

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF **LAURENTIAN UNIVERSITY OF SUDBURY**

Applicant

**FACTUM OF THE TORONTO-DOMINION BANK
(Claims Process Order: Returnable May 28, 2021)**

May 26, 2021

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TO: SERVICE LIST

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PART I - OVERVIEW

1. The Toronto-Dominion Bank (“**TD**”) makes these submissions in response to the motion by Laurentian University of Sudbury (“**LU**”) for the issuance of a claims process order (“**CPO**”), returnable May 28, 2021.

2. TD supports the making of a CPO at this time, but submits that in the circumstances of these proceedings the CPO should contemplate disclosure and consultation by the Monitor with LU’s pre-filing lenders, TD, Royal Bank of Canada, and Bank of Montreal (the “**Pre-Filing Lenders**”) and other relevant stakeholders in respect of the acceptance or settlement of material claims. To that end, TD is seeking the inclusion of the following provision in the CPO (the “**Material Claims Notice Provision**”):

THIS COURT ORDERS that the Monitor shall consult with the Pre-Filing Lenders and such other stakeholders as it deems appropriate (the “**Consultation Parties**”) with respect to each Claim or portion thereof in excess of \$5 million which the Monitor proposes to accept (each a “**Material Acceptance**”) and shall provide the Consultation Parties with not less than 10 days’ prior written notice of its proposal to accept any such Claim (a “**Material Acceptance Notice**”). Any Consultation Party who has received a Material Acceptance Notice and who objects to the proposed Material Acceptance referenced therein may apply to this Court within such 10 day period for review of the proposed Material Acceptance, provided if no such application is brought within such 10 day period the Monitor shall be entitled to proceed with the proposed Material Acceptance. Each Material Acceptance Notice shall include sufficient information (subject to such confidentiality restrictions as the Monitor may reasonably require) with respect to the Claim proposed to be accepted and the basis for the proposed Material Acceptance so that the Consultation Parties can reasonably assess the proposed Material Acceptance.

3. It is anticipated, and LU and the Monitor have acknowledged, that material claims will be submitted in the claims process resulting from LU’s restructuring efforts to date, which claims are unliquidated and/or contingent and may be subject to *bona fide* dispute both with respect

to liability and quantum. The consensual resolution of such claims will bear directly on the likelihood of success of any plan of compromise or arrangement (a “**Plan**”) and the entitlements of all creditors thereunder.

4. The Material Claims Notice Provision is reasonable and appropriate in the circumstances of this case and will create a fair and transparent claims process which furthers the remedial objectives of the CCAA. The Material Claims Notice Provision does not give a consent or veto right to any creditor with respect to acceptance of any Claim.

5. The materiality threshold of \$5 million strikes a balance between the desire of LU and its stakeholders to avoid undue delay and expense, on the one hand, and the legitimate interest of the Pre-Filing Lenders and other significant stakeholders with respect to the consensual determination of material claims, on the other hand.

6. It is in the interest of all parties that any objections to the acceptance of material claims be raised and resolved in real time in the context of the claims process, and not at some later stage in the proceeding at which point such objection may more seriously delay or complicate LU’s restructuring efforts.

7. The Material Claims Notice Provision has been designed to be minimally intrusive in that, if effective consultation occurs, the likelihood of objection to any Material Acceptance will be minimized.

PART II - FACTS

8. TD is one of the three Pre-Filing Lenders which are collectively owed in excess of \$130 million. As at January 29, 2021, LU was indebted to TD in an aggregate principal amount

exceeding \$27 million, which amount includes: (a) approximately \$18.5 million in principal outstanding under credit facilities provided to LU; and (b) approximately \$8.5 million in principal outstanding under credit facilities provided by TD to The Laurentian University Students' General Association guaranteed by LU. The aforesaid amounts exclude, among other amounts, accrued interest and expenses and the obligations of LU under and relating to interest rate SWAP arrangements with TD.

LU's indebtedness and obligations to TD are described in the Affidavit of Dr. Robert Haché sworn January 30, 2021 at paras. 222-223, 233-237, Initial Application Record dated January 30, 2021, Tab 2, pp. 89-90, 92-94 and the pre-filing Report of the Proposed Monitor dated January 30, 2021 at paras. 128-130, 139-144. TD's reference to these materials is for the Court's convenience only and without prejudice to any of the claims or rights that TD may assert during the course of these proceedings. TD makes no admission as to the accuracy of the description or quantification of its claims as provided by LU or the Monitor.

9. The circumstances of these proceedings are such that there is no pre-filing secured creditor of LU and the class of unsecured claims is likely to include a handful of creditors (including the Pre-Filing Lenders) with significant claims whose affirmative vote will be critical to the viability of a Plan and a successful restructuring. In these circumstances, the interests of the stakeholders generally are supported by transparency and consultation with the Pre-Filing Lenders and, as the Monitor deems appropriate, other creditors.

See Third Report of the Monitor dated April 26, 2021 at para. 201.

See also Post-Restructuring Multi-Year Projections, Note 6, Appendix "B" to the Third Report of the Monitor dated April 26, 2021.

See also Affidavit of Dr. Robert Haché sworn April 21, 2021 at para. 246, Applicant's Motion Record dated April 21, 2021, Tab 2, p. 102.

10. The CPO—as presented in draft to TD and as included in the motion record in support of LU's motion for the CPO—contemplates that the Monitor, in consultation *only* with LU, may accept (in whole or in part) or settle claims. The proposed CPO does not expressly

provide for disclosure, consultation, or input from other significant stakeholders into such matters and does not require Court approval of acceptance or settlement of any claims.

See Draft Claims Process Order dated May 21, 2021 at paras. 16, 21, Motion Record of the Applicant (Claims Process Order) dated May 21, 2021, Tab 3, pp. 46-48.

11. Based upon the information available to TD at the time this factum was issued,¹ the total quantum of claims is unknown but can reasonably be expected to include: (a) the claims of the Pre-Filing Lenders; (b) claims of current and former employees in respect of wages, salaries, termination, severance, vacation pay, employee benefits, pension and retirement benefits, among other claims; (c) claims of the three Federated Universities arising from the termination and disclaimer of their agreements with LU (two of which Federated Universities challenged the disclaimer of their agreements before this Court in full-day hearings); (d) potential claims arising from the stay of pension plan special payments, Pension Benefits Guarantee Fund assessments and other pension-related claims; and (e) claims of other creditors with pre-filing and restructuring claims.

See Post-Restructuring Multi-Year Projections, Note 6, Appendix “B” to the Third Report of the Monitor dated April 26, 2021.

See also Affidavit of Dr. Robert Haché sworn May 21, 2021 at para. 14, Applicant’s Motion Record dated May 21, 2021, Tab 2, p. 31.

See Third Report of the Monitor dated April 26, 2021 at para. 174 and Appendix “C”, and Draft Claims Process Order dated May 21, 2021 at paras. 1(h)-(i), 31-32, Motion Record of the Applicant (Claims Process Order) dated May 21, 2021, Tab 3, pp. 40, 50.

12. It is expected that many of these claims will be for significant amounts and will be complex, involving contingent and/or unliquidated claims, and will engage multiple legal and

¹ Note that the Monitor had not yet delivered its report in respect of the motion for the CPO by the time on May 26, 2021 when this factum was finalized.

valuation issues. The acceptance or settlement of these claims will bear directly on the entitlements of the creditors under and in respect of any Plan.

See, for example, discussion of “Federated Funding Formula” and “Compensation Claims Methodology”: Third Report of the Monitor dated April 26, 2021 at para. 151 and Draft Claims Process Order dated May 21, 2021 at paras. 1(h)-(i), 31-32, Motion Record of the Applicant (Claims Process Order) dated May 21, 2021, Tab 3, pp. 40, 50.

13. The transparency and consultation that TD seeks to import into the claims process will enhance the likelihood of a viable Plan by ensuring that the Pre-Filing Lenders and other creditors are able satisfy themselves that material claims have been duly considered and that any acceptance or settlement of such claims is fair and reasonable. To the extent that the Pre-Filing Lenders or such other creditors are not so satisfied, the Material Claims Notice Provision provides for timely objection and resolution by this Honourable Court.

PART III - ISSUE

14. The issue advanced by TD at this motion is whether this Court should exercise its discretion to include the Material Claims Notice Provision in the CPO. TD respectfully submits that it should.

PART IV - LAW & ARGUMENT

15. The broad remedial objective of the *Companies’ Creditors Arrangement Act*, R.S.C., 1985, c. C-36 (the “CCAA”) is to facilitate a restructuring rather than a liquidation of assets. Supervising judges exercising jurisdiction under the CCAA have a “broad and flexible” authority or statutory jurisdiction to make such orders as are necessary to achieve those objectives, which authority is confirmed by section 11 of the CCAA.

Century Services Inc. v. Canada (Attorney General), 2010 SCC 60 at paras. 15-19, 56-66 [*“Century Services”*]; *Bul River Mineral Corp., Re*, 2014 BCSC 1732 at paras. 29-30.

16. In *Century Services*, Justice Deschamps observed that the appropriateness of an order depends on whether it advances the policy objectives of the CCAA, and that these policy objectives will most likely be achieved where stakeholders are treated as advantageously and fairly as the circumstances permit:

The general language of the CCAA should not be read as being restricted by the availability of more specific orders. However, the requirements of appropriateness, good faith, and due diligence are baseline considerations that a court should always bear in mind when exercising CCAA authority. Appropriateness under the CCAA is assessed by inquiring whether the order sought advances the policy objectives underlying the CCAA. The question is whether the order will usefully further efforts to achieve the remedial purpose of the CCAA — avoiding the social and economic losses resulting from liquidation of an insolvent company. **I would add that appropriateness extends not only to the purpose of the order, but also to the means it employs. Courts should be mindful that chances for successful reorganizations are enhanced where participants achieve common ground and all stakeholders are treated as advantageously and fairly as the circumstances permit.** [emphasis added]

Century Services at para. 70.

17. Claims processes are an essential component of any plan and restructuring, and so they too must further the remedial objective of the CCAA. This was confirmed by Chief Justice Morawetz in *Timminco Ltd., Re*:

It is also necessary to return to first principles with respect to claims-bar orders. The CCAA is intended to facilitate a compromise or arrangement between a debtor company and its creditors and shareholders. For a debtor company engaged in restructuring under the CCAA, which may include a liquidation of its assets, it is of fundamental importance to determine the quantum of liabilities to which the debtor and, in certain circumstances, third parties are subject. It is this desire for certainty that led to the development of the practice by which debtors apply to court for orders which establish a deadline for filing claims.

Timminco Ltd., Re, 2014 ONSC 3393 at para. 41 (Commercial List, per Morawetz C.J.).

18. While there are no set rules in the CCAA which govern the claims process, the claims process order must be carefully drafted to ensure that the process by which claims are determined is fair and reasonable to all stakeholders, including those who will be directly affected by the acceptance of other claims.

Steels Industrial Products Ltd. (Re), 2012 BCSC 1501 at para. 38 [“*Steels*”]; See also *Winalta Inc., Re*, 2011 ABQB 399 at para. 82: “[p]ublic confidence in the insolvency system is dependent on it being fair, just and accessible.”

19. For this reason, supervising judges have seen fit in appropriate circumstances to exercise their broad discretion under the CCAA to maintain the transparency and fairness of the claims process by, among other means, providing for disclosure of claims information to creditors and a mechanism for creditors to challenge the acceptance or settlement of material claims.

20. Such provisions in claims process orders made in CCAA proceedings, and the relief requested by TD on this motion, are consistent with the entitlements of creditors under the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 (the “**BIA**”) to review proofs of claim filed by others and to seek an order from the court expunging or reducing a proof of claim accepted by a trustee. Such entitlements are available to creditors under the BIA in both bankruptcy and commercial proposal proceedings. To the extent possible, aspects of insolvency law that are common to the BIA and CCAA should be harmonized.

See BIA, ss. 26, 37, 66, 126, and 135(5); See also *Century Services* at para. 24.

21. In *Crystallex International Corp.*, Justice Newbould ordered that the claims process order in question was to contain a provision for the disclosure of claims in excess of \$2.5 million to certain stakeholders, and that those stakeholders were to be given a reasonable amount of time within which to apply to the Court in regards to those claims.

Crystallex International Corp., Re, 2012 ONSC 6812 (Commercial List, per Newbould J.)
[“Crystallex”]

22. While Justice Newbould accepted that the Monitor’s involvement did provide sufficient protection with respect non-material claims, he implicitly accepted that this protection was, by itself, insufficient and that key stakeholders should be consulted in respect of significant claims which could impact the course of the proceeding. Justice Newbould proposed, and the parties accepted, that the materiality threshold which would trigger disclosure obligations to the noteholders ought to be \$2.5 million. This was later increased to \$2.8 million in the issued and entered claims process order, which provided that:

THIS COURT ORDERS that the Monitor, with the assistance of Crystallex, shall review the information filed by each Claimant with respect to a Pre-filing Claim or a Restructuring Claim that is received by the General Claims Bar Date or the Restructuring Claims Bar Date, as applicable, and may accept, revise or disallow such Pre-filing Claim or Restructuring Claim. At any time, Crystallex or the Monitor may request additional information from the Claimant with respect to any Pre-filing Claim or Restructuring Claim. Notwithstanding anything else in this paragraph 21, any Pre-filing Claim or Restructuring Claim in excess of one hundred thousand dollars (CAD\$100,000.00) shall be accepted, revised or disallowed only with the written consent of Crystallex or as approved by the Court[,] **provided that the Monitor will give 5 business days notice to all parties on the service list in the event the Monitor and Crystallex propose to accept any Claim in excess of \$2,800,000.** [emphasis added]

Crystallex at paras. 8-9; Claims Process Order of Justice Newbould dated November 30, 2012 at para. 21, attached as Appendix “A”.

23. A similar result was achieved in the CCAA proceedings of Target Canada Co., et al, supervised by Chief Justice Morawetz. In that case, the parties agreed that the claims process order would include a provision which required the Monitor to consult with a committee of representatives of creditors of the Target Canada entities in respect of claims over \$5 million, and

to seek court approval in the event that the committee objected. Specifically, the claims process order provided that:

THIS COURT ORDERS that the Monitor shall consult with the Consultative Committee in connection with any Claim the Monitor proposes to allow (including by Notice of Revision or Disallowance) in excess of \$5 million and if the Consultative Committee objects to the allowance of such Claim, the Monitor shall seek the Court's approval of the Claim.

Claims Process Order of Chief Justice Morawetz dated June 11, 2015 at para. 30, attached as Appendix "B".

24. A similar result was also achieved in the CCAA proceedings of Carillion Canada Holdings Inc., et al, supervised by Justice Hainey. In that case, the parties agreed that the claims process order would include a provision which required the Monitor, upon written request by any creditor, to provide copies of all proofs of claim filed, and the related documents attached thereto, with respect to claims over \$5 million. Specifically, the claims process order provided that:

THIS COURT ORDERS that the Monitor shall provide, at the cost of the requesting party, copies of all Proofs of Claim filed and the related documents attached thereto or submitted therewith with respect to Called Claims exceeding \$5,000,000 (the "**Dollar Threshold**") to any creditor of such Applicant that has filed a Proof of Claim against such Applicant, upon written request by such creditor, subject to any confidentiality restrictions raised by the Applicants, the Claimant who filed the Proof of Claim in respect of which the disclosure request has been made or the Monitor. If confidentiality concerns are raised, such creditor shall execute a non-disclosure agreement in form and substance satisfactory to the Applicants, the Claimant who filed the Proof of Claim in respect of which the disclosure request has been made and the requesting party prior to receiving the Proof of Claim and any related documents. If the applicable parties cannot agree to the form and content of a non-disclosure agreement, any one of them shall be entitled to seek advice and directions from the Court. For greater certainty, this paragraph does not apply to Proofs of Claim in respect of Related Party Claims, which are governed by paragraph 26.

Claims Process Order of Justice Hainey dated July 6, 2018, attached as Appendix "C".

25. In another important case addressing disclosure of material claims to stakeholders, *Steels, supra*, Justice Fitzpatrick of the British Columbia Supreme Court approved a claims process order which contemplated that other creditors would have the ability to challenge claims filed by certain, related-party debtors. Specifically, the claims process order provided, among other things, that: (a) any creditor could apply to the Court to dispute any such accepted claim by filing a notice of application; (b) that upon receiving such an application, the debtor company would provide the disputing creditor with any proof of claim and other material documents in its possession in respect of that claim; and (c) that in the event such an application was filed, there would be a preliminary hearing before the Court to determine the procedure for the application.

Steels at para. 13.

26. Taken together, the decisions in *Crystallex* and *Steels*, and the claims procedure orders issued in *Crystallex*, *Target Canada*, and *Carillion Canada*, support that: (a) stakeholders in a CCAA proceeding have a legitimate interest in evaluating the validity and quantum of other creditor claims which may have a material impact on their rights in the proceeding; and (b) Courts can protect this interest in appropriate cases by requiring those administering the claims process (whether debtor companies or monitors) to disclose those claims to stakeholders and by giving stakeholders a reasonable opportunity to challenge those claims or the acceptance thereof.

27. Maintaining transparency and fairness in the course of the claims process also promotes the success of the plan that will ultimately be proposed in a CCAA proceeding. Specifically, a plan of arrangement or compromise under the CCAA can only be approved by the court if it is fair and reasonable. These requirements of fairness and reasonableness can only be achieved if the entire process of plan formation is fair and reasonable. Since the claims process is

an essential element of plan formation, the requirements of fairness and reasonableness extend to the conduct of the claims process as well.

Air Canada, Re, [2004] O.J. No. 1909 at para. 6 (S.C.J. (Commercial List), per Farley J.); Kevin P. McElcheran, *Commercial Insolvency in Canada*, 3d ed. (Toronto: LexisNexis Canada Inc., 2015) at ¶1.101.

28. TD submits that the acceptance or settlement of material claims which will impact the entitlements of other significant creditors under a plan directly affects the fairness and reasonableness of the plan itself. For this reason, it is in the interests of LU and its stakeholders that any concerns of the Pre-Filing Lenders or other significant creditors regarding the acceptance or settlement of material claims be resolved in the course of the claims process and not left to be raised at the meeting of creditors to vote on a Plan or at the hearing to sanction a Plan.

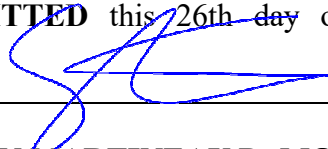
29. The inclusion of the Material Claims Notice Provision is reasonable, consistent with orders previously made by this Court in other CCAA proceedings, and furthers the remedial objectives of the CCAA.

30. Such an order is appropriate in the circumstances of these proceedings and will ultimately enhance the likelihood of a successful restructuring.

PART V - RELIEF SOUGHT

31. For the reasons stated above, TD respectfully requests an order that the Material Claims Notice Provision be included within the CPO.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 26th day of May, 2021.



FASKEN MARTINEAU DuMOULIN LLP
Lawyers for The Toronto-Dominion Bank

**SCHEDULE “A”
LIST OF AUTHORITIES**

1. [Century Services Inc. v. Canada \(Attorney General\)](#), 2010 SCC 60
2. [Bul River Mineral Corp., Re](#), 2014 BCSC 1732
3. [Timminco Ltd., Re](#), 2014 ONSC 3393
4. [Steels Industrial Products Ltd. \(Re\)](#), 2012 BCSC 1501
5. [Winalta Inc., Re](#), 2011 ABQB 399
6. [Crystallex International Corp., Re](#), 2012 ONSC 6812 (Commercial List, per Newbould J.)
7. [Air Canada, Re](#), [2004] O.J. No. 1909
8. Kevin P. McElcheran, *Commercial Insolvency in Canada*, 3d ed. (Toronto: LexisNexis Canada Inc., 2015)

SCHEDULE “B”
TEXT OF STATUTES, REGULATIONS & BY-LAWS

1. *Companies’ Creditors Arrangement Act, R.S.C., 1985, c. C-36*

General power of court

11 Despite anything in the *Bankruptcy and Insolvency Act* or the *Winding-up and Restructuring Act*, if an application is made under this Act in respect of a debtor company, the court, on the application of any person interested in the matter, may, subject to the restrictions set out in this Act, on notice to any other person or without notice as it may see fit, make any order that it considers appropriate in the circumstances.

2. *Bankruptcy and Insolvency Act, RSC 1985, c. B-3*

Books to be kept by trustee

26 (1) A trustee shall keep proper books and records of the administration of each estate to which the trustee is appointed, in which shall be entered a record of all moneys received or disbursed by the trustee, a list of all creditors filing claims, the amount and disposition of those claims, a copy of all notices sent out, a signed copy of all minutes, proceedings had, and resolutions passed at any meeting of creditors or inspectors, court orders and all other matters or proceedings as may be necessary to give a complete account of the trustee’s administration of the estate.

Trustee’s records to be property of estate

(2) The estate books, records and documents relating to the administration of an estate are deemed to be the property of the estate, and, in the event of any change of trustee, shall forthwith be delivered to the substituted trustee.

Records may be inspected

(3) The trustee shall permit the books, records and documents referred to in subsection (2) to be inspected and copies of them made by the Superintendent, the bankrupt or any creditor or their representative at any reasonable time.

[...]

Appeal to court against trustee

37 Where the bankrupt or any of the creditors or any other person is aggrieved by any act or decision of the trustee, he may apply to the court and the court may confirm, reverse or modify the act or decision complained of and make such order in the premises as it thinks just.

[...]

Act to apply

66 (1) All the provisions of this Act, except Division II of this Part, in so far as they are applicable, apply, with such modifications as the circumstances require, to proposals made under this Division.

[...]

Who may examine proofs

126 (1) Every creditor who has filed a proof of claim is entitled to see and examine the proofs of other creditors.

[...]

Expunge or reduce a proof

135 (5) The court may expunge or reduce a proof of claim or a proof of security on the application of a creditor or of the debtor if the trustee declines to interfere in the matter.

APPENDIX A

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR.

JUSTICE NEWBOULD

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✓ 30th 21
FRIDAY, THE 29TH

DAY OF NOVEMBER, 2012

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENTS ACT,
R.S.C. 1985, c. C-36, AS AMENDED



AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF CRYSTALLEX INTERNATIONAL CORPORATION

(the "Applicant")

ORDER
(General Claims Procedure)

THIS MOTION, made by Crystallex International Corporation ("Crystallex") for an order approving a procedure for the solicitation, determination and resolution of claims against Crystallex and the Directors and Officers of Crystallex, in accordance with the terms of the General Claims Procedure (as these terms are defined below), was heard November 29, 2012 at 330 University Avenue, Toronto, Ontario with judgment being reserved to this day .

ON READING the Affidavit of Robert Fung sworn November 27, 2012 and the Sixth Report of Ernst & Young Inc. in its capacity as the monitor of Crystallex (the "Monitor"), and on hearing the submissions of counsel to Crystallex, the Monitor, , Tenor Special Situations Fund LP , the Trustee (as defined below), and Tony Reyes

appearing personally, no one appearing for any other person on the Service List, although properly served as appears from the affidavit of service, filed:

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and Motion Record in respect of this Motion is hereby abridged so that this Motion is properly returnable today and hereby dispenses with further service thereof.

DEFINITIONS

2. **THIS COURT ORDERS** that, for purposes of this Order establishing a claims procedure for Crystallex and its Directors and Officers (the "**General Claims Procedure Order**"), in addition to terms defined elsewhere herein, the following terms shall have the following meanings:
 - (a) "**9:30 Appointment**" means a chambers appointment with a Justice of the Court which may be scheduled for 9:30 a.m. on any day on which the Court is sitting;
 - (b) "**Assessments**" means Claims of Her Majesty the Queen in Right of Canada or of any Province or Territory or Municipality or any other taxation authority in any Canadian jurisdiction, including, without limitation, amounts which may arise or have arisen under any notice of assessment, notice of reassessment, notice of appeal, audit, investigation, demand or similar request from any taxation authority;
 - (c) "**Business Day**" means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Ontario;
 - (d) "**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;
 - (e) "**CCAA Proceedings**" means the proceedings commenced by Crystallex in the Court under Court File No. CV-11-9532-00CL;

(f) **"Claim"** means:

- (i) any right or claim of any Person against Crystallex, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind whatsoever of Crystallex in existence prior to the Filing Date, and any accrued interest thereon and costs payable in respect thereof to the Filing Date, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including the right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation is based in whole or in part on facts which existed prior to the Filing Date, and includes any claims that would have been claims provable in bankruptcy had Crystallex become bankrupt on the Filing Date (each, a **"Pre-filing Claim"**, and collectively, the **"Pre-filing Claims"**);
- (ii) any existing or future right or claim of any Person against Crystallex in connection with any indebtedness, liability or obligation of any kind whatsoever owed by Crystallex to such Person arising on or after the Filing Date as a result of any disclaimer, resiliation, termination or breach on or after the Filing Date of any contract, lease, permit, authorization or other agreement existing on the Filing Date whether written or oral and whether such disclaimer, resiliation, termination or breach took place or takes place before or after the date of this General Claims Procedure Order, including any accrued interest thereon and costs payable in respect thereof to the date of such disclaimer, resiliation, termination or breach, to the extent provided for in the contract, lease, permit, authorization or other agreement each, a **"Restructuring Claim"**, and collectively, the **"Restructuring Claims"**); and
- (iii) any existing or future right or claim of any Person against one or more of the Directors and/or Officers of Crystallex which arose or arises as a result of such Director's or Officer's position, supervision, management or involvement as a Director or Officer of Crystallex, whether such right, or the circumstances giving rise to it arose before or after the Initial Order up to and

including the date of this General Claims Procedure Order and whether enforceable in any civil, administrative or criminal proceeding (each a "**D&O Claim**", and collectively the "**D&O Claims**"), including any right:

- A. relating to any of the categories of obligations described in paragraph 21 of the Initial Order, whether accrued or falling due before or after the Initial Order, in respect of which a Director or Officer may be liable in his or her capacity as such;
- B. in respect of which a Director or Officer may be liable in his or her capacity as such concerning employee entitlements to wages or other debts for services rendered to Crystallex or any one of them or for vacation pay, pension contributions, benefits or other amounts related to employment or pension plan rights or benefits or for taxes owing by Crystallex or amounts which were required by law to be withheld by Crystallex;
- C. in respect of which a Director or Officer may be liable in his or her capacity as such as a result of any act, omission, or breach of a duty; or
- D. that is or is related to a penalty, fine or claim for damages or costs;

provided however that in any case "Claim" shall not include an Excluded Claim;

- (g) "**Claimant**" means a Person asserting a Claim other than a D&O Claim;
- (h) "**Claims Officer**" means any individual designated by Crystallex and the Monitor and approved by the Court pursuant to paragraph 35 of this General Claims Procedure Order;
- (i) "**Court**" means the Ontario Superior Court of Justice (Commercial List) in the City of Toronto, in the Province of Ontario;
- (j) "**D&O Claim**" has the meaning ascribed to that term in paragraph 2(f)(iii) of this General Claims Procedure Order;
- (k) "**D&O Claimant**" means a Person asserting a D&O Claim;
- (l) "**D&O Counsel**" means such counsel as the Directors and Officers may designate;

- (m) **"D&O Dispute Package"** has the meaning ascribed to that term in paragraph 33(b) of this General Claims Procedure Order;;
- (n) **"D&O Proof of Claim"** means the form substantially in accordance with the form attached hereto as **Schedule "D"**;
- (o) **"Directors"** means the directors and former directors of Crystallex and **"Director"** means any one of them;
- (p) **"Dispute Package"** has the meaning ascribed to that term in paragraph 26(b) of this General Claims Procedure Order;;
- (q) **"Excluded Claim"** means (i) claims secured by any of the Administration Charge, the DIP Charge, the Lender Additional Compensation Charge or the Directors' Charge, as defined in the Initial Order or the Order of the Honourable Mr. Justice Newbould dated April 16, 2012; (ii) any claim against a Director that cannot be compromised due to the provisions of subsection 5.1(2) of the CCAA; and (iii) any Intercompany Claim; and (iv) the Noteholder Claims;
- (r) **"Filing Date"** means December 23, 2011 as of 12:01 am EST;
- (s) **"General Claims Bar Date"** means 5:00 p.m. (Toronto Time) on January 18, 2013;
- (t) **"General Claims Package"** means the package of documents which shall include a copy of this Order, the Notice of Claims Procedure and Claims Bar Date, the Proof of Claim and any other materials as Crystallex may consider appropriate;
- (u) **"General Claims Procedure"** means the procedures outlined in this Order, including the Schedules;
- (v) **"General Claims Procedure Order"** means this Order;
- (w) **"Initial Order"** means the Initial Order of the Honourable Mr. Justice Newbould dated December 23, 2011, as extended and amended from time to time;
- (x) **"Intercompany Claim"** means any Claim held by a direct or indirect wholly-owned subsidiary of Crystallex;
- (y) **"Monitor"** means Ernst & Young Inc., in its capacity as the Court-appointed Monitor of Crystallex;
- (z) **"Monitor's Website"** means www.ey.com/ca/crystallex;

- (aa) **"Noteholder"** means a holder of any of the Notes;
- (bb) **"Notes"** means US\$100 million of senior unsecured notes pursuant to a trust indenture dated December 23, 2004 bearing interest at a rate of 9.375%;
- (cc) **"Noteholder Claim"** means any and all Claims based on the Notes or the Trust Indenture pursuant to which the Notes were issued;
- (dd) **"Notice of Claims Procedure and Claims Bar Date"** means the notice for publication, substantially in the form attached as **Schedule "A"** hereto;
- (ee) **"Notice of Dispute"** means a notice substantially in the form attached as **Schedule "F"** hereto;
- (ff) **"Notice of Restructuring Claims Bar Date"** means the notice for publication, substantially in the form attached as **Schedule "B"** hereto;
- (gg) **"Notice of Revision or Disallowance"** means a notice substantially in the form attached as **Schedule "E"** hereto;
- (hh) **"Officers"** means the officers and former officers of Crystallex and **"Officer"** means any one of them;
- (ii) **"Orders"** means any and all orders issued by the Court, including the Initial Order;
- (jj) **"Person"** means any individual, partnership, firm, joint venture, trust, entity, corporation, unincorporated organization, trade union, pension plan administrator, pension plan regulator, governmental authority or agency, employee or other association, or similar entity, howsoever designated or constituted;
- (kk) **"Pre-filing Claim"** has the meaning ascribed to that term in paragraph 2(f)(i) of this General Claims Procedure Order;
- (ll) **"Proof of Claim"** means the form substantially in accordance with the form attached hereto as **Schedule "C"** but also includes a D&O Proof of Claim, as applicable;
- (mm) **"Proven Claim"** means the amount of a Claim and its classification as a secured Claim or an unsecured Claim, as finally determined in accordance with this General Claims Procedure;

- (nn) **"Restructuring Claim"** has the meaning ascribed to that term in paragraph 2(f)(ii) of this General Claims Procedure Order;
- (oo) **"Restructuring Claims Bar Date"** means 5:00 p.m. on a date to be determined by Crystallex, in consultation with the Monitor;
- (pp) **"Trustee"** means Computershare Trust Company of Canada in its capacity as Trustee under the Trust Indenture; and
- (qq) **"Trust Indenture"** means that certain Trust Indenture made as of December 23, 2004, between Crystallex and CIBC Mellon Trust Company and that certain First Supplemental Trust Indenture made as of December 23, 2004, between Crystallex and CIBC Mellon Trust Company.

INTERPRETATION

- 3. **THIS COURT ORDERS** that all references as to time herein shall mean local time in Toronto, Ontario, Canada, and any references to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day, unless otherwise indicated herein.
- 4. **THIS COURT ORDERS** that all references to the word "including" shall mean "including without limitation".
- 5. **THIS COURT ORDERS** that all references to the singular herein include the plural, the plural include the singular, and any gender includes the other gender.

GENERAL PROVISIONS

- 6. **THIS COURT ORDERS** that the Monitor, in consultation with Crystallex, is hereby authorized to (a) use reasonable discretion as to the adequacy of compliance with respect to the manner in which any Proof of Claim is completed, and may, where it is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this General Claims Procedure Order as to the completion and execution of such Proof of Claim,

and (b) request such further documentation from a Claimant or D&O Claimant that Crystallex and the Monitor may reasonably require in order to enable them to determine the validity of a Claim. Notwithstanding anything contained herein, neither the Monitor nor Crystallex shall have any discretion to accept any Claim submitted subsequent to the General Claims Bar Date or the Restructuring Claims Bar Date, as applicable.

7. **THIS COURT ORDERS** that any Pre-Filing Claim or D&O Claim denominated in a foreign currency shall be converted to Canadian dollars for the purposes of this General Claims Procedure on the basis of the Bank of Canada Canadian dollar noon exchange rate on the Filing Date and that any Restructuring Claim denominated in a foreign currency shall be converted to Canadian dollars for the purposes of this General Claims Procedure on the basis of the Bank of Canada Canadian dollar noon exchange rate on the date that such Restructuring Claim arose.
8. **THIS COURT ORDERS** that interest and penalties that would otherwise accrue after the Filing Date shall not be included in any unsecured Claim, however nothing in this Order shall preclude Crystallex from including provision for any such amounts in a Plan of Compromise pursuant to the provisions of the CCAA if so disposed. Amounts claimed in Assessments whether issued before or after the Filing Date shall be subject to this General Claims Procedure Order and there shall be no presumption of validity or deeming of the amount due in respect of the Claim set out in any Assessment.

MONITOR'S ROLE

9. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA and under the Orders, is hereby directed and empowered to take such other actions and

fulfill such other roles as are contemplated by this General Claims Procedure Order.

10. **THIS COURT ORDERS** that the Monitor, in carrying out the terms of the General Claims Procedure Order, shall have all of the protections given it by the CCAA and the Initial Order or as an officer of this Court, including the stay of proceedings in its favour, shall incur no liability or obligation as a result of the carrying out of its obligations under this General Claims Procedure Order, shall be entitled to rely on the books and records of Crystallex, and any information provided by Crystallex or a Claimant, and shall not be liable for any claims or damages resulting from any errors or omissions in such books, records, or information.

GENERAL CLAIMS PROCEDURE

Notice of Claims Bar Date – Pre-filing Claims and D&O Claims

11. **THIS COURT ORDERS** that:
 - (a) The Monitor shall cause the Notice of Claims Procedure and Claims Bar Date to be placed in each of the *Globe and Mail* (national edition) and the *National Post* (national edition) as soon as practicable after the date of this order and in any event within five (5) Business Days of the date hereof; and
 - (b) The Monitor shall cause the Notice of Claims Procedure and Claims Bar Date to be posted on the Monitor's Website as soon as practicable after the date of this Order and in any event within five (5) Business Days of the date hereof and cause it to remain posted thereon until its discharge as Monitor of Crystallex.

Noteholder Claim not subject to General Claims Procedure

12. **THIS COURT ORDERS** that the Noteholder Claim is not subject to the General Claims Procedure set out in this Order, but instead shall be determined pursuant to a procedure as set out in a further Order of this Court. To avoid doubt, the Noteholder Claims shall not be subject to the bar dates set

forth herein and nothing herein shall, or shall be deemed to, determine, impact or otherwise serve as a precedent in respect of the method of calculation, procedure for calling of Noteholder Claims, or the resolution of same.

Notice of Restructuring Claims Bar Date – Restructuring Claims

13. **THIS COURT ORDERS** that:

- (c) The Monitor shall cause the Notice of Restructuring Claims Bar Date to be placed in each of the *Globe and Mail* (national edition) and the *National Post* (national edition) at least 28 days before the Restructuring Claims Bar Date; and
- (d) The Monitor shall cause the Notice of Restructuring Claims Bar Date to be posted on the Monitor's Website at least 28 days before the Restructuring Claims Bar Date and cause it to remain posted thereon until its discharge as Monitor of Crystallex.

14. **THIS COURT ORDERS** that Crystallex shall not disclaim, resiliate, terminate or breach any contract, lease, permit, authorization or other agreement, whether written or oral, after the Notice of Restructuring Claims Bar Date has been published in the manner set out in paragraph 13 of this Order.

Deadline for Submitting a Claim or a D&O Claim

15. **THIS COURT ORDERS** that within 10 Business Days of the date of this Order the Monitor, in consultation with Crystallex, shall send a General Claims Package to those persons who appear to have a Pre-Filing Claim according to the books and records of Crystallex by mail, courier, facsimile transmission or electronic mail. Each such General Claims Package shall include a Proof of Claim with an amount set out therein for the Claim as agreed to by Crystallex and the Monitor. Such amount set out shall be the Proven Claim of the recipient Claimant unless the Claimant submits a revised

Proof of Claim by the General Claims Bar Date in accordance with the General Claims Procedure.

16. **THIS COURT ORDERS** that the Monitor shall send out a General Claims Package to those persons who appear to have a Restructuring Claim by mail, courier, facsimile transmission or electronic mail as soon as practicable after the Monitor becomes aware of the possible Restructuring Claim, but in any event no later than 15 days prior to the Restructuring Claims Bar Date.
17. **THIS COURT ORDERS** that the Monitor will send a copy of the General Claims Package by mail, courier, facsimile transmission or electronic mail as soon as practicable following receipt of a request for a package, to any Claimant or D&O Claimant requesting such material prior to the Claims Bar Date.
18. **THIS COURT ORDERS** that any Person asserting a Claim who has not received a General Claims Package from the Monitor pursuant to paragraphs 15 and 16 of this Order shall set out its aggregate Claim in a Proof of Claim and deliver that Proof of Claim so that it is received by the Monitor by the General Claims Bar Date, or Restructuring Period Claims Bar Date, as applicable or such later date as the Monitor may agree to in writing, or as the Court may otherwise order.
19. **THIS COURT ORDERS** that any Person who does not file a Proof of Claim with the Monitor in accordance with this Order by the General Claims Bar Date or the Restructuring Claims Bar Date, as applicable, shall be forever barred from asserting or enforcing such Claim against Crystallex and Crystallex shall not have any liability whatsoever in respect of such Claim and such Claim shall be extinguished without any further act or notification by Crystallex.

20. **THIS COURT ORDERS** that any Person who does not file a D&O Proof of Claim in accordance with this Order by the General Claims Bar Date shall be forever barred from asserting or enforcing such D&O Claim against the Directors and Officers and the Directors and Officers shall not have any liability whatsoever in respect of such D&O Claim and such D&O Claim shall be extinguished without any further act or notification.

ADJUDICATION OF CLAIMS

Adjudication of Pre-filing Claims and Restructuring Claims

21. **THIS COURT ORDERS** that the Monitor, with the assistance of Crystallex, shall review the information filed by each Claimant with respect to a Pre-filing Claim or a Restructuring Claim that is received by the General Claims Bar Date or the Restructuring Claims Bar Date, as applicable, and may accept, revise or disallow such Pre-filing Claim or Restructuring Claim. At any time, Crystallex or the Monitor may request additional information from the Claimant with respect to any Pre-filing Claim or Restructuring Claim. Notwithstanding anything else in this paragraph 21, any Pre-filing Claim or Restructuring Claim in excess of one hundred thousand dollars (CAD\$100,000.00) shall be accepted, revised or disallowed only with the written consent of Crystallex or as approved by the Court, provided that the Monitor will give 5 business days notice to all parties on the service list in the event the Monitor and Crystallex propose to accept any Claim in excess of \$ 2,800,000.
22. **THIS COURT ORDERS** that the Monitor, with the assistance of Crystallex, may attempt to consensually resolve, with the prior written consent of Crystallex, the classification (as secured or unsecured) and amount of any Pre-filing Claim or Restructuring Claim with the Claimant prior to accepting, revising or disallowing such Pre-filing Claim or Restructuring Claim.

23. **THIS COURT ORDERS** that if the Monitor, with the consent of Crystallex, determines to revise or disallow a Pre-filing Claim or Restructuring Claim, the Monitor shall notify the Claimant by sending a Notice of Revision or Disallowance to the Claimant as provided in this Order.
24. **THIS COURT ORDERS** that if a Claimant disputes the classification or amount of its Pre-filing Claim or Restructuring Claim as set forth by the Monitor, then such Claimant may dispute such revision or disallowance as provided in this Order, so that it is received by no later than 5:00 p.m. (Toronto time) on the date which is 14 days after the date of the notification of such revision or disallowance or such later date as the Court may order.
25. **THIS COURT ORDERS** that any Claimant who fails to dispute a revision or disallowance by the deadline and in the manner set forth in paragraph 24 shall be deemed to accept the classification and amount of its Pre-filing Claim or Restructuring Claim as set out in the revision or disallowance and the Pre-filing Claim or Restructuring Claim as set out in the revision or disallowance shall constitute a Proven Claim.
26. **THIS COURT ORDERS** that if a Claimant disputes a revision or disallowance of its Pre-filing Claim or Restructuring Claim as set out in the Notice of Revision or Disallowance, the Monitor, in consultation with Crystallex, may:
 - (a) attempt to consensually resolve, with the prior written consent of Crystallex, the classification and the amount of the Pre-filing Claim or the Restructuring Claim with the Claimant;
 - (b) deliver a package to the Claims Officer consisting of that Claimant's Proof of Claim, the Notice of Revision or Disallowance, the Notice of Dispute and any other materials which may be relevant for the determination of the dispute to the Claims Officer (the "**Dispute Package**"); and/or

- (c) schedule a 9:30 Appointment with the Court for the purpose of scheduling a motion to resolve the Pre-filing Claim or Restructuring Claim and at such motion the Claimant shall be deemed to be the applicant and Crystallex shall be deemed to be the respondent. The Monitor may participate in such proceedings as it deems appropriate, which may include providing information regarding the disallowance or revision of the Pre-filing Claim or the Restructuring Claim to the parties and the Court. The Trustee shall have standing and the right to participate in any such motion or proceeding.

27. **THIS COURT ORDERS THAT**, notwithstanding any other provision hereof, with respect to any Pre-filing or Restructuring Claim arising from a cause of action for which Crystallex is fully insured, the Monitor, with the prior written consent of Crystallex or as ordered by the Court, may agree with the applicable insurer that such Pre-filing or Restructuring Claim shall be adjudicated by way of an alternative process and not adjudicated in accordance with the procedure set out in this Order. In such case, Crystallex shall notify the Claimant of the decision to exclude the adjudication of the Claim from the procedure set out in this Order.

Adjudication of D&O Claims

28. **THIS COURT ORDERS** that the Monitor, in consultation with Crystallex and the D&O Counsel, shall review the information filed by each D&O Claimant with respect to each D&O Claim that is received by the General Claims Bar Date and, with the prior written consent of Crystallex and the applicable Directors or Officers, or as ordered by the Court may accept, revise or disallow the D&O Claim. At any time, Crystallex, the Monitor or the D&O Counsel may request additional information from the D&O Claimant with respect to any D&O Claim.
29. **THIS COURT ORDERS** that the Monitor, with the prior written consent of Crystallex and the applicable Directors or Officers and in consultation with Crystallex, may attempt to consensually resolve the classification and amount

of any D&O Claim with the D&O Claimant prior to the Monitor accepting, revising or disallowing such D&O Claim.

30. **THIS COURT ORDERS** that if the Monitor, with the prior written consent of Crystallex and the applicable Directors or Officers and in consultation with Crystallex, determines to revise or disallow a D&O Claim, the Monitor shall notify the D&O Claimant of the revision or disallowance by sending out a Notice of Revision or Disallowance as provided in this Order.
31. **THIS COURT ORDERS** that if a D&O Claimant disputes the classification or amount of its D&O Claim as set forth by the Monitor as provided by this Order, then such Claimant may dispute such revision or disallowance via the procedure as provided in this Order, so that it is received by no later than 5:00 p.m. (Toronto time) on the day which is 14 days after the date of notification of such revision or disallowance or such later date as the Court may order.
32. **THIS COURT ORDERS** that any D&O Claimant who fails to dispute a revision or disallowance by the deadline and in the manner set forth in paragraph 31 shall be deemed to accept the classification and amount of its D&O Claim as set out in the revision or disallowance and the D&O Claim as set out in the revision or disallowance shall constitute a Proven Claim.
33. **THIS COURT ORDERS** that if a D&O Claimant disputes a revision or disallowance of its D&O Claim by filing a Notice of Dispute, the Monitor, and with the prior written consent of Crystallex and the applicable Directors or Officers, may:
 - (a) attempt to consensually resolve the classification and the amount of the Claim with the D&O Claimant;
 - (b) deliver a package to the Claims Officer consisting of that D&O Claimant's Proof of Claim, the Notice of Revision or Disallowance, the Notice of Dispute and any other materials which may be relevant for

the determination of the dispute to the Claims Officer (a "D&O Dispute Package"); and/or

- (c) schedule a 9:30 Appointment with the Court for the purpose of scheduling a motion to resolve the D&O Claim and at such motion the D&O Claimant shall be deemed to be the applicant and the applicable Directors or Officers shall be deemed to be the respondent. The Monitor and Crystallex may participate in such proceedings as it deems appropriate, which may include providing information regarding the disallowance or revision of the D&O Claim to the parties and the Court.

34. **THIS COURT ORDERS THAT**, notwithstanding any other provision hereof, the Monitor may agree with Crystallex and the relevant Directors and Officers that a D&O Claim shall be adjudicated by way of an alternative process including an alternative timeline, which process shall be agreed upon by the Monitor, Crystallex, the relevant Directors and Officers and the relevant D&O Claimants or further Order of the Court, and not adjudicated in accordance with the procedure set out in this Order. In such case, the Monitor shall notify the D&O Claimant of the decision to exclude the adjudication of the D&O Claim from the procedure set out in this Order.

CLAIMS OFFICERS

35. **THIS COURT ORDERS** that Crystallex, with the consent of the Monitor and Order of the Court, may appoint Claims Officers for the purposes of the General Claims Procedure described herein.
36. **THIS COURT ORDERS** that if a Claim is referred to a Claims Officer for resolution, the Claims Officer shall determine the validity, amount and classification of disputed Claims in accordance with this General Claims Procedure Order and to the extent necessary may determine whether any Claim or part thereof constitutes an Excluded Claim. A Claims Officer shall determine all procedural matters which may arise in respect of his or her determination of these matters, including the manner in which any evidence may be adduced. A Claims Officer shall have the discretion to determine by

whom and to what extent the costs of any hearing before a Claims Officer shall be paid.

37. **THIS COURT ORDERS** that, notwithstanding anything to the contrary herein, the Monitor may at any time, with the prior written consent of Crystallex, refer a Claim to a Claims Officer or to the Court for resolution, where in the Monitor's view such a referral is preferable or necessary for the resolution of the Claim, provided that in respect of a D&O Claim, the Monitor shall also obtain the consent to such referral from the relevant Directors or Officers.
38. **THIS COURT ORDERS** that upon receipt of a Dispute Package or a D&O Dispute Package or referral for resolution pursuant to paragraphs 26 or 33 hereof, as applicable, the Claims Officer shall schedule and conduct a hearing to determine the validity, amount and/or classification of the Claim and shall as soon as practicable thereafter notify Crystallex, the Monitor, the D&O Counsel where applicable, and the Claimant or the D&O Claimant of his or her determination.
39. **THIS COURT ORDERS** that Crystallex, the Monitor, the Claimant, or, in the case of a D&O Claim, the D&O Claimant, or any relevant Directors or Officers, may appeal the Claims Officer's determination to this Court within 30 days of the date on which notification is deemed to have been received of the Claims Officer's determination of such Claim by serving upon Crystallex, the Monitor, the Claimant or, in the case of a D&O Claim, the D&O Claimant, or any relevant Directors or Officers, as applicable, and filing with this Court a notice of motion returnable on a date to be fixed by this Court. If an appeal is not filed within such 30 day period then the Claims Officer's determination shall, subject to a further order of the Court, be deemed to be final and binding and shall be a Proven Claim or Proven D&O Claim, as applicable.

40. **THIS COURT ORDERS** that Crystallex shall pay the reasonable professional fees and disbursements of each Claims Officer in connection with such appointment as Claims Officer on presentation and acceptance of invoices from time to time. Each Claims Officer shall be entitled to a reasonable retainer against his or her fees and disbursements which shall be paid by Crystallex upon request. Any dispute as to fees and disbursements shall be resolved by the Court.

NOTICE OF TRANSFEREES

41. **THIS COURT ORDERS** that if, after the Filing Date, the holder of a Claim transfers or assigns the whole of such Claim to another Person, neither the Monitor nor Crystallex shall be obligated to give notice or otherwise deal with the transferee or assignee of such Claim in respect thereof unless and until actual notice of transfer or assignment, together with satisfactory evidence of the existence and validity of such transfer or assignment, shall have been received and acknowledged by Crystallex and the Monitor in writing and thereafter such transferee or assignee shall for the purposes hereof constitute the "Claimant" or "D&O Claimant" in respect of such Claim. Any such transferee or assignee of a Claim shall be bound by any notices given or steps taken in respect of such Claim in accordance with this General Claims Procedure Order prior to receipt and acknowledgment by Crystallex and the Monitor of satisfactory evidence of such transfer or assignment.
42. **THIS COURT ORDERS** that if a Claimant or D&O Claimant or any subsequent holder of a Claim, who in any such case has previously been acknowledged by Crystallex and the Monitor as the holder of the Claim, transfers or assigns the whole of such Claim to more than one Person or part of such Claim to another Person, such transfers or assignments shall not create separate Claims and such Claims shall continue to constitute and be dealt with as a single Claim notwithstanding such transfers or assignments. The Monitor

shall not, in each case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Claim only as a whole and then only to and with the Person last holding such Claim, provided such Claimant or D&O Claimant may, by notice in writing delivered to the Monitor, direct that subsequent dealings in respect of such Claim, but only as a whole, shall be dealt with by a specified Person and in such event, such Person shall be bound by any notices given or steps taken in respect of such Claim with such Claimant or D&O Claimant in accordance with the provisions of this Order.

43. **THIS COURT ORDERS** that Crystallex and the Monitor are not under any obligation to give notice to any Person holding a security interest, lien or charge in, or a pledge or assignment by way of security in, a Claim, as applicable in respect of any Claim.

SERVICE AND NOTICES

44. **THIS COURT ORDERS** any notice, notification or communication required to be delivered by the Monitor pursuant to this Order may be delivered by mail, courier, facsimile transmission or electronic mail to the address or number contained in the books and records of Crystallex or as included in the Proof of Claim.
45. **THIS COURT ORDERS** that any notice, notification, dispute, or communication required to be delivered by a Claimant pursuant to the terms of this Order will be sufficiently given only if delivered by prepaid registered mail, courier, personal delivery, facsimile transmission or email addressed to:

Ernst & Young Inc., the court-appointed Monitor of Crystallex
222 Bay Street, PO Box 251
Toronto, ON M5K 1J7

Or by courier to:

Ernst & Young Inc., the court-appointed Monitor of Crystallex
222 Bay Street, 21st Floor
Ernst & Young Tower
Toronto, ON M5K 1J7

Or by facsimile transmission to:
(416) 943-3300

Or by email to:
[crystallex@ca.ey.com]

46. **THIS COURT ORDERS** that if during any period during which notices or other communications are being given pursuant to this General Claims Procedure Order, a postal strike or postal work stoppage of general application should occur, such notices, notifications or other communications sent by ordinary mail and then not received shall not, absent further Order of this Court, be effective and notices and other communications given hereunder during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery, facsimile transmission or email in accordance with this General Claims Procedure Order.
47. **THIS COURT ORDERS** that any notice delivered to a Claimant or D&O Claimant via personal delivery, email, or facsimile transmission shall be deemed to have been received by such Claimant or D&O Claimant on the date and at the time that it was sent, as evidenced by the time and date stamp on the email, if sent prior to 5:00 p.m. (local time) on a Business Day, or if sent after 5:00 p.m. on a Business Day or on a non-Business Day, on the next following Business Day.
48. **THIS COURT ORDERS** that any notice delivered to a Claimant or D&O Claimant by mail or courier shall be deemed to have been received by such

Claimant or D&O Claimant on the third Business Day after the notice was mailed, or couriered.

49. **THIS COURT ORDERS** that in the event that this General Claims Procedure Order is amended by further Order of the Court, Crystallex or the Monitor may post such further Order on the Monitor's website and send an email to the service list created in the CCAA Proceedings and any Known Creditors affected by such amendment and such posting and mailing shall constitute adequate notice to Claimants and D&O Claimants of such amended claims procedure.

MISCELLANEOUS

50. **THIS COURT ORDERS** that notwithstanding any other provisions of this Claim Procedure Order, the solicitation by the Monitor or Crystallex of Claims and the filing by any Claimant or D&O Claimant of any Claims shall not, for that reason only, grant any person any standing in these proceedings.
51. **THIS COURT ORDERS** that the forms of notice to be provided in accordance with this General Claims Procedure Order shall constitute good and sufficient service and delivery of notice of this General Claims Procedure Order, the General Claims Bar Date and the Restructuring Claims Bar Date on all Persons who may be entitled to receive notice and who may assert a Claim and no other notice or service need be given or made and no other documents or material need be sent to or served upon any Person in respect of this General Claims Procedure Order.
52. **THIS COURT ORDERS** that notwithstanding the terms of this General Claims Procedure Order, the Monitor, Crystallex, the Trustee or any Noteholder may apply to this Court from time to time for directions from this Court with respect to the General Claims Procedure Order, or for such further Order or Orders as either of them may consider necessary or desirable to

amend, supplement or clarify the terms of this General Claims Procedure Order.

53. **THIS COURT ORDERS AND REQUESTS** the aid and recognition of any court or any judicial, regulatory or administrative body in any province or territory of Canada (including the assistance of any court in Canada pursuant to section 17 of the CCAA) and the Federal Court of Canada and any judicial, regulatory or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature of any province and any court or any judicial regulatory body of the United States and the states or other subdivisions of the United States and of any other nation or state, to act in aid of and to be complementary to this Court in carrying out the terms of this General Claims Procedure Order.

ENTERED AT / INSCRIT A TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO.:



DEC 06 2012



Schedule "A"

THE ONTARIO SUPERIOR COURT OF JUSTICE

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C
1985, C. C-36

AND IN THE MATTER OF CRYSTALLEX INTERNATIONAL CORPORATION
("Crystallex")

NOTICE OF CLAIMS BAR DATE TO CLAIMANTS OF CRYSTALLEX

PLEASE TAKE NOTICE that, pursuant to an Order of the Superior Court of Justice of Ontario made on Friday November 30, 2012 (the "**Claims Procedure Order**"), a Claims Process has been established and Ernst & Young Inc., the court-appointed Monitor of Crystallex (the "**Monitor**") has been authorized to call for and receive Claims as set forth below.

Pursuant to paragraph 2(f) of the Claims Procedure Order, a "**Claim**" includes a Pre-Filing Claim, D&O Claim, and Restructuring Claim but does not include an Excluded Claim. Please see the Order for detailed definitions of Pre-Filing Claim, D&O Claim, Restructuring Claim and Excluded Claim.

The Monitor, in consultation with Crystallex, is in process of sending a Proof of Claim and instruction letter to those persons who appear to have a Pre-Filing Claim or Restructuring Claim according to the books and records of Crystallex. Each such Claims Package shall include a Proof of Claim with an amount set out therein for the Claim as agreed to by Crystallex and the Monitor. Such amount set out shall be the Proven Claim of the recipient Claimant unless the Claimant disputes the amount of the Claim by submitting a revised Proof of Claim by the Claims Bar Date in accordance with the Claims Process. Please see the Order for detailed definitions of Pre-Filing Claim and Restructuring Claim.

Any person who does not receive a Proof of Claim and instruction letter from the Monitor and believes that it has a Claim against Crystallex or the Directors and Officers of Crystallex should go to the Monitor's website at www.ey.com/ca/crystallex to obtain a Proof of Claim or, in the alternative, by contacting the Monitor by telephone (1-855-806-6640 or (416) 943-5441) or by fax (416) 943-3300).

Completed Proofs of Claim must be received by the Monitor by 5:00 p.m. (Toronto Time) by the applicable Claims Bar Date, as set out in the Order. The Claims Bar Date for most claims is January 18, 2013. It is your responsibility to ensure that the Monitor receives your Proof of Claim by the applicable Claims Bar Date.

Ernst & Young Inc., the Court-appointed Monitor of Crystallex

P.O. Box 251

Ernst & Young Tower

222 Bay Street, 21st Floor

Toronto, ON M5K 1J7

**CLAIMS WHICH ARE NOT RECEIVED BY THE CLAIMS BAR DATE WILL BE BARRED
AND EXTINGUISHED FOREVER.**

Dated at Toronto this ● day of November, 2012.

Schedule "B"

THE ONTARIO SUPERIOR COURT OF JUSTICE

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C 1985, C. C-36

AND IN THE MATTER OF CRYSTALLEX INTERNATIONAL CORPORATION
("Crystallex")

NOTICE OF RESTRUCTURING CLAIMS BAR DATE TO CLAIMANTS OF
CRYSTALLEX

PLEASE TAKE NOTICE that, pursuant to an Order of the Superior Court of Justice of Ontario made on Friday November 30, 2012 (the "**Claims Procedure Order**"), a Claims Process has been established and Ernst & Young Inc., court-appointed Monitor of Crystallex (the "**Monitor**") has been authorized to call for and receive Claims as set forth below.

Pursuant to paragraph 2(f) of the Claims Procedure Order, a "**Claim**" includes a Pre-Filing Claim, D&O Claim, and Restructuring Claim but does not include an Excluded Claim. Please see the Order for detailed definitions of Pre-Filing Claim, D&O Claim, Restructuring Claim and Excluded Claim.

Any person who believes that it has a Restructuring Claim against Crystallex should go to the website of Ernst & Young Inc., court-appointed Monitor of Crystallex (the "**Monitor**"), at www.ey.com/ca/crystallex to obtain a Proof of Claim or, in the alternative, by contacting the Monitor by telephone (1-855-806-6640 or (416) 943-5441) or by fax (416) 943-3300). Please see the Order for a detailed definition of Restructuring Claim.

Proofs of claim must be submitted to the Monitor for any claim against Crystallex, whether unliquidated, contingent or otherwise, or a claim against any current or former officer or director of Crystallex, in each case where the claim arose on or after December 23, 2011 as a result of the restructuring, termination, repudiation or disclaimer of any lease, contract, or other agreement or obligation.

Completed Proofs of Claim must be received by the Monitor by 5:00 p.m. (Eastern Standard Time) by the Restructuring Claims Bar Date, being ●. It is your responsibility to ensure that the Monitor receives your Proof of Claim by the applicable Claims Bar Date.

Ernst & Young Inc., the Court-appointed Monitor of Crystallex

P.O. Box 251

Ernst & Young Tower

222 Bay Street, 21st Floor

Toronto, ON M5K 1J7

**RESTRUCTURING CLAIMS WHICH ARE NOT RECEIVED
BY THE RESTRUCTURING CLAIMS BAR DATE WILL BE
BARRED AND EXTINGUISHED FOREVER.**

Dated at Toronto this ● day of November, 2012.

Schedule "C"

**INSTRUCTION LETTER
CLAIMS AGAINST CRYSTALLEX INTERNATIONAL CORPORATION
("Crystallex")**

A. -CLAIM PROCESS

Pursuant to the Order of the Honourable Justice Newbould dated Friday November 30, 2012 (the "**Claims Procedure Order**") under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), Ernst & Young Inc., in its capacity as Court appointed Monitor of Crystallex has been directed and empowered to administer the Claim Process.

This letter and the attached forms provided the instructions for responding to or completing the Proof of Claim in relation to the Claim Process. As of the date of this instruction letter, there have been no proposed plans of arrangement or compromise pursuant to the CCAA. Capitalized terms not defined within this instruction letter shall have the meaning set out in the Claims Order. A copy of the Claims Procedure Order is included in the Claim Package. Additional copies can be obtained from the Monitor's website at www.ey.com/ca/crystallex.

The Claims Process is intended for any Person with a Claim against Crystallex. A Claim is defined at paragraph 2(f) of the Claims Procedure Order to mean:

- (i) any right or claim of any Person against Crystallex, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind whatsoever of Crystallex in existence prior to the Filing Date, and any accrued interest thereon and costs payable in respect thereof to the Filing Date, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not

such right is executory or anticipatory in nature, including the right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation is based in whole or in part on facts which existed prior to the Filing Date, and includes any claims that would have been claims provable in bankruptcy had Crystallex become bankrupt on the Filing Date (each, a "Pre-filing Claim", and collectively, the "Pre-filing Claims");

- (ii) any existing or future right or claim of any Person against Crystallex in connection with any indebtedness, liability or obligation of any kind whatsoever owed by Crystallex to such Person arising on or after the Filing Date as a result of any disclaimer, resiliation, termination or breach on or after the Filing Date of any contract, lease, permit, authorization or other agreement existing on the Filing Date whether written or oral and whether such disclaimer, resiliation, termination or breach took place or takes place before or after the date of this General Claims Procedure Order, including any accrued interest thereon and costs payable in respect thereof to the date of such disclaimer, resiliation, termination or breach, to the extent provided for in the contract, lease, permit, authorization or other agreement each, a "Restructuring Claim", and collectively, the "Restructuring Claims"); and
- (iii) any existing or future right or claim of any Person against one or more of the Directors and/or Officers of Crystallex which arose or arises as a result of such Director's or Officer's position, supervision, management or involvement as a Director or Officer of Crystallex, whether such right, or the circumstances giving rise to it arose before or after the Initial Order up to and including the date of this General Claims Procedure Order and whether enforceable in any civil, administrative or criminal proceeding (each a "D&O Claim", and collectively the "D&O Claims"), including any right:

- A. relating to any of the categories of obligations described in paragraph 21 of the Initial Order, whether accrued or falling due before or after the Initial Order, in respect of which a Director or Officer may be liable in his or her capacity as such;
- B. in respect of which a Director or Officer may be liable in his or her capacity as such concerning employee entitlements to wages or other debts for services rendered to Crystallex or any one of them or for vacation pay, pension contributions, benefits or other amounts related to employment or pension plan rights or benefits or for taxes owing by Crystallex or amounts which were required by law to be withheld by Crystallex;
- C. in respect of which a Director or Officer may be liable in his or her capacity as such as a result of any act, omission, or breach of a duty; or
- D. that is or is related to a penalty, fine or claim for damages or costs;

provided however that in any case "Claim" shall not include an Excluded Claim.

An Excluded Claim is defined at paragraph 2q of the Claims Procedure Order to mean (i) claims secured by any of the Administration Charge, the DIP Charge, the Lender Additional Compensation Charge or the Directors' Charge, as defined in the Initial Order or the Order of the Honourable Mr. Justice Newbould dated April 16, 2012; (ii) any claim against a Director that cannot be compromised due to the provisions of subsection 5.1(2) of the CCAA; and (iii) any Intercompany Claim; and (iv) the Noteholder Claims.

Within ten (10) Business Days of the date of the Order, the Monitor, in consultation with Crystallex, will send out a Proof of Claim and instruction letter to any Person who appears to have a Pre-Filing Claim or Restructuring Claim according to the books and records of Crystallex, which shall have an amount set out therein for the Claim as agreed to by Crystallex and the Monitor. Such nature and the amount set out shall be the Proven Claim of the recipient Claimant unless the Claimant submits a revised Proof of Claim by the Claims Bar Date in accordance with the Claims Procedure. Any Person

who does not file a revised Proof of Claim by the Claims Bar Date is deemed to have accepted the nature and amount of such Claim.

If you have any question regarding the Claim Process or your potential claim, please contact the Monitor at the address provided below:

All enquiries with respect to the Claim Process should be addressed to:

By Mail:

P.O. Box 251
Ernst & Young Tower
222 Bay Street, 21st Floor
Toronto, ON M5K 1J7

By Courier:

222 Bay Street, 21st Floor
Ernst & Young Tower
Toronto, ON M5K 1J7

B. –FOR PERSONS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Pre-Filing Claim against Crystallex, you will have to file a Proof of Claim with the Monitor. **Claims against Crystallex must be received by 5:00 p.m. (Toronto Time) on January 18, 2013 or such later date as Crystallex, the Monitor and you agree in writing or that the Court may permit.**

If you believe that you have a Restructuring Claim against Crystallex, you will have to file a Proof of Claim with the Monitor. **The Monitor shall cause the Notice of Restructuring Claims Bar Date to be placed in each of the Global and Mail (national edition) and the National Post (national edition) at least 28 days before the Restructuring Claims Bar date. The Monitor shall cause the Notice of Restructuring Claims Bar Date to be posted on the Monitor's Website at least 28 days before the Restructuring Claims Bar Date and cause it to remain posted thereon until its discharge as Monitor of Crystallex.**

To avoid the barring and extinguishment of any Restructuring Claim you are required

to file a Proof of Claim, in the form attached hereto, so as to be received by the Monitor **by 5:00 p.m. (Toronto Time) on the Date set in the Notice of Restructuring Claims Bar Date or such a later date as the Applicant, the Monitor and you agree in writing or that the Court may permit.**

A Proof of Claim form is attached. Additional Proof of Claim forms can be found on the Monitor's website at www.ey.com/ca/crystallex or obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information, you will receive, as soon as practicable, additional Proof of Claim forms.

PROOF OF CLAIM AGAINST
CRYSTALLEX INTERNATIONAL CORPORATION
("Crystallex")

Please read carefully the enclosed Instruction Letter for completing this Proof of Claim form. Capitalized terms not defined within this Proof of Claim form shall have the meaning ascribed thereto in the Order of the Superior Court of Justice (Commercial List) dated ●, as may be amended from time to time.

A. - PARTICULARS OF CLAIMANT

1. Full Legal Name of Claimant _____ (the
"Creditor")

(Full legal name should be the name of the original Creditor of the Applicant, regardless of whether an assignment of a Claim has been made, or a portion thereof, has occurred prior to or following the date of the Initial Order.)

2. Full Mailing Address of the Claimant (the original Creditor, not the Assignee):

3. Telephone Number: _____

Facsimile Number: _____

E-Mail Address: _____

Attention (Contact Person): _____

4. Has the Claim set out herein been sold or assigned by the Creditor to another Party?

Yes: []

No: []

B. - PARTICULARS OF ASSIGNEE(S) (If ANY):

1. Full Legal Name of Assignee (s):

(If a portion of the Claim has been assigned, insert full legal name of assignee(s) of the Claim. If there is more than one assignee, please attach a separate sheet with the required information.)

2. Full Mailing Address of the Assignee(s):

3. Telephone Number: _____

Facsimile Number: _____

E-Mail Address: _____

Attention (Contact Person): _____

C. - PROOF OF CLAIM:

I, _____, [Name of Claimant or Representative of Claimant],

of _____ (City, Province or State) do hereby certify:

(a) That I [check one]

[] am the Creditor of the Applicant; Or

[] am _____ (state position or title) of

_____ (name of Creditor)

(b) that I have knowledge of all the circumstance connected with the Claim referred to below;

(c) The Applicant was and still indebted to the Creditor as follows:

- (i) Claim:
Canadian Dollars _____ [insert dollar value
of claim]

Note: Claims in a foreign currency are to be converted to Canadian dollars at the Bank of Canada noon spot rate as at [xx]. (Exchange rate conversions on such date were: CAD \$ 1.00 = USD \$ [xx].)

D. – NATURE OF CLAIM:

(Check and complete appropriate category)

☐ A. Unsecured Claim of \$_____.

That in respect of this debt, I do not hold any assets of the Applicant as security and
(Check appropriate description)

☐ B. Secured Claim of \$_____.

That in respect of this debt, I hold assets of the Applicant valued at \$_____ as
security, particulars of which are as follows:

(Given full particulars of the security, including the date on which the security was given and the value at which assess the security, and attach a copy of the security documents.)

This claim is a Pre-Filing Claim ☐
Post-Filing Claim ☐

E. – PARTICULAR OF CLAIM:

Other than as already set out herein, the Particulars of the undersigned's total Claim are attached.

Provide all particulars of the Claim and supporting documentation that you feel will assist in the determination of your Claim. At a minimum, you are required to provide the invoice date, invoice number, the amount of each outstanding invoice and the related purchase order number. Further particulars may include the following if applicable: a description of the transaction(s) or agreement(s) giving rise to the Claim; contractual rate of interest (if applicable); name of any guarantor which has guaranteed the Claim; details of all credits, discounts etc claimed; description of the security if any, granted by the affected Applicant to the Creditor, the estimated value of

such security and the basis for such valuation; and the particulars of any Restructuring Claim.

F. -FILING OF CLAIM:

This Proof of Claim must be received by no later than 5:00 pm (Toronto Time) on [xx] (the "Claims Bar Date").

Failure to file your Proof of Claim as directed by the Claims Bar Date will result in your Claim being barred and you will be prohibited from making or enforcing a Claim against the Applicant.

This Proof of Claim must be delivered by facsimile transmission, personals delivery, courier, electronic mail or prepaid mail at the following address:

Ernst & Young Inc., the Court-appointed Monitor of Crystallex

By Mail:

P.O. Box 251
Ernst & Young Tower
222 Bay Street, 21st Floor
Toronto, ON M5K 1J7

By Courier:

222 Bay Street, 21st Floor
Ernst & Young Tower
Toronto, ON M5K 1J7

Fax: (416) 943-3300

Creditors shall be responsible for obtaining proof of delivery, if required, of such Proof of claim through their choice of delivery method. No acknowledgement of receipt will be provided by the Monitor.

Dated at _____ this _____ date of _____, 2012.

Name of Claimant _____

Per: _____ [Name and Title]

Witness _____

Schedule "D"

**INSTRUCTION LETTER
CLAIMS AGAINST THE FORMER AND CURRENT DIRECTORS AND OFFICERS
OF CRYSTALLEX INTERNATIONAL CORPORATION
("Crystallex")**

THIS LETTER PROVIDES INSTRUCTIONS FOR MAKING A CLAIM AGAINST THE FORMER AND CURRENT DIRECTORS AND OFFICERS OF CRYSTALLEX. PLEASE NOTE A SEPARATE PROCESS GOVERNS THE CLAIMS PROCESS IN RELATION TO CLAIMS AGAINST CRYSTALLEX.

A. CLAIMS PROCESS

Pursuant to the Order of the Honorable Justice Newbould dated Friday November 30, 2012 (the "**Claims Procedure Order**") under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), Ernst & Young Inc., in its capacity as Court appointed Monitor of Crystallex has been directed and empowered to administer the Claim Process.

This letter and the attached forms provided the instructions for responding to or completing a Proof of Claim as against the former and current Directors and Officers of Crystallex (the "**D&Os**"). As of the date of this instruction letter, there has been no proposed plan of arrangement or compromise pursuant to the CCAA. Capitalized terms not defined within this instruction letter shall have the meaning set out in the Claims Procedure Order, which can be obtained from the Monitor's website at www.ey.com/ca/crystallex.

The Claims Process is intended for any Person with a Claim against the D&Os. A D&O Claim is defined at paragraph 2(f) (iii) of the Claim Procedure Order to mean:

any existing or future right or claim of any Person against one or more of the Directors and/or Officers of Crystallex which arose or arises as a result of such Director's or Officer's position, supervision, management or involvement as a Director or Officer of Crystallex, whether such right, or the circumstances giving rise to it arose before or after the Initial Order up to and including the date of this Claims Procedure Order and whether enforceable in any civil, administrative or criminal proceeding (each a "D&O Claim", and collectively the "D&O Claims"), including any right:

- A. relating to any of the categories of obligations described in paragraph 21 of the Initial Order, whether accrued or falling due before or after the Initial Order, in respect of which a Director or Officer may be liable in his or her capacity as such;
- B. in respect of which a Director or Officer may be liable in his or her capacity as such concerning employee entitlements to wages or other debts for services rendered to Crystallex or any one of them or for vacation pay, pension contributions, benefits or other amounts related to employment or pension plan rights or benefits or for taxes owing by Crystallex or amounts which were required by law to be withheld by Crystallex;
- C. in respect of which a Director or Officer may be liable in his or her capacity as such as a result of any act, omission, or breach of a duty; or
- D. that is or is related to a penalty, fine or claim for damages or costs;

provided however that in any case "Claim" shall not include an Excluded Claim.

An Excluded Claim is defined at paragraph 2(q) of the Claims Procedure Order to mean (i) claims secured by any of the Administration Charge, the DIP Charge, the Lender Additional Compensation Charge or the Directors' Charge, as defined in the Initial Order or the Order of the Honourable Mr. Justice Newbould dated April 16, 2012; (ii) any claim against a Director that cannot be compromised due to the provisions of

subsection 5.1(2) of the CCAA; and (iii) any Intercompany Claim; and (iv) the Noteholder Claims.

All enquiries with respect to the Claim Process should be addressed to:

Ernst & Young Inc., the Court-appointed Monitor of Crystallex
222 Bay Street, PO Box 251
Toronto, ON M5K 1J7

Attention: Christopher Mediratta
Telephone: (416) 941-1769
Facsimile: (416) 943-3300

B. FOR PERSONS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim against one or more of the D&Os you must file a Proof of Claim with the Monitor. **Claims against the D&Os must be received by 5:00 p.m. (Toronto Time) on January 18, 2013 or such later date as Crystallex, the Monitor and you agree in writing or that the Court may permit.**

D&O Proof of Claim forms can be found on the Monitor's website at www.ey.com/ca/crystallex or obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information, you will receive, as soon as practicable, additional D&O Proof of Claim forms.

D&O PROOF OF CLAIM

THIS PROOF OF CLAIM IS TO BE USED FOR CLAIMS AGAINST THE DIRECTORS AND OFFICERS OF CRYSTALLEX INTERNATIONAL CORPORATION. A SEPARATE PROCESS EXISTS FOR CLAIMS AGAINST CRYSTALLEX INTERNATIONAL CORPORATION

Please read carefully the Instruction Letter for completing this D&O Proof of Claim form. Capitalized terms not defined within this D&O Proof of Claim form shall have the meaning ascribed thereto in the Order of the Superior Court of Justice (Commercial List) dated ●, as may be amended from time to time.

A. - PARTICULARS OF CLAIMANT

1. Full Legal Name of Claimant _____ (the "Creditor")

(Full legal name should be the name of the original Creditor of the Applicant, regardless of whether an assignment of a Claim has been made, or a portion thereof, has occurred prior to or following the date of the Initial Order.)

2. Full Mailing Address of the Claimant (the original Creditor, not the Assignee):

3. Telephone Number: _____

Facsimile Number: _____

E-Mail Address: _____

Attention (Contact Person): _____

4. Has the Claim set out herein been sold or assigned by the Creditor to another Party?

Yes: []

No: []

B. - PARTICULARS OF ASSIGNEE(S) (IF ANY):

1. Full Legal Name of Assignee (s):

(If a portion of the Claim has been assigned, insert full legal name of assignee(s) of the Claim. If there is more than one assignee, please attach a separate sheet with the required information.)

2. Full Mailing Address of the Assignee(s):

3. Telephone Number: _____

Facsimile Number: _____

E-Mail Address: _____

Attention (Contact Person): _____

C. - PROOF OF CLAIM:

I, _____, [Name of Claimant or Representative of Claimant],

of _____ (City, Province or State) do hereby certify:

(a) that I [check one]

☐ (In the case of an individual which is the Claimant) I am the Claimant in respect of the claim set forth in (c) below; OR

☐ (In the case of a corporation which is the Claimant) am

(state position or title)

of _____
(name of Claimant)

- (b) that I have knowledge of all the circumstances connected with the Claim referred to below;
- (c) that the Claimant asserts a Claim against one or more of the Directors and Officers of Crystallex.

Name of Director(s) and/or Officer(s) in respect of whom a D&O Claim is being filed:

D. - PARTICULARS OF CLAIM:

The particulars of the Claimant's claim are attached.

(Provide all particulars of the Claim, including the name of each Directors and Officers against whom the Claimant is claiming and a description and relevant dates of the transaction(s) or agreement(s) giving rise to the Claim. All supporting documentation must be attached.)

E. - FILING OF CLAIM:

This Proof of Claim must be received by no later than 5:00 pm (Toronto Time) by the Claims Bar Date, as set out in the Order.

Failure to file your Proof of Claim as directed by the Claims Bar Date will result in your Claim being barred and you will be prohibited from making or enforcing a Claim against the Applicant.

This Proof of Claim must be delivered by facsimile transmission, personal delivery, courier, or prepaid mail at the following address:

Ernst & Young Inc., the Court-appointed Monitor of Crystallex

By Mail:

P.O. Box 251
Ernst & Young Tower
222 Bay Street, 21st Floor
Toronto, ON M5K 1J7

By Courier:

222 Bay Street, 21st Floor
Ernst & Young Tower
Toronto, ON M5K 1J7

Fax: (416) 943-3300

Creditors shall be responsible for obtaining proof of delivery, if required, of such Proof of claim through their choice of delivery method. No acknowledgement of receipt will be provided by the Monitor.

Dated at _____ this _____ date of _____, 2012.

Name of Claimant _____

Per: _____ [Name and Title]

Witness _____

Schedule "E"

NOTICE OF REVISION OR DISALLOWANCE

CRYSTALLEX INTERNATIONAL CORP.

("Crystallex")

Name of Claimant: _____

Claim Reference #: _____

Pursuant to the Order of the Honourable Justice Newbould dated Friday November 30, 2012 (the "**Claims Procedure Order**"), Ernst & Young Inc., in its capacity as Monitor of Crystallex, hereby gives you notice that it has reviewed your Proof of Claim against Crystallex and has revised or rejected your Claim as follows:

	Proof of Claim as Submitted (\$ CDN)	Revised Claim as Accepted (\$ CDN)	Secured (\$ CDN)	Unsecured (\$ CDN)
Total Claim				

Reason for the revision or disallowance:

If you do not agree with this Notice of Revision or Disallowance please take notice of the following:

1. If you intend to dispute the Notice of Revision or Disallowance, you must **within fourteen (14) Business Days after receipt of the Notice of Revision or Disallowance** deliver to the Monitor this Dispute Notice either by prepaid registered mail personal service, courier or facsimile transmission to the address listed below. In accordance with the Claims Procedure Order, notices shall be deemed to be received by no later than 5:00 pm (Toronto time) on the date by the Monitor or such later date as the Court may order. **Creditors shall be responsible for obtaining proof of delivery, if required, of such Proof of claim through their choice of delivery method. No acknowledgement of receipt will be provided by the Monitor.**
2. If you fail to dispute a revision or disallowance by the deadline shall be deemed to accept the classification and amount of its Pre-filing Claim or Restructuring Claim as set out in the revision or disallowance and the Pre-filing Claim or Restructuring Claim as set out in the revision or disallowance shall constitute a Proven Claim.

Address for Service of Dispute Notices:

Ernst & Young Inc., the Court-appointed Monitor of the Applicants

By Mail:

P.O. Box 251
Ernst & Young Tower
222 Bay Street, 21st Floor
Toronto, ON M5K 1J7

By Courier:

222 Bay Street, 21st Floor
Ernst & Young Tower
Toronto, ON M5K 1J7

Fax: (416) 943-3300

Schedule "F"

**NOTICE OF DISPUTE
CRYSTALLEX INTERNATIONAL CORPORATION
("Crystallex")**

Pursuant to the Order of the Honourable Justice Newbould dated Friday November 30 , 2012, we hereby give you notice of our intention to dispute the Notice of Revision or Disallowance bearing reference number ● and dated ●, 2012 issued by Ernst & Young Inc. in its capacity as Court-appointed Monitor of Crystallex in respect of our Claim.

Name of Claimant: ●

	Reviewed Claim as Accepted	Reviewed Claim as Disputed	Secured	Unsecured
Total Claim				

**please indicate all amounts in Canadian currency*

Reasons for Dispute (attach additional sheet and copies of all supporting documentation if necessary):

Contact information for individual submitting this Notice of Dispute:

Signature of individual: _____

Name and title: _____

Date: _____

Telephone number: _____

Fax number: _____

Email address: _____

Full mailing address:

Address for Service of Notice of Dispute:

Ernst & Young Inc., the Court-appointed Monitor of Crystallex

By Mail:

P.O. Box 251
Ernst & Young Tower
222 Bay Street, 21st Floor
Toronto, ON M5K 1J7

By Courier:

222 Bay Street, 21st Floor
Ernst & Young Tower
Toronto, ON M5K 1J7

Fax: (416) 943-3300

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C.
1985, c. C-36, AS AMENDED

Court File No: CV-12-9539-00CL

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF CRYSTALLEX INTERNATIONAL CORPORATION

ONTARIO
SUPERIOR COURT OF JUSTICE
Proceeding commenced at Toronto

GENERAL CLAIMS PROCEDURE ORDER

MCMILLAN LLP
Brookfield Place
181 Bay Street, Suite 4400
Toronto, ON M5J 2T3

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andrew.kent@mcmillan.ca
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Tel: (416) 865-7218 / Fax: (647) 722-6721

Jeffrey Levine LSUC#: 55582H
jeffrey.levine@mcmillan.ca
Tel: (416) 865-7791 / Fax: (416) 865-7048

Lawyers for Crystallex International Corporation

APPENDIX B



Court File No. CV-15-10832-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE	)	THURSDAY, THE 11 TH
	)	
REGIONAL SENIOR JUSTICE	)	DAY OF JUNE, 2015
	)	
MORAWETZ	)	

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF TARGET CANADA CO., TARGET
CANADA HEALTH CO., TARGET CANADA MOBILE GP
CO., TARGET CANADA PHARMACY (BC) CORP., TARGET
CANADA PHARMACY (ONTARIO) CORP., TARGET
CANADA PHARMACY CORP., TARGET CANADA
PHARMACY (SK) CORP., and TARGET CANADA
PROPERTY LLC (collectively the "**Applicants**")

CLAIMS PROCEDURE ORDER

THIS MOTION, made by Alvarez & Marsal Canada Inc., in its capacity as Court-appointed Monitor (the "**Monitor**") of the Applicants and the Partnerships listed on Schedule "A" (collectively, the "**Target Canada Entities**", and each individually a "**Target Canada Entity**"), pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. c-36, as amended (the "**CCAA**") for an order establishing a claims procedure for the identification and quantification of certain claims against (i) the Target Canada Entities and (ii) the current and former directors and officers of the Target Canada Entities, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Motion of the Monitor and the Fifteenth Report of the Monitor (the "**Monitor's Fifteenth Report**"), and on hearing the submissions of respective counsel for the Monitor, the Target Canada Entities, Target Corporation and such other counsel

as were present, no one else appearing although duly served as appears from the Affidavit of Service of Jesse Mighton sworn June 5, 2015:

SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Motion and the Motion Record herein is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

DEFINITIONS AND INTERPRETATION

2. THIS COURT ORDERS that any capitalized term used and not defined herein shall have the meaning ascribed thereto in the Amended and Restated Initial Order in these proceedings dated January 15, 2015 as further amended, restated, supplemented and/or modified from time to time (the “**Initial Order**”).

3. For the purposes of this Order the following terms shall have the following meanings:

- (a) “**Assessments**” means Claims of Her Majesty the Queen in Right of Canada or of any Province or Territory or Municipality or any other taxation authority in any Canadian or foreign jurisdiction, including, without limitation, amounts which may arise or have arisen under any notice of assessment, notice of objection, notice of reassessment, notice of appeal, audit, investigation, demand or similar request from any taxation authority;
- (b) “**Business Day**” means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Ontario;

- (c) **“CCAA Proceedings”** means the CCAA proceedings commenced by the Target Canada Entities in the Court under Court File No. CV-15-10832-00CL;
- (d) **“Claim”** means:
 - (i) any right or claim of any Person against any of the Target Canada Entities, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind whatsoever of any such Target Canada Entities in existence on the Filing Date, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any Assessments and any right or ability of any Person to advance a claim for contribution or indemnity or otherwise against any of the Target Canada Entities with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation is based in whole or in part on facts that existed prior to the Filing Date, including for greater certainty any claim against any of the Target Canada Entities for indemnification by any Director or Officer in respect of a D&O Claim (but excluding any such claim for indemnification that is covered by the Directors’ Charge (as defined in the Initial Order)) (each, a **“Prefiling Claim”**, and collectively, the **“Prefiling Claims”**);

- (ii) any right or claim of any Person against any of the Target Canada Entities in connection with any indebtedness, liability or obligation of any kind whatsoever owed by any such Target Canada Entity to such Person arising out of the restructuring, disclaimer, resiliation, termination or breach by such Target Canada Entity on or after the Filing Date of any contract, lease or other agreement whether written or oral (each, a “**Restructuring Period Claim**”, and collectively, the “**Restructuring Period Claims**”); and
- (iii) any right or claim of any Person against one or more of the Directors and/or Officers howsoever arising, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any Assessments and any right or ability of any Person to advance a claim for contribution, indemnity or otherwise against any of the Directors and/or Officers with respect to any matter, action, cause or chose in action, whether existing at present arising or commenced in the future, for which any Director or Officer is alleged to be, by statute or otherwise by law or equity, liable to pay in his or her capacity as a Director or Officer (each a “**D&O Claim**”, and collectively, the “**D&O Claims**”),

provided however that in any case “**Claim**” shall not include an Excluded Claim, but for greater certainty, shall include any Claim arising through subrogation against any Target Canada Entity or Director or Officer;

- (e) “**Claimant**” means a Person asserting a Prefiling Claim or a Restructuring Period Claim (including in each case, for greater certainty, an Intercompany Claim) against the Target Canada Entities, or any of them, and a Person asserting a D&O Claim against any of the Directors or Officers of any of the Target Canada Entities;
- (f) “**Claims Bar Date**” means 5:00 p.m. on August 31, 2015;
- (g) “**Claims Officer**” means the individuals designated by the Court pursuant to paragraph 41 of this Order;
- (h) “**Claims Package**” means the document package which shall be disseminated by the Monitor to any potential Claimant in accordance with the terms of this Order and shall consist of a copy of this Order (without schedules) and such other materials as the Monitor, in consultation with the Target Canada Entities, may consider appropriate;
- (i) “**Claims Process**” means the procedures outlined in this Order in connection with the assertion of Claims against the Target Canada Entities and/or the Directors and Officers;

- (j) **“Consultative Committee”** means the committee of representatives of creditors of the Target Canada Entities constituted in accordance with the Order for Advice and Directions of the Court dated May 12, 2015;
- (k) **“Court”** means the Ontario Superior Court of Justice (Commercial List);
- (l) **“D&O Claim Instruction Letter”** means the letter containing instructions for completing the D&O Proof of Claim form, substantially in the form attached as Schedule “B” hereto;
- (m) **“D&O Proof of Claim”** means the proof of claim referred to herein to be filed by Claimants in connection with any D&O Claim, substantially in the form attached hereto as Schedule “C” hereto, which shall include all supporting documentation in respect of such D&O Claim;
- (n) **“Director”** means anyone who is or was or may be deemed to be or have been, whether by statute, operation of law or otherwise, a director or *de facto* director of any of the Target Canada Entities, in such capacity;
- (o) **“Employees”** means all employees of the Target Canada Entities as at the Filing Date and **“Employee”** means any one of them, in such capacity. For the avoidance of doubt, Employee does not include individuals whose employment was terminated for any reason, without regard to any period of notice, prior to the Filing Date;
- (p) **“Employee Letter”** means the letter to be disseminated by the Monitor, in consultation with the Target Canada Entities and Employee Representative

Counsel, to all Employees advising as to their rights and obligations in connection with this Claims Process, which letter shall be substantially in the form attached hereto as Schedule “D”;

- (q) **“Excluded Claim”** means any:
 - (i) Claim secured by the Administration Charge, the KERP Charge, the Directors’ Charge, the Financial Advisor Subordinated Charge, the DIP Lender’s Charge, and the Agent’s Charge and Security Interest (as defined in the Approval Order – Agency Agreement dated February 4, 2015);
 - (ii) Claim enumerated in sections 5.1(2) and 19(2) of the CCAA;
 - (iii) Any Claim of Royal Bank of Canada, The Toronto-Dominion Bank, Bank of America and JPMorgan in connection with the Cash Management System;
- (r) **“Filing Date”** means January 15, 2015;
- (s) **“Intercompany Claim”** means any Claim filed by any of the Target Canada Entities, or any of their affiliated companies, partnerships, or other corporate entities, including Target Corporation or any of its subsidiary or affiliated companies, partnerships, or other corporate entities in accordance with the terms of this Order, but excluding any Claim arising through subrogation or assignment;
- (t) **“Intercompany Claims Bar Date”** means 5:00 p.m. on July 31, 2015;

- (u) **“Meetings”** and each a **“Meeting”** means a meeting of the creditors of the Target Canada Entities called for the purpose of considering and voting in respect of a Plan;
- (v) **“Monitor’s Website”** means www.alvarezandmarsal.com/targetcanada;
- (w) **“Monitor’s Intercompany Claims Report”** shall have the meaning set out in paragraph 35 herein;
- (x) **“Notice to Claimants”** means the notice for publication by the Monitor as described in paragraph 15 herein, substantially in the form attached as Schedule “E” hereto;
- (y) **“Notice of Dispute of Revision or Disallowance”** means the form substantially in the form attached as Schedule “F” hereto;
- (z) **“Notice of Objection”** means a notice filed by a Claimant in respect of an Intercompany Claim as set out in paragraph 37 herein, which Notice of Objection shall:
 - (i) identify the Person or Persons on whose behalf the Notice of Objection is filed;
 - (ii) indicate, to the extent known by the Claimant at such time, the nature of and basis for the objection(s) filed, along with any related documentary or other evidence available to the Claimant at such time in support of such objection(s); and

- (iii) indicate the relief sought in respect of any Intercompany Claim, and set out with reasonable particularity the legal or other basis for such relief;
- (aa) **“Notice of Objection Bar Date”** means September 30, 2015;
- (bb) **“Notice of Revision or Disallowance”** means the form substantially in the form attached as Schedule “G” hereto;
- (cc) **“Officer”** means anyone who is or was or may be deemed to be or have been, whether by statute, operation of law or otherwise, an officer or *de facto* officer of any of the Target Canada Entities, in such capacity;
- (dd) **“Order”** means this Claims Procedure Order;
- (ee) **“Person”** means any individual, firm, corporation, limited or unlimited liability company, general or limited partnership, association, trust (including a real estate investment trust), unincorporated organization, joint venture, government or any agency or instrumentality thereof or any other entity;
- (ff) **“Plan”** means, as further defined in the Initial Order, any proposed plan of compromise or arrangement that may be filed in respect of any or all of the Target Canada Entities pursuant to the CCAA as the same may be amended, supplemented or restated from time to time in accordance the terms thereof;
- (gg) **“Proof of Claim”** means the proof of claim referred to herein to be filed by Claimants in respect of Prefiling Claims and Restructuring Period Claims (including, in each case, an Intercompany Claim), substantially in the form

attached hereto as Schedule “I” hereto, which shall include all supporting documentation in respect of such Claim;

- (hh) **“Proof of Claim Instruction Letter”** means the letter containing instructions for completing the Proof of Claim form, substantially in the form attached as Schedule “H” hereto;
- (ii) **“Restructuring Period Claims Bar Date”** means, in respect of a Restructuring Period Claim, the later of (i) 45 days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Period Claim and (ii) the Claims Bar Date; and
- (jj) **“TCC”** means Target Canada Co..

4. THIS COURT ORDERS that all references as to time herein shall mean local time in Toronto, Ontario, Canada, and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day unless otherwise indicated herein, and any reference to an event occurring on a day that is not a Business Day shall mean the next following day that is a Business Day.

5. THIS COURT ORDERS that all references to the word “including” shall mean “including without limitation”, all references to the singular herein include the plural, the plural include the singular, and any gender includes all genders.

GENERAL PROVISIONS

6. THIS COURT ORDERS that any Claim denominated in a foreign currency shall be converted to Canadian dollars at the Bank of Canada noon exchange rate in effect at the Filing Date.

7. THIS COURT ORDERS that notwithstanding any other provisions of this Order, the solicitation by the Monitor or the Target Canada Entities of Proofs of Claim and D&O Proofs of Claim, and the filing by any Claimant of any Proof of Claim or D&O Proof of Claim shall not, for that reason only, grant any person any standing in the CCAA Proceedings or rights under any Plan.

8. THIS COURT ORDERS that, other than in respect of Intercompany Claims and any other Claims of Target Corporation or any of its subsidiary or affiliated companies, partnerships, or other corporate entities, the Monitor is hereby authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which any forms delivered hereunder are completed and executed and the time in which they are submitted, and may, where the Monitor is satisfied that a Claim (other than an Intercompany Claim and any other Claims of Target Corporation or any of its subsidiary or affiliated companies, partnerships, or other corporate entities) has been adequately proven, waive strict compliance with the requirements of this Order, including in respect of the completion, execution and time of delivery of such forms; provided that it is recognized and understood that certain of the Intercompany Claims and any other Claims of Target Corporation or any of its subsidiary or affiliated companies, partnerships, or other corporate entities will be contingent in nature and therefore will not contain particulars of such Claims that are not yet known as at the time they are filed.

9. THIS COURT ORDERS that amounts claimed in Assessments issued after the Filing Date shall be subject to this Order and there shall be no presumption of validity or deeming of the amount due in respect of the Claim set out in any Assessment where such Assessment was issued after the Filing Date.

MONITOR'S ROLE

10. THIS COURT ORDERS that, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA, the Initial Order and any other orders of the Court in the CCAA Proceedings, the Monitor is hereby directed and empowered to implement the Claims Process set out herein and to take such other actions and fulfill such other roles as are authorized by this Order or incidental thereto.

11. THIS COURT ORDERS that the Monitor (i) shall have all of the protections given to it by the CCAA, the Initial Order, any other orders of the Court in the CCAA Proceedings, and this Order, or as an officer of the Court, including the stay of proceedings in its favour; (ii) shall incur no liability or obligation as a result of the carrying out of the provisions of this Order, other than in respect of its gross negligence or wilful misconduct; (iii) shall be entitled to rely on the books and records of the Target Canada Entities and any information provided by the Target Canada Entities, all without independent investigation, provided that Intercompany Claims are subject to independent investigation by the Monitor as provided in paragraph 35 herein; (iv) shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information; and (v) may seek such assistance as may be reasonably required to carry out its duties and obligations pursuant to this Order from Target Corporation or any of its subsidiary or affiliated companies, partnerships, or other corporate

entities, including, without limitation, making such inquiries and obtaining such records and information as it deems appropriate in connection with the Claims Process but for greater certainty shall not take direction from Target Corporation or any of its subsidiary or affiliated companies, partnerships, or other corporate entities.

12. THIS COURT ORDERS that the Target Canada Entities and their current and former shareholders, Officers, Directors, employees, agents and representatives shall fully cooperate with the Monitor in the exercise of its powers and discharge of its duties and obligations under this Order.

NOTICE TO CLAIMANTS

13. THIS COURT ORDERS that as soon as practicable, but no later than 5:00 p.m. on June 30, 2015, the Monitor shall cause a Claims Package to be sent to:

- (a) Each party that appears on the Service List or has requested a Claims Package;
and
- (b) All known Claimants, other than Employees, as evidenced by the books and records of the Target Canada Entities at their respective last known addressees as recorded in the Target Canada Entities' books and records.

14. THIS COURT ORDERS that the Monitor shall cause the Notice to Claimants to be published, for at least two (2) Business Days, in The Globe and Mail (National Edition), La Presse and The Wall Street Journal by no later than 5:00 p.m. on June 18, 2015.

15. THIS COURT ORDERS that the Monitor shall cause the Notice to Claimants and the Claims Package to be posted to the Monitor's Website by no later than 5:00 p.m. on June 18, 2015.

16. THIS COURT ORDERS that, the Monitor shall cause the Employee Letter to be sent to all Employees as soon as practicable but no later than 5:00 p.m. on June 30, 2015.

17. THIS COURT ORDERS that to the extent any Claimant requests documents or information relating to the Claims Process prior to the Claims Bar Date or if the Target Canada Entities or the Monitor become aware of any further Claims, the Monitor shall forthwith send such Claimant a Claims Package, direct such Claimant to the documents posted on the Monitor's Website or otherwise respond to the request for documents or information as the Monitor may consider appropriate in the circumstances.

18. THIS COURT ORDERS that the Claims Process and the forms of Notice to Claimants, Proof of Claim Instruction Letter, D&O Claim Instruction Letter, Employee Letter, Proof of Claim, D&O Proof of Claim, Notice of Revision or Disallowance and Notice of Dispute of Revision or Disallowance are hereby approved. Notwithstanding the foregoing, the Monitor may, from time to time, make minor non-substantive changes to the forms as the Monitor, in its sole discretion, may consider necessary or desirable.

19. THIS COURT ORDERS that the sending of the Claims Package to the Claimants and the publication of the Notice to Claimants, in accordance with this Order, and the completion of the other requirements of this Order, shall constitute good and sufficient service and delivery of notice of this Order, the Claims Bar Date and the Restructuring Period Claims Bar Date on all Persons who may be entitled to receive notice and who may wish to assert a Claim, and no other

notice or service need be given or made and no other document or material need be sent to or served upon any Person in respect of this Order.

FILING OF PROOFS OF CLAIM

(A) Intercompany Claims

20. THIS COURT ORDERS that all Intercompany Claims must be filed by submitting a Proof of Claim to the Monitor no later than the Intercompany Claims Bar Date.

21. THIS COURT ORDERS that any Claimant that does not file a Proof of Claim in respect of a Intercompany Claim so that such Proof of Claim is received by the Monitor on or before the Intercompany Claims Bar Date, or such later date as the Court may direct:

- (a) be and is hereby forever barred, estopped and enjoined from asserting or enforcing any such Intercompany Claim(s) against any of the Target Canada Entities and all such Intercompany Claim(s) shall be forever extinguished;
- (b) will not be permitted to vote at any Meeting on account of such Intercompany Claim(s); and
- (c) will not be permitted to participate in any distribution under any Plan, if applicable, on account of such Intercompany Claim(s).

(B) Prefiling Claims

22. THIS COURT ORDERS that any Claimant that intends to assert a Prefiling Claim or D&O Claim shall file a Proof of Claim or D&O Proof of Claim, as applicable, with the Monitor on or before the Claims Bar Date. For the avoidance of doubt, a Proof of Claim or D&O

Proof of Claim, as applicable, must be filed by every Claimant in respect of every Prefiling Claim or D&O Claim, regardless of whether or not a legal proceeding in respect of such Prefiling Claim or D&O Claim has been previously commenced.

23. THIS COURT ORDERS that any Claimant that does not file a Proof of Claim or D&O Proof of Claim, as applicable, so that such Proof of Claim or D&O Proof of Claim, is received by the Monitor on or before the Claims Bar Date, or such later date as the Monitor may agree in writing or the Court may otherwise direct:

- (a) be and is hereby forever barred, estopped and enjoined from asserting or enforcing any such Prefiling Claim against any of the Target Canada Entities or any D&O Claim relating to such Prefiling Claim and all such Prefiling Claims or D&O Claims shall be forever extinguished;
- (b) will not be permitted to vote at any Meeting on account of such Prefiling Claim(s) or D&O Claim(s) relating to the Prefiling Claim(s);
- (c) will not be entitled to receive further notice with respect to the Claims Process or these proceedings unless the Monitor and/or the Target Canada Entities become aware that such Claimant has a Restructuring Period Claim or D&O Claim relating to the Restructuring Period Claim; and
- (d) will not be permitted to participate in any distribution under any Plan, if applicable, on account of such Pre-filing Claim(s) or D&O Claim(s).

24. THIS COURT ORDERS that the provisions of paragraphs 22 and 23 herein shall not apply to Intercompany Claims.

(C) Restructuring Period Claims

25. THIS COURT ORDERS that upon becoming aware of a circumstance giving rise to a Restructuring Period Claim, the Monitor shall send a Claims Package to the Claimant in respect of such Restructuring Period Claim in the manner provided for herein.

26. THIS COURT ORDERS that any Claimant that intends to assert a Restructuring Period Claim or D&O Claim relating to a Restructuring Period Claim shall file a Proof of Claim or D&O Proof of Claim, as applicable, with the Monitor on or before the Restructuring Period Claims Bar Date. For the avoidance of doubt, a Proof of Claim or D&O Proof of Claim must be filed by every Claimant in respect of every Restructuring Period Claim or D&O Claim relating to a Restructuring Period Claim, regardless of whether or not a legal proceeding in respect of such Restructuring Period Claim or D&O Claim has been previously commenced.

27. THIS COURT ORDERS that any Claimant that does not file a Proof of Claim or D&O Proof of Claim, as applicable, so that such Proof of Claim or D&O Proof of Claim is received by the Monitor on or before the Restructuring Period Claims Bar Date, or such later date as the Monitor may agree in writing or the Court may otherwise direct:

- (a) be and is hereby forever barred, estopped and enjoined from asserting or enforcing any such Restructuring Period Claim against any of the Target Canada Entities or any D&O Claim relating to such Restructuring Period Claim and all such Restructuring Period Claim or D&O Claims shall be forever extinguished;
- (b) will not be permitted to vote at any Meeting on account of such Restructuring Period Claim(s) or D&O Claim(s);

- (c) will not be entitled to receive further notice with respect to the Claims Process or these proceedings unless the Monitor and/or the Target Canada Entities become aware that such Claimant has a Restructuring Period Claim or D&O Claim relating to the Restructuring Period Claim; and
- (d) will not be permitted to participate in any distribution under any Plan, if applicable, on account of such Restructuring Period Claim(s) or D&O Claim(s).

ADJUDICATION OF CLAIMS OTHER THAN INTERCOMPANY CLAIMS

28. THIS COURT ORDERS that, for greater certainty, the procedures outlined in paragraphs 29 to 34 herein shall not apply to the adjudication of Intercompany Claims.

29. THIS COURT ORDERS that the Monitor shall review all Proofs of Claim received on or before the Claims Bar Date or the Restructuring Period Claims Bar Date, in consultation with the Target Canada Entities, and shall accept, revise or reject each Claim. With respect to a D&O Claim set out in a D&O Proof of Claim, the Monitor shall, in consultation with the Target Canada Entities and the Directors and Officers named in respect of such D&O Claim as to the merits of such Claim(s), as applicable, accept, revise or reject such D&O Claim.

30. THIS COURT ORDERS that the Monitor shall consult with the Consultative Committee in connection with any Claim the Monitor proposes to allow (including by Notice of Revision or Disallowance) in excess of \$5 million and if the Consultative Committee objects to the allowance of such Claim, the Monitor shall seek the Court's approval of the Claim.

31. THIS COURT ORDERS that if the Monitor intends to revise or reject a Claim, the Monitor shall notify the Claimant who has delivered such Proof of Claim or D&O Proof of

Claim, as applicable, that such Claim has been revised or rejected and the reasons therefor, by sending a Notice of Revision or Disallowance by no later than November 15, 2015, unless otherwise ordered by this Court on application by the Monitor.

32. THIS COURT ORDERS that any Claimant who intends to dispute a Notice of Revision or Disallowance hereof shall:

- (a) deliver a completed Notice of Dispute of Revision or Disallowance, along with the reasons for the dispute, to the Monitor by no later than twenty-eight (28) days after the date on which the Claimant is deemed to receive the Notice of Revision or Disallowance, or such other date as may be agreed to by the Monitor in writing; and
- (b) in the event that a dispute raised in a Notice of Dispute of Revision or Disallowance is not settled within a time period or in a manner satisfactory to the Monitor, in consultation with the Target Canada Entities, the Monitor shall refer the dispute raised in the Notice of Dispute of Revision or Disallowance to a Claims Officer or the Court for adjudication at its election.

33. THIS COURT ORDERS that where a Claimant that receives a Notice of Revision or Disallowance does not file a completed Notice of Dispute of Revision or Disallowance by the time set out in paragraph 32(a), such Claimant's Claim or D&O Claim relating to such Claim shall be deemed to be as set out in the Notice of Revision or Disallowance and such Claimant shall have no further right to dispute same.

34. THIS COURT ORDERS that the Monitor may refer any Claim to a Claims Officer or the Court for adjudication at its election by sending written notice to the Claimant at any time.

ADJUDICATION OF INTERCOMPANY CLAIMS AND INTERCREDITOR DISPUTES

35. THIS COURT ORDERS that, notwithstanding anything to the contrary in this Order with respect to Intercompany Claims, the Monitor shall prepare a report to be served on the Service List and filed with the Court for the Court to consider, detailing its review of all Intercompany Claims and assessing in detail with reasonably sufficient particulars and analysis the validity and quantum of such Claims as filed (the “**Monitor’s Intercompany Claims Report**”), subject to further review and adjustments in respect of claims that may be pursued by the Monitor in accordance with section 36.1 of the CCAA. The Monitor’s Intercompany Claims Report shall include, among other things, full particulars of the debt comprising the Intercompany Claims, including without limitation: (i) the source of the funds comprising the debt; (ii) whether such funds were advanced from another Target Canada Entity, or any of their affiliated companies, partnerships, or other corporate entities, including Target Corporation or any of its subsidiary or affiliated companies, partnerships, or other corporate entities; (iii) the portion of the debt arising as a result of penalties or early termination of agreements; and (iv) which portion (if any) of the amount of the debt was (x) advanced on or after the Filing Date; (y) originally advanced as equity by a related entity; and/or (z) originally advanced on an unsecured basis. The Monitor’s Intercompany Claims Report shall be served on August 31, 2015, unless otherwise ordered by this Court on application by the Monitor. For greater certainty, nothing in the Monitor’s Intercompany Claims Report shall bind the Court with respect to its determination

of the Intercompany Claims as the Court sees fit, including without limitation, the validity, priority or quantum of such Intercompany Claims.

36. THIS COURT ORDERS that on or before October 31, 2015, the Monitor shall serve on the Service List and file with the Court a list of all Claims other than Intercompany Claims filed by any of the Target Canada Entities, or any of their affiliated companies, partnerships, or other corporate entities, including Target Corporation or any of its subsidiary or affiliated companies, partnerships, or other corporate entities arising through subrogation or assignment.

37. THIS COURT ORDERS that, after the service of the Monitor's Intercompany Claims Report, any Claimant may file objections, which may include, but are not limited to, any argument asserted for the subordination of outstanding intercompany debts of any of the Target Canada Entities, any relief in connection with claims to priority, any claim asserted for substantive consolidation, and the validity and quantum of Intercompany Claims and any claim relating to debt recharacterization, by filing a Notice of Objection with the Monitor, no later than the Notice of Objection Bar Date. Any Notice of Objection filed after the Notice of Objection Bar Date shall be disregarded and of no effect.

38. THIS COURT ORDERS that, promptly following the Notice of Objection Bar Date, the Monitor shall schedule a motion with the Court to seek approval of a process for the resolution of any objections filed in connection with the Intercompany Claims and any other intercreditor disputes or motions, including a process regarding requests for the production of documents or any oral examinations.

39. THIS COURT ORDERS that, at the motion described in paragraph 38 above, the Monitor shall schedule with the Court any motions a Claimant has advised the Monitor it still wishes to be heard regarding requests for the production of documents and/or any oral examinations.

~~SET-OFF~~

~~40. THIS COURT ORDERS that nothing in this Order affects the rights of any Person pursuant to section 21 of the CCAA.~~

CLAIMS OFFICERS

41. THIS COURT ORDERS that Hon. Dennis O'Connor, and such other Persons as may be appointed by the Court from time to time on application of the Monitor, be and they are hereby appointed as Claims Officers for the claims procedure described herein.

42. THIS COURT ORDERS that the decision as to whether the disputed Claim should be adjudicated by the Court or a Claims Officer shall be in the sole discretion of the Monitor.

43. THIS COURT ORDERS that a Claims Officer shall determine the validity and amount of disputed Claims in accordance with this Order and to the extent necessary may determine whether any Claim or part thereof constitutes an Excluded Claim and shall provide written reasons. A Claims Officer shall determine all procedural matters which may arise in respect of his or her determination of these matters, including the manner in which any evidence may be adduced. A Claims Officer shall have the discretion to determine by whom and to what extent the costs of any hearing before a Claims Officer shall be paid.

44. THIS COURT ORDERS that the Monitor, the Claimant or the applicable Target Canada Entity may, within ten (10) days of such party receiving notice of a Claims Officer's determination of the value of a Claimant's Claim, appeal such determination or any other matter determined by the Claims Officer in accordance with paragraph 43 or otherwise to the Court by filing a notice of appeal, and the appeal shall be initially returnable within ten (10) days of filing such notice of appeal.

45. THIS COURT ORDERS that if no party appeals the determination of value of a Claim by a Claims Officer within the time set out in paragraph 44, above, the decision of the Claims Officer in determining the value of the Claimant's Claim shall be final and binding upon the relevant Target Canada Entity, the Monitor, and the Claimant, and there shall be no further right of appeal, review or recourse to the Court from the Claims Officer's final determination of a Claim.

46. THIS COURT ORDERS that the provisions of paragraphs 41 to 45 herein shall not apply to Intercompany Claims and inter-creditor disputes.

NOTICE OF TRANSFEREES

47. THIS COURT ORDERS that from the date of this Order until seven (7) days prior to the date fixed by the Court for any distribution in the CCAA Proceedings or any other proceeding, including a bankruptcy, to the extent required, leave is hereby granted to permit a Claimant to provide notice of assignment or transfer of a Claim to any third party to the Monitor.

48. THIS COURT ORDERS that subject to the terms of any subsequent Order of this Court, if, after the Filing Date, the holder of a Claim transfers or assigns the whole of such Claim

to another Person, neither the Monitor nor the Target Canada Entities shall be obligated to give notice to or otherwise deal with the transferee or assignee of such Claim in respect thereof unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, shall have been received and acknowledged by the Monitor in writing and thereafter such transferee or assignee shall, for the purposes hereof, constitute the "Claimant" in respect of such Claim or D&O Claim. Any such transferee or assignee of a Claim shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Order prior to receipt and acknowledgement by the Monitor of satisfactory evidence of such transfer or assignment. A transferee or assignee of a Claim or takes the Claim subject to any rights of set-off to which the Target Canada Entities may be entitled with respect to such Claim. For greater certainty, a transferee or assignee of a Claim is not entitled to set-off, apply, merge, consolidate or combine any Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such Person to the Target Canada Entities.

49. THIS COURT ORDERS that no transfer or assignment shall be effective for voting purposes at any Meeting unless sufficient notice and evidence of such transfer or assignment has been received by the Monitor no later than 5:00 p.m. on the date that is seven (7) days prior to the date fixed by the Court for any Meeting, failing which the original Claimant shall have all applicable rights as the "Claimant" with respect to such Claim as if no transfer or assignment of the Claim had occurred.

SERVICE AND NOTICE

50. THIS COURT ORDERS that the Monitor may, unless otherwise specified by this Order, serve and deliver or cause to be served and delivered the Claims Package, and any letters,

notices or other documents, to the Claimants or any other interested Person by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, facsimile transmission or email to such Persons at the physical or electronic address, as applicable, last shown on the books and records of the Target Canada Entities or set out in such Claimant's Proof of Claim. Any such service and delivery shall be deemed to have been received: (i) if sent by ordinary mail, on the third Business Day after mailing within Ontario, the fifth Business Day after mailing within Canada (other than within Ontario), and the tenth Business Day after mailing internationally; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by facsimile transmission or email by 5:00 p.m. on a Business Day, on such Business Day and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

51. THIS COURT ORDERS that any notice or communication required to be provided or delivered by a Claimant to the Monitor under this Order shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if delivered by prepaid ordinary mail, registered mail, courier, personal delivery, facsimile transmission or email addressed to:

Alvarez & Marsal Canada Inc., Target Canada Monitor
200 Bay Street, Suite 2900
P.O. Box 22
Toronto, ON
M5J 2J1

Attention: Greg Karpel
Email: targetcanadaclaims@alvarezandmarsal.com
Fax: 416-847-5201

52. THIS COURT ORDERS that if, during any period during which notices or other communications are being given pursuant to this Order, a postal strike or postal work stoppage of general application should occur, such notices or other communications sent by ordinary or registered mail and then not received shall not, absent further Order of this Court, be effective and notices and other communications given hereunder during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery, facsimile transmission or email in accordance with this Order.

MISCELLANEOUS

53. THIS COURT ORDERS that the Monitor may from time to time apply to this Court to extend the time for any action which the Monitor is required to take if reasonably required to carry out its duties and obligations pursuant to this Order and for advice and directions concerning the discharge of its powers and duties under this Order or the interpretation or application of this Order.

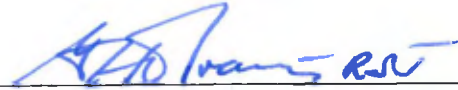
54. THIS COURT ORDERS that nothing in this Order shall prejudice the rights and remedies of any Directors or Officers or other Persons under the Directors' Charge or any applicable insurance policy or prevent or bar any Person from seeking recourse against or payment from the Target Canada Entities' insurance and any Director's or Officer's liability insurance policy or policies that exist to protect or indemnify the Directors or Officers or other Persons, whether such recourse or payment is sought directly by the Person asserting a Claim from the insurer or derivatively through the Director or Officer or any Target Canada Entity; provided, however, that nothing in this Order shall create any rights in favour of such Person under any policies of insurance nor shall anything in this Order limit, remove, modify or alter

any defence to such Claim available to the insurer pursuant to the provisions of any insurance policy or at law; and further provided that any Claim or portion thereof for which the Person receives payment directly from, or confirmation that she is covered by, the Target Canada Entities' insurance or any Director's or Officer's liability insurance or other liability insurance policy or policies that exist to protect or indemnify the Directors or Officers or other Persons shall not be recoverable as against a Target Canada Entity or Director or Officer as applicable.

55. THIS COURT ORDERS that nothing in this Order shall prejudice, limit, bar, extinguish or otherwise affect (i) any right or claim of any Person, including under any guarantee, indemnity or otherwise, against Target Corporation, any predecessor tenant, or any other Person other than the Target Canada Entities and the Directors and Officers; and (ii) any right or claim of Target Corporation, any predecessor tenant, or any other Person in response to such right or claim. For greater certainty, this Order is subject to and shall not derogate from paragraph 19A of the Initial Order.

56. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative bodies, having jurisdiction in Canada or in the United States of America, to give effect to this Order and to assist the Target Canada Entities, the Monitor and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Target Canada Entities and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status

to the Monitor in any foreign proceeding, or to assist the Target Canada Entities and the Monitor and their respective agents in carrying out the terms of this Order.



6461737

ENTERED AT / INSCRIT A TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO.:

JUN 11 2015



SCHEDULE "A"

List of the Applicants and Partnerships

Applicants

Target Canada Co.

Target Canada Health Co.

Target Canada Mobile GP Co.

Target Canada Pharmacy (BC) Corp.

Target Canada Pharmacy (Ontario) Corp.

Target Canada Pharmacy (SK) Corp.

Target Canada Pharmacy Corp.

Target Canada Property LLC

Partnerships

Target Canada Pharmacy Franchising LP

Target Canada Mobile LP

Target Canada Property LP

SCHEDULE "B"

CLAIMANT'S GUIDE TO COMPLETING THE D&O PROOF OF CLAIM FORM FOR CLAIMS AGAINST DIRECTORS AND/OR OFFICERS OF THE TARGET CANADA ENTITIES¹

This Guide has been prepared to assist Claimants in filling out the D&O Proof of Claim form for claims against the Directors and/or Officers of the Target Canada Entities. If you have any additional questions regarding completion of the D&O Proof of Claim, please consult the Monitor's website at www.alvarezandmarsal.com/targetcanada or contact the Monitor, whose contact information is shown below.

The D&O Proof of Claim form is for Claimants asserting a claim against any Directors and/or, Officers of the Target Canada Entities, and NOT for claims against the Target Canada Entities themselves. For claims against the Target Canada Entities, please use the form titled "Proof Of Claim Form For Claims Against the Target Canada Entities", which is available on the Monitor's website at www.alvarezandmarsal.com/targetcanada.

Additional copies of the D&O Proof of Claim form may be found at the Monitor's website address noted above.

Please note that this is a guide only, and that in the event of any inconsistency between the terms of this guide and the terms of the Claims Procedure Order made on [June 11], 2015 (the "Claims Procedure Order"), the terms of the Claims Procedure Order will govern.

SECTION 1 – DEBTOR

1. The full name of all the Target Canada Entities' Directors or Officers against whom the Claim is asserted must be listed.

SECTION 2(a) – ORIGINAL CLAIMANT

2. A separate D&O Proof of Claim must be filed by each legal entity or person asserting a claim against the Target Canada Entities' Directors or Officers.
3. The Claimant shall include any and all D&O Claims it asserts against the Target Canada Entities' Directors or Officers in a single D&O Proof of Claim.
4. The full legal name of the Claimant must be provided.
5. If the Claimant operates under a different name or names, please indicate this in a separate schedule in the supporting documentation.

¹ Target Canada Co., Target Canada Health Co., Target Canada Mobile GP Co., Target Canada Pharmacy (BC) Corp., Target Canada Pharmacy Corp., Target Canada Pharmacy (SK) Corp., Target Canada Pharmacy (Ontario) Corp., Target Canada Property LLC, Target Canada Pharmacy Franchising LP, Target Canada Mobile LP, and Target Canada Property LP (collectively, the "Target Canada Entities").

6. If the claim has been assigned or transferred to another party, Section 2(b) must also be completed.
7. Unless the claim is assigned or transferred, all future correspondence, notices, etc. regarding the claim will be directed to the address and contact indicated in this section.

SECTION 2(b) – ASSIGNEE

8. If the Claimant has assigned or otherwise transferred its claim, then Section 2(b) must be completed.
9. The full legal name of the Assignee must be provided.
10. If the Assignee operates under a different name or names, please indicate this in a separate schedule in the supporting documentation.
11. If the Monitor in consultation with the Target Canada Entities is satisfied that an assignment or transfer has occurred, all future correspondence, notices, etc. regarding the claim will be directed to the Assignee at the address and contact indicated in this section.

SECTION 3 - AMOUNT OF CLAIM OF CLAIMANT AGAINST DEBTOR

12. Indicate the amount the Director(s) and/or Officer(s) was/were and still is/are indebted to the Claimant in the Amount of Claim column, including interest up to and including January 14, 2015.²

Currency

13. The amount of the claim must be provided in the currency in which it arose.
14. Indicate the appropriate currency in the Currency column.
15. If the claim is denominated in multiple currencies, use a separate line to indicate the claim amount in each such currency. If there are insufficient lines to record these amounts, attach a separate schedule indicating the required information.
16. If necessary, currency will be converted in accordance with the Claims Procedure Order.

SECTION 4 - DOCUMENTATION

17. Attach to the D&O Proof of Claim form all particulars of the claim and supporting documentation, including amount and description of transaction(s) or agreement(s) or legal breach(es) giving rise to the claim.

² Pursuant to paragraph 9 of the Claims Procedure Order, interest accruing from the Filing Date (January 15, 2015) shall not be included in any Claim.

SECTION 5 - CERTIFICATION

18. The person signing the D&O Proof of Claim should:
- (a) be the Claimant or authorized representative of the Claimant.
 - (b) have knowledge of all the circumstances connected with this claim.
 - (c) assert the claim against the Debtor(s) as set out in the D&O Proof of Claim and certify all supporting documentation is attached.
 - (d) have a witness to its certification.
19. By signing and submitting the D&O Proof of Claim, the Claimant is asserting the claim against the Debtor(s).

SECTION 6 - FILING OF CLAIM

20. The D&O Proof of Claim must be received by the Monitor on or before 5:00 p.m. (Toronto time) on August 31, 2015 (the "Claims Bar Date") by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:

**Alvarez & Marsal Canada Inc., Target Canada Monitor
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON Canada M5J 2J1
Attention: Greg Karpel**

**Email: targetcanadaclaims@alvarezandmarsal.com
Fax No.: 416-847-5201**

Failure to file your D&O Proof of Claim so that it is actually received by the Monitor on or before 5:00 p.m., on the Claims Bar Date will result in your claim being barred and you will be prevented from making or enforcing a claim against the Directors and Officers of the Target Canada Entities. In addition, you shall not be entitled to further notice in and shall not be entitled to participate as a creditor in the Target Canada Entities' CCAA proceedings.

SCHEDULE "C"

PROOF OF CLAIM FORM FOR CLAIMS AGAINST DIRECTORS OR OFFICERS OF THE TARGET CANADA ENTITIES¹ (the "D&O Proof of Claim")

This form is to be used only by Claimants asserting a claim against any Directors and/or, Officers of the Target Canada Entities and NOT for claims against the Target Canada Entities themselves. For claims against the Target Canada Entities, please use the form titled "Proof Of Claim Form For Claims Against the Target Canada Entities", which is available on the Monitor's website at www.alvarezandmarsal.com/targetcanada.

1. **Name of Target Canada Officer(s) and/or Director(s) (the "Debtor(s))":**

Debtor(s): _____

(A) Original Claimant (the "Claimant")

Legal Name of
Claimant _____

Address _____

Name of
Contact _____

Title _____

Phone

Fax # _____

City _____ Prov /State _____

email _____

Postal/Zip
Code _____

2b. Assignee, if claim has been assigned

Legal Name of
Assignee _____

Address _____

Name of
Contact _____

Phone

Fax # _____

City _____ Prov /State _____

email: _____

Postal/Zip
Code _____

¹ Target Canada Co., Target Canada Health Co., Target Canada Mobile GP Co., Target Canada Pharmacy (BC) Corp., Target Canada Pharmacy Corp., Target Canada Pharmacy (SK) Corp., Target Canada Property LLC, Target Canada Pharmacy Franchising LP, Target Canada Mobile LP, And Target Canada Property LP (collectively, the "Target Canada Entities").

3. Amount of Claim

The Debtor(s) was/were and still is/are indebted to the Claimant as follows:

Name(s) of Director(s), and/or Officers	Currency	Amount of Claim (including interest up to and including January 14, 2015)	
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

4. Documentation

Provide all particulars of the Claim and supporting documentation, including any claim assignment/transfer agreement or similar document, if applicable, and including amount and description of transaction(s) or agreement(s) or legal breach(es) giving rise to the Claim.

5. Certification

I hereby certify that:

1. I am the Claimant or authorized representative of the Claimant.
2. I have knowledge of all the circumstances connected with this Claim.
3. The Claimant asserts this Claim against the Debtor(s) as set out above.
4. Complete documentation in support of this Claim is attached.

Signature: _____

Name: _____

Title: _____

Witness:

(signature)

(print)

Dated at _____ this _____ day of _____, 2015

6. Filing of Claim

This D&O Proof of Claim must be received by the Monitor on or before 5:00 p.m. (Toronto time) on August 31, 2015 by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:

Alvarez & Marsal Canada Inc., Target Canada Monitor
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON Canada M5J 2J1
Attention: Greg Karpel
Email: targetcanadaclaims@alvarezandmarsal.com
Fax No.: 416-847-5201

For more information see www.alvarezandmarsal.com/targetcanada, or contact the Monitor
by telephone (1-844-864-9548)

SCHEDULE "D"

(Letterhead of the Monitor)

●, 2015

●

Dear :

Re: ●

As you know, Target Canada Co. (the "Company") and certain of its subsidiaries and affiliates (collectively "Target Canada") filed for and were granted creditor protection under the *Companies' Creditors Arrangement Act* ("CCAA"), pursuant to an order (the "Initial Order") of the Ontario Superior Court (the "Court") (the "CCAA Proceedings"). In connection with the CCAA filing, the Court appointed Alvarez & Marsal Canada Inc. (the "Monitor") to oversee the CCAA Proceedings. A copy of the Court's Orders and other information relating to the CCAA Proceedings has been posted to www.alvarezandmarsal.com/targetcanada, the Monitor's website.

The Court also appointed Koskie Minsky LLP as Representative Counsel in order to assist eligible employees through the CCAA Proceedings. Information about the proceedings and matters of specific interest to employees may be found at www.kmlaw.ca/targetemployees.

The purpose of this letter is to inform you about the claims process which was approved by the Court on June 11, 2015 (the "Estate Claims Process"). The Estate Claims Process is for claims **not** covered by the Employee Trust. Claims under the Employee Trust are subject to a different process, described below.

Employee Trust Dispute Process

1. A trust for eligible employees was established by Target Corporation and approved by the Court (the "Employee Trust"). Eligible employees have received payments from the Employee Trust to top up amounts earned working for the Company since January 24, 2015 (to equal regular wages), and to provide regular wages for the period after release until the termination date (May 16, 2015 or May 30, 2015 for employees in Manitoba).
2. The process for challenging whether an employee has been paid the amount to which he or she is entitled from the Employee Trust is to file a Trust Dispute.
 - The Trust Dispute must be filed no later than **July 31, 2015**.
 - The Trust Dispute form was sent to you by Representative Counsel and is also available on both the Monitor's website www.alvarezandmarsal.com/targetcanada and on the website of Representative Counsel www.kmlaw.ca/targetemployees.
 - If you do not file a trust dispute by July 31, 2015, you will have no further right to challenge the amount you received from the Employee Trust.

Estate Claims Process

The Estate Claims Process deals with claims against the Company not covered by the Employee Trust.

- Claims against the Company must be described on the “Proof of Claim” form, and must be filed with the Monitor by **August 31, 2015**. For claims against directors and officers of the Company, use the “D&O Proof of Claim” form, which must also be filed with the Monitor by August 31, 2015.
- The Proof of Claim, D&O Proof of Claim and instructions for each are available on both the Monitor’s website www.alvarezandmarsal.com/targetcanada and on the website of Representative Counsel www.kmlaw.ca/targetemployees.
- If you have questions, you may contact:
 - The Monitor at targetcanada.monitor@alvarezandmarsal.com or 1.844.864.9548;
 - Representative Counsel at targetemployees@kmlaw.ca or 1.866.860.9364.
- If you do not file a Proof of Claim or a D&O Proof of Claim by August 31, 2015, you will have no further right to file a claim against the Company, you will be barred from filing any such claim and the claim will be considered to be extinguished.

Important Deadlines:

1. Trust Disputes must be filed by **July 31, 2015**.
2. Claims in the Estate Claims Process must be filed by **August 31, 2015**.

Yours truly,

SCHEDULE "E"

NOTICE TO CLAIMANTS AGAINST THE TARGET CANADA ENTITIES

RE: NOTICE OF CLAIMS PROCESS FOR TARGET CANADA CO., TARGET CANADA HEALTH CO., TARGET CANADA MOBILE GP CO., TARGET CANADA PHARMACY (BC) CORP., TARGET PHARMACY (ONTARIO) CORP., TARGET CANADA PHARMACY CORP., TARGET CANADA PHARMACY (SK) CORP., TARGET CANADA PROPERTY LLC, TARGET CANADA PHARMACY FRANCHISING LP, TARGET CANADA MOBILE LP, and TARGET CANADA PROPERTY LP (COLLECTIVELY, THE "TARGET CANADA ENTITIES") PURSUANT TO THE *COMPANIES' CREDITORS ARRANGEMENT ACT* (the "CCAA")

PLEASE TAKE NOTICE that on [June 11], 2015, the Ontario Superior Court of Justice (Commercial List) issued an order (the "Claims Procedure Order") in the CCAA proceedings of the Target Canada Entities, requiring that all Persons who assert a Claim (capitalized terms used in this notice and not otherwise defined have the meaning given to them in the Claims Procedure Order) against the Target Canada Entities, whether unliquidated, contingent or otherwise, and all Persons who assert a claim against Directors, Officers of the Target Canada Entities (as defined in the Claims Procedure Order, a "D&O Claim"), **must file a Proof of Claim (with respect to Claims against the Target Canada Entities) or D&O Proof of Claim (with respect to D&O Claims) with Alvarez and Marsal Canada Inc. (the "Monitor") on or before 5:00 p.m. (Toronto time) on August 31, 2015 (the "Claims Bar Date"), by sending the Proof of Claim or D&O Proof of Claim to the Monitor by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:**

Alvarez & Marsal Canada Inc., Target Canada Monitor
Address: Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON Canada M5J 2J1
Fax No.: 416-847-5201
Email: targetcanadaclaims@alvarezandmarsal.com
Attention: Greg Karpel

Pursuant to the Claims Procedure Order, Claims Packages, including the form of Proof of Claim and D&O Proof of Claim, will be sent to all known Claimants by mail, on or before June 30, 2015. Claimants may also obtain the Claims Procedure Order and a Claims Package from the Monitor's website at www.alvarezandmarsal.com/targetcanada, or by contacting the Monitor by telephone (1-844-864-9548).

Only Proofs of Claim and D&O Proofs of Claim actually received by the Monitor on or before 5:00 p.m. (Toronto time) on August 31, 2015 will be considered filed by the Claims Bar Date. **It**

is your responsibility to ensure that the Monitor receives your Proof of Claim or D&O Proof of Claim by the Claims Bar Date.

CLAIMS AND D&O CLAIMS WHICH ARE NOT RECEIVED BY THE APPLICABLE CLAIMS BAR DATE WILL BE BARRED AND EXTINGUISHED FOREVER.

DATED this ● day of ●, 2015.

SCHEDULE "F"

NOTICE OF DISPUTE OF NOTICE OF REVISION OR DISALLOWANCE

With respect to the Target Canada Entities¹

Claims Reference Number: _____

1. Particulars of Claimant:

Full Legal Name of Claimant (include trade name, if different)

(the "Claimant")

Full Mailing Address of the Claimant:

Other Contact Information of the Claimant:

Telephone Number:

Email Address:

Facsimile Number:

Attention (Contact Person):

2. Particulars of original Claimant from whom you acquired the Claim or D&O

¹ Target Canada Co., Target Canada Health Co., Target Canada Mobile GP Co., Target Canada Pharmacy (BC) Corp., Target Canada Pharmacy Corp., Target Canada Pharmacy (Ontario) Corp., Target Canada Pharmacy (SK) Corp., Target Canada Property LLC, Target Canada Pharmacy Franchising LP, Target Canada Mobile LP, And Target Canada Property LP (collectively, the "Target Canada Entities").

Claim, if applicable

Have you acquired this purported Claim by assignment?

Yes: ☐

No: ☐

If yes and if not already provided, attach documents evidencing assignment.

Full Legal Name of original Claimant(s): _____

3. Dispute of Revision or Disallowance of Claim:

The Claimant hereby disagrees with the value of its Claim, as set out in the Notice of Revision or Disallowance and asserts a Claim as follows:

	Currency	Amount allowed by Monitor: (Notice of Revision or Disallowance)	Amount claimed by Claimant: ²
A. Unsecured		\$	\$
B. Secured		\$	\$
C. D&O Claim		\$	\$
E. Total Claim		\$	\$

² If necessary, currency will be converted in accordance with the Claims Procedure Order.

SCHEDULE "G"

NOTICE OF REVISION OR DISALLOWANCE

**For Persons that have asserted Claims against the Target Canada Entities¹,
D&O Claims against the Directors and/or Officers of the Target Canada Entities**

Claims Reference Number: _____ ● _____

TO: ● _____
(the "Claimant")

Defined terms not defined in this Notice of Revision or Disallowance have the meaning ascribed in the Order of the Ontario Superior Court of Justice (Commercial List) in the CCAA proceedings of the Target Canada Entities dated [June 11], 2015 (the "Claims Procedure Order").

Pursuant to the Claims Procedure Order, the Monitor hereby gives you notice that it has reviewed your Proof of Claim or D&O Proof of Claim and has revised or disallowed all or part of your purported Claim. Subject to further dispute by you in accordance with the Claims Procedure Order, your Claim will be as follows:

	Amount as submitted		Amount allowed by Monitor
	Currency		
A. Unsecured Claim		\$	\$
B. Secured Claim		\$	\$
C. D&O Claim		\$	\$
E. Total Claim		\$	\$

¹ Target Canada Co., Target Canada Health Co., Target Canada Mobile GP Co., Target Canada Pharmacy (BC) Corp., Target Canada Pharmacy Corp., Target Canada Pharmacy (SK) Corp., Target Canada Property LLC, Target Canada Pharmacy Franchising LP, Target Canada Mobile LP, And Target Canada Property LP (collectively, the "Target Canada Entities").

Reasons for Revision or Disallowance:

●

SERVICE OF DISPUTE NOTICES

If you intend to dispute this Notice of Revision or Disallowance, you must, no later than 5:00 p.m. (prevailing time in Toronto) on the day that is twenty-eight (28) Calendar Days after this Notice of Revision or Disallowance is deemed to have been received by you (in accordance with paragraph 32(a) of the Claims Procedure Order), deliver a Notice of Dispute of Revision or Disallowance to the Monitor by ordinary prepaid mail, registered mail, courier, personal delivery or electronic transmission to the address below.

Alvarez & Marsal Canada Inc., Target Canada Monitor

Address: Royal Bank Plaza, South Tower
200 Bay Street
Suite 2900
P.O. Box 22
Toronto, Ontario Canada
M5J 2J1

Fax No.: 416-847-5201

Email: targetcanadaclaims@alvarezandmarsal.com

Attention: Greg Karpel

In accordance with the Claims Procedure Order, notices shall be deemed to be received by the Monitor upon actual receipt thereof by the Monitor during normal business hours on a Business Day, or if delivered outside of normal business hours, on the next Business Day.

The form of Notice of Dispute of Revision or Disallowance is enclosed and can also be accessed on the Monitor's website at www.alvarezandmarsal.com/targetcanada.

IF YOU FAIL TO FILE A NOTICE OF DISPUTE WITHIN THE PRESCRIBED TIME PERIOD, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU.

DATED this _____ day of _____, 2015.

Alvarez & Marsal Canada Inc., solely in its capacity as Court-appointed Monitor of the Target Canada Entities, and not in its personal or corporate capacity

Per: _____

For more information see www.alvarezandmarsal.com/targetcanada, or contact the Monitor by telephone (1-844-846-9548)

SCHEDULE “H”

CLAIMANT’S GUIDE TO COMPLETING THE PROOF OF CLAIM FORM FOR CLAIMS AGAINST THE TARGET CANADA ENTITIES¹

This Guide has been prepared to assist Claimants in filling out the Proof of Claim form for Claims against the Target Canada Entities. If you have any additional questions regarding completion of the Proof of Claim, please consult the Monitor’s website at www.alvarezandmarsal.com/targetcanada or contact the Monitor, whose contact information is shown below.

Additional copies of the Proof of Claim may be found at the Monitor’s website address noted above.

Please note that this is a guide only, and that in the event of any inconsistency between the terms of this guide and the terms of the Claims Procedure Order made on [June 11], 2015 (the “Claims Procedure Order”), the terms of the Claims Procedure Order will govern.

SECTION 1 – DEBTOR

21. The full name of the Target Canada Entity or Entities against which the Claim is asserted must be listed (see footnote 1 for complete list of Target Canada Entities).

SECTION 2(a) – ORIGINAL CLAIMANT

22. A separate Proof of Claim must be filed by each legal entity or person asserting a claim against the Target Canada Entities, or any of them.
23. The Claimant shall include any and all Claims it asserts against the Target Canada Entities, or any of them, in a single Proof of Claim.
24. The full legal name of the Claimant must be provided.
25. If the Claimant operates under a different name or names, please indicate this in a separate schedule in the supporting documentation.
26. If the Claim has been assigned or transferred to another party, Section 2(b) must also be completed.
27. Unless the Claim is assigned or transferred, all future correspondence, notices, etc. regarding the Claim will be directed to the address and contact indicated in this section.

¹ Target Canada Co., Target Canada Health Co., Target Canada Mobile GP Co., Target Canada Pharmacy (BC) Corp., Target Canada Pharmacy Corp., Target Canada Pharmacy (Ontario) Corp., Target Canada Pharmacy (SK) Corp., Target Canada Property LLC, Target Canada Pharmacy Franchising LP, Target Canada Mobile LP, and Target Canada Property LP (collectively, the “Target Canada Entities”).

SECTION 2(b) – ASSIGNEE

28. If the Claimant has assigned or otherwise transferred its Claim, then Section 2(b) must be completed.
29. The full legal name of the Assignee must be provided.
30. If the Assignee operates under a different name or names, please indicate this in a separate schedule in the supporting documentation.
31. If the Monitor in consultation with the Target Canada Entities is satisfied that an assignment or transfer has occurred, all future correspondence, notices, etc. regarding the Claim will be directed to the Assignee at the address and contact indicated in this section.

SECTION 3 - AMOUNT OF CLAIM OF CLAIMANT AGAINST DEBTOR

32. Indicate the amount the Target Canada Entity or Entities was and still is indebted to the Claimant in the Amount of Claim column, including interest up to and including January 14, 2015.

Currency

33. The amount of the Claim must be provided in the currency in which it arose.
34. Indicate the appropriate currency in the Currency column.
35. If the Claim is denominated in multiple currencies, use a separate line to indicate the Claim amount in each such currency. If there are insufficient lines to record these amounts, attach a separate schedule indicating the required information.
36. If necessary, currency will be converted in accordance with the Claims Procedure Order.

Unsecured Claim

37. Check this box ONLY if the Claim recorded on that line is an unsecured claim.

Secured Claim

38. Check this box ONLY if the Claim recorded on that line is a secured claim.

SECTION 4 - DOCUMENTATION

39. Attach to the Proof of Claim form all particulars of the Claim and supporting documentation, including amount, and description of transaction(s) or agreement(s), or legal breach(es) giving rise to the Claim, including any claim assignment/transfer agreement or similar document, if applicable and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the affected Target Canada Entity to the Claimant and estimated value of such security.

SECTION 5 - CERTIFICATION

40. The person signing the Proof of Claim should:
- (a) be the Claimant or authorized representative of the Claimant.
 - (b) have knowledge of all the circumstances connected with this Claim.
 - (c) assert the Claim against the Debtor as set out in the Proof of Claim and certify all supporting documentation is attached.
 - (d) have a witness to its certification.
41. By signing and submitting the Proof of Claim, the Claimant is asserting the Claim against the Target Canada Entity or Entities.

SECTION 6 - FILING OF CLAIM

42. The Proof of Claim must be received by the Monitor on or before 5:00 p.m. (Toronto time) on August 31, 2015 (the "Claims Bar Date") by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:

**Alvarez & Marsal Canada Inc., Target Canada Monitor
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON Canada M5J 2J1
Attention: Greg Karpel**

**Email: targetcanadaclaims@alvarezandmarsal.com
Fax No.: 416-847-5201**

Failure to file your Proof of Claim so that it is actually received by the Monitor on or before 5:00 p.m., on the Claims Bar Date will result in your claim being barred and you will be prevented from making or enforcing a Claim against the Target Canada Entities. In addition, you shall not be entitled to further notice in and shall not be entitled to participate as a creditor in the Target Canada Entities' CCAA proceedings.

SCHEDULE "I"

PROOF OF CLAIM FORM FOR CLAIMS AGAINST THE TARGET CANADA ENTITIES¹

1. Name of Target Canada Entity or Entities (the "Debtor"):

Debtor: _____

2(A) Original Claimant (the "Claimant")

Legal Name of
Claimant _____

Address _____

City _____ Prov /State _____

Postal/Zip
Code _____

Name of
Contact _____

Title _____

Phone

Fax # _____

email _____

2b. Assignee, if claim has been assigned

Legal Name of
Assignee _____

Address _____

City _____ Prov /State _____

Postal/Zip
Code _____

Name of
Contact _____

Phone

Fax # _____

email: _____

¹ Target Canada Co., Target Canada Health Co., Target Canada Mobile GP Co., Target Canada Pharmacy (BC) Corp., Target Canada Pharmacy Corp., Target Canada Pharmacy (SK) Corp., Target Canada Property LLC, Target Canada Pharmacy Franchising LP, Target Canada Mobile LP, And Target Canada Property LP (collectively, the "Target Canada Entities").

3. Amount of Claim

The Debtor was and still is indebted to the Claimant as follows:

Currency	Amount of Claim (including interest up to and including January 14, 2015) ²	Unsecured Claim	Secured Claim
_____	_____	☐	☐
_____	_____	☐	☐
_____	_____	☐	☐
_____	_____	☐	☐
_____	_____	☐	☐

4. Documentation

Provide all particulars of the Claim and supporting documentation, including amount, and description of transaction(s) or agreement(s), or legal breach(es) giving rise to the Claim, including any claims assignment/transfer agreement or similar document, if applicable, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the affected Debtor to the Claimant and estimated value of such security.

5. Certification

I hereby certify that:

1. I am the Claimant or authorized representative of the Claimant.
2. I have knowledge of all the circumstances connected with this Claim.
3. The Claimant asserts this Claim against the Debtor as set out above.
4. Complete documentation in support of this claim is attached.

Signature: _____

Name: _____

Title: _____

Witness:

(signature)

(print)

Dated at _____ this _____ day of _____, 2015

6. Filing of Claim

This Proof of Claim must be received by the Monitor on or before 5:00 p.m. (Toronto time) on August 31, 2015 by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:

**Alvarez & Marsal Canada Inc., Target Canada Monitor
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22**

² Pursuant to paragraph 9 of the Claims Procedure Order, interest accruing from the Filing Date (January 15, 2015) shall not be included in any Claim.

Toronto, ON Canada M5J 2J1

Attention: Greg Karpel

Email: targetcanadaclaims@alvarezandmarsal.com

Fax No.: 416-847-5201

For more information see www.alvarezandmarsal.com/targetcanada, or contact the Monitor
by telephone (1-844-864-9548)

IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TARGET
CANADA CO., TARGET CANADA HEALTH CO., TARGET CANADA MOBILE GP CO.,
TARGET CANADA PHARMACY (BC) CORP., TARGET CANADA PHARMACY
(ONTARIO) CORP. TARGET CANADA PHARMACY CORP., TARGET CANADA
PHARMACY (SK) CORP., AND TARGET CANADA PROPERTY LLC.

Court File No.: CV-15-10832-00CL

ONTARIO

**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

CLAIMS PROCEDURE ORDER

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Lawyers for the Monitor

APPENDIX C

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

THE HONOURABLE MR.

) FRIDAY, THE 6TH DAY

) OF JULY, 2018

)

)

)



IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT
ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF **CARILLION CANADA HOLDINGS INC.,
CARILLION CANADA INC., CARILLION CANADA FINANCE
CORP., CARILLION CONSTRUCTION INC., CARILLION PACIFIC
CONSTRUCTION INC., CARILLION SERVICES INC., CARILLION
SERVICES (FSCC) INC., BEARHILLS FIRE INC., OUTLAND CAMPS
INC., OUTLAND RESOURCES INC., ROKSTAD POWER GP INC.,
0891115 B.C. LTD., GOLDEN EARS PAINTING & SANDBLASTING
LTD., PLOWE POWER SYSTEMS LTD. and CARILLION GENERAL
PARTNER (B.C.) LIMITED** (each, an “Applicant” and collectively, the
“Applicants”)

CLAIMS PROCEDURE ORDER

THIS MOTION, made by the Applicants, pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “CCAA”) for an order, among other things, establishing a claims procedure to identify, determine and resolve claims of certain creditors of the Applicants, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Affidavit of Elizabeth Reynolds made on January 23, 2018, the Affidavit of John MacCuish sworn February 19, 2018, the Affidavit of Tim Parsons sworn June 29, 2018, the Second Report of the Monitor dated February 20, 2018, the Fifth Report of the Monitor dated March 12, 2018, and the Eleventh Report of the Monitor dated June 29, 2018, and such further materials as counsel may advise, and on hearing submissions of counsel for the

Applicants, counsel for the Monitor, and counsel to those parties listed on the counsel slip for today's hearing, and no one else appearing for any other interested person, although properly served as appears from the Affidavit of Caitlin McIntyre sworn June 29, 2018 (the "**Affidavit of Service**").

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

DEFINITIONS AND INTERPRETATION

2. **THIS COURT ORDERS** that capitalized terms used in this Order shall have the meanings ascribed to them in Schedule "A" to this Order.
3. **THIS COURT ORDERS** that all references as to time herein shall mean local time in Toronto, Ontario, Canada, and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day, unless otherwise indicated herein.
4. **THIS COURT ORDERS** that all references to the word "including" shall mean "including without limitation".
5. **THIS COURT ORDERS** that all references to the singular herein include the plural, the plural include the singular, and any gender includes the other gender.

GENERAL PROVISIONS

6. **THIS COURT ORDERS** that the Monitor, in consultation with the Applicants, is hereby authorized to use its reasonable discretion as to the adequacy of compliance with respect to the manner in which forms delivered hereunder are completed and executed, and may, where it is satisfied that a Called Claim has been adequately proven, waive strict compliance with the requirements of this Order as to completion and execution of such forms or request any further documentation from a Person that the Monitor, in consultation with the Applicants, may require in order to enable the Monitor and the Applicants to determine the validity and/or Status of a Called Claim.

7. **THIS COURT ORDERS** that if any Called Claim or Construction Project Dispute Claim arose in a currency other than Canadian Dollars, then the Person making the Called Claim or Construction Project Dispute Claim shall complete its Proof of Claim and indicate the amount of the Called Claim or Construction Project Dispute Claim in such currency, rather than in Canadian Dollars or any other currency. Where no currency is indicated, the Called Claim or Construction Project Dispute Claim shall be presumed to be in Canadian Dollars. The Monitor shall subsequently calculate the amount of such Called Claim or Construction Project Dispute Claim in Canadian Dollars, using the Bank of Canada Canadian Dollar Daily Exchange Rate on the Filing Date, without prejudice to the right of any Person to propose a different exchange rate for any purpose. For greater certainty, the U.K. Pound Sterling / Canadian Dollar exchange rate is 1.7558 and the U.S. Dollar / Canadian Dollar exchange rate is 1.2323, based on the Bank of Canada's Canadian Dollar Daily Exchange Rate on the Filing Date.
8. **THIS COURT ORDERS** that a Person making a Called Claim or Construction Project Dispute Claim shall complete its Proof of Claim, indicating the amount of the Called Claim or Construction Project Dispute Claim, without including any interest and penalties that would otherwise accrue after the Filing Date.
9. **THIS COURT ORDERS** that the form and substance of each of the Notice to Claimants, Instruction Letter, the Proof of Claim, Notice of Revision or Disallowance, Dispute Notice and the Notice of Adjudication, substantially in the forms attached as Schedules "B", "C", "D", "E", "F", and "G", respectively, to this Order are hereby approved. Notwithstanding the foregoing, the Monitor, in consultation with the Applicants, may from time to time make changes to such forms as the Monitor, in consultation with the Applicants, considers necessary or advisable.

MONITOR'S ROLE

10. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA and under the Initial Order, shall take all actions and fulfill any other roles as are authorized by this Order or incidental thereto, in

consultation with the Applicants, including the determination of Claims and referral of any Claim to the Court, in each case in consultation with the Applicants.

11. **THIS COURT ORDERS** that: (i) in carrying out the terms of this Order, the Monitor shall have all of the protections given to it by the CCAA, the Initial Order, and this Order, and as an officer of the Court, including the stay of proceedings in its favour, (ii) the Monitor shall incur no liability or obligation as a result of the carrying out of the provisions of this Order, except for claims based on gross negligence or wilful misconduct, (iii) the Monitor shall be entitled to rely on the books and records of the Applicants and any information provided by the Applicants, all without independent investigation, and (iv) the Monitor shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information or in any information provided by any Claimant, except for claims based on gross negligence or wilful misconduct.

NOTICE TO CLAIMANTS

12. **THIS COURT ORDERS** that the Applicants shall make commercially reasonable efforts to inform the Monitor of all Known Claimants by providing the Monitor with a list of all Known Claimants and their last known addresses according to the books and records of the Applicants.
13. **THIS COURT ORDERS** that:
 - (a) the Monitor shall, no later than five (5) Business Days following the issuance of this Order, post a copy of the Claims Package on the Monitor's Website;
 - (b) the Monitor shall, as soon as practicable following the issuance of this Order and on behalf of the Applicants, send a Claims Package to each of the Known Claimants;
 - (c) the Monitor shall, as soon as practicable following the issuance of this Order, cause the Notice to Claimants to be published in *The Globe and Mail* (National Edition) and the *Daily Commercial News*, each for one Business Day;

- (d) with respect to Restructuring Claims arising from the restructuring, termination, repudiation or disclaimer of any lease, contract, or other agreement or obligation, the Monitor shall send to the counterparty(ies) to such lease, contract, or other agreement or obligation a Claims Package no later than five (5) Business Days following the time the Monitor becomes aware of the effective date of such restructuring, termination, repudiation or disclaimer of any such lease, contract, or other agreement or obligation; and
 - (e) the Monitor shall, provided such request is received by the Monitor prior to the Called Claims Bar Date, Related Party Claims Bar Date or the Restructuring Claims Bar Date, as applicable, deliver as soon as reasonably possible following receipt of a request therefor, a Claims Package to any Person requesting such material.
- 14. **THIS COURT ORDERS** that, except as specifically provided for in this Order, neither the Monitor nor the Applicants are under any obligation to provide notice of this Claims Procedure Order to any Person having or asserting a Claim, and without limitation, neither the Monitor nor the Applicants shall have any obligation to send notice to any Person having a security interest in a Called Claim (including the holder of a security interest created by way of a pledge or a security interest created by way of an assignment of a Called Claim), and all Persons (including Claimants and Known Claimants) shall be bound by the Called Claims Bar Date, the Related Party Claims Bar Date, the Restructuring Claims Bar Date, this Order and any notices published pursuant to paragraphs 13(a) and 13(c) of this Order regardless of whether or not they received actual notice, and any steps taken in respect of any Claim, in accordance with this Order.
- 15. **THIS COURT ORDERS** that neither: (i) the reference to a purported Called Claim as a “Claim” or a purported Claimant as a “Claimant” in this Order, nor (ii) the delivery of a Claims Package by the Monitor to a Person shall constitute an admission by the Applicants or the Monitor of any liability of the Applicants to any Person.

CLAIMS BAR DATES

16. **THIS COURT ORDERS** that: (i) Proofs of Claim (except in respect of any Restructuring Claims, Related Party Claims or LRO Claims) shall be filed with the Monitor on or before the Called Claims Bar Date; (ii) Proofs of Claim in respect of Restructuring Claims shall be filed with the Monitor on or before the Restructuring Claims Bar Date; and (iii) Proofs of Claim in respect of Related Party Claims shall be filed with the Monitor on or before the Related Party Claims Bar Date. LRO Claims in respect of which a Lien Notice has been filed with the Monitor or has been deemed to have been filed pursuant to the Lien Regularization Order shall be deemed to have filed a Proof of Claim hereunder in respect of that LRO Claim. For greater certainty, a Proof of Claim must be filed in respect of every Called Claim (except for a LRO Claim that has been deemed to have filed a Proof of Claim) and Construction Project Dispute Claim, regardless of whether or not a legal proceeding in respect of a Called Claim or Construction Project Dispute Claim was commenced prior to the Filing Date.
17. **THIS COURT ORDERS** that, subject to further order of this Court, any Person that does not file a Proof of Claim in respect of a Called Claim or Construction Project Dispute Claim (or, in the case of LRO Claims, is deemed to have filed a Proof of Claim pursuant to the terms of this Order) as provided for herein such that the Proof of Claim is received by the Monitor on or before the Called Claims Bar Date, the Restructuring Claims Bar Date or the Related Party Claims Bar Date, as applicable, (a) shall be and is hereby forever barred from making or enforcing such Called Claim or Construction Project Dispute Claim against the Applicants or, if applicable, against any surety indemnified by any Applicant (an “**Affected Surety**”) and all such Called Claims and Construction Project Dispute Claims shall be forever extinguished; (b) shall not be entitled to vote such Called Claim or Construction Project Dispute Claim at the Creditors' Meeting in respect of the CCAA Plan or to receive any distribution thereunder in respect of such Called Claim or Construction Project Dispute Claims; and (c) shall not be entitled to any further notice in, and shall not be entitled to participate as a Claimant or creditor in, the CCAA Proceedings in respect of such Called Claim or Construction Project Dispute Claims. For greater certainty, nothing in this paragraph shall affect or bar claims

against any Affected Surety if the Affected Surety has duly received notice of such claim prior to date of this Order.

EXCLUDED CLAIMS

18. **THIS COURT ORDERS** that notwithstanding anything contrary in this Order, Persons with an Excluded Claim or an LRO Claim shall not be required to file a Proof of Claim in this process in respect of such Excluded Claim or LRO Claim (and the Monitor and the Applicants shall disregard any Proofs of Claim filed in respect of an Excluded Claim or LRO Claim), unless required to do so by further order of the Court.

EXTENSION OF CLAIMS PROCEDURE TO EXCLUDED CLAIMS

19. **THIS COURT ORDERS** that at a time as determined appropriate by the Applicants, with the approval of the Monitor, any or all of the Excluded Claims, with the exception of Union Station Claims which are governed by paragraph 20, below, may be re-characterized as Called Claims pursuant to this Order by the Applicants seeking leave of this Court to amend this Order by way of a 9:30 a.m. chambers appointment. The Applicants are not required to provide notice to the Service List of such 9:30 a.m. chambers appointment.
20. **THIS COURT ORDERS** that Union Station Claims may only be re-characterized as Called Claims pursuant to a further order of the Court, which shall be sought by the Applicants by way of a motion on notice to the Service List.
21. **THIS COURT ORDERS** that as soon as practicable upon the amendment of this Order pursuant to paragraph 19, the Applicants shall serve a copy of such amended Order and a blackline comparison to the previous Order on the Service List and the Monitor shall post a copy of the amended Order and blackline comparison to the previous Order on the Monitor's Website.
22. **THIS COURT ORDERS** that notice of the amended Order granted pursuant to paragraph 19 shall be provided by the Monitor pursuant to subparagraphs 13(a) – (c) and (e) of this Order solely in respect of any Known Claimants with Excluded Claims that are re-characterized as Called Claims and in respect of subparagraph 13(c), the Notice to

Claimants of the amended Order shall only be published for one Business Day in *The Globe and Mail* (National Edition). For greater certainty, any Excluded Claims that become Called Claims shall be subject to the time periods and procedures under this Order and such Claimant shall be required to file a Proof of Claim with the Monitor within 45 calendar days of the date that the Monitor posts the amended Order on the Monitor's Website.

D&O CLAIMS

23. **THIS COURT ORDERS** that, notwithstanding anything to the contrary in this Order with respect to D&O Claims, paragraphs 30 to 41 shall not apply to D&O Claims. For greater certainty, no D&O Claim shall be accepted, revised or disallowed by the Applicants or the Monitor, but the process for such determination as to the validity and Status of any D&O Claim shall be subject to further approval by this Court.
24. **THIS COURT ORDERS** that nothing in this Order shall affect the rights of any Person in respect of insurance policies, including, without limitation, directors' and officers' insurance policies.

RELATED PARTY CLAIMS

25. **THIS COURT ORDERS** that, notwithstanding anything to the contrary in this Order, with respect to Related Party Claims, all Applicants and Affiliates of the Applicants, regardless of whether or not they are an Applicant in the CCAA Proceedings or otherwise, shall file a Proof of Claim with the Monitor with respect to all Related Party Claims of such Applicant or Affiliate. For greater certainty, the foregoing is not a call for Related Party Claims against Carillion plc (in liquidation) and no Proofs of Claim against Carillion plc (in liquidation) shall be filed with the Monitor in respect of a Related Party Claim by any Person.
26. **THIS COURT ORDERS** that the Monitor shall provide copies of all Proofs of Claim filed and the related documents attached thereto or submitted therewith with respect to Related Party Claims against an Applicant to any creditor upon written request by such creditor, subject to any confidentiality restrictions raised by the Applicants, the Claimant

who filed the Proof of Claim in respect of which the disclosure request has been made, or the Monitor. If confidentiality concerns are raised, such creditor shall execute a non-disclosure agreement in form and substance satisfactory to the Applicants, the Claimant who filed the Proof of Claim in respect of which the disclosure request has been made and the requesting party prior to receiving the Proofs of Claim and any related documents. If the applicable parties cannot agree to the form and content of a non-disclosure agreement, any one of them shall be entitled to seek advice and directions from the Court.

27. **THIS COURT ORDERS** that, notwithstanding anything to the contrary in this Order with respect to Related Party Claims, paragraphs 30 to 41 shall not apply to Related Party Claims. For greater certainty, no Related Party Claim shall be accepted, revised or disallowed by the Applicants or the Monitor, but the process for such determination as to the validity and Status of any Related Party Claim shall be subject to further approval by this Court.

PROOFS OF CLAIM

28. **THIS COURT ORDERS** that each Person shall include any and all Called Claims or Construction Project Dispute Claims it asserts against the Applicants in a single Proof of Claim, provided however that where a Person has taken assignment or transfer of a Called Claim after the Filing Date, that Person shall file a separate Proof of Claim for each such assigned or transferred Called Claim.
29. **THIS COURT ORDERS** that the Monitor shall provide, at the cost of the requesting party, copies of all Proofs of Claim filed and the related documents attached thereto or submitted therewith with respect to Called Claims exceeding \$5,000,000 (the “**Dollar Threshold**”) to any creditor of such Applicant that has filed a Proof of Claim against such Applicant, upon written request by such creditor, subject to any confidentiality restrictions raised by the Applicants, the Claimant who filed the Proof of Claim in respect of which the disclosure request has been made or the Monitor. If confidentiality concerns are raised, such creditor shall execute a non-disclosure agreement in form and substance satisfactory to the Applicants, the Claimant who filed the Proof of Claim in respect of

which the disclosure request has been made and the requesting party prior to receiving the Proof of Claim and any related documents. If the applicable parties cannot agree to the form and content of a non-disclosure agreement, any one of them shall be entitled to seek advice and directions from the Court. For greater certainty, this paragraph does not apply to Proofs of Claim in respect of Related Party Claims, which are governed by paragraph 26.

REVIEW OF PROOFS OF CLAIM AND LIEN NOTICES

30. **THIS COURT ORDERS** that, subject to the terms of this Order, the Monitor shall review all Proofs of Claim and Lien Notices filed, in consultation with the Applicants, and at any time may:
- (a) request additional information from a Claimant;
 - (b) request that a Claimant file a revised Proof of Claim or Lien Notice, as applicable;
 - (c) in consultation with the Applicants or further order of the Court, attempt to resolve and settle any issue arising in a Proof of Claim, Lien Notice or in respect of a Claim;
 - (d) in consultation with the Applicants or further order of the Court, accept (in whole or in part), the amount and/or Status of any Called Claim or Construction Project Dispute Claim and notify the Claimant in writing; and
 - (e) in consultation with the Applicants, by notice in writing, revise or disallow (in whole or in part), the amount and/or Status of any Called Claim or Construction Project Dispute Claim pursuant to paragraph 32 of this Order.
31. **THIS COURT ORDERS** that where a Called Claim or Construction Project Dispute Claim has been accepted by the Monitor, in consultation with the applicable Applicant and in accordance with this Order, such Called Claim or Construction Project Dispute Claim shall constitute a Proven Claim. The acceptance of any Called Claim or Construction Project Dispute Claim or other determination of same in accordance with this Order, in whole or in part, shall not constitute an admission of any fact, thing,

liability, or quantum or Status of any Called Claim or Construction Project Dispute Claim by any Person, save and except in the context of the CCAA Proceedings, including, without limitation, with respect to any claim against an Affected Surety or the defence thereof.

32. **THIS COURT ORDERS** that where a Called Claim or Construction Project Dispute Claim is revised or disallowed pursuant to paragraph 30(e) of this Order, the Monitor, on behalf of the Applicants, shall deliver to the Claimant a Notice of Revision or Disallowance, attaching the form of Dispute Notice.
33. **THIS COURT ORDERS** that where a Called Claim or Construction Project Dispute Claim has been revised or disallowed pursuant to paragraph 30(e), the revised or disallowed Called Claim or Construction Project Dispute Claim (or revised or disallowed portion thereof) shall not be a Proven Claim until determined otherwise in accordance with the process set out in this Order or as otherwise ordered by the Court.

CLAIMS DISPUTE NOTICE

34. **THIS COURT ORDERS** that a Claimant who intends to dispute a Notice of Revision or Disallowance shall deliver a Dispute Notice to the Monitor so that it is received by the Monitor no later than fourteen (14) calendar days after such Claimant is deemed to have received the Notice of Revision or Disallowance in accordance with paragraph 55 of this Order, or such longer period as may be agreed to by the Monitor, in consultation with the Applicants, in writing. The receipt of a Dispute Notice by the Monitor within the fourteen (14) calendar day period specified in this paragraph shall constitute an application to have the amount and/or Status of such Called Claim or Construction Project Dispute Claim determined pursuant to the claims procedure as provided in this Order.
35. **THIS COURT ORDERS** that where a Claimant fails to deliver a Dispute Notice in accordance with paragraph 34 of this Order, the amount and Status of such Claimant's Called Claim or Construction Project Dispute Claim shall be deemed to be as set out in the Notice of Revision or Disallowance. Such amount and Status, if any, shall constitute

such Claimant's Proven Claim, and the balance of such Claimant's Called Claim or Construction Project Dispute Claim, if any, shall be forever barred and extinguished.

RESOLUTION OF CLAIMS

36. **THIS COURT ORDERS** that as soon as practicable after a Dispute Notice is received by the Monitor in accordance with this Order, the Monitor, in consultation with the Applicants, may attempt to resolve and settle the Called Claim or Construction Project Dispute Claim with the Claimant.
37. **THIS COURT ORDERS** that:
- (a) a Dispute Notice that is received with respect to a Called Claim, save and except for a LRO Claim or a Construction Project Dispute Claim, shall be resolved through the claims process set forth in paragraphs 38 to 41 of this Order; and
 - (b) a Dispute Notice that is received with respect to a Construction Project Dispute Claim or a LRO Claim shall be resolved through the Adjudication Process set forth in paragraphs 42 to 50 of this Order.
38. **THIS COURT ORDERS** that in the event that a dispute raised in a Dispute Notice in respect of a Called Claim that is not an LRO Claim is not settled within a reasonable time period or in a manner satisfactory to the Applicants, the Monitor, and the applicable Claimant, the Monitor, in consultation with the Applicants, shall either: (i) send a Dispute Package to a Claims Officer, or (ii) on notice to the disputing Claimant, schedule an appointment with the Court for the purpose of scheduling a motion to seek a determination by the Court of the disputed Claim, at which appointment directions will be sought from the Court on the process for such determination. For greater certainty, the foregoing includes any dispute arising as to whether a Called Claim or any portion thereof is or is not a Secured Claim or an Equity Claim, but does not apply to a LRO Claim or a Construction Project Dispute Claim, which shall be adjudicated in accordance with paragraphs 42 through 50 of this Order.

CLAIMS OFFICER(S)

39. **THIS COURT ORDERS** that the appointment of any Claims Officer to adjudicate a disputed Called Claim shall be subject to mutual agreement between the affected Claimant and the Applicants, in consultation with the Monitor and if such agreement is not possible, Court approval. Either the Applicants or the Monitor are hereby authorized to bring a motion to seek an order of the Court appointing a Claims Officer in respect of any and all disputed Called Claims. The Applicants shall pay the reasonable professional fees and disbursements of each Claims Officer on presentation and acceptance of invoices from time to time. Each Claims Officer shall be entitled to a reasonable retainer against his or her fees and disbursements which shall be paid upon request by the Applicants, with the consent of the Monitor.
40. **THIS COURT ORDERS** that, subject to further order of the Court, the Claims Officer shall determine the Status and/or amount of each Called Claim in respect of which a dispute has been referred to such Claims Officer and in doing so, the Claims Officer shall be empowered to determine the process in which evidence may be brought before him or her as well as any other procedural matters which may arise in respect of the determination of any Called Claim.
41. **THIS COURT ORDERS** that the Applicants or the Claimant may appeal the Claims Officer's determination to this Court by serving upon the other (with a copy to the Monitor) and filing with this Court, within ten (10) calendar days of notification of the Claims Officer's determination of such Claimant's Claim, a notice of motion returnable on a date to be fixed by this Court. If a notice of motion is not filed within such period, then the Claims Officer's determination shall be deemed to be final and binding and shall be such Claimant's Proven Claim.

LRO CLAIMS AND CONSTRUCTION ADJUDICATION PROCESS

Notice of Adjudication

42. **THIS COURT ORDERS** that any Person with an LRO Claim or a Construction Project Dispute Claim in respect of which a Dispute Notice has been sent to the Monitor in accordance with paragraph 34 of this Order and that has not been settled in accordance

with paragraph 36 hereof, shall send a Notice of Adjudication to the Applicants, with a copy to the Monitor, not later than thirty (30) calendar days after the date that the Dispute Notice is delivered in accordance with this Order. The Monitor and the Applicants together shall review any Notice of Adjudication that is received outside of the applicable time period and, if necessary, seek further direction from the Court in respect of any late acceptance. Where a Claimant fails to deliver a Notice of Adjudication in accordance with this paragraph, the amount and Status of such Claimant's Called Claim or Construction Project Dispute Claim shall be deemed to be as set out in the Notice of Revision or Disallowance. Such amount and Status, if any, shall constitute such Claimant's Proven Claim, and the balance of such Claimant's Called Claim or Construction Project Dispute Claim, if any, shall be forever barred and extinguished.

43. **THIS COURT ORDERS** that the Monitor, in consultation with the Applicants and the Claimants, may determine that certain Construction Project Dispute Claims or LRO Claims or both, be procedurally consolidated for the purposes of the efficient administration of the Applicants' estates.

Adjudicator

44. **THIS COURT ORDERS** that, upon receipt of a Notice of Adjudication, the Persons directly participating in the Adjudication Process, in consultation with the Monitor, shall mutually agree on the appointment of the Adjudicator within five (5) calendar days of the receipt of the Notice of Adjudication. If such agreement is not possible, either the Applicants or the Monitor are hereby authorized to bring a motion to seek an order of the Court appointing an Adjudicator in respect of any and all Construction Project Dispute Claims. The parties to the Adjudication Process shall pay equally the reasonable professional fees and disbursements of the Adjudicator in connection with such appointment on presentation and acceptance of invoices from time to time, including any requirement by such Adjudicator for a retainer in advance.

Adjudication Process

45. **THIS COURT ORDERS** that subject to an extension granted pursuant to paragraph 46, directions issued pursuant to paragraph 47(a), or an order of the Court:

- (a) within ten (10) calendar days of the appointment of the Adjudicator, the Person filing the Notice of Adjudication shall provide to the Adjudicator: (i) a copy of the Notice of Adjudication, (ii) a copy of the contract(s) or subcontract(s) at issue, (iii) a Proof of Claim or Lien Notice (unless such documents have been deemed to be delivered by this Order or the Lien Regularization Order), (iv) the Notice of Revision or Disallowance, and (v) a Dispute Notice.
- (b) within twenty (20) calendar days of the appointment of the Adjudicator, the parties to the Adjudication Process, shall provide to the Adjudicator, each in accordance with the Formatting Requirements:
 - (i) The parties' written argument in respect of their claims against the other party, which shall not exceed 50 pages, including appendices, and
 - (ii) Expert reports, if any, which shall not exceed 75 pages, including appendices;
- (c) within forty (40) calendar days of the appointment of the Adjudicator, the parties to the Adjudication Process, shall provide to the Adjudicator, each in accordance with the Formatting Requirements:
 - (i) The parties' written argument responding to the claims advanced by the other party, which shall not exceed 50 pages, including appendices, and
 - (ii) Responding expert reports, if any, which shall not exceed 75 pages, including appendices;
- (d) only project records that are relevant and material, and expressly relied on and referenced in the written argument, responding written argument, expert reports and responding expert reports, including any appendices, shall be provided to the Adjudicator as supporting documents; and
- (e) the documents referred to in paragraph 45 are collectively the “**Adjudication Documents**”.

46. **THIS COURT ORDERS** that the Adjudicator may extend the deadlines imposed by paragraph 45 if, in the Adjudicator's reasonable discretion, such an extension of time is necessary to ensure procedural fairness, provided however that, unless otherwise ordered

by the Court, the Adjudicator may not extend the deadlines imposed by paragraph 45 for an aggregate of greater than thirty (30) calendar days.

47. **THIS COURT ORDERS** that the Adjudicator shall have the following authority, to be exercised in the spirit and intent of a summary process of adjudication and subject to any directions from the Court regarding the protocol or procedures in any Adjudication Process, sought by the Monitor, the Applicants or the applicable Claimant, on notice to the service list:
- (a) to issue directions regarding the conduct and procedure of the Adjudication Process;
 - (b) to ascertain the relevant facts and law;
 - (c) to draw inferences based on the conduct of the parties to the Adjudication Process;
 - (d) to conduct an on-site inspection of the improvement or project that is the subject of the dispute;
 - (e) to obtain the assistance of advisors that the Adjudicator deems reasonably necessary to enable the Adjudicator to determine better any matter of fact in question;
 - (f) to make Determinations in the Adjudication Process;
 - (g) take such other steps as are necessary or desirable for the Adjudicator to reach a Determination; and
 - (h) any other power that may be prescribed by further order of the Court.
48. **THIS COURT ORDERS** that the Adjudicator shall render a determination (the “**Determination**”) of the matter that is subject to the Adjudication Process, in writing, within thirty (30) calendar days after receiving all Adjudication Documents. The deadline for a Determination may be extended, on the Adjudicator’s request, and with the

written consent of the parties to the Adjudication Process and the Monitor, each acting reasonably, for a period of no longer than fourteen (14) calendar days, or such other time period as agreed to by the parties to the Adjudication Process and the Monitor, each acting reasonably.

49. **THIS COURT ORDERS** that the Determination shall be final and binding on the parties subject to the Adjudication Process. A party to the Adjudication Process may appeal the Determination to the Court, either with the written consent of the Monitor or leave of the Court, within twenty-one (21) calendar days of the Determination, which consent or leave shall be granted unless the Monitor or the Court, as applicable, determines that the proposed appeal is vexatious. For greater certainty, the Determination shall not affect a claim against an Affected Surety or the defence thereof.
50. **THIS COURT ORDERS** that following the expiry of the appeal period set out in paragraph 49, and provided that no appeal of the Determination has been brought pursuant to paragraph 49, any portion of any Construction Project Dispute Claim or LRO Claim that is not accepted in the Determination shall be forever barred and extinguished. If an appeal of a Determination is brought pursuant to paragraph 49, any portion of the applicable Construction Project Dispute Claim or LRO Claim that is not accepted in such appeal shall be forever barred and extinguished.

NOTICE OF TRANSFEREES

51. **THIS COURT ORDERS** that neither the Monitor nor the Applicants shall be obligated to send notice to or otherwise deal with a transferee or assignee of a Called Claim or Construction Project Dispute Claim, as the Claimant in respect thereof unless and until: (i) actual written notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, shall have been received by the Monitor and the Applicants, and (ii) the Monitor has acknowledged in writing such transfer or assignment, and thereafter such transferee or assignee shall for all purposes hereof constitute the "Claimant" in respect of such Called Claim or Construction Project Dispute Claim. Any such transferee or assignee of a Called Claim or Construction Project Dispute Claim, and such Called Claim or Construction Project Dispute Claim, shall be bound by all notices

given or steps taken in respect of such Called Claim or Construction Project Dispute Claim, in accordance with this Order prior to the written acknowledgement by the Monitor of such transfer or assignment.

52. **THIS COURT ORDERS** that if the holder of a Called Claim or Construction Project Dispute Claim has transferred or assigned the whole of such Called Claim or Construction Project Dispute Claim to more than one Person or part of such Called Claim or Construction Project Dispute Claim to another Person or Persons, such transfer or assignment shall not create a separate Called Claim or Construction Project Dispute Claim, and such Called Claim or Construction Project Dispute Claim shall continue to constitute and be dealt with as a single Called Claim or a single Construction Project Dispute Claim, notwithstanding such transfer or assignment, and the Monitor and the Applicants shall in each such case not be bound to acknowledge or recognize any such transfer or assignment and shall be entitled to send notice to and to otherwise deal with such Called Claim or Construction Project Dispute Claim only as a whole, and then only to and with the Person last holding such Called Claim or Construction Project Dispute Claim in whole as the Claimant in respect of such Called Claim or Construction Project Dispute Claim. Provided that a transfer or assignment of the Called Claim or Construction Project Dispute Claim has taken place in accordance with this Order and the Monitor has acknowledged in writing such transfer or assignment, the Person last holding such Called Claim or Construction Project Dispute Claim in whole as the Claimant in respect of such Called Claim or Construction Project Dispute Claim may by notice in writing to the Monitor direct that subsequent dealings in respect of such Called Claim or Construction Project Dispute Claim, but only as a whole, shall be with a specified Person and, in such event, such Claimant, transferee or assignee of the Called Claim or Construction Project Dispute Claim, shall be bound by any notices given or steps taken in respect of such Called Claim or Construction Project Dispute Claim by or with respect to such Person in accordance with this Order.
53. **THIS COURT ORDERS** that the transferee or assignee of any Called Claim or Construction Project Dispute Claim (i) shall take the Called Claim or Construction Project Dispute Claim, subject to the rights and obligations of the transferor/assignor of

the Called Claim or Construction Project Dispute Claim, including any rights of set-off which the Applicants had against such transferor or assignor, and (ii) cannot use any transferred or assigned Called Claim or Construction Project Dispute Claim to reduce any amount owing by the transferee or assignee to the Applicants, whether by way of set off, application, merger, consolidation or otherwise.

DIRECTIONS

54. **THIS COURT ORDERS** that the Monitor, the Applicants, any Claimant and any other Person with a material interest in the CCAA Proceedings may, at any time, and with such notice as the Court may require, seek directions from the Court with respect to this Order and the claims procedure set out herein, including the forms attached as Schedules hereto.

SERVICE AND NOTICE

55. **THIS COURT ORDERS** that the Monitor and the Applicants may, unless otherwise specified by this Order, serve and deliver the Claims Package, and any letters, notices or other documents to Claimants, or other interested Persons, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission to such Persons (with copies to their counsel as appears on the CCAA Service List, if applicable) at the address as last shown in the books and records of the Applicants or set out in such Person's Proof of Claim. Any such service or notice by courier, personal delivery or electronic or digital transmission shall be deemed to have been received: (i) if sent by ordinary mail, on the third (3rd) Business Day after mailing within Ontario, the fifth (5th) Business Day after mailing within Canada (other than within Ontario), and the tenth (10th) Business Day after mailing internationally; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by electronic or digital transmission by 5:00 p.m. on a Business Day, on such Business Day, and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day. Notwithstanding anything to the contrary in this Order, Notices of Revision or Disallowance shall be sent only by (i) electronic or digital transmission to a fax number or email address that has been provided in writing by the Claimant or (ii) courier.

56. **THIS COURT ORDERS** that any notice or other communication (including Proofs of Claim, Dispute Notices and Notices of Adjudication) to be given under this Order by any Person to the Monitor or the Applicants shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if delivered by prepaid registered mail, courier, personal delivery or electronic or digital transmission addressed to:

Ernst & Young Inc.,
Court-Appointed Monitor of Carillion Canada Inc. et. al.
Ernst & Young Tower
100 Adelaide Street West, P.O. Box 1
Toronto, Ontario M5H 0B3

Attn: Ms. Donna Hatfull
Telephone: 1-855-941-1768
Email: carillioncanada@ca.ey.com
Fax: (416)-943-2804

Any such notice or other communication by a Person shall be deemed received only upon actual receipt thereof during normal business hours on a Business Day, or if delivered outside of a normal business hours, the next Business Day.

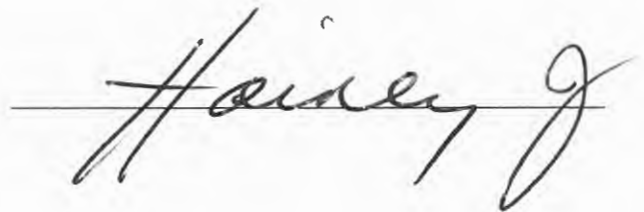
57. **THIS COURT ORDERS** that if during any period during which notices or other communications are being given pursuant to this Order, a postal strike or postal work stoppage of general application should occur, such notices or other communications sent by ordinary mail and then not received shall not, absent further Order of the Court, be effective and notices and other communications given hereunder during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery or electronic or digital transmission in accordance with this Order.

MISCELLANEOUS

58. **THIS COURT ORDERS** that notwithstanding any other provision of this Order, the solicitation of Proofs of Claim, and the filing by a Person of any Proof of Claim, shall

not, for that reason only, grant any Person any standing in the CCAA Proceedings or rights under a CCAA Plan.

59. **THIS COURT ORDERS** that nothing in this Order shall constitute or be deemed to constitute an allocation or assignment of a Called Claim, an Excluded Claim or a Construction Project Dispute Claim into particular affected or unaffected classes for the purpose of a CCAA Plan and, for greater certainty, the treatment of Called Claims, Excluded Claims, Construction Project Dispute Claims, or any other Claims are to be subject to a CCAA Plan and the class or classes of creditors for voting and distribution purposes shall be subject to the terms of any CCAA Plan or further Order of the Court.
60. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States or in any other foreign jurisdiction, to give effect to this Order and to assist the Applicants, the Monitor and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicants and to the Monitor, as an officer of the Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Applicants and the Monitor and their respective agents in carrying out the terms of this Order.

A handwritten signature in black ink, appearing to read "Hainey J.", is written over a horizontal line.

ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

JUL 06 2018

PER / PAR:

A handwritten signature in blue ink, appearing to be initials "HL", is written next to the "PER / PAR:" label.

SCHEDULE “A”

DEFINED TERMS

- (a) **“Adjudicator”** means the individual or individuals appointed to conduct the Adjudication Process for the purposes of this Order in accordance with paragraph 44 of this Order and to render one or more Determinations in respect of the Adjudication Process;
- (b) **“Adjudication Documents”** has the meaning ascribed to it in paragraph 45 of this Order;
- (c) **“Adjudication Process”** means the process set forth in paragraphs 45 to 50 of this Order in respect of any Construction Project Dispute Claims;
- (d) **“Administration Charge”** has the meaning ascribed to it in the Initial Order;
- (e) **“Affiliate”** means, with respect to any Person, including an Applicant, any other Person who directly or indirectly controls, is controlled by or is under direct or indirect common control with such Person and includes any Person in like relation to an Affiliate, including a Person that would be determined to be an affiliated company to that Person within the meaning of subsections 3(2) – 3(4) of the CCAA. A Person shall be deemed to control a Person if such Person possesses, directly or indirectly, the power to direct or cause the direction of the management and policies of such Person, whether through the ownership of voting securities, by contract or otherwise, and the term “controlled” shall have similar meaning;
- (f) **“Applicants”** means Carillion Canada Holdings Inc., Carillion Canada Inc., Carillion Canada Finance Corp., Carillion Construction Inc., Carillion Pacific Construction Inc., Carillion Services Inc., Carillion Services (FSCC) Inc., Bearhills Fire Inc., Outland Camps Inc., Outland Resources Inc., Rokstad Power GP Inc., 0891115 B.C. Ltd., Golden Ears Painting & Sandblasting Ltd., Plowe Power Systems Ltd. and Carillion General Partner (B.C.) Limited, or such other entities as may be added as Applicants to the CCAA Proceedings by the Court;

- (g) “**BIA**” means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;
- (h) “**Business Day**” means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Toronto, Ontario;
- (i) “**Called Claims**” means, collectively:
 - (i) Pre-filing Claims;
 - (ii) Related Party Claims;
 - (iii) LRO Claims;
 - (iv) Restructuring Claims; and
 - (v) D&O Claims;provided, however, that “Called Claims” shall not include Excluded Claims;
- (j) “**Called Claims Bar Date**” means, save and except for Post-filing Claims, Related Party Claims and Restructuring Claims, 5:00 p.m. Eastern Time on August 20, 2018, or in respect of Excluded Claims that are re-characterized as Called Claims, in accordance with paragraph 19 of this Order, or in each case as otherwise ordered by the Court;
- (k) “**CCAA**” means the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;
- (l) “**CCAA Charges**” means the Administration Charge, the Directors’ Charge, the Intercompany Charge, the KERP Charge and the Project Charges, and any other court-ordered charge over the property of the Applicants that may be granted by the Court, but “CCAA Charges” does not include the Lien Charge;
- (m) “**CCAA Plan**” means any proposed plan of compromise or arrangement filed in respect of the Applicants pursuant to the CCAA as the same may be amended, supplemented or restated from time to time in accordance with its terms;

- (n) “**CCAA Proceedings**” means the proceedings commenced by the Applicants in the Court under Court File No. CV-18-590812-00CL;
- (o) “**CCAA Service List**” means the service list in the CCAA Proceedings posted on the Monitor's Website, as amended from time to time;
- (p) “**Claimant**” means any Person asserting a Called Claim or a Construction Project Dispute Claim, and includes the transferee or assignee of a Called Claim or Construction Project Dispute Claim, transferred and recognized as a Claimant in accordance with paragraphs 51 to 52 hereof, or a trustee, executor, liquidator, receiver, receiver and manager, or other Person acting on behalf of or through such Person;
- (q) “**Claims**” means any right or claim of any Person that may be asserted or made in whole or in part, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever, and any interest accrued thereon or costs payable in respect thereof (as previously agreed to between such Person and the debtor), including by reason of the commission of a tort (intentional or unintentional), by reason of any breach of contract or other agreement (oral or written), by reason of any breach of duty (including any legal, statutory, equitable or fiduciary duty) or by reason of any right of ownership of or title to property or assets or right to a trust or deemed trust (statutory, express, implied, resulting, constructive or otherwise), and whether or not any indebtedness, liability or obligation is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present or future, known or unknown, by guarantee, surety or otherwise, and whether or not any right or claim is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation, and any interest accrued thereon or costs payable in respect thereof;

- (r) “**Claims Officer**” means one or more individuals appointed in accordance with paragraph 39 of this Order to act as a claims officer for the purposes of this Order;
- (s) “**Claims Package**” means a document package that includes a copy of the Notice to Claimants, the Proof of Claim form, the Instruction Letter and such other materials as the Monitor, in consultation with the Applicants, may consider appropriate or desirable;
- (t) “**Construction Projects**” includes, without limitation, the following projects of the Applicants: Union Station, TTC Vaughan Station, The Aga Khan Museum, Bremner Transformer Station, Niagara Regional Police Service Headquarters, School of Electrical and Mechanical Engineering, CFB Borden, Forensic Services and Coroner’s Complex, St. Joseph’s Healthcare Hamilton, the Seaforth Armoury, the Centre for Addiction and Mental Health, Oakville Trafalgar Memorial Hospital, the Bipole III Transmission Line Project and any highway and roads maintenance projects, and for greater certainty, any other construction project of the Applicants;
- (u) “**Construction Project Dispute Claim**” means, save and except for any Union Station Claims, any and all Claims, actions, controversies or disputes, against the Applicants, relating to a Construction Project (other than LRO Claims which are Called Claims) including Claims, actions, controversies or disputes against the Applicants made by: (i) the owner of such Construction Project, or (ii) one or more subcontractors in respect of a Construction Project;
- (v) “**Court**” means the Ontario Superior Court of Justice (Commercial List);
- (w) “**Creditors’ Meeting**” means any meeting of creditors called for the purpose of considering and voting in respect of a CCAA Plan, if one is filed, to be scheduled pursuant to further order of the Court;
- (x) “**Determination**” has the meaning ascribed to it in paragraph 48 of this Order;

- (y) **“D&O Claims”** means, save and except for any Claims arising in respect of a Pension Claim, any and all Claims against the Directors or Officers, including any Claims under applicable environmental legislation or Claims for breach of trust under the Provincial Lien Legislation, or otherwise, that in any way relate to or arise out of or in connection with (i) the assets, obligations, business or affairs of the Applicants, or (ii) the CCAA Proceedings or any matter or transaction involving any of the members of the Applicants occurring in or in connection with the CCAA Proceedings;
- (z) **“Directors”** means any former or present director of the Applicants or any Person of similar position or any other Person who by applicable law is deemed to be or is treated similarly to a director of the Applicants or who currently manages and supervises the management of the business and affairs of the Applicants or did so in the past;
- (aa) **“Directors’ Charge”** has the meaning ascribed to it in the Initial Order;
- (bb) **“Dispute Notice”** means a written notice to the Monitor delivered to the Monitor by a Person who has received a Notice of Revision or Disallowance of that Person’s intention to dispute such Notice of Revision or Disallowance, in substantially the form attached as Schedule **“F”** hereto;
- (cc) **“Dispute Package”** means, with respect to any Claim, a copy of the Proof of Claim, Notice of Revision or Disallowance, Dispute Notice and all other information sent or received by the Monitor in accordance with the claims procedure set out in this Order;
- (dd) **“Equity Claim”** has the meaning set forth in Section 2(1) of the CCAA;
- (ee) **“Excluded Claim”** means, for the purposes of this Order:
 - (i) any claim entitled to the benefit of an existing or future charge ordered by the Court, including the CCAA Charges;
 - (ii) OPEB Claims;

- (iii) Pension Claims;
 - (iv) Post-filing Claims; and
 - (v) Union Station Claims.
- (ff) **“Filing Date”** means in respect of (i) Carillion Canada Holdings Inc., Carillion Canada Inc., Carillion Canada Finance Inc. and Carillion Construction Inc., January 25, 2018, in respect of Carillion Pacific Construction Inc., March 1, 2018 (ii) Carillion Services Inc., Carillion Services (FSCC) Inc., Bearhills Fire Inc., Outland Camps Inc. and Outland Resources Inc., March 14, 2018, and (iii) Rokstad Power GP Inc., 0891115 BC Ltd., Golden Ears Painting & Sandblasting Ltd., Plowe Power Systems Ltd. and Carillion General Partner (B.C.) Limited, June 13, 2018, or the respective date upon which any other entity becomes an Applicant under the CCAA Proceedings pursuant to an Order of the Court;
- (gg) **“Formatting Requirements”** means, with respect to documents filed in any Adjudication Process, all written submissions and appendices shall be double spaced, using 12 point Calibri font, with one inch margins;
- (hh) **“Initial Order”** means the Initial Order of Mr. Justice Hainey granted on January 25, 2018, in the CCAA Proceedings, as further amended, restated or varied from time to time;
- (ii) **“Instruction Letter”** means the guide to completing the Proof of Claim form, in substantially the form attached as Schedule “C” hereto;
- (jj) **“Intercompany Charge”** has the meaning ascribed to it in the Initial Order;
- (kk) **“Known Claimant”** means:
- (i) any Claimant which, based upon the books and records of the Applicants, was owed monies by one or more of the Applicants as of the date of this Order and which monies remain unpaid in whole or in part;
 - (ii) any Claimant who has commenced a legal proceeding in respect of a Claim or given the Applicants written notice of an intention to commence a legal proceeding or a demand for payment in respect of a Claim,

provided that where a lawyer of record has been listed in connection with any such proceedings, the “Known Claimant” for the purposes of any notice required herein or to be given hereunder shall be, in addition to that Person, its lawyer of record; and

- (iii) any Claimant who is a party to a lease, contract, or other agreement or obligation of the Applicants that was restructured, terminated, repudiated or disclaimed by the Applicants between the Filing Date and the date of this Order;

provided, however, that Known Claimant shall not include a Person with an Excluded Claim or an LRO Claim;

- (ll) “**Lien Charge**” has the meaning ascribed to it in the Lien Regularization Order;
- (mm) “**Lien Notice**” means the notice, pursuant to the Lien Regularization Order, filed or deemed to have been filed by any Person that has preserved or asserted a lien claim in respect of a Construction Project;
- (nn) “**Lien Regularization Order**” means the Lien Regularization Order of Mr. Justice Hainey granted on March 14, 2018, in the CCAA Proceedings, as may be amended, restated or varied from time to time;
- (oo) “**LRO Claim**” means the claim of any Person set out in the Lien Notice that was either filed or deemed to have been filed by such Person pursuant to the Lien Regularization Order;
- (pp) “**Monitor**” means Ernst & Young Inc.;
- (qq) “**Monitor's Website**” means www.ey.com/ca/carillioncanada;
- (rr) “**Notice of Adjudication**” means a notice providing a detailed description of all Claims that a Person has in respect of a Construction Project Dispute Claim or disputed LRO Claim and the quantum of such Claims and any supporting documentation, in substantially the form attached as Schedule “**G**” hereto;
- (ss) “**Notice of Revision or Disallowance**” means a notice advising a Person that all or part of such Person's Called Claim or Construction Project Dispute Claim set

out in such Person's Proof of Claim has been revised or disallowed, in substantially the form attached as Schedule "E" hereto;

- (tt) **"Notice to Claimants"** means the notice to Claimants for publication in substantially the form attached as Schedule "B" hereto;
- (uu) **"Officers"** means any former or present officer of any one of the Applicants or any Person of similar position or any other Person who by applicable law is deemed to be or is treated similarly to an officer of any one of the Applicants or that currently manages and supervises the management of the business and affairs of any one of the Applicants or did so in the past;
- (vv) **"OPEB Claim"** means any and all Claims of any current or former employee of the Applicants and his or her dependents, heirs, administrators or assigns arising either prior to or after the Filing Date, in respect of non-pension post-employment benefits, including group medical, life and dental benefits, provided by the Applicants to certain former employees and their dependents;
- (ww) **"Pension Claim"** means a Claim of any Person in respect of pension, retirement or other benefits in respect of the Retirement Plan for Employees of Carillion Canada Inc.
- (xx) **"Person"** is to be broadly interpreted and includes any individual, firm, corporation, limited or unlimited liability company, general or limited partnership, association, trust, unincorporated organization, joint venture, government authority or any agency, regulatory body, officer or instrumentality thereof or any other entity, wherever situate or domiciled, and whether or not having legal status, and whether acting on their own or in a representative capacity;
- (yy) **"Post-filing Claim"** means any Claim against one or more Applicants that arose on or after the Filing Date in the ordinary course of business, but for greater certainty, excludes any Restructuring Claim or Pre-filing Claim;

- (zz) “**Pre-filing Claim**” means any Claim of any Person in whole or in part against the Applicants that (A) is based in whole or in part on facts existing prior to the Filing Date, (B) relates to a time period prior to the Filing Date, or (C) is a right or claim of any kind that would be a claim provable in bankruptcy within the meaning of the BIA had the Applicants become bankrupt on the Filing Date and includes an Equity Claim and a Secured Claim;
- (aaa) “**Proof of Claim**” means the proof of claim to be completed and filed by a Person setting forth a Called Claim or a Construction Project Dispute Claim and which shall include all supporting documentation in respect of such Called Claim, or in the case of a Construction Project Dispute Claim, setting out a brief summary of all Claims such Person has and the quantum of such claims, substantially in the form attached as Schedule “**D**” hereto;
- (bbb) “**Project Charges**” has the meaning ascribed to it in the Project Charges Order granted by Mr. Justice Hainey on March 14, 2018;
- (ccc) “**Proven Claim**” means the amount and Status of a Called Claim or Construction Project Dispute Claim of a Claimant as finally determined in accordance with this Order;
- (ddd) “**Provincial Lien Legislation**” means the *Construction Lien Act*, RSO 1990, c. C.30, *Builders' Lien Act*, RSA 2000, c B-7, *Builders' Liens Act*, CCSM c B91, *Builders' Lien Act*, SS 1984-85-86, c B-7.1, *Builders Lien Act*, SBC 1997, c 45 and any similar provincial lien legislation applicable to a Construction Project in any Canadian province. Use of the term “Provincial Lien Legislation” in this Order refers to the Provincial Lien Legislation governing in the province in which the applicable Construction Project is situate;
- (eee) “**Related Party Claim**” means any right or Claim between any of the Applicants or any right or Claim between any Applicant and any Affiliate, including any non-Applicant in the CCAA Proceedings;

- (fff) “**Related Party Claims Bar Date**” means 5:00 p.m. Eastern Time on October 1, 2018;
- (ggg) “**Restructuring Claim**” means any right or Claim of any Person that may be asserted or made in whole or in part against the Applicants, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind arising out of the restructuring, termination, repudiation or disclaimer of any lease, contract, or other arrangement, or agreement or obligation (whether oral or written) on or after the Filing Date and, any amending agreement related thereto in existence as at the Filing Date, whether such restructuring, termination, repudiation or disclaimer took place or takes place before or after the date of this Order;
- (hhh) “**Restructuring Claims Bar Date**” means, in respect of a Restructuring Claim, 45 calendar days following the date on which the Monitor sends a Claims Package with respect to such Restructuring Claim;
- (iii) “**Secured Claim**” means that portion of a Claim that is: (A) (i) secured by security validly charging or encumbering property or assets of the Applicants (including statutory and possessory liens that create security interests) up to the value of such collateral, and (ii) duly and properly perfected in accordance with the relevant legislation in the appropriate jurisdiction as of the Filing Date, or (B) secured by a Lien Charge in accordance with the Lien Regularization Order;
- (jjj) “**Status**” means, with respect to a Called Claim or Construction Project Dispute Claim, whether such Called Claim or Construction Project Dispute Claim is an unsecured Claim, Secured Claim or Equity Claim;
- (kkk) “**Union Station Claims**” means all (i) actions, including lien, breach of trust, and labour and material payment bonds or other Claims by any Person who supplied services and/or materials to the Union Station Construction Project in respect of Claims arising from, related to or in connection with the supply of such services or materials in respect of the Union Station Construction Project; and (ii) actions,

claims, third or subsequent-party claims, crossclaims, or counterclaims, whether currently existing, to be made in the future, contingent, liquidated, unliquidated, inchoate, fixed, matured, unmatured, known or unknown, by any owner of the Union Station Construction Project against any of the Applicants, in respect of, arising from, related to or in connection with the Union Station Construction Project only.

SCHEDULE "B"

NOTICE TO CLAIMANTS

Court File No.: CV-18-590812-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **CARILLION CANADA HOLDINGS INC., CARILLION CANADA INC., CARILLION CANADA FINANCE CORP., CARILLION CONSTRUCTION INC., CARILLION PACIFIC CONSTRUCTION INC., CARILLION SERVICES INC., CARILLION SERVICES (FSCC) INC., BEARHILLS FIRE INC., OUTLAND CAMPS INC., OUTLAND RESOURCES INC., ROKSTAD POWER GP INC., 0891115 B.C. LTD., GOLDEN EARS PAINTING & SANDBLASTING LTD., PLOWE POWER SYSTEMS LTD. and CARILLION GENERAL PARTNER (B.C.) LIMITED** (each, an "Applicant" and collectively, the "Applicants")

NOTICE OF CLAIMS PROCEDURE AND CLAIMS BAR DATE FOR THE APPLICANTS IN THE CCAA PROCEEDINGS

NOTICE IS HEREBY GIVEN that, pursuant to an Order of the Court made on July 6, 2018, (the "**Claims Procedure Order**") a claims procedure has been commenced for the purpose of identifying and determining certain claims against the Applicants. Capitalized terms under this Notice not otherwise defined have the meaning ascribed to them in the Claims Procedure Order (a copy of which is available on the Monitor's Website).

PLEASE TAKE NOTICE that the claims procedure applies to Called Claims and Construction Project Dispute Claims described in the Claims Procedure Order. Any creditor who has not received a Claims Package and who believes that he or she has a Called Claim or a Construction Project Dispute Claim against one or more of the Applicants, in each case under the Claims Procedure Order must contact the Monitor in order to obtain a Proof of Claim form.

PLEASE TAKE FURTHER NOTICE that the Claims Procedure Order allows for Excluded Claims to be re-characterized as Called Claims at a later date, pursuant to an amended Claims Procedure Order granted by the Court. In the event that Excluded Claims are re-characterized as Called Claims, the amended Claims Procedure Order will be served on the Service List and the Monitor will post the amended Claims Procedure Order on the Monitor's Website.

THE CALLED CLAIMS BAR DATE is 5:00 p.m. (Toronto Time) on August 20, 2018. Proofs of Claim must be completed and filed with the Monitor using the procedures required in

the Claims Procedure Order so that they are received by the Monitor on or before the Called Claims Bar Date.

THE RESTRUCTURING CLAIMS BAR DATE is 5:00 p.m. (Toronto Time) on the date that is forty-five (45) calendar days following the date on which the Monitor sends a Claims Package with respect to such Restructuring Claim. Proofs of Claim in respect of Restructuring Claims must be completed and filed with the Monitor using the procedures required in the Claims Procedure Order so that they are received by the Monitor on or before the Restructuring Claims Bar Date.

THE RELATED PARTY CLAIMS BAR DATE is 5:00 p.m. (Toronto Time) on October 1, 2018. Proofs of Claim in respect of Related Party Claims must be completed and filed with the Monitor using the procedures required in the Claims Procedure Order so that they are received by the Monitor on or before the Related Party Claims Bar Date.

HOLDERS OF CALLED CLAIMS (EXCLUDING LRO CLAIMS) OR CONSTRUCTION PROJECT DISPUTE CLAIMS WHO DO NOT FILE A PROOF OF CLAIM BY THE CALLED CLAIMS BAR DATE, THE RESTRUCTURING CLAIMS BAR DATE OR THE RELATED PARTY CLAIMS BAR DATE, AS APPLICABLE, SHALL BE FOREVER EXTINGUISHED AND BARRED FROM ASSERTING THEIR CALLED CLAIMS AGAINST THE APPLICANTS, OR IF APPLICABLE, ANY SURETY INDEMNIFIED BY THE APPLICANTS, AND THEIR CALLED CLAIMS SHALL BE FOREVER EXTINGUISHED AND BARRED.

CLAIMANTS REQUIRING INFORMATION or claims documentation may contact the Monitor. The Monitor's contact details for additional information relating to the Initial Order, the CCAA Proceedings, or the claims procedure is:

Ernst & Young Inc.
Court-appointed Monitor of Carillion Canada Inc. et. al.
Ernst & Young Tower
100 Adelaide Street West, P.O. Box 1
Toronto, Ontario M5H 0B3

Hotline: 1-855-941-1768
Fax: (416) 943-2804
Email: carillioncanada@ca.ey.com

SCHEDULE "C"

INSTRUCTION LETTER

Court File No.: CV-18-590812-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **CARILLION CANADA HOLDINGS INC., CARILLION CANADA INC., CARILLION CANADA FINANCE CORP., CARILLION CONSTRUCTION INC., CARILLION PACIFIC CONSTRUCTION INC., CARILLION SERVICES INC., CARILLION SERVICES (FSCC) INC., BEARHILLS FIRE INC., OUTLAND CAMPS INC., OUTLAND RESOURCES INC., ROKSTAD POWER GP INC., 0891115 B.C. LTD., GOLDEN EARS PAINTING & SANDBLASTING LTD., PLOWE POWER SYSTEMS LTD. and CARILLION GENERAL PARTNER (B.C.) LIMITED** (each, an "Applicant" and collectively, the "Applicants")

INSTRUCTION LETTER

CLAIMS PROCEDURE

By Order of the Ontario Superior Court of Justice (Commercial List) dated July 6, 2018 (as such Order may be amended from time to time, the "**Claims Procedure Order**") under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), the Applicants and Ernst & Young Inc., in its capacity as Court-appointed Monitor of the Applicants (in such capacity, the "**Monitor**"), have been authorized to conduct a claims procedure (the "**Claims Procedure**"). A copy of the Claims Procedure Order and other public information concerning these proceedings can be obtained from the Monitor's website at: <http://www.ey.com/ca/carillioncanada>.

This letter provides general instructions for completing a Proof of Claim form. Defined terms not defined within this instruction letter shall have the meaning ascribed thereto in the Claims Procedure Order.

The Claims Procedure is intended to identify and determine the amount of certain Called Claims and Construction Project Dispute Claims against the Applicants.

Please review the Claims Procedure Order for the full terms of the Claims Procedure.

All notices and inquiries with respect to the Claims Procedure should be directed to the Monitor by prepaid registered mail, courier, personal delivery, facsimile transmission or email at the address below:

Ernst & Young Inc.
Court-appointed Monitor of Carillion Canada Inc. et. al.
Ernst & Young Tower
100 Adelaide Street West, P.O. Box 1
Toronto, Ontario M5H 0B3

Hotline: 1-855-941-1768
Fax: (416) 943-2804
Email: carillioncanada@ca.ey.com

FOR CLAIMANTS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Called Claim (excluding a LRO Claim) or a Construction Project Dispute Claim against one or more of the Applicants, you must complete and file a Proof of Claim form with the Monitor.

All Proofs of Claim for Pre-filing Claims (Claims against any of the Applicants arising prior to January 25, 2018), D&O Claims and Construction Project Dispute Claims must be received by the Monitor before 5:00 p.m. (Toronto Time) on August 20, 2018 (the "**Called Claims Bar Date**"), unless the Court orders that the Proof of Claim be accepted after that date. All Proofs of Claim for Related Party Claim must be received by the Monitor before 5:00 p.m. (Toronto Time) on October 1, 2018 (the "**Related Party Claims Bar Date**"). Any Construction Project Dispute Claims, Pre-filing Claims or Related Party Claims for which you have not filed a Proof of Claim by the Called Claims Bar Date or Related Party Claims Bar Date (as applicable) shall be forever extinguished and barred against the Applicants, and if applicable, any surety indemnified by the Applicants.

All Proofs of Claim for Restructuring Claims (Claims arising on or after January 25, 2018) must be received by the Monitor on the date that is forty-five (45) calendar days following the date on which the Monitor sends a Claims Package with respect to such Restructuring Claim (the "**Restructuring Claims Bar Date**"), unless the Court orders that the Proof of Claim be accepted after that date. If you do not file a Proof of Claim in respect of any such Restructuring Claim by the Restructuring Claims Bar Date, any Restructuring Claim that you may have shall be forever extinguished and barred.

When completing the Proof of Claim form, please be ensure to include the exact legal name of the Applicant that you are asserting a Claim against (e.g., Carillion Pacific Construction Inc.)

All Claims denominated in a foreign currency shall be converted to Canadian Dollars at the Bank of Canada Canadian Dollar Daily Exchange Rate in effect as of the date of the Initial Order.

FOR PERSONS WITH A CONSTRUCTION PROJECT DISPUTE CLAIM

If you believe that you have a Construction Project Dispute Claim in respect of one or more of the Construction Projects or against one or more of the Applicants, you must file a Proof of Claim by the Called Claims Bar Date.

All Proofs of Claim for Construction Project Dispute Claims must be received by the Monitor before 5:00 p.m. (Toronto Time) on August 20, 2018, unless the Court orders that the Proof of Claim be accepted after that date.

FOR PERSONS WITH A LRO CLAIM OR A CONSTRUCTION PROJECT DISPUTE CLAIM

Any Person that has delivered a Proof of Claim in respect of a Construction Project Dispute Claim or that has delivered a Lien Notice that receives a Notice of Revision or Disallowance and wishes to dispute such Notice of Revision or Disallowance, must deliver a Dispute Notice within fourteen (14) days of the receipt of the Notice of Revision or Disallowance and must deliver a Notice of Adjudication within thirty (30) calendar days following the delivery of the Dispute Notice. The Notice of Adjudication must contain a detailed description of all Claims that a Person has in respect of a Construction Project Dispute Claim or LRO Claim, the quantum of such Claims and any supporting documentation that is relied upon and referred to in the Notice of Adjudication in respect of the Construction Project Dispute Claim or LRO Claim.

ADDITIONAL FORMS

Additional Proof of Claim forms can be obtained from the Monitor's website at <http://www.ey.com/ca/carillioncanada> or by contacting the Monitor.

DATED this 6th day of July, 2018.

SCHEDULE "D"
PROOF OF CLAIM

Court File No.: CV-18-590812-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **CARILLION CANADA HOLDINGS INC., CARILLION CANADA INC., CARILLION CANADA FINANCE CORP., CARILLION CONSTRUCTION INC., CARILLION PACIFIC CONSTRUCTION INC., CARILLION SERVICES INC., CARILLION SERVICES (FSCC) INC., BEARHILLS FIRE INC., OUTLAND CAMPS INC., OUTLAND RESOURCES INC., ROKSTAD POWER GP INC., 0891115 B.C. LTD., GOLDEN EARS PAINTING & SANDBLASTING LTD., PLOWE POWER SYSTEMS LTD. AND CARILLION GENERAL PARTNER (B.C.) LIMITED** (each, an "Applicant" and collectively, the "Applicants")

PROOF OF CLAIM

1. PARTICULARS OF CLAIMANT

(a) Full Legal Name of Claimant:

(b) Full Mailing Address of Claimant:

(c) Telephone Number of Claimant:

(d) Facsimile Number of Claimant:

(e) E-mail Address of Claimant: _____

(f) Attention (Contact Person): _____

2. PARTICULARS OF ORIGINAL CLAIMANT FROM WHOM YOU ACQUIRED THE CALLED CLAIM, IF APPLICABLE:

(a) Have you acquired this Called Claim by assignment? Yes ☐ No ☐

(if yes, attach documents evidencing assignment)

a. Full Legal Name of original creditor(s): _____

3. PROOF OF CLAIM

THE UNDERSIGNED CERTIFIES AS FOLLOWS:

That I [am a Claimant/hold the position of _____ of the Claimant][*select applicable*] and have knowledge of all the circumstances connected with the Called Claim described herein;

That I have knowledge of all the circumstances connected with the Called Claim described and set out below;

_____ [Insert Applicant Name(s)] was and is still indebted to the Claimant as follows:

(When completing the Proof of Claim form, please be ensure to include the exact legal name of the Applicant that you are asserting a Claim against (i.e. Carillion Pacific Construction Inc. Any Called Claims denominated in a foreign currency shall be filed in such currency and will be converted to Canadian Dollars at rates set out in the Claims Procedure Order.)

	Class of Claim <i>(Pre-filing, Related Party Claim, Restructuring Claim, D&O Claim, Construction Project Dispute Claim)</i>	Applicant¹ <i>(Specify one or more of the Applicants this Called Claim is in respect of)</i>	Amount of Claim
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$
	TOTAL AMOUNT OF CALLED CLAIMS		\$ 0.00

4. NATURE OF CLAIM

(CHECK AND COMPLETE APPROPRIATE CATEGORY)

☐ Total Unsecured Claim of \$ _____

☐ Total Secured Claim of \$ _____

In respect of this debt, I hold security over the assets of _____ [Insert Applicant Name] valued at \$ _____ [List the amount of security], the particulars of which security and value are attached to this Proof of Claim form.²

In respect of this debt, I believe I am a beneficiary of a [Performance Bond / Labour and Material Bond / Other], bearing Bond Number _____ [Insert Bond Number], with a total bond amount of \$ _____ [Insert Amount of Bond, if known], issued by _____ [Insert Name of Surety].

(If the Called Claim is secured, provide full particulars of the security, including the date on which the security was given the value for which you ascribe to the assets charged by your

¹ Please include the full legal name of the Applicant that you are asserting a Claim against.

² If you hold security over more than one Applicant, please attach particulars to this Proof of Claim form that clearly describe the Applicants that you hold security from and the amount of such security.

security, the basis for such valuation and attach a copy of the security documents evidencing the security.)

5. PARTICULARS OF CLAIM:

The particulars of the undersigned's total Claims (including Pre-filing Claims, Related Party Claims, Restructuring Claims, D&O Claims, and Construction Project Dispute Claims are attached.

(Provide full particulars of the Called Claim(s) and supporting documentation, including the legal name of the Applicant(s) you are asserting a Called Claim Against, the amount, description of transaction(s) or agreement(s) giving rise to the Called Claim(s), name of any guarantor(s) which has guaranteed the Called Claim(s), and amount of Called Claim(s) allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed. In respect of a Construction Project Dispute Claim, set out a brief summary of all Claims such Person has and the quantum of such claims.)

6. FILING OF CLAIM

For Pre-filing Claims, D&O Claims, and Construction Project Dispute Claims, this Proof of Claim must be returned to and received by the Monitor by 5:00 p.m. (Toronto Time) on the Called Claims Bar Date (August 20, 2018).

For Related Party Claims, this Proof of Claim must be returned to and received by the Monitor by 5:00 p.m. on the Related Party Claims Bar Date (October 1, 2018).

For Restructuring Claims, this Proof of Claim must be returned to and received by the Monitor by 5:00 p.m. (Toronto Time) on the date that is forty-five (45) calendar days following the date on which the Monitor sends a Claims Package with respect to such Restructuring Claim.

In each case, completed forms must be delivered by prepaid registered mail, courier, personal delivery, facsimile transmission or email to the Monitor at the following address:

Ernst & Young Inc.,
Court-appointed Monitor of Carillion Canada Inc. et. al.
Ernst & Young Tower
100 Adelaide Street West, P.O. Box 1
Toronto, Ontario M5H 0B3

Hotline: 1-855-941-1768
Fax: (416) 943-2804
Email: carillioncanada@ca.ey.com

Dated at _____ this _____ day of _____, 20 ____.

SCHEDULE "E"

NOTICE OF REVISION OR DISALLOWANCE

Court File No.: CV-18-590812-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **CARILLION CANADA HOLDINGS INC., CARILLION CANADA INC., CARILLION CANADA FINANCE CORP., CARILLION CONSTRUCTION INC., CARILLION PACIFIC CONSTRUCTION INC., CARILLION SERVICES INC., CARILLION SERVICES (FSCC) INC., BEARHILLS FIRE INC., OUTLAND CAMPS INC., OUTLAND RESOURCES INC., ROKSTAD POWER GP INC., 0891115 B.C. LTD., GOLDEN EARS PAINTING & SANDBLASTING LTD., PLOWE POWER SYSTEMS LTD. and CARILLION GENERAL PARTNER (B.C.) LIMITED** (each, an "Applicant" and collectively, the "Applicants")

NOTICE OF REVISION OR DISALLOWANCE

TO:

The Monitor and the Applicants have reviewed your Proof of Claim or Lien Notice dated _____, 20____, and have revised or rejected your Called Claim or Construction Project Dispute Claim in respect of _____ for the following reasons:

Subject to further dispute by you in accordance with the provisions of the Claims Procedure Order, your Called Claim or Construction Project Dispute Claim will be allowed as follows:

Applicant	Pre-filing Claim per Proof of Claim	Disallowed	Allowed as Revised

Applicant	LRO Claim per Lien Notice	Disallowed	Allowed as Revised

Applicant	Restructuring Claim per Proof of Claim	Disallowed	Allowed as Revised

Applicant	Construction Project Dispute Claim per Proof of Claim	Disallowed	Allowed as Revised

If you intend to dispute this Notice of Revision or Disallowance, you must notify the Monitor of such intent by delivery to the Monitor of a Dispute Notice in accordance with the Claims Procedure Order, such that it is received by the Monitor by 5:00 p.m. no later than fourteen (14)

calendar days after you receive such Notice of Revision or Disallowance at the following address by prepaid registered mail, courier, personal delivery, facsimile transmission or email:

Ernst & Young Inc.,
Court-appointed Monitor of Carillion Canada Inc. et. al.
Ernst & Young Tower
100 Adelaide Street West, P.O. Box 1
Toronto, Ontario M5H 0B3

Hotline: 1-855-941-1768
Fax: (416) 943-2804
Email: carillioncanada@ca.ey.com

If you do not deliver a Dispute Notice in accordance with the Claims Procedure Order, the value of your Called Claim(s) or Construction Project Dispute Claim(s) shall be deemed to be as set out in this Notice of Revision or Disallowance.

DATED at _____ this _____ day of _____, 20____.

SCHEDULE "F"
DISPUTE NOTICE

Court File No.: CV-18-590812-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF **CARILLION CANADA HOLDINGS INC.,**
CARILLION CANADA INC., CARILLION CANADA FINANCE
CORP., CARILLION CONSTRUCTION INC., CARILLION PACIFIC
CONSTRUCTION INC., CARILLION SERVICES INC., CARILLION
SERVICES (FSCC) INC., BEARHILLS FIRE INC., OUTLAND
CAMPS INC., OUTLAND RESOURCES INC., ROKSTAD POWER
GP INC., 0891115 B.C. LTD., GOLDEN EARS PAINTING &
SANDBLASTING LTD., PLOWE POWER SYSTEMS LTD. and
CARILLION GENERAL PARTNER (B.C.) LIMITED (each, an
"Applicant" and collectively, the "Applicants")

DISPUTE NOTICE

1. PARTICULARS OF CLAIMANT

(b) Full Legal Name of Claimant:

(c) Full Mailing Address of Claimant:

(d) Telephone Number of Claimant:

(e) Facsimile Number of Claimant:

(f) E-mail Address of Claimant: _____

(g) Attention (Contact Person): _____

2. PARTICULARS OF ORIGINAL CLAIMANT FROM WHOM YOU ACQUIRED THE CALLED CLAIM, IF APPLICABLE:

(h) Have you acquired this Called Claim by assignment? Yes ☐ No ☐

(if yes, attach documents evidencing assignment)

Full Legal Name of original creditor(s): _____

3. DISPUTE OF REVISION OR DISALLOWANCE OF CALLED CLAIM OR CONSTRUCTION PROJECT DISPUTE CLAIM:

(Any Called Claims or Construction Project Disputes Claims denominated in a foreign currency shall be filed in such currency and will be converted to Canadian dollars at the rate set out in the Claims Procedure Order.)

We hereby disagree with the value of our Called Claim or Construction Project Dispute Claim as set out in the Notice of Revision or Disallowance dated _____, as set out below:

Class of Called Claim or Construction Project Dispute Claim	Applicant ³	Called Claim or Construction Project Dispute Claim as Allowed or Revised per Notice of Revision or Disallowance	Called Claim or Construction Project Dispute Claim per Claimant
		\$	\$
		\$	\$
		\$	\$
		\$	\$

³ Please include the full legal name of the Applicant that you are asserting a Claim against.

--	--	--	--

(Insert particulars of Called Claim or Construction Project Dispute Claims per Notice of Revision or Disallowance, and the value of your Called Claim or Construction Project Dispute Claim as asserted by you.)

4. REASONS FOR DISPUTE:

(Provide full particulars of the Called Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Called Claim, name of any guarantor(s) which has guaranteed the Called Claim, and amount of Called Claim allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed. The particulars provided must support the value of the Called Claim, as stated by you in item 2 above. For Construction Project Dispute Claims and LRO Claims, particulars shall be limited to 5 pages double spaced, 12 pt font, without supporting documentation.)

If you intend to dispute the Notice of Revision or Disallowance, you must notify the Monitor of such intent by delivery to the Monitor of a Dispute Notice in accordance with the Claims Procedure Order such that it is received by the Monitor by 5:00 p.m. no later than fourteen (14) calendar days after you receive such Notice of Revision or Disallowance at the following address by prepaid registered mail, courier, personal delivery, facsimile transmission or email:

Ernst & Young Inc.,
 Court-appointed Monitor of Carillion Canada Inc. et. al.
 Ernst & Young Tower
 100 Adelaide Street West, P.O. Box 1
 Toronto, Ontario M5H 0B3

Hotline: 1-855-941-1768
Fax: (416) 943-2804
Email: carillioncanada@ca.ey.com

DATED at _____ this _____ day of _____, 20____.

SCHEDULE "G"

NOTICE OF ADJUDICATION

Court File No.: CV-18-590812-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **CARILLION CANADA HOLDINGS INC., CARILLION CANADA INC., CARILLION CANADA FINANCE CORP., CARILLION CONSTRUCTION INC., CARILLION PACIFIC CONSTRUCTION INC., CARILLION SERVICES INC., CARILLION SERVICES (FSCC) INC., BEARHILLS FIRE INC., OUTLAND CAMPS INC., OUTLAND RESOURCES INC., ROKSTAD POWER GP INC., 0891115 B.C. LTD., GOLDEN EARS PAINTING & SANDBLASTING LTD., PLOWE POWER SYSTEMS LTD. and CARILLION GENERAL PARTNER (B.C.) LIMITED** (each, an "Applicant" and collectively, the "Applicants")

NOTICE OF ADJUDICATION

1. NOTICE OF ADJUDICATION

A copy of the Notice of Adjudication, delivered to _____ (other party to the dispute), with a copy to the Monitor and the Applicants on _____ (Date) is attached hereto.

2. PARTICULARS OF ANY ADDITIONAL PARTIES NOT INCLUDED IN THE PROOF OF CLAIM

(i) Full Legal Name of Claimant:

(j) Full Mailing Address of Claimant:

(k) Telephone Number of Claimant: _____

(l) Facsimile Number of Claimant: _____

(m) E-mail Address of Claimant: _____

(n) Attention (Contact Person): _____

3. DETAILED DESCRIPTION OF CONSTRUCTION PROJECT DISPUTE CLAIM OR LRO CLAIM:

Attached is a summary of the Construction Project Dispute Claim or LRO Claim.

(Provide a summary of the Construction Project Dispute Claim or LRO Claim, all Claims and the quantum of such Claims. The Notice of Adjudication shall not exceed 10 pages, double spaced, 12 pt Calibri font.)

4. SERVICE OF NOTICE OF ADJUDICATION

This Notice of Adjudication must be returned to and received by all applicable Persons, with copies to the Monitor and the Applicants, by 5:00 p.m. (Toronto Time) on the date that is thirty (30) calendar days following the date that the Dispute Notice is deemed to be delivered pursuant to the Claims Procedure Order.

Where a Claimant fails to deliver a Notice of Adjudication in accordance with the Claims Procedure Order, the amount or status of such Claimant's Called Claim or Construction Project Dispute Claim shall be deemed to be as set out in the Notice of Revision or Disallowance. Such amount and status, if any, shall constitute such Claimant's Proven Claim, and the balance of such Claimant's Called Claim or Construction Project Dispute Claim, if any, shall be forever barred and extinguished.

Completed forms must be delivered by prepaid registered mail, courier, personal delivery, facsimile transmission or email to any other applicable Person, with copies to the Monitor and the Applicants at the following addresses:

Ernst & Young Inc.,
Court-appointed Monitor of Carillion Canada Inc. et. al.
Ernst & Young Tower
100 Adelaide Street West, P.O. Box 1
Toronto, Ontario M5H 0B3

Hotline: 1-855-941-1768

Fax: (416) 943-2804
Email: carillioncanada@ca.ey.com

With a copy to the Monitor's counsel

Thornton Grout Finnigan LLP
100 Wellington Street West, Suite 3200
Toronto, Ontario M5K 1K7

Attention: Mitchell W. Grossell / Asim Iqbal
Phone : 416-304-1616
Fax : 416-304-1313
Email : mgrossell@tgf.ca / aiqbal@tgf.ca

with a copy to the Applicants' counsel

Blake, Cassels & Graydon LLP
199 Bay Street, Suite 4000
Toronto, Ontario M5L 1A9

Phone : 416-863-3261
Fax : 416-863-2653
Email : chris.burr@blakes.com
Attention : Chris Burr

Dated at _____ this _____ day of _____, 20____.

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF CARILLION CANADA HOLDINGS INC., CARILLION CANADA INC., CARILLION CANADA FINANCE CORP., CARILLION CONSTRUCTION INC., CARILLION PACIFIC CONSTRUCTION INC., CARILLION SERVICES INC., CARILLION SERVICES (FSCC) INC., BEARHILLS FIRE INC., OUTLAND CAMPS INC., OUTLAND RESOURCES INC., ROKSTAD POWER GP INC., 0891115 BC LTD., GOLDEN EARS PAINTING & SANDBLASTING LTD., PLOWE POWER SYSTEMS LTD., AND CARILLION GENERAL PARTNER (B.C.) LIMITED

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at Toronto

CLAIMS PROCEDURE ORDER

BLAKE, CASSELS & GRAYDON LLP
Suite 4000, Commerce Court West
199 Bay Street
Toronto Ontario M5L 1A9

Pamela Huff (LSUC#: 27344V)
Email: pamela.huff@blakes.com

Chris Burr (LSUC#: 55172H)
Tel: 416-863-3261
Fax: 416-863-2653
Email: chris.burr@blakes.com

Lawyers for the Applicants

	ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST)
	Proceeding commenced at Toronto
	FACTUM OF THE TORONTO-DOMINION BANK (Claims Process Order: Returnable May 28, 2021)
	FASKEN MARTINEAU DuMOULIN LLP Barristers and Solicitors 333 Bay Street, Suite 2400 Bay Adelaide Centre, Box 20 Toronto ON M5H 2T6 Stuart Brotman (LSO: 43430D) sbrotman@fasken.com Tel: 416 865 5419 Dylan Chochla (LSO: 62137I) dchochla@fasken.com Tel: 416 868 3425 Mitch Stephenson (LSO: 73064H) mstephenson@fasken.com Tel: 416 868 3502 Fax: 416 364 7813 Lawyers for The Toronto-Dominion Bank