

**THE QUEEN'S BENCH
Winnipeg Centre
IN BANKRUPTCY AND INSOLENCY**

**IN THE MATTER OF THE *BANKRUPTCY AND
INSOLVENCY ACT* R.S.C. 1985,
c. B-3, AS AMENDED**

**AND IN THE MATTER OF THE PROPOSAL OF
5274398 MANITOBA LTD.**

**CONFIDENTIAL AFFIDAVIT OF SAMANTHA DUNN
SWORN SEPTEMBER 6, 2017**

MLT AIKINS LLP
Barristers and Solicitors
3000 - 360 Main Street
Winnipeg, Manitoba R3C 4G1

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File No. 1702631

Box No. 3

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5274398 MANITOBA LTD.

CONFIDENTIAL AFFIDAVIT OF SAMANTHA DUNN

I, Samantha Dunn, of the City of Winnipeg, in the Province of
Manitoba, Legal Assistant,

MAKE OATH AND SAY

1. I am employed by the law firm MLT Aikins LLP ("**MLT Aikins**") in the
capacity of legal assistant and as such, have personal knowledge of the
facts and matters hereinafter deposed to by me except where such facts
and matters are stated to be based on information and believe in which
case I believe them to be true.

2. MLT Aikins is counsel for 5274398 Manitoba Ltd. ("**Cross Country**")
in respect of this matter.

3. Attached hereto and marked as **Exhibit "A"** is a copy of an executed engagement letter between Cross Country and PricewaterhouseCoopers LLP (the "**Financial Advisor**") received by MLT Aikins on August 10th, 2017 at 10:58 AM from the PwC. I am informed by Jon Doerksen that this is the engagement letter he refers to in his affidavit sworn September 5, 2017 ("**Doerksen Affidavit**") and filed herein at paragraph 8(c) and attached in a redacted form to that affidavit as Exhibit "3".

4. Attached hereto and marked as **Exhibit "B"** is a copy of the Sale Process status update received by MLT Aikins on September 6, 2017 at 8:56 AM from the Financial Advisor. I am also informed by Jon Doerksen that this is the information he refers to in the Doerksen Affidavit at paragraph 75.

5. I make this Affidavit *bona fide*.

SWORN before me in the City of)
Winnipeg, in the Province of)
Manitoba, this 6th day of)
September, 2017)
)
)

A Notary Public in and for the
Province of Manitoba



SAMANTHA DUNN



This is Exhibit " A " referred to in the
Affidavit of Samantha Dunn
SWORN before me this 6th day
of September, A.D. 20 17
[Signature]
A Notary Public
in and for the Province of Manitoba

Strictly Private & Confidential

August 3, 2017

5274398 Manitoba Ltd. d/b/a Cross Country Manufacturing
418 South Railway St.
Morden MB R6M 2G2

Attention: Jonathan Doerksen. President

Dear Mr. Doerksen

Subject: Cross Country Manufacturing – Sale of Blenheim Facility

Introduction

Thank you for requesting the services of PricewaterhouseCoopers LLP ("PwC"). This letter confirms our engagement by 5274398 Manitoba Ltd. d/b/a Cross Country Manufacturing (the "Company" or "you") in connection with the proposed divestiture, as outlined below (the "Services").

The contemplated divestiture is expected to be a sale of assets, however, it may be a sale of shares, a sale of assets, or a merger, consolidation or other business combination. If the divestiture is by way of a share sale, all of your rights and obligations hereunder shall be rights and obligations of the Shareholders of the Company. If the sale is by way of an asset sale or business combination, all such rights and obligations shall be rights and obligations of the Company.

The purpose of this engagement letter, together with the Standard Terms and Conditions attached hereto, is to confirm our understanding of the terms of our engagement. Unless otherwise defined hereinafter, capitalized terms used herein shall have the meaning ascribed to them in the attached Standard Terms and Condition

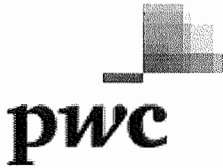
Our Understanding of the Current Situation

You have advised us that you intend to file a Notice of Intention ("NOI") and, subsequently, a Proposal to creditors and that you propose to name Lazer Grant Inc. as Trustee under such Notice of Intention and Proposal.

In relation to the filing of your NOI, you have indicated you are in discussions with Bank of Montreal ("BMO") and Business Development Bank of Canada ("BDC") regarding a potential lending agreement that will provide you with an interim credit facility that will support current operations and provide funding for the NOI process and a structured sale process. In this regard, we understand you will be asking the Court to approve the interim credit facility, the structured sale process and related engagement of PwC, as well as an Administrative Charge, a portion of which will cover the fees associated with the structured sale process.

*PricewaterhouseCoopers LLP
Richardson Building, One Lombard Place, Suite 2300, Winnipeg, Manitoba, Canada R3B 0X6
T: +1 204 926 2400, F: +1 204 944 1020, www.pwc.com/ca*

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership, which is a member firm of PricewaterhouseCoopers International Limited, each member firm of which is a separate legal entity.



5274398 Manitoba Ltd. d/b/a/ Cross Country Manufacturing
August 3, 2017

We understand that the proposed divestiture relates to the business, assets and facilities of the Company's operation located in Blenheim, Ontario (the "Transaction") and as such, it is expected that the Transaction will be an asset sale.

You agree to retain PwC as your exclusive financial advisor in this regard. In connection with the NOI process, we understand that any Transaction will require the approval of the Court and we may be required to provide our own report to the Court on our sale process and any related recommendations.

This letter outlines the services to be provided by us to you as described herein (the "Services") and the fees to be paid in respect of the Services.

Scope of Our Services

The transaction approach will be adapted to fit the situation as it evolves. The scope of our services may include:

TRANSACTION PROCESS DESCRIPTION
PHASE 1 - Preparation and Market Canvassing
Preparation <ul style="list-style-type: none">• Perform analysis for determining how to best position for sale• Developing marketing strategy• Developing the structured sale process in conjunction with Company legal counsel• Prepare Information Summary Document ("Teaser")• Finalize list of buyers to contact• Prepare Confidential Information Memorandum ("CIM")• Prepare a Non-Disclosure Agreement ("NDA")• Prepare Bid Process Instructions and non-binding Letter of Intent template ("Offer Docs")• Establish electronic data-room and related development and population of information
Marketing <ul style="list-style-type: none">• Contact buyers• Distribute NDA and Teaser• Assisting in the development of a management presentation
Management Presentation and Site Tour <ul style="list-style-type: none">• Coordinate visits and management presentations, as appropriate.• Provide supplemental information as appropriate so that parties can properly assess the Transaction opportunity• Obtain, analyze and evaluate non-binding Letters of Intent ("LOIs")



5274398 Manitoba Ltd. d/b/a/ Cross Country Manufacturing
August 3, 2017

TRANSACTION PROCESS DESCRIPTION
Phase 2 - Preliminary Negotiation, Buyer Due Diligence, Final Negotiation and Closing
Preliminary Negotiation <ul style="list-style-type: none">• Advise on the pricing, form and structure of the Transaction• Advise on selection of Phase 2 bidders• Assist counsel in preparing a template Asset Purchase Agreement and other definitive agreements as appropriate to be provided to Phase 2 bidders• Conduct preliminary negotiation, under your instructions, of the Transaction
Buyer Due Diligence and Final Negotiation <ul style="list-style-type: none">• Facilitate additional confirmatory due diligence requests and respond to clarification queries and requests for additional information• Coordinate data-room, site visits and facilitate Transaction process• Negotiate, under your instructions, and provide advice on the Transaction up to the definitive agreement
Closing <ul style="list-style-type: none">• Assist and advise together with legal counsel and management in the negotiation of a definitive agreement for the Transaction and related agreements including Court filings.• Assist in resolving issues in moving the process to a successful closing

Client Responsibilities

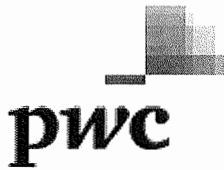
We will have no management responsibility or control over the Company's operations and will take no responsibility for any decisions or actions by or on the part of the Company; such responsibilities remain with the Company.

Timetable

We are prepared to begin immediately and will use all reasonable efforts to complete the various segments of our work in a prompt fashion, assuming management co-operation and timely availability of data.

Staffing

Jeff Johnson will be the Partner in-charge of the Services contributing advice, overseeing the provision of the Services and attending key meetings. Brooke Valentine, Managing Director, will act as Second Partner on the engagement. Gurpreet Brar will act as project manager calling upon other specialist staff, as we deem appropriate. We reserve the right to change staff but will only change the named staff after discussion with you.



5274398 Manitoba Ltd. d/b/a/ Cross Country Manufacturing
August 3, 2017

Fees

Our fees are based on the hours actually incurred by each staff member and the discounted hourly rate for that individual, which are as follows:

Staff Member	Rate/hr
Partner / Managing Director	350
Director / VP	285
Assistant VP / Manager	235
Senior Associate	150

Recognizing the need and benefit of conserving cash for ongoing operational purposes, we are agreeable to a combination discounted hourly rates / success fee basis for structuring our fees, with agreed upon monthly payments that provide cash-flow certainty, as follows:

1. We will invoice our fees weekly based on the actual fees (per the rates set out above) and disbursements incurred, however, we will accept weekly payments of a set amount of \$15,000 plus taxes and disbursements;
2. On the closing of the Transaction, we would be paid the greater of a) the actual fees based on the discounted rates set out above; b) a minimum transaction fee of \$250,000; and c) 4% success fee based on the enterprise value achieved on a debt and cash free basis (for clarity, amounts to be paid are reduced by fees already received);
3. In the event a transaction does not close, our fees will be paid based on actual time incurred at our discounted rates and any unpaid amount is recoverable from the portion of the Administrative Charge applicable to the sales process;

In addition to the fees outlined above, we shall bill for all reasonable expenses. Direct costs, including but not limited to travel, meals and accommodation, will be charged as incurred. An amount of 5% of fees billed will be charged to cover costs such as photocopying, telephone, faxes and postage. In addition to our fees, expenses and other charges payable pursuant to the engagement, we shall bill for all applicable taxes.

Invoices for our fees and disbursements will be rendered on a weekly basis. Payment as per above noted arrangements is due weekly.

At the time of your acceptance of this engagement, you will provide us with a retainer in the sum of \$25,000 plus GST and to be held by us pending completion of the engagement. We may apply such retainer to any outstanding fees and expenses not otherwise paid by the Company. Any unused retainer will be refunded to you at the conclusion of our engagement.

Exclusivity

In order for us coordinate the divestiture process effectively, you agree that we shall act as your sole and exclusive financial advisor in connection with the divestiture. You agree that neither the Company, management, affiliates nor other advisors will initiate any discussions regarding the Company with prospective purchasers without first notifying PwC. In the event you or your management receives an inquiry from any party concerning the divestiture of the Company, you shall promptly inform us of such party and its interest in order that PwC can effectively render the Services provided for in this Agreement.



5274398 Manitoba Ltd. d/b/a/ Cross Country Manufacturing
August 3, 2017

Advocacy and Independence

PwC will not have any executory authority on your behalf and you are responsible for making all decisions. Our role is as a financial advisor and not a promoter, broker, representative or agent for purposes of your commercial negotiations. Where we are to be involved in meetings related to commercial negotiations, you are responsible for finalizing your negotiating position. We will only attend meetings with third parties (other than your own advisors) if you are either in attendance at the meeting or, if not, you provide sufficient instruction to us on the detail of the issues being negotiated.

Standard Terms and Conditions

The Standard Terms and Conditions attached hereto are an integral part of this Agreement. The Engagement Letter should be read in conjunction with the Standard Terms and Conditions. In the event of conflict or inconsistency between the terms and conditions set forth in this Engagement Letter and the Standard Terms and Conditions, the terms and conditions in this Engagement Letter shall take precedence.

Governing Law and Jurisdiction

This Agreement shall be governed by and interpreted in accordance with the laws of the Province of Manitoba and the federal laws of Canada applicable therein.

Acknowledgement and Acceptance

You hereby acknowledge that PwC has not made any warranties or guarantees of any nature with respect of the success or satisfactory conclusion of the Divestiture transaction or as to the economic, financial or other results which may be obtained or experienced by you as a result of any such divestiture.

We are pleased to have the opportunity to provide our services to Cross Country Manufacturing and appreciate your confidence in us. If you have any questions, please call Jeff Johnson, Partner, at (204) 926-2441, or Gurpreet Brar, Director, at (204) 926-2487. If the services outlined herein are in accordance with your requirements and if the above terms are acceptable to you, please have one copy of this letter signed in the space provided below and return it to us.

Yours very truly,

PricewaterhouseCoopers LLP

A handwritten signature in black ink, appearing to read "B. Jeffrey Johnson".

B. Jeffrey Johnson, CPA, CIRP, LIT
Partner

BJJ:ldl



5274398 Manitoba Ltd. d/h/a/ Cross Country Manufacturing
August 3, 2017

Confirmation of Terms of Engagement

Having read both the Engagement Letter and the Standard Terms and Conditions attached thereto, we agree to engage PricewaterhouseCoopers LLP upon the terms set out therein.

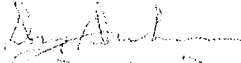
Cross Country Manufacturing Ltd.

By:

Jonathan Doerksen

President

(Date)


Jonathan Doerksen

Treasurer

Aug 4 / 2017

STANDARD TERMS AND CONDITIONS CORPORATE FINANCE ENGAGEMENTS

The engagement letter and exhibits, and any amendments thereto (collectively, the "Engagement Letter") together with these Standard Terms and Conditions (collectively, the "Agreement" or the "Contract") shall, once the Engagement Letter is executed by both parties, constitute the entire agreement between the client to which such Engagement Letter is addressed and PricewaterhouseCoopers LLP, regarding the services (the "Services") and deliverables (the "Deliverables") described in the Engagement Letter. It replaces and supersedes any previous proposals, correspondence, understandings or other communications, whether written or oral, regarding the Services and Deliverables.

1. Definitions

The following terms shall have the meaning prescribed herein both in these Standard Terms and Conditions and the Engagement Letter:

- 1.1 "PricewaterhouseCoopers", "PwC", "we", "us", or "our" shall mean PricewaterhouseCoopers LLP and other PricewaterhouseCoopers entities involved in the provision of Services.
- 1.2 "Client" or "you" shall mean the party engaging PricewaterhouseCoopers LLP, including all subsidiaries, and affiliates.
- 1.3 "consideration", for the purpose of calculating any success fee, contingency fee, or similar performance based fee upon successful completion of the Services, shall include the total consideration or funds received on a before tax basis including but not limited to cash; notes payable or other forms of vendor takeback financing; assumed debt, earnout notes or payments based on future results; shares of the purchaser or investor and any corporate distributions that might be received by the shareholders of you immediately prior to the completion of the sale.

2. The Services/Deliverables

- 2.1 **Reliance on drafts** – during the engagement we may provide oral comments, or written reports, letters, schedules or hard or soft copies of electronic work products in draft form. As these represent work in progress and not our final report, we do not assume any responsibility in respect of them. The final results of our work will be contained in our final written report. If oral advice is being provided in lieu of written reports, PwC cannot be held responsible for such advice unless we confirm such advice in writing.
- 2.2 **Use and purpose of advice and reports** – any advice given or report issued by us is provided solely for your use and benefit and only in connection with the purpose in respect of which the Services or Deliverables are provided. Unless required by law, you shall not provide such report to any third party or refer to us or the Services or Deliverables without our prior written consent, which we may at our discretion grant, withhold or grant subject to conditions. In no event, regardless of whether consent has been provided, shall we assume any responsibility whatsoever to any third party to which any advice or report is disclosed or otherwise made available.

3. Information and Assistance

- 3.1 **Provision of information and assistance** – our performance of the Services and provision of Deliverables is dependent upon you providing us with such information, facilities and assistance as we may reasonably require from time to time, and otherwise performing your obligations hereunder.
- 3.2 **Punctual and accurate information** – you shall use reasonable skill, care and attention to ensure that all information we may reasonably require is provided on a timely basis and is accurate and complete and

you acknowledge that we will be relying on the information that you provide to us. You shall also notify us if you subsequently learn that the information provided is inaccurate or incomplete or otherwise should not be relied upon. Furthermore, if during the engagement new information arises that is reasonably relevant to the Services or Deliverables, you will promptly notify us and provide us with all such information.

- 3.3 **Your responsibility for information provided** – any reports issued or advice provided by us may be based upon information provided by and on your behalf. While the Services and Deliverables may involve an analysis of financial information, the Services and Deliverables do not include an audit in accordance with generally accepted auditing standards of your existing business records. Where the Services or Deliverables include consideration of future-oriented financial information, our work will not constitute an examination, compilation or specified procedures in accordance with standards established by the Chartered Professional Accountants of Canada. Accordingly, we assume no responsibility and make no representations with respect to a) the accuracy or completeness of any information provided by and on your behalf, or b) any reports issued or advice provided by us to the extent based on inaccurate or incomplete information provided by you or on your behalf.

- 3.4 **Provision of legal counsel** – with your prior approval, if we require legal counsel, we will consult your counsel and you agree that any fees for your counsel's assistance will be charged directly to you. Should independent counsel be required, with your approval, we shall retain such counsel, who shall be reasonably satisfactory to you, and you agree to pay the reasonable fees and disbursements of such counsel.

4. Ownership

- 4.1 You shall own the copyright in all Deliverables, being written materials, delivered to you under this Agreement. However, to the extent such Deliverables incorporate the intellectual property of PwC, PwC will provide you with an irrevocable, royalty free, non-transferable license to use same as incorporated in the Deliverables. Our working papers, internal documentation created during the performance of the Services and PwC Confidential Information (as defined in Subsection 5.1) belong exclusively to PwC, and other than in respect to the copyright in the Deliverables as noted above and your Confidential Information, all intellectual property, ideas, concepts, know-how, techniques, inventions, discoveries, and improvements developed prior to or during the course of this Agreement by us, with or without the assistance of Client personnel, belong to and may be used by PwC in any way we deem appropriate, including without limitation for internal or administrative purposes and by or for our clients or customers, without an obligation to account to you notwithstanding any provision in this Agreement to the contrary. PwC is in the business of providing advisory services for a wide variety of clients and you understand that we will continue these activities. Accordingly, nothing in this Agreement shall preclude or limit us from providing services for ourselves or other clients, irrespective of the possible similarity of materials which might be delivered to you.
- 4.2 On termination or completion of the Contract, we may retain one copy of any documentation or software prepared by us or any other documentation upon which our Services or Deliverables are based to enable us to maintain a professional record of our involvement.

STANDARD TERMS AND CONDITIONS CORPORATE FINANCE ENGAGEMENTS

5. Confidentiality

5.1 Confidential Information means information or documents we received or produced hereunder and which are marked confidential or are manifestly confidential, but does not include any information which:

- a) Is or becomes generally available to the public other than as a result of a breach of an obligation under this clause; or
- b) Is known to the receiving party prior to disclosure hereunder; or
- c) Is received from a third party who owes no obligation of confidence in respect of the information.

PwC agrees to take reasonable measures to keep confidential the Confidential Information. We will not release Confidential Information to any party without your prior written consent other than to (i) PwC's partners, employees, agents, authorized representatives; (ii) PwC's affiliates, and related partnerships and other PricewaterhouseCoopers Firms and their respective partners, employees, agents and authorized representatives (collectively the "PwC Personnel"); and (iii) service providers and subcontractors, as required to perform the Services, and as long as they are bound by reasonable confidentiality obligations.

5.2 Notwithstanding anything to the contrary in this Agreement, PwC may disclose Confidential Information as may be required by law, statute, rule or regulation, including any subpoena or other similar form of process. We will provide you with prompt notice of any request that PwC disclose Confidential Information (so long as such notice is not prohibited by law), so that you may object to the request and/or seek an appropriate protective order. It is understood and agreed any objection by you to such a request (other than an objection in the form of an appropriate protective order issued by a court of competent jurisdiction) shall not affect PwC's obligations to produce materials called for by appropriate legal process.

5.3 PwC is subject to anti-money laundering and anti-terrorist financing obligations under the Proceeds of Crime (Money Laundering) and Terrorist Financing Act (Canada), the regulations made thereunder and the Criminal Code (Canada). Under certain circumstances, PwC is legally required to submit reports to the Financial Transactions and Reports Analysis Centre of Canada, the Royal Canadian Mounted Police and/or the Canadian Security Intelligence Service. PwC may submit such reports notwithstanding any confidentiality obligations.

6. Personal and Protected Information

6.1 The Client hereby acknowledges and agrees that the Client (1) shall only provide PwC with access to, and PwC will otherwise collect, use and disclose, information about identified individuals ("personal information" as more particularly defined in the applicable law) about the Client and/or individuals in respect to whom the Client collects, uses, holds or discloses personal information, in connection with providing the Deliverables hereunder (the "Purposes"); (2) has obtained all required consents, if any, for such activities, and shall otherwise provide such personal information only in compliance with applicable legislation regarding the protection of personal information; and (3) in addition to any other liability for breach of this Agreement, shall indemnify and hold PwC, its partners, employees, authorized representatives and associated entities in Canada, harmless for any claim, demand, debt, action, or liability to any third party, including legal costs and disbursements, arising out of or in respect of any breach of the Client's obligations under this paragraph. For greater certainty, references in this Agreement to "information" may include personal

information. Subject to (2) above, PwC agrees that it will receive, collect, use, hold and disclose such personal information in compliance with all applicable legislation regarding the protection of personal information. Client agrees that PwC may send personal information outside of the country for the Purposes, including for process and storage by service providers, subcontractors or PricewaterhouseCoopers Firms (defined below) and that while such personal information is out of the country it is subject to access by the regulatory authorities in, and to the laws of, those other jurisdictions.

6.2 As certain countries may have strict laws around data protection, where applicable, the risks of exporting or disclosing certain categories of sensitive data need to be assessed and managed by you appropriately. You will also advise us in writing immediately if any software, information, or other materials that may be accessed by us in performing the services constitute controlled goods or controlled technology under Canadian law, or are subject to any Canadian export controls.

7. Public Notice

7.1 It is common practice for professional service firms such as PwC, in discussions with our prospective clients and in our promotional materials, to make reference to prior work, and we would like to have the opportunity to do so with respect to this assignment. Unless you inform us to the contrary, on completion of this assignment PwC understands that it will be entitled to make reference to having undertaken it, including a brief description of its objectives, in PwC newsletters, publications and discussions with third parties regarding work opportunities. If desired, at the conclusion of the assignment we will be pleased to agree with you suitable wording for us to use in such future references.

8. Fees and Additional Services

8.1 Fee basis – our fees and expenses will be charged on the basis set out in the Engagement Letter.

8.2 Changes to Services/Deliverables – either party may request changes to the Services or Deliverables. We shall work with you to consider and, if appropriate, to vary any aspect of the engagement, subject to payment of reasonable additional fees and a reasonable additional period to provide any additional Services or Deliverables. Any variation to the Contract shall be set forth in a written addendum which upon execution by the parties shall form part of the Contract and to which these Standard Terms and Conditions shall apply.

8.3 Payment of fees – time for payment of fees and expenses shall be of the essence. If we do not receive payment of any invoice within 30 days of the invoice date we shall be entitled, without prejudice to any other rights that we may have in law or equity, to charge you interest accruing on the sum due to us at the annual rate of 15% and, after 45 days from invoice date, to suspend provision of the Services and Deliverables until all sums due are paid in full. Further, if you disagree with or question any amount due under an invoice submitted by us, you shall communicate such disagreement to us, in writing, within 30 days of the invoice date. Any claim not made within that period shall be deemed to be waived.

9. Limited Warranties

9.1 PwC warrants that the Services will be performed and supervised by qualified personnel. In the event that the Client identifies any personnel of PwC that the Client believes is not qualified to perform the Services, Client may request that such personnel be replaced on the engagement. Replacement of such personnel is the sole remedy

STANDARD TERMS AND CONDITIONS CORPORATE FINANCE ENGAGEMENTS

available to Client for breach of this warranty. **Except as expressly contained in this agreement, PwC makes no other warranties, express or implied, or whether arising by operation of law, course of performance or dealing, custom, usage in the trade or profession or otherwise, including without limitation implied warranties or conditions of merchantable quality and fitness for a particular purpose.** Further, no cause of action which accrued more than two (2) years prior to the filing of a suit alleging such cause of action may be asserted against PwC.

10. Liability Limitation

- 10.1** Limitation of our liability – in no event shall PwC be liable to Client or any third party for any claim, liability, loss, damage, cost or expense attributable to any act, omission or misrepresentation by Client, its affiliates or their respective personnel.
- 10.2** We will accept liability without limit for (i) death or personal injury caused by our negligence or the negligence of our employees acting in the course of their employment; (ii) any fraudulent pre-contractual misrepresentations made by us on which you can be shown to have relied; and (iii) any other liability which by law we cannot exclude. This does not in any way confer greater rights that you would otherwise have at law or in equity.
- 10.3** In no event shall PwC be liable to Client or any third party for any indirect, special, consequential, punitive, exemplary, incidental or similar damages including, but not limited to, lost profits, lost revenues, failure to realize expected savings, loss of data, loss of business or goodwill, cost of capital or third party claims, whether such liability is based on breach of contract, negligence or any other tort or otherwise, in connection with or arising out of the Agreement.
- 10.4** Our liability to pay damages for all claims and losses incurred by you as a direct result of breach of contract, negligence or any other tort or otherwise by us in connection with or arising out of the Agreement shall be limited to direct damages, and to that proportion only of your actual loss which was directly and solely caused by us, and in no event shall our aggregate liability exceed the total amount of fees paid by you to PwC under this Agreement.
- 10.5** Where there is more than one addressee to the Engagement Letter, the limit of liability specified in the immediately preceding paragraph will have to be allocated among such addressees. It is agreed that such allocation will be entirely a matter for the addressees, who will be under no obligation to inform us of it; if (for whatever reason) no such allocation is agreed, no addressee will dispute the validity, enforceability or operation of the limit of liability on the grounds that no such allocation was agreed.
- 10.6** PricewaterhouseCoopers is a worldwide network of individual partnerships and companies, each of which is a separate and independent legal entity (each, a “PricewaterhouseCoopers Firm”). This Agreement is between Client and PricewaterhouseCoopers LLP, a limited liability partnership organized under the laws of the Province of Ontario, only. In the course of providing our Services and providing service delivery, we may, at our discretion, draw on the resources of and subcontract to other PricewaterhouseCoopers Firms, service providers or subcontractors. Client agrees that PwC may provide information (including personal information) PwC receives in connection with this Agreement to the applicable other PricewaterhouseCoopers Firms and to other subcontractors or service providers for the purpose of the Deliverables and related internal administration and regulatory compliance. Information (including personal information) provided to such other

PricewaterhouseCoopers Firms, subcontractors or service providers pursuant to this section will be subject to access by the regulatory authorities in, and to the laws of, those firms’, subcontractors’ or service providers’ jurisdictions. For administrative purposes, services provided by subcontractors that we own may be invoiced separately by those subcontractors. However, the provision of the Deliverables remains the responsibility of PwC. Client agrees that no PwC subcontractor (including other PricewaterhouseCoopers Firms), service provider or any partner, principal or personnel of PwC or a PwC subcontractor (collectively, the “PwC Related Parties”), who performs work in connection with the Deliverables will have any liability to Client in connection with the Deliverables or this Agreement. Therefore, Client agrees not to bring or enforce a claim of any nature relating to this Agreement or any of the Deliverables against any of the PwC Related Parties. Any Personnel of another PricewaterhouseCoopers Firm who deals with you in connection with the Services does so on behalf of PricewaterhouseCoopers LLP alone.

- 10.7** The provisions of the immediately preceding paragraph have been stipulated by PricewaterhouseCoopers LLP expressly for the benefit of other PricewaterhouseCoopers Firms and their respective Personnel (together the “Beneficiaries”). Client agrees that each of the Beneficiaries shall have the right to rely on this clause as if they were parties to this Agreement. Each PricewaterhouseCoopers Firm which agrees to assist in the provision of Services or Deliverables under this Agreement does so in reliance on the protections afforded to it by provisions of the immediately preceding paragraph, the benefit of which we formally accept on its behalf.

11. Indemnity against Third Party Liability

- 11.1** You agree to indemnify and hold harmless PwC, other PricewaterhouseCoopers Firms and our respective Personnel from any and all third party claims, liabilities, losses, damages, costs and expenses relating to the Services or Deliverables, except to the extent finally determined to have resulted from our willful misconduct, gross negligence or fraudulent behavior.

12. Termination

- 12.1 Right to terminate Agreement** – Either party may terminate this Agreement by giving written notice which will have immediate effect. Client will be responsible for reasonable fees and expenses incurred to the effective date of termination, taking into account the circumstances of termination, and including the fees and expenses of any agent or subcontractor hired by us. Where Client terminates the contract for convenience, Client will pay PwC for all reasonable costs necessarily incurred as a result of early termination of the Services or provision of Services. PwC may also resign from performing all or any portion of the Services or providing all or any portion of the Deliverables and terminate this Agreement immediately upon written notice in the event that circumstances arise that would make continuation of all or any portion of the Services or Deliverables by PwC in conflict with any independence or other professional regulations, standards or guidelines to which PwC conforms.
- 12.2 Success fees** – if this Contract is terminated by either party and the Letter of Engagement provides for the payment to us of a success fee, contingency fee, or similar performance based fee upon successful completion of the Services or Deliverables, the full amount of such success or contingency fee shall be paid to us if a transaction contemplated by the Services or Deliverables is completed with a third party within two years of the termination of the Contract and: (i) we introduced the third party to you; or (ii) the third party was the subject of any advice or assistance provided by us to you; or (iii) the third party

STANDARD TERMS AND CONDITIONS CORPORATE FINANCE ENGAGEMENTS

was engaged in any discussion with you during the term of the Engagement.

12.3 Continuation of terms – This Agreement will continue until the Services and Deliverables have been provided unless it is terminated earlier in accordance with the terms set out elsewhere herein. The following sections of this Agreement will survive completion of the Services and Deliverables or its earlier termination: Confidentiality, Personal Information Protection, Limited Warranties, Liability Limitation and Indemnity against Third Party Liability, and such other provisions of this Agreement which by their nature are intended to survive.

13. Electronic Mail (“e-mail”) Communications

13.1 During the engagement, we may from time to time communicate electronically with each other. However, as you are aware, the electronic transmission of information cannot be guaranteed to be secure or error free and such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use. The parties shall not have any liability to each other arising from or in connection with the electronic communication of information to or from the Client during or as a result of its electronic transmission outside of our electronic environments. If the communication relates to a matter of significance and there are concerns about possible effects of electronic transmission, you agree to request such information in hard copy transmission only.

13.2 Client approves that PricewaterhouseCoopers’ staff may connect their PwC notebooks to Client’s network to access the Internet and use PricewaterhouseCoopers’ secure VPN utility to communicate directly with the PwC network.

14. Working for Other Clients

14.1 Clients engage PricewaterhouseCoopers Firms every day and an individual PricewaterhouseCoopers Firm may be asked to provide services to other clients that may be in competition with you or whose interests may conflict with your own. We and the other PricewaterhouseCoopers Firms will not be prevented or restricted by virtue of our relationship with you under this Agreement from providing services to other clients. Except as required by law or professional regulations, we will maintain the information obtained during the course of this engagement confidentially and will not communicate such information to any other PricewaterhouseCoopers personnel who are providing services to such other clients.

15. Legal Proceedings

15.1 In the event we are requested or authorized by you or required by government regulation, regulatory agency, subpoena or other legal process to produce our Deliverables, working papers or our Personnel as witnesses with respect to our engagement with you, you will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our reasonably expended professional time and expenses, as well as the reasonable fees and expenses of our counsel, incurred in responding to such a request.

16. Non Solicitation of PwC Personnel

16.1 For the duration of this Agreement, and for 12 months after its termination or completion, Client will not employ or procure a third party to employ any PwC employee who has taken part in the performance of the Services without PwC’s prior written consent.

17. Severability

17.1 If any of the provisions of this Agreement are determined to be invalid or unenforceable, the remaining provisions shall remain in effect and be binding on the parties to the fullest extent permitted by law.

18. Force Majeure

18.1 Neither party shall be liable to the other (except payment obligations) for any delay or failure to perform any of the Services or obligations set forth in this Agreement due to causes beyond its reasonable control.

19. Governing Law

19.1 This Contract shall be governed by and interpreted in accordance with the laws of the Province set out in the Engagement letter and federal laws of Canada applicable therein. Except as otherwise provided herein the courts of that province shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning this Contract and any matter arising from it. The parties irrevocably waive any right they may have to object to any action being brought in those courts, to claim that the action has been brought to an inconvenient forum, or to claim that those courts do not have jurisdiction.

20. Assignment of Claim

20.1 Client agrees that it will not, directly, or indirectly, agree to assign or transfer any claim against PwC arising out of this Agreement to anyone.

21. Other Matters

21.1 Where Client is a U.S. entity, this Section 21 applies. PricewaterhouseCoopers LLP is owned by professionals who hold Certified Public Accountant (CPA) licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the services we provide, non-CPA owners may be involved in providing services to you now or in the future.

22. Important Information About Procedures for Opening a New Account

22.1 To help the United States government fight the funding of terrorism and money laundering activities, Federal law requires PwC to obtain, verify, and record information that identifies each person with whom it conducts a securities business. PwC will use this information to verify your identity.



This is Exhibit "B" referred to in the
Affidavit of Samantha Dunn
SWORN before me this 6th day
of September, A.D. 2017


A Notary Public
in and for the Province of Manitoba

Personal and confidential
September 6, 2017

Mr. Jonathan Doerksen
5274398 Manitoba Ltd. d/b/a Cross Country Manufacturing
418 South Railway St.
Morden MB R6M 2G2

Dear Mr. Doerksen:

Subject: Cross Country Manufacturing – Sale of Blenheim Business

Further to our August 3, 2017 engagement as financial advisor to facilitate a structured sale process in connection with your proposed divestiture of the Blenheim business, please find attached our Report on our activities and status of the ongoing sale process.

Yours very truly,

PricewaterhouseCoopers LLP

B. Jeffrey Johnson, CPA, CIRP
Consulting and Deals

BJJ:mcw
Encl.

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership, which is a member firm of PricewaterhouseCoopers International Limited, each member firm of which is a separate legal entity.

**REPORT OF
PRICEWATERHOUSECOOPERS LLP
As Financial Advisor pursuant to the August 3, 2017 Engagement Letter**

Introduction

1. PricewaterhouseCoopers LLP was engaged by 5274398 Manitoba Ltd. (o/a Cross Country Manufacturing)("Cross Country") as financial advisor (the "**Financial Advisor**") pursuant to an August 3, 2017 engagement letter (the "Engagement Letter") to provide services (the "**Services**") in relation to the contemplated divestiture of the business, assets and facilities of Cross Country's operation located in Blenheim, Ontario (the "**Blenheim Business**");
2. The Services to be provided relate to facilitating a structured sale process (the "**Sale Process**"), the scope and status of which is commented on below;
3. The Sale Process is currently ongoing with the current Offer Deadline date being September 18, 2017;

Sale Process

4. Upon its engagement, the Financial Advisor undertook a number of activities to progress the formal Sale process;
5. The Financial Advisor conducted research regarding potential bidders for the Blenheim Business in the form of other businesses operating in the trailer manufacturing sector in

Canada as well as the United States. The Financial Advisor also considered potential bidders as identified by 5274398 Manitoba Ltd. This research and input led to the development of a potential bidders list of approximately 55 parties;

6. In parallel with the research and input on potential bidders, the Financial Advisor assisted in compiling various sale-related documents and information and is also arranging for controlled access to the Blenheim facility and key management, in order to provide relevant information to interested parties on a timely basis and facilitate an efficient and accelerated Sale Process, including:
 - a. A Teaser document (“**Teaser**”), which provides a high-level summary of the opportunity, current situation, and next steps in the Sale Process;
 - b. a Confidentiality Agreement (“**Confidentiality Agreement**”), which is required by potential bidders to execute in order to receive additional information on the opportunity following their review of the Teaser and Sale Process Document;
 - c. a Confidential Information Memorandum (“**CIM**”), which provides more detailed financial and operational information on the Blenheim Business in the form of an information document;
 - d. an electronic Data Room (“**Data Room**”), which includes more detailed information on the Blenheim Business, including manufacturing process details, organizational information, and financial data;
 - e. providing potential bidders with an opportunity to participate in an individual tour of the Blenheim facility (“**Facility Tour**”) as an opportunity view the Blenheim operations in-person;
 - f. providing potential bidders with an opportunity to have an individual meeting between them and the Blenheim management including the Financial Advisor (“**Management Meeting**”) as an opportunity to have a direct, in-person question & answer dialogue around the Blenheim opportunity;
 - g. a Form of Asset Purchase Agreement (“**Form of APA**”) is also being compiled by 5274398 Manitoba Ltd.’s legal counsel in order to provide parties interested in submitting a bid with a template to submit their offer.
7. Preliminary information on the opportunity, namely the Teaser and the Sale Process Document, was shared with approximately ■ potential bidders, with instructions to contact the Financial Advisor to obtain the Confidentiality Agreement, for execution, if

they wished to obtain further information on the Blenheim Business. To date, [REDACTED] potential bidders have executed the Confidentiality Agreement to obtain further information;

8. The CIM was released to potential bidders on August 23, 2017, at which time the Sale Process timelines were extended to move the deadline for submitting offers (the "Offer Deadline") from September 11, 2017 to September 18, 2017;
9. Access to the Data Room was provided to potential bidders on August 29, 2017;
10. [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
11. The Financial Advisor continues to dialogue and follow-up with potential bidders regarding the Sale Process, related timeframes and matters relevant to providing an Offer to Purchase;
12. As the Sale Process provides for flexibility in the timeframes set out, the Financial Advisor is in a position to alter the current Offer Deadline date should this facilitate the receipt of offers.