

THE SECURITIES ACT) Order No. 3885
)
Section 148) September 17, 2002

The Loewen Group Inc.

WHEREAS:

(A) By Order No. 3871 (the "Order") of The Manitoba Securities Commission (the "Commission") dated September 3, 2002, issued pursuant to section 148(1) of The Securities Act (the "Act"), trading in the securities of The Loewen Group Inc. (the "Issuer") was directed to cease forthwith for a period of fifteen days from September 3, 2002 until September 17, 2002 the failure of the Issuer to file with the Commission a copy of its audited annual / interim financial statements (the "Audited Financial Statements") for the year ended December 31, 2001 and for the period ended March 31, 2002 & June 30, 2002 as required by section 120(1)/129(5) of the Act;

(B) A copy of the Audited Financial Statements has not yet been filed with the Commission;

(C) On the basis of the foregoing, I am of the opinion that it is in the public interest that the direction to cease trading in the securities of the Issuer set out in the Order should be extended until such time as the Issuer complies with the requirements of Part XII of the Act.

I HEREBY ORDER pursuant to a delegation to me by the Commission under subsection 4(1) of the Act of the powers in that behalf:

1. THAT, pursuant to section 148(1) of the Act, the direction to cease trading in the securities of the Issuer set out in the Order is hereby extended until such time as:

(a) the Issuer becomes current in its filings with the Commission under Part XII of the Act and pays all outstanding fees to the Commission; and

(b) the Issuer submits a written request to the Commission to have this order revoked.

DIRECTOR