

ONTARIO
SUPERIOR COURT OF JUSTICE
[COMMERCIAL LIST]

THE HONOURABLE) WEDNESDAY, THE 13th DAY
^{D-02}
JUSTICE BROWN) OF APRIL, 2011

IN THE MATTER OF SECTIONS 47.1(1) AND 47(1) OF THE
BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, c. B-3, AS
AMENDED AND SECTION 101 OF THE *COURTS OF JUSTICE*
ACT, R.S.O. 1990, c. C.43

AND IN THE MATTER OF A PLAN OF LINENS 'N THINGS
INVESTMENT CANADA II COMPANY, LINENS 'N THINGS
INVESTMENT CANADA I COMPANY AND LINENS 'N THINGS
CANADA CORP.

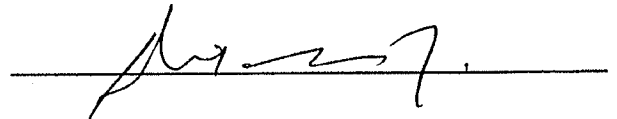
ORDER

THIS MOTION made by RSM Richter Inc., in its capacity as court-appointed interim receiver and receiver and manager (the "**Receiver**") of Linens 'N Things Investment Canada II Company, Linens 'N Things Investment Canada I Company and Linens 'N Things Canada Corp., for an order, *inter alia*, authorizing the Receiver to return the sum of \$10,001,501.36 (the "**Funds**") to Canada Revenue Agency ("**CRA**") for the reasons set out in the third report of the Receiver dated March 10, 2011 (the "**Third Report**"), was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Motion and the Third Report, filed, on consent of CRA, and on being advised that Mr. Charles Forman, the trustee of Linens 'N Things Center Inc. appointed in certain Chapter 7 proceedings in the United States takes no position on the relief sought herein and upon hearing the submissions of counsel for the Receiver:

1. **THIS COURT ORDERS** that the Receiver be and is hereby authorized and directed to return the Funds to CRA in full and final satisfaction of any claims CRA may have relating to the payment and return of the Funds.

2. **THIS COURT ORDERS** that the activities of the Receiver as described in the Third Report be and are hereby approved.

A handwritten signature in black ink, appearing to be 'J. Smith', is written over a horizontal line.

ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO.:

APR 13 2011

PER/PAR:

NB

IN THE MATTER OF SECTIONS 47.1(1) AND 47(1) OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, c. B-3, AS AMENDED AND SECTION 101 OF THE COURTS OF JUSTICE ACT, R.S.O. 1990, c. C.43

AND IN THE MATTER OF A PLAN OF LINENS 'N THINGS INVESTMENT CANADA II COMPANY, LINENS 'N THINGS INVESTMENT CANADA I COMPANY AND LINENS 'N THINGS CANADA CORP.

Court File No. CV-08-7808-00CL

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Proceeding commenced at TORONTO

ORDER

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capacity as court-appointed interim receiver
and receiver