

In the Matter of  
the Securities Legislation of  
Alberta, British Columbia, Québec, Manitoba, Ontario, New Brunswick and Nova Scotia  
(the **Jurisdictions**)

and

In the Matter of  
the Process for Exemptive Relief Applications in Multiple Jurisdictions

and

In the Matter of  
Commercial Solutions Inc.  
(the **Filer**)

Decision

**Background**

The securities regulatory authority or regulator in each of the Jurisdictions (the **Decision Maker**) has received on February 6, 2014 an application from the Filer for a decision under the securities legislation of the Jurisdictions (the **Legislation**) that the Filer is not a reporting issuer (the **Exemptive Relief Sought**).

Under the Process for Exemptive Relief Applications in Multiple Jurisdictions (for a coordinated review application):

- (a) the Alberta Securities Commission is the principal regulator for this application;  
and
- (b) this decision is the decision of the principal regulator and evidences the decision of each other Decision Maker.

**Interpretation**

Terms defined in National Instrument 14-101 *Definitions* have the same meaning if used in this decision, unless otherwise defined herein.

**Representations**

This decision is based on the following facts represented by the Filer:

1. The Filer is a corporation governed by the *Business Corporations Act* (Alberta) (the **ABCA**) with its registered office located at 4203 - 95 Street, Edmonton, Alberta, T6E 5R6.

2. The Filer is a reporting issuer in each of the Jurisdictions and is thus subject to continuous disclosure requirements under the Legislation. The Filer is not a reporting issuer in any other Canadian province or territory.
3. On January 31, 2014, the Filer completed an arrangement with Motion Industries (Canada) , Inc. (**Motion Canada**) under Section 193 of the ABCA (the **Arrangement**).
4. The Arrangement was approved by the shareholders of the Filer, holding 99.98% of the outstanding shares of the Filer (the **Shares**) represented, in person or by proxy, at a special meeting of shareholders of the Filer held on January 28, 2014.
5. The Arrangement was approved by the Court of Queen's Bench of Alberta pursuant to a final order issued on January 29, 2014.
6. The Arrangement involved, inter alia, the acquisition by Motion Canada of all of the outstanding Shares.
7. The Shares were delisted from the Toronto Stock Exchange on February 5, 2014.
8. As a result of the Arrangement, all of the outstanding Shares are owned by Motion Canada and the Shares are the only outstanding securities of the Filer.
9. The Filer does not currently intend to seek public financing by an offering of its securities in Canada.
10. The Filer did not surrender its status as a reporting issuer in British Columbia pursuant to BC Instrument 11-502 *Voluntary Surrender of Reporting Issuer Status* (the **BC Instrument**) in order to avoid the 10-day waiting period under the BC Instrument.
11. The outstanding securities of the Filer, including debt securities, are now beneficially owned by fewer than 15 security holders in each of the jurisdictions in Canada and fewer than 51 security holders in total worldwide.
12. No securities of the Filer, including debt securities, are traded in Canada or another country on a marketplace as defined in National Instrument 21-101 *Marketplace Operation* or any other facility for bringing together buyers and sellers of securities where trading data is publicly reported.
13. The Filer is not in default of any of its obligations under the Legislation as a reporting issuer, other than an obligation (arising after the Arrangement) to file on or before February 14, 2014 its interim financial statements and its management discussion and analysis in respect of such statements for the period ended December 31, 2013, as required under National Instrument 51-102 *Continuous Disclosure Obligations* and the related certificates as required under National Instrument 52-109 *Certification of Disclosure in Issuers' Annual and Interim Filings* (collectively, the **Filings**).

14. The Filer is not eligible to use the simplified procedure under CSA Staff Notice 12-307 *Application for a Decision that an Issuer is not a Reporting Issuer* in order to apply for the decision sought because (i) it is a reporting issuer in British Columbia; and (ii) it is in default for failure to file the Filings.

**Decision**

Each of the Decision Makers is satisfied that the decision meets the test set out in the Legislation for the Decision Maker to make the decision.

The decision of the Decision Makers under the Legislation is that the Exemptive Relief Sought is granted.



Tom Graham, CA  
Director, Corporate Finance