REPORT OF AN ISSUER BID
SUBSECTION 189.1.3 OF THE REGULATIONS OF THE *SECURITIES ACT* (QUEBEC)

1. Name and address of the Offeree issuer:

   Empire Company Limited
   115 King Street
   Stellarton, NS B0K 1S0

2. Name and address of Offeror:

   Empire Company Limited
   115 King Street
   Stellarton, NS B0K 1S0

3. What is the designation of the classes of securities that are subject to the bid? (Include the CUSIP number)

   non-voting Class A shares (CUSIP number 291843 40 7)

4. What is the date of the bid?

   February 11, 2000

5. What is the maximum number of securities sought by the offeror for each class of securities subject to the bid?

   5,500,000 non-voting Class A shares (plus Post Offer Odd Lot Purchases as described in the Offer and Circular dated February 10, 2000).

6. What is the value, expressed in Canadian dollars, of the consideration offered per security for each class of securities subject to the bid?

   $31 to $34 per Class A non-voting share by Dutch auction.

7. What is the fee payable in respect of the bid?

   0.0002 x $34 x 5,500,000 x 0.25 = $9,350

8. The information given in this report is true and complete.

Date: February 11, 2000.

EMPIRE COMPANY LIMITED

Per: [signed] "Paul Beesley"
Paul Beesley,
Chief Financial Officer