arise from the Statements of Issues or Reply thereto delivered by any of the Parties to the Mediation against any other Party to the Mediation between the date of this Order and the termination of the Mediation under paragraph 36 of this Order.
2. Subject to paragraph 39 of this Order, the running of time for any limitation period that applies to any claim that has been or could be asserted by any Party against any other Party relating to the Restatement shall be suspended from the date of this Order until the date that is sixty (60) days after the termination of the Mediation under paragraph 36 of this Order (the "**Standstill Period**").
3. With respect to any claim that has been or could be asserted by any Party against any other Party relating to the Restatement that would be governed by Québec law, the Parties to the Mediation shall be deemed, by consenting or agreeing to become a Party to the Mediation, to:
  - (a) agree that they are renouncing to the benefit of time elapsed for the prescription which has begun with respect to any claim, recourse, cause or right of action that any Party may assert against any other Party resulting from, relating to, or with respect to the Restatement;
  - (b) agree that following the date of this Order, the prescription not already acquired for any claim, recourse, cause or right of action that any Party may assert against any other Party resulting from, relating to, or with respect to the Restatement begins to run again for the same period;
  - (c) agree that other than renouncing to the benefit of time elapsed, the Parties do not waive any other argument, position or defence that may otherwise be asserted by them in any legal proceedings.
4. Nothing in this Order shall preclude the Petitioner in the proceeding commenced and pending in the Quebec Superior Court, District of Montreal, styled *Kegel v National Bank of Canada*, having

Court File Number 500-06-000642-138, from prosecuting that proceeding.

Pursuant to paragraph 11 of the Court Order, the offer extended to you by way of this Mediation Notice shall expire if you do not sign and deliver this Mediation Notice to the undersigned by November 30, 2013.

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[Issuing Party – Name, Title and Contact Information]

[Proposed Respondent] hereby agrees to participate in the Mediation and to all of the terms set forth in this Mediation Notice and in the Court Order dated October 11, 2013.

For and on behalf of  
[Proposed Respondent]

Date: ●

---

[Name, Title and Contact Information]

## **SCHEDULE "B"**

### **CUSTODIANS**

1. Scott Dawson
2. Harley Winger
3. Dean Jensen
4. Neil Richardson
5. Lyle Michaluk
6. Cliff Wiebe
7. Matt MacKenzie
8. David Belcher
9. Sonja Sanborn
10. Doug Robinson
11. Stacey Kolenick
12. Joann Vispo
13. Kristen Schmid
14. Stacey Manista
15. Allyson Finstein
16. Jessie Heppenstall
17. Michelle Rye
18. Joe Kostelecky
19. Brad Wanchulak
20. Todd Studer
21. Brian Swendsen
22. Angus Jenkins
23. Jim McKee
24. Kenneth J. Faircloth

25. Wazir (Mike) Seth
26. Ryan McKay
27. Jenna Farquhar
28. Carrie Howell
29. Mitch Kersten
30. Cheryl Schell
31. Brian Erickson
32. Steve Swinson
33. King Schmeltzer
34. Ron Swinson

**DATE RANGE**

July 1, 2011 to April 9, 2013

**SEARCH TERMS**

	SEARCH TERM
1.	Allowance
2.	"Bad debt"
3.	Uncollectible
4.	Collectible
5.	Impaired OR impairment
6.	"Revenue recognition" OR "rev recognition" OR "rev rec"
7.	"EBITDA guidance" OR "EBITDA forecast"
8.	Profitability AND (analysis OR review OR report)
9.	"Revenue target"
10.	"Aged listing"
11.	"Aged account"
12.	"Aging report"



	SEARCH TERM
13.	"DSO" OR "Days Sales Outstanding"
14.	"Field ticket"
15.	Ticketing
16.	Billing AND (issue OR problem OR concern OR complaint)
17.	Invoicing
18.	Discrepancies AND (revenue OR contract OR price OR pricing OR term sheet)
19.	Complexities AND transaction
20.	"Credit approval"
21.	"Reverse revenue"
22.	Reversal
23.	"Credit check"
24.	"Cash deposit"
25.	"Watch list"
26.	"Revenue cycle"
27.	"Accounts Receivable" OR "AR" OR "A/R" OR "receivables" OR "receivable"
28.	Arrears
29.	"Write-off" OR "write-down"
30.	Auditor
31.	KPMG
32.	Caldwell
33.	"Interim review" OR "quarterly review"
34.	"Subsequent event"
35.	"Representation letter" OR "rep letter"
36.	"Management letter" OR "MLP" OR "ML"
37.	"Audit committee"
38.	"Financial statements"
39.	"Long-term contract" OR "long term contract"
40.	"Minimum commitment"
41.	"Take or pay"
42.	"Day to day"
43.	"Client base" OR "customer base"

	SEARCH TERM
44.	"Signed contract"
45.	TD
46.	Syndicate
47.	Lenders
48.	Bonus
49.	"Stock options"
50.	Warrants
51.	Backdate OR backdating
52.	"Internal Control"
53.	ICFR
54.	"Financial Reporting"
55.	Disclosure AND (problem, issue, concern)
56.	"Accounting personnel"
57.	Material AND (misstatement OR misrepresentation)
58.	Fraud
59.	Risk AND (revenue OR accounting OR audit)
60.	"Red flag"
61.	Weakness
62.	"National Bank" OR "NBC" OR "NBF"
63.	Sandy OR Edmonstone
64.	"Lawrence Bloomberg"
65.	"Louis Vachon"
66.	"Luc Paiement"
67.	"Ricardo Pascoe"
68.	"Greg Colman"
69.	"Connected issuer"
70.	"Due diligence"
71.	"Use of proceeds"
72.	Dividend
73.	"Accelerated program"
74.	"Capital budget" OR "capital program"

	SEARCH TERM
75.	"Special Committee" OR "SC"
76.	"The Committee"
77.	Investigation
78.	Investigate
79.	Restate OR restatement
80.	Overstate
81.	"Ernst & Young" OR "EY" OR "E&Y"
82.	"Interim report"
83.	OSC
84.	ASC
85.	SEC
86.	RCMP
87.	Whistleblower
88.	"Insider trading"
89.	"Non-public information" or "non public information"
90.	"Commitment Letter"