

OSHKOSH CORP

Form SC TO-T/A

October 22, 2012

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

SCHEDULE TO/A

(Rule 14D-100) Tender Offer Statement Under Section 14(d)(1) or 13(e)(1)
of the Securities Exchange Act of 1934
(Amendment No. 1)

OSHKOSH CORPORATION
(Name of Subject Company (Issuer))

IEP Vehicles Sub LLC
Icahn Partners LP
Icahn Partners Master Fund LP
Icahn Partners Master Fund II L.P.
Icahn Partners Master Fund III L.P.
High River Limited Partnership
Hopper Investments LLC
Barberry Corp.
Icahn Onshore LP
Icahn Offshore LP
Icahn Capital L.P.
IPH GP LLC
Icahn Enterprises Holdings L.P.
Icahn Enterprises G.P. Inc.
Beckton Corp.
Carl C. Icahn
(Names of Filing Persons)*

Common Stock, Par Value \$0.01
(Title of Class of Securities)

688239201
(CUSIP Number of Class of Securities)

Keith L. Schaitkin, Esq.
General Counsel
Icahn Capital LP
767 Fifth Avenue, 47th Floor
New York, New York 10153
(212) 702-4380
(Name, Address and Telephone Number of Person Authorized to Receive Notices
and Communications on behalf of Filing Persons)

CALCULATION OF FILING FEE

Transaction Valuation:

\$2,876,302,585**

Amount of Filing Fee:

\$392,327.68***

** Calculated solely for purposes of determining the filing fee. The transaction value was calculated as follows: 88,501,618 shares of common stock of the Issuer multiplied by \$32.50 per share. The number of shares used in the transaction value calculation is based on (i) the 91,648,564 shares stated to be issued and outstanding according to the Issuer in its form 10-Q filed with the Securities and Exchange Commission on July 26, 2012, plus (ii) the 5,518,314 shares issuable upon the exercise of outstanding options and/or vesting of outstanding performance share awards, according to the Issuer in its form 10-K filed with the Securities and Exchange Commission on November 16, 2011 minus (iii) the 8,665,260 shares beneficially owned, as of October 17, 2012, by the Offeror and its affiliates.

*** The amount of the filing fee was calculated in accordance with Rule 0-11 of the Securities Exchange Act of 1934, as amended, and Fee Rate Advisory #7 for fiscal year 2013, issued August 31, 2012, by multiplying the transaction value by 0.0001364.

Check the box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount previously paid: \$392,327.68

Form or registration no.: Schedule TO-T

Filing
Party: Icahn Enterprises Holdings LP
Date Filed: October 17, 2012

Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

third party tender offer subject to Rule 14d-1

issuer tender offer subject to Rule 13e-4

going-private transaction
subject to Rule 13e-3
 amendment to
Schedule 13D under
Rule 13d-2

Check the following box if the filing is a final amendment reporting the results of the tender offer:

COMBINED SCHEDULE TO AND SCHEDULE 13D

* Introductory Note: IEP Vehicles Sub LLC and Icahn Enterprises Holdings L.P. are co-bidders for all purposes in the Offer. IEP Vehicles Sub LLC is a wholly-owned subsidiary of Icahn Enterprises Holdings L.P.

This Amendment No. 1 amends and supplements the Tender Offer Statement on Schedule TO filed on October 17, 2012 (the “Schedule TO”) relating to the offer by IEP Vehicles Sub LLC, a Delaware limited liability company (“IEP Vehicles Sub”) and Icahn Enterprises Holdings L.P., a Delaware limited partnership (“Icahn Enterprises Holdings”, and together with IEP Vehicles Sub, the “Offeror”), to purchase for cash any and all of the issued and outstanding shares (the “Shares”) of common stock, par value \$0.01 per share (the “Common Stock”) of Oshkosh Corporation, a Delaware corporation (“Oshkosh”), at a price of \$32.50 per Share, without interest and less any required withholding taxes, if any. Both IEP Vehicles Sub and Icahn Enterprises Holdings are co-bidders for all purposes in the Offer. Capitalized terms used herein and not otherwise defined have the respective meanings ascribed in the Schedule TO.

The Offer is subject to the terms and conditions set forth in the Offer to Purchase, dated October 17, 2012 (the “Offer to Purchase”). The Offer to Purchase, the related Letter of Transmittal (the “Letter of Transmittal”) and Notice of Guaranteed Delivery, copies of which are attached hereto as Exhibits (a)(1)(i), (a)(1)(ii) and (a)(1)(iii), respectively, constitute the “Offer”.

As permitted by General Instruction F to Schedule TO, the information set forth in the entire Offer to Purchase, the Letter of Transmittal and the Notice of Guaranteed Delivery, including all appendices, schedules, exhibits and annexes thereto, is hereby expressly incorporated by reference in response to Items 1 through 11 of this Schedule TO and is supplemented by the information specifically provided herein.

As permitted by General Instruction G to Schedule TO, this Schedule TO is also an amendment to the joint statement on Schedule 13D filed on June 30, 2011, as amended, by Icahn Partners LP, a limited partnership governed by the laws of Delaware, Icahn Partners Master Fund LP, a limited partnership governed by the laws of the Cayman Islands, Icahn Partners Master Fund II LP, a limited partnership governed by the laws of the Cayman Islands, Icahn Partners Master Fund III LP, a limited partnership governed by the laws of the Cayman Islands, High River Limited Partnership, a limited partnership governed by the laws of Delaware, Hopper Investments LLC, a limited liability company governed by the laws of Delaware, Barberry Corp., a corporation governed by the laws of Delaware, Icahn Onshore LP, a limited partnership governed by the laws of Delaware, Icahn Offshore LP, a limited partnership governed by the laws of Delaware, Icahn Capital LP, a limited partnership governed by the laws of Delaware, IPH GP LLC, a limited liability company governed by the laws of Delaware, Icahn Enterprises Holdings L.P., a limited partnership governed by the laws of Delaware, Icahn Enterprises G.P. Inc., a corporation governed by the laws of Delaware, Beckton Corp., a corporation governed by the laws of Delaware, and Carl C. Icahn (collectively, the “Icahn Entities”).

Items 1-11.

Items 1 through 11 of the Schedule TO are hereby amended and supplemented by the addition of the following:

On October 22, 2012, Carl Icahn issued an open letter to the shareholders of Oshkosh (the “October 22 Letter”). A copy of the October 22 Letter is filed herewith as Exhibit (a)(5)(iii) and incorporated herein by reference.

Item 12. Exhibits

Exhibit	Description
(a)(5)(iii)	October 22 Letter

SIGNATURES

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

ICAHN PARTNERS LP

By: /S/ EDWARD
MATTNER
Name: Edward Mattner
Title: Authorized Signatory

ICAHN PARTNERS MASTER FUND LP

By: /S/ EDWARD
MATTNER
Name: Edward Mattner
Title: Authorized Signatory

ICAHN PARTNERS MASTER FUND II LP

By: /S/ EDWARD
MATTNER
Name: Edward Mattner
Title: Authorized Signatory

ICAHN PARTNERS MASTER FUND III LP

By: /S/ EDWARD
MATTNER
Name: Edward Mattner
Title: Authorized Signatory

HIGH RIVER LIMITED PARTNERSHIP

BY: Hopper Investments LLC, its
general partner

By: /S/ EDWARD
MATTNER
Name: Edward Mattner
Title: Authorized Signatory

HOPPER INVESTMENTS LLC

By: /S/ EDWARD
MATTNER
Name: Edward Mattner
Title: Authorized Signatory

BARBERRY CORP.

By: /S/ EDWARD
MATTNER
Name: Edward Mattner
Title: Authorized Signatory

ICAHN ONSHORE LP

By: /S/ EDWARD
MATTNER
Name: Edward Mattner
Title: Authorized Signatory

ICAHN OFFSHORE LP

By: /S/ EDWARD
MATTNER
Name: Edward Mattner
Title: Authorized Signatory

ICAHN CAPITAL LP

By: /S/ EDWARD
MATTNER
Name: Edward Mattner
Title: Authorized Signatory

IPH GP LLC

By: /S/ EDWARD
MATTNER
Name: Edward Mattner
Title: Authorized Signatory

ICAHN ENTERPRISES HOLDINGS L.P.

BY: Icahn Enterprises G.P. Inc., its
general partner

By: /S/ SUNGHWAN CHO
Name: SungHwan Cho
Title: Chief Financial Officer

IEP VEHICLES SUB LLC

By: /S/ SUNGHWAN CHO
Name: SungHwan Cho
Title: Chief Financial Officer

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ICAHN ENTERPRISES G.P. INC.

/S/ SUNGHWAN CHO
SungHwan Cho
Chief Financial Officer

BECKTON CORP.

/S/ EDWARD MATTNER
Edward Mattner
Authorized Signatory

/S/ CARL C. ICAHN
Carl C. Icahn

Date: October 22, 2012

EXHIBIT INDEX

Exhibit No.	Description
(a)(1)(i)	Offer to Purchase, dated October 17, 2012*
(a)(1)(ii)	Letter of Transmittal (including Guidelines for Certification of Taxpayer Identification Number) *
(a)(1)(iii)	Notice of Guaranteed Delivery*
(a)(1)(iv)	Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees*
(a)(1)(v)	Letter to Clients*
(a)(5)(i)	Summary Advertisement as published in the New York Times, by the Offeror, on October 17, 2012*
(a)(5)(ii)	Press Release of the Offeror, dated October 11, 2012 (incorporated by reference to Exhibit 1 to the Schedule TO-C filed by the Offeror with the Securities and Exchange Commission on October 11, 2012)*
(a)(5)(iii)	Open Letter to Shareholders of Oshkosh Corporation by Carl Icahn, dated October 22, 2012, (filed herewith)
(b)	None.
(d)	None.
(g)	None.
(h)	None.

* Previously Filed

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	35,887
Issued for cash on exercise of stock options	-
	-
	-
	-
	-
	-
	-
Converted from separate classes to Common Shares	125,000
	38
	-
	-
	-
	-
	38
Issued in escrow	3,489,814
	10

3,838

-

-

-

-

3,838

Shares issued - August 31, 2004

20,898,491

39,763

-

-

11

	-
	-
	39,763
Shares held in escrow	(3,489,814)
	(3,838)
	-
	-
	-
	-
	(3,838)

Balance - August 31, 2004

17,408,677

35,925

-

-

-

-

35,925

Issued for shares for services

280,813

169

13

	-
	-
	-
	-
	169
Issued for cash - July 29, 2005	
	-
	-
	4,347,827
	1,656
	-
	-
	1,656
Reduction in paid-up capital	
	-
	(29,707)
	-
	-

	-
	-
	(29,707)
Shares issued from escrow - settlement of Fremantle obligation	
	2,930,792
	1,846
	-
	-
	-
	-
	1,846

Balance August 31, 2005

20,620,282

8,233

4,347,827

1,656

-

-

9,889

Exercise of Series II Preference Warrants

-

-

	-
	-
	2,661,929
	1,516
	1,516
Allocation of warrant fair value on exercise of Series II Preference Warrants	
	-
	-
	-
	-
	-
	424
	424

Shares issued in respect of kaBOOM acquisition	1,764,118	800	-	-	-	-	800
Shares issued in settlement of financing fees	245,291	108	-	-	-	-	108
Shares issued from dividends payable	178,620	97	-	-	-	-	97
Shares issued for cash on exercise of stock options	215,000	157	-	-	-	-	157
Balance May 31, 2006	220,000	115	-	-	-	-	115
Balance May 31, 2006	23,243,643	9,510	4,347,827	1,656	2,661,929	1,940	13,106
Shares issued in June 7 th private placement	7,500,000	8,305	-	-	-	-	8,305
Shares issued for cash on exercise of stock options	221,333	263	-	-	-	-	263
Balance August 28, 2006	30,964,976	18,078	4,347,827	1,656	2,661,929	1,940	21,674
	343,689	306					
Shares held in escrow							

In January 2003 we acquired a portfolio of assets owned and controlled by CPC Communications Inc. (CPC) of Toronto, Canada, and/or its subsidiaries for \$2.5 million, the consideration being the issuance of 8,333,333 of our Class B Subordinate Voting Shares at a price of \$0.30 per share (the Asset Acquisition). CPC was a private company which was controlled by the family of Gary Howsam. Mr. Howsam was a shareholder, director and officer of the Company. The assets included Film Production Company Assets as defined below and certain assigned receivables of CPC (the Assets).

The Film Production Company Assets we acquired from Greenlight Film and Television Inc., a wholly owned subsidiary of CPC (Greenlight) included five films held by single purpose companies that qualify as Canadian content as determined by the Canadian Radio-television and Telecommunications Commission, four of which were produced under tax treaties between Canada and the UK. The films had aggregate Canadian budgets of approximately \$22.8 million. The five companies were wholly owned by Greenlight and their feature films are described as follows:

1.

GFT Crime Spree Films Inc. was the producer of a feature film *Crime Spree* , a caper comedy starring Gerard Depardieu and Harvey Keitel, and directed by Brad Mirman.

2.

GFT Absolon Films Inc. was the producer of a feature film *Absolon* , a futuristic thriller starring Christopher Lambert and Lou Diamond Philips.

3.

GFT Rough Rider Films Inc. was the producer of *Partners in Action* , an action thriller starring Armand Assante and directed by Sidney J. Furie.

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4.

GFT Detention Films Inc. was the producer of *Detention*, an action thriller starring Dolph Lundgren and directed by Sidney J. Furie.

5.

GFT Limit Films Inc. was the producer of *The Limit*, a suspense film starring Lauren Bacall and Claire Forlani and directed by Lewin Webb.

The above single purpose production companies (collectively the Prodcos) owned majority copyright and certain residual rights to the above noted feature films. Prior to closing of the Asset Acquisition, CPC had agreed to transfer 100% of the shares of the Prodcos to Peace Arch Motion Pictures Inc. (PAMP) and upon closing of the Asset Acquisition we acquired 100% of the shares of PAMP.

Warrants

On June 7, 2006, in connection with a private placement, we issued 269,000 broker warrants to Westwind Capital Inc. for their services acting as lead agent in Canada for the private placement. Each warrant is exercisable for one common share in the capital of Peace Arch at any time 48 months from the closing date of the private placement at an exercise price of Cdn\$1.21.

On May 25, 2006, 726,032 Series II Preference Share warrants were exercised at a subscription price of US\$0.50 per share for total proceeds of US\$363,016.

On April 26, 2006, 500,000 Series II Preference Share warrants were exercised at a subscription price of US\$0.50 per share for total proceeds of US\$250,000.

On February 7, 2006, 1,500,000 common share purchase warrants were issued to Trilogy Capital Partners Inc. (Trilogy) for the development and implementation of a proactive marketing program. The warrant entitles the holder to purchase from Peace Arch at any time prior to February 6, 2009, one share of the common stock of Peace Arch at an exercise price of US\$0.54 per share. The warrants shall vest and become exercisable as follows (a) 1,000,000 warrants vested on February 7, 2006; and (b) 500,000 warrants vest on February 8, 2007 provided that Trilogy's engagement pursuant to the Letter of Engagement dated February 7, 2006 shall not have been terminated other than termination by Trilogy as a result of breach by the Company.

On December 30, 2005, 1,435,897 Series II Preference Share warrants were exercised at a subscription price of US\$0.50 per share for total proceeds of US\$717,948.

On July 29, 2005, in connection with a private placement, we issued 4,347,827 Series II Preferred Share warrants. Each warrant is convertible into one Series II Preference Share of Peace Arch at a price of US\$0.50 at any time up to July 29, 2009.

Dividends

The Preference Shares shall be entitled to priority over the Common Shares and over any other shares of Peace Arch ranking junior to the Preference Shares with respect to the payment of dividends (and in the distribution of assets in the event of the liquidation, dissolution or winding-up of Peace Arch, whether voluntary or involuntary, or any other distribution of the assets of Peace Arch among its shareholders for the purpose of winding up its affairs. The Preference Shares of any series shall be given such other preferences and rights over the Common Shares and over any other shares ranking junior to the Preference Shares as may be determined in the case of such series of Preference Shares. No rights, privileges, restrictions or conditions attached to a series of Preference Shares shall confer upon a series a priority over any other series of Preference Shares in respect of dividends or return of capital in the event of the liquidation, dissolution or winding-up of Peace Arch). Each preference share carries a 10%

cumulative annual dividend.

Subject to any preferences and rights of the holders of the Preference Shares (including without limitation any preferences or rights attached to any existing or future series of Preference Shares) and any other shares ranking senior to the Common Shares with respect to priority in the payment of dividends, the holders of Common Shares shall be entitled to receive dividends, and we shall pay dividends thereon, as and when declared by our board of directors in such amount and in such form as our board of directors may from time to time determine, and all dividends which our board of directors may declare on the Common Shares shall be declared and paid in equal amounts per share on all Common Shares at the time outstanding.

Stock Options

An aggregate of 5,851,133 common shares are reserved for issuance pursuant to our Share Option Plan (Amended as of February 8, 2006)(the Plan).

We offer our common shares at no par value, pursuant to awards in the form of stock options under the Plan. The purpose of the Plan is to advance the interests of the Company by encouraging equity participation in the Company through acquisition of Common Shares by directors, officers, employees and consultants of the Company.

The original Plan was adopted by Peace Arch on July 19, 1997 and was amended on July 14, 1999, February 22, 2001 and January 31, 2003. The current version of the Plan was adopted by the Board of Directors (the Board) as of November 29, 2005 and became effective as of the date it was approved by the shareholders of the Company and the Toronto Stock Exchange, the American Stock Exchange, or any securities regulatory body or stock exchange having jurisdiction over the securities of the Company.

On May 30, 2006, Peace Arch filed a Registration Statement on Form S-8 (Registration Statement No. 333-134552) with the U.S. Securities and Exchange Commission registering an aggregate of 4,586,154 common shares, no par value, of the Corporation issuable upon the exercise of options granted under the Plan.

MEMORANDUM AND ARTICLES OF ASSOCIATION

Incorporated by reference from our Annual Report filed on Form 20-F dated August 31, 2005.

EXCHANGE CONTROLS

Incorporated by reference from our Annual Report filed on Form 20-F dated August 31, 2005.

TAXATION

Incorporated by reference from our Annual Report filed on Form 20-F dated August 31, 2005.

MARKET PRICE HISTORY OF OUR COMMON SHARES

Prior to March 10, 2004 we had two classes of shares outstanding: Class A Multiple Voting Shares having ten (10) votes each and Class B Subordinate Voting Shares having one (1) vote each. Effective March 10, 2004, the share capital was restructured such that all authorized and outstanding Class A Shares and Class B Shares were reconstituted as common shares share having one (1) vote each, on the basis of one common for each Class A or Class B Share.

Except where indicated, all information in this prospectus assumes this reconstitution of Class A Shares and Class B Shares into common shares effective March 10, 2004. For

simplicity, in this prospectus the Class A Shares and Class B shares are collectively referred to as common shares except where the context otherwise requires.

Our Class A Multiple Voting Shares and Class B Subordinate Voting Shares historically traded on the TSX under the symbols PAE.A and PAE.B respectively. Our Class B Subordinate Voting Shares also historically traded on the AMEX under the symbol PAE.

Following the share reclassification described above, effective March 16, 2004, our common shares traded on the TSX under the symbol PAE.LV and on AMEX under the symbol PAE. Effective June 14, 2006, our TSX symbol no longer carried the prefix .LV.

Information regarding the price history of the stock to be offered or listed shall be disclosed as follows: (a) for the five most recent full financial years: the annual high and low market prices; (b) for the two most recent full financial years and any subsequent period; the high and low market prices for each full financial quarter; and (c) for the most recent six months; the high and low market prices for each month.

STOCK TRADING ACTIVITY

	TSX						AMEX			
	(amounts in CAD)						(amounts in USD)			
	Class A		Class B		Common		Class B		Common	
	High	Low	High	Low	High	Low	High	Low	High	Low
<i>Annual</i>										
Year ending Aug 31, 2001	5.50	2.60	5.25	3.27			3.57	2.11		
Year ending Aug 31, 2002	1.68	0.25	1.72	0.25			1.72	0.16		
Year ending Aug 31, 2003	0.75	0.15	1.07	0.11			1.04	0.17		
Year ending Aug 31, 2004					2.65	0.85			1.98	0.72
Year ending Aug 31, 2005					1.15	0.41			0.95	0.38
<i>Quarterly</i>										
Year ending Aug 31, 2004										

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First Quarter	1.75	0.60	1.85	0.72		1.48	0.53		
Second Quarter	1.20	0.90	1.31	0.85		1.06	0.57		
Third Quarter					2.50	0.90		1.68	0.72
Fourth Quarter					2.65	0.85		1.98	0.75
Year ending Aug 31, 2005									
First Quarter					1.15	0.60		0.95	0.45
Second Quarter					1.05	0.50		0.88	0.40
Third Quarter					0.72	0.50		0.60	0.40
Fourth Quarter					0.99	0.41		0.85	0.38
Monthly									
February-06					0.70	0.58		0.57	0.49
March-06					0.78	0.41		0.67	0.46
April-06					1.14	0.71		0.98	0.62
May-06					1.78	0.90		1.69	0.86
June-06					1.99	1.25		1.57	1.10
July-06					1.60	1.15		1.50	1.00

Our common shares are issued in registered form and the following information is from our registrar and transfer agent, CIBC Mellon Trust Company, located in Toronto, Ontario, Canada.

As at August 28, 2006, the shareholders list for our shares showed 257 registered common shareholders and 31,308,665 common shares outstanding. Of these shareholders, 41 holders of common shares were U.S. residents, owning 8,053,281 common shares representing 25.72% of the issued and outstanding shares. As at August 28, 2006, there were 4,347,827 Series I Preference Shares outstanding of which 2 holders were U.S. residents owning 2,391,306 Series I Preference Shares representing 55% of the issued and outstanding shares in that class. As at August 28, 2006, there were 2,661,929 Series II Preference Shares outstanding of which 2 holders were U.S. residents owning 814,103 Series II Preference Shares representing 30.6% of the issued and outstanding shares in that class.

SELLING SHAREHOLDERS

The following table sets forth the name and address of each selling shareholder, the number of common shares that each selling shareholder beneficially owned prior to the commencement of this offering and the number of common shares that may be offered by each selling shareholder. The table assumes that we have issued all of the common shares that are reserved for issuance to the selling shareholders. Other than as set forth below, the selling shareholders do not hold any other position or office and have not had any other material relationship with us, or any of our predecessors or affiliates, during the past three years.

The selling shareholders may sell all, some or none of the common shares covered by this prospectus. In addition, the selling shareholders identified below may have sold, transferred or otherwise disposed of all or a portion of their common shares in transactions exempt from the registration requirements of the Securities Act of 1933 since the date on which they provided the information regarding their equity ownership. In certain cases, where such selling shareholders have provided us with such information, it is reflected in the table below.

The table below sets forth information as of August 28, 2006. The percentage indicated for each selling shareholder is based on 42,422,919 common shares issued and outstanding and reserved for future issuance as of August 28, 2006.

As of August 28, 2006, 649,600 common shares are reserved for issuance upon exercise of stock options issued to affiliates of Peace Arch Entertainment Group Inc. As of August 28, 2006, 1,300,000 common shares are reserved for issuance upon exercise of warrants issued to Trilogy Capital Partners Inc., 150,000 common shares reserved for issuance upon exercise of warrants issued to MBA Holdings, LLC, 50,000 common shares are reserved for issuance upon exercise of warrants issued to Ibis Consulting Group, 269,000 common shares are reserved for issuance upon exercise of warrants issued to Westwind Partners Inc., and 1,685,898 common shares are reserved for issuance upon conversion of preference shares which are issuable upon exercise of warrants. All information concerning beneficial ownership is to the best of Peace Arch's belief. The table assumes that all common shares being offered by the selling shareholders pursuant to this prospectus are ultimately sold in the offering.

Name of Shareholder	Common Shares Owned Before Offering		Common Shares Being Offered ⁽¹⁾	Common Shares Owned After Offering	
	Number	Percentage		Number	Percentage
CPC Communications Inc. ⁽²⁾ 407-124 Merton Street, Toronto, ON	6,833,333	15.7%	6,833,333	6,833,333	15.7%
Jasmin Publishing Inc. Ste 202 55 York Street Toronto, ON	1,250,000	2.9%	1,250,000	1,250,000	2.9%
Rosebud Ltd. 55 Mathersfield Drive, Toronto, ON	1,250,000	2.9%	1,250,000	1,250,000	2.9%
Evergreen Entertainment Corp. ⁽³⁾ 202-100 Front Street East, Toronto, ON	1,250,000	2.9%	1,250,000	1,250,000	2.9%
Marwick Investments Inc. 202-100 Front Street East, Toronto, ON	1,250,000	2.9%	1,250,000	1,250,000	2.9%
Peace Arch Project Development Corp. ⁽¹²⁾ 1710 Columbia Street, 2 nd Floor Vancouver, BC	222,689	*	222,689	222,689	*
KirwanGier 420 Lexington Avenue,	30,600	*	30,600	30,600	*

Ste. 2220

New York, NY

Margaret Johns	5,000	*	5,000	5,000	*
----------------	-------	---	-------	-------	---

645 5th Avenue, 8th Floor

New York, NY

Equitis USA, Inc.	6,750	*	6,750	6,750	*
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875 West End, Ste. 15E

New York, NY

Magna Securities Corp.	7,650	*	7,650	7,650	*
------------------------	-------	---	-------	-------	---

420 Lexington Avenue,

Ste 2220

New York, NY

Drew and Jodi Craig ⁽¹⁰⁾	3,894,312	9.2%	3,894,312	3,894,312	9.2%
-------------------------------------	-----------	------	-----------	-----------	------

45 Russell Hill Road

Toronto, ON

526632 Ontario Corp.	447,313	1.0%	447,313	447,313	1.0%
----------------------	---------	------	---------	---------	------

217 Trentview Blvd. South

Toronto, ON

Kerry McCluggage	2,472,625	5.8%	2,472,625	2,472,625	5.8%
------------------	-----------	------	-----------	-----------	------

1177 Parkview Ave.

Pasadena, CA

Jeff Sagansky	2,735,234	6.4%	2,735,234	2,735,234	6.4%
---------------	-----------	------	-----------	-----------	------

53 East 80th Street

New York, NY 10021

Assetone Investments Inc. ⁽⁵⁾	217,390	*	217,390	217,390	*
161 Forest Hill Road					
Toronto, ON					
FremantleMedia Ltd.	2,931,125	6.9%	2,931,125	2,931,125	6.9%
1 Stephen Street					
London, UK					
National Financial Services LLC	215,000	*	215,000	215,000	*
200 Liberty Street					
One World Financial Ctr.					
New York, NY					
Trilogy Capital Partners Inc. ⁽⁶⁾	1,300,000	3.1%	1,300,000	1,300,000	3.1%
11726 San Vicente,					
Ste. 235					
Los Angeles, CA					
MBA Holdings, LLC	150,000	*	150,000	150,000	*
11726 San Vincent Blvd.					
Ste. 235					
Los Angeles, CA					
Ibis Consulting Group	50,000	*	50,000	50,000	*
4500 Campus Drive					
Newport Beach, California					
David Meyerowitz, trustee of the BR Family Trust	1,033,058	2.4%	1,033,058	1,033,058	2.4%
338 Douglas Avenue					
Toronto, ON					
Quest Capital Corp.	617,424	1.5%	617,424	617,424	1.5%
Suite 300, 570 Granville St.					
Vancouver, BC					

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Middlemarch Partner Limited	113,636	*	113,636	113,636	*
94 Mount Street					
London, England					
Stan Feingold	18,124	*	18,124	18,124	*
335 E. St. James Rd.					
North Vancouver, BC					
Blair Reekie ⁽⁷⁾	21,053	*	21,053	21,053	*
9871 Finn Road					
Richmond, BC					
Dave Berenbaum	12,842	*	12,842	12,842	*
3280 Regent Street					
Richmond, BC					
Jeffrey T. K Fraser Law Corporation	178,794	*	178,794	178,794	*
1550-1185 West Georgia St.					
Vancouver, BC					

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Resolute Partners, LP	500,000	1.2%	500,000	500,000	1.2%
106 Vine Avenue					
Highland Park, IL					
Lawrence N. Goldstein	75,000	*	75,000	75,000	*
3008 Taylor Street					
Dallas, TX					
Jack Goldstein and Dorothy Goldstein	75,000	*	75,000	75,000	*
2042 Mayfair McLean Court					
Falls Church, VA					
Todd R. Wagner	3,000,000	7.1%	3,000,000	3,000,000	7.1%
3008 Taylor Street					
Dallas, TX					
The Wiatt Living Trust	100,000	*	100,000	100,000	*
c/o Starr & Co.					
850 Third Ave., 15 th Floor					
New York, NY					
Nite Capital LP	265,000	*	265,000	265,000	*
100 East Cook Ave.					
Ste. 201					
Libertyville, IL					
UBS Global Asset Management (Canada)	753,500	1.8%	753,500	753,500	1.8%
Acct# 011597001					
161 Bay Street, Ste. 3900 CT Tower					
Toronto, ON					
	616,500	1.5%	616,500	616,500	1.5%

UBS Global Asset Management
(Canada)

Acct# 80-0158/2-1

161 Bay Street, Ste. 3900 CT
Tower

Toronto, ON

Lateral Management	150,000	*	150,000	150,000	*
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5 Hazelton Avenue, Ste. 300

Toronto, ON

Hymie Negin	150,000	*	150,000	150,000	*
-------------	---------	---	---------	---------	---

425 Walmer Road

Toronto, ON

JLJR Investments Ltd.	115,000	*	115,000	115,000	*
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A/C 152400A

21 St. Clair Ave. E., Ste. 1000

Toronto, ON

Front Street Investment Management Inc.	400,000	*	400,000	400,000	*
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87 Front Street E., Ste. 400

Toronto, ON

Gluskin Sheff & Associates Inc.	480,000	1.1%	480,000	480,000	1.1%
BCE Place, 181 Bay Street, Ste. 4600 Toronto, ON					
Mavrix	160,000	*	160,000	160,000	*
36 Lombard Street, Ste. 400 Toronto, ON					
C.A. Delaney Capital Management Ltd. as Agents	395,000	*	395,000	395,000	*
161 Bay Street, Ste. 3130 Toronto, ON					
Kees C. Van Winters	50,000	*	50,000	50,000	*
253 Dimveban Road Toronto, ON					
Zoran Arandjelovic	15,000	*	15,000	15,000	*
150 Jardin Drive, Ste. 8 Concord, ON					
Westwind Partners Inc. ⁽⁸⁾	269,000	*	269,000	269,000	*
70 York Street, 10 th Floor Toronto, ON					
Gary Howsam ⁽⁹⁾⁽¹⁰⁾⁽¹¹⁾	150,000	*	150,000	150,000	*
46 Killdeer Crescent Toronto, Ontario					
Mara Di Pasquale ⁽⁹⁾⁽¹⁰⁾⁽¹¹⁾	150,000	*	150,000	150,000	*
701 King Street West Toronto, Ontario					
John Flock ⁽⁹⁾⁽¹⁰⁾⁽¹¹⁾	75,000	*	75,000	75,000	*
7838 West 83 rd Street					

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Playa del Rey, California					
Juliet Jones ⁽¹⁰⁾⁽¹¹⁾	75,000	*	75,000	75,000	*
5717 Cranley Drive					
West Vancouver, BC					
Robert Essery ⁽¹⁰⁾⁽¹¹⁾	75,000	*	75,000	75,000	*
1 Falling Brook Rd.					
Scarborough, ON					
Nelson Thall ⁽¹⁰⁾⁽¹¹⁾	24,400	*	24,400	24,400	*
16 Rosemary Lane					
Toronto, ON					
Drew Craig ⁽¹⁰⁾⁽¹¹⁾	75,000	*	75,000	75,000	*
45 Russell Hill Road					
Toronto, ON					
Richard Watson ⁽¹⁰⁾⁽¹¹⁾	25,200	*	25,200	25,200	*
104 Balsam Avenue					
Toronto, ON					

(1) Does not include an aggregate of 4,051,533 as at August 28, 2006, common shares reserved for issuance upon exercise of outstanding options.

(2) CPC Communications Inc., which is controlled by the family of Gary Howsam, provides executive services to Peace Arch pursuant to an agreement entered into in December 20, 2002. Mr. Howsam is the Chief Executive Officer and Director of Peace Arch.

(3) Evergreen Entertainment Corp. is controlled by Richard Watson, who is the Corporate Secretary, Legal Counsel, and a Director of Peace Arch.

(4) Pension Financial Services (Canada) Inc. acts as custodian and hold for the benefit of Drew and Jodi Craig, who is the Chairman of our Board of Directors and related party to the Chairman of our Board of Directors.

(5) Assetone Investments Inc. is controlled by Michael Taylor, who is an executive of Peace Arch.

(6) Trilogy Capital Partners Inc. is currently the Investor Relations firm engaged by Peace Arch Entertainment Group Inc.

(7) Blair Reekie is the President of The Eyes Project Development Corp, a subsidiary of Peace Arch Entertainment Group Inc.

(8) Westwind Partners Inc. was engaged by Peace Arch Entertainment Group Inc. to assist in raising bridge financing.

(9) Affiliate Management of Peace Arch Entertainment Group Inc.

(10) Affiliate Director of Peace Arch Entertainment Group Inc.

(11) Stock option granted to an affiliate.

(12) 100% owned by Peace Arch Entertainment Group. Shares held in escrow by Richard Watson in Trust.

* Less than 1% ownership.

PLAN OF DISTRIBUTION

The selling shareholders and any of their pledgees, assignees and successors-in-interest may, from time to time, sell any or all of their common shares on any stock exchange (including the TSX and the AMEX), market or trading facility on which the shares are traded or in private transactions. In addition, the selling shareholders may use any one or more of the following methods when selling shares:

◆
ordinary brokerage transactions and transactions in which the broker-dealer solicits purchasers;

◆
block trades in which the broker-dealer will attempt to sell the shares as agent but may position and resell a portion of the block as principal to facilitate the transaction;

◆
purchases by a broker-dealer as principal and resale by the broker-dealer for its account;

◆
an exchange distribution in accordance with the rules of the applicable exchange;

◆
privately negotiated transactions;

◆
settlement of short sales;

◆
broker-dealers may agree with the selling shareholders to sell a specified number of such shares at a stipulated price per share;

◆
a combination of any such methods of sale; and

◆
any other method permitted pursuant to applicable law.

These transactions may include block transactions or crosses. Crosses are transactions in which the same broker acts as an agent on both sides of the trade. If any such method of distribution takes the form of an underwritten offering, the selection of the underwriter by the selling shareholders shall be subject to the consent of Peace Arch.

In connection with sales of the common shares offered by this prospectus or otherwise, the selling shareholders may enter into hedging transactions with broker-dealers. These broker-dealers may in turn engage in short sales of the common shares in the course of hedging their positions. The selling shareholders may also sell the common shares short and deliver common shares to close out short positions, or loan or pledge common shares to broker-dealers that in turn may sell the common shares.

The common shares may be sold in one or more transactions at:

- ◆
fixed prices,
- ◆
prevailing market prices at the time of sale or prices related to prevailing market prices at the time of sale,
- ◆
varying prices determined at the time of sale, or
- ◆
negotiated prices.

The selling shareholders might not sell any or all of the common shares offered by it using this prospectus. The selling shareholders might instead transfer, devise or gift any common shares by other means not described in this prospectus. In addition, any common shares covered by this prospectus that qualify for sale pursuant to Rule 144 or Rule 144A of the Securities Act may be sold under Rule 144 or Rule 144A rather than pursuant to this prospectus.

Broker-dealers engaged by the selling shareholders may arrange for other brokers-dealers to participate in sales. Broker-dealers may receive commissions or discounts from the selling shareholders (or, if any broker-dealer acts as agent for the purchaser of shares, from the purchaser) in amounts to be negotiated. The selling shareholders do not expect these commissions and discounts to exceed what is customary in the types of transactions involved.

The aggregate proceeds to the selling shareholders from the sale of the common shares offered by this prospectus will be the purchase price paid for such securities, less discounts and commissions, if any. The selling shareholders reserve the right to accept and, together with their agents from time to time, reject, in whole or in part any proposed purchase of common shares to be made directly or through agents.

The selling shareholders may from time to time pledge or grant a security interest in some or all of the shares of common stock owned by them and, if they default in the performance of their secured obligations, the pledgees or secured parties may offer and sell the shares of common stock from time to time under this prospectus, or under an amendment to this prospectus under Rule 424(b)(3) or other applicable provision of the Securities Act of 1933 amending the list of selling shareholders to include the pledgee, transferee or other successors in interest as selling shareholders under this prospectus.

The selling shareholders and any broker-dealers or agents that are involved in selling the shares may be deemed to be underwriters within the meaning of the Securities Act in connection with such sales. In such event, any commissions received by such broker-dealers or agents and any profit on the resale of the shares purchased by them may be deemed to be underwriting commissions or discounts under the Securities Act. If the selling shareholders are deemed to be underwriters, the selling shareholders may be subject to certain statutory liabilities, including, but not limited to, those under Sections 11, 12 and 17 of the Securities Act and Rule 10b-5 under the Exchange Act. We have advised the selling shareholders of such potential liabilities. To our knowledge, there are currently no plans, arrangements or understandings between the selling shareholders and any underwriter, broker-dealer or agent regarding the sale of the common shares offered hereby. In addition, each selling shareholder will be subject to the prospectus delivery requirements of the Securities Act, which may include delivery through the facilities of the AMEX under Rule 153 of the Securities Act.

Under the securities laws of some states, the common shares may be sold in such states only through registered or licensed brokers or dealers. In addition, in some states the common shares stock may not be sold unless the shares have been registered or qualified for sale in the state or an exemption from registration or qualification is available and is complied with.

Peace Arch anticipates that each selling shareholder will offer for sale all of the common shares that he, she, or it acquires. However, there can be no assurance that any selling shareholder will sell any or all of

the common shares registered pursuant to the registration statement, of which this prospectus forms a part.

Each selling shareholder and any other person participating in such distribution will be subject to applicable provisions of the Securities Exchange Act of 1934, as amended, and the rules and regulations thereunder, including, without limitation, Regulation M of the Exchange Act, which may limit the timing of purchases and sales of any of the shares of common stock by the selling shareholders and any other participating person. Regulation M may also restrict the ability of any person engaged in the distribution of the common shares to engage in market-making activities with respect to the common shares. All of the foregoing may affect the marketability of the shares of common stock and the ability of any person or entity to engage in market-making activities with respect to the common shares. We have advised the selling shareholders that the anti-manipulative provisions of Regulation M promulgated under the Exchange Act may apply to their sales of the common shares offered hereby.

Pursuant to certificates provided to us by the selling shareholders and/or the registration rights provisions Peace Arch has entered into with the selling shareholders for the common shares, each of Peace Arch and the selling shareholders will be indemnified by the other against certain liabilities, including certain liabilities under the Securities Act, or will be entitled to contribution in connection with these liabilities.

Other than selling commissions and fees and stock transfer fees, we have agreed to pay all of the expenses of the registration of the common shares.

Once sold under the registration statement, of which this prospectus forms a part, the common shares will be freely tradable in the hands of persons other than our affiliates.

We may suspend the use of this prospectus for any period and at any time, including, without limitation, in the event of pending corporate developments, public filings with the SEC, and similar events.

EXPENSES OF THE ISSUE

We are required to pay all fees and expenses incident to the registration of the common shares, including the registration fees. Selling shareholders will pay any underwriting commissions and expenses, brokerage fees, transfer taxes and the fees and expenses of their attorneys and other experts. Set forth below are expenses to be paid by us in connection with distribution of the common shares being registered on behalf of the selling shareholders. All amounts shown are estimates except for the Securities Exchange Commission registration fees.

Securities and Exchange Commission registration fee	US\$3,674.91
Accountants fees and expenses	10,000.00
Legal fees and expenses	10,000.00
Miscellaneous	500.00
Total	US\$24,174.91

LEGAL MATTERS

Richard Watson, Toronto, Ontario, Canada, will pass on the validity of the shares offered under this prospectus. Mr. Watson is a director of Peace Arch and a member of each of Peace Arch's Executive/Corporate Governance Committee and Greenlight Committee. As of August 28, 2006, Mr.

Watson beneficially owns 1,275,200 common shares of Peace Arch. Mr. Watson is listed as a selling shareholder herein.

EXPERTS

The consolidated balance sheets as of August 31, 2005 and 2004, and the consolidated statements of earnings (loss), deficit and cash flows for each of the three years in the period ended August 31, 2005, incorporated in this prospectus by reference to our Annual Report on Form 20-F for the year ended August 31, 2005, incorporated by reference in this prospectus, have been incorporated in reliance on the report of PricewaterhouseCoopers LLP (PWC), independent chartered accountants, given upon the authority of that firm as experts in accounting and auditing. PWC 's address is PricewaterhouseCoopers Place, 250 Howe Street, 7th Floor, Vancouver, British Columbia, V6C 3S7 Canada.

ENFORCEABILITY OF CIVIL LIABILITIES

The enforcement by purchasers of the common shares offered in this prospectus of civil liabilities under the federal securities laws of the United States may be adversely affected by the fact that Peace Arch is a Canadian corporation, many of its directors and shareholders are residents of Canada, and the majority of

Peace Arch assets and all or a substantial portion of the assets of such other persons are located outside the United States. As a result, it may be difficult for purchasers to affect service of process within the United States upon such persons or to realize against them in the United States upon judgments of courts

of the United States predicated upon civil liabilities under securities laws of the United States. There is doubt as to the enforceability in Canada against Peace Arch or its directors or officers who are not residents of the United States in original actions or in actions for enforcement of judgments of United States courts of liabilities predicated upon federal securities laws of the United States.

INCORPORATION OF INFORMATION BY REFERENCE

The Securities and Exchange Commission allows us to incorporate by reference information into this document, which means that we can disclose important information to you by referring you to another document filed separately with the Securities and Exchange Commission. The information incorporated by reference is considered to be part of this document, except for any information superseded by information in this document. This prospectus incorporates by reference the following documents that we have previously filed with the Securities and Exchange Commission:

a)

Our Annual Report on Form 20-F for the fiscal year ended August 31, 2005, filed with the Securities and Exchange Commission on February 28, 2006;

b)

Our Reports of Foreign Private Issuer on Forms 6-K filed with the Securities and Exchange Commission on April 27, 2006, June 8, 2006 (Film No.06893148), August 11, 2006, and August 31, 2006 (Film No. 061068148);

c)

The description of our common shares contained in our Registration Statement on Form 8-A filed with the Securities and Exchange Commission on March 11, 2004.

d)

The description of our change in jurisdiction the amendment to our Registration Statement on Form 8-A/A filed with the Securities and Exchange Commission on September 13, 2004.

e) The description of our stock option plan contained in our Registration Statement on Form S-8 filed with the Securities and Exchange Commission on May 30, 2006.

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The documents listed above contain important information about us and our finances. The more detailed information contained in the Form 20-F and Forms 6-K qualify this entire prospectus. Statements in this prospectus may modify or supersede statements in the Form 20-F and Forms 6-K and therefore the modified or superseded part of the original statement is not part of this prospectus.

We incorporate by reference into this prospectus all subsequent annual reports on Form 20-F, Form 40-F or Form 10-K and all subsequent filings by us on Form 10-Q and 8-K after the date of this prospectus and before we terminate this offering. We also may incorporate by reference into this prospectus our reports on Form 6-K filed after the date of this prospectus and before we terminate this offering that we identify in the Form 6-K as being incorporated into this registration statement. We may modify or supersede any statement in this prospectus by statements in documents we incorporate by reference after the date of this prospectus. When that happens, the modified or superseded part of the original statement is not part of this prospectus.

You may request a copy of any of the documents incorporated by reference in this prospectus at no cost. We will not include exhibits to the documents that you request unless the exhibits are specifically incorporated by reference into those documents. You may make your request for any of the documents incorporated by reference in this prospectus by writing or telephoning us at the following address: Peace Arch Entertainment Group Inc., 124 Merton Street, Suite 407, Toronto, Ontario M4S 2Z2, attn: Chief Financial Officer. Our telephone number is (416) 487-0377. Our web site address is <http://www.peacearch.com>. The information on our web site does not form a part of this prospectus.

WHERE YOU CAN FIND MORE INFORMATION

We file annual reports on Form 20-F, reports of foreign private issuer on Form 6-K and other information with the Securities and Exchange Commission, which we also refer to as the SEC. You may read and copy any of our SEC filings at the SEC's public reference room at 100 F Street, N.E., Washington, D.C. 20549. Please call the SEC at 1-800-SEC-0330 for further information on the operation of the public reference room. Our filings with the SEC are also available to the public from commercial document retrieval services. Some of our SEC filings are also available at the website maintained by the SEC at <http://www.sec.gov>.

As a foreign private issuer, we are exempt from the rules under the Securities Exchange Act of 1934 which prescribe the furnishing and content of proxy statements, and our officers, directors and principal shareholders are exempt from the reporting and short-swing profit recovery provisions contained in Section 16 of the Securities Exchange Act of 1934.

This prospectus is part of a registration statement on Form F-3 that we filed with the Securities and Exchange Commission under the Securities Act of 1933. This prospectus does not contain all the information contained in the registration statement. For further information about us and our common shares, you should read the registration

statement and the exhibits filed with the registration statement.

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You may rely on the information contained in this document. We have not authorized anyone to provide information different from that contained in this document. Neither the delivery of this document nor sale of the common shares means that information contained in this document is correct after the date of this document. This document is not an offer to sell or a solicitation of an offer to buy these common shares in any circumstances under which the offer or solicitation is unlawful.

**PEACE ARCH ENTERTAINMENT
GROUP INC.**

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PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

ITEM 8. INDEMNIFICATION OF OFFICERS AND DIRECTORS

Under the Business Corporations Act (Ontario), the Company may indemnify a present or former director or officer or a person who acts or acted at the Company's request as a director or officer of another corporation of which the Company is or was a shareholder or creditor, and his or her heirs and legal representatives, against all costs, charges and expenses, including an amount paid to settle an action or satisfy a judgment, reasonably incurred by him or her in respect of any civil, criminal or administrative action or proceeding to which he or she is made a party by reason of being or having been a director or officer of the Company or such other corporation and provided that the director or officer acted honestly and in good faith with a view to the best interests of the Company, and, in the case of a criminal or administrative action or proceeding that is enforced by a monetary penalty, such director or officer had reasonable grounds for believing that his or her conduct was lawful. Such indemnification may be made in connection with an action by or on behalf of the Company or such other corporation to procure a judgment in its favor only with court approval. A director or officer is entitled to indemnification from the Company as a matter of right if he or she was substantially successful on the merits in his or her defense of the action or proceeding and fulfilled the conditions set forth above.

The by-laws of the Company provide that:

Standard of Care Every director and officer of the Company in exercising his powers and discharging his duties shall act honestly and in good faith with a view to the best interests of the Company and shall exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances. Every director and officer of the Company shall comply with the Business Corporations Act (Ontario), the regulations, articles, by-laws and any unanimous shareholder agreement.

Limitation of Liability Provided that the standard of care required of him has been satisfied, no director or officer shall be liable for the acts, receipts, neglects or defaults of any other director or officer or employee, or for joining in any receipt or other act for conformity, or for any loss, damage or expense happening to the Company through the insufficiency or deficiency of title to any property acquired for or on behalf of the Company, or for the insufficiency or deficiency of any security in or upon which any of the monies of the Company shall be invested, or for any loss or damage arising from the bankruptcy, insolvency or tortious acts of any person with whom any of the monies, securities or effects of the Company shall be deposited, or for any loss occasioned by any error of judgment or oversight on his part, or for any other loss, damage or misfortune which shall happen in the execution of the duties of his office or in relation thereto, unless the same are occasioned by his own willful neglect or default.

Indemnity of Directors and Officers Subject to the Business Corporations Act (Ontario), the Company shall indemnify a director or officer of the Company, a former director or officer of the Company or a person who acts or acted at the Company's request as a director or officer of a body corporate of which the Company is or was a shareholder or creditor, and his heirs and legal representatives, against all costs, charges and expenses, including an amount paid to settle an action or satisfy a judgment, reasonably incurred by him in respect of any civil, criminal or administrative action or proceeding to which he is made a party by reason of being or having been a director or officer of such corporation or body corporate if,

a)

he acted honestly and in good faith with a view to the best interests of the Company; and

b)

in the case of a criminal or administrative action or proceeding that is enforced by a monetary penalty, he had reasonable grounds for believing that his conduct was lawful.

The Corporation shall indemnify such person in all such other matters, actions, proceedings and circumstances as may be permitted by the Business Corporations Act (Ontario) or the law.

Insurance Subject to the Business Corporations Act (Ontario), the Company may purchase and maintain such insurance for the benefit of any person entitled to be indemnified by the Company pursuant to the immediately preceding section as the board may from time to time determine. The Company has purchased third party director and officer liability insurance for the benefit of any director, officer, or certain other persons, as such, against any liability incurred by the individual in his or her capacity as a director or officer of the Company or as a director or officer of any body corporate where the individual acts or acted in that capacity at the Company's request.

ITEM 9.

EXHIBITS

The following exhibits are filed pursuant to Item 601 of Regulation S-K.

Exhibit

Number

Description

- | | |
|------|--|
| 4.1 | Special Resolution of Vidatron Enterprises Ltd., filed May 1, 1990, canceling previous Articles of Vidatron Enterprises Ltd. and substituting new Articles of Vidatron Enterprises Ltd. (1) |
| 4.2 | Certificate and Special Resolution Vidatron Enterprises Ltd., filed February 13, 1992. (1) |
| 4.3 | Certificate of Change of Name and Special Resolution of The Vidatron Group Inc., filed February 5, 1997. (1) |
| 4.4 | Special Resolution Amending the Memorandum and Articles of the Company adopted February 16, 1999. (1) |
| 4.5 | Special Resolutions Amending the Memorandum and Articles of Vidatron Entertainment Group Inc. adopted July 14, 1999. (1) |
| 4.6 | Form of Special Resolutions Amending the Memorandum and Articles of Peace Arch Entertainment Group Inc. adopted February 11, 2004 to be filed with British Columbia Registrar of Companies.(2) |
| 4.7 | Articles of Continuance. (3) |
| 4.8 | Adopted By-Law No. 1. (3) |
| 4.9 | Form of Special Resolutions Amending the Articles of the Company adopted August 24, 2005 (4) |
| 4.10 | Articles of Amendment (4) |
| 4.11 | Share Option Plan (Amended as of February 8, 2006)(5) |
| 4.12 | Share Purchase Agreement Preferred Shares (4) |
| 4.13 | Share Purchase Agreement November 1, 2005 (4) |
| 4.14 | Westwind warrant certificate |
| 4.15 | Trilogy Capital Partners Inc. warrant certificate |
| 4.16 | MBA Holdings, LLC warrant certificate |
| 4.17 | Ibis Consulting Group warrant certificate |
| 4.18 | Assetone Investments Series II Preferred Share purchase warrant certificate |
| 4.19 | Kerry McCluggage Series II Preferred Share purchase warrant certificate |

- 4.20 Jeff Sagansky Series II Preferred Share purchase warrant certificate.
- 5.1 Opinion re: legality
- 23.1 Consent of PricewaterhouseCoopers, LLP
- 23.2 Consent of Richard Watson (contained in Exhibit 5.1)
- 24.1 Power of Attorney (included in signature page)

(1) Incorporated by reference to Exhibit 3.1 included in the Registration Statement on Form F-1 (333-10354) as filed with the Commission on July 30, 1999.

(2) Incorporated by reference to our annual report on Form 20-F for the year ended August 31, 2003.

(3) Incorporated by reference to our annual report on Form 20-F for the year ended August 31, 2004.

(4) Incorporated by reference to our annual report on Form 20-F for the year ended August 31, 2005.

(5) Incorporated by reference to Exhibit 4.11 included in the Registration Statement on Form S-8 (333-134552) as filed with the Commission on May 30, 2006.

ITEM 10.

UNDERTAKINGS

The undersigned registrant hereby undertakes:

1. To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(a) to include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(b) to reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereto) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of the prospectus filed with the Securities and Exchange Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the Calculation of Registration Fee table in the effective registration statement; and

(c) to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, however, that paragraphs (a), (b) and (c) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the registration statement.

2. That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

3. To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

4. To file a post-effective amendment to the registration statement to include any financial statements required by Item 8.A of Form 20-F (17 CFR 249.220f) at the start of any delayed offering or throughout a continuous offering. Financial statements and information otherwise required by Section 10(a)(3) of the Securities Act of 1933 need not be furnished, provided that the registrant includes in the prospectus, by means of a post-effective amendment, financial statements required pursuant to this paragraph (4) and other information necessary to ensure that all other information in the prospectus is at least as current as the date of those financial statements. Notwithstanding the foregoing, with respect to registration statements on Form F-3, a post-effective amendment need not be filed to include financial

statements and information required by Section 10(a)(3) of the Securities Act of 1933 or Rule 3-19 of Regulation S-X if such financial statements and information are contained in periodic reports filed with or furnished to the Securities and Exchange Commission by the registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the Form F-3.

5. That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser, if the registrant is subject to Rule 430C, each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use.

6. That, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of any employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

7. Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers, and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission, such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer, or controlling person of the registrant in the successful defense of any action, suit, or proceeding) is asserted against the registrant by such director, officer, or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has theretofore been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form F-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Toronto, Province of Ontario, Canada on August 31, 2006.

PEACE ARCH ENTERTAINMENT GROUP INC.

By:

/s/ G. Howsam

Gary Howsam

Chief Executive Officer

(Principal Executive Officer)

POWER OF ATTORNEY

KNOWN ALL MEN BY THESE PRESENTS that each individual whose signature appears below constitutes and appoints each of Gary Howsam and Mara Di Pasquale such person's true and lawful attorney-in-fact and agent with full power of substitution and resubstitution, for such person and in such person's name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement (or to any other registration statement for the same offering that is to be effective upon filing pursuant to Rule 462(b) under the Securities Act of 1933), and to file the same, with all exhibits thereto, and all documents in connection therewith, with the Securities and Exchange Commission, granting unto each said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as such person might or could do in person, hereby ratifying and confirming all that any said attorney-in-fact and agent, or any substitute or substitutes of any of them, may lawfully do or cause to be done by virtue hereof.

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Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the dates indicated.

Signature

Title

Date

/s/ Gary Howsam

Director, CEO

August 31, 2006

Gary Howsam

-----/s/ Richard Watson

Director, Secretary

August 31, 2006

Richard Watson

/s/ Juliet Jones

Director

August 31, 2006

Juliet Jones

--/s/ Mara Di Pasquale

Director, Chief Financial Officer August 31, 2006

Mara Di Pasquale

(Principal Financial Officer)

/s/ Drew Craig

Director

August 31, 2006

Drew Craig

-/s/ Nelson Thall

Director

August 31, 2006

Nelson Thall

/s/ Robert Essery

Director

August 31, 2006

Robert Essery

/s/ John Flock

President

August 31, 2006

John Flock

/s/ John Flock

Authorized Representative

August 31, 2006

John Flock

in the U.S.

AUTHORIZED REPRESENTATIVE

Pursuant to the requirements of the Securities Act of 1933, the undersigned certifies that the undersigned is the duly authorized United States representative of Peace Arch Entertainment Group Inc. and that Peace Arch Entertainment Group Inc. has duly caused this Registration Statement to be signed on behalf of it by the undersigned, thereunto duly authorized, on August 31, 2006.

--/s/ John Flock-----

John Flock

President, Peace Arch LA, Inc.

EXHIBIT 5.1

RICHARD K. WATSON, Lawyer

August 31, 2006

Peace Arch Entertainment Group Inc.

407-124 Merton Street,

Toronto, Ontario

M4S 2Z2

Canada

Ladies & Gentlemen:

You have requested my opinion with respect to certain matters in connection with the filing by Peace Arch Entertainment Group Inc. (the "Company"), an Ontario, Canada corporation, of a Registration Statement on Form F-3 (the "Registration Statement") to be filed by the Company with the United States Securities and Exchange Commission on or about August 31, 2006 in respect of the secondary offering of up to 36,732,556 Common Shares without par value of Peace Arch's share capital (the "Shares").

For the purpose of the opinions expressed herein, I have examined original executed, certified or facsimile copies of such documents and instruments as I have considered necessary or desirable for this purpose, including the Registration Statement.

In my examination of such documents and instruments, I have assumed:

(a)

the genuineness of all signatures on (whether originals or copies of documents), the authenticity of and completeness of, all documents submitted to me as originals and the conformity to original documents of all documents submitted to me as notarial, true, certified, conformed, photostatic, telecopied or electronic copies or similarly reproduced copies of such original documents;

(b)

the completeness, truth and accuracy of all facts set forth in official public records, certificates and documents supplied by public officials or otherwise conveyed to me by public officials; and

(c)

that the Shares are to be sold in the manner set forth in the Registration Statement.

Based and relying upon the foregoing and subject to the limitations and qualifications set forth below, and assuming that: (i) the Registration Statement becomes and remains effective during the period when the Shares are distributed, (ii) no stop order suspending the effectiveness of the Registration Statement or any post-effective amendment thereof shall have been issued by the United States Securities and Exchange Commission or any State securities commission and no proceedings therefore shall have been initiated or threatened, (iii) no order having the effect of ceasing or suspending the trading or distribution of Shares shall have been issued by any Canadian provincial securities commission or similar regulatory authority and no proceeding for that purpose shall have been instituted or threatened, and any (iv) all applicable

securities laws are complied with, I am of the opinion that the Shares that are currently outstanding have been validly issued and are fully paid and non-assessable.

I record that certain of the Shares (the Contingent Shares) have not yet been issued as they are only issuable in the future upon the future exercise of conversion rights attaching to preferred shares or upon the exercise of warrants or options (such conversion rights, warrants, and option rights being herein collectively referred to as the Rights) issued by the Company as outlined in the Registration Statement.

Based and relying upon the foregoing and subject to the limitations and qualifications set forth above, and on the further assumption that the Contingent Shares are hereafter issued pursuant to the due exercise of the Rights and in accordance with the terms and conditions of the Rights (including without limitation receipt by the Company of the consideration, if any applicable thereto), I am of the opinion that the Contingent Shares will thereupon be validly issued and fully paid and non-assessable shares in the capital of the Company ..

I consent to the reference to me under the caption "Legal Matters" in the Prospectus included in the Registration Statement and to the filing of this opinion as an exhibit to the Registration Statement.

Yours very truly,

/s/ Richard Watson

Richard Watson

EXHIBIT 23.1

INDEPENDENT AUDITORS' CONSENT

We hereby consent to the incorporation by reference in this Registration Statement on Form F-3 of our report dated November 18, 2005 relating to the financial statements, which appear in Peace Arch Entertainment Group Inc.'s Annual Report on Form 20-F for the year ended August 31, 2005. We also consent to the references to us under the headings "Experts" in such Registration Statement.

/s/ PRICE WATERHOUSECOOPERS LLP.

Chartered Accountants

Vancouver, Canada

August 31, 2006

INDEX TO EXHIBITS

Exhibit

Number

Description

4.1	Special Resolution of Vidatron Enterprises Ltd., filed May 1, 1990, canceling previous Articles of Vidatron Enterprises Ltd. and substituting new Articles of Vidatron Enterprises Ltd. (1)
4.2	Certificate and Special Resolution Vidatron Enterprises Ltd., filed February 13, 1992. (1)
4.3	Certificate of Change of Name and Special Resolution of The Vidatron Group Inc., filed February 5, 1997. (1)
4.4	Special Resolution Amending the Memorandum and Articles of the Company adopted February 16, 1999. (1)
4.5	Special Resolutions Amending the Memorandum and Articles of Vidatron Entertainment Group Inc. adopted July 14, 1999. (1)
4.6	Form of Special Resolutions Amending the Memorandum and Articles of Peace Arch Entertainment Group Inc. adopted February 11, 2004 to be filed with British Columbia Registrar of Companies.(2)
4.7	Articles of Continuance. (3)
4.8	Adopted By-Law No. 1. (3)
4.9	Form of Special Resolutions Amending the Articles of the Company adopted August 24, 2005 (4)
4.10	Articles of Amendment (4)
4.11	Share Option Plan (Amended as of February 8, 2006)(5)
4.12	Share Purchase Agreement Preferred Shares (4)
4.13	Share Purchase Agreement November 1, 2005 (4)
4.14	<u>Westwind warrant certificate</u>
4.15	<u>Trilogy Capital Partners Inc. warrant certificate</u>
4.16	<u>MBA Holdings, LLC warrant certificate</u>
4.17	<u>Ibis Consulting Group warrant certificate</u>
4.18	<u>Assetone Investments Inc Series II Preferred Share purchase warrant certificate</u>
4.19	<u>Kerry McCluggage Series II Preferred Share purchase warrant certificate</u>
4.20	<u>Jeff Sagansky Series II Preferred Share purchase warrant certificate</u>
5.1	Opinion re: legality

- 23.1 Consent of PricewaterhouseCoopers, LLP
 - 23.2 Consent of Richard Watson (contained in Exhibit 5.1)
 - 24.1 Power of Attorney (included in signature page)
-

(1) Incorporated by reference to Exhibit 3.1 to the Registration Statement on Form F-1 (333-10354) as filed with the Commission on July 30, 1999.

(2) Incorporated by reference to the Exhibit Index to our annual report on Form 20-F for the year ended August 31, 2003.

(3) Incorporated by reference to the Exhibit Index to our annual report on Form 20-F for the year ended August 31, 2004.

(4) Incorporated by reference to the Exhibit Index to our annual report on Form 20-F for the year ended August 31, 2005.

(5) Incorporated by reference to Exhibit 4.11 included in the Registration Statement on Form S-8 (333-134552) as filed with the Commission on May 30, 2006.