

7. As at November 19, 1999, Symbol had 97 employees across Canada, of which 28 were resident in Manitoba.

8. Participation in the Plan by Eligible Canadian Employees is entirely voluntary and Eligible Canadian Employees will not be induced to participate in the Plan by expectation of employment or continued employment with Symbol Canada or Symbol.

9. Under the Plan, a broker is selected (the "Selected Broker") to assist in the administration and execution of employee purchases under the Plan. Symbol has appointed Merrill Lynch & Co. as the Selected Broker under the Plan. When eligible employees elect to participate in the Plan, they authorize the Selected Broker to open and maintain a securities account for them (the "Securities Account").

10. Under the Plan, each participating Eligible Canadian Employee authorizes Symbol Canada to make payroll deductions from his or her wages or salary. Such employees can elect to have deductions made of between 2% and 10% of their base salary. Each election must be made thirty days prior to the commencement of the next Payment Period (as such term is defined in the Plan). The payroll deduction authorization is effective for the duration of the Payment Period. However, during the Payment Period, participants may elect to have a lesser amount deducted or may elect to have no deductions made.

11. At the end of each Payment Period, each Eligible Canadian Employee shall be deemed to have exercised his or her option, and amounts deducted from the wages or salaries of Eligible Canadian Employees pursuant to payroll deductions authorized under the Plan will be commingled and forwarded by Symbol Canada to Symbol together with a list of the amounts contributed by each participating Eligible Canadian Employee.

12. Symbol will add to amounts received from Symbol Canada, such sums as are required to permit the purchase on the NYSE of that number of Shares which participating Eligible Canadian Employees are entitled to receive under the Plan. Symbol will then forward the aggregate of the participating Eligible Canadian Employee's contributions together with Symbol's contribution to the Selected Broker together with a list of the amounts contributed by each participating Eligible Canadian Employee.

13. Promptly following the receipt of such funds from Symbol, the Selected Broker will use such funds to purchase Shares and will allocate the Shares purchased among the various Securities Accounts maintained under the Plan in proportion to each participant's authorized payroll deductions.

14. Eligible Canadian Employees will not be able to resell Shares purchased under the Plan for a period of six months after the date of purchase. After expiry

of the six month hold period and subject to compliance with applicable federal, state and provincial securities laws as well as certain restrictions under the Plan aimed at ensuring that all withholding obligations are satisfied, an Eligible Canadian Employee may at any time instruct the Selected Broker to sell all or any part of the Shares then held in his or her Securities Account and deliver the proceeds of disposition, less applicable brokerage commissions, taxes, registration fees and other customary charges, to the Eligible Canadian Employee.

15. The aggregate number of shares that may be issued pursuant to the Plan is 250,000, subject to certain adjustments. In addition, each eligible employee is limited to purchasing a maximum of 2,500 Shares under the Plan.

16. Pursuant to the Plan, Eligible Canadian Employees who have opened accounts with the Selected Broker in order to participate in the Plan, may also make direct purchases of Shares through their Securities Accounts.

17. Unless notified to the contrary, any cash dividends paid on the Shares will be automatically reinvested in Shares by the Selected Broker on behalf of the Eligible Canadian Employee entitled to receive such dividend.

18. The Selected Broker will maintain on its books, a Securities Account for each Eligible Canadian Employee participating in the Plan. Every quarter, the Selected Broker will send to each participating Eligible Canadian Employee a summary statement of investment showing the current market value of the assets in such employee's Securities Account as well as the details of all transactions in such account in the preceding quarter. Participating Eligible Canadian Employees will receive a confirmation after each purchase and sale of securities in his or her Securities Account. Once an Eligible Canadian Employee makes his or her first purchase of Shares under the Plan, he or she will start to receive all materials which are distributed to Symbol's shareholders, including annual reports and proxy statements.

19. Symbol will pay to the Selected Broker, on behalf of participating Eligible Canadian Employees, all annual account fees payable in respect of such employees' Securities Accounts and the brokerage fees associated with all purchases of Shares under the Plan. However, fees associated with the direct purchase of Shares by employees other than pursuant to the Plan and the sale of Shares whether acquired under the Plan or otherwise will be paid by the Eligible Canadian Employee ordering the transaction.

20. The activities of Symbol and Symbol Canada in connection with the Plan, including, without limitation, the creation and implementation of the Plan, the issuing of options, the collection of payroll deductions and the forwarding of the payroll deductions to the Selected Broker, which result in trades in Shares by the Selected Broker with or on behalf of participating Eligible Canadian Employees, may constitute trades or acts in furtherance of trades.

21. Symbol may rely on clause 19(1)(l) and clause 58(1)(b) of the Act to issue options under the Plan to Eligible Canadian Employees resident in Manitoba on a basis which is exempt from, respectively, the registration and prospectus requirements of the Act. Similarly, Symbol can rely upon the registration exemption set forth at clause 19(1)(l) of the Act in respect of other activities it undertakes in connection with the Plan to the extent that such activities constitute "trades", or "acts in furtherance of a trade" as defined in clause (d) of the definition "trade" in section 1(1) of the Act.

22. Symbol Canada is unable to rely on the registration exemption provided at clause 19(1)(l) of the Act with respect to activities undertaken in connection with the Plan to the extent that such activities constitute trades or acts in furtherance of a trade as the Shares are "not securities of its own issue".

23. Trades in Shares by the Selected Broker pursuant to the Plan, with or on behalf of Eligible Canadian Employees resident in Manitoba, do not come within the exemption contained in clause 19(1)(g) of the Act as the Selected Broker is not registered for trading in securities under the Act.

24. Because there is no market for the Shares in Manitoba and none is expected to develop, any resale of the Shares acquired pursuant to the Plan by the Selected Broker on behalf of participating Eligible Canadian Employees will be effected through the facilities of and in accordance with the rules of the NYSE.

(C) The Commission is satisfied that it would not be prejudicial to the public interest to grant the order requested.

IT IS ORDERED:

1. THAT, pursuant to section 20(1) of the Act, that trades in Shares by the Selected Broker with or on behalf of Eligible Canadian Employees participating in the Plan and any acts in furtherance of such trades undertaken by Symbol Canada or the Selected Broker, are exempt from section 6(1) of the Act.

2. THAT the fee for this order shall be \$650.00.

BY ORDER OF THE COMMISSION

Director – Legal