No. CI 12-01-76323

THE QUEEN'S BENCH
WINNIPEG CENTRE

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

AND IN THE MATTER OF A PROPOSED PLAN OF COMPROMISE OR ARRANGEMENT WITH RESPECT TO ARCTIC GLACIER INCOME FUND, ARCTIC GLACIER INC., ARCTIC GLACIER INTERNATIONAL INC. AND THE ADDITIONAL APPLICANTS LISTED ON SCHEDULE "A" HERETO (COLLECTIVELY, "THE APPLICANTS")

EIGHTEENTH REPORT OF THE MONITOR
ALVAREZ & MARSAL CANADA INC.
OCTOBER 1, 2014

TABLE OF CONTENTS

INDEX TO APPENDICES

1.0 INTRODUCTION

1.1 Pursuant to an order of The Court of Queen's Bench (Winnipeg Centre) (the "**Court**") dated February 22, 2012 (the "**Initial Order**"), Alvarez & Marsal Canada Inc. ("**A&M**") was appointed as Monitor (the "**Monitor**") in respect of an application filed by Arctic Glacier Income Fund ("**AGIF**"), Arctic Glacier Inc. ("**AGI**"), Arctic Glacier International Inc. ("**AGII**") and those entities listed on **Appendix "A"**, (collectively the "**Applicants**", together with Glacier Valley Ice Company L.P., the "**Arctic Glacier Parties**") seeking certain relief under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"). The proceedings commenced by the Applicants under the Initial Order are referred to herein as the "**CCAA Proceedings**". The CCAA Proceedings were subsequently recognized as a foreign main proceeding (the "**Chapter 15 Proceedings**") by the United States Bankruptcy Court for the District of Delaware (the "**U.S. Court**").

1.2 This report (the "**Eighteenth Report**") is being filed by the Monitor in respect of a motion brought by Martin McNulty ("**McNulty**") pursuant to a Notice of Motion dated September 12, 2014 (the "**McNulty Motion**"). McNulty seeks an Order:

a) striking the appointment of the Honourable John D. Ground as a Claims Officer in respect of the McNulty Claim (defined below); and

b) requiring the Monitor to consult with McNulty and Arctic Glacier in determining an appropriate process for resolving the McNulty Claim.

1.3 For the reasons set out below, it is the Monitor's view that the McNulty Motion should be dismissed.

1.4 Further information regarding these CCAA Proceedings and the concurrent Chapter 15 Proceedings, and all previous reports of the Monitor, can be found on the Monitor's website at http://www.alvarezandmarsal.com/arctic-glacier-income-fund-arctic-glacier-inc-and-subsidiaries (the "**Website**").

2.0 TERMS OF REFERENCE

2.1 In preparing this Eighteenth Report, the Monitor has necessarily relied upon representations made by certain former senior management of the Arctic Glacier Parties. Accordingly, the Monitor expresses no opinion and does not provide any other form of assurance on or relating to the accuracy of any information contained in this Eighteenth Report or otherwise used to prepare this Eighteenth Report.

2.2 The information contained in this Eighteenth Report is not intended to be relied upon by any investor in any transaction with the Applicants or in relation to any transfer or assignment of the units of AGIF.

2.3 Unless otherwise stated, all monetary amounts contained in this Eighteenth Report are expressed in United States dollars, which is the Applicants' common reporting currency.

3.0 THE COURT-ORDERED SERVICE REQUIREMENTS

3.1 As is customary in CCAA proceedings, the Initial Order sets out the prescribed manner for service on interested parties in these CCAA Proceedings. A copy of the Initial Order is attached hereto as **Appendix "B"**.

3.2 The Initial Order sets out the procedure pursuant to which the Service List is created and maintained. Paragraph 66 of the Initial Order reads:

> 66. THIS COURT ORDERS that counsel for the Arctic Glacier Parties shall prepare and keep current a service list ("**Service List**") containing the name and contact information (which may include the address, telephone number and facsimile number or email address) for service to: the Arctic Glacier Parties; the Monitor; ***and each creditor or other interested Person who has sent a request, in writing, to counsel for the Arctic Glacier Parties to be added to the Service List.*** The Service List shall indicate whether each Person on the Service List has elected to be served by email or facsimile, and failing such election the Service List shall indicate service by email. The Service List shall be posted on the website of the Monitor at the address indicated in paragraph 67 herein. ***For greater certainty, creditors and other interested Persons who have received notice in accordance with paragraph 64(b) of this Order and/or have been served in accordance with paragraph 65 of this Order, and who do not send a request, in writing, to counsel for the Arctic Glacier Parties to be added to the Service List, shall not be required to be further served in these proceedings***. [emphasis added]

3.3 The Initial Order is clear that interested Persons are required to provide a request, in writing, to be added to the Service List. Neither McNulty nor his counsel requested that they be added to the Service List. Nonetheless, on December 3, 2013, after McNulty's Counsel objected to the fact that they had not been served with motion materials, the Monitor added McNulty's counsel to the Service List in these CCAA Proceedings.

3.4 In addition, as required by the Initial Order, from the start of these CCAA Proceedings, the Monitor has maintained the Website on which the Service List, Initial Order, and all materials filed in these CCAA Proceedings and the Chapter 15 Proceedings have been posted.

3.5 To assist in noticing and service in the Chapter 15 Proceedings, the Arctic Glacier Parties retained KCC LLC ("**KCC**"). From the beginning of these CCAA Proceedings, KCC's list of creditors has included all of McNulty's known counsel, including Dan Low and Dan Kotchen (collectively, "**McNulty's Counsel**"). Andrew Paterson Jr., another lawyer representing McNulty, was also included on the KCC list of creditors.

3.6 Not all materials filed in the Chapter 15 Proceedings are served on every creditor on the list of creditors as to do so would be prohibitively expensive and would unnecessarily deplete the Applicants' assets. KCC has advised the Monitor that McNulty's Counsel were served with the materials for the motion seeking recognition of the Initial Order in the Chapter 15 Proceedings. These materials included a copy of the Initial Order.

3.7 Furthermore, two days after the Initial Order was granted, the Arctic Glacier Parties filed a notice of bankruptcy in the Michigan Court in respect of McNulty's litigation against the Arctic Glacier Parties and others pending in the Michigan Court (the "**Michigan Action**"). The Notice of Bankruptcy Filing is attached hereto as **Appendix "C"**. It expressly refers to the Initial Order.

3.8 Pursuant to the Electronic Filing Policies and Procedures of the Michigan Court, the Notice of Electronic Filing generated by the electronic docket system when a document is filed constitutes service of that document on all registered users of the system. Jones Day, counsel to the Arctic Glacier Parties with carriage of the Michigan Action (the "**Arctic Glacier Parties' U.S. Counsel**"), has advised the Monitor that McNulty's Counsel is a registered user of the system and, as such, would have received a Notice of Electronic Filing of the Notice of Bankruptcy Filing.

4.0 THE CLAIMS PROCESS

The Court Grants the Claims Procedure Order

4.1 On August 30, 2012, the Monitor served its notice of motion and supporting motion materials, including its Sixth Report, seeking an order approving a claims process with respect to the Arctic Glacier Parties (the "**Claims Process**") and, among other things,

authorizing, directing and empowering the Monitor to take such actions as contemplated by the Claims Process (the "**Claims Procedure Order**"). On the same date, the Monitor served its motion materials for its motion in the U.S. Court seeking an order recognizing the Claims Procedure Order. Both sets of materials were posted on the Monitor's website. A copy of the Monitor's Sixth Report dated August 29, 2012, without appendices, is attached as **Appendix "D"**.

4.2 At the time, McNulty's Counsel had not requested that they be added to the Service List and were not served with the materials. In the Chapter 15 Proceedings, the materials were served on a subset of the list of creditors that did not include McNulty's Counsel.

4.3 On September 5, 2012, this Honourable Court issued the Claims Procedure Order, a copy of which is attached as **Appendix "E"**. On September 14, 2012, the U.S. Court issued an Order recognizing the Claims Procedure Order. The McNulty Motion does not object to any terms of the Claims Procedure Order.

4.4 The Claims Procedure Order contemplated a further order of the Court to establish an appropriate process for resolving disputed Claims. In particular, paragraph 45 reads:

> **45 THIS COURT ORDERS** that in the event that a dispute raised in a Dispute Notice is not settled within a time period or in a manner satisfactory to the Monitor in consultation with the Arctic Glacier Parties and the applicable Claimant, the Monitor shall seek directions from the Court concerning an appropriate process for resolving the dispute.

4.5 In addition, the Claims Procedure Order contemplates that if a Dispute Notice is filed in respect of any Class Claim made on behalf of the Indirect Purchaser Claimants, then the Monitor shall appoint a special claims officer who is a lawyer resident and licensed to

practice in the U.S., amongst other things. In particular, paragraph 47 of the Claims Procedure Order reads:

> **47 THIS COURT ORDERS** that, notwithstanding any provision of this Order, in the event that a dispute is raised in a Dispute Notice in respect of any Class Claim made on behalf of the Indirect Purchaser Claimants in the Indirect Purchaser Litigation, the Monitor shall appoint a special claims officer for the purpose of determining such dispute, which special claims officer:
>
> (a) is a lawyer resident and licensed to practice in the United States of America;
>
> (b) has substantial experience as counsel in U.S. antitrust class actions; and
>
> (c) is acceptable to each of the Arctic Glacier Parties, the Monitor and the applicable Class Representative, provided that, should the parties fail to agree on a special claims officer within a reasonable time, the Monitor shall apply for directions pursuant to this Order to appoint a special claims officer with the qualifications set out in subparagraphs (a) and (b).

4.6 The Claims Procedure Order was not appealed.

Claims Package Sent to McNulty's Counsel

4.7 The Claims Procedure Order required the Monitor to post a copy of the Proof of Claim Document Package on the Website, publish notices in certain named newspapers, and send a copy of the Proof of Claim Document Package to all known Creditors. The Proof of Claim Document Package expressly refers to the Claims Procedure Order and the Website in several places, including the Notice to Claimants against the Arctic Glacier Parties and the Claimant's Guide to Completing the Proof of Claim Form for Claims against the Arctic Glacier Parties.

4.8 On or about September 12, 2012, the Monitor sent a copy of the Proof of Claim Document Package to McNulty's Counsel.

McNulty Files a Proof of Claim

4.9 The Claims Procedure Order established a Claims Bar Date of October 31, 2012.

4.10 As stated in previous reports of the Monitor, on or around October 12, 2012, the Monitor received a Proof of Claim from McNulty (the "**McNulty Proof of Claim**"), a former employee of the Applicants, in the amount of $13.61 million (the "**McNulty Claim**"). The McNulty Proof of Claim simply attached the Amended Complaint in the Michigan Action without providing supporting evidence or further detail. A copy of the McNulty Proof of Claim is attached as **Appendix "F"**.

4.11 Although McNulty's Counsel complied with the Claims Procedure Order by filing the McNulty Proof of Claim, they did not ask the Monitor or the Arctic Glacier Parties or their respective counsel why they had not been served with the motion materials filed to obtain the Claims Procedure Order or the U.S. Order recognizing the Claims Procedure Order. Furthermore, McNulty's Counsel did not ask to be added to the Service List at that time.

4.12 The McNulty Claim relates to the Michigan Action, which is outstanding litigation against the Applicants, Reddy Ice, Home City and certain former employees of the Applicants, pending in the Michigan Court. McNulty alleges that AGIF, AGI and AGII engaged in an unlawful conspiracy and enterprise with certain individuals and competing distributors of packaged ice to boycott his employment in the packaged ice industry (the tortious interference with prospective economic advantage claim). McNulty also alleges that the named Arctic Glacier Parties violated the RICO Act by allegedly blackballing him from finding employment in the packaged ice industry in retaliation for his cooperation with the U.S. authorities in their investigations of the industry, as well as

allegedly offering McNulty bribes to stop cooperating with the government (the RICO claim).

4.13 Certain evidence produced in the Michigan Action was subject to two protective orders, which effectively prevented the Monitor from assessing the evidence in respect of the McNulty Claim. Copies of the two protective orders dated November 8, 2010, and July 26, 2011, respectively, are attached as **Appendix "G"**. As is set out below, the Arctic Glacier Parties and the Monitor moved for an order in the Michigan Court permitting the Monitor and certain participants in these CCAA Proceedings to review the protected evidence.

The Court Grants the Claims Officer Order

4.14 As of March 4, 2013, the Monitor had received 75 Proofs of Claim asserting claims against the Applicants. As set out above, paragraph 45 of the Claims Procedure Order contemplates that if a dispute raised in a Dispute Notice was not settled within a time period or in a manner satisfactory to the Monitor in consultation with the Arctic Glacier Parties and the applicable Claimant, then the Monitor would seek directions from the Court concerning the appropriate process for resolving the dispute. The plain meaning of the Claims Procedure Order limits the Monitor's obligation to consult with the Claimant to the question of whether the dispute was resolved in a satisfactory time and manner. It does not oblige the Monitor to consult on the appropriate process for resolving the dispute.

4.15 As of March 4, 2013, the Monitor had reviewed the 75 Proofs of Claim received and had the view that certain Claims, including the Indirect Purchaser Claim, the Johnson Claim, and the McNulty Claim, likely would not be resolved on a consensual basis without the

assistance of a third party adjudicator. Therefore, on March 5, 2013, the Monitor served its notice of motion and supporting motion materials, including the Monitor's Tenth Report, for a motion seeking the appointment of claims officers to adjudicate claims that could not be resolved consensually. At the time, McNulty's Counsel had not requested to be included on the Service List and was not served with the motion. A copy of the Monitor's Tenth Report dated March 5, 2013, without appendices, is attached as **Appendix "H"**.

4.16 On March 7, 2013, this Honourable Court issued the requested order appointing the Claims Officers (the "**Claims Officer Order**"). A copy of the Claims Officer Order is attached as **Appendix "I"**. On May 7, 2013, the U.S. Court issued an Order recognizing the Claims Officer Order.

4.17 The Claims Officer Order, among other things, appoints the Honourable Jack Ground as a Claims Officer in this proceeding (in this capacity, "**Claims Officer Ground**"). The Honourable Jack Ground has been appointed as a claims officer in other CCAA proceedings, most notably in the *Canwest* restructuring. The Honourable Jack Ground was called to the bar of Ontario in 1959 and practiced as a corporate and commercial lawyer at Osler, Hoskin & Harcourt LLP for more than thirty years. In 1991, he was appointed to the Ontario Superior Court of Justice, where he served until his retirement in June 2007.

4.18 The Claims Officer Order also provides that in the event that a dispute raised in a Notice of Dispute is not settled within a time period or in a manner satisfactory to the Monitor in consultation with the Arctic Glacier Parties and the applicable Creditor, the Monitor shall

refer the dispute raised in the Notice of Dispute to either a Claims Officer or to the Court.

Paragraph 11 reads:

> **11 THIS COURT ORDERS** that in the event that a dispute raised in a Dispute Notice is not settled within a time period or in a manner satisfactory to the Monitor, in consultation with the Arctic Glacier Parties and the applicable Creditor, the Monitor shall refer the dispute raised in the Dispute Notice either to a Claims Officer or to the Court (or, in the case of a Class Claim of the Indirect Purchaser Claimants, to a Special Claims Officer) for adjudication. The decision as to whether the Claim and/or DO&T Claim should be adjudicated by a Claims Officer or by the Court shall be in the sole discretion of the Monitor.

4.19 Paragraph 11 of the Claims Officer Order makes it clear that the decision as to whether the Claim should be adjudicated by a Claims Officer or by the Court is in the sole discretion of the Monitor.

The Arctic Glacier Parties and the Monitor Move to Amend the Protective Orders

4.20 On April 30, 2013, the Arctic Glacier Parties and the Monitor filed an unopposed joint motion in the Michigan Court seeking the ability for the Monitor to intervene in the Michigan Action. McNulty's Counsel had the opportunity to review drafts of the motion materials before they were filed with the Court. The Initial Order was attached to the motion.

4.21 Also on April 30, 2013, the Arctic Glacier Parties and the Monitor filed an unopposed motion in the Michigan Court seeking amendments to the protective orders. The Initial Order was attached to this motion, which was served on McNulty's Counsel.

4.22 On June 4, 2013, the Michigan Court granted an Order Modifying the Discovery Protective Order to permit materials produced in the McNulty Action to be used for the prosecution, defence and adjudication of the McNulty Claim in these CCAA

Proceedings. In addition, the Order permitted the Monitor, its counsel, any Claims Officer, as such term is defined in the Claims Officer Order, the CPS and this Honourable Court to view the protected material. A copy of the Order Modifying the Discovery Protective Order is attached as **Appendix "J"**.

The Monitor Refers the McNulty Claim to Claims Officer Ground

4.23 After receiving information previously sealed by the Michigan Court, and after consulting with the CPS on behalf of the Applicants as required by the Claims Procedure Order, the Monitor issued a Notice of Disallowance with respect to the McNulty Claim on September 12, 2013 (the "**Notice of Disallowance**"). The Monitor disallowed the McNulty Claim in its entirety because the evidence available to the Monitor does not support the McNulty Claim. The Monitor intends to file a copy of the Notice of Disallowance with this Honourable Court under seal in accordance with the Protective Orders as modified by the Order Modifying the Discovery Protective Order.

4.24 On September 19, 2013, in accordance with the Claims Procedure Order, McNulty filed a Dispute Notice with the Monitor. The Dispute Notice did not provide any new or additional information with respect to the McNulty Claim.

4.25 On November 11, 2013, counsel to the Monitor contacted McNulty's Counsel and stated: "The Monitor, Richard Morawetz, and I thought it would make sense for us to have a call to discuss the status of the McNulty Claim prior to the Monitor taking steps to refer the matter to a Claims Officer pursuant to the Claims Procedure Order".

4.26 On November 12, 2013, the Monitor, counsel for the Monitor, and McNulty's Counsel attended a call. During the call, the Monitor suggested that a more detailed Dispute

Notice would assist the Monitor in understanding the basis for the McNulty Claim. The Monitor and its counsel also advised that the Monitor would likely refer the McNulty Claim to Claims Officer Ground by the end of the following week (November 22). During the call, McNulty's Counsel raised the question of using a U.S.-trained lawyer as the Claims Officer for the McNulty Claim. The Monitor and its counsel explained that the circumstances of this case did not require a specialized claims officer and that the Claims Officer Order had been granted months before and would be followed. McNulty's Counsel did not state that the Monitor should not refer the matter to Claims Officer Ground.

4.27 On November 19, 2013, McNulty's Counsel advised the Monitor that they intended to file a more detailed Dispute Notice. In response, Monitor's counsel again advised that the Monitor intended to refer the McNulty Claim to Claims Officer Ground for adjudication. Neither the Monitor nor Monitor's counsel received a response to this communication or any objection to the referral to Claims Officer Ground.

4.28 On November 22, 2013, in accordance with the Claims Officer Order, the Monitor referred the McNulty Claim to Claims Officer Ground for adjudication. A copy of the letter referring the McNulty Claim to Claims Officer Ground for adjudication is attached as **Appendix "K"**.

McNulty's Counsel Objects to Claims Officer Ground

4.29 On December 3, 2013, McNulty's Counsel wrote to Claims Officer Ground asking him not to hear the McNulty Claim on the basis, among other reasons, that the McNulty Claim should be resolved in the United States by an adjudicator familiar with the applicable U.S. law. McNulty's Counsel also stated that the Arctic Glacier Parties' U.S.

Counsel stated that they would be amendable to choosing a claims adjudicator based in the United States. Finally, McNulty's Counsel raised a concern about the appearance of bias because Claims Officer Ground was affiliated with Osler, Hoskin & Harcourt LLP (Monitor's counsel) for more than 30 years. A copy of McNulty's Counsel's December 3, 2013 letter is attached as **Appendix "L"**.

4.30 On December 3, 2013, Paula Render, of the Arctic Glacier Parties' U.S. Counsel, wrote to McNulty's Counsel and objected to the characterization of her position. She stated:

> I object to your referring... to only part of our conversation about the appointment of a claims officer. I told you that Arctic Glacier might be amenable, but that I did not know the Canadian process and that it was not my decision to make. Please make the correction at your first opportunity.

4.31 To date, the Monitor is not aware of McNulty's Counsel correcting the record. Despite the request made on December 3, 2013, McNulty's Counsel continues to reiterate the incomplete description of the Arctic Glacier Parties' U.S. Counsel's statements. McNulty's Counsel did not include a copy of the Arctic Glacier Parties' U.S. Counsel's objection to that incomplete description in their materials on this motion.

4.32 In addition, although McNulty's Counsel did not comply with the process set out in the Initial Order for being added to the Service List, the Monitor added McNulty's Counsel to the Service List on December 3, 2013, and posted the revised Service List to the Website.

4.33 On December 6, 2013, the Monitor's counsel wrote to Claims Officer Ground in response to the December 3, 2013 correspondence from McNulty's Counsel, stating, among other things, that his appointment as Claims Officer was valid in all respects as a proper exercise of the authority granted to the Monitor pursuant to paragraph 11 of the Claims

Officer Order. In addition, the Monitor's counsel explained that pursuant to the Canadian Judicial Council's Ethical Principles for Judges, Judges are permitted to hear cases where their former firms are counsel after a cooling off period of 2, 3 or 5 years (depending on local tradition).[1] As Claims Officer Ground was appointed to the Ontario Superior Court of Justice in 1991, more than twenty-three years passed before he was appointed as a Claims Officer in this case, which is ample time for any appearance of bias to fade. A copy of the Monitor's December 6, 2013 letter is attached as **Appendix "M"**.

4.34 On December 9, 2013, McNulty provided to the Monitor further information supplementing his Dispute Notice. The Monitor intends to file a copy of the second Dispute Notice with this Honourable Court under seal in accordance with the Protective Orders as modified by the Order Modifying the Discovery Protective Order.

Claims Officer Ground Requests Guidance from this Honourable Court

4.35 On April 2, 2014, the Monitor wrote to Claims Officer Ground and advised that, despite numerous discussions between the parties, McNulty's objection to Claims Officer Ground's appointment had not been withdrawn. The Monitor requested a procedural case conference to discuss a timetable and procedural steps for the adjudication of the McNulty Claim. A copy of the Monitor's April 2, 2014 letter is attached as **Appendix "N"**.

---

[1] Canadian Judicial Council's Ethical Principles for Judges, p. 52: http://www.cjc-ccm.gc.ca/cmslib/general/news_pub_judicialconduct_Principles_en.pdf

4.36 On April 14, 2014, the Monitor, counsel for the Arctic Glacier Parties and McNulty's Counsel attended a conference call appearance before Claims Officer Ground. Claims Officer Ground indicated that the parties should bring a motion before this Honourable Court to seek guidance on whether he can adjudicate the McNulty Claim in light of McNulty's Counsel's objection.

4.37 On June 20, 2014, McNulty's Counsel confirmed that they had, that day, retained the assistance of Canadian counsel.

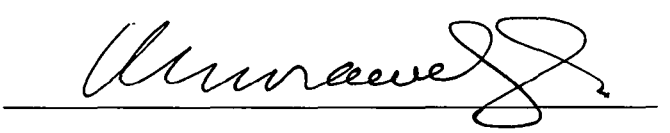
5.0 CONCLUSION

5.1 For the reasons set out in this Eighteenth Report, the Monitor hereby respectfully recommends that this Honourable Court deny the relief requested by McNulty in his notice of motion.

*****

All of which is respectfully submitted to this Honourable Court, this 1st day of October, 2014.

Alvarez & Marsal Canada Inc., in its capacity
as Monitor of Arctic Glacier Income Fund,
Arctic Glacier Inc., Arctic Glacier International Inc. and
the other Applicants listed on Appendix "A".



Per: Richard A. Morawetz, Senior Vice President

TAB A

Appendix "A"

List of Applicants

Arctic Glacier California Inc.
Arctic Glacier Grayling Inc.
Arctic Glacier Lansing Inc.
Arctic Glacier Michigan Inc.
Arctic Glacier Minnesota Inc.
Arctic Glacier Nebraska Inc.
Arctic Glacier Newburgh Inc.
Arctic Glacier New York Inc.
Arctic Glacier Oregon Inc.
Arctic Glacier Party Time Inc.
Arctic Glacier Pennsylvania Inc.
Arctic Glacier Rochester Inc.
Arctic Glacier Services Inc.
Arctic Glacier Texas Inc.
Arctic Glacier Vernon Inc.
Arctic Glacier Wisconsin Inc.
Diamond Ice Cube Company Inc.
Diamond Newport Corporation
Glacier Ice Company, Inc.
Ice Perfection Systems Inc.
ICEsurance Inc.
Jack Frost Ice Service, Inc.
Knowlton Enterprises, Inc.
Mountain Water Ice Company
R&K Trucking, Inc.
Winkler Lucas Ice and Fuel Company
Wonderland Ice, Inc.

TAB B

File No. CI 12-01-76323

THE QUEEN'S BENCH
Winnipeg Centre

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

AND IN THE MATTER OF A PROPOSED PLAN OF COMPROMISE OR ARRANGEMENT WITH RESPECT TO ARCTIC GLACIER INCOME FUND, ARCTIC GLACIER INC. AND ARCTIC GLACIER INTERNATIONAL INC. and the ADDITIONAL APPLICANTS LISTED ON SCHEDULE "A" HERETO"

(collectively, the "**Applicants**")

APPLICATION UNDER THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

INITIAL ORDER
DATE OF HEARING: WEDNESDAY, FEBRUARY 22, 2012 AT 11 A.M.
BEFORE THE HONOURABLE MADAM JUSTICE SPIVAK

McCARTHY TÉTRAULT LLP
Barristers and Solicitors
Suite 5300, Box 48
Toronto Dominion Bank Tower
Toronto-Dominion Centre
Toronto, ON M5K 1E6

Kevin McElcheran
Tel: (416) 601-7539
Fax: (416) 868-0673
Law Society No. 22119H

Heather L. Meredith
Tel: (416) 601-8342
Fax: (416) 868-0673
Law Society No. 48354R

File No. 10671373

AIKINS, MacAULAY & THORVALDSON LLP
30th Floor – 360 Main Street
Winnipeg, MB R3C 4G1

G. Bruce Taylor
Tel: (204) 957-4669
Fax: (204) 957-4218

J.J. Burnell
Tel: (204) 957-4663
Fax: (204) 957-4285

File No.: 1103500

Doc#10669822v14

Box No. 3

THE QUEEN'S BENCH
Winnipeg Centre

THE HONOURABLE MADAM	)	WEDNESDAY, THE 22nd
	)	
JUSTICE SPIVAK	)	DAY OF FEBRUARY, 2012

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

AND IN THE MATTER OF A PROPOSED PLAN OF COMPROMISE OR ARRANGEMENT WITH RESPECT TO ARCTIC GLACIER INCOME FUND, ARCTIC GLACIER INC. AND ARCTIC GLACIER INTERNATIONAL INC. and the ADDITIONAL APPLICANTS LISTED ON SCHEDULE "A" HERETO"

(collectively, the "**Applicants**")

APPLICATION UNDER THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

INITIAL ORDER

THIS APPLICATION, made by the Applicants, pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**") was heard this day at the Law Courts Building at 408 York Avenue, in The City of Winnipeg, in the Province of Manitoba.

ON READING the affidavit of Keith McMahon sworn February 21, 2012 and the Exhibits thereto (the "**McMahon Affidavit**"), and on being advised that CPPIB Credit Investments Inc., or any successor thereto (the "**Agent**"), as the Administrative Agent on behalf of the secured lenders to the Applicants (the "**Secured Lenders**") consents to the relief requested in this Application, and on being advised that notice of this Application

was given to Coliseum Capital Management LLC (New York) and Talamod Asset Management, LLC, in their capacity as registered holders of units of Arctic Glacier Income Fund, and on hearing the submissions of counsel for the Applicants, Alvarez & Marsal Canada Inc. and counsel for the Secured Lenders, no one appearing for any other party although duly served as appears from the affidavit of service, and on reading the consent of Alvarez & Marsal Canada Inc. to act as the Monitor.

SERVICE

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

APPLICATION

2. THIS COURT ORDERS AND DECLARES that the Applicant Arctic Glacier Income Fund ("**AGIF**") is an income trust to which the CCAA applies and the Applicants Arctic Glacier Inc. ("**AGI**") and Arctic Glacier International Inc. ("**AGII**") and those entities listed on Schedule "A" (the "**Additional Applicants**"), are debtor companies to which the CCAA applies (the Applicants (which term includes the Additional Applicants) and Glacier Valley Ice Company, L.P. ("**Glacier LP**") are collectively referred to herein as the "**Arctic Glacier Parties**").

PLAN OF ARRANGEMENT

3. THIS COURT ORDERS that the Arctic Glacier Parties shall have the authority to file and may, subject to further order of this Court, file with this Court one or more plans of compromise or arrangement (hereinafter referred to collectively as the "**Plan**").

POSSESSION OF PROPERTY AND OPERATIONS

4. THIS COURT ORDERS that the Arctic Glacier Parties shall remain in possession and control of their current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof (the "**Property**"). Subject to further Order of this Court, each of the Arctic Glacier Parties

shall continue to carry on business in a manner consistent with the preservation of their respective businesses (the "**Business**") and Property. The Arctic Glacier Parties are hereby authorized and empowered to continue to retain and employ the employees, consultants, agents, experts, accountants, counsel and such other persons (collectively "**Assistants**") currently retained or employed by them, with liberty to retain such further Assistants as they deem reasonably necessary or desirable in the ordinary course of business or for the carrying out of the terms of this Order.

5. THIS COURT ORDERS that the Arctic Glacier Parties shall be entitled to continue to utilize the central cash management system currently in place as described in the McMahon Affidavit or replace it with another substantially similar central cash management system (the "**Cash Management System**") and that any present or future bank providing the Cash Management System shall not be under any obligation whatsoever to inquire into the propriety, validity or legality of any transfer, payment, collection or other action taken under the Cash Management System, or as to the use or application by the Arctic Glacier Parties of funds transferred, paid, collected or otherwise dealt with in the Cash Management System, shall be entitled to provide the Cash Management System without any liability in respect thereof to any Person (as hereinafter defined) other than the Arctic Glacier Parties, pursuant to the terms of the documentation applicable to the Cash Management System, and shall be, in its capacity as provider of the Cash Management System, an unaffected creditor under the Plan with regard to any claims or expenses it may suffer or incur in connection with the provision of the Cash Management System.

6. THIS COURT ORDERS that, subject to the terms of and availability under the Commitment Letter and the Definitive Documents (each as defined herein), the Arctic Glacier Parties shall be entitled but not required to pay the following expenses whether incurred prior to or after this Order:

(a) all outstanding and future fees and expenses of members of the board of trustees and any wages, salaries, employee and pension benefits, vacation pay and expenses payable on or after the date of this Order, in each case incurred

in the ordinary course of business and consistent with existing compensation policies and arrangements; and

(b) the fees and disbursements of any Assistants retained or employed by the Arctic Glacier Parties, trustees of AGIF, or directors and officers of the Arctic Glacier Parties in respect of these proceedings, at their standard rates and charges.

7. THIS COURT ORDERS that, except as otherwise provided to the contrary herein and subject to the terms of and availability under the Commitment Letter and the Definitive Documents, the Arctic Glacier Parties shall be entitled but not required to pay all reasonable expenses incurred by the Arctic Glacier Parties in carrying on the Business in the ordinary course after this Order, and in carrying out the provisions of this Order, which expenses shall include, without limitation:

(a) all expenses and capital expenditures reasonably necessary for the preservation of the Property or the Business including, without limitation, payments on account of insurance (including existing directors and officers insurance in respect of the Arctic Glacier Parties' trustees, directors and officers, any reasonable renewals or substitutions thereof and run off coverage in respect thereto), maintenance and security services;

(b) payment for goods or services actually supplied to an Arctic Glacier Party prior to the date of this Order with the consent of the Monitor; and

(c) payment for goods or services actually supplied to an Arctic Glacier Party following the date of this Order.

8. THIS COURT ORDERS that the Arctic Glacier Parties shall remit, in accordance with legal requirements, or pay:

(a) any statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province thereof or any other taxation authority which are required to be deducted from employees' wages, including, without limitation, amounts

in respect of (i) employment insurance, (ii) Canada Pension Plan, (iii) Quebec Pension Plan, and (iv) income taxes;

(b) all goods and services or other applicable sales taxes (collectively, "**Sales Taxes**") required to be remitted by an Arctic Glacier Party in connection with the sale of goods and services by the Arctic Glacier Parties, but only where such Sales Taxes are accrued or collected after the date of this Order, or where such Sales Taxes were accrued or collected prior to the date of this Order but not required to be remitted until on or after the date of this Order, and

(c) any amount payable to the Crown in right of Canada, or of any Province thereof or any political subdivision thereof or any other taxation authority (including taxation authorities in the United States) in respect of municipal realty, municipal business or other taxes, assessments or levies of any nature or kind which are entitled at law to be paid in priority to claims of secured creditors and which are attributable to or in respect of the carrying on of the Business by the Arctic Glacier Parties.

9. THIS COURT ORDERS that until a real property lease is disclaimed or resiliated in accordance with the CCAA, the Arctic Glacier Parties shall pay all amounts constituting rent or payable as rent under real property leases (including, for greater certainty, common area maintenance charges, utilities and realty taxes and any other amounts payable to the landlord under the lease) or as otherwise may be negotiated between the Arctic Glacier Party and the landlord from time to time ("**Rent**"), for the period commencing from and including the date of this Order, twice-monthly in equal payments on the first and fifteenth day of each month, in advance (but not in arrears) or in accordance with the relevant lease, in the discretion of the Arctic Glacier Party. On the date of the first of such payments, any Rent relating to the period commencing from and including the date of this Order shall also be paid.

10. THIS COURT ORDERS that, except as specifically permitted herein or required by the Commitment Letter or Definitive Documents, each of the Arctic Glacier Parties is hereby directed, until further Order of this Court: (a) to make no payments of principal,

interest thereon or otherwise on account of amounts owing by such Arctic Glacier Party to any of its creditors as of this date, except in respect of interest, costs and expenses payable under the First Lien Debt (as defined in the McMahon Affidavit) and the TD Obligations (as defined in the McMahon Affidavit); (b) to grant no security interests, trust, liens, charges or encumbrances upon or in respect of any of its Property; and (c) to not grant credit or incur liabilities except in the ordinary course of the Business.

RESTRUCTURING

11. THIS COURT ORDERS that each of the Arctic Glacier Parties shall, subject to such requirements as are imposed by the CCAA and such covenants as may be contained in the Commitment Letter or Definitive Documents, have the right to:

(a) permanently or temporarily cease, downsize or shut down any of their business or operations and dispose of redundant or non-material assets not exceeding $500,000 in any one transaction or $2 million in the aggregate, and complete any transactions provided for in the Commitment Letter or Definitive Documents, including the sale of the land and building located in Huntington, NY, permitted by the terms of the Commitment Letter or Definitive Documents, without reference to the foregoing dollar limits;

(b) terminate the employment of such of its employees or temporarily lay off such of its employees as it deems appropriate on such terms as may be agreed upon between the applicable employer and such employee or, failing such agreement, to deal with the consequences thereof in accordance with applicable law;

(c) in accordance with paragraphs 12 and 13, vacate, abandon or quit any leased premises and/or repudiate any real property lease and any ancillary agreements relating to any leased premises, on not less than seven (7) days' notice in writing to the relevant landlord on such terms as may be agreed upon between the relevant Arctic Glacier Party and such landlord or, failing such agreement, to deal with the consequences thereof in the Plan or otherwise;

(d) repudiate such of its arrangements or agreements of any nature whatsoever, whether oral or written, as the Arctic Glacier Parties deem appropriate on such terms as may be agreed upon between the relevant Arctic Glacier Party and such counter-parties or, failing such agreement, to deal with the consequences thereof in the Plan or otherwise; and

(e) in accordance with the SISP (as hereinafter defined), pursue all avenues of (i) refinancing and recapitalization and (ii) all purchase offers for material parts of its Business or Property, in whole or part, subject to prior approval of this Court being obtained before any material refinancing or recapitalization or any sale (except as permitted by subparagraph (a) of this section),

all of the foregoing to permit the Arctic Glacier Parties to proceed with an orderly restructuring of the Business (the "**Restructuring**").

12. THIS COURT ORDERS that an Arctic Glacier Party shall provide each of the relevant landlords with notice of the Arctic Glacier Party's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes an Arctic Glacier Party's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Arctic Glacier Party, or by further Order of this Court upon application by the Arctic Glacier Party on at least two (2) days notice to such landlord and any such secured creditors. If an Arctic Glacier Party disclaims or resiliates the lease governing such leased premises in accordance with Section 32 of the CCAA, it shall not be required to pay Rent under such lease pending resolution of any such dispute (other than Rent payable for the notice period provided for in Section 32(5) of the CCAA), and the disclaimer or resiliation of the lease shall be without prejudice to the Arctic Glacier Party's claim to the fixtures in dispute.

13. THIS COURT ORDERS that if a notice of disclaimer or resiliation is delivered pursuant to Section 32 of the CCAA, then (a) during the notice period prior to the

effective time of the disclaimer or resiliation, the landlord may show the affected leased premises to prospective tenants during normal business hours, on giving the Arctic Glacier Parties and the Monitor 24 hours' prior written notice, and (b) at the effective time of the disclaimer or resiliation, the relevant landlord shall be entitled to take possession of any such leased premises without waiver of or prejudice to any claims or rights such landlord may have against the Arctic Glacier Parties in respect of such lease or leased premises and such landlord shall be entitled to notify the Arctic Glacier Parties of the basis on which it is taking possession and to gain possession of and re-lease such leased premises to any third party or parties on such terms as such landlord considers advisable, provided that nothing herein shall relieve such landlord of its obligation to mitigate any damages claimed in connection therewith.

INTER-COMPANY BALANCES CHARGE

14. THIS COURT ORDERS that, subject to the terms of the Commitment Letter and the Definitive Documents:

(a) (i) AGI and AGIF (collectively "**Arctic Canada**") are authorized to make loans, advances or transfers of funds to AGII, the Additional Applicants and Glacier LP (collectively "**Arctic U.S.**") from time to time in accordance with the Cash Management System; and (ii) Arctic U.S. is hereby authorized to repay funds previously advanced to Arctic U.S. by Arctic Canada from time to time in accordance with the Cash Management System; and,

(b) (i) Arctic U.S. is hereby authorized to make loans, advances or transfers of funds to Arctic Canada from time to time in accordance with the Cash Management System; and (ii) Arctic Canada is hereby authorized to repay funds previously advanced to Arctic Canada by Arctic U.S. from time to time in accordance with the Cash Management System.

15. THIS COURT ORDERS that Arctic Canada shall be entitled to the benefits of, and is hereby granted, a charge (the "**Canada Inter-Company Charge**") on the Property of Arctic U.S. in an amount equal to but not exceeding the aggregate amounts actually

outstanding at any given time based on advances made by Arctic Canada to Arctic U.S. pursuant to the authorization granted under sub-paragraph 14(a) herein from and after the date of this Order.

16. THIS COURT ORDERS that Arctic U.S. shall be entitled to the benefits of, and is hereby granted, a charge (the "**U.S. Inter-Company Charge**") on the Property of Arctic Canada in an amount equal to but not exceeding the aggregate amounts actually outstanding at any given time based on advances made by Arctic U.S. to Arctic Canada pursuant to the authorization granted under sub-paragraph 14(b) herein from and after the date of this Order. The Canada Inter-Company Charge and the U.S. Inter-Company Charge are referred to herein collectively as the "**Inter-Company Balances Charge**". The Inter-Company Balances Charge shall have the priority set out in paragraph 57 hereof.

KEY EMPLOYEE RETENTION PLAN

17. THIS COURT ORDERS that the Key Employee Retention Plan, approved by the members of the board of trustees of AGIF on February 16, 2012 (the "**KERP**"), as attached as a confidential exhibit to the McMahon Affidavit, between AGI and certain key employees listed therein (the "**Key Employees**") be and is hereby approved and given full force and effect in accordance with its terms, and AGI is hereby directed to make the payments provided for thereunder, when due.

18. THIS COURT ORDERS the Key Employees shall be entitled to the benefit of and are hereby granted a charge (the "**KERP Charge**") on the Property, as security for all amounts now or hereafter owing to the Key Employees pursuant to the KERP to a total amount of C$2,600,000. The KERP Charge shall have the priority set out in paragraph 57 hereof.

MARKETING OF INVESTMENT OPPORTUNITY

19. THIS COURT ORDERS AND DIRECTS the Arctic Glacier Parties to immediately commence a Sale and Investor Solicitation Process attached hereto as Schedule "B" to this Order (the "**SISP**") for the purpose of offering the opportunity for

potential investors to purchase or invest in the business and operations of the Arctic Glacier Parties as a going concern or to sponsor a Plan.

20. THIS COURT ORDERS that the SISP is hereby approved and the Arctic Glacier Parties, the Monitor, the Financial Advisor and the CPS (both as defined below) are hereby authorized and directed to perform each of their obligations thereunder.

21. THIS COURT ORDERS that the engagement of TD Securities Inc. as financial advisor to the Arctic Glacier Parties (the "**Financial Advisor**") pursuant to an engagement letter dated September 16, 2010 between the Financial Advisor and AGIF, as amended and extended (collectively the "**Engagement Letter**") attached as Confidential Exhibit 2 to the McMahon Affidavit, is hereby approved. AGIF is authorized, *nunc pro tunc*, to enter into the Engagement Letter and is directed to carry out and perform its obligations thereunder (including payment of amounts due to be paid pursuant to the terms of the Engagement Letter) and the Engagement Letter shall be binding upon AGIF.

22. THIS COURT ORDERS that all claims of the Financial Advisor pursuant to the Engagement Letter are not claims that may be compromised pursuant to the Plan, and shall be treated as unaffected in any Plan, any proposal under the *Bankruptcy and Insolvency Act* (the "**BIA**") or any other restructuring and no such Plan, proposal or restructuring shall be approved that does not provide for the payment of all amounts due to the Financial Advisor pursuant to the terms of the Engagement Letter.

23. THIS COURT ORDERS that a charge (the "**Financial Advisor Charge**") is hereby granted to the Financial Advisor in the maximum amount of US$2,000,000 over the Property, which charge shall be security for all amounts due to be paid to the Financial Advisor pursuant to the terms of the Engagement Letter, but shall not secure any indemnity or any fees or expenses incurred by the Financial Advisor in connection with any right of indemnity included in the Engagement Letter. The Financial Advisor Charge shall have the priority set out in paragraph 57 hereof.

24. THIS COURT ORDERS that the Financial Advisor, its affiliates, partners, directors, employees, agents and controlling persons shall have no liability with respect to

any and all losses, claims, damages or liabilities, of any nature or kind, to any person in connection with or as a result of either its engagement by the Arctic Glacier Parties as Financial Advisor or any matter referred to in the Engagement Letter except to the extent such losses, claims, damages or liabilities result from the gross negligence or wilful misconduct of the Financial Advisor in performing its obligations under the Engagement Letter.

APPOINTMENT OF CHIEF PROCESS SUPERVISOR

25. THIS COURT ORDERS that 7088418 Canada Inc. o/a Grandview Advisors is hereby appointed as the Chief Process Supervisor (the "**CPS**") of the Arctic Glacier Parties pursuant to the terms of the CPS Engagement Letter (as defined below). The CPS is responsible for overseeing and directing the SISP for the benefit of all parties affected by these proceedings, reporting to the Court concerning the SISP and otherwise performing the functions set out in the CPS Engagement Letter. The CPS shall not be or be deemed to be a trustee, director, officer or employee of any of the Arctic Glacier Parties and shall not take possession of the Property and shall take no part whatsoever in the management or supervision of the management of the Business and shall not, by fulfilling its obligations hereunder and under the CPS Engagement Letter, be deemed to have taken possession or control of the Property, or any part thereof, or managed the Business.

26. THIS COURT ORDERS that the terms of the CPS' engagement shall be those set out in the engagement letter between the CPS and AGI attached to the McMahon Affidavit as Exhibit "A" (the "**CPS Engagement Letter**") and the CPS Engagement Letter shall be binding upon AGI. The CPS Engagement Letter shall not be amended without prior approval of this Court.

27. THIS COURT ORDERS that the CPS is hereby authorized to file periodic reports concerning the SISP, shall make recommendations to the Arctic Glacier Parties as it may consider appropriate and work together with the Arctic Glacier Parties, the Financial Advisor and the Monitor to facilitate the SISP. Subject to paragraph 43(d) hereof, the Agent may consult with the CPS. The CPS may apply to the Court for directions as it

considers appropriate in the conduct of its duties hereunder. The CPS is hereby authorized to retain counsel.

28. THIS COURT ORDERS that the fees, expenses and any other amount payable to the CPS under and pursuant to the CPS Engagement Letter are secured by the Administration Charge (as defined below) and that any claims of the CPS under the CPS Engagement Letter are not claims that may be compromised pursuant to the Plan, and shall be treated as unaffected in any Plan, any proposal under the BIA or any other restructuring and no such Plan, proposal or restructuring shall be approved that does not provide for the payment of all amounts due to the Chief Process Supervisor pursuant to the terms of the CPS Engagement Letter.

29. THIS COURT ORDERS that the CPS shall have no liability with respect to any and all losses, claims, damages or liabilities, of any nature or kind, to any person in connection with or as a result of either its appointment as CPS or any matter referred to in the CPS Engagement Letter except to the extent such losses, claims, damages or liabilities result from the gross negligence or wilful misconduct of the CPS in performing its obligations under the CPS Engagement Letter or this Order. In particular, the CPS shall incur no liability, whether statutory or otherwise, as a trustee, director or officer of the Arctic Glacier Parties.

NO PROCEEDINGS AGAINST THE ARCTIC GLACIER PARTIES OR THE PROPERTY

30. THIS COURT ORDERS that until and including March 23, 2012, or such later date as this Court may order (the "**Stay Period**"), no proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**") shall be commenced or continued against or in respect of any of the Arctic Glacier Parties or the Monitor, or affecting the Business or the Property, except with the written consent of the Arctic Glacier Parties and the Monitor, or with leave of this Court, and any and all such Proceedings currently under way against or in respect of the Arctic Glacier Parties or affecting the Business or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

31. THIS COURT ORDERS that during the Stay Period, all rights and remedies of any individual, firm, corporation, governmental body or agency, or any other entities (all of the foregoing, collectively being "**Persons**" and each being a "**Person**") against or in respect of the Arctic Glacier Parties or the Monitor, or affecting the Business or the Property, are hereby stayed and suspended except with the written consent of the Arctic Glacier Parties and the Monitor, or leave of this Court, provided that nothing in this Order shall (i) empower the Arctic Glacier Parties to carry on any business which they are not lawfully entitled to carry on, (ii) affect such investigations, actions, suits or proceedings by a regulatory body as are permitted by Section 11.1 of the CCAA, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH RIGHTS

32. THIS COURT ORDERS that during the Stay Period, no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Arctic Glacier Parties, except with the written consent of the Arctic Glacier Parties and the Monitor, or leave of this Court.

CONTINUATION OF SERVICES

33. THIS COURT ORDERS that during the Stay Period, all Persons having oral or written agreements with the Arctic Glacier Parties or statutory or regulatory mandates for the supply of goods and/or services, including without limitation all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Business or the Arctic Glacier Parties, are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Arctic Glacier Parties, and that each of the Arctic Glacier Parties shall be entitled to the continued use of its current premises, telephone numbers, facsimile

numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Arctic Glacier Parties in accordance with normal payment practices of the Arctic Glacier Parties or such other practices as may be agreed upon by the supplier or service provider and each of the Arctic Glacier Parties and the Monitor, or as may be ordered by this Court.

CRITICAL SUPPLIERS

34. THIS COURT ORDERS AND DECLARES that each of the entities listed in Schedule "C" hereto is a critical supplier to AGI as contemplated by Section 11.4 of the CCAA (each, a "**Critical Supplier**").

35. THIS COURT ORDERS that each Critical Supplier shall continue to supply AGI with goods and/or services on terms and conditions that are consistent with existing arrangements and past practices. No Critical Supplier may require the payment of a deposit or the posting of any security in connection with the supply of goods and/or services to AGI after the date of this Order.

36. THIS COURT ORDERS that each Critical Supplier shall be entitled to the benefit of and is hereby granted a charge (together, the **"Critical Supplier Charge")** on the Property of AGI in an amount equal to the value of the goods and services supplied by such Critical Supplier and received by AGI after the date of this Order less all amounts paid to such Critical Supplier in respect of such goods and services. The Critical Supplier Charge shall have the priority set out in paragraph 57 hereof.

NON-DEROGATION OF RIGHTS

37. THIS COURT ORDERS that, subject to paragraphs 34 to 36 above relating to Critical Suppliers, no Person other than a Critical Supplier shall be prohibited from requiring immediate payment for goods, services, use of lease or licensed property or other valuable consideration provided on or after the date of this Order, nor shall any Person other than a Critical Supplier be under any obligation on or after the date of this Order to advance or re-advance any monies or otherwise extend any credit to the Arctic

Glacier Parties. Nothing in this Order shall derogate from the rights conferred and obligations imposed by the CCAA.

PROCEEDINGS AGAINST DIRECTORS AND OFFICERS

38. THIS COURT ORDERS that during the Stay Period, and except as permitted by subsection 11.03(2) of the CCAA, no Proceeding may be commenced or continued against any of the former, current or future trustees, directors or officers of the Arctic Glacier Parties with respect to any claim against such trustees, directors or officers that arose before the date hereof and that relates to any obligations of the Arctic Glacier Parties whereby such trustees, directors or officers are alleged under any law to be liable in their capacity as trustees, directors or officers for the payment or performance of such obligations, until a compromise or arrangement in respect of the Arctic Glacier Parties, if one is filed, is sanctioned by this Court or is refused by the creditors of the Arctic Glacier Parties or this Court.

DIRECTORS' AND OFFICERS' INDEMNIFICATION AND CHARGE

39. THIS COURT ORDERS that the Arctic Glacier Parties shall indemnify their trustees, directors and officers against obligations and liabilities that they may incur as trustees, directors or officers of the Arctic Glacier Parties after the commencement of the within proceedings, except to the extent that, with respect to any trustee, officer or director, the obligation or liability was incurred as a result of the trustee's, the director's or the officer's gross negligence or wilful misconduct.

40. THIS COURT ORDERS that the trustees, directors and officers of the Arctic Glacier Parties shall be entitled to the benefit of and are hereby granted a charge (the "**Directors' Charge**") on the Property, which charge shall not exceed an aggregate amount of US$2,700,000, as security for the indemnity provided in paragraph 39 of this Order. The Directors' Charge shall have the priority set out in paragraphs 57 herein.

41. THIS COURT ORDERS that, notwithstanding any language in any applicable insurance policy to the contrary, (a) no insurer shall be entitled to be subrogated to or claim the benefit of the Directors' Charge, and (b) the trustees, directors and officers of

the Arctic Glacier Parties shall only be entitled to the benefit of the Directors' Charge to the extent that they do not have coverage under any directors' and officers' insurance policy, or to the extent that such coverage is insufficient to pay amounts indemnified in accordance with paragraph 39 of this Order.

APPOINTMENT OF MONITOR

42. THIS COURT ORDERS that Alvarez & Marsal Canada Inc. is hereby appointed pursuant to the CCAA as the Monitor, an officer of this Court, to monitor the Business and financial affairs of the Arctic Glacier Parties with the powers and obligations set out in the CCAA or set forth herein and that the Arctic Glacier Parties and their unit holders, officers, directors, and Assistants shall advise the Monitor of all material steps taken by the Arctic Glacier Parties pursuant to this Order, and shall co-operate fully with the Monitor in the exercise of its powers and discharge of its obligations and provide the Monitor with the assistance that is necessary to enable the Monitor to adequately carry out the Monitor's functions.

43. THIS COURT ORDERS that the Monitor, in addition to its prescribed rights and obligations under the CCAA, is hereby directed and empowered to:

(a) monitor the Arctic Glacier Parties' receipts and disbursements;

(b) perform its obligations under the SISP;

(c) report to this Court at such times and intervals as the Monitor may deem appropriate with respect to matters relating to the Property, the Business, the SISP and such other matters as may be relevant to the proceedings herein;

(d) assist the Arctic Glacier Parties, to the extent required by the Arctic Glacier Parties, in their dissemination to the Agent and its counsel of financial and other information, which may be used in these proceedings, including reporting on the basis specified in the Commitment Letter or Definitive Documents (each as defined below), and consult with the Agent as the Monitor deems advisable (subject to the restrictions set out herein), and for

greater certainty, the Monitor, the Financial Advisor, the CPS and the Arctic Glacier Parties shall not provide information to the Agent or the DIP Lenders concerning the SISP except in accordance with the SISP;

(e) assist the Arctic Glacier Parties in the preparation of Cash Flow Projections (as defined below);

(f) assist the CPS in the performance of its duties as set out in this Order and the CPS Engagement Letter;

(g) advise the Arctic Glacier Parties in their preparation of the Arctic Glacier Parties' cash flow statements and reporting required by the Agent, which information shall be reviewed with the Monitor and delivered to the Agent and its counsel as specified in the Commitment Letter or Definitive Documents (each as defined herein);

(h) advise the Arctic Glacier Parties in the development of the Plan and any amendments to the Plan;

(i) assist the Arctic Glacier Parties, to the extent required by the Arctic Glacier Parties, with the holding and administering of creditors' meetings and other required stakeholder meetings, if any, for voting on the Plan;

(j) have full and complete access to the Property, including the premises, books, records, data, including data in electronic form, and other financial documents of the Arctic Glacier Parties, to the extent that is necessary to adequately assess the business and financial affairs of the Arctic Glacier Parties or to perform its duties arising under this Order;

(k) be at liberty to engage independent legal counsel or such other persons as the Monitor deems necessary or advisable respecting the exercise of its powers and performance of its obligations under this Order; and

(l) perform such other duties as are required by this Order or by this Court from time to time.

44. THIS COURT ORDERS that the Monitor shall not take possession of the Property and shall take no part whatsoever in the management or supervision of the management of the Business and shall not, by fulfilling its obligations hereunder, be deemed to have taken or maintained possession or control of the Business or Property, or any part thereof.

45. THIS COURT ORDERS that nothing herein contained shall require the Monitor to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property or any property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, *The Environment Act* (Manitoba), *The Water Resources Conservation Act* (Manitoba), *The Contaminated Sites Remediation Act* (Manitoba), *The Dangerous Goods Handling and Transportation Act* (Manitoba), *The Public Health Act* (Manitoba) or *The Workplace Safety and Health Act* (Manitoba), regulations thereunder or any other similar, municipal, federal, provincial or state law of any jurisdiction where the Arctic Glacier Parties carry on business or have assets (the "**Environmental Legislation**"), provided however that nothing herein shall exempt the Monitor from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Monitor shall not, as a result of this Order or anything done in pursuance of the Monitor's duties and powers under this Order, be deemed to be in Possession of any of the Property or any other property within the meaning of any Environmental Legislation, unless it is actually in possession.

46. THIS COURT ORDERS that the Monitor shall provide any creditor of the Arctic Glacier Parties with information provided by the Arctic Glacier Parties in response to reasonable requests for information made in writing by such creditor addressed to the Monitor. The Monitor shall not have any responsibility or liability with respect to the information disseminated by it pursuant to this paragraph. In the case of information that the Monitor has been advised by the Arctic Glacier Parties is confidential, the Monitor

shall not provide such information to creditors unless otherwise directed by this Court or on such terms as the Monitor and the Arctic Glacier Parties may agree.

47. THIS COURT ORDERS that, in addition to the rights and protections afforded the Monitor under the CCAA or as an officer of this Court, the Monitor shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Monitor by the CCAA or any applicable legislation.

48. THIS COURT ORDERS that the Monitor, counsel to the Monitor, counsel to the Agent, counsel to the trustees of AGIF, counsel to The Toronto-Dominion Bank ("**TD**"), counsel to the directors and officers of the Arctic Glacier Parties, and counsel to the Arctic Glacier Parties shall be paid their reasonable fees and disbursements, in each case at their standard rates or at the rates and charges agreed by the Arctic Glacier Parties, by the Arctic Glacier Parties as part of the costs of these proceedings. The Arctic Glacier Parties are hereby authorized and directed to pay the accounts of the Monitor, counsel for the Monitor, counsel for the Agent and counsel for the Arctic Glacier Parties on a weekly or a bi-weekly basis and, in addition, the Arctic Glacier Parties are hereby authorized to pay to the Monitor, counsel to the Monitor, and counsel to the Arctic Glacier Parties, retainers in the amounts of $125,000, $125,000 and $350,000 , respectively, to be held by them as security for payment of their respective fees and disbursements outstanding from time to time. The Arctic Glacier Parties are hereby authorized and directed to pay the accounts of counsel for TD on a bi-weekly basis from the TD LC Security (as defined in the McMahon Affidavit).

49. THIS COURT ORDERS that at the request of the Arctic Glacier Parties, the Agent, any other party in interest or this Court, the Monitor and its legal counsel shall pass their accounts from time to time, and for this purpose the accounts of the Monitor and its legal counsel are hereby referred to a judge of this Court, but nothing herein shall fetter this Court's discretion to refer such matters to a Master of this Honourable Court.

50. THIS COURT ORDERS that the Monitor, counsel to the Monitor, the CPS, counsel to the trustees of AGIF, counsel to the directors and officers of the Arctic Glacier Parties, and counsel to the Arctic Glacier Parties shall be entitled to the benefit of and are hereby granted a charge (the "**Administration Charge**") on the Property, which charge shall not exceed an aggregate amount of US$2,000,000, as security for their professional fees and disbursements incurred at the standard rates and charges of the Monitor and such counsel, both before and after the making of this Order in respect of these proceedings. The Administration Charge shall have the priority set out in paragraph 57 hereof. The beneficiaries of the Administration Charge, at the request of the Monitor, shall be required to provide the Monitor with bi-weekly updates regarding the unpaid amounts owing to them that are secured by the Administration Charge.

DIP FINANCING

51. THIS COURT ORDERS that the Arctic Glacier Parties are hereby authorized and empowered to obtain and borrow under a credit facility (the "**DIP Loan**") from the Secured Lenders (the Secured Lenders in their capacity as lenders under the credit facility hereby authorized are called the "**DIP Lenders**") in order to finance the Arctic Glacier Parties' working capital requirements and other general corporate purposes and capital expenditures, provided that borrowings under such credit facility shall not exceed a combined total of C$26,000,000 and US$24,000,000 unless permitted by further Order of this Court.

52. THIS COURT ORDERS that such credit facility shall be on the terms and subject to the conditions set forth in the commitment letter between the Arctic Glacier Parties and the Agent dated as of February 21, 2012 (the "**Commitment Letter**"), filed.

53. THIS COURT ORDERS that the Arctic Glacier Parties are hereby authorized and empowered to execute and deliver such credit agreements, mortgages, charges, hypothecs and security documents, guarantees and other definitive documents (collectively, the "**Definitive Documents**"), as are contemplated by the Commitment Letter or as may be reasonably required by the Agent pursuant to the terms thereof, and the Arctic Glacier Parties are hereby authorized and directed to pay and perform all of its indebtedness,

interest, fees, liabilities and obligations to the Agent under and pursuant to the Commitment Letter and the Definitive Documents for the benefit of the DIP Lenders as and when the same become due and are to be performed, notwithstanding any other provision of this Order.

54. THIS COURT ORDERS that the DIP Lenders shall be entitled to the benefit of and are hereby granted a charge (the "**DIP Lenders' Charge**") on the Property, which DIP Lenders' Charge shall not secure an obligation that exists before this Order is made. The DIP Lenders' Charge shall have the priority set out in paragraphs 57 hereof.

55. THIS COURT ORDERS that, notwithstanding any other provision of this Order:

(a) the Agent may take such steps from time to time as it may deem necessary or appropriate to file, register, record or perfect the DIP Lenders' Charge or any of the Definitive Documents;

(b) upon the occurrence of an event of default under the Commitment Letter, the Definitive Documents or the DIP Lenders' Charge, the Agent, upon 4 days' notice to the Arctic Glacier Parties and the Monitor, may exercise any and all of its rights and remedies against the Arctic Glacier Parties or the Property under or pursuant to the Commitment Letter, Definitive Documents and the DIP Lenders' Charge, including without limitation, to cease making advances to the Arctic Glacier Parties and set off and/or consolidate any amounts owing by the Agent to the Arctic Glacier Parties against the obligations of the Arctic Glacier Parties to the Agent under the Commitment Letter, the Definitive Documents, the Credit Agreements (as defined herein) or the DIP Lenders' Charge, to make demand, accelerate payment and give other notices, or to apply to this Court for the appointment of a receiver, receiver and manager or interim receiver, or for a bankruptcy order against the Arctic Glacier Parties and for the appointment of a trustee in bankruptcy of the Arctic Glacier Parties; and

(c) the foregoing rights and remedies of the Agent shall be enforceable against any trustee in bankruptcy, interim receiver, receiver or receiver and manager of the Arctic Glacier Parties or the Property.

56. THIS COURT ORDERS AND DECLARES that the claims of the DIP Lenders in relation to the DIP Loan are not claims that may be compromised pursuant to the Plan, and shall be treated as unaffected in any Plan, any proposal under the BIA or any other restructuring and no such Plan, proposal or restructuring shall be approved that does not provide for the payment of all amounts due to the DIP Lenders pursuant to the terms of the Commitment Letter and the Definitive Documents.

VALIDITY AND PRIORITY OF CHARGES CREATED BY THIS ORDER

57. THIS COURT ORDERS that the priorities of the Administration Charge, Financial Advisor Charge, Directors' Charge, DIP Lenders' Charge, KERP Charge, Critical Supplier Charge, and Inter-Company Balances Charge (collectively, the "**Charges**"), as among them, shall be as follows:

First – The Administration Charge (to the maximum amount of US$2,000,000) and the Financial Advisor Charge (to the maximum amount of an additional US$2,000,000) on a *pari passu* basis;

Second – The Directors' Charge (to the maximum amount of US$2,700,000);

Third – The Critical Supplier Charge (to the maximum amount of C$1,000,000, only as against the assets of AGI)

Fourth - The DIP Lenders' Charge (to the maximum amount of C$28,600,000 plus US$26,400,000);

Fifth – The KERP Charge (to the maximum amount of C$2,600,000) and the Critical Supplier Charge (for any amounts above C$1,000,000) on a *pari passu* basis (with the Critical Supplier Charge as against the assets of AGI only); and,

Sixth – The Inter-Company Balances Charge.

58. THIS COURT ORDERS that the filing, registration or perfection of the Charges shall not be required, and that the Charges shall be valid and enforceable for all purposes, including as against any right, title or interest filed, registered, recorded or perfected subsequent to the Charges coming into existence, notwithstanding any such failure to file, register, record or perfect.

59. THIS COURT ORDERS that each of the Charges shall constitute a charge on the Property and such Charges shall rank in priority to all other security interests, trusts, liens, charges and encumbrances, claims of secured creditors, statutory or otherwise (collectively, "**Encumbrances**") in favour of any Person, notwithstanding the order of perfection or attachment, except for (i) any validly perfected purchase money security interest in favour of a secured creditor, (ii) any statutory Encumbrance existing on the date of this Order in favour of any Person which is a "secured creditor", as defined in the CCAA, in respect of any amounts under the Wage Earners' Protection Program that are subject to a super priority claim under the BIA, including source deductions from wages, employer health tax, workers compensation, vacation pay and banked overtime for employees, or (iii) the TD LC Security, as defined in the McMahon Affidavit.

60. THIS COURT ORDERS that except as otherwise expressly provided for herein, or as may be approved by this Court, the Arctic Glacier Parties shall not grant any Encumbrances over any Property that rank in priority to, or *pari passu* with, any of the Charges, unless the Arctic Glacier Parties also obtain the prior written consent of the Monitor, the Agent and the Chargees (as defined below) or further Order of this Court.

61. THIS COURT ORDERS that the Charges shall not be rendered invalid or unenforceable and the rights and remedies of the chargees entitled to the benefit of the Charges (collectively, the "**Chargees**") shall not otherwise be limited or impaired in any way by (a) the pendency of these proceedings and the declarations of insolvency made herein; (b) any application(s) for bankruptcy order(s) issued pursuant to BIA, or any bankruptcy order made pursuant to such applications; (c) the filing of any assignments for the general benefit of creditors made pursuant to the BIA; (d) the provisions of any

federal or provincial statutes; or (e) any negative covenants, prohibitions or other similar provisions with respect to borrowings, incurring debt or the creation of Encumbrances, contained in any existing loan documents, lease, sublease, offer to lease or other agreement (collectively, an "**Agreement**") which binds the Arctic Glacier Parties, and notwithstanding any provision to the contrary in any Agreement:

(a) Neither the creation of the Charges nor the execution, delivery, perfection, registration or performance of the Commitment Letter or the Definitive Documents shall create or be deemed to constitute a breach by any Arctic Glacier Party of any Agreement to which it is a party;

(b) none of the Chargees shall have any liability to any Person whatsoever as a result of any breach of any Agreement caused by or resulting from the Arctic Glacier Parties entering into the Commitment Letter, the creation of the Charges or the execution, delivery or performance of the Definitive Documents; and

(c) the payments made by the Arctic Glacier Parties pursuant to this Order and the granting of the Charges, do not and will not constitute preferences, fraudulent conveyances, transfers at undervalue, oppressive conduct, or other challengeable or voidable transactions under any applicable law.

62. THIS COURT ORDERS that any Charge created by this Order over leases of real property in Canada shall only be a Charge in the Arctic Glacier Parties' interest in such real property.

DOCUMENTS TO BE SEALED

63. THIS COURT ORDERS that the KERP, the Financial Advisor Engagement and the DIP Fee Letter, which are attached as Confidential Exhibits 1, 2 and 3, respectively, to the McMahon Affidavit, shall be sealed, kept confidential and not form part of the public record, but rather shall be placed, separate and apart from all other contents of the Court file, in a sealed envelope attached to a notice that sets out the title of these

proceedings and a statement that the contents are subject to a sealing order and shall only be opened upon further Order of the Court.

SERVICE AND NOTICE

64. THIS COURT ORDERS that the Monitor shall (i) without delay, publish in the Globe and Mail, the Winnipeg Free Press and The Wall Street Journal (National Edition) a notice containing the information prescribed under the CCAA, (ii) within five days after the date of this Order, (A) make this Order publicly available in the manner prescribed under the CCAA, (B) send or cause to be sent, in the prescribed manner, a notice to every known creditor who has a claim against any Arctic Glacier Party of more than $1000, and (C) prepare a list showing the names and addresses of those creditors and the estimated amounts of those claims, and make it publicly available in the prescribed manner, all in accordance with Section 23(1)(a) of the CCAA and the regulations made thereunder.

65. THIS COURT ORDERS that the Arctic Glacier Parties and the Monitor be at liberty to serve this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, facsimile or electronic transmission to the Arctic Glacier Parties' creditors or other interested parties at their respective addresses as last shown on the records of the Arctic Glacier Parties and that any such service or notice by courier, personal delivery or electronic transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

66. THIS COURT ORDERS that counsel for the Arctic Glacier Parties shall prepare and keep current a service list ("**Service List**") containing the name and contact information (which may include the address, telephone number and facsimile number or email address) for service to: the Arctic Glacier Parties; the Monitor; and each creditor or other interested Person who has sent a request, in writing, to counsel for the Arctic Glacier Parties to be added to the Service List. The Service List shall indicate whether each Person on the Service List has elected to be served by email or facsimile, and failing such election the Service List shall indicate service by email. The Service List shall be

posted on the website of the Monitor at the address indicated in paragraph 67 herein. For greater certainty, creditors and other interested Persons who have received notice in accordance with paragraph 64(b) of this Order and/or have been served in accordance with paragraph 65 of this Order, and who do not send a request, in writing, to counsel for the Arctic Glacier Parties to be added to the Service List, shall not be required to be further served in these proceedings.

67. THIS COURT ORDERS that the Arctic Glacier Parties, the Monitor, and any party on the Service List may serve any court materials in these proceedings by facsimile or by e-mailing a PDF or other electronic copy of such materials to counsels' email addresses as recorded on the Service List from time to time, and the Monitor may post a copy of any or all such materials on its website at www.alvarezandmarsal.com/arcticglacier. Service shall be deemed valid and sufficient if sent in this manner.

GENERAL

68. THIS COURT ORDERS that any of the Arctic Glacier Parties or the Monitor may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

69. THIS COURT ORDERS that nothing in this Order shall prevent the Monitor from acting as an interim receiver, a receiver, a receiver and manager, or a trustee in bankruptcy of the Arctic Glacier Parties, the Business or the Property.

70. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist the Arctic Glacier Parties, 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 Arctic Glacier Parties 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

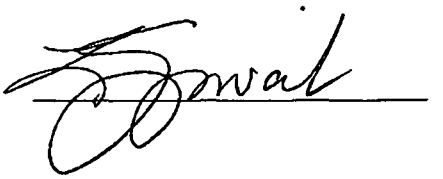
Arctic Glacier Parties and the Monitor and their respective agents in carrying out the terms of this Order.

71. THIS COURT ORDERS that each of the Arctic Glacier Parties and the Monitor be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Monitor is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

72. THIS COURT ORDERS that the Monitor is hereby directed, as a foreign representative of the Arctic Glacier Parties, to apply to the United States Bankruptcy Court for relief pursuant to Chapter 15 of the *United States Bankruptcy Code*, 11 U.S.C. §§ 101-1330, as amended.

73. THIS COURT ORDERS that any interested party (including the Arctic Glacier Parties and the Monitor) may apply to this Court to vary or amend this Order on not less than seven (7) days notice to any other party or parties likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

74. THIS COURT ORDERS that this Order and all of its provisions are effective as of 12:01 a.m. Central Standard/Daylight Time on the date of this Order.



TAB C

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

MARTIN G. MCNULTY,	
Plaintiff,	**Case No. 08-cv-13178**
v.	**Honorable Judge Paul D. Borman**
REDDY ICE HOLDINGS, INC., et al.,	**Magistrate Judge R. Steven Whalen**
Defendants.	

NOTICE OF BANKRUPTCY FILING

PLEASE TAKE NOTICE THAT on February 23, 2012 (the "Petition Date"), Arctic Glacier Inc., a defendant in the above-captioned cases, and its affiliates[1] (the "Debtors"), filed a voluntary petition for relief in the United States Bankruptcy Court for the District of Delaware (Case No. 12-10605 (KG)) (the "Bankruptcy Court") under chapter 15 of title 11 of the United States Code (the "Bankruptcy Code").

PLEASE TAKE FURTHER NOTICE THAT, on the Petition Date, the Bankruptcy Court entered the Order Granting Provisional Relief (Docket No. 28) (the "Provisional Relief Order," attached to this Notice as Exhibit A) in the Debtors' chapter 15 cases (the "Chapter 15 Cases"), which states, in relevant part, that "section 362 of the Bankruptcy Code is hereby made applicable in the Chapter 15 Cases to the Debtors and the property of the Debtors within the territorial jurisdiction of the United States." Provisional Relief Order ¶ 4. Pursuant to the

[1] The Debtors are the following entities: Arctic Glacier International Inc., Arctic Glacier California Inc., Arctic Glacier Grayling Inc., Arctic Glacier Inc., Arctic Glacier Income Fund, Arctic Glacier Lansing Inc., Arctic Glacier Lansing Inc., Arctic Glacier Michigan Inc., Arctic Glacier Minnesota Inc., Arctic Glacier Nebraska Inc., Arctic Glacier New York Inc., Arctic Glacier Newburgh Inc., Arctic Glacier Oregon Inc., Arctic Glacier Party Time Inc., Arctic Glacier Pennsylvania Inc., Arctic Glacier Rochester Inc., Arctic Glacier Services Inc., Arctic Glacier Texas Inc., Arctic Glacier Vernon Inc., Arctic Glacier Wisconsin Inc., Diamond Ice Cube Company Inc., Diamond Newport Corp., Glacier Ice Co., Inc., Ice Perfection Systems Inc., Icesurance Inc., Jack Frost Ice Service, Inc., Knowlton Enterprises, Inc., Mountain Water Ice Co., R & K Trucking, Inc., Winkler Lucas Ice and Fuel Co. and Wonderland Ice, Inc.

Provisional Relief Order, in accordance with the automatic stay imposed by section 362 of the Bankruptcy Code, made applicable in the Chapter 15 Cases pursuant to sections 1519(a)(3) and 1521(a)(7), from and after the Petition Date no cause of action arising prior to, or relating to the period prior to, the Petition Date may be commenced or prosecuted against the Debtors (including Arctic Glacier Inc.), and no related judgment may be entered or enforced against the Debtors outside of the Bankruptcy Court without the Bankruptcy Court first issuing an order lifting or modifying the stay for such specific purpose.

PLEASE TAKE FURTHER NOTICE THAT, actions taken in violation of the Stay, and judgments entered or enforced against the Debtors while the Stay is in effect, are void and without effect. *See* Ex. A at 6 ¶ 3.

Dated: February 24, 2012

/s/ Paula W. Render
Paula W. Render (prender@jonesday.com)
Elizabeth O'Neill (eoneill@jonesday.com)
JONES DAY
77 West Wacker Drive, Suite 3500
Chicago, IL 60601
(312) 782-3939

John M. Majoras (jmajoras@jonesday.com)
JONES DAY
51 Louisiana Avenue
Washington, D.C. 20001
(202) 879-7652

Eric P. Enson (epenson@jonesday.com)
JONES DAY
555 South Flower St.
Los Angeles, CA
(213) 489-3939

Howard B. Iwrey (P39635)
hiwrey@dykema.com
Lisa A. Brown (P67208)
lbrown@dykema.com
DYKEMA
39577 Woodward Avenue, Suite 300
Bloomfield Hills, Michigan 48304
(248) 203-0526

Attorneys for Defendants Arctic Glacier Income Fund, Arctic Glacier Inc., and Arctic Glacier International Inc.

CERTIFICATE OF SERVICE

I hereby certify that on February 24, 2012, I electronically filed the attached **Notice of Bankruptcy Filing** on behalf of Defendants Arctic Glacier Income Fund, Arctic Glacier International Inc., and Arctic Glacier Inc., with the clerk of the Court using the ECF system, which will send notification of such filing to counsel of record.

/s/ Paula W. Render

CHI-1836920v1

EXHIBIT A

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re	:	Chapter 15
ARCTIC GLACIER INTERNATIONAL INC., *et al.*,[1]	:	Case No. 12-10605 (KG)
	:	(Jointly Administered)
Debtors in a Foreign Proceeding.	:	**Ref. Docket No. 4**

ORDER GRANTING PROVISIONAL RELIEF

Upon the motion (the "Motion")[2] of Alvarez & Marsal Canada Inc., in its capacity as the court-appointed monitor and authorized foreign representative for the above captioned debtors (collectively, the "Debtors") in a proceeding commenced under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended, and pending before the Court of Queen's Bench of Winnipeg Centre, for entry of a provisional order, pursuant to sections 105(a), 362, 364, 365, 1519 and 1521 of the Bankruptcy Code: (i) recognizing and enforcing the initial order (the "Initial Order") of the Canadian Court on an interim basis in the United States, including the Canadian Court's decision (a) to authorize the Debtors to enter into and perform

1 The last four digits of the United States Tax Identification Number or Canadian Business Number, as applicable, follow in parentheses: (i) Arctic Glacier California Inc. (7645); (ii) Arctic Glacier Grayling Inc. (0976); (iii) Arctic Glacier Inc. (4125); (iv) Arctic Glacier Income Fund (4736); (v) Arctic Glacier International Inc. (9353); (vi) Arctic Glacier Lansing Inc. (1769); (vii) Arctic Glacier Michigan Inc. (0975); (viii) Arctic Glacier Minnesota Inc. (2310); (ix) Arctic Glacier Nebraska Inc. (7790); (x) Arctic Glacier New York Inc. (2468); (xi) Arctic Glacier Newburgh Inc. (7431); (xii) Arctic Glacier Oregon, Inc. (4484); (xiii) Arctic Glacier Party Time Inc. (0977); (xiv) Arctic Glacier Pennsylvania Inc. (9475); (xv) Arctic Glacier Rochester Inc. (6989); (xvi) Arctic Glacier Services Inc. (6657); (xvii) Arctic Glacier Texas Inc. (3251); (xviii) Arctic Glacier Vernon Inc. (3211); (xix) Arctic Glacier Wisconsin Inc. (5835); (xx) Diamond Ice Cube Company Inc. (7146); (xxi) Diamond Newport Corporation (4811); (xxii) Glacier Ice Company, Inc. (4320); (xxiii) Ice Perfection Systems Inc. (7093); (xxiv) ICEsurance Inc. (0849); (xxv) Jack Frost Ice Service, Inc. (7210); (xxvi) Knowlton Enterprises Inc. (8701); (xxvii) Mountain Water Ice Company (2777); (xxviii) R&K Trucking, Inc. (6931); (xxix) Winkler Lucas Ice and Fuel Company (0049); (xxx) Wonderland Ice, Inc. (8662). The Debtors' executive headquarters is located at 625 Henry Avenue, Winnipeg, Manitoba, R3A 0V1, Canada.

2 Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Motion.

under that certain DIP Facility,[3] and (b) to grant the DIP Charge to the DIP Lenders under the DIP Facility, and; (ii) granting, on an interim basis, to and for the benefit of the DIP Lenders, certain protections afforded by the Bankruptcy Code, including those protections provided by section 364(e) of the Bankruptcy Code; (iii) granting an interim stay of execution against the Debtors' assets and applying sections 362 and 365(e) of the Bankruptcy Code in these chapter 15 cases (the "Chapter 15 Cases") on an interim basis, pursuant to sections 105(a), 1519(a)(3) and 1521(a)(7) of the Bankruptcy Code; (iv) applying, on an interim basis, section 108 of the Bankruptcy Code; and (v) extending, on an interim basis, pursuant to sections 1519(a)(3), 1521(a)(7) and 105(a) of the Bankruptcy Code, the application of sections 362 and 365(e) to and for the benefit of Glacier Valley Ice Company, L.P. ("Glacier L.P."), one of the Debtors' non-debtor affiliates; and the Court having reviewed the Motion, the Petition for Recognition, and the Reynolds Declaration, and having considered the statements of counsel with respect to the Motion at a hearing before the Court (the "Hearing"); and appropriate and timely notice of the filing of the Motion and the Hearing having been given; and no other or further notice being necessary or required; and the Court having determined that the legal and factual bases set forth in the Motion, the Petition for Recognition and the Reynolds Declaration, and all other pleadings and proceedings in this case establish just cause to grant the relief ordered herein, and after due deliberation therefore,

THE COURT HEREBY FINDS AND DETERMINES THAT:

A. The findings and conclusions set forth herein constitute the Court's findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, made applicable to this proceeding pursuant to Bankruptcy Rule 9014. To the extent any of the following findings of fact

---

[3] All capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Initial Order.

constitute conclusions of law, they are adopted as such. To the extent any of the following conclusions of law constitute findings of fact, they are adopted as such.

B. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P). Venue for this proceeding is proper before this Court pursuant to 28 U.S.C. § 1410.

C. The Monitor has demonstrated a substantial likelihood of success on the merits that (i) the Debtors are subject to a pending "foreign main proceeding" as that term is defined in section 1502(4) of the Bankruptcy Code, (ii) the Monitor is a "foreign representative" as that term is defined in section 101(24) of the Bankruptcy Code, and (iii) all statutory elements for recognition of the Canadian Proceeding are satisfied in accordance with section 1517 of the Bankruptcy Code.

D. The Monitor has demonstrated that (i) the commencement of any proceeding or action against the Debtors and Glacier L.P. and their respective businesses and all of their assets, should be enjoined pursuant to sections 105(a), 1519 and 1521 of the Bankruptcy Code, which protections, in each case, shall be coextensive with the provisions of section 362 of the Bankruptcy Code to permit the fair and efficient administration of the Canadian Proceeding and to allow the Monitor to supervise an orderly marketing and sale process for the assets of the Debtors, pursuant to the sale and investment solicitation procedures approved in the Initial Order, for the benefit of all stakeholders; and (ii) the relief requested will not cause either an undue hardship nor create any hardship to parties in interest that is not outweighed by the benefits of the relief granted herein.

E. The Monitor has demonstrated that unless this Order is issued, there is a material risk that one or more parties in interest will take action against the Debtors, Glacier L.P.

or their assets, thereby interfering with the jurisdictional mandate of this court under chapter 15 of the Bankruptcy Code, interfering with and causing harm to the Monitor's effort to supervise a sale and maximize the value of the Debtors' assets pursuant to the terms of the SISP. As a result, the Debtors will suffer immediate and irreparable harm for which they will have no adequate remedy at law and therefore it is necessary that the Court grant the relief requested without prior notice to parties in interest or their counsel.

F. The Monitor has demonstrated that the incurrence of indebtedness authorized by the Initial Order is necessary to prevent irreparable harm to the Debtors because without such financing, the Debtors will be unable to continue operations, which will significantly impair the value of their assets.

G. The Monitor has demonstrated that the terms of the financing are fair and reasonable and were entered into in good faith by the Debtors and the DIP Lenders, as defined in the Initial Order, and the DIP Lenders would not have extended financing without conditions precedent requiring a final recognition order by this Court and the Debtors' best efforts to obtain interim protection under section 364(e) of the Bankruptcy Code, as made applicable by sections 105(a), 1519(a)(3) and 1521(a)(7) of the Bankruptcy Code, while consideration of final recognition was pending.

H. Absent the relief granted herein, the Debtors may suffer immediate and irreparable injury, loss or damage for which there is no adequate remedy at law. Further, unless this Order issues, the assets of the Debtors and Glacier L.P. located in the United States could be subject to efforts by creditors to control, possess, or execute upon such assets and such efforts could result in the Debtors suffering immediate and irreparable injury, loss, or damage by, among other things, (i) interfering with the jurisdictional mandate of this Court under chapter 15 of the

Bankruptcy Code, and (ii) interfering with or undermining the success of the Canadian Proceeding and the Debtors' efforts to pursue a going-concern sale or refinancing of their business for the benefit of all their stakeholders.

I. The Monitor has demonstrated that without the protection of section 365(e) of the Bankruptcy Code, there is a material risk that counterparties to certain of the Debtors' contracts may take the position that the commencement of the Canadian Proceeding authorizes them to terminate such contracts or accelerate obligations thereunder. Such termination or acceleration, if permitted and valid, could severely disrupt the Debtors' operations and marketing efforts, result in irreparable damage to the value of the Debtors' business, and cause substantial harm to the Debtors' creditors and other parties in interest.

J. The Monitor has demonstrated that no injury will result to any party that is greater than the harm to the Debtors' business, assets, and property in the absence of the requested relief.

K. The interests of the public will be served by entry of this Order.

L. The Monitor and the Debtors are entitled to the full protections and rights available pursuant to section 1519(a)(1)-(3) of the Bankruptcy Code.

NOW, THEREFORE, THE COURT HEREBY ORDERS, ADJUDGES, AND DECREES AS FOLLOWS:

1. The Motion is granted.

2. The Initial Order is hereby enforced on an interim basis, including, without limitation, (a) authorizing the Debtors to obtain credit under the DIP Facility and grant the Lenders the DIP Charge, and (b) staying the commencement or continuation of any actions

against Glacier L.P. or its assets, and shall be given full force and effect in the United States until otherwise ordered by this Court.

3. While this Order is in effect, the Monitor and the Debtors shall be entitled to the full protections and rights under section 1519(a)(1), which protections shall be coextensive with the provisions of section 362 of the Bankruptcy Code, and this Order shall operate as a stay of any execution against the Debtors' assets within the territorial jurisdiction of the United States. Specifically, all persons and entities are hereby enjoined from (a) continuing any action or commencing any additional action involving the Debtors, their assets or the proceeds thereof, or their former, current or future directors and officers, (b) enforcing any judicial, quasi-judicial, administrative or regulatory judgment, assessment or order or arbitration award against the Debtors or their assets, (c) commencing or continuing any action to create, perfect or enforce any lien, setoff or other claim against the Debtors or any of their property, or (d) managing or exercising control over the Debtors' assets located within the territorial jurisdiction of the United States except as expressly authorized by the Debtors in writing.

4. Pursuant to sections 1519(a)(3) and 1521(a)(7) of the Bankruptcy Code, (a) section 108 is hereby made applicable to the Debtors in these Chapter 15 Cases, (b) section 362 of the Bankruptcy Code is hereby made applicable in the Chapter 15 Cases to the Debtors and the property of the Debtors within the territorial jurisdiction of the United States, and (c) section 365(e) of the Bankruptcy Code is hereby made applicable to the Debtors and to Glacier L.P. in these Chapter 15 Cases.

5. While this Order is in effect, Glacier L.P. shall be entitled to protections and rights coextensive with the provisions of section 362 of the Bankruptcy Code, and this Order shall operate as a stay of any execution against the Glacier L.P.'s assets within the territorial

jurisdiction of the United States. Specifically, all persons and entities are hereby enjoined from (a) continuing any action or commencing any additional action involving Glacier L.P., its assets or the proceeds thereof, (b) enforcing any judicial, quasi-judicial, administrative or regulatory judgment, assessment or order or arbitration award against Glacier L.P. or its assets, (c) commencing or continuing any action to create, perfect or enforce any lien, setoff or other claim against Glacier L.P. or any of its property, or (d) managing or exercising control over Glacier L.P.'s assets located within the territorial jurisdiction of the United States except as expressly authorized by Glacier L.P. in writing.

6. Notwithstanding anything to the contrary contained herein, this Order shall not be construed as (a) enjoining the police or regulatory act of a governmental unit, including a criminal action or proceeding, to the extent not stayed under section 362 of the Bankruptcy Code or (b) staying the exercise of any rights that section 362(o) of the Bankruptcy Code does not allow to be stayed.

7. Pending disposition of the Chapter 15 Petitions, pursuant to section 1519(a)(3) and 1521(a)(7) of the Bankruptcy Code, section 362 is applicable to the Debtors and the property of the Debtors within the territorial jurisdiction of the United States in the Chapter 15 Cases; provided, however, that nothing in this paragraph 7 shall limit, abridge, or otherwise effect: (i) the rights afforded the Agent and the DIP Lenders under the DIP Facility, Commitment Letter or the Initial Order.

8. The Debtors are authorized, on a provisional basis, to incur up to US$10 million and CAD$15 million under and in accordance with the terms of the DIP Facility and Commitment Letter, as defined in the Initial Order. In addition, the Debtors are hereby authorized and empowered to execute and deliver such credit agreements, mortgages, charges,

security documents, guarantees and other documents (collectively, the "DIP Documents") as are contemplated by the Commitment Letter or as may be reasonably requested by the DIP Lenders, and the Debtors are hereby authorized and directed to pay and perform all of their indebtedness, interest, fees, liabilities and obligations to the DIP Lenders under and pursuant to the Commitment Letter and the DIP Facility without any need for further approval from this Court.

9. To the extent authorized under the Initial Order, the DIP Lenders are hereby granted, on a provisional basis, the DIP Lenders' Charge, as defined in the Initial Order, on all of the Credit Parties' United States assets in the amount of US $10 million and CAD $15 million minus the amount outstanding from time to time under the DIP Facility, subject to the priorities, terms and conditions of the Initial Order, to secure current and future amounts outstanding under the Commitment Letter and the DIP Facility. The obligations under the DIP Facility shall be on a joint and several basis for all Credit Parties (as defined in the Commitment Letter). As set forth in the Initial Order, all Arctic Glacier U.S. Group entities shall provide AGIF and Arctic Glacier Canada a lien that is a super-priority, first-ranking charge, on account of any funds extended by AGIF and Arctic Glacier Canada to any Arctic Glacier U.S. Group entity after the commencement of the Canadian Proceeding (the "Intercompany Liens"). The obligations arising under the DIP Facility shall be further secured by the Intercompany Liens. The Debtors' Prepetition Secured Lenders have agreed to subordinate their prepetition liens to the Intercompany Liens.

10. To the extent provided in the Initial Order, the Debtors are hereby authorized and empowered to execute and deliver such credit agreements, mortgages, charges, hypothecs and security documents, guarantees and other definitive documents as are contemplated in the Commitment Letter or by the DIP Facility or as may be reasonably required

by the DIP Lenders pursuant to the terms thereof, and the Debtors are hereby authorized and directed to pay and perform all of their indebtedness, interest, fees, liabilities, and obligations to the DIP Lenders under and pursuant to the Commitment Letter and the DIP Facility including, but not limited to, the fees and expenses of the DIP Lenders' Canadian and United States counsel, and other advisors, as and when the same become due and are to be performed, notwithstanding any other provision of this Order and without any further order of this Court.

11. The DIP Documents and the Commitment Letter have been negotiated in good faith and at arms' length between the Debtors and the DIP Lenders. Any financial accommodations made to the Debtors by the DIP Lender pursuant to the Initial Order and the DIP Documents shall be deemed to have been made by the DIP Lenders in good faith, as that term is used in section 364(e) of the Bankruptcy Code. Accordingly, pursuant to sections 105(a), 364(e), 1519(a)(3) and 1521(a)(7) of the Bankruptcy Code, section 364(e) of the Bankruptcy Code hereby applies for the benefit of the DIP Lenders, and the validity of the indebtedness, and the priority of the liens authorized by the Initial Order made enforceable in the United States by this Order, shall not be affected by any reversal or modification of this Order on appeal or the entry of an order denying recognition of the Canadian Proceeding pursuant to section 1517 of the Bankruptcy Code.

12. No action, inaction or acquiescence by the DIP Lenders or the Prepetition Secured Lenders including funding the Debtors' ongoing operations under this Order, shall be deemed to be or shall be considered as evidence of any alleged consent by the DIP Lenders or the Prepetition Secured Lenders to a charge against the collateral pursuant to sections 506(c), 552(b) or 105(a) of the Bankruptcy Code. The DIP Lenders shall not be subject in any way whatsoever to the equitable doctrine of "marshaling" or any similar doctrine with respect to the collateral.

Upon entry of a final order, recognizing these proceedings as foreign main proceedings, the Prepetition Secured Lenders shall not be subject in any way whatsoever to the equitable doctrine of "marshaling" or any similar doctrine with respect to the collateral.

13. Effective on a provisional basis upon entry of this Order, no person or entity shall be entitled, directly or indirectly, whether by operation of sections 105, 506(c) or 552(b) of the Bankruptcy Code or otherwise, to direct the exercise of remedies or seek (whether by order of this Court or otherwise) to marshal or otherwise control the disposition of collateral or property after an Event of Default under the Commitment Letter, the First Lien Credit Agreement or the Second Lien Credit Agreement, or termination or breach under the Commitment Letter, the First Lien Credit Agreement, the Second Lien Credit Agreement, the Initial Order or this Order.

14. Notwithstanding anything to the contrary contained herein, this Order shall not be construed as (a) enjoining the police or regulatory act of a governmental unit, including a criminal action or proceeding not stayed by section 362, or (b) staying the exercise of any rights that are not subject to stay arising under section 362(o).

15. Any party in interest may make a motion seeking relief from, or modification of, this Order, by filing a motion on not less than seven (7) business days' written notice to Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, New York, 10019, Attn: Mary K. Warren and Alex W. Cannon, and the Court will hear such motion on a date to be scheduled by the Court.

16. Notwithstanding any provision in the Bankruptcy Rules to the contrary: (a) this Order shall be effective immediately and enforceable upon entry; (b) the Monitor shall not be subject to any stay in the implementation, enforcement or realization of the relief granted in

this Order; and (c) the Monitor is authorized and empowered, and may in its discretion and without further delay, take any action and perform any act necessary to implement and effectuate the terms of this Order.

17. Pursuant to Bankruptcy Rule 7065, the provisions of Federal Rule 65(c) are hereby waived, to the extent applicable.

18. This Court shall retain jurisdiction with respect to any and all matters relating to the interpretation or implementation of this Order.

Dated: Wilmington, Delaware
February 23, 2012

KEVIN GROSS
CHIEF UNITED STATES BANKRUPTCY JUDGE

TAB D

File No. CI 12-01-76323

THE QUEEN'S BENCH
WINNIPEG CENTRE

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

AND IN THE MATTER OF A PROPOSED PLAN OF COMPROMISE OR ARRANGEMENT WITH RESPECT TO ARCTIC GLACIER INCOME FUND, ARCTIC GLACIER INC., ARCTIC GLACIER INTERNATIONAL INC. AND THE ADDITIONAL APPLICANTS LISTED ON SCHEDULE "A" HERETO (COLLECTIVELY, "THE APPLICANTS")

SIXTH REPORT OF THE MONITOR
ALVAREZ & MARSAL CANADA INC.
AUGUST 29, 2012

TABLE OF CONTENTS

INDEX TO APPENDICES

1.0 INTRODUCTION

1.1 Pursuant to an order of The Court of Queen's Bench (Winnipeg Centre) (the "**Court**") dated February 22, 2012 (the "**Initial Order**"), Alvarez & Marsal Canada Inc. was appointed as Monitor (the "**Monitor**") in respect of an application filed by Arctic Glacier Income Fund ("**AGIF**"), Arctic Glacier Inc. ("**AGI**"), Arctic Glacier International Inc. ("**AGII**") and those entities listed on **Appendix "A"**, (collectively, and including Glacier Valley Ice Company L.P., the "**Applicants**") seeking certain relief under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"). The proceedings commenced by the Applicants under the Initial Order are referred to herein as the "**CCAA Proceedings**".

1.2 The Monitor has previously filed five reports with this Honourable Court. Summaries of the Monitor's first through third reports are provided in the Monitor's Fourth Report to Court dated June 15, 2012 filed in connection with the proposed Sale Transaction (the "**Fourth Report**"), which is attached without appendices as **Appendix "B"**.

1.3 At the hearing before the Court on June 21, 2012, held to consider the Applicants' motion to approve the sale of the Assets to the Purchaser, this Honourable Court issued an order (the "**Approval and Vesting Order**"), approving the Sale Transaction and extending the Stay Period until September 14, 2012.

1.4 The Monitor's Fifth Report to Court (the "**Fifth Report**") dated July 10, 2012, attached without appendices as **Appendix "C"**, was filed in support of the Applicants' motion seeking an order (the "**Transition Order**"), approving, among other things:

a) The Transition Services Agreement (the "**TSA**") between Arctic Glacier, LLC, Arctic Glacier U.S.A., Inc., Arctic Glacier Canada, Inc. (collectively, the

"**Purchaser**"), the Applicants and the Monitor which provides a framework to facilitate the continued administration of the Applicants' restructuring process;

b) The granting of additional powers to the Monitor to provide for the continuing administration of the CCAA Proceedings and authorizing the CPS to take such additional actions as the Applicants or the Monitor consider necessary to assist (i) the Applicants in connection with the administration of the CCAA Proceedings and (ii) the Monitor in fulfilling the Monitor's functions and obligations; and

c) An order amending the Approval and Vesting Order in order to designate the Purchaser who would take title to the Assets in accordance with the terms of the APA (the "**Amended AVO**").

1.5 On July 12, 2012, this Honourable Court issued the Transition Order and the Amended AVO which are attached as **Appendix "D"** and **Appendix "E"**, respectively.

1.6 This Sixth Report is filed in support of the Monitor's motion seeking Orders:

a) Approving the proposed claims process to identify and determine claims of creditors of the Applicants as outlined further in this Sixth Report (the "**Claims Process**") and, among other things, authorizing, directing and empowering the Monitor to take such actions as are contemplated by the Claims Process (the "**Claims Procedure Order**");

b) Releasing and discharging the DIP Lenders' Charge, the Financial Advisor Charge and the KERP Charge (all as defined in the Initial Order) and rendering them to be of no further force or effect;

c) Extending the Stay Period to November 30, 2012;

d) Granting the authority to the CPS to execute such documents as are required to change the names of the Applicants that are corporations;

e) Approving amounts payable under the Applicants' Management Incentive Plan ("**MIP**") that relate to the period prior to the Closing (as defined below) and authorizing and directing the Monitor on behalf of the Applicants to pay such amounts pursuant to the MIP; and

f) Approving this Sixth Report and the Monitor's activities described herein.

1.7 Further information regarding these proceedings can be found on the Monitor's website at http://www.alvarezandmarsal.com/arcticglacier.

2.0 TERMS OF REFERENCE

2.1 In preparing this Sixth Report, A&M has necessarily relied upon unaudited financial and other information supplied, and representations made, by certain former senior management of Arctic Glacier ("**Senior Management**") who are continuing to operate the Arctic Glacier business for the Purchaser. Although this information has been subject to review, A&M has not conducted an audit or otherwise attempted to verify the accuracy or completeness of any of the information of the Applicants. Accordingly, A&M expresses no opinion and does not provide any other form of assurance on or relating to the accuracy of any information contained in this Sixth Report, or otherwise used to prepare this Sixth Report.

2.2 Certain of the information referred to in this Sixth Report consists of financial forecasts and/or projections or refers to financial forecasts and/or projections. An examination or review of financial forecasts and projections and procedures, in accordance with

standards set by the Canadian Institute of Chartered Accountants, has not been performed. Future-oriented financial information referred to in this Sixth Report was prepared based on estimates and assumptions provided by Senior Management. Readers are cautioned that since financial forecasts and/or projections are based upon assumptions about future events and conditions that are not ascertainable, actual results will vary from the projections, and such variations could be material.

2.3 The information contained in this Sixth Report is not intended to be relied upon by any prospective purchaser or investor in any transaction with the Applicants.

2.4 Capitalized terms not otherwise defined in this Sixth Report are as defined in the Initial Order or in the reports previously filed with this Honourable Court by the Monitor.

2.5 Unless otherwise stated, all monetary amounts contained in this Sixth Report are expressed in United States dollars, which is the Applicants' common reporting currency.

3.0 THE SALE TRANSACTION

3.1 Defined terms used in this section and not otherwise defined have the meaning ascribed to them in the APA (defined below).

The Asset Purchase Agreement

3.2 As outlined in the Fourth Report, on June 7, 2012, Arctic Glacier, LLC (formerly known as H.I.G. Zamboni LLC), an affiliate of H.I.G. Capital (the "**Original Purchaser**") and the Applicants, excluding AGIF (the "**Vendors**") entered into an asset purchase agreement (the "**APA**"), pursuant to which the Original Purchaser agreed to purchase all of the Vendors' assets except the Excluded Assets, and would assume all of the Vendors'

liabilities except the Excluded Liabilities, on an "as is, where is" basis (the "**Sale Transaction**").

3.3 Pursuant to the provisions of the APA, the Original Purchaser designated certain of its affiliates to acquire the Assets and entered into a Designated Purchaser Agreement with its designees Arctic Glacier, LLC, Arctic Glacier U.S.A., Inc., and Arctic Glacier Canada, Inc. (defined above as the Purchaser) and the Vendors.

Amendments to the APA

3.4 In the course of finalizing the arrangements for the Closing of the Sale Transaction, the Purchaser requested that the APA be modified in a manner that would provide the Purchaser with greater liquidity on Closing to operate the business. Certain factors, including the final terms of the Purchaser's debt financing arrangements, influenced this request. After considering the request and the alternatives facing the Vendors, and in order to ensure the completion of the Sale Transaction, and after consultation with the Monitor, the Vendors agreed to the following minor amendments to the APA:

a) The Vendors agreed to pay the Transfer Taxes exigible with respect to the Sale Transaction, estimated to be approximately $3.65 million. The APA originally provided that the Transfer Taxes were to be paid by the Purchaser;

b) The Vendors agreed to reimburse the Purchaser $5 million for expenses incurred in respect of the Sale Transaction; and

c) To the extent that the Closing Working Capital exceeds the Estimated Working Capital, the Purchaser is to receive the benefit of such excess up to $5 million.

The Vendors are then to be paid by the Purchaser for any amount in excess of the first $5 million. The APA otherwise provided that the Vendors be compensated on a dollar for dollar basis for any excess net working capital above the Estimated Working Capital.

3.5 The estimated effect of these modifications is a reduction in the proceeds of sale of between approximately $9 million and $14 million, depending on the quantum of the Closing Working Capital. After these modifications, the purchase price received under the APA, as amended, was still the highest purchase price received under the SISP by a significant amount. The modifications are set out in the Assignment, Assumption and Amending Agreement (the "**AAA**") dated July 26, 2012 and attached as **Appendix "F"**.

Closing of the Sale Transaction

3.6 The Sale Transaction contemplated by the APA, as amended, closed effective as of 12:01 a.m. on July 27, 2012 ("**Closing**"). On July 27, 2012, the Monitor delivered the Monitor's Certificate to the Purchaser and subsequently filed same with the Court. A copy of the press release issued by the Applicants on July 27, 2012 in respect of the Closing is attached as **Appendix "G"**.

3.7 The proceeds of the Sale Transaction totaled approximately $413.35 million (the "**Sale Proceeds**").

3.8 At Closing, the Lender Claims totaling approximately $280.3 million and the fees due to the Financial Advisor relating to the Sale Transaction totaling approximately CDN$2.9 million were paid in full from the Sale Proceeds. The remaining Sale Proceeds of

approximately $130.2 million (which includes the $7.05 million being held in respect of the DOJ Stipulation as further described below) are being held by the

Monitor in trust pending further direction from this Honourable Court in respect of distribution.

3.9 As the fees owing to the Financial Advisor pursuant to its engagement letter have now been paid in full, the Monitor is seeking an Order that the Financial Advisor Charge provided for in Paragraph 54 of the Initial Order be released and discharged.

3.10 Pursuant to a payout letter dated July 26, 2012 between the Lenders and the Vendors, the Lender Claims were paid in full from the Sale Proceeds. As such, all amounts outstanding under the DIP Facility have been paid in full and the Applicants have no further obligations thereunder. Accordingly, the Monitor is seeking an order that the DIP Lenders' Charge provided for in Paragraph 23 of the Initial Order be released and discharged.

The Working Capital Statement

3.11 Pursuant to the terms of the APA, AGIF is required to prepare and deliver to the Purchaser and the Monitor the Working Capital Statement by September 11, 2012.

3.12 The APA, as amended, provides that, to the extent that the Closing Working Capital exceeds the Estimated Working Capital by more than $5 million, the Purchaser is to pay the amount of the difference to the Monitor and the amount in excess of $5 million is to be credited to the Vendors on account of the Purchase Price and the Purchase Price is to be adjusted accordingly. If the Closing Working Capital is less than the Estimated

Working Capital, the Vendors are to pay the amount of the difference to the Purchaser and the Purchase Price is to be adjusted accordingly.

3.13 KPMG LLP has been engaged by AGIF and is currently working to prepare the Working Capital Statement and the Monitor will report further on the Working Capital Statement in subsequent reports.

Banking Arrangements with the Purchaser

3.14 Pursuant to the APA, cash and short-term investments are Excluded Assets. Accordingly, transition arrangements were necessary to ensure an orderly transition of the business to the Purchaser with minimal disruption to the continuing operations acquired by the Purchaser, while ensuring that the Applicants' estates obtained the benefit of these Excluded Assets.

3.15 At the Purchaser's request, the Monitor agreed that the majority of the Applicants' bank accounts could remain open for a limited period of time post-Closing to allow disbursements, including payroll and pre-authorized payments authorized in advance of Closing, to clear the applicable financial institution. This mechanism gave the Purchaser the flexibility to make arrangements for the opening of new bank accounts in an orderly manner and ensured a seamless transition of the business for thousands of suppliers, customers and employees.

3.16 Pursuant to the provisions of the TSA, the Purchaser agreed that certain of its employees previously employed by the Vendors would reconcile each of the Applicants' bank accounts post-Closing. As part of the Closing arrangements, it was agreed that funds in the Applicants' bank accounts relating to the post-Closing period would be transferred to

the Purchaser. Furthermore, all remaining funds, net of outstanding payables, would be transferred to the Monitor to be held in bank accounts established for the benefit of the Applicants' estates. The Applicants' bank accounts will be closed once all funds are transferred out and all cheques and pre-authorized payments that were issued or authorized prior to Closing have cleared.

3.17 In order for the Monitor to be satisfied that all funds are properly accounted for as a result of the Purchaser's request that the majority the Applicants' bank accounts remain open, the Purchaser agreed to provide the Monitor with, among other things, bank reconciliations, including supporting documentation, for each of the Applicants' bank accounts. The details of these arrangements were subsequently finalized with Senior Management.

3.18 As at August 23, 2012, approximately $6.2 million had been transferred from the Applicants' bank accounts to the Monitor's estate accounts and 101 of the Applicants' 137 bank accounts had been reconciled and closed.

3.19 The Applicants also have two term deposits totaling approximately $255,000 (CDN$126,000 and US$129,000) that are Excluded Assets under the APA. The Purchaser has advised the Monitor that, pursuant to the TSA, it is in the process of collapsing the term deposits and the proceeds thereof will be transferred to the Monitor's bank accounts for the benefit of the Applicants.

4.0 UPDATE ON THE CHAPTER 15 PROCEEDINGS

4.1 As set out in the Fifth Report, on June 26, 2012, the Monitor filed a motion (the "**U.S. Sale Motion**") with the U.S. Court for entry of an Order recognizing and enforcing the Approval and Vesting Order in the United States.

4.2 Subsequent to the filing of the U.S. Sale Motion, the United States Attorney General's Office for the District of Delaware (the "**Delaware AG**") contacted the Monitor regarding the liability of AGII to the U.S. Government on account of its guilty plea and related judgment entered on March 3, 2010 by a U.S. federal district court concerning one charge of market allocation in the U.S.

4.3 Pursuant to the judgment, AGII was obligated to pay to the U.S. Government a criminal fine of $9 million in installments over five (5) years. The fine was evidenced by a notice of lien against AGII's assets filed by the U.S. Department of Justice Antitrust Division (the "**DOJ**") in Dakota County, State of Minnesota, on August 9, 2010. As of the commencement of the Chapter 15 Proceedings, AGII still owed $7 million of the fine amount.

4.4 Prior to the hearing to consider the U.S. Sale Motion (the "**U.S. Sale Hearing**"), the Monitor, the Applicants, the Delaware AG and other U.S. Government attorneys engaged in negotiations to resolve the U.S. Government's concerns about the relief requested in the U.S. Sale Motion. The matter had not been fully resolved prior to the U.S. Sale Hearing. Accordingly, the Delaware AG filed the *Limited Objection by the United States to the Monitor's U.S. Sale Motion* (the "**Objection**") on the morning of the scheduled hearing, July 17, 2012. No other objections to the relief requested in the U.S. Sale Motion were filed with the U.S. Court.

4.5 On July 17, 2012, the U.S. Sale Hearing proceeded before the Honorable Judge Gross, during which, the Honorable Judge Gross considered the U.S. Sale Motion and the Objection. After a brief adjournment of the U.S. Sale Hearing, the Monitor, the Applicants, and the U.S. Government attorneys reached an agreement, allowing the DOJ to retract its Objection.

4.6 Pursuant to the Stipulation and Order among the Monitor, the Applicants, and the United States Attorney's Office for the Southern District of Ohio regarding the March, 2010 criminal judgment against AGII (the "**DOJ Stipulation**"), the Monitor, the Applicants, and the U.S. Government attorneys agreed, and the U.S. Court ordered, that, in full and final settlement of any and all claims and causes of action that the DOJ may have against AGII, any of the Applicants, or any of their directors, officers, employees, or successors or assigns thereof arising from the plea agreement or the judgment, the Monitor would:

(a) deposit funds from the Sale Proceeds[1] in the amount of the DOJ Claim in an escrow account domiciled in the United States (the "**Escrow Account**");

(b) propose and support the entry of a claims procedure order in the Canadian Court allowing for the filing and assertion of the DOJ Claim; and

(c) as soon as reasonably practicable after an order of the Canadian Court or the U.S. Court directing the Monitor to pay the DOJ Claim, distribute the funds from the Escrow Account necessary to satisfy the DOJ Claim in full.

---

[1] All capitalized terms used in this paragraph but not otherwise defined herein shall have the meanings ascribed to such terms in the DOJ Stipulation.

4.7 On August 2, 2012, the Monitor deposited $7.05 million of the Sale Proceeds into the Monitor's account with TD Bank domiciled in New York City, New York. A copy of the DOJ Stipulation is attached as **Appendix "H"**.

4.8 After the Honorable Judge Gross approved the Stipulation, the U.S. Court entered an order recognizing and enforcing the Approval and Vesting Order (the "**U.S. Sale Recognition Order**") which also provided for:

i. The authorization and approval of the sale of substantially all of the Applicants' assets free and clear of any and all Liens, Claims, Encumbrances, and Other Interests;

ii. The authorization of the assignment of certain executory contracts and unexpired leases; and

iii. The granting of related relief.

4.9 A copy of the U.S. Sale Recognition Order is attached as **Appendix "I"**.

4.10 On July 31, 2012, Desert Mountain Ice LLC ("**Desert Mountain**"), the Applicants' U.S. landlord for the Arizona facility, filed a notice of appeal (the "**Notice of Appeal**") from the U.S. Sale Order.

4.11 On August 14, 2012, Desert Mountain filed a statement of issues on appeal (the "**Statement of Issues**"). The Statement of Issues identifies the following issues on appeal:

a) whether the U.S. Court erred with respect to recognizing and enforcing the Amended AVO; and

b) whether the U.S. Court erred in authorizing and approving, to the extent provided for in the Amended AVO, the assignment of the Assigned Contracts.

4.12 Based upon the Monitor's review of the Notice of Appeal and the Statement of Issues, and the findings made by the Honourable Judge Gross at the U.S. Sale Hearing, the Monitor, in consultation with its counsel, considers the appeal to be without merit and intends to respond to the appeal accordingly.

4.13 A copy of the Notice of Appeal and the Statement of Issues are collectively attached as **Appendix "J"**.

4.14 As described in the Second Report and the Fourth Report, on March 23, 2012, the indirect purchaser plaintiffs in the pending class action litigation styled *In re Packaged Ice Antitrust Litigation*, Case No. 08-MD-01952 (E.D. Mich.) (the "**IP Plaintiffs**") filed an appeal from the U.S. Court's *Order Granting Recognition of Foreign Main Proceeding and Certain Related Relief.* On July 31, 2012, the Monitor, the Applicants, and the IP Plaintiffs, following court-ordered mediation, entered into the *Stipulation of Dismissal of Appeal with Prejudice* (the "**IP Stipulation**"). Pursuant to the IP Stipulation, the Monitor, the Applicants, and the IP Plaintiffs agreed, in order to resolve and compromise the issues raised in the Appeal,[2] that the Monitor and the Applicants would support the entry of a claims procedure order:

---

[2] All capitalized terms used in this paragraph but not otherwise defined herein shall have the meanings ascribed to such terms in the IP Stipulation.

a) allowing for the filing by the IP Plaintiffs of a representative or class claim, without conceding the validity or amount of the claim or its qualification to be a class claim; and

b) providing that the representative or class claim filed by the IP Plaintiffs shall be decided by a Special Claims Officer meeting certain qualifications.

4.15 On August 1, 2012, the Honourable Judge Robinson of the United States District Court for the District of Delaware approved the IP Stipulation and dismissed the appeal.

4.16 The IP Stipulation is attached as **Appendix "K"**.

5.0 THE PROPOSED CLAIMS PROCESS

General

5.1 In this section, all capitalized terms not defined elsewhere have the meaning ascribed to them in the draft Claims Procedure Order.

5.2 The Applicants did not commence a claims process prior to the completion of the SISP, as the expenses associated with such a process would not have been necessary had the Lender Claims not been paid in full. As a result of the Closing of the Sale Transaction, there are significant funds remaining for distribution. Accordingly, the Monitor now recommends establishing a procedure for the identification and determination of all Creditor Claims, except Excluded Claims, against the Applicants in the form of the draft Claims Procedure Order attached to the Monitor's Notice of Motion.

Claims Bar Date

5.3 The Monitor proposes that any Creditor asserting a Claim or DO&T Claim (Director, Officer or Trustee Claim) be required to file the applicable Proof of Claim form with the

Monitor by 5:00 pm Winnipeg Time on October 31, 2012 (the "**Claims Bar Date**"). The Monitor believes that a Claims Bar Date of October 31, 2012 is reasonable in that it provides sufficient time from the date of this motion for potential Claimants to evaluate and submit any Claim they may have against the Applicants or their Directors, Officers or Trustees.

5.4 The Monitor proposes that if any Director, Officer or Trustee seeks to assert a DO&T Indemnity Claim, in response to a DO&T Proof of Claim, such Director, Officer or Trustee be required to file a DO&T Indemnity Proof of Claim with the Monitor within fifteen Business Days after the date of receipt of the applicable DO&T Proof of Claim by such Director, Officer or Trustee. The Monitor believes that the period of fifteen Business Days is a reasonable period for Directors, Officers or Trustees to evaluate and submit any DO&T Indemnity Claim they may have against the Applicants.

Affected Claims

5.5 As the Applicants are no longer operating, it is not necessary to distinguish between Claims that existed prior to or subsequent to the filing. As such, it is the Monitor's view that a single Claims Bar Date approximately three months subsequent to the Closing of the Sale Transaction is appropriate in the circumstances and will provide Creditors with sufficient time to prove their Claims.

5.6 As set out in greater detail in the draft Claims Procedure Order, the Monitor, on behalf of the Applicants, is soliciting the following claims:

a) *Claims*, other than Excluded Claims, that may be asserted against an Arctic Glacier Party, that (i) are based in whole or in part on facts prior to the Claims Bar

Date, (ii) relate to a time period prior to the Claims Bar Date, (iii) are a right or claim of any kind that would be a claim provable in bankruptcy within the meaning of the BIA had the Arctic Glacier Party become bankrupt on or before the Claims Bar Date, or (iv) an Equity Claim as defined in the CCAA.

b) *Class Claims,* which are class action Claims that may be made by a Class Representative, who represents the Direct Purchaser Claimants, the Canadian Retail Litigation Claimants, or the Indirect Purchaser Claimants.

c) *Deemed Proven Claims*, which are (i) Claims in favour of the Direct Purchaser Claimants against AGIF, AGI and AGII; and (ii) a Claim in favour of the DOJ against AGII.

d) *DO&T Claims*, which are (i) Claims that may be asserted against one or more Directors, Officers or Trustees that relate to a Claim for which such Directors, Officers or Trustees are by law liable to pay in their capacity as Directors, Officer or Trustees; or (ii) any right or claim of any Person that may be asserted or made in whole or in part against one or more Directors, Officers or Trustees, in that capacity, (A) based in whole or in part on facts prior to the Claims Bar Date, or (B) related to a time period prior to the Claims Bar Date.

e) *DO&T Indemnity Claims*, which are any existing or future rights of any Director, Officer or Trustee against an Arctic Glacier Party, which arose or arises as a result of any Person filing a DO&T Proof of Claim in respect of such Director, Officer or Trustee for which such Director, Officer or Trustee is entitled to be indemnified by such Arctic Glacier Party.

5.7 Certain of the Claims are Deemed Proven Claims (those of the Direct Purchaser Claimants and the DOJ). As set out in the draft Claims Procedure Order, the Direct Purchaser Claimants have $10 million remaining to be paid with respect to the settlement of their Claims which was approved by court order. In addition, the DOJ Claim set out in the DOJ Stipulation in the amount of $7,032,046.96 plus interest is proposed to be a Deemed Proven Claim. The Claimants with Deemed Proven Claims are not required to file a Proof of Claim in the Claims Process as the Applicants have previously agreed to the amounts owing and obtained court approval in respect of such Claims. Further, the treatment of these Claims as Deemed Proven Claims will result in a more efficient Claims Process.

5.8 For certain other known Class Claims (Canadian Retail Litigation, Indirect Purchaser Litigation), it is proposed that the applicable Class Representative will be entitled to file a Claim on behalf of their respective groups such that individual Canadian Retail Litigation Claimants and Indirect Purchaser Claimants are not required to file individual Proofs of Claim in respect of Class Claims. However, any Canadian Retail Litigation Claimant or Indirect Purchaser Claimant may file a Proof of Claim to assert their claim individually and, in such event, such Canadian Retail Litigation Claimant or Indirect Purchaser Claimant shall be deemed to have elected not to authorize the Class Representative to include their Claim.

5.9 The Monitor is of the view that allowing for the filing of Class Claims in the streamlined manner provided for in the Claims Procedure Order through Class Representatives will provide significant efficiencies in the administration of the Claims Process.

Excluded Claims

5.10 The Claims Procedure Order does not apply to the following Excluded Claims:

a) Any Claim entitled to the benefit of the Administration Charge, the Inter-Company Balances Charge or the Direct Purchasers' Advisors' Charge;

b) Any Claim of an Arctic Glacier Party against another Arctic Glacier Party; and

c) Any Claim in respect of Assumed Liabilities.

Claims Covered by Insurance

5.11 The Applicants are involved in numerous lawsuits that are covered by liability insurance and are being defended by the insurer. The draft Claims Procedure Order provides that Claims for which payment is made through insurance or which are covered by insurance shall not be recoverable against the Applicants in the Claims Process. Claims against insurance proceeds are not intended to be barred by the Claims Process. Accordingly, the draft Claims Procedure Order also provides that nothing therein shall bar or prevent any Creditor from seeking recourse against or payment from any applicable insurance. However, in order for Claimants to recover from the Applicants' estates any portion of their Claim that may not be covered by insurance, such Claimants must file a Proof of Claim by the Claims Bar Date. To the extent such a Claim is filed in the Claims Process, the Monitor, in consultation with the appropriate insurer, will inform the Claimant whether any further steps in the Claims Process are required.

Notice

5.12 The Draft Claims Procedure Order provides for the following notifications of the Claims Process:

a) The Monitor shall, no later than two Business Days following the making of the Claims Procedure Order, post a copy of the Proof of Claim Document Package on the Monitor's website;

b) The Monitor shall, no later than five Business Days following the making of the Claims Procedure Order, cause the Notice to Claimants to be published once in: (i) The Globe and Mail newspaper (National Edition), (ii) the Wall Street Journal (National Edition), and (iii) the Winnipeg Free Press; and

c) The Monitor shall, within seven Business Days following the making of the Claims Procedure Order, send a Claims Package to all known Creditors based on the books and records of the Applicants.

Adjudicating Claims

5.13 The draft Claims Procedure Order does not provide a specific method of adjudicating Claims that cannot be resolved on a consensual basis. To the extent that Dispute Notices are received from Creditors that cannot be resolved, the Monitor will seek further advice and direction of the Court.

5.14 In light of the fact that Senior Management of the Applicants are now employed by the Purchaser, the draft Claims Procedure Order contains a provision that any requirement of the Monitor to consult with or obtain the consent of the Applicants shall be satisfied by consulting with or obtaining the consent of the CPS.

Role of the Monitor

5.15 In summary, the Monitor, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA and under the Initial Order, shall administer the Claims Process, including, without limitation, by:

a) Publishing notice of the Claims Process;

b) Sending Proof of Claim Document Packages to known Creditors and to Persons requesting Proof of Claim Document Packages;

c) Reviewing Proofs of Claim and DO&T Proofs of Claim, in consultation with the Applicants;

d) Sending DO&T Proofs of Claim received to the affected Directors, Officers and Trustees;

e) Reviewing DO&T Indemnity Proofs of Claim;

f) Sending Notices of Revision or Disallowance, if necessary;

g) Attempting to (i) resolve and settle Claims and DO&T Claims with the consent of the Applicants and any Person whose liability is affected by the Claim and (ii) resolve and settle DO&T Indemnity Claims; and

h) Seeking further direction of the Court with respect to unresolved Claims.

6.0 OTHER MATTERS

The Huntington Property

6.1 The Applicants own a redundant property located in Huntington, New York (the "**Huntington Property**") that is classified as an Excluded Asset in the APA.

6.2 As at Closing, the Huntington Property was subject to an agreement of purchase and sale, that is subject to Court approval (the "**Huntington PSA**"), which provides for, among other things, an environmental due diligence period that originally was set to expire on September 4, 2012.

6.3 The Monitor has been in regular communication with the broker who was engaged by the Applicants to list the Huntington Property for sale and with the purchaser under the Huntington PSA (the "**Huntington Purchaser**") to oversee the progress under the Huntington PSA.

6.4 The Huntington Purchaser is currently conducting its environmental due diligence and, on August 23, 2012, requested an extension until September 28, 2012 to complete such diligence.

6.5 The Monitor has agreed to the extension request on the basis that the Purchaser confirm that all conditions of closing have been satisfied other than the condition related to the environmental due diligence period. The attorney for the Huntington Purchaser has advised the Monitor that the Huntington Purchaser has agreed in principle to the conditions proposed by the Monitor for granting such an extension. The Monitor anticipates executing an amending agreement to the Huntington PSA shortly.

Governance Matters

6.6 Subsequent to the Closing, substantially all of the former employees of the Applicants are now employed by the Purchaser. The former CEO and CFO of AGI resigned from those positions and all of their other director and officer positions that they held with the Applicants effective August 14, 2012. The Trustees of AGIF still remain in place and

continue to fulfill their roles and have meetings as necessary or required. Accordingly, the Monitor intends to fund, from the estate bank accounts and on behalf of the Applicants, the fees and expenses payable to the Trustees to attend such meetings and other expenses incidental to the continuation of AGIF. As previously reported to the Court, depending on the results of the Claims Process and after the payment of all taxes and other matters associated with the Sale Transaction, there may be sufficient funds to permit a distribution to AGIF's unitholders. As such, the Monitor supports the continuation of the arrangements described above with respect to the Board of Trustees.

Post-Closing Public Company Disclosure

6.7 On August 15, 2012, AGIF announced that it would not be able to file an interim financial report and interim management's discussion and analysis for the period ended June 30, 2012, together with the related certification of filings under National Instrument 52-109 (collectively, the "**Continuous Disclosure Documents**") before the August 29, 2012 filing deadline prescribed by applicable securities legislation. AGIF stated that it could not meet the deadline because it had not had the time or resources to do so due to the Sale Transaction. AGIF indicated that it intends to file the Continuous Disclosure Documents as soon as it is commercially reasonable, or as required by the Court. AGIF also noted that it anticipated the Monitor would continue to file reports with the Court and post them on its website, including providing updated financial information concerning the Applicants. AGIF also indicated that it intends to satisfy the provisions of the alternative information guidelines set out in National Policy 12-203 *Cease Trade Orders for Continuous Disclosure Defaults* and intends to file the information it or its subsidiaries provide to their creditors with the applicable securities regulatory authorities.

A copy of the press release issued by the Applicants on August 15, 2012 is attached as **Appendix "L"**.

Discharge of the KERP Charge

6.8 Paragraph 18 of the Initial Order created a KERP Charge in the amount of $2.6 million to secure amounts owing to certain key employees pursuant to the KERP.

6.9 Consistent with the provisions of the respective KERP agreements, the KERP was paid in three installments. The first installment of 25% of the total was paid on the Phase One Bid Deadline, the second installment of 25% was paid on the Phase Two Bid Deadline, and the final installment of 50% was paid on Closing.

6.10 One of the key employees resigned from the Applicants prior to Closing and the payment of the final KERP installment. In accordance with the KERP provisions, such employee was not eligible to receive the final installment payment. All of the other KERP recipients have been paid their respective KERP entitlements in full, thereby discharging the Applicants' obligations under the KERP Charge. Accordingly, the Monitor is seeking an order to release and discharge the KERP Charge.

Management Incentive Plan

6.11 The Applicants have historically administered a management incentive plan (the "**MIP**") which provided bonuses to a number of employees who were beneficiaries of the MIP. Bonuses under the MIP were calculated annually based on the Applicants' financial results and the employees' individual performance rating and were distributed during the second quarter of the following year.

6.12 The total MIP calculated and accrued up to Closing was approximately CDN$1.16 million. The Board of Trustees approved payment of the amounts owing to the employees covered by the MIP for the period prior to Closing, subject to the review of KPMG LLP, and understood that the payments would be subject to approval of the Court. Both the APA and the AAA provide that payment of the MIP amount calculated and accrued up to Closing are obligations of the Vendors.

6.13 Pursuant to the terms of the AAA, within two business days after receiving approval of the Court, the Vendors agreed to pay all eligible participants all amounts accrued to Closing under the MIP.

6.14 Historically as part of the annual year-end audit, the Applicants' auditors conducted a review of the MIP calculation. Accordingly, the Board of Trustees recently engaged KPMG LLP to undertake a review of the MIP calculated and accrued to Closing, and to provide a Report on Specified Audit Procedures in respect of the MIP to the Board of Trustees and the Monitor in respect of its findings.

6.15 As the Sale Transaction closed in mid-fiscal year and the APA provides for an allocation of the fiscal year's MIP between the Vendors and the Purchaser, it was determined as part of the Closing arrangements to calculate and pay the MIP accruing up to Closing instead of calculating the MIP as of year-end and paying same during the subsequent fiscal year. Accordingly, subject to receipt of the applicable report and findings from KPMG LLP confirming the eligibility of the participants in the MIP and concluding that the MIP has been calculated appropriately and on a basis consistent with past practice, the Monitor respectfully requests that this Honourable Court approve the amounts due under the MIP

for the period prior to Closing and authorize and direct the Monitor, on behalf of the Applicants to pay such amounts.

Name Change

6.16 The TSA provides that, as soon as practicable, but no later than 30 Business Days following Closing, each of the Applicants that is a corporation and that uses the words "Arctic Glacier" (or a variation of such words) in its legal name will change its legal name to a name that does not include such words or variation. As Senior Management are no longer employed by the Applicants, and in order to comply with the TSA, it is proposed that the CPS be authorized to execute such documents as are required to effect such name changes. The Monitor notes that the TSA permits the Vendors and the Monitor the right to use the words "Arctic Glacier" with the qualifier "formerly known as" in certain circumstances, including in association with the Claims Procedure Order. A copy of the TSA is attached as **Appendix "M"**.

Marsh Invoice

6.17 In October, 2008, a securities class action lawsuit was commenced against AGIF, its trustees, AGI and its directors and certain officers (the "**Ontario Securities Class Action**"). Prior to the commencement of the CCAA Proceedings, an agreement was reached to settle the Ontario Securities Class Action at a total cost of CDN$13.75 million, which settlement was fully funded by the insurers of AGI's officers and directors named as defendants.

6.18 On April 24, 2012, on motion by the Applicants, the Court granted an Order lifting the stay created by the Initial Order to continue the Ontario Securities Class Action for the

sole purpose of completing the settlement. In support of such Order, the Applicants filed a Notice of Motion that stated, among other things that "Since the settlement funds will be provided in full by the insurers of AGI's officers and directors named in the action, it will not prejudice the Applicants or creditors of the Applicants. The Settlement will also eliminate a potential liability of the Applicants at no cost to the Applicants' estate". On the understanding that there would be no cost to the Applicants' estate, the Monitor supported the relief sought in the lift stay motion.

6.19 On August 21, 2012, an employee of the Purchaser (and former employee of the Applicants) provided the Monitor with an invoice from Marsh Canada Limited ("**Marsh**") in the total amount of CDN $288,750 dated April 25, 2012 with respect to "claims consulting services". Upon receipt of such invoice, the Monitor made inquiries of the Applicants with respect to the nature of the claims consulting services rendered that gave rise to the invoice and asked for a copy of any engagement letter with Marsh. The Monitor was informed that the invoice related to services provided by Marsh in respect of the settlement of the Ontario Securities Class Action.

6.20 The Monitor was subsequently provided with a copy of an agreement with Marsh dated October 1, 2010 which was accepted by the President and CEO of AGI on February 13, 2012 (the "**Marsh Agreement**"). Pursuant to the Marsh Agreement, the Applicants were to pay Marsh a fee equal to 2% of the settlement proceeds with respect to the Ontario Securities Class Action which equals $275,000 (the "**Fee**"). The Monitor was also provided with correspondence from individual trustees of the Board of Trustees dated prior to the Filing Date with respect to the approval of the Marsh Agreement and the Fee.

The Monitor has not been provided with any formal board resolution in respect of the Marsh Agreement.

6.21 In light of the Notice of Motion previously filed in respect of the lift stay motion and the apparent agreement by the Applicants to pay the Fee, the Monitor is disclosing its intention to pay the Fee on behalf of the Applicants, no sooner than 14 days after the hearing of the within motion, pursuant to the authority granted in paragraph 7(b) of the Initial Order for the Applicants to make "payment for goods or services actually supplied to an Arctic Glacier Party prior to the date of this Order with the consent of the Monitor".

7.0 CASH FLOW TO CLOSING

7.1 The consolidated receipts and disbursements of the Applicants for the period February 18 to July 26, 2012 (the day prior to Closing) compared to the CCAA Cash Flow Forecast are summarized in the table below. Also summarized in the table are the actual receipts and disbursements for the period June 2 to July 26, 2012 (the period since last reported).

Arctic Glacier Schedule of Consolidated Receipts and Disbursements Unaudited, (US$000's)				
	For the Period February 18 to July 26, 2012			Actual June 2 to July 26, 2012
	Actual	Forecast	Variance	
Forecast Cash Inflow				
Customer collections	97,228	87,182	10,046	57,687
Forecast Total Receipts	97,228	87,182	10,046	57,687
Forecast Cash Outflow				
Supplier payments, vehicle, occupancy, selling and general	56,119	64,043	7,924	27,549
Payroll and benefits	36,310	36,031	(279)	17,095
Insurance	3,236	3,836	600	-
Capital expenditures	4,889	9,805	4,916	1,518
Interest and financing fees	3,238	4,181	943	820
Professional fees	14,017	18,455	4,438	4,869
Total Forecast Outflow	117,809	136,351	18,542	51,851
Net Cash Flow, prior to DIP Financing	(20,581)	(49,169)	28,588	5,836
DIP financing - advances (net of repayments)	17,014	48,000	(30,986)	(6,052)
Net Cash Flow	(3,567)	(1,169)	(2,398)	(216)
Cash, beginning of period	8,629	6,525	2,104	5,278
Cash, end of period	5,062	5,356	(294)	5,062
Permitted DIP Financing Cumulative Draw	42,000	50,000	8,000	
DIP financing cumulative draw	17,014	48,000	(30,986)	
Net DIP Financing Availability	24,986	2,000	22,986	

Note 1 Readers are cautioned to read the Terms of Reference as set out previously in this report for information regarding the preparation of the Cash Flow Forecast.

7.2 During the twenty three-week period ended July 26, 2012 (the "**Reporting Period**"), the Applicants' actual receipts were approximately $10.0 million greater than forecast in the CCAA Cash Flow Forecast. This variance is attributable primarily to a combination of greater than budgeted sales during the Reporting Period, and certain assumptions related to forecast collections that did not materialize during the Reporting Period.

7.3 The Applicants' total disbursements for the Reporting Period were approximately $18.5 million less than those anticipated in the CCAA Cash Flow Forecast. Of this variance, approximately $4.4 million relates to professional fees, which to some degree were

incurred and will be payable during the post-Closing period. The Monitor has received professional fee invoices totaling $1.7 million during the post-Closing period to August 23, 2012 relating to the period prior to Closing. The remaining variance in disbursements of approximately $14.1 million relates to underlying cash flow assumptions regarding operating costs, capital disbursements and deposits which did not materialize during the Reporting Period.

7.4 The closing cash balance of the Applicants as at July 26, 2012 was approximately $5.1 million (approximately $1.2 million in Canada and $3.9 million in the U.S.). These funds comprise part of the $6.2 million cash transferred to the Monitor's estate bank accounts post-Closing. Draws on the DIP Facility, net of repayments to July 26, 2012 were $17.0 million (approximately CDN$13.5 million and US$3.5 million) and were repaid in full from the Sale Proceeds.

7.5 In summary, during the Reporting Period, the Applicants experienced a positive net cash flow variance of approximately $28.6 million, relative to the CCAA Cash Flow Forecast.

7.6 During the period from June 2, 2012 to Closing (since the Applicants' receipts and disbursements were last reported in the Fourth Report), the Applicants' actual cash receipts and disbursements were $57.7 million and $51.9 million respectively, resulting in a positive net cash flow of $5.8 million for that period.

8.0 POST-CLOSING RECEIPTS AND DISBURSEMENTS

8.1 The receipts and disbursements of the Applicants during the post-Closing period (including the net Sale Proceeds) from July 27 to August 23, 2012, are summarized below:

Arctic Glacier Schedule of Consolidated Receipts and Disbursements For the Period July 27 to August 23, 2012	
	Amount[1] ($000's)
Receipts	
Sale Proceeds, net	130,194
Cash transferred from the Applicants' bank accounts, net	6,162
Other receipts	76
Total Receipts	**136,432**
Disbursements	
Professional fees	1,678
Other disbursements	80
Total Disbursements	**1,758**
Excess of Receipts Over Disbursements	**134,674**

Note 1 - Amounts shown herein are combined US$ and CDN$ and assumes a US$/CDN$ exchange rate at par.

8.2 Receipts during the post-Closing period up to August 23, 2012 total $136.43 million, and are comprised of the net Sale Proceeds, which reflect payment of the Lender Claims and the Financial Advisor's fees, cash transferred to the Monitor from the Applicants' bank accounts and other amounts, including interest and a sales tax refund.

8.3 Disbursements during the post-Closing period to August 23, 2012 total approximately $1.8 million and are primarily comprised of professional fees incurred during the period prior to Closing by the Monitor, its legal counsel, the Applicants' legal counsel and other professionals hired by the Applicants to assist with the proceedings.

8.4 During the post-Closing period to August 23, 2012, the Applicants have realized an excess of receipts over disbursements of $134.7 million, $832,000 of which is held in

Canadian funds, with the remainder held in U.S. dollar bank accounts, all of which accounts are in the name of the Monitor. Included in the U.S. dollar balance is $7,050,000 held by the Monitor, in escrow, in a U.S. domiciled bank account in respect of the DOJ Stipulation.

9.0 ACTIVITIES OF THE MONITOR

9.1 The activities of the Monitor from the date of the Fifth Report have included the following for the period up to Closing:

- Continuing to attend the Applicants' premises on a regular basis;
- Continuing to monitor the receipts, disbursements, purchase commitments of the Applicants, including tracking on a weekly basis the outstanding balances and major commitments due to critical suppliers identified in the Initial Order;
- Continuing to assist the Applicants in their weekly financial reporting requirements to the DIP Lenders and assisting in meeting their other reporting obligations under the DIP Facility;
- Organizing bi-weekly update calls with the Lenders to discuss the weekly cash flow report and provide an update on the Applicants' operations;
- Assisting the Applicants in respect of their obligations under the APA and, in conjunction with the Applicants, their legal counsel, the Financial Advisor and the CPS, attending to matters necessary to plan for the Closing and the post-Closing period;
- Chairing daily conference calls with the Applicants, the Purchaser, the Monitor and their respective advisors, the CPS and the Financial Advisor during the period leading

up to Closing to review outstanding matters and to ensure that appropriate steps were being taken on a timely basis to ensure all matters requisite to Closing were attended to;

- Participating in direct discussions with the Purchaser, the Applicants, the CPS and the Financial Advisor concerning closing mechanics, the flow of funds on Closing, transitional banking arrangements and the AAA;
- Participating in regular update calls with the Financial Advisor and the Purchaser regarding the status of outstanding issues and the resolution of concerns related to the Sale Transaction and Closing;
- Reviewing, providing comments on and assisting the Applicants and their legal counsel in their negotiations of the Huntington PSA;
- Providing for non-confidential materials filed with this Honourable Court and with the U.S. Court to be publically available on the Monitor's website in respect of the CCAA Proceedings;
- Acting as foreign representative in the Chapter 15 Proceedings, and, in those proceedings, attending the hearing for the U.S. Sale Motion, and negotiating (along with legal counsel) with the DOJ in respect of its limited objection and the DOJ Stipulation; and
- Attending the physical inventory count at certain of the Applicants' locations during the company-wide inventory count conducted on July 25, 2012 in accordance with the provisions of the APA.

9.2 The activities of the Monitor from Closing to the date of this Sixth Report have included the following:

- Attending the Applicants' former premises on an as-needed basis in accordance with the TSA to, among other things, follow-up on the transfer of funds and banking related matters;
- Maintaining estate bank accounts, overseeing and accounting for the Applicants' receipts and paying expenses for and on behalf of the Applicants pursuant to the Transition Order;
- Responding to numerous enquiries from unit holders and other stakeholders regarding the CCAA Proceedings and the Sale Transaction;
- Together with its counsel and the Applicants' legal counsel, developing the proposed Claims Process;
- Pursuant to the TSA, making arrangements with the Purchaser for access to certain employees and seeking their assistance in respect of certain post-Closing matters;
- Reviewing the bank reconciliations and supporting documents in respect of funds transferred to the Monitor from the Applicants' bank accounts described above and participating in related discussions and meetings with certain employees of the Purchaser on an on-going basis as such employees work to complete the reconciliations and transfer of funds;
- Arranging for the filing of certain sales tax returns as due;

- Discussions with KPMG LLP concerning the preparation of the Working Capital Statement required to be prepared pursuant to the APA;
- Discussions with KPMG LLP concerning the MIP;
- Attending segments of meetings of the Board of Trustees in respect of matters relating to the ongoing governance of AGIF and the CCAA Proceedings generally;
- Dealing with issues concerning the Huntington PSA;
- Participating in discussions with the Applicants and their legal counsel concerning ongoing public company reporting obligations of AGIF post-Closing; and
- Responding to enquiries from various other stakeholders, including addressing questions or concerns of parties who contacted the Monitor on the toll-free hotline number established by the Monitor.

10.0 THE MONITOR'S COMMENTS AND RECOMMENDATIONS

10.1 For the reasons set out in this Sixth Report, the Monitor hereby respectfully recommends that this Honourable Court grant the relief being requested by the Monitor in its Notice of Motion.

10.2 The Monitor has worked with the Applicants to develop a proposed Claims Process that is intended to provide sufficient time for Creditors to prove any Claims they may have against the Applicants. It is proposed that notice of the Claims Process be published in The Winnipeg Free Press and in national newspapers in Canada and the U.S. and posted on the Monitor's Website. The Claims Process provides for an overall supervisory role of the Monitor, along with the CPS on behalf of the Applicants. The establishment of a Claims Process and identifying Claims against the Applicants is an important next step in

distributing the Sale Proceeds and the Monitor supports the establishment of a Claims Process in the form of the Draft Claims Procedure Order at this time.

10.3 The Monitor is requesting an extension of the Stay Period to November 30, 2012. The Monitor believes that the Applicants have acted and continue to act in good faith and with due diligence. Given that the Sale Transaction has closed and the Applicants are no longer operating, the Applicants have not prepared an extended cash flow forecast through the expiry of the requested extension to the Stay Period. On behalf of the Applicants, the Monitor intends to satisfy any amounts properly incurred in respect of the ongoing administration of the estate, including with respect to administering the Claims Process, from the funds being held by the Monitor in the estate bank accounts. The Monitor anticipates that such amounts will be primarily limited to professional fees and expenses, Trustees' fees and expenses, and any other incidental fees and costs. The funds the Monitor is holding in its estate bank accounts will be sufficient to satisfy such amounts.

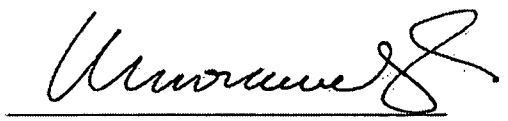
10.4 The Monitor believes that an extension of the Stay Period until November 30, 2012 is appropriate, as it is subsequent to the proposed Claims Bar Date under the draft Claims Procedure Order and should allow sufficient time for the Monitor, in consultation with the Applicants, to review the claims received in order to be in a position to update the Court and potentially seek further directions from the Court with respect to the resolution of Claims as necessary. The proposed extension will also allow the Monitor additional time to deal with post-Closing issues including bank account reconciliations, the Working Capital Statement and other matters related to the administration of the Applicants'

estates. Accordingly, the Monitor recommends that this Honourable Court grant the requested extension of the Stay Period.

*****

All of which is respectfully submitted to this Honourable Court this 29th day of August, 2012.

Alvarez & Marsal Canada Inc., in its capacity
as Monitor of Arctic Glacier Income Fund,
Arctic Glacier Inc., Arctic Glacier International Inc. and
the other Applicants listed on Appendix "A".



Per: Richard A. Morawetz
Senior Vice President

TAB E

Court File No. CI 12-01-76323

THE QUEEN'S BENCH
Winnipeg Centre

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

AND IN THE MATTER OF
A PROPOSED PLAN OF COMPROMISE OR
ARRANGEMENT WITH RESPECT TO ARCTIC GLACIER INCOME FUND, ARCTIC GLACIER INC., ARCTIC GLACIER INTERNATIONAL INC. and the ADDITIONAL APPLICANTS LISTED ON SCHEDULE "A" HERETO

(collectively, the "APPLICANTS")

CERTIFIED COPY
of

CLAIMS PROCEDURE ORDER

OSLER, HOSKIN & HARCOURT LLP
Barristers and Solicitors
P.O. Box 50, 100 King Street West
1 First Canadian Place
Toronto, ON M5X 1B8

Marc Wasserman (LSUC#44066M)
Tel: 416.862.4908
Email: mwasserman@osler.com

Jeremy Dacks (LSUC#41851R)
Tel: 416.862.4923
Email: jdacks@osler.com

TAYLOR McCAFFREY LLP
9th Floor, 400 St. Mary Avenue
Winnipeg MB R3C 4K5

David R.M. Jackson
Tel: 204.988.0375
Email: djackson@tmlawyers.com

THE QUEEN'S BENCH
Winnipeg Centre

THE HONOURABLE MADAM	)	WEDNESDAY, THE 5th DAY
	)	
JUSTICE SPIVAK	)	OF SEPTEMBER, 2012.

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

AND IN THE MATTER OF A PROPOSED PLAN OF COMPROMISE OR ARRANGEMENT WITH RESPECT TO ARCTIC GLACIER INCOME FUND, ARCTIC GLACIER INC., ARCTIC GLACIER INTERNATIONAL INC. and the ADDITIONAL APPLICANTS LISTED ON SCHEDULE "A" HERETO

(collectively, the "APPLICANTS")

CERTIFIED COPY
of

CLAIMS PROCEDURE ORDER

THIS MOTION, made by Alvarez & Marsal Canada Inc. in its capacity as monitor of the Applicants (the "**Monitor**") for an order establishing a claims process to identify and determine claims of creditors of the Applicants (the "**Claims Process**") was heard this day at the Law Courts Building at 408 York Avenue, in The City of Winnipeg, in the Province of Manitoba.

ON READING the Notice of Motion and the Sixth Report of the Monitor (the "**Sixth Report**"), and on hearing the submissions of counsel for the Monitor, counsel for the Applicants and Glacier Valley Ice Company, L.P. (California) (together, "**Arctic Glacier**" or the "**Arctic Glacier Parties**"), counsel for the Direct Purchaser Claimants (as hereinafter defined), counsel for the Plaintiffs in the Indirect Purchaser Litigation (as hereinafter defined), counsel for the Trustees of the Applicant Arctic Glacier Income Fund, counsel for Desert Mountain Ice LLC, counsel for the Executive Vice-President of Operations for Arctic Glacier, the Chief Process Supervisor and representatives of Talamod Fund LP and Coliseum

Capital Partners LP, also present in person or by telephone, no one appearing for any other party although duly served as appears from the affidavit of service, filed:

SERVICE

1. THIS COURT ORDERS that the time for service of this Motion and the Sixth Report is hereby abridged and validated such that this Motion is properly returnable today and hereby dispenses with further service thereof.

DEFINITIONS AND INTERPRETATION

2. THIS COURT ORDERS that, for the purposes of this Order establishing a Claims Process for the Creditors of Arctic Glacier (and in addition to terms defined elsewhere herein), the following terms shall have the following meanings ascribed thereto:

"**Administration Charge**" has the meaning given to that term in paragraph 50 of the Initial Order.

"**Asset Purchase Agreement**" means the asset purchase agreement between Arctic Glacier Income Fund et al. and H.I.G. Zamboni, LLC made as of June 7, 2012, as amended.

"**Assumed Liabilities**" means the liabilities the Purchaser assumed, fulfilled, performed and discharged as set out in Section 2.03 of the Asset Purchase Agreement.

"**BIA**" means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended.

"**Business Day**" means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Winnipeg, Manitoba.

"**Calendar Day**" means a day, including a Saturday, Sunday and any statutory holidays.

"**Canadian Retail Litigation**" means the class actions listed on Schedule "G" to this Order, commenced in Canada.

"**Canadian Retail Litigation Claimants**" means each of the members of the class(es) described in the Canadian Retail Litigation class actions.

"**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C36, as amended.

"**CCAA Proceedings**" means the proceedings commenced by Arctic Glacier in the Court at Winnipeg under Court File No. CI 12-01-76323.

"**CCAA Service List**" means the service list in the CCAA Proceedings as defined in paragraph 66 of the Initial Order and posted on the Monitor's Website, as amended from time to time.

"**Chapter 15 Cases**" means the proceedings commenced by the Monitor as the foreign representative on behalf of the Applicants on February 22, 2012 in the United States Bankruptcy Court for the District of Delaware under Chapter 15 of title 11 of the *United States Code* under Case No. 12-10605 (KG).

"**Claim**" means any right or claim of any Person, other than an Excluded Claim, but including an Equity Claim, that may be asserted or made in whole or in part against an Arctic Glacier Party, 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, 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, perfected, unperfected, 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 (including Directors, Officers and Trustees) 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 (A) is based in whole or in part on facts prior to the Claims Bar Date, (B) relates to a time period prior to the Claims Bar 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 Arctic Glacier Party become bankrupt on the Claims Bar Date.

"**Claimant**" means any Person having a Claim, including a DO&T Indemnity Claim, or a DO&T Claim and includes the transferee or assignee of a Claim, a DO&T Indemnity Claim or a DO&T Claim or a trustee, executor, liquidator, receiver, receiver and manager, or other Person acting on behalf of or through any such Person.

"**Claimants' Guide to Completing the DO&T Proof of Claim**" means the guide to completing the DO&T Proof of Claim form, in substantially the form attached as Schedule "D-2" hereto.

"**Claimants' Guide to Completing the Proof of Claim**" means the guide to completing the Proof of Claim form, in substantially the form attached as Schedule "C-2" hereto.

"**Claims Bar Date**" means October 31, 2012.

"**Class Claim**" means a Claim that may be proven by a Class Representative in accordance with the terms of this Order.

"**Class Representative**" means, for the purposes of this Order establishing a Claims Process for the Creditors of Arctic Glacier, Dickinson Wright LLP in respect of the Direct Purchaser Claimants, Harrison Pensa LLP in respect of the Canadian Retail Litigation Claimants, and Wild Law Group PLLC in respect of the Indirect Purchaser

Claimants described in the Indirect Purchaser Litigation commenced in the United States, or such other class representative who is acceptable to the Monitor.

"**Court**" means the Court of Queen's Bench of Manitoba.

"**Creditor**" means any Person having a Claim (including a Class Claim), DO&T Claim or a DO&T Indemnity Claim and includes, without limitation, the transferee or assignee of a Claim, DO&T Claim or DO&T Indemnity Claim transferred and recognized as a Creditor in accordance with paragraph 48 hereof or a trustee, executor, liquidator, receiver, receiver and manager or other Person acting on behalf of or through such Person.

"**Creditors' Meeting**" means any meeting of creditors called for the purpose of considering and/or voting in respect of any Plan, if one is filed, to be scheduled pursuant to further order of the Court.

"**Deemed Proven Claims**" means: (i) a Claim in favour of the Direct Purchaser Claimants in the principal amount of US$10,000,000 plus applicable interest against the Applicants Arctic Glacier Income Fund, Arctic Glacier Inc. and Arctic Glacier International Inc.; and (ii) the DOJ Claim.

"**Direct Purchaser Claimants**" means each of the members of the class(es) described in the statements of claim issued in the Direct Purchaser Litigation.

"**Direct Purchaser Litigation**" means the class actions listed on Schedule "I" to this Order.

"**Direct Purchasers' Advisors' Charge**" has the meaning given to that term in paragraph 4 of the Order of the Honourable Madam Justice Spivak in the CCAA Proceedings on May 15, 2012.

"**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 an Arctic Glacier Party.

"**Directors' Charge**" has the meaning given to that term in paragraph 40 of the Initial Order.

"**Dispute Notice**" means a written notice to the Monitor, in substantially the form attached as Appendix "1" to Schedule "F" hereto, delivered to the Monitor by a Person who has received a Notice of Revision or Disallowance, of its intention to dispute such Notice of Revision or Disallowance.

"**DOJ Claim**" means the Claim of the United States against Arctic Glacier International Inc. in the amount of US$7,032,046.96 as of July 9, 2012, plus interest compounding annually until the date of payment of such Claim at the United States federal post-judgment interest rate of 0.34%, as provided for in the *Stipulation and Order Among the Monitor, Debtors, and the United States Attorney's Office for the Southern District of Ohio Regarding March 2010 Criminal Judgment of Arctic Glacier International Inc.*, dated July 17, 2012, as entered by the U.S. Court in the Chapter 15 Cases.

"**DO&T Claim**" means (i) any right or claim of any Person that may be asserted or made in whole or in part against one or more Directors, Officers or Trustees that relates to a Claim for which such Directors, Officers or Trustees are by law liable to pay in their capacity as Directors, Officers or Trustees, or (ii) any right or claim of any Person that may be asserted or made in whole or in part against one or more Directors, Officers or Trustees, in that capacity, 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, 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, perfected, unperfected, 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 from any such Directors, Officers or Trustees 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 (A) is based in whole or in part on facts prior to the Claims Bar Date, or (B) relates to a time period prior to the Claims Bar Date, but not including an Excluded Claim.

"**DO&T Indemnity Claim**" means any existing or future right of any Director, Officer or Trustee against an Arctic Glacier Party, which arose or arises as a result of any Person filing a DO&T Proof of Claim in respect of such Director, Officer or Trustee for which such Director, Officer or Trustee is entitled to be indemnified by such Arctic Glacier Party.

"**DO&T Indemnity Claims Bar Date**" has the meaning set out in paragraph 21 hereof.

"**DO&T Indemnity Proof of Claim**" means the indemnity proof of claim in substantially the form attached as Schedule "E" hereto to be completed and filed by a Director, Officer or Trustee setting forth its purported DO&T Indemnity Claim and which shall include all supporting documents in respect of such DO&T Indemnity Claim.

"**DO&T Proof of Claim**" means the proof of claim, in substantially the form attached as Schedule "D" hereto, to be completed and filed by a Person setting forth its DO&T Claim and which shall include all supporting documentation in respect of such DO&T Claim.

"**Equity Claim**" has the meaning set forth in Section 2(1) of the CCAA.

"**Excluded Claim**" means:

(i) any Claim entitled to the benefit of the Administration Charge, the Inter-Company Balances Charge (as defined in the Initial Order) or the Direct Purchasers' Advisors' Charge;

(ii) any Claim of an Arctic Glacier Party against another Arctic Glacier Party; and

(iii) any Claim in respect of Assumed Liabilities.

"**Government Authority**" means a federal, provincial, state, territorial, municipal or other government or government department, agency or authority (including a court of law) having jurisdiction over an Arctic Glacier Party.

"**Indirect Purchaser Claimants**" means each of the members of the putative classes described in the complaints or statements of claim issued in the Indirect Purchaser Litigation.

"**Indirect Purchaser Litigation**" means the putative class actions listed on Schedule "H" to this Order, commenced in the United States.

"**Initial Order**" means the Initial order of the Honourable Madam Justice Spivak made February 22, 2012 in the CCAA Proceedings, as amended, extended, restated or varied from time to time.

"**Monitor's Website**" means www.alvarezandmarsal.com/arcticglacier.

"**Notice of Revision or Disallowance**" means a notice, in substantially the form attached as Schedule "F" hereto, advising a Claimant or a Class Representative, as the case may be, that the Monitor has revised or disallowed all or part of a Claim, Class Claim, DO&T Claim or DO&T Indemnity Claim submitted by such Claimant or Class Representative pursuant to this Order.

"**Notice to Claimants**" means the notice to Claimants for publication in substantially the form attached as Schedule "B" hereto.

"**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 an Arctic Glacier Party.

"**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.

"**Plan**" means any proposed plan(s) of compromise or arrangement to be filed by any or all of the Applicants pursuant to the CCAA as amended, supplemented or restated from time to time in accordance with the terms thereof.

"**Proof of Claim**" means the proof of claim in substantially the form attached as Schedule "C" hereto to be completed and filed by a Person setting forth the Claim (including a Class Claim) it is entitled to file and which shall include all supporting documentation in respect of such Claim.

"**Proof of Claim Document Package**" means a document package that includes a copy of the Notice to Claimants, the Proof of Claim form, the DO&T Proof of Claim form, the Claimants' Guide to Completing the Proof of Claim form, the Claimants' Guide to Completing the DO&T Proof of Claim form, and such other materials as the Monitor, in consultation with Arctic Glacier, may consider appropriate or desirable.

"**Proven Claim**" means each of the Deemed Proven Claims and each Claim that has been proven in accordance with this Order.

"**Purchaser**" means Arctic Glacier LLC, formerly known as H.I.G. Zamboni, LLC, and its affiliates Arctic Glacier U.S.A., Inc. and Arctic Glacier Canada Inc.

"**Trustee**" means any Person who is or was or may be deemed to be or have been, whether by statute, operation of law or otherwise, a trustee or *de facto* trustee of the Applicant Arctic Glacier Income Fund, in such capacity.

"**U.S. Court**" means the United States Bankruptcy Court for the District of Delaware having jurisdiction over the Chapter 15 Cases.

3. THIS COURT ORDERS that all references as to time herein shall mean local time in Winnipeg, Manitoba, Canada, and any reference to an event occurring on a Calendar Day or a Business Day shall mean prior to 5:00 p.m. Winnipeg time on such Calendar Day or Business Day unless otherwise indicated herein.

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

GENERAL PROVISIONS

5. THIS COURT ORDERS that the Monitor, in consultation with Arctic Glacier, is hereby authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which forms delivered hereunder are completed and executed, and the time in which they are submitted, and may, where it is satisfied that a Claim, a DO&T Claim or a DO&T Indemnity Claim has been adequately proven, waive strict compliance with the requirements of this Order, including in respect of completion, execution and time of delivery of such forms. Further, the Monitor may request any further documentation from a Person that the Monitor, in consultation with Arctic Glacier, may require in order to enable it to determine the validity of a Claim, a DO&T Claim or a DO&T Indemnity Claim.

6. THIS COURT ORDERS that if any Claim, DO&T Claim or DO&T Indemnity Claim arose in a currency other than Canadian dollars, then the Person making the Claim, DO&T Claim or DO&T Indemnity Claim shall complete its Proof of Claim, DO&T Proof of Claim or DO&T Indemnity Proof of Claim, as applicable, indicating the

amount of the Claim, DO&T Claim or DO&T Indemnity Claim in such currency, rather than in Canadian dollars or any other currency.

7. THIS COURT ORDERS that Claims, DO&T Claims and DO&T Indemnity Claims shall be claimed and paid in the currency in which they are owed and, to the extent that there are insufficient funds to pay a Claim, DO&T Claim and/or DO&T Indemnity Claim in the currency in which it is owed, the Monitor is hereby authorized to convert the currency at the Bank of Canada noon exchange rate on the date of the Initial Order.

8. THIS COURT ORDERS that a Person making a Claim, DO&T Claim or DO&T Indemnity Claim shall complete its Proof of Claim, DO&T Proof of Claim or DO&T Indemnity Proof of Claim, as applicable, indicating the amount of the Claim, DO&T Claim or DO&T Indemnity Claim, including interest calculated to the Claims Bar Date.

9. THIS COURT ORDERS that the form and substance of each of the Notice to Claimants, Proof of Claim, Claimants' Guide to Completing the Proof of Claim, DO&T Proof of Claim, Claimants' Guide to Completing the DO&T Proof of Claim, DO&T Indemnity Proof of Claim, Notice of Revision or Disallowance and the Dispute Notice attached as Appendix "1" thereto, substantially in the forms attached as Schedules "B", "C", "C-2", "D", "D-2", "E" and "F" respectively to this Order are hereby approved. Notwithstanding the foregoing, the Monitor, in consultation with Arctic Glacier, may from time to time make non-substantive changes to such forms as the Monitor, in consultation with Arctic Glacier, considers necessary or advisable.

10. THIS COURT ORDERS that copies of all forms delivered by a Creditor or the Monitor hereunder, as applicable, shall be maintained by the Monitor and, subject to further order of the Court, the relevant Creditor will be entitled to have access thereto by appointment during normal business hours on written request to the Monitor.

11. THIS COURT ORDERS that consultation with the Chief Process Supervisor appointed pursuant to paragraph 25 of the Initial Order (the "**CPS**") shall satisfy any obligation of the Monitor in this Order to consult with Arctic Glacier and obtaining the

consent of the CPS shall satisfy any obligation of the Monitor in this Order to obtain the consent of Arctic Glacier. The protections provided to the CPS in the Initial Order and/or the Transition Order dated July 12, 2012, shall apply to any activities undertaken by the CPS in accordance with this Order.

MONITOR'S ROLE

12. THIS COURT ORDERS that the Monitor, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA and under the Initial Order, is hereby directed and empowered to take such other actions and fulfill such other roles as are authorized by this Order or incidental thereto.

13. 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, other orders in the CCAA Proceeding, and this Order, or 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, (iii) the Monitor shall be entitled to rely on the books and records of the Arctic Glacier Parties and any information provided by the Arctic Glacier Parties, 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.

NOTICE TO CLAIMANTS, DIRECTORS AND OFFICERS

14. THIS COURT ORDERS that:

(a) the Monitor shall, no later than two (2) Business Days following the making of this Order, post a copy of the Proof of Claim Document Package on the Monitor's Website;

(b) the Monitor shall, no later than five (5) Business Days following the making of this Order, cause the Notice to Claimants to be published in (i) The Globe and Mail newspaper (National Edition) on one such day, (ii) the Wall Street

Journal (National Edition) on one such day, and (iii) the Winnipeg Free Press on one such day;

(c) the Monitor shall, provided such request is received in writing by the Monitor prior to the Claims Bar Date, deliver, as soon as reasonably possible following receipt of a request therefor, a copy of the Proof of Claim Document Package to any Person requesting such material; and

(d) the Monitor shall send to any Director, Officer or Trustee named in a DO&T Proof of Claim received on or before the Claims Bar Date a copy of such DO&T Proof of Claim, including copies of any documentation submitted to the Monitor by the Claimant making the DO&T Claim, as soon as practicable.

15. THIS COURT ORDERS that within seven (7) Business Days following the making of this Order, the Monitor shall send a Proof of Claim Document Package to all known Creditors based on the books and records of Arctic Glacier, except that, in respect of Class Claims, the Monitor shall send the Proof of Claim Document Package only to the Class Representative and, in respect of any other putative class actions, the Monitor shall send the Proof of Claim Document Package only to the first listed plaintiff's counsel on the originating process associated with that putative class action.

16. THIS COURT ORDERS that, except as otherwise set out in this Order or any other orders of the Court, neither the Monitor nor any Arctic Glacier Party is under any obligation to send or provide notice to any Person holding a Claim, a DO&T Claim or a DO&T Indemnity Claim, and without limitation, neither the Monitor nor any Arctic Glacier Party shall have any obligation to send or provide notice to any Person having a security interest in a Claim, DO&T Claim or DO&T Indemnity 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 Claim, DO&T Claim or DO&T Indemnity Claim), and all Persons shall be bound by any notices published pursuant to paragraphs 14(a) and 14(b) of this Order regardless of whether or not they received actual notice, and any steps taken

in respect of any Claim, DO&T Claim or DO&T Indemnity Claim in accordance with this Order.

17. THIS COURT ORDERS that the delivery of a Proof of Claim Document Package, Proof of Claim, DO&T Proof of Claim, or DO&T Indemnity Proof of Claim by the Monitor to a Person shall not constitute an admission by the Arctic Glacier Parties or the Monitor of any liability of any Arctic Glacier Party or any Director, Officer or Trustee to any Person.

CLAIMS BAR DATE

Claims and DO&T Claims

18. THIS COURT ORDERS that Proofs of Claim and DO&T Proofs of Claim shall be filed with the Monitor on or before the Claims Bar Date. For the avoidance of doubt, a Proof of Claim or DO&T Proof of Claim, as applicable, must be filed in respect of every Claim or DO&T Claim, regardless of whether or not a legal proceeding in respect of a Claim or DO&T Claim has been previously commenced.

19. THIS COURT ORDERS that any Person that does not file a Proof of Claim as provided for herein such that the Proof of Claim is received by the Monitor on or before the Claims Bar Date (a) shall be and is hereby forever barred from making or enforcing such Claim against the Arctic Glacier Parties and all such Claims shall be forever extinguished; (b) shall be and is hereby forever barred from making or enforcing such Claim as against any other Person who could claim contribution or indemnity from the Arctic Glacier Parties; (c) shall not be entitled to vote such Claim at any Creditors' Meeting in respect of any Plan or to receive any distribution thereunder in respect of such Claim; and (d) 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 Claim.

20. THIS COURT ORDERS that any Person that does not file a DO&T Proof of Claim as provided for herein such that the DO&T Proof of Claim is received by the Monitor on or before the Claims Bar Date (a) shall be and is hereby forever barred from

making or enforcing such DO&T Claim against any Directors, Officers or Trustees, and all such DO&T Claims shall be forever extinguished; (b) shall be and is hereby forever barred from making or enforcing such DO&T Claim as against any other Person who could claim contribution or indemnity from any Directors, Officers or Trustees; (c) shall not be entitled to receive any distribution in respect of such DO&T Claim; and (d) 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 DO&T Claim.

DO&T Indemnity Claims

21. THIS COURT ORDERS that any Director, Officer or Trustee wishing to assert a DO&T Indemnity Claim shall deliver a DO&T Indemnity Proof of Claim to the Monitor so that it is received by no later than fifteen (15) Business Days after the date of deemed receipt of the DO&T Proof of Claim pursuant to paragraph 51 hereof by such Director, Officer or Trustee (with respect to each DO&T Indemnity Claim, the "**DO&T Indemnity Claims Bar Date**").

22. THIS COURT ORDERS that any Director, Officer or Trustee that does not file a DO&T Indemnity Proof of Claim as provided for herein such that the DO&T Indemnity Proof of Claim is received by the Monitor on or before the applicable DO&T Indemnity Claims Bar Date (a) shall be and is hereby forever barred from making or enforcing such DO&T Indemnity Claim against any Arctic Glacier Party, and such DO&T Indemnity Claim shall be forever extinguished; (b) shall be and is hereby forever barred from making or enforcing such DO&T Indemnity Claim as against any other Person who could claim contribution or indemnity from an Arctic Glacier Party; and (c) shall not be entitled to vote such DO&T Indemnity Claim at any Creditors' Meeting in respect of any Plan or to receive any distribution in respect of such DO&T Indemnity Claim.

Excluded Claims

23. THIS COURT ORDERS that Persons with Excluded Claims shall not be required to file a Proof of Claim in this process in respect of such Excluded Claims, unless required to do so by further order of the Court.

PROOFS OF CLAIM

24. THIS COURT ORDERS that each Person shall include any and all Claims it asserts against the Arctic Glacier Parties in a single Proof of Claim.

25. THIS COURT ORDERS that each Person shall include any and all DO&T Claims it asserts against one or more Directors, Officers or Trustees in a single DO&T Proof of Claim.

26. THIS COURT ORDERS that if a Person submits a Proof of Claim and a DO&T Proof of Claim in relation to the same matter, then that Person shall cross-reference the DO&T Proof Claim in the Proof of Claim and the Proof of Claim in the DO&T Proof of Claim.

DOJ CLAIM

27. THIS COURT ORDERS that the Government of the United States shall be deemed to have submitted a Proof of Claim in the amount of and on account of the DOJ Claim, and the Government of the United States does not need to take any further action to prove the DOJ Claim in this Claims Process unless it wishes to do so; provided, however, that this paragraph only addresses the rights of the United States Attorney's Office for the Southern District of Ohio and the U.S. Department of Justice Antitrust Division on account of the DOJ Claim, and nothing contained herein shall excuse any other United States federal or state agency from otherwise complying with the terms of this Order.

CLASS CLAIMS

28. THIS COURT ORDERS that the Class Representative in respect of the Direct Purchaser Litigation shall be deemed to have submitted a Proof of Claim on behalf of the Direct Purchaser Claimants in the principal amount of US$10,000,000 plus applicable interest against the Applicants Arctic Glacier Income Fund, Arctic Glacier Inc. and Arctic Glacier International Inc. and such Claim shall be a Deemed Proven Claim.

29. THIS COURT ORDERS that the Class Representative in respect of the Canadian Retail Litigation may submit a Proof of Claim in respect of Claims of the Canadian Retail Litigation Claimants in the Canadian Retail Litigation for which they are Class Representative, indicating the amount claimed by such Canadian Retail Litigation Claimants and the basis of such Claim.

30. THIS COURT ORDERS that the Class Representative in respect of the Indirect Purchaser Litigation may submit a Proof of Claim in respect of Claims of the Indirect Purchaser Claimants set out in the Indirect Purchaser Litigation for which they are Class Representative, indicating the amount claimed by such Indirect Purchaser Claimants and the basis of such Claim.

31. THIS COURT ORDERS that, notwithstanding any other provisions of this Order, Canadian Retail Litigation Claimants and Indirect Purchaser Claimants are not required to file individual Proofs of Claim in respect of Claims relating solely to the Class Claims described in the Indirect Purchaser Litigation or Canadian Retail Litigation. However, any Canadian Retail Litigation Claimant or Indirect Purchaser Claimant may file a Proof of Claim to assert her claim individually and, in such event, such Canadian Retail Litigation Claimant or Indirect Purchaser Claimant shall be deemed to have elected not to authorize the Class Representative to include her Claim.

32. THIS COURT ORDERS that:

(a) nothing contained in this Order shall prejudice the Arctic Glacier Parties' or the Monitor's rights to object to or otherwise oppose, on any and all bases, the validity and/or amount of any Class Claim that may be filed by the Canadian Retail Litigation Claimants or Indirect Purchaser Claimants in the CCAA Proceedings, including on the basis that the class cannot be certified under applicable law or the claim is not otherwise qualified as a Class Claim in the Claims Process established by this Order or further order of this Court;

(b) nothing contained in this Order, this motion or the evidence submitted in the CCAA Proceedings is an admission or recognition of the Class

Representative's right to represent the Class for any other purpose other than filing a Proof of Claim on behalf of Canadian Retail Litigation Claimants or Indirect Purchaser Claimants and resolving such Claim in accordance with this Order or further order of the Court; and

(c) this Order is without prejudice to the right of the Canadian Retail Litigation Claimants and Indirect Purchaser Claimants, their Class Representatives or their counsel, with leave of this Court, to seek an order in the Canadian Retail Litigation or Indirect Purchaser Litigation, as applicable, granting rights of representation in these CCAA Proceedings.

REVIEW OF PROOFS OF CLAIM & DO&T PROOFS OF CLAIM

33. THIS COURT ORDERS that the Monitor, subject to the terms of this Order, shall review all Proofs of Claim and DO&T Proofs of Claim filed, and at any time:

(a) may request additional information from a Claimant or Class Representative, as the case may be;

(b) may request that a Claimant or Class Representative, as the case may be, file a revised Proof of Claim or DO&T Proof of Claim, as applicable;

(c) may, (i) with the consent of the Arctic Glacier Parties and any Person whose liability may be affected or (ii) with Court approval in a further order of the Court and (iii) in respect of a Class Claim, subject to the approval of a court of competent jurisdiction over the Indirect Purchaser Litigation or Canadian Retail Litigation resolve and settle any issue or Claim arising in a Proof of Claim or DO&T Proof of Claim or in respect of a Claim or DO&T Claim; and

(d) may, in consultation with Arctic Glacier with respect to the Proofs of Claim and the Directors, Officers and Trustees named in the applicable DO&T Proof of Claim with respect to the DO&T Proofs of Claim, as applicable, by

notice in writing, revise or disallow (in whole or in part) any Claim or DO&T Claim.

34. THIS COURT ORDERS that where a Claim or DO&T Claim has been accepted by the Monitor in accordance with this Order, such Claim or DO&T Claim shall constitute such Claimant's Proven Claim.

35. THIS COURT ORDERS that where a Claim or DO&T Claim is revised or disallowed (in whole or in part), the Monitor shall deliver to the Claimant or, in the case of a Class Claim, to the Class Representative, a Notice of Revision or Disallowance, attaching the form of Dispute Notice.

36. THIS COURT ORDERS that where a Claim or DO&T Claim has been revised or disallowed (in whole or in part), the revised or disallowed Claim or DO&T Claim (or revised or disallowed portion thereof) shall not be a Proven Claim until determined otherwise in accordance with the procedures set out in paragraphs 41 to 47 hereof or as otherwise ordered by the Court.

REVIEW OF DO&T INDEMNITY PROOFS OF CLAIM

37. THIS COURT ORDERS that the Monitor, subject to the terms of this Order, shall review all DO&T Indemnity Proofs of Claim filed, and at any time:

(a) may request additional information from a Director, Officer or Trustee;

(b) may request that a Director, Officer or Trustee file a revised DO&T Indemnity Proof of Claim;

(c) may attempt to resolve and settle any issue or Claim arising in a DO&T Indemnity Proof of Claim or in respect of a DO&T Indemnity Claim;

(d) may accept (in whole or in part) any DO&T Indemnity Claim; and

(e) may, by notice in writing, revise or disallow (in whole or in part) any DO&T Indemnity Claim.

38. THIS COURT ORDERS that where a DO&T Indemnity Claim has been accepted by the Monitor in accordance with this Order, such DO&T Indemnity Claim shall constitute such Director, Officer or Trustee's Proven Claim.

39. THIS COURT ORDERS that where a DO&T Indemnity Claim is revised or disallowed (in whole or in part), the Monitor shall deliver to the Director, Officer or Trustee a Notice of Revision or Disallowance, attaching the form of Dispute Notice.

40. THIS COURT ORDERS that where a DO&T Indemnity Claim has been revised or disallowed (in whole or in part), the revised or disallowed DO&T Indemnity Claim (or revised or disallowed portion thereof) shall not be a Proven Claim until determined otherwise in accordance with the procedures set out in paragraphs 41 to 47 hereof or as otherwise ordered by the Court.

DISPUTE NOTICE

41. THIS COURT ORDERS that a Person who has received a Notice of Revision or Disallowance in respect of a Claim (including a Class Claim), a DO&T Claim or a DO&T Indemnity Claim who intends to dispute such Notice of Revision or Disallowance shall file a Dispute Notice with the Monitor not later than the twenty-first (21st) Calendar Day following deemed receipt of the Notice of Revision or Disallowance pursuant to paragraph 51 of this Order. The filing of a Dispute Notice with the Monitor in accordance with this paragraph shall result in such Claim, DO&T Claim or DO&T Indemnity Claim being determined as set out in paragraphs 41 to 47 of this Order.

42. THIS COURT ORDERS that where a Claimant that receives a Notice of Revision or Disallowance fails to file a Dispute Notice with the Monitor within the time period provided therefor in paragraph 41 of this Order, the amount of such Claimant's Claim, DO&T Claim or DO&T Indemnity Claim, as applicable, shall be deemed to be as set out in the Notice of Revision or Disallowance and such amount, if any, shall constitute such Claimant's Proven Claim, and the balance of such Claimant's Claim, DO&T Claim, or DO&T Indemnity Claim, if any, shall be forever barred and extinguished.

RESOLUTION OF CLAIMS, DO&T CLAIMS AND DO&T INDEMNITY CLAIMS

43. THIS COURT ORDERS that, as soon as practicable after the delivery of the Dispute Notice in respect of a Claim or DO&T Claim to the Monitor, the Monitor shall attempt to resolve and settle the Claim or DO&T Claim with the Claimant or Class Representative, as applicable, in accordance with paragraph 33 of this Order.

44. THIS COURT ORDERS that as soon as practicable after the delivery of the Dispute Notice in respect of a DO&T Indemnity Claim to the Monitor, the Monitor shall attempt to resolve and settle the purported DO&T Indemnity Claim with the applicable Director, Officer or Trustee, in accordance with paragraph 37 of this Order.

45. THIS COURT ORDERS that in the event that a dispute raised in a Dispute Notice is not settled within a time period or in a manner satisfactory to the Monitor in consultation with the Arctic Glacier Parties and the applicable Claimant, the Monitor shall seek directions from the Court concerning an appropriate process for resolving the dispute.

46. THIS COURT ORDERS that any Claims and related DO&T Claims and/or DO&T Indemnity Claims shall be determined at the same time and in the same proceeding.

47. THIS COURT ORDERS that, notwithstanding any provision of this Order, in the event that a dispute is raised in a Dispute Notice in respect of any Class Claim made on behalf of the Indirect Purchaser Claimants in the Indirect Purchaser Litigation, the Monitor shall appoint a special claims officer for the purpose of determining such dispute, which special claims officer:

(a) is a lawyer resident and licensed to practice in the United States of America;

(b) has substantial experience as counsel in U.S. antitrust class actions; and

(c) is acceptable to each of the Arctic Glacier Parties, the Monitor and the applicable Class Representative, provided that, should the parties fail to agree

on a special claims officer within a reasonable time, the Monitor shall apply for directions pursuant to this Order to appoint a special claims officer with the qualifications set out in subparagraphs (a) and (b).

NOTICE OF TRANSFEREES

48. THIS COURT ORDERS that neither the Monitor nor the Arctic Glacier Parties shall be obligated to send notice to or otherwise deal with a transferee or assignee of a Claim, DO&T Claim or DO&T Indemnity 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 (ii) the Monitor shall have 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 Claim, DO&T Claim or DO&T Indemnity Claim. Any such transferee or assignee of a Claim, DO&T Claim or DO&T Indemnity Claim shall be bound by all notices given or steps taken in respect of such Claim, DO&T Claim or DO&T Indemnity Claim in accordance with this Order prior to the written acknowledgement by the Monitor of such transfer or assignment.

49. THIS COURT ORDERS that the transferee or assignee of any Claim, DO&T Claim or DO&T Indemnity Claim (i) shall take the Claim, DO&T Claim or DO&T Indemnity Claim subject to the rights and obligations of the transferor/assignor of the Claim, DO&T Claim or DO&T Indemnity Claim, and subject to the rights of the Arctic Glacier Parties and any Director, Officer or Trustee against any such transferor or assignor, including any rights of set-off which any Arctic Glacier Party, Director, Officer or Trustee had against such transferor or assignor, and (ii) cannot use any transferred or assigned Claim, DO&T Claim or DO&T Indemnity Claim to reduce any amount owing by the transferee or assignee to an Arctic Glacier Party, Director, Officer or Trustee, whether by way of set off, application, merger, consolidation or otherwise.

DIRECTIONS

50. THIS COURT ORDERS that the Monitor, the Arctic Glacier Parties and any Person (but only to the extent such Person may be affected with respect to the issue on which directions are sought) 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 process set out herein, including the forms attached as Schedules hereto.

SERVICE AND NOTICE

51. THIS COURT ORDERS that the Monitor may, unless otherwise specified by this Order, serve and deliver the Proof of Claim Document Package, the DO&T Indemnity Proof of Claim, the Notice of Revision or Disallowance, and any letters, notices or other documents to Claimants, Directors, Officers, Trustees, or other interested Persons, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or electronic transmission to such Persons (with copies to their counsel as appears on the CCAA Service List if applicable) at the address as last shown on the records of the Arctic Glacier Parties or set out in such Person's Proof of Claim, DO&T Proof of Claim or DO&T Indemnity Proof of Claim. Any such service or notice shall be deemed to have been received: (i) if sent by ordinary mail, on the fourth Business Day after mailing; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by electronic transmission by 5:00 p.m. on a Business Day, on such Business Day, and if delivered after 5:00 p.m. or on a day other than on a Business Day, on the following Business Day. Notwithstanding anything to the contrary in this paragraph 51, Notices of Revision or Disallowance shall be sent only by (i) email or facsimile to an address or number or email address that has been provided in writing by the Claimant, Director, Officer or Trustee, or (ii) courier.

52. THIS COURT ORDERS that any notice or other communication (including Proofs of Claim, DO&T Proofs of Claims, DO&T Indemnity Proofs of Claim and Dispute Notices) to be given under this Order by any Person to the Monitor 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, prepaid registered mail, courier, personal delivery or electronic transmission addressed to:

Alvarez & Marsal Canada Inc., Arctic Glacier 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:	**mmackenzie@alvarezandmarsal.com**
	jnevsky@alvarezandmarsal.com
Attention:	Melanie MacKenzie and Joshua Nevsky

53. 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 transmission in accordance with this Order.

54. THIS COURT ORDERS that, in the event that this Order is later amended by further order of the Court, the Monitor shall post such further order on the Monitor's Website and such posting shall constitute adequate notice of such amendment.

MISCELLANEOUS

55. THIS COURT ORDERS that nothing in this Order shall constitute or be deemed to constitute an allocation or assignment of Claims, DO&T Claims, DO&T Indemnity Claims, or Excluded Claims into particular affected or unaffected classes for the purpose of a Plan and, for greater certainty, the treatment of Claims, DO&T Claims, DO&T

Indemnity Claims, Excluded Claims or any other claims are to be subject to a Plan or further order of the Court and the class or classes of Creditors for voting and distribution purposes shall be subject to the terms of any proposed Plan or further order of the Court.

56. THIS COURT ORDERS that nothing in this Order shall prejudice the rights and remedies of any Directors, Officers or Trustees 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 Arctic Glacier Parties' insurance and any Director's, Officer's and/or Trustee's liability insurance policy or policies that exist to protect or indemnify the Directors, Officers, Trustees and/or other persons, whether such recourse or payment is sought directly by the Person asserting a Claim or a DO&T Claim from the insurer or derivatively through the Director, Officer, Trustee or any Arctic Glacier Party; 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 DO&T Claim or portion thereof for which the Person receives payment directly from or confirmation that she is covered by the Arctic Glacier Parties' insurance or any Director's, Officer's or Trustee's liability insurance or other liability insurance policy or policies that exist to protect or indemnify the Directors, Officers, Trustees and/or other Persons shall not be recoverable as against an Arctic Glacier Party or Director, Officer or Trustee, as applicable.

57. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States, including the United States Bankruptcy Court for the District of Delaware, or in any other foreign jurisdiction, to give effect to this Order and to assist the Arctic Glacier Parties, 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 Arctic Glacier Parties 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 Arctic Glacier Parties and the Monitor and their respective agents in carrying out the terms of this Order.

CERTIFIED A TRUE COPY

DEPUTY REGISTRAR

SCHEDULE "A" - Additional Applicants

Arctic Glacier California Inc.

Arctic Glacier Grayling Inc.

Arctic Glacier Lansing Inc.

Arctic Glacier Michigan Inc.

Arctic Glacier Minnesota Inc.

Arctic Glacier Nebraska Inc.

Arctic Glacier Newburgh Inc.

Arctic Glacier New York Inc.

Arctic Glacier Oregon Inc.

Arctic Glacier Party Time Inc.

Arctic Glacier Pennsylvania Inc.

Arctic Glacier Rochester Inc.

Arctic Glacier Services Inc.

Arctic Glacier Texas Inc.

Arctic Glacier Vernon Inc.

Arctic Glacier Wisconsin Inc.

Diamond Ice Cube Company Inc.

Diamond Newport Corporation

Glacier Ice Company, Inc.

Ice Perfection Systems Inc.

ICEsurance Inc.

Jack Frost Ice Service, Inc.

Knowlton Enterprises, Inc.

Mountain Water Ice Company

R&K Trucking, Inc.

Winkler Lucas Ice and Fuel Company

Wonderland Ice, Inc.

SCHEDULE "B"

NOTICE TO CLAIMANTS
AGAINST THE ARCTIC GLACIER PARTIES

RE: NOTICE OF CLAIMS PROCESS FOR ARCTIC GLACIER INCOME FUND, ARCTIC GLACIER INC., ARCTIC GLACIER INTERNATIONAL INC., ARCTIC GLACIER CALIFORNIA INC., ARCTIC GLACIER GRAYLING INC., ARCTIC GLACIER LANSING INC., ARCTIC GLACIER MICHIGAN INC., ARCTIC GLACIER MINNESOTA INC., ARCTIC GLACIER NEBRASKA INC., ARCTIC GLACIER NEWBURGH INC., ARCTIC GLACIER NEW YORK INC., ARCTIC GLACIER OREGON INC., ARCTIC GLACIER PARTY TIME INC., ARCTIC GLACIER PENNSYLVANIA INC., ARCTIC GLACIER ROCHESTER INC., ARCTIC GLACIER SERVICES INC., ARCTIC GLACIER TEXAS INC., ARCTIC GLACIER VERNON INC., ARCTIC GLACIER WISCONSIN INC., DIAMOND ICE CUBE COMPANY INC., DIAMOND NEWPORT CORPORATION, GLACIER ICE COMPANY, INC., ICE PERFECTION SYSTEMS INC., ICESURANCE INC., JACK FROST ICE SERVICE, INC., KNOWLTON ENTERPRISES, INC., MOUNTAIN WATER ICE COMPANY, R&K TRUCKING, INC., WINKLER LUCAS ICE AND FUEL COMPANY, WONDERLAND ICE, INC. AND GLACIER VALLEY ICE COMPANY, L.P. (CALIFORNIA) (COLLECTIVELY, THE "ARCTIC GLACIER PARTIES") PURSUANT TO THE *COMPANIES' CREDITORS ARRANGEMENT ACT* (the "CCAA")

PLEASE TAKE NOTICE that on September 5, 2012, The Court of Queen's Bench (Winnipeg Centre) issued an order (the "Claims Procedure Order") in the CCAA proceedings of the Arctic Glacier Parties, requiring that all Persons who assert a Claim or Class Claim (capitalized terms used in this notice and not otherwise defined have the meaning given to them in the Claims Procedure Order) against the Arctic Glacier Parties, whether unliquidated, contingent or otherwise, and all Persons who assert a claim against Directors, Officers or Trustees of the Arctic Glacier Parties (as defined in the Claims Procedure Order, a "DO&T Claim"), **must file a Proof of Claim (with respect to Claims or Class Claims against the Arctic Glacier Parties) or DO&T Proof of Claim (with respect to DO&T Claims) with Alvarez and Marsal Canada Inc. (the "Monitor") on or before 5:00 p.m. (Winnipeg time) on October 31, 2012 (the "Claims Bar Date"), by sending the Proof of Claim or DO&T 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., Arctic Glacier 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: mmackenzie@alvarezandmarsal.com,
jnevsky@alvarezandmarsal.com
Attention: Melanie MacKenzie and Joshua Nevsky

Pursuant to the Claims Procedure Order, Proof of Claim Document Packages, including the form of Proof of Claim and DO&T Proof of Claim will be sent to all known Claimants by mail, on or before September 14, 2012. Claimants may also obtain the Claims Procedure Order and a Proof of Claim Document Package from the website of Alvarez and Marsal Canada Inc. (the "Monitor") at www.alvarezandmarsal.com/arcticglacier, or by contacting the Monitor by telephone (1-866-688-0510).

Only Proofs of Claim and DO&T Proofs of Claim actually received by the Monitor on or before **5:00 p.m. (Winnipeg time) on October 31, 2012** will be considered filed by the Claims Bar Date. **It is your responsibility to ensure that the Monitor receives your Proof of Claim or DO&T Proof of Claim by the Claims Bar Date.**

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

Certain Claimants are exempted from the requirement to file a Proof of Claim. Among those Claimants who do not need to file a Proof of Claim are persons whose Claims form the subject matter of the Indirect Purchaser Litigation, the Canadian Retail Litigation or the Direct Purchaser Litigation. Please consult the Claims Procedure Order for additional details.

DATED this • day of •, 2012.

SCHEDULE "C"

PROOF OF CLAIM FORM FOR CLAIMS AGAINST THE ARCTIC GLACIER PARTIES[1]

1. Name of Arctic Glacier Party or Parties (the "Debtor"):

Debtor: _____

2a. 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] Arctic Glacier Income Fund, Arctic Glacier Inc., Arctic Glacier International Inc., Arctic Glacier California Inc., Arctic Glacier Grayling Inc., Arctic Glacier Lansing Inc., Arctic Glacier Michigan Inc., Arctic Glacier Minnesota Inc., Arctic Glacier Nebraska Inc., Arctic Glacier Newburgh Inc., Arctic Glacier New York Inc., Arctic Glacier Oregon Inc., Arctic Glacier Party Time Inc., Arctic Glacier Pennsylvania Inc., Arctic Glacier Rochester Inc., Arctic Glacier Services Inc., Arctic Glacier Texas Inc., Arctic Glacier Vernon Inc., Arctic Glacier Wisconsin Inc., Diamond Ice Cube Company Inc., Diamond Newport Corporation, Glacier Ice Company, Inc., Ice Perfection Systems Inc., Icesurance Inc., Jack Frost Ice Service, Inc., Knowlton Enterprises, Inc., Mountain Water Ice Company, R&K Trucking, Inc., Winkler Lucas Ice And Fuel Company, Wonderland Ice, Inc. and Glacier Valley Ice Company, L.P. (California) (collectively, the "Arctic Glacier Parties").

3 Amount of Claim

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

Currency	Amount of Claim (including interest to October 31, 2012)	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, 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 _____ , 2012

6. Filing of Claim

This Proof of Claim must be received by the Monitor by **5:00 p.m. (Winnipeg time) on October 31, 2012 by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:**

Alvarez & Marsal Canada Inc., Arctic Glacier Monitor
Address: Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON Canada M5J 2J1
Attention: Melanie MacKenzie and Joshua Nevsky
Email: mmackenzie@alvarezandmarsal.com, jnevsky@alvarezandmarsal.com
Fax No.: 416-847-5201

For more information see www.alvarezandmarsal.com/arcticglacier, or contact the Monitor by telephone (1-866-688-0510)

SCHEDULE "C-2"

CLAIMANT'S GUIDE TO COMPLETING THE PROOF OF CLAIM FORM FOR CLAIMS AGAINST THE ARCTIC GLACIER PARTIES[2]

This Guide has been prepared to assist Claimants in filling out the Proof of Claim form for Claims against the Arctic Glacier Parties. If you have any additional questions regarding completion of the Proof of Claim, please consult the Monitor's website at www.alvarezandmarsal.com/arcticglacier 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 September 5, 2012 (the "Claims Procedure Order"), the terms of the Claims Procedure Order will govern.

SECTION 1 – DEBTOR

1. The full name of the Arctic Glacier Party or Parties against which the Claim is asserted must be listed (see footnote 1 for complete list of Arctic Glacier Parties).

SECTION 2(a) – ORIGINAL CLAIMANT

2. A separate Proof of Claim must be filed by each legal entity or person asserting a claim against the Debtor.

3. The Claimant shall include any and all Claims it asserts against the Debtor in a single 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.

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.

8. Certain Claimants are exempted from the requirement to file a Proof of Claim. Among those Claimants who do not need to file a Proof of Claim are persons whose Claims

---

[2] Arctic Glacier Income Fund, Arctic Glacier Inc., Arctic Glacier International Inc., Arctic Glacier California Inc., Arctic Glacier Grayling Inc., Arctic Glacier Lansing Inc., Arctic Glacier Michigan Inc., Arctic Glacier Minnesota Inc., Arctic Glacier Nebraska Inc., Arctic Glacier Newburgh Inc., Arctic Glacier New York Inc., Arctic Glacier Oregon Inc., Arctic Glacier Party Time Inc., Arctic Glacier Pennsylvania Inc., Arctic Glacier Rochester Inc., Arctic Glacier Services Inc., Arctic Glacier Texas Inc., Arctic Glacier Vernon Inc., Arctic Glacier Wisconsin Inc., Diamond Ice Cube Company Inc., Diamond Newport Corporation, Glacier Ice Company, Inc., Ice Perfection Systems Inc., Icesurance Inc., Jack Frost Ice Service, Inc., Knowlton Enterprises, Inc., Mountain Water Ice Company, R&K Trucking, Inc., Winkler Lucas Ice And Fuel Company, Wonderland Ice, Inc. and Glacier Valley Ice Company, L.P. (California) (collectively, the "Arctic Glacier Parties").

form the subject matter of the Indirect Purchaser Litigation, the Canadian Retail Litigation or the Direct Purchaser Litigation. Please consult the Claims Procedure Order for details with respect to these and other exemptions.

SECTION 2(b) – ASSIGNEE

9. If the Claimant has assigned or otherwise transferred its Claim, then Section 2(b) must be completed.

10. The full legal name of the Assignee must be provided.

11. If the Assignee operates under a different name or names, please indicate this in a separate schedule in the supporting documentation.

12. If the Monitor in consultation with the Debtor 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

13. Indicate the amount the Debtor was and still is indebted to the Claimant in the Amount of Claim column, including interest to October 31, 2012.

Currency

14. The amount of the Claim must be provided in the currency in which it arose.

15. Indicate the appropriate currency in the Currency column.

16. 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.

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

Unsecured Claim

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

Secured Claim

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

SECTION 4 - DOCUMENTATION

20. 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, 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.

SECTION 5 - CERTIFICATION

21. 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.

22. By signing and submitting the Proof of Claim, the Claimant is asserting the claim against the Debtor.

SECTION 6 - FILING OF CLAIM

23. The Proof of Claim **must be received by the Monitor by 5:00 p.m. (Winnipeg time) on October 31, 2012 (the "Claims Bar Date") by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address**:

Alvarez & Marsal Canada Inc., Arctic Glacier Monitor
Address: **Royal Bank Plaza, South Tower**
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON Canada M5J 2J1
Attention: **Melanie MacKenzie and Joshua Nevsky**
Email: **mmackenzie@alvarezandmarsal.com, jnevsky@alvarezandmarsal.com**
Fax No.: **416-847-5201**

Failure to file your Proof of Claim so that it is actually received by the Monitor by 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 Arctic Glacier Parties. In addition, you shall not be entitled to further notice in and shall not be entitled to participate as a creditor in the Arctic Glacier CCAA proceedings.

3 Amount of Claim

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

Name(s) of Director(s), Officers and/or Trustee(s)	Currency	Amount of Claim (including interest to October 31, 2012)	

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.

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: _____	Witness:
Name: _____	_____ (signature)
Title: _____	_____ (print)
Dated at _____ this _____ day of _____ , 2012	

6. Filing of Claim

This DO&T Proof of Claim **must be received by the Monitor by 5:00 p.m. (Winnipeg time) on October 31, 2012 by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:**

Alvarez & Marsal Canada Inc., Arctic Glacier Monitor
Address: **Royal Bank Plaza, South Tower**
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON Canada M5J 2J1
Attention: **Melanie MacKenzie and Joshua Nevksy**
Email: **mmackenzie@alvarezandmarsal.com, jnevsky@alvarezandmarsal.com**
Fax No.: **416-847-5201**

For more information see www.alvarezandmarsal.com/arcticglacier, or contact the Monitor by telephone (1-866-688-0510)

SCHEDULE "D-2"

CLAIMANT'S GUIDE TO COMPLETING THE DO&T PROOF OF CLAIM FORM FOR CLAIMS AGAINST DIRECTORS, OFFICERS OR TRUSTEES OF THE ARCTIC GLACIER PARTIES[4]

This Guide has been prepared to assist Claimants in filling out the DO&T Proof of Claim form for claims against the Directors, Officers or Trustees of the Arctic Glacier Parties. If you have any additional questions regarding completion of the DO&T Proof of Claim, please consult the Monitor's website at www.alvarezandmarsal.com/arcticglacier or contact the Monitor, whose contact information is shown below.

The DO&T Proof of Claim form is for Claimants asserting a claim against any Directors, Officers and/or Trustees of the Arctic Glacier Parties, and NOT for claims against the Arctic Glacier Parties themselves. For claims against the Arctic Glacier Parties, please use the form titled "Proof Of Claim Form For Claims Against The Arctic Glacier Parties", which is available on the Monitor's website at www.alvarezandmarsal.com/arcticglacier.

Additional copies of the DO&T 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 September 5, 2012 (the "Claims Procedure Order"), the terms of the Claims Procedure Order will govern.

SECTION 1 – DEBTOR

1. The full name of all the Arctic Glacier Party Directors, Officers or Trustees against whom the Claim is asserted must be listed.

SECTION 2(a) – ORIGINAL CLAIMANT

2. A separate DO&T Proof of Claim must be filed by each legal entity or person asserting a claim against the Arctic Glacier Party Directors, Officers or Trustees.

3. The Claimant shall include any and all DO&T Claims it asserts against the Arctic Glacier Party Directors, Officers or Trustees in a single DO&T 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.

---

[4] Arctic Glacier Income Fund, Arctic Glacier Inc., Arctic Glacier International Inc., Arctic Glacier California Inc., Arctic Glacier Grayling Inc., Arctic Glacier Lansing Inc., Arctic Glacier Michigan Inc., Arctic Glacier Minnesota Inc., Arctic Glacier Nebraska Inc., Arctic Glacier Newburgh Inc., Arctic Glacier New York Inc., Arctic Glacier Oregon Inc., Arctic Glacier Party Time Inc., Arctic Glacier Pennsylvania Inc., Arctic Glacier Rochester Inc., Arctic Glacier Services Inc., Arctic Glacier Texas Inc., Arctic Glacier Vernon Inc., Arctic Glacier Wisconsin Inc., Diamond Ice Cube Company Inc., Diamond Newport Corporation, Glacier Ice Company, Inc., Ice Perfection Systems Inc., Icesurance Inc., Jack Frost Ice Service, Inc., Knowlton Enterprises, Inc., Mountain Water Ice Company, R&K Trucking, Inc., Winkler Lucas Ice And Fuel Company, Wonderland Ice, Inc. And Glacier Valley Ice Company, L.P. (California) (collectively, the "Arctic Glacier Parties").

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 Debtor(s) 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), Officer(s) and/or Trustee(s) was/were and still is/are indebted to the Claimant in the Amount of Claim column, including interest to October 31, 2012.

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 DO&T 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.

SECTION 5 - CERTIFICATION

18. The person signing the DO&T 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 DO&T Proof of Claim and certify all supporting documentation is attached.

(d) have a witness to its certification.

19. By signing and submitting the DO&T Proof of Claim, the Claimant is asserting the claim against the Debtor(s).

SECTION 6 - FILING OF CLAIM

20. **The DO&T Proof of Claim must be received by the Monitor by 5:00 p.m. (Winnipeg time) on October 31, 2012 (the "Claims Bar Date") by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:**

Alvarez & Marsal Canada Inc., Arctic Glacier Monitor
Address: **Royal Bank Plaza, South Tower**
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON Canada M5J 2J1
Attention: **Melanie MacKenzie and Joshua Nevksy**
Email: **mmackenzie@alvarezandmarsal.com, jnevsky@alvarezandmarsal.com**
Fax No.: **416-847-5201**

Failure to file your DO&T Proof of Claim so that it is actually received by the Monitor by 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, Officers and Trustees of the Arctic Glacier Parties. In addition, you shall not be entitled to further notice in and shall not be entitled to participate as a creditor in the Arctic Glacier CCAA proceedings.

SCHEDULE "E"

PROOF OF CLAIM FORM FOR INDEMNITY CLAIMS BY DIRECTORS, OFFICERS OR TRUSTEES OF THE ARCTIC GLACIER PARTIES[5] (the "DO&T Indemnity Proof of Claim")

This form is to be used only by Directors, Officers and Trustees of an Arctic Glacier Party who are asserting an indemnity claim against the Arctic Glacier Parties in relation to a DO&T Claim against them and NOT for claims against the Arctic Glacier Parties themselves or for claims against Arctic Glacier Directors, Officers and Trustees. For claims against the Arctic Glacier Parties, please use the form titled "Proof Of Claim Form For Claims Against the Arctic Glacier Parties". For claims against Arctic Glacier Directors, Officers and Trustees, please use the form titled "Proof of Claim Form for Claims Against Directors, Officers or Trustees of the Arctic Glacier Parties". Both forms are available on the Monitor's website at www.alvarezandmarsal.com/arcticglacier.

1. Director/Officer/Trustee Particulars (the "Indemnitee")

Legal Name of Indemnitee _____

Address _____ Phone # _____

_____ Fax # _____

_____

City _____ Prov /State _____ email _____

Postal/Zip Code _____

2. Indemnification Claim

Position(s) Held _____

Dates Position(s) Held: From _____ to _____

Reference Number of Proof of Claim with respect to which this DO&T Indemnity Claim is made _____

Particulars of and basis for DO&T Indemnity Claim

_____

[5] Arctic Glacier Income Fund, Arctic Glacier Inc., Arctic Glacier International Inc., Arctic Glacier California Inc., Arctic Glacier Grayling Inc., Arctic Glacier Lansing Inc., Arctic Glacier Michigan Inc., Arctic Glacier Minnesota Inc., Arctic Glacier Nebraska Inc., Arctic Glacier Newburgh Inc., Arctic Glacier New York Inc., Arctic Glacier Oregon Inc., Arctic Glacier Party Time Inc., Arctic Glacier Pennsylvania Inc., Arctic Glacier Rochester Inc., Arctic Glacier Services Inc., Arctic Glacier Texas Inc., Arctic Glacier Vernon Inc., Arctic Glacier Wisconsin Inc., Diamond Ice Cube Company Inc., Diamond Newport Corporation, Glacier Ice Company, Inc., Ice Perfection Systems Inc., Icesurance Inc., Jack Frost Ice Service, Inc., Knowlton Enterprises, Inc., Mountain Water Ice Company, R&K Trucking, Inc., Winkler Lucas Ice And Fuel Company, Wonderland Ice, Inc. And Glacier Valley Ice Company, L.P. (California) (collectively, the "Arctic Glacier Parties").

3. Documentation

Provide all particulars of the DO&T Indemnity Claim and supporting documentation giving rise to the Claim.

4. Filing of Claim

This DO&T Indemnity Proof of Claim and supporting documentation must be received by the Monitor within fifteen (15) Business Days of the date of deemed receipt by the Director, Officer or Trustee of the DO&T Proof of Claim form **by ordinary prepaid mail, registered mail, courier, personal delivery or electronic transmission at the following address:**

Alvarez & Marsal Canada Inc., Arctic Glacier Monitor
Address: **Royal Bank Plaza, South Tower**
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON Canada M5J 2J1
Attention: **Melanie MacKenzie and Joshua Nevksy**
Email: **mmackenzie@alvarezandmarsal.com, jnevsky@alvarezandmarsal.com**
Fax No.: **416-847-5201**

Failure to file your DO&T Indemnity Proof of Claim in accordance with the Claims Procedure Order dated September 5, 2012 will result in your DO&T Indemnity Claim being barred and forever extinguished and you will be prohibited from making or enforcing such DO&T Indemnity Claim against the Arctic Glacier Parties.

DATED at _____, this _____ day of _____, 2012

Per: _____
Name

Signature: (Former Director, Officer and/or Trustee)

For more information see www.alvarezandmarsal.com/arcticglacier, or contact the Monitor by telephone (1-866-688-0510)

SCHEDULE "F"

NOTICE OF REVISION OR DISALLOWANCE

For Persons that have asserted Claims against the Arctic Glacier Parties[6], DO&T Claims against the Directors, Officers and/or Trustees of the Arctic Glacier Parties or DO&T Indemnity Claims against the Arctic Glacier Parties

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 Court of Queen's Bench (Winnipeg Centre) in the CCAA proceedings of the Arctic Glacier Parties dated September 5, 2012 (the "Claims Procedure Order").

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

	Amount as submitted		**Amount allowed by Monitor**
	Currency		
A. Unsecured Claim		$	$
B. Secured Claim		$	$
C. DO&T Claim		$	$
D. DO&T Indemnity Claim		$	$
E. Total Claim		**$**	**$**

[6] Arctic Glacier Income Fund, Arctic Glacier Inc., Arctic Glacier International Inc., Arctic Glacier California Inc., Arctic Glacier Grayling Inc., Arctic Glacier Lansing Inc., Arctic Glacier Michigan Inc., Arctic Glacier Minnesota Inc., Arctic Glacier Nebraska Inc., Arctic Glacier Newburgh Inc., Arctic Glacier New York Inc., Arctic Glacier Oregon Inc., Arctic Glacier Party Time Inc., Arctic Glacier Pennsylvania Inc., Arctic Glacier Rochester Inc., Arctic Glacier Services Inc., Arctic Glacier Texas Inc., Arctic Glacier Vernon Inc., Arctic Glacier Wisconsin Inc., Diamond Ice Cube Company Inc., Diamond Newport Corporation, Glacier Ice Company, Inc., Ice Perfection Systems Inc., Icesurance Inc., Jack Frost Ice Service, Inc., Knowlton Enterprises, Inc., Mountain Water Ice Company, R&K Trucking, Inc., Winkler Lucas Ice And Fuel Company, Wonderland Ice, Inc. and Glacier Valley Ice Company, L.P. (California) (collectively, the "Arctic Glacier Parties").

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 Winnipeg) on the day that is twenty-one (21) Calendar Days after this Notice of Revision or Disallowance is deemed to have been received by you (in accordance with paragraph 51 of the Claims Procedure Order), deliver a Dispute Notice to the Monitor by ordinary prepaid mail, registered mail, courier, personal delivery or electronic transmission to the address below.

Alvarez & Marsal Canada Inc., Arctic Glacier 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:	**mmackenzie@alvarezandmarsal.com,** **jnevsky@alvarezandmarsal.com**
Attention:	Melanie MacKenzie and Joshua Nevksy

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 Dispute Notice is enclosed and can also be accessed on the Monitor's website at www.alvarezandmarsal.com/arcticglacier.

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

DATED this day of , 2012.

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

Per: _____

For more information see www.alvarezandmarsal.com/arcticglacier, or contact the Monitor by telephone (1-866-688-0510)

APPENDIX "1" to SCHEDULE "F"

NOTICE OF DISPUTE OF NOTICE OF REVISION OR DISALLOWANCE

With respect to the Arctic Glacier Parties[7]

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): _____

[7] Arctic Glacier Income Fund, Arctic Glacier Inc., Arctic Glacier International Inc., Arctic Glacier California Inc., Arctic Glacier Grayling Inc., Arctic Glacier Lansing Inc., Arctic Glacier Michigan Inc., Arctic Glacier Minnesota Inc., Arctic Glacier Nebraska Inc., Arctic Glacier Newburgh Inc., Arctic Glacier New York Inc., Arctic Glacier Oregon Inc., Arctic Glacier Party Time Inc., Arctic Glacier Pennsylvania Inc., Arctic Glacier Rochester Inc., Arctic Glacier Services Inc., Arctic Glacier Texas Inc., Arctic Glacier Vernon Inc., Arctic Glacier Wisconsin Inc., Diamond Ice Cube Company Inc., Diamond Newport Corporation, Glacier Ice Company, Inc., Ice Perfection Systems Inc., Icesurance Inc., Jack Frost Ice Service, Inc., Knowlton Enterprises, Inc., Mountain Water Ice Company, R&K Trucking, Inc., Winkler Lucas Ice And Fuel Company, Wonderland Ice, Inc. And Glacier Valley Ice Company, L.P. (California) (collectively, the "Arctic Glacier Parties").

2. **Particulars of original Claimant from whom you acquired the Claim, DO&T Claim or DO&T Indemnity Claim, if applicable**

Have you acquired this purported Claim, DO&T Claim or DO&T Indemnity 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, DO&T Claim or DO&T Indemnity Claim, as the case may be:**

The Claimant hereby disagrees with the value of its Claim, DO&T Claim or DO&T Indemnity Claim, as the case may be, as set out in the Notice of Revision or Disallowance and asserts a Claim, DO&T Claim or DO&T Indemnity Claim, as the case may be, as follows:

	Currency	Amount allowed by Monitor: (Notice of Revision or Disallowance)	Amount claimed by Claimant:[8]
A. Unsecured Claim		$	$
B. Secured Claim		$	$
C. DO&T Claim		$	$
D. DO&T Indemnity		$	$
E. Total Claim		**$**	**$**

[8] If necessary, currency will be converted in accordance with the Claims Procedure Order.

REASON(S) FOR THE DISPUTE:
(Please attach all supporting documentation hereto).

_____

_____

_____

_____

SERVICE OF DISPUTE NOTICES

If you intend to dispute a Notice of Revision or Disallowance, you must, no later than 5 p.m. Winnipeg time on the day that is twenty-one (21) Calendar Days after the Notice of Revision or Disallowance is deemed to have been received by you (in accordance with paragraph 51 of the Claims Procedure Order), deliver this Dispute Notice to the Monitor by ordinary prepaid mail, registered mail, courier, personal delivery or electronic transmission to the address below.

Alvarez & Marsal Canada Inc., Arctic Glacier 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:	**mmackenzie@alvarezandmarsal.com, jnevsky@alvarezandmarsal.com**
Attention:	Melanie MacKenzie and Joshua Nevksy

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.

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

DATED this _____ day of _____, 2012

Name of Claimant: _____

_____
Witness

Per: _____
Name:
Title:
(please print)

SCHEDULE "G" – Canadian Retail Litigation

The following class actions, commenced in Canada, constitute the "Canadian Retail Litigation":

- Court File Nos. 0907-09552 and 1001-03548, Court of Queen's Bench of Alberta, Judicial Centre of Calgary,
- Ontario Court File No. 10-CV-14457, filed at the Ontario Superior Court of Justice, Windsor, Ontario, and
- Ontario Court File No. 62112CP filed at the Ontario Superior Court of Justice, London, Ontario.

SCHEDULE "H" – Indirect Purchaser Litigation

The following class actions, commenced in the United States, constitute the "Indirect Purchaser Litigation":

No.	Description
1	**Consolidated Class Action Complaint** filed on May 25, 2011, in the **US District Court for the Eastern District of Michigan,** Southern Division, in Civil Action No. 2:08-MD-1952-PDB
2	**Class Action Complaint** filed on March 4, 2012, in the **Eighteenth Judicial District, District Court, Sedgwick County, Kansas, Civil Department,** in Case No. 11CV0877 (transferred to the Consolidated Class Action Complaint by Conditional Transfer Order No. 5, Case No. MDL-1952)
3	**Class Action Complaint** filed on January 12, 2012, in the **United States District Court, District of Massachusetts,** in Civil Action No. 1:12-cv-10072-N (transferred to the Consolidated Class Action Complaint by Conditional Transfer
4	**Class Action Complaint** filed on January 5, 2012, in the **United States District Court, District of Minnesota,** in Civil Action No. 12-CV-29 (transferred to the Consolidated Class Action Complaint by Conditional Transfer Order No. 7, Case No.
5	**Class Action Complaint** filed on January 5, 2012, in the **United States District Court, Northern District of Mississippi,** in Case No. 3:11-CV-092-M-A (transferred to the Consolidated Class Action Complaint by Conditional Transfer Order No. 7, Case No. MDL-1952)
6	**Class Action Complaint** filed on January 6, 2012, in the **United States District Court, District of Nebraska,** in Civil Action No. 8:12-cv-0007-FG3 (transferred to the Consolidated Class Action Complaint by Conditional Transfer Order No. 7, Case No. MDL-1952)
7	**Class Action Complaint** filed on February 2, 2012, in the **United States District Court, District of New Mexico,** in Civil Action No. 1:12-cv-00111 (transferred to the Consolidated Class Action Complaint by Conditional Transfer Order No. 8, Case No. MDL-1952)
8	**Class Action Complaint** filed on December 29, 2011, in the **United States District Court for the Middle District of North Carolina,** in Civil Action No. 1:11-cv-01152 (transferred to the Consolidated Class Action Complaint by Conditional Transfer Order No. 7, Case No. MDL-1952)

9	**Class Action Complaint** filed on January 17, 2012, in the **United States District Court for the District of Arizona,** in Civil Action No. 2:12-cv-00104-JAT (transferred to the Consolidated Class Action Complaint by Conditional Transfer Order No. 7, Case No. MDL-1952)
10	**Class Action Complaint** filed on January 4, 2012, in the **United States District Court, Northern District of Iowa—Western Division,** in Civil Action No. 5:12-cv-04004- MWB (transferred to the Consolidated Class Action Complaint by Conditional Transfer Order No. 7, Case No. MDL-1952)
11	**Class Action Complaint** filed on February 14, 2012, in the **United States District Court for the Northern District Mississippi,** in Civil Action No. 3:12-cv-00015-DAS (transferred to the Consolidated Class Action Complaint by Conditional Transfer Order No. 9, Case No. MDL-1952)
12	**Class Action Complaint** filed on January 31, 2012, in the **United States District Court for the Western District of Tennessee,** in Civil Action No. 2:11-cv-02345-STA (transferred to the Consolidated Class Action Complaint by Conditional Transfer Order No. 6, Case No. MDL-1952, listed in such Order as 2-11-02325)
13	**Class Action Complaint** filed on January 31, 2012, in the **United States District Court for the Eastern District of Arkansas,** in Civil Action No. 4:11-cv-0372-JLH (transferred to the Consolidated Class Action Complaint by Conditional Transfer Order No. 6, Case No. MDL-1952)

SCHEDULE "I" –Direct Purchaser Litigation

The following class actions constitute the "Direct Purchaser Litigation":

In re Packaged Ice Antitrust Litigation Direct Purchaser Class, as certified by the Eastern District of Michigan on December 13, 2011 (Dkt. No. 406, 08-md-1952 E.D. Mich.)

TAB F

SCHEDULE "C"

PROOF OF CLAIM FORM FOR CLAIMS AGAINST THE ARCTIC GLACIER PARTIES[1]

1. Name of Arctic Glacier Party or Parties (the "Debtor"):

Debtor: Arctic Glacier Income Fund; Arctic Glacier Inc; Arctic Glacier International, Inc.

2a. Original Claimant (the "Claimant")

Legal Name of Claimant: Martin G. McNulty

Address: 208 Commons Court

City: Saline Prov /State: MI

Postal/Zip Code: 48176

Name of Contact: Daniel L. Low

Title: Attorney

Phone #: 202 841-7164

Fax #: 202 280-1128

email: dlow@kotchen.com

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] Arctic Glacier Income Fund, Arctic Glacier Inc., Arctic Glacier International Inc., Arctic Glacier California Inc., Arctic Glacier Grayling Inc., Arctic Glacier Lansing Inc., Arctic Glacier Michigan Inc., Arctic Glacier Minnesota Inc., Arctic Glacier Nebraska Inc., Arctic Glacier Newburgh Inc., Arctic Glacier New York Inc., Arctic Glacier Oregon Inc., Arctic Glacier Party Time Inc., Arctic Glacier Pennsylvania Inc., Arctic Glacier Rochester Inc., Arctic Glacier Services Inc., Arctic Glacier Texas Inc., Arctic Glacier Vernon Inc., Arctic Glacier Wisconsin Inc., Diamond Ice Cube Company Inc., Diamond Newport Corporation, Glacier Ice Company, Inc., Ice Perfection Systems Inc., Icesurance Inc., Jack Frost Ice Service, Inc., Knowlton Enterprises, Inc., Mountain Water Ice Company, R&K Trucking, Inc., Winkler Lucas Ice And Fuel Company, Wonderland Ice, Inc. and Glacier Valley Ice Company, L.P. (California) (collectively, the "Arctic Glacier Parties").

3 Amount of Claim

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

Currency	Amount of Claim (including interest to October 31, 2012)	Unsecured Claim	Secured Claim
U.S. Dollars	$13.61 m. ($4.17 m. in lost lifetime earnings and benefits, subject to mandatory statutory trebling, plus statutory attorneys' fees and expenses).	☒	☐
		☐	☐
		☐	☐
		☐	☐
		☐	☐

4. Documentation See attached.

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, 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: Daniel L. Low

Name: Daniel L. Low

Title: Attorney

Witness: [signature] (signature)

Robert Klinck (print)

Dated at Washington DC this 12th day of October, 2012

6. Filing of Claim

This Proof of Claim must be received by the Monitor by **5:00 p.m. (Winnipeg time) on October 31, 2012 by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:**

Alvarez & Marsal Canada Inc., Arctic Glacier Monitor
Address: Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON Canada M5J 2J1
Attention: Melanie MacKenzie and Joshua Nevsky
Email: mmackenzie@alvarezandmarsal.com, jnevsky@alvarezandmarsal.com
Fax No.: 416-847-5201

For more information see www.alvarezandmarsal.com/arcticglacier, or contact the Monitor by telephone (1-866-688-0510)

ATTACHMENT TO PROOF OF CLAIM OF MARTIN G. McNULTY

This Proof of Claim is filed by Martin G. McNulty, who has a claim against the Debtors pending in the United States District Court for the Eastern District of Michigan, Civil Action No. 2:08-cv-13178. At the time this case was stayed, discovery was ongoing. Additional details regarding the basis for this claim are provided in the attached Amended Complaint.

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN

MARTIN G. MCNULTY, Plaintiff, v. REDDY ICE HOLDINGS, INC., REDDY ICECORPORATION, ARCTIC GLACIER INCOME FUND, ARCTIC GLACIER, INC., ARCTIC GLACIER INTERNATIONAL, INC., HOME CITY ICE COMPANY, INC., KEITH CORBIN, CHARLES KNOWLTON, JOSEPH RILEY Defendants.	Civil Action No. 2:08-cv-13178 Judge Paul D. Borman Magistrate Judge Steven D. Pepe AMENDED COMPLAINT JURY TRIAL DEMANDED

AMENDED COMPLAINT

1. This is an action to recover from an unlawful conspiracy and enterprise among competing manufacturers and distributors of packaged ice to (a) terminate Mr. McNulty from Arctic Glacier for refusing to participate in an unlawful market allocation scheme and (b) conspire to boycott Mr. McNulty from the packaged ice industry. This Complaint is brought for violations of the Racketeer Influenced and Corrupt Organizations Act, 18 U.S.C. § 1961 et seq. ("RICO"), violations of the Sherman Act, 15 U.S.C. § 1, violations of the Michigan Antitrust Reform Act, M.C.L.A. § 445.772, and violations of common law tortious interference with business relations and tortious interference with prospective economic advantage.

The Parties

2. Plaintiff Martin G. McNulty is, and was at all relevant times, a resident and citizen of Michigan, residing at various times in the counties of Wayne, Livingston, and Oakland.

3. Defendant Arctic Glacier Income Fund ("Arctic Fund") is a Canadian company with its principal place of business in Winnipeg, Manitoba. Arctic Fund conducts business in both the United States and Canada. *See* 2007 Annual Report at 37, 53.

4. Defendant Arctic Glacier, Inc. ("Arctic Inc.") is a Canadian corporation with its principal place of business in Winnipeg, Manitoba. Arctic Inc. is a wholly-owned subsidiary of Arctic Fund, and is the parent of Arctic Glacier International Inc.

5. Defendant Arctic Glacier International Inc. ("Arctic International") is a Delaware corporation with its principal place of business located in West St. Paul, Minnesota. Arctic International is a wholly-owned subsidiary of Arctic Inc., which in turn is a wholly-owned subsidiary of Arctic Fund.

6. Defendants Arctic Inc. and Arctic International are operating companies that manufacture and distribute packaged ice. Defendants Arctic Fund, Arctic Inc., and Arctic International will be collectively referred to throughout this Complaint as "Arctic Glacier."

7. Arctic Glacier is the second largest manufacturer of packaged ice sold in the United States, servicing customer locations in 16 states in the northeast, central, and western United States, with U.S. packaged ice sales of almost $200 million per year. In connection with an ongoing criminal investigation of the market allocation scheme detailed in this Complaint, Arctic Glacier and its employees have produced a large volume of documents and other evidence

in response to Department of Justice Subpoenas issued on or around March 5, 2008, and in response to civil investigative demands from state attorneys general on March 28, 2008 and June 11, 2008.

8. Defendant Home City Ice Company ("Home City") is an Ohio corporation with its principal place of business in Cincinnati, Ohio. Home City manufactures, distributes, and sells packaged ice principally in the upper-Midwest. Home City is the third largest manufacturer and distributor of packaged ice in the United States and is the largest private manufacturer and distributor. Home City manufactures 4,400 tons of ice per day in 28 manufacturing plants and 36 distribution centers, and records sales of approximately $50 million per year. In connection with the market allocation scheme detailed in this Complaint, Home City has pleaded guilty to "participat[ing] in a conspiracy among packaged ice producers, the primary purpose of which was to allocate customers and territories of packaged ice."

9. Defendants Reddy Ice Holdings, Inc. and Reddy Ice Corporation are corporations organized under the laws of the State of Delaware with principal places of business in Dallas, Texas. Reddy Ice Corporation is a wholly-owned subsidiary of Defendant Reddy Ice Holdings, Inc. Hereafter Reddy Ice Holdings, Inc. and Reddy Ice Corporation will be referred to collectively as "Reddy Ice."

10. Reddy Ice is the largest manufacturer and distributor of packaged ice in the United States, serving approximately 82,000 customer locations in 31 states and the District of Columbia under the Reddy Ice brand name. For the year ended December 31, 2007, Reddy Ice sold approximately 1.9 million tons of ice. Reddy Ice's products are primarily sold throughout the southern United States. In connection with an ongoing criminal investigation of a market

allocation scheme detailed in this Complaint, Reddy Ice produced a large volume of documents when the federal government executed a search warrant at its offices on March 5, 2008, in response to an August 28, 2008 subpoena, and in response to civil investigative demands from state attorneys general on March 25, 2008 and September 11, 2008. An internal company investigation found that Reddy Ice's Executive Vice President of Sales and Marketing, Ben Key, "likely violated company policies and is associated with matters that are under investigation."

11. Defendant Keith E. Corbin resides in Hendersonville, Tennessee and was employed by Arctic Glacier as Vice President of Sales.

12. Defendant Charles Knowlton resides in Port Huron, Michigan. Mr. Knowlton owned Party Time Ice Company, which was acquired by Arctic Glacier in late 2004. Mr. Knowlton then was employed by Arctic Glacier as Director, Franchise Operations.

13. Defendant Joseph Riley resides in Traverse City, Michigan. Mr. Riley owned Tropic Ice Company, which was acquired by Arctic Glacier.

Jurisdiction and Venue

14. The Court has subject matter jurisdiction pursuant to 18 U.S.C. § 1964 (RICO). The Court also has subject matter jurisdiction pursuant to 28 U.S.C. § 1331 (federal question) and 28 U.S.C. § 1337(a) (commerce and antitrust regulation), because certain claims in this action arise under section 1 of the Sherman Act (15 U.S.C. § 1) and sections 4 and 16 of the Clayton Act (15 U.S.C. § 15(a)); and further pursuant to 28 U.S.C. § 1331 (federal question), because certain claims in this action arise under the Racketeering Influenced and Corrupt Organizations Act, 18 U.S.C. §§ 1961-1968; and pursuant to 28 U.S.C. § 1332 (diversity

jurisdiction), because diversity of citizenship exists between the parties, and the aggregate amount in controversy exceeds the sum or value of $75,000, exclusive of interest and costs.

15. Venue is proper in this district pursuant to 28 U.S.C. § 1391, 18 U.S.C. § 1965(a), and 15 U.S.C. §§ 15, 22, and 26, as one or more of the Defendants can be found in, reside in, and/or transact substantial business in this District, Mr. McNulty resides in this District, and a significant portion of the affected interstate trade and commerce described below has been carried out in this district.

Facts

Mr. McNulty's Rapid Rise in the Packaged Ice Industry

16. Mr. McNulty is a packaged ice salesman. He spent fourteen years learning the ins and outs of the industry, perfecting an analytical approach to selling packaged ice that consistently delivered new business and new accounts, and developing valuable contacts at some of the largest corporate accounts in the industry. He rose rapidly through the ranks, and was on a trajectory towards becoming a top executive at one the largest packaged ice manufacturers in the country before his ability to work in the industry was prematurely and unlawfully curtailed by the Defendants.

17. Mr. McNulty began his career in the ice industry in 1991, when he accepted a position as a sales representative for Great Lakes Ice Company in Warren, Michigan. Great Lakes Ice was a relatively small competitor in the packaged ice industry with annual sales of approximately $2 million and served primarily the Detroit, Michigan and surrounding area. While at Great Lakes Ice, Mr. McNulty was quickly recognized as a high performing salesman.

He was promoted to sales manager about six months after he started at Great Lakes, and then promoted again to Vice President of Sales in 1994.

18. As a result of his business acumen, Mr. McNulty was able to secure corporate accounts for Great Lakes Ice that were larger than the relatively small company had historically serviced. For instance, after traveling to Bentonville, Arkansas several times to present to Sam's Club, Mr. McNulty was the first salesman in the industry to convince Sam's Club to sell packaged ice in the Midwest, including in Michigan. Sam's had not previously sold packaged ice in its Midwest stores. Because Great Lakes Ice had limited production and distribution capacity, the Sam's Club business that Great Lakes was able to service was limited to roughly six Sam's Club stores.

19. Great Lakes Ice was acquired by a larger competitor – Party Time Ice – in 1994. Party Time Ice ("Party Time") had more production and distribution capacity than Great Lakes Ice, and annual sales of approximately $20 million. Party Time's additional capacity, coupled with Mr. McNulty's acumen, enabled Mr. McNulty to secure new corporate accounts in broader geographies than Great Lakes Ice had been able to service.

20. For instance, after presenting to executives from The Kroger Company (which is headquartered in Cincinnati, Ohio), Mr. McNulty secured for Party Time the Kroger account for the Detroit metro-area. Mr. McNulty also secured the Sky Chef account, a large account that provides ice to airlines at the Detroit airport.

21. In addition, as he had previously done with Sam's Club, Mr. McNulty convinced large retailers to sell packaged ice that had not previously done so. For instance, Mr. McNulty

convinced CVS Corporation – which is headquartered in Woonsocket, Rhode Island – to sell packaged ice in its Midwest stores.

22. Party Time's larger capacity also enabled Mr. McNulty to secure additional business from existing accounts. For instance, while at Great Lakes Ice and then at Party Time, Mr. McNulty serviced Spartan Stores, Inc., a retailer in Grand Rapids, Michigan that had stores throughout Michigan and in Ohio. By virtue of Party Time's additional production and distribution capacity relative to Great Lakes Ice, Mr. McNulty was able to better develop business in Spartan Stores' outlets located in Ohio – an opportunity Great Lakes Ice did not afford because of Great Lakes' limited capacity.

23. Mr. McNulty's sales success at Party Time was broadly recognized. In 1996, he was promoted from sales manager to Vice President of Sales. In 1997, he was offered an equity stake in the company, which Mr. McNulty declined so that he could retain flexibility to work for another ice manufacturer or distributor, such as a company with more capacity than Party Time. In or around 2002, on behalf of Party Time, Mr. McNulty won an award from Wal-Mart, Inc. for the largest annual percentage increase in off-season sales of packaged ice. In 2004, and as discussed further below, Mr. McNulty was told by Party Time's president – Charles Knowlton – that "everyone knows that you are the best corporate salesman in the ice industry." At the time, Mr. McNulty was only 41 years old.

24. While Mr. McNulty was very effective in establishing and servicing new, large corporate accounts, his ability to broadly expand the business these accounts delivered to Party Time was constrained by Party Time's limited production and distribution capacity relative to the three primary competitors in the industry: Arctic Glacier, Home City, and Reddy Ice.

25. In October 2004, it was announced that Party Time was being purchased by Arctic Glacier, a much larger competitor with hundreds of millions of dollars in annual sales and with a substantially larger production and distribution capacity than Party Time. While a bit apprehensive about signing on with a new employer with which he was unfamiliar, Mr. McNulty was excited about the professional opportunities Arctic Glacier's increased capacity offered. Based on his experience in going from Great Lakes Ice to Party Time, Mr. McNulty believed that Arctic Glacier's additional capacity would enable him to secure new corporate accounts while simultaneously expanding the geographic coverage of his existing corporate accounts, including Sam's Club, Wal-Mart, Kroger, CVS, and others.

26. Arctic Glacier seemed equally as interested in Mr. McNulty. For instance, in late October 2004, Arctic Glacier offered Mr. McNulty a five year contract, conditioned on Mr. McNulty's agreeing not to work for a competitor of Arctic Glacier for five years. Arctic Glacier also offered Mr. McNulty (and some other employees) an "earn out" of two year's salary if he did not resign for a certain period of time after Arctic Glacier acquired Party Time, contingent on Arctic Glacier meeting certain financial goals.

27. Mr. McNulty accepted Arctic Glacier's "earn out" offer, but did not accept the organization's five year contract offer. Before entering a long-term commitment to work only for Arctic Glacier, Mr. McNulty first wanted to ensure that Arctic Glacier's culture and environment were satisfying. If not, Mr. McNulty would take his acumen, experience, contacts, and accounts – all of which were valuable in a commodity-based industry like packaged ice – to a competitor. He therefore declined Arctic Glacier's five-year offer, at least until he became more comfortable with the organization. In declining Arctic Glacier's five-year offer, Mr.

McNulty reasoned that the offer would always be available to him after he joined and became more comfortable with the organization.

28. After Mr. McNulty declined Arctic Glacier's five-year contract offer, Keith Corbin – Arctic Glacier's Vice President of Sales – contacted Mr. McNulty to ensure that he planned to stay with Arctic Glacier following the Party Time acquisition. Mr. Corbin was going to be Mr. McNulty's supervisor at Arctic Glacier. Mr. Corbin called Mr. McNulty roughly four times in a single night in late October 2004 to discuss Mr. McNulty's plans. During the course of these calls, Mr. Corbin said he knew of Mr. McNulty's successes and capabilities. Mr. Corbin, who was roughly 70 years old at the time, also said that he was going to retire in the near future, and committed that Mr. McNulty would succeed him as Vice President of Sales at Arctic Glacier so long as Mr. McNulty stayed with the company.

Mr. McNulty's Termination from Arctic Glacier

29. While at Party Time, Mr. McNulty had heard rumors and second-hand accounts about possible cooperation between Party Time and Home City as early as 1997, including customer allocation and bid-rigging. For example, he was told that Party Time declined to service certain stores because they were currently being serviced by Home City Ice, and that Party Time and Home City Ice agreed in advance which company would submit a lower bid to potential customers, such as Spartan Stores, SkyChef Catering, and government entities. On information and belief, all Defendants were involved in bid-rigging, and some of the bids submitted by Defendants included a false certification that the bid was not collusive. On information and belief, Defendants use interstate mails and wires to submit bids, to invoice

customers, and to receive payments from customers. Mr. McNulty had never been directly privy to information about explicit or widespread collusion. That all changed in late 2004.

30. One day in late 2004, Steve Knowlton called Mr. McNulty on behalf of his father, Defendant Charles Knowlton, to discuss a Party Time account. According to Steve Knowlton, Charles Knowlton had received a phone call from an executive at Defendant Home City (Party Time's competitor). The executive – who, on information and belief, was Tom Sedler, Jr. – informed Charles Knowlton that a Party Time customer in Livonia, Michigan was unhappy with Party Time's prices and services and had approached Home City about supplying ice. Home City declined to supply ice to the customer, and encouraged Party Time to take steps to satisfy the customer's needs so the customer would not search for a competing ice supplier. When Mr. McNulty asked why a competitor would call Party Time about a customer, Steve Knowlton told Mr. McNulty that Home City and Party Time had agreed not to compete for customers in specific geographies, and, on behalf of Charles Knowlton, Steve Knowlton asked Mr. McNulty to save the account for Party TIme. Mr. McNulty told Mr. Knowlton that he would not take over an account that Home City was effectively delivering to Party Time.

31. On other occasions, Mr. McNulty spoke directly with Charles Knowlton about the conspiracy, and told Mr. Knowlton that he could not participate in a conspiracy with Home City or any competitor and that – if staying at Party Time/Arctic Glacier required participating in the conspiracy – he would leave for another packaged ice company. Recognizing that Party Time had the ability to blackball Mr. McNulty from the industry, Charles Knowlton responded: "Marty, everyone knows that you are the best corporate salesman in the ice industry. Now, see what that will do for you." On at least one occasion, Charles Knowlton told Mr. McNulty that

Knowlton would perjure himself if necessary to maintain the secrecy of the conspiracy, and implied that Mr. McNulty should do the same.

32. Shortly after Mr. Knowlton told Mr. McNulty of the agreement between Home City and Party Time, Mr. McNulty learned that Arctic Glacier was also colluding with Home City. Arctic Glacier was in the process of acquiring Party Time. Mr. McNulty, who was in Michigan, received an out-of-state phone call from Mr. Corbin. During the course of the call, to ensure that Arctic Glacier – Mr. McNulty's future employer – would not tolerate participation in an unlawful conspiracy, Mr. McNulty told Mr. Corbin about the apparent allocation agreement between Party Time and Home City. Mr. Corbin responded that Arctic Glacier had the same arrangement with Home City as Party Time, and stated something to the effect of: "Pretty much Michigan is ours." Mr. Corbin also told Mr. McNulty that, if Mr. McNulty left Party Time/Arctic Glacier, Mr. Corbin would ensure that Mr. McNulty would not be hired by a competing ice manufacturer.

33. Arctic Glacier acquired Party Time in December 2004. Mr. McNulty accepted a position with Arctic Glacier, which entitled him to an "earn out" of two year's salary if the company met its financial targets in subsequent quarters.

34. In January 2005, Mr. McNulty was traveling with Mr. Corbin (who was by then Mr. McNulty's supervisor) to Ohio to meet with one of Mr. McNulty's accounts, Speedway SuperAmerica LLC. Speedway was headquartered in Ohio and had stores in a number of different states, including Michigan. Prior to meeting with Speedway, Mr. Corbin instructed Mr. McNulty as to the geographic locations of the Speedway stores Arctic Glacier could service and

the locations that Arctic Glacier could not service because of its market allocation agreement with Home City.

35. Mr. McNulty questioned Mr. Corbin about the details of the market allocation agreement between Arctic Glacier and Home City. Mr. Corbin explained that Arctic Glacier had agreed with both Home City and Reddy Ice to geographically divide the market for the sale and delivery of packaged ice. Mr. Corbin further explained that he had recently flown to Cincinnati to meet with Home City executives to discuss a dispute regarding which competitor would control customer stores located in a specific geography.

36. Mr. Corbin also explained that Arctic Glacier's conspiracy with Reddy Ice extended throughout the United States. For instance, according to Mr. Corbin, Arctic Glacier had "backed away" from buying an ice company in Nevada so that Arctic Glacier and Reddy Ice would not be in direct competition. Mr. Corbin explained that Arctic Glacier's agreement not to enter the South and Southwest (a geography dominated by Reddy Ice) enabled Reddy Ice to "get their prices up," and Reddy Ice's agreement to stay out of the Midwest and Canada enabled Arctic Glacier to do the same. Mr. Corbin described Reddy Ice as "good competition."

37. As to Mr. McNulty's Speedway account, Mr. Corbin did not want to disrupt Arctic Glacier's commitments to its competitors by allowing Mr. McNulty to compete aggressively for Speedway's business in a broad geographic area. Mr. McNulty was stunned. Mr. McNulty told Mr. Corbin that he believed any agreement between Arctic Glacier and a competitor to allocate geographies and customers was unlawful and that Mr. McNulty could not participate in any such agreement.

38. Mr. McNulty's refusal to participate in the conspiracy was unacceptable to Arctic Glacier and its co-conspirators. Less than a week after learning of his unwillingness to participate, Arctic Glacier fired Mr. McNulty, even though he was a top-performing salesman who was expected to succeed Mr. Corbin as Vice President of Sales. In late January 2005, an Arctic Glacier human resources employee, Richard Scott, placed a phone call from his office in Texas to Mr. McNulty's home in Michigan to schedule a meeting to terminate Mr. McNulty. Mr. McNulty then called Mr. Corbin in Tennessee to ask Mr. Corbin why he himself had not called Mr. McNulty to explain the reasons Mr. McNulty was being terminated, to which Mr. Corbin falsely responded: "I don't know what's going on."

39. On January 27, 2005, Arctic Glacier then sent a letter from Canada to Mr. McNulty in Michigan confirming Mr. McNulty's termination, using the false justification that "[t]his decision was made as a result of the restructuring of the Corporate Marketing department." Upon information and belief, Arctic Glacier had agreed with its co-conspirators in its market allocation scheme that Mr. McNulty should be terminated from Arctic Glacier.

40. Having spent 14 years as a successful salesman and executive in the packaged ice industry – and with promising prospects to advance to the top of the industry going forward – Mr. McNulty was angry that his former employer was engaged in an unlawful scheme designed to defraud the very accounts that he had worked hard to develop, and that he was being terminated by "crooked men" simply for refusing to participate in the scheme. Mr. McNulty decided to disclose the scheme to government authorities to prevent Defendants from continuing to defraud customers. He told a former colleague from Party Time named Geoff Lewandowski (who had also been terminated by Arctic Glacier) about his plan.

41. Shortly after confiding in Mr. Lewandowski, on March 28, 2005, Mr. McNulty received a phone call from a colleague of Mr. Knowlton's named Fiaz Simon, who was calling at the behest of Mr. Knowlton. Mr. Simon wanted to set up a meeting between himself, Mr. McNulty, and Mr. Knowlton to address terms upon which Arctic Glacier might rehire Mr. McNulty at a salary that "would make him happy." Mr. Simon stated that Arctic Glacier was willing to pay him an annual salary of more than twice his previous salary. The offer was conditioned on Mr. McNulty's participation in the conspiracy and his not cooperating with the government. Mr. McNulty refused the offer.

The Packaged Ice Competitors' Conspiracy to Boycott Mr. McNulty from the Industry

42. Following his termination from Arctic Glacier, Mr. McNulty signed a severance agreement with Arctic Glacier that restricted his ability to work for a company in competition with Arctic Glacier for six months – a period that expired on July 28, 2005. During this six month "non-compete period," Mr. McNulty informed the federal government of collusion in the packaged ice industry and began working with both the Department of Justice ("DOJ") and Federal Bureau of Investigation ("FBI") to help the agencies establish the existence, scope, and effects of the collusion.

43. Once the six month non-compete period expired, Mr. McNulty actively began searching for employment with manufacturers and distributors of packaged ice. Because of his acumen, experience, contacts, and accounts, Mr. McNulty was confident that he could secure a good job with competitive pay and benefits and room to advance.

44. Mr. McNulty sent a letter, for example, to Home City on September 16, 2005. When Mr. McNulty called Home City's human resources department at its offices in Ohio

shortly thereafter, Home City provided false and fraudulent reasons for why it was not interested in speaking to Mr. McNulty about potential employment opportunities.

45. Mr. McNulty also sent a letter to Joseph Riley, the president of the Tropic Ice Company. In response to the letter, Mr. Riley called and agreed to meet with Mr. McNulty to discuss Mr. McNulty's application for employment. Because the DOJ and FBI suspected that Tropic Ice was conspiring with Arctic Glacier and Home City, the agencies asked that Mr. McNulty tape record the meeting, which Mr. McNulty agreed to do.

46. Wearing a recording device provided to him by the FBI, Mr. McNulty met with Mr. Riley on January 27, 2006 at a restaurant in Lansing, Michigan. During the course of this meeting, Mr. Riley told Mr. McNulty that Arctic Glacier and its co-conspirators in the market allocation scheme had all agreed not to hire Mr. McNulty. According to Mr. Riley, Mr. McNulty was being "blackballed" from the industry.

47. Mr. Riley admitted that Tropic Ice had been conspiring with Arctic Glacier to allocate markets. Nonetheless, at the conclusion of this meeting, Mr. Riley told Mr. McNulty that he would call Mr. McNulty within several weeks to discuss Mr. McNulty's potential employment. Mr. Riley never called Mr. McNulty, and Mr. McNulty surmised that Tropic Ice must have also agreed to boycott Mr. McNulty

48. After not hearing from Mr. Riley for roughly six weeks, and following a request from the government, Mr. McNulty called Mr. Riley. Again, Mr. McNulty recorded the conversation for the DOJ and FBI. During this call, Mr. Riley confirmed what Mr. McNulty had suspected: that Tropic Ice had agreed with Arctic Glacier that Tropic Ice would not hire Mr. McNulty.

49. While he was looking for a job, Mr. McNulty also had several conversations with Mr. Lewandowski. Mr. Lewandowski was in contact with Charles Knowlton who had accepted a position at Arctic Glacier. Based on discussions he had with Mr. Knowlton, Mr. Lewandowski told Mr. McNulty that Arctic Glacier was withholding Mr. McNulty's two-year earn out (to which he was entitled) because Mr. McNulty was cooperating with government authorities. Mr. Lewandowski also said that Arctic Glacier would pay Mr. McNulty his earn out plus a large salary if Mr. McNulty would return to work at Arctic Glacier and cease cooperating with federal authorities. Further, pursuant to the Defendants' agreement to boycott Mr. McNulty, Mr. Lewandowski said that no ice company would hire Mr. McNulty until he stopped providing information to law enforcement officers. Upon information and belief, Mr. Lewandowski relayed information to Mr. McNulty about his earn out and employment opportunities at the behest of the Defendants.

50. During conversations with Mr. Lewandowski and other distributors, Mr. McNulty was told that Mr. Knowlton and Mr. Corbin made interstate phone calls from Michigan and Tennessee to several Home City executives in Ohio – Tom Sedler, Tom Sedler, Jr., and Lou McGuire – in furtherance of the Defendants' market allocation scheme.

51. Over two years after Mr. McNulty began providing information to authorities regarding the Defendants allocation scheme, Home City has entered into a plea agreement with the United States. In the plea agreement, Home City admitted that, from "at least as early as January 1, 2001 until July 17, 2007," Lou McGuire and other officers and employees of Home City "participated in a conspiracy among packaged ice producers, the primary purpose of which was to allocate customers and territories of packaged ice." Home City further admitted that,

"[i]n furtherance of the conspiratorial activity, [Home City] engaged in discussions and attended meetings with representatives of other packaged ice producers . . . to allocate customers and territories," including one or more meetings in Cincinnati, Ohio.

The Anticompetitive Effects of the Defendants' Termination and Boycott of Mr. McNulty

52. The Defendants' termination and boycott of Mr. McNulty has had two anticompetitive effects. First, the termination and boycott enabled the Defendants to continue their unlawful market allocation scheme. Had Mr. McNulty worked for Arctic Glacier – or any other packaged ice competitor – beyond January 27, 2005, he would have disrupted the Defendants' unlawful market allocation scheme by competitively and aggressively seeking the business of corporate accounts, including the business of accounts that were outside the scope of Arctic Glacier's allocated territory. For instance, opportunities would have existed to expand the geographic coverage of Sam's Club, Wal-Mart, CVS, Kroger, Speedway and other accounts. Opportunities also would have existed to service new accounts outside of Arctic Glacier's territory. As a relatively young, ambitious sales executive with a track record of success, these are precisely the types of opportunities Mr. McNulty sought – and for which he would have been rewarded – as he progressed professionally in the packaged ice industry.

53. Second, the Defendants' boycott deprived Mr. McNulty of employment opportunities in the only industry in which he had professional experience. As a result, his actual and future earnings have been substantially limited. For instance, following his termination from Arctic Glacier, Mr. McNulty was unemployed for roughly ten months and, after this period of unemployment, accepted a position with a lower salary and reduced benefits than what he was making – and would have made absent the boycott – in the packaged ice industry. This, in turn,

has substantially limited Mr. McNulty's ability to provide for his wife (a stay-at-home Mom) and his son, who suffers from asthma. Mr. McNulty struggled to make payments on his house and to pay for health insurance. Creditors foreclosed on his house, forcing Mr. McNulty and his family to move to a rental property. Mr. McNulty and his wife went without health insurance (even while encountering health issues) and paid out of pocket for Mr. McNulty's son's insurance. Mr. McNulty's credit scores were ravaged by his inability to make payments on his house, causing the interest rates and payments on his credit cards and loans to soar.

54. In this action, Mr. McNulty seeks recovery from the Defendants for all the effects and harm that Mr. McNulty suffered as a result of the Defendants' unlawful termination and boycott.

Relevant Markets

55. The United States market for the purchasing of packaged ice sales services is a distinct and separate relevant market. The Defendants collectively have market power as purchasers in this market. The Michigan market for the purchasing of packaged ice sales services is a submarket of the United States for the purchase of these services. The Defendants collectively have market power as purchasers within this submarket.

Interstate Commerce

56. In at least two ways, the Defendants' fraudulent and anticompetitive activities were within the flow of and had a proximate, direct, substantial, and reasonably foreseeable effect on interstate commerce. First, by terminating and boycotting Mr. McNulty, the Defendants ensured that their unlawful market allocation scheme persisted. Had Mr. McNulty remained employed in the industry beyond January 27, 2005, he would have competitively and aggressively sold packaged ice in interstate commerce, including selling ice to corporate accounts located in Arkansas (Sam's Club and Wal-Mart), Rhode Island (CVS), and Ohio (Kroger and Speedway). Mr.

McNulty also would have sold ice to Michigan-based accounts with stores in bordering states, such as Ohio. Mr. McNulty's termination was necessary to preclude such sales of ice in interstate commerce.

57. Second, by boycotting Mr. McNulty from the packaged ice industry, the Defendants precluded Mr. McNulty from selling his own services in interstate commerce. For instance, while residing in Michigan, Mr. McNulty sought employment from Home City, which was located in Ohio. Because Home City and other Defendants had agreed not to hire him, Mr. McNulty was not able to sell his services in interstate commerce.

Causes of Action

Count I: Federal Racketeer Influenced and Corrupt Organizations Act, 18 U.S.C. §1962 (c)

58. Plaintiff repeats and realleges the allegations in Paragraphs 1- 57 above as if fully set forth herein.

59. At all times relevant to this Complaint, the Defendants each constituted a "person" within the meaning of 18 U.S.C. § 1961(3).

60. Defendants and others not named as defendants herein, were associated in fact and constituted an "enterprise" within the meaning of 18 U.S.C. § 1961(4), engaging in and affecting interstate commerce. The RICO Enterprise is a continuing organization that consists of Defendants, their officers, agents, representatives, and other individuals who assisted in devising and implementing their schemes.

61. At all times relevant to this Complaint, Defendants agreed to and did conduct and directly or indirectly participate in, or aided and abetted, the conduct of the enterprise's affairs through a pattern of racketeering activity in violation of 18 U.S.C. § 1962(c), committing

multiple fraudulent and illegal racketeering acts, and for the unlawful purpose of intentionally defrauding Plaintiff, including: interstate mail fraud in violation of 18 U.S.C. § 1341 (all Defendants); interstate wire fraud in violation of 18 U.S.C. § 1343 (all Defendants); tampering with a witness or informant in violation of 18 U.S.C. § 1512(b)-(d) (all Defendants); retaliating against a witness or informant in violation of 18 U.S.C. § 1513(e)-(f) (all Defendants). These violations included, but are not limited to the acts discussed in the prior paragraphs of this Complaint. Defendants engaged in this pattern of racketeering activity for the unlawful purpose of and with the effect of defrauding Plaintiff and consumers.

62. Throughout the relevant time period, the Defendants used interstate mails and wires to conduct their fraudulent scheme. On information and belief, in violation of 18 U.S.C. §§ 1341, 1343, all Defendants used interstate mails and wires to further their customer and territorial allocation scheme. For example, throughout the duration of the conspiracy, Defendants used interstate mails and wires to submit rigged bids to potential customers, and submitted fraudulently inflated monthly or other periodic invoices to customers, who submitted payments using interstate mails and wires.

63. In violation of 18 U.S.C. § 1341, Defendant Arctic Glacier used interstate mail to terminate Mr. McNulty's employment, providing false and fraudulent reasons for his termination. In violation of 18 U.S.C. § 1343, Defendants Keith Corbin and Arctic Glacier used interstate wires to fraudulently corroborate the letter, suggesting to Mr. McNulty that they were unaware of the reasons for his termination or that the termination was for reasons other than his refusal to cooperate with the RICO enterprise's fraudulent scheme. Similarly, Home City used

interstate wires to provide false and fraudulent reasons for their unwillingness to even discuss potential employment opportunities with Mr. McNulty.

64. As detailed more fully above, Defendants committed various acts of witness tampering and retaliation, the purpose and effect of which was to further their scheme to defraud Mr. McNulty in violation of 18 U.S.C. § 1512 and § 1513. Specifically, Defendants knowingly used or conspired to knowingly use threats to fire and blackball Mr. McNulty from employment opportunities, and attempts to corruptly persuade Mr. McNulty and others through offers of large sums of money in salaries and bonuses, with the intent to: hinder, delay, or prevent the communication to a federal law enforcement officer information relating to the commission of a Federal offense in violation of 18 U.S.C. § 1512. Defendants knowingly engaged or conspired to engage in conduct that damaged the tangible property and lawful employment or livelihood of Mr. McNulty, with the intent to retaliate against him for providing law enforcement officers with truthful information relating to the commission of a federal offense, in violation of 18 U.S.C. § 1513.

65. As a direct and proximate result of Defendants' racketeering activities and violations of 18 U.S.C. § 1962(c), Plaintiff has been injured in his business and property in an amount to be proven at trial. For example, Plaintiff suffered from lost wages, bonuses, and benefits, and incurred other incidental and consequential damages and expenses as a result of being terminated and boycotted by Defendants. Moreover, Plaintiff was injured by the customer and territory allocation aspect of Defendants' RICO scheme insofar as it diminished the demand, value, and compensation for the services of packaged ice salesmen, who were competing for

fewer potential customers and had fewer potential employers available in Michigan and other geographic areas.

Count II: Federal Racketeer Influenced and Corrupt Organizations Act Conspiracy, 18 U.S.C. § 1962(d)

66. Plaintiff repeats and realleges the allegations in Paragraphs 1 - 65 above.

67. This count is brought against all Defendants. As set forth above, the Defendants unlawfully and willfully combined, conspired and agreed to violate 18 U.S.C. § 1962(c). Specifically, Defendants committed overt acts in furtherance of the conspiracy as described above.

68. Defendants have intentionally conspired and agreed to directly and indirectly participate in the conduct of the affairs of the enterprise through a pattern of racketeering activity. Defendants knew that their acts were part of a pattern of racketeering activity and agreed to the commission of those acts to further the schemes described above. That conduct constitutes a conspiracy to violate 18 U.S.C. § 1962(c), in violation of 18 U.S.C. § 1962(d).

69. As a direct and proximate result of Defendants' conspiracy, the overt acts taken in furtherance of that conspiracy, and violations of 18 U.S.C. § 1962(d), Plaintiff has been injured in his business and property in an amount to be proven at trial by reason of Defendants' violation of 18 U.S.C. § 1962(d). For example, Plaintiff suffered from lost wages, bonuses, and benefits, and incurred other incidental and consequential damages and expenses as a result of being terminated and boycotted by Defendants.

Count III: Conspiracy to Restrain Trade in Violation of Sherman Act § 1

70. Plaintiff repeats and realleges the allegations in Paragraphs 1 - 69 above.

71. Defendants have engaged in a *per se* unlawful conspiracy by agreeing that Mr. McNulty should be terminated from Arctic Glacier and then terminating Mr. McNulty from Arctic Glacier.

72. Defendants have engaged in a *per se* unlawful conspiracy by agreeing to boycott Mr. McNulty from the packaged ice industry.

73. Defendants' actions lack any legitimate business justification, and any purported business justifications are pretextual.

74. Defendants' conduct has substantially and adversely affected interstate commerce.

75. Defendants by and through their anticompetitive actions as outlined herein, have violated Section 1 of the Sherman Act, 15 U.S.C. § 1.

76. As a direct and proximate result of Defendants' violations of the Sherman Act, Mr. McNulty has been harmed in an amount to be established at trial.

Count IV: Conspiracy to Restrain Trade in Violation of the Michigan Antitrust Reform Act, M.C.L.A. § 445.772

77. Plaintiff repeats and realleges the allegations in Paragraphs 1 - 76 above.

78. Defendants have engaged in a *per se* unlawful conspiracy by agreeing that Mr. McNulty should be terminated from Arctic Glacier and then terminating Mr. McNulty from Arctic Glacier.

79. Defendants have engaged in a *per se* unlawful conspiracy by agreeing to boycott Mr. McNulty from the packaged ice industry.

80. Defendants' actions lack any legitimate business justification, and any purported business justifications are pretextual.

81. Defendants' conduct has substantially and adversely affected commerce within the market for the purchase of packaged ice sales services and within the market for packaged ice.

82. Defendants by and through their anticompetitive actions as outlined herein, have violated § 445.772 of the Michigan Antitrust Reform Act.

83. As a direct and proximate result of Defendants' violations of the Michigan Antitrust Reform Act, Mr. McNulty has been harmed in an amount to be established at trial.

Count V: Tortious Interference with Prospective Economic Advantage

84. Plaintiff repeats and realleges the allegations in Paragraphs 1 - 83 above.

85. Mr. McNulty had the expectancy of a valid business relationship with manufacturers and distributors of packaged ice, given his acumen, experience, contacts, and accounts in the packaged ice industry.

86. The Defendants knew of Mr. McNulty's expectancy of a valid business relationship with manufacturers and distributors of packaged ice.

87. The Defendants intentionally interfered with Mr. McNulty's expectancy of a valid business relationship with manufacturers and distributors of packaged ice by agreeing to a *per se* unlawful boycott of Mr. McNulty from the industry (as specifically detailed in paragraphs 42 - 49, above), causing a termination of the expectancy.

88. The Defendants agreed to boycott Mr. McNulty from the packaged ice industry with malice for the purpose of perpetuating the Defendants' *per se* unlawful market allocation scheme and interfering with Mr. McNulty's expectancy of a valid business relationship.

89. Mr. McNulty was damaged by the Defendants' intentional interference with Mr. McNulty's expectancy of a valid business relationship by an amount to be determined at trial.

Jury Trial Demand

Pursuant to Fed. R. Civ. P. 38(b), Mr. McNulty demands a trial by jury of all claims asserted in this Complaint so triable.

Prayer for Relief

WHEREFORE, Mr. McNulty prays that the Court enter judgment against Defendants, and in favor of Mr. McNulty as follows:

A. Order Defendants to cease and desist from violating RICO, the Sherman Act, the Michigan Antitrust Reform Act, and the common law principles of tortious interference, as stated herein;

B. Award Mr. McNulty the maximum amount of damages he sustained as a result of Defendants' actions, as well as the maximum amount of civil penalties;

C. Award Mr. McNulty all costs and expenses of this action, including Attorney's fees; and

D. Awarding Mr. McNulty all such relief as the Court deems just and proper.

Dated: December 2, 2008

/s/ Daniel L. Low
Daniel L. Low
Daniel A. Kotchen
Kotchen & Low LLP
2300 M St., NW, Suite 800
Washington, DC 20037
(202) 416-1848 (Tel.)
(202) 280-1128 (Fax)
dlow@kotchen.com
dkotchen@kotchen.com

Andrew A. Paterson
23880 Woodward Ave.
Pleasant Ridge, MI 48069-113
(248) 291-0550 x 275
aap43@hotmail.com

COUNSEL FOR PLAINTIFF

CERTIFICATE OF SERVICE

I hereby certify that on December 2, 2008, I electronically filed the foregoing Amended Complaint with the Clerk of the Court using the ECF system which will send notification of such filing to the following:

- David H Bamberger
- Lisa A. Brown
- Anthony T. Chambers
- David A. Ettinger
- Melissa B. Hirst
- Howard B. Iwrey
- Scott L. Mandel
- James R Nelson
- John B. Pinney
- Paula W Render
- Peter R. Silverman

/s/ Daniel L. Low
KOTCHEN & LOW LLP
2300 M St., NW, Suite 800
Washington, DC 20037
(202) 841-7164
(202) 280-1128 (fax)
dlow@kotchen.com

TAB G

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

IN RE PACKAGED ICE ANTITRUST LITIGATION	Case Number: 08-MD-01952
	Honorable Paul D. Borman
THIS DOCUMENT RELATES TO: ALL DIRECT PURCHASER ACTIONS	

STIPULATED PROTECTIVE ORDER CONCERNING
CONFIDENTIALITY OF DISCOVERY MATERIALS

It is hereby Stipulated and Agreed that the following provisions shall govern the confidentiality of discovery in the direct purchaser proceedings:

Scope of Order

1. This Protective Order applies to all information including, without limitation, documents, writings, video or audio tapes, computer-generated or recorded information in any form, materials, oral or written testimony, answers to interrogatories, responses to requests for admission, deposition testimony, deposition transcripts and exhibits, and other responses to requests for information, produced by a litigant or a third party ("Producing Party") in response to discovery requests in connection with the above-captioned proceeding ("Discovery Materials").

Use of Discovery Materials

2. The parties, and all people or entities subject to this Protective Order, may not use Discovery Materials, including, but not limited to, Confidential or Highly Confidential Materials (other than material that is publicly available), for any purpose other than a proper purpose under the Federal Rules of Civil Procedure and the Federal Rules of Evidence in connection with the prosecution or defense of:

(a) the consolidated direct purchaser action contained in MDL No. 1952 (captioned "In re Packaged Ice Antitrust Litigation");

(b) the individual direct purchaser cases that make up MDL No. 1952;

(c) any case designated as a direct purchaser "tagalong" case to MDL No. 1952; or

(d) any appeals of the cases described in categories (a) through (c) above, unless specific, written authorization is provided by the Producing Party. Nothing in this Protective Order, however, prevents any use by a Producing Party of the Discovery Materials that it produces.

Designation of Confidential and Highly Confidential Material

3. A Producing Party may designate as "Confidential" any of its Discovery Materials that contain, reflect, or reveal: (a) non-public and confidential research, development, proprietary, financial, or commercial information; (b) confidential employment information; or (c) with respect to any individual plaintiff, other class member or third party, financial or other personal information (collectively "Confidential Material"). The term "Confidential Material" includes Discovery Materials designated "Confidential," together with the information contained therein, including any extract, abstract, chart, summary, note, or copy made therefrom. The Producing Party may designate Discovery Materials as Confidential only if the Producing Party has a good faith belief that the information meets the definition of "Confidential Material" set forth in this paragraph. Any such designation shall be made or supervised by an attorney.

4. A Producing Party may designate as "Highly Confidential" only those Discovery Materials that contain, reflect, or reveal: (a) trade secrets; (b) non-public development, manufacturing, financial, or pricing data; (c) customer lists; (d) planned or unpublished

intellectual property applications; (e) business plans and strategies; (f) documents relating to any confidential negotiations between a party and a non-party; or (g) similar highly sensitive commercial information. The term "Highly Confidential Material" includes Discovery Materials designated "Highly Confidential," together with the information contained therein, including any extract, abstract, chart, summary, note, or copy made therefrom. The Producing Party may designate Discovery Materials as Highly Confidential only if the Producing Party has a good faith belief that the information meets the definition of "Highly Confidential Material" set forth in this paragraph. The designations shall be made or supervised by an attorney.

5. Discovery Material other than deposition testimony may be designated as Confidential or Highly Confidential by labeling each page of the document or the object's container (in such manner as will not interfere with the legibility thereof) with the designation "Confidential" or "Highly Confidential," as appropriate. Deposition testimony may be designated as Confidential or Highly Confidential, as appropriate, either on the record at the deposition or by letter to counsel for all parties within thirty (30) days after receipt of the transcript. Only the portion of the deposition testimony which reveals Confidential or Highly Confidential material may be so designated. Deposition transcripts shall be treated as Highly Confidential for thirty (30) days after receipt of the transcript by counsel for the deponent. Any transcript, tape, or recording of deposition testimony that is so designated shall include a cover sheet and/or external label stating: "ATTENTION: CONTAINS [CONFIDENTIAL/HIGHLY CONFIDENTIAL] MATERIAL."

6. Discovery Material that was, is, or becomes public knowledge in a manner other than by a violation of this order, and Discovery Material obtained outside of the discovery process in the consolidated direct purchaser action contained in MDL No. 1952, any of the

individual direct purchaser cases that comprise MDL No. 1952, or any case designated as a direct purchaser "tagalong" to MDL No. 1952 shall not be designated Confidential or Highly Confidential pursuant to this Order.

Disclosure of Confidential Material

7. Confidential Material may be shown only to: (a) the parties' attorneys (including legal assistants, secretaries, and other office employees); (b) the parties; (c) experts (including assistants, staff, secretaries, and other personnel working with the expert) retained or consulted by the parties; (d) the Court and its official personnel, including special masters, mediators, court reporters, and Court staff; (e) litigation support vendors, including document copying services; (f) actual or proposed witnesses in the above-captioned proceeding; and (g) any other such person at the request of a non-Producing Party, provided that counsel for the Producing Party agrees in writing (identifying such person by name) in advance of such disclosure. Each person who is permitted to see Confidential Material shall first be shown a copy of this Order and shall agree to be bound by its terms.

8. Highly Confidential Material may be shown only to: (a) the parties' outside attorneys (including legal assistants, secretaries, and other office employees); (b) in-house counsel for the parties; (c) experts (including assistants, staff, secretaries, and other personnel working with the expert) retained or consulted by the parties; (d) the Court and its official personnel, including special masters, mediators, and Court staff; (e) litigation support vendors, including document copying services; (f) witnesses during the course of their testimony at a deposition under the provisions of Fed.R.Civ.P. 26(b) in the above-captioned proceeding provided that either: (i) the witness authored, received, or is reasonably believed in good faith to be referenced in or aware of or participated in events referenced in the Highly Confidential

Material; (ii) the document is being used to refresh the witness's recollection, or to impeach the witness; or (iii) the witness is an employee of the Producing Party or was an employee of the Producing Party at the time the Highly Confidential Material was created, and (g) any other person at the request of a non-Producing Party, provided that counsel for the Producing Party agrees in writing (identifying such person by name) in advance of such disclosure. Each person who is permitted to see Highly Confidential Material shall first be shown a copy of this Order and shall agree to be bound by its terms.

Challenges to Designations

9. Any party may object to the designation of any Discovery Material as Confidential or Highly Confidential by giving written notice to the Producing Party that it objects to the designation. If the Producing Party does not agree that the documents or information should not be considered Confidential or Highly Confidential, then the parties shall confer in a good faith effort to resolve the dispute. If the parties are unable to resolve the dispute after conferring, any party may request relief from the Court. The burden rests on the party seeking confidentiality to demonstrate that such designation is proper. Until the Court rules on such a motion, the disputed Discovery Material shall be treated as Confidential or Highly Confidential in accordance with the designation made pursuant to paragraph 5.

Pleadings Containing Confidential Material

10. Any person wishing to file Confidential or Highly Confidential Material or documents containing information obtained from Confidential or Highly Confidential Material with the Court is authorized to file such material or information under seal, following the procedures of this District.

Use of Confidential Material at Trial

11. If a hearing or trial is scheduled at which any party anticipates the disclosure of Confidential or Highly Confidential Material in open court, the parties shall confer ahead of time in good faith to determine a method for discussing and/or introducing into evidence material that has been designated as Confidential or Highly Confidential. The parties shall submit their proposed method to the Court for approval.

Inadvertent Productions

12. If Confidential or Highly Confidential Material is disclosed to any person other than in the manner authorized by this Protective Order, the party responsible for the disclosure shall, immediately upon learning of such disclosure, inform the Producing Party of the disclosure, and make every effort to retrieve the Confidential or Highly Confidential Material and to prevent any disclosure by such unauthorized person.

13. If a Producing Party learns that it inadvertently failed to designate any Discovery Material as Confidential or Highly Confidential, the Producing Party may provide to all parties written notice of its intention to designate the Discovery Material as Confidential or Highly Confidential and an additional copy of the Discovery Material marked as Confidential or Highly Confidential. A receiving party has ten (10) days to object to the late designation of Confidential or Highly Confidential Material. If no objection is interposed, then within ten (10) days of receipt of the additional copy of the Discovery Material, each party shall return or certify the destruction of all copies of such Discovery Material not marked Confidential or Highly Confidential. If any objection is interposed, the parties shall meet and confer and, in the absence of an agreement, the Producing Party may file a motion for relief from the Court. Until the Court rules on such a motion, the disputed Discovery Material shall be treated as Confidential or

Highly Confidential in accordance with the designation made pursuant to paragraph 5 and this paragraph.

14. If a party learns that it inadvertently produced Discovery Material that it claims to be protected by the attorney-client privilege, the work-product doctrine, or other privilege or doctrine that the Producing Party believes protects the subject Discovery Material from disclosure, the Producing Party may provide written notice to all parties that it claims protection or privilege regarding such Discovery Material. Upon receipt of such notice, the subject Discovery Material shall be sequestered and shall not be reviewed, disclosed or used for any purpose, other than in connection with a motion for relief as provided in this paragraph, until the claim of protection or privilege is finally resolved as provided herein. If no objection to the claim is interposed within ten (10) days, then each party shall return or certify the destruction of all copies of the Discovery Material in question, including those provided to third parties. In the event of an objection to the claim of privilege or protection, the parties shall meet and confer and, in the absence of an agreement, the Producing Party may file a motion for relief from the Court.

Subpoenas in Other Cases

15. If any person or entity possessing Confidential or Highly Confidential Material is subpoenaed in another action or proceeding or served with a document demand, and such subpoena or document demand requests the production of Confidential or Highly Confidential Material, the person receiving the subpoena or document demand shall give prompt written notice to counsel for the Producing Party, and shall, to the extent permitted by law, court rule, or court order, withhold production of the requested Confidential or Highly Confidential Material

until the Producing Party permits production, or until a court of competent jurisdiction orders otherwise.

Return or Destruction of Confidential Material

16. Upon a request made by a Producing Party within fifteen days of the final disposition of the consolidated direct purchaser action contained in MDL No. 1952, including all appeals, whether by judgment, settlement, or otherwise, the party in possession of Confidential or Highly Confidential Material, at its election, shall return all Confidential or Highly Confidential Material to the Producing Party at the Producing Party's expense, or certify that all such Confidential or Highly Confidential Material has been destroyed. A "final disposition" of the consolidated direct purchaser action contained in MDL No. 1952 shall not include an order from the MDL Court directing that each individual case be returned to the district where it originated for trial.

17. Notwithstanding the provisions of paragraph 16, Outside Counsel may retain a copy of any document filed with the Court.

18. The parties agree to be bound by the terms of this Order until such time as the Court shall rule thereon, and, thereafter, the parties shall be bound by the ruling of the Court.

19. This Protective Order shall survive the termination of this litigation and the Court shall retain continuing jurisdiction to enforce its terms.

SO ORDERED.

Dated: 11-8-, 2010

PAUL D. BORMAN
UNITED STATES DISTRICT JUDGE

Joseph C. Kohn
Robert J. LaRocca
William E. Hoese

Harold Gurewitz
Gurewitz & Raben, PLLC
333 West Fort Street

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

IN RE PACKAGED ICE ANTITRUST LITIGATION	Case Number: 08-MD-01952
	HONORABLE PAUL D. BORMAN
THIS DOCUMENT RELATES TO: ALL DIRECT PURCHASER ACTIONS	

PROTECTIVE ORDER CONCERNING
TAPE RECORDINGS AND TRANSCRIPTS

On May 10, 2011, this Court ordered the Department of Justice, Antitrust Division ("DOJ"), to produce to the Court for *in camera* review tape recordings ("DOJ recordings") and transcripts that were requested in a January 24, 2011, subpoena issued by direct purchaser plaintiffs. In the event that, after the *in camera* review, the Court orders certain DOJ recordings and/or transcripts to be disclosed to the direct purchaser plaintiffs or to any additional party that has received an Order allowing equal access to such recordings and/or transcripts (hereinafter "the parties"), it is hereby ORDERED that the following provisions shall govern the use of those recordings and/or transcripts, any portions of documents that contain quotations, paraphrases, or summaries of information contained in the recordings or transcripts, and any copies of the preceding materials by the parties and all other persons or entities subject to this Protective Order as identified in Paragraph 4.

Scope of Order

1. This Protective Order applies to the following materials: all DOJ recordings produced to the parties; all transcripts produced to the parties; all portions of documents that contain quotations, paraphrases, or summaries of information contained in the recordings or transcripts, including notes and other transcripts; and all copies of any of the aforementioned

materials (collectively "DOJ Materials").

Use of DOJ Materials

2. The parties, and all other persons or entities subject to this Protective Order as identified in Paragraph 4, may not use the DOJ Materials for any purpose other than a proper purpose under the Federal Rules of Civil Procedure and the Federal Rules of Evidence in connection with the prosecution or defense of the following, unless specific, written authorization is provided by the DOJ:

(a) the consolidated direct purchaser action contained in 08-MD-01952 (captioned "In re Packaged Ice Antitrust Litigation");

(b) the individual direct purchaser cases that make up 08-MD-01952;

(c) any case designated as a direct purchaser "tagalong" case to 08-MD-01952; or

(d) any appeal of the cases described in categories (a) through (c) above.

Nothing in this Protective Order applies to or prevents any use by DOJ of the DOJ Materials.

3. The parties, and all persons or entities subject to this Protective Order as identified in Paragraph 4, are expressly prohibited from disclosing the DOJ Materials in any public forum, other than in the manner authorized by this Protective Order in the litigation identified in paragraph 2.

Disclosure of the DOJ Materials

4. The DOJ Materials may be disclosed only to the following: (a) the parties' outside attorneys (including legal assistants, secretaries, and other office employees); (b) in-house counsel for the parties; (c) experts (including assistants, staff, secretaries, and other personnel working with the expert) retained or consulted by the parties; (d) the Court and its official

personnel, including special masters, mediators, court reporters, and Court staff; (e) litigation support vendors, including document copying services; (f) actual or proposed witnesses in the proceedings identified in paragraph 2, provided that either: (i) the witness made, participated in, or is referenced in, the particular taped conversation or transcript that is disclosed to the witness; or (ii) the particular taped conversation or transcript disclosed to the witness is being used to refresh the witness's recollection, or to impeach the witness; and (g) any other such person at the request of a party, provided that counsel for the DOJ agrees in writing (identifying such person by name) in advance of such disclosure. Each person to whom DOJ Materials are disclosed shall first be shown a copy of this Order and shall agree to be bound by its terms.

Pleadings Containing DOJ Materials

5. Any person wishing to file the DOJ Materials or documents containing information obtained from the DOJ Materials with a court in any of the litigation identified in Paragraph 2 is authorized to file such material or information under seal, following the procedures of the pertinent district.

Use of the DOJ Materials at Trial

6. If a hearing or trial is scheduled at which any party anticipates the disclosure of the DOJ Materials in open court, the parties shall confer ahead of time in good faith to determine a method for discussing and/or introducing into evidence the DOJ Materials. The parties shall submit their proposed method to the Court for approval.

Inadvertent Productions

7. If the DOJ Materials are disclosed to any person other than in the manner authorized by this Protective Order, the party responsible for the disclosure shall, immediately upon learning of such disclosure, inform the DOJ and any other party to this litigation of the

disclosure, and make every effort to retrieve the DOJ Materials and to prevent any disclosure by such unauthorized person.

Subpoenas in Other Cases

8. If any person or entity possessing DOJ Materials, other than DOJ or its personnel, is subpoenaed in another action or proceeding or served with a document demand, and such subpoena or document demand requests the production of the DOJ Materials, the person receiving the subpoena or document demand shall give prompt written notice to counsel for the DOJ, and shall, to the extent permitted by law, court rule, or court order, withhold production of the requested DOJ Materials until the DOJ permits production, or until a court of competent jurisdiction orders otherwise.

Return of DOJ Materials

9. Within 30 days of the final disposition as to a party who received DOJ Materials of all the actions referred to in Paragraph 2, including all appeals, whether by judgment, settlement, or otherwise, that party must (a) return at its expense all DOJ recordings, all transcripts of such recordings, and all copies of such recordings and transcripts in its possession or in the possession of persons or entities to whom it disclosed such material under Paragraph 4 to the DOJ, specifically to Scott M. Watson, Chief, Cleveland Field Office, United States Department of Justice, Antitrust Division, Carl B. Stokes United States Courthouse, 801 W. Superior Ave., 14th Floor, Cleveland, OH 44113-1857, and (b) certify to DOJ, specifically to Scott M. Watson, that all portions of documents that contain quotations, paraphrases, or summaries of information contained in the recordings or transcripts other than transcripts returned to DOJ, and all copies of such documents that were in the possession of that party or in the possession of persons or entities to whom that party disclosed such documents under Paragraph 4 have been destroyed. A

"final disposition" of the actions referred to in Paragraph 2 shall not include an order from the MDL Court directing that each individual case be returned to the district where it originated for trial.

10. Notwithstanding the provisions of paragraph 9, outside counsel may retain a copy of any document filed with the Court, subject to restrictions contained in paragraphs 2 through 8 and 11 of this Order.

11. This Protective Order shall survive the termination of this litigation and the Court shall retain continuing jurisdiction to enforce its terms.

SO ORDERED.

Dated: ~~June~~ July 26, 2011

PAUL D. BORMAN
UNITED STATES DISTRICT JUDGE

Approved as to form and substance:

Counsel for
Direct Purchaser Plaintiffs

s/Robert J. LaRocca (w/consent)
Robert J. LaRocca
KOHN, SWIFT & GRAF, P.C.
One South Broad Street, Suite 2100
Philadelphia, PA 19107
215-238-1700
rlarocca@kohnswift.com

Counsel for
Arctic Glacier, Inc., et al.

s/Paula W. Render (w/consent)
Paula W. Render
Jones Day
77 W. Wacker
Suite 3500
Chicago, IL 60601
prender@JonesDay.com

Counsel for
Reddy Ice Corp., et al.

s/David H. Bamberger (w/consent)
David H. Bamberger
DLA Piper US, LLP
500 8th Street, NW
Washington, D.C. 20004
david.bamberger@dlapiper.com

Counsel for
Home City Ice Company

s/Michael A. Roberts (w/consent)
Michael A. Roberts
Graydon Head & Ritchey, LLP
511 Walnut Street
Suite 1900
Cincinnati, OH 45202
Mroberts@Graydon.com

For the United States:

BARBARA L. McQUADE
United States Attorney

s/Lynn M. Dodge
Lynn M. Dodge (P38136)
Assistant United States Attorney
211 W. Fort Street, Suite 2001
Detroit, Michigan 48226
(313) 226-0205
lynn.dodge@usdoj.gov

TAB H

File No. CI 12-01-76323

THE QUEEN'S BENCH
WINNIPEG CENTRE

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

AND IN THE MATTER OF A PROPOSED PLAN OF COMPROMISE OR ARRANGEMENT WITH RESPECT TO ARCTIC GLACIER INCOME FUND, ARCTIC GLACIER INC., ARCTIC GLACIER INTERNATIONAL INC. AND THE ADDITIONAL APPLICANTS LISTED ON SCHEDULE "A" HERETO (COLLECTIVELY, "THE APPLICANTS")

TENTH REPORT OF THE MONITOR
ALVAREZ & MARSAL CANADA INC.
MARCH 5, 2013

TABLE OF CONTENTS

INDEX TO APPENDICES

1.0 INTRODUCTION

1.1 Pursuant to an order of The Court of Queen's Bench (Winnipeg Centre) (the "**Court**") dated February 22, 2012 (the "**Initial Order**"), Alvarez & Marsal Canada Inc. was appointed as Monitor (the "**Monitor**") in respect of an application filed by Arctic Glacier Income Fund ("**AGIF**"), Arctic Glacier Inc. ("**AGI**"), Arctic Glacier International Inc. ("**AGII**") and those entities listed on **Appendix "A"**, (collectively, and including Glacier Valley Ice Company L.P., the "**Applicants**") seeking certain relief under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"). The proceedings commenced by the Applicants under the Initial Order are referred to herein as the "**CCAA Proceedings**".

1.2 The Monitor has previously filed nine reports with this Honourable Court. Capitalized terms not otherwise defined in this report (the "**Tenth Report**") are as defined in the orders previously granted by, or in the reports previously filed with, this Honourable Court by the Monitor.

1.3 As reported in the Monitor's Sixth Report dated August 29, 2012 (the "**Sixth Report**"), on June 7, 2012, Arctic Glacier, LLC (formerly known as H.I.G. Zamboni LLC), an affiliate of H.I.G. Capital (the "**Original Purchaser**"), and the Applicants, excluding AGIF (the "**Vendors**"), entered into an asset purchase agreement (the "**APA**"), pursuant to which the Original Purchaser agreed to purchase all of the Vendors' assets except the Excluded Assets, and to assume all of the Vendors' liabilities except the Excluded Liabilities, on an "as is, where is" basis (the "**Sale Transaction**").

1.4 Pursuant to the provisions of the APA, the Original Purchaser designated certain of its affiliates to acquire the Assets and entered into a Designated Purchaser Agreement with

its designees Arctic Glacier, LLC, Arctic Glacier U.S.A., Inc., and Arctic Glacier Canada, Inc. (collectively, the "**Purchaser**").

1.5 The Sale Transaction contemplated by the APA, as amended, closed effective 12:01 a.m. on July 27, 2012 (the "**Closing**"). On July 27, 2012, the Monitor delivered the Monitor's Certificate to the Purchaser and subsequently filed same with the Court.

1.6 As a consequence of the Sale Transaction, the business formerly operated by the Applicants is now being operated by the Purchaser. As such, and in anticipation of the Closing, the Applicants sought and obtained the Transition Order dated July 12, 2012 (the "**Transition Order**"). Among other things, the Transition Order provides that, on and after the Closing, the Monitor is empowered and authorized, to take such additional actions and execute such documents, in the name of and on behalf of the Applicants, as the Monitor considers necessary in order to perform its functions and fulfill its obligations as Monitor, or to assist in facilitating the administration of these CCAA Proceedings. A copy of the Transition Order is attached as **Appendix "B"**.

1.7 As a result of the Closing, and as set out further below, the Monitor is holding significant funds for distribution. Accordingly, in the Sixth Report, the Monitor recommended a claims process to identify and determine the claims of creditors of the Applicants (the "**Claims Process**").

1.8 On September 5, 2012, this Honourable Court issued an order approving the Claims Process and, among other things, authorizing, directing and empowering the Monitor to take such actions as contemplated by the Claims Process (the "**Claims Procedure Order**"). The U.S. Court recognized the Claims Procedure Order by Order dated

September 14, 2012. A copy of the Claims Procedure Order is attached as **Appendix "C"**.

1.9 The stay of proceedings set out in the Initial Order (the "**Stay**"), as extended by subsequent orders, expires on March 15, 2013 (the "**Stay Period**").

1.10 This Tenth Report is filed in support of the Monitor's motion returnable March 7, 2013 seeking an order:

a) Extending the Stay Period to June 13, 2013;

b) Appointing Claims Officers and empowering the Claims Officers to adjudicate Claims as necessary; and

c) Releasing and discharging the Direct Purchasers' Advisors' Charge (as hereinafter defined) and rendering it to be of no further force or effect.

1.11 Further information regarding these proceedings can be found on the Monitor's website at http://www.alvarezandmarsal.com/arcticglacier.

2.0 TERMS OF REFERENCE

2.1 In preparing this Tenth Report, the Monitor has necessarily relied upon unaudited financial and other information supplied, and representations made, by certain former senior management of Arctic Glacier ("**Senior Management**"). Although this information has been subject to review, the Monitor has not conducted an audit or otherwise attempted to verify the accuracy or completeness of any of the information of the Applicants. Accordingly, the Monitor expresses no opinion and does not provide any other form of assurance on or relating to the accuracy of any information contained in this Tenth Report, or otherwise used to prepare this Tenth Report.

2.2 Certain of the information referred to in this Tenth Report consists of financial forecasts and/or projections or refers to financial forecasts and/or projections. An examination or review of financial forecasts and projections and procedures, in accordance with standards set by the Canadian Institute of Chartered Accountants, has not been performed. Future-oriented financial information referred to in this Tenth Report was prepared based on estimates and assumptions provided by Senior Management. Readers are cautioned that since financial forecasts and/or projections are based upon assumptions about future events and conditions that are not ascertainable, actual results will vary from the projections, and such variations could be material.

2.3 The information contained in this Tenth Report is not intended to be relied upon by any investor in any transaction with the Applicants or the units of AGIF.

2.4 Unless otherwise stated, all monetary amounts contained in this Tenth Report are expressed in United States dollars, which is the Applicants' common reporting currency.

3.0 THE CLAIMS PROCESS

3.1 In this section, all capitalized terms not defined elsewhere have the meaning ascribed to them in the Claims Procedure Order.

Summary of Claims Received

3.2 In the Monitor's Eighth Report dated November 23, 2012 (the "**Eighth Report**"), the Monitor reported on the Proofs of Claim and the DO&T Proofs of Claim received in the Claims Process to the date of the Eighth Report, as well as the Monitor's preliminary activities with respect to the review and resolution of the Claims and the DO&T Claims. A copy of the Eighth Report, without appendices is attached as **Appendix "D".**

3.3 As of March 4, 2013, the Monitor had received 75 Proofs of Claim asserting Claims against the Applicants. In the Eighth Report, the Monitor reported having received 61 Proofs of Claim. Since the Eighth Report, the Monitor has received 12 additional Proofs of Claim, as discussed below and, based on further investigation, is now recording two of the previously reported Claims as four Claims.

3.4 The Monitor has received 4 DO&T Proofs of Claim asserting Claims against the Applicants' Directors, Officers and/or Trustees.

3.5 In addition to the Claims received by the Monitor pursuant to the Claims Process, the Claims Procedure Order provided for the following two Deemed Proven Claims, which are deemed to be accepted as Proven Claims without any further action on behalf of the Claimant:

a) Claim of the United States as provided for in the DOJ Stipulation entered by the U.S. Court on July 17, 2012, deemed accepted as against AGII in the amount of $7,032,046.96, plus interest; and

b) Claim of the Direct Purchaser Claimants deemed accepted against AGIF, AGI and AGII in the principal amount of $10 million, plus applicable interest. This Claim represents the amount remaining to be paid under a settlement agreement with the Direct Purchaser Claimants that was previously approved by court order.

3.6 The Claims against the Arctic Glacier Parties received by the Monitor are summarized, by category, in the table below.

THE ARCTIC GLACIER PARTIES - PROOF OF CLAIM SUMMARY		
	Claims Received	
	Claim Amount ($000's) (note 1)	No. of Claims
Claims from current and former management (primarily in respect of claimed Change of Control Bonuses)	10,203	8
Claims from current and former Board members (primarily in respect of claimed Change of Control Bonuses)	3,835	7
Claims from litigation claimants potentially covered by insurance	7,987	24
Claims from litigation claimants not covered by insurance	479,188	3
Claims from government agencies (excluding CRA and IRS)	2,658	22
Canada Revenue Agency marker claim	-	1
Internal Revenue Service marker claim	-	1
Indemnity claims - antitrust litigation	-	3
DOJ Deemed Proven Claim	7,032	1
Direct Purchasers' Deemed Proven Claim	10,000	1
Other Claims	25,322	6
Grand Total	**546,225**	**77**
Note 1 - Amounts shown are combined US$ and CDN$ (blended currency) and assume a US$/CDN$ exchange rate at par.		

3.7 The Monitor has reviewed all of the Claims received and has contacted many of the Claimants to make enquiries and obtain additional documents and information, as discussed further below.

3.8 Of the 77 Claims summarized in the above table, 7 Claims, in the collective amount of approximately $113,000, have been withdrawn by the respective Claimants. In addition, the Monitor has issued 10 Notices of Revision or Disallowance (the "**Notices of Disallowance**"). One of the Notices of Disallowance disallowed the Indirect Purchaser

Claim filed in the amount of $463.58 million in its entirety. The remaining 9 Notices of Disallowance disallowed Proofs of Claim in the collective amount of approximately $28,000.

3.9 Pursuant to the Claims Procedure Order, Claimants may file a Notice of Dispute within 21 Calendar Days following deemed receipt of a Notice of Disallowance (the "**Dispute Period**"). The Dispute Period for 7 of the Notices of Disallowance has expired with no Notice of Dispute having been received. As such, 14 of the Proofs of Claim received in the Claims Process have been either withdrawn or disallowed on a final basis.

3.10 As discussed in paragraph 3.14 of the Eighth Report, many of the Proofs of Claim received did not assert a specific dollar value and/or stated that the Claim is an estimate and is subject to revision. The Monitor continues to investigate these issues as part of its overall review and potential resolution and settlement of the Claims. As such, the amounts of the Proofs of Claim received set out in the table above are subject to further refinement and revision.

Significant Claims

3.11 The significant Claims against the Arctic Glacier Parties received by the Monitor are summarized in the table below and described further herein.

Significant Proofs of Claim Filed Against the Arctic Glacier Parties	
	Amount of Claim ($000's) (Note 1)
Canadian Direct Purchasers	2,000
Martin McNulty	13,610
Indirect Purchasers	463,580
Desert Mountain	12,500
Peggy Johnson	12,259
Change of Control Claims	14,038
TOTAL	**517,987**

Note 1 - Amounts shown are combined US$ and CDN$ (blended currency) and assume a US$/CDN$ exchange rate at par.

The Canadian Direct Purchaser Claim

3.12 As discussed beginning at paragraph 3.17 of the Eighth Report, on May 4, 2011, AGIF issued a press release announcing the settlement of the Canadian Retail Litigation for CDN$2 million. The Initial McMahon Affidavit (sworn on February 21, 2012) stated that an agreement in respect of the settlement of the Canadian Retail Litigation was to be placed before the Ontario Superior Court for approval. The Monitor received a Class Claim from the Canadian Retail Litigation Claimants based on the proposed settlement (the "**Canadian Direct Purchaser Claim**").

3.13 Paragraph 33(c) of the Claims Procedure Order provides that the Monitor may, with the consent of the Applicants (through the CPS) and any Person whose liability may be affected and, in respect of a Class Claim, subject to approval of the court of competent jurisdiction over the Class Claim, resolve or settle the Claim or Class Claim. The Claims Procedure Order also specifically contemplates the filing of a Proof of Claim in respect of the Canadian Retail Litigation.

3.14 The Applicants have served a motion (the "**Canadian Retail Settlement Motion**") that is also returnable on March 7, 2013. The Canadian Retail Settlement Motion is seeking an order, among other things, approving the execution of the settlement agreement reached in respect of the Canadian Retail Litigation by the CPS on behalf of AGI, and lifting the Stay against AGI for the limited purpose of allowing the parties to seek a certification and settlement approval order against AGI only, on consent, in the Ontario Superior Court of Justice. Should this Court grant the relief sought in the Canadian Retail Settlement Motion and should the Ontario Superior Court approve the settlement agreement, the Canadian Direct Purchaser Claim will be deemed accepted in the amount of CDN$2 million.

3.15 As set out in the Affidavit of Bruce Robertson dated February 27, 2013, the Monitor supports the relief sought by the Applicants in the Canadian Retail Settlement Motion as it is an important step towards resolving one of the more significant Claims against the Applicants' estates.

Claim Submitted by Martin McNulty

3.16 As set out at paragraph 3.33 of the Eighth Report, the Monitor has received a Proof of Claim from Martin McNulty, a former employee of the Applicants, in the amount of $13.61 million (the "**McNulty Claim**"). The McNulty Claim relates to outstanding litigation against the Applicants, Reddy Ice Corporation ("**Reddy Ice**"), Home City Ice Company ("**Home City**") and certain former employees of the Applicants pending in the United States District Court for the Eastern District of Michigan (the "**Michigan Court**").

3.17 The Monitor has reviewed the McNulty Claim and discussed it with U.S. counsel for the Applicants who have been defending the litigation. The Monitor and its counsel also participated in a conference call with counsel for Mr. McNulty. The Monitor has reviewed documents provided by U.S. counsel for the Applicants and understands that some of the information required by the Monitor to assess and appropriately evaluate the McNulty Claim is subject to certain protective orders issued by the Michigan Court (the "**Protective Orders**"). Accordingly, the Applicants' U.S. counsel is currently working with the Monitor's U.S. counsel to file a motion with the Michigan Court seeking an order modifying the Protective Orders to permit the Monitor to have access to the documents and other materials subject to such orders.

3.18 Once it has had an opportunity to review the information subject to the Protective Orders, the Monitor expects to file a Notice of Revision or Disallowance in respect of the McNulty Claim.

Indirect Purchaser Claim

3.19 As set out at paragraph 3.19 of the Eighth Report, the Class Representative for the Indirect Purchaser Claimants filed the Indirect Purchaser Claim in the amount of at least $463.58 million. This Class Claim states that it is filed on behalf of a class of U.S. retail purchasers of packaged ice who are located in 16 different states. It is based on an alleged conspiracy between certain of the Applicants, Reddy Ice and Home City with respect to the market allocation of the sale of packaged ice.

3.20 The Indirect Purchaser Claim specifically notes that, with limited exceptions, the Claimants only have publicly available data with which to estimate their damages at this

time. As such, the amount claimed is stated to be an "estimate" in certain respects and is stated to be "at least $463,577,602".

3.21 The Indirect Purchaser Claim is, by far, the largest Claim received in the Claims Process. However, as set out in the Eighth Report, the Indirect Purchaser Claimants settled with the other two defendants in the Indirect Purchaser Litigation for substantially less than is being claimed in this Claims Process, namely $700,000 from Reddy Ice and, provisionally, $2.7 million from Home City. As such, the Monitor believes that it was in the best interests of the Applicants and their stakeholders to attempt to deal with the Indirect Purchaser Claim as soon as possible after the Claims Bar Date and to attempt to resolve the Indirect Purchaser Claim in an effective and efficient manner.

3.22 The Monitor has been, and continues to be, involved in ongoing discussions concerning the litigation commenced by the Class Representative for the Indirect Purchaser Claimants with the Applicants' Canadian and U.S. counsel, including antitrust counsel who have been involved in these matters for many years. The Monitor and its legal counsel, including independent U.S. antitrust counsel, have reviewed a number of the pleadings, court decisions and related court materials filed in the Indirect Purchaser Litigation in the United States. In addition, the Monitor and its legal counsel have also had numerous discussions with Canadian and U.S. counsel to the Indirect Purchaser Claimants concerning procedural aspects of these CCAA Proceedings and substantive issues concerning the Indirect Purchaser Litigation.

3.23 In an effort to reach an early resolution to the Indirect Purchaser Claim, the Monitor, the Applicants and the Indirect Purchaser Claimants agreed to participate in a mediation

presided over by the Honourable former Justice George Adams, which took place in Toronto, Ontario over a two-day period (January 31 and February 1, 2013).

3.24 Before the mediation, the Monitor issued a comprehensive Notice of Disallowance dated January 24, 2013, which disallowed the Indirect Purchaser Claim in its entirety. In order to facilitate the mediation, the Monitor agreed that the parties should focus their attention on the mediation and thus, pursuant to paragraph 5 of the Claims Procedure Order, agreed to extend the deadline for the delivery of a Notice of Dispute by the Indirect Purchaser Claimants to a date to be specified by the Monitor.

3.25 Despite the assistance of Honourable Mr. Adams, the parties were not able to reach a resolution at the mediation. On February 12, 2013, the Monitor informed counsel to the Indirect Purchaser Claimants that the Dispute Period in respect of the Indirect Purchaser Claim would commence on February 13, 2013. The Monitor received a Notice of Dispute from the Indirect Purchaser Claimants on March 4, 2013.

3.26 The Indirect Purchaser Claimants have indicated that, in order to better estimate their damages and to obtain sufficient information to participate in the Claims Process, they require information filed in certain United States courts that is subject to certain protective orders. The Monitor understands that the Indirect Purchaser Claimants intend to file motions to obtain this information in the courts of Michigan, Ohio and Texas. The specific relief sought by the Indirect Purchaser Claimants is: (i) the unsealing of several motions filed by the DOJ in the criminal proceedings against AGII, certain of its former employees, and Home City; (ii) a copy of certain recordings made by the DOJ in connection with its investigation; and (iii) the unsealing of the evidence provided by the DOJ to obtain a warrant to search the offices of Reddy Ice in Texas. Neither the Monitor

nor the Applicants have any opposition in principle to the Indirect Purchaser Claimants obtaining these filings and recordings. The parties are currently in discussions with respect to the specific language regarding the relief sought.

3.27 Subject to agreement on the specific language, the Monitor has agreed to file motions to lift the bankruptcy stay in the Chapter 15 Proceedings to the extent necessary to facilitate the Indirect Purchasers Claimants' motions. The Monitor also expects that the special claims officer for the Indirect Purchaser Claim described in paragraph 47 of the Claims Procedure Order will be appointed in the near term.

The Desert Mountain Claim

3.28 As described in the Monitor's Seventh Report dated October 16, 2012 (the "**Seventh Report**") and Eighth Report, Desert Mountain is the Applicants' former landlord for a facility located in Tolleson, Arizona. Desert Mountain has submitted a Proof of Claim and a DO&T Proof of Claim in the Claims Process (collectively, the "**Desert Mountain Claim**"). The Desert Mountain Claim seeks payment of $12,500,000, plus certain other amounts, pursuant to a purchase option contained in a lease dated May 25, 2006 between Desert Mountain and the Applicant Arctic Glacier California Inc. (as amended, the "**Arizona Lease**").

3.29 On February 27, 2013, the Monitor issued its Ninth Report that dealt exclusively with the Desert Mountain Claim, the Arizona Lease and the motion brought by Desert Mountain by a Notice of Motion dated October 15, 2012. The parties attended before the Honourable Madam Justice Spivak on March 1, 2013, advised that settlement discussions were ongoing, and requested a short adjournment. The matter was adjourned to allow the

parties to continue such discussions. Scheduling of the Desert Mountain motion will be addressed at the March 7, 2013 court hearing.

Claim Submitted by Peggy Johnson

3.30 Peggy Johnson submitted a Proof of Claim (the "**Johnson Claim**") in the Claims Process for (1) royalties allegedly owing in respect of sales by the Applicants of certain products sold under the trade name "Arctic Glacier" for the years 2000 to 2012 inclusive, (2) approximately CDN$10.5 million in respect of the alleged termination of a royalty agreement, and (3) CDN$500,000 in relation to the alleged extinguishment of a licence, all plus interest. The Johnson Claim estimates that the retail royalty payment due for 2010 alone was approximately CDN$1.75 million and the Proof of Claim states it is subject to the full disclosure of information of all sales of Arctic Glacier for the relevant period. As such, the actual claim filed by Ms. Johnson appears to be significantly greater than the face amount set out on the Proof of Claim.

3.31 The Monitor has received further correspondence from Ms. Johnson's legal counsel, has discussed issues related to the Johnson Claim with the Applicants and continues to investigate the legal and other bases of this claim. Based on its review to date, the Monitor expects to file a Notice of Revision or Disallowance in respect of the Johnson Claim in the near term.

Claims Submitted for Change of Control Bonuses

3.32 Claims totalling approximately $11.1 million submitted by certain former Senior Management of the Applicants are comprised almost entirely of amounts allegedly calculated in accordance with provisions specified in their respective employment

agreements with AGI. The Claimants claim that their employment agreements provide that such amounts are payable in the event of a change of control of AGI (the "**Management Change of Control Bonuses**").

3.33 Claims totalling approximately $2.9 million were also filed by current and certain former Directors and/or Trustees, as well as the Corporate Secretary of the Applicants, and are also substantially comprised of amounts which, pursuant to the policies established by the Directors and Trustees, the Claimants allege are to be paid in the event of a change of control of AGI (the "**Board Change of Control Bonuses**").

3.34 The Monitor has conducted a thorough review of the Claims made in respect of the Management Change of Control Bonuses and the Board Change of Control Bonuses (collectively, the "**Change of Control Bonuses**") and the Claims in respect of same (collectively, the "**Change of Control Claims**") and has reviewed certain additional supporting documentation provided by the Applicants. This additional information includes minutes from joint meetings of the Compensation Committee of AGIF and AGI, and minutes from joint meetings of the Board of Trustees of AGIF and the Board of Directors of AGI held during the period January 2006 to July 2012, inclusive. The Monitor has also reviewed certain Annual Information Circulars and other information and has requested certain additional supporting documents from the Applicants beyond that already provided. It is the Monitor's intention to file a separate report with this Honourable Court during the proposed extended Stay Period that will include the Monitor's comprehensive analysis of the Change of Control Claims and the Monitor's conclusions in respect of same.

Claims Submitted by the CRA and the IRS

3.35 The Canada Revenue Agency (the "**CRA**") and the Internal Revenue Service (the "**IRS**") have submitted "marker claims" (the "**Tax Claims**") in the Claims Process for an amount yet to be determined, because the Applicants' tax obligations, including taxes payable in connection with the Sale Transaction, have not yet been quantified. The CRA and the IRS have indicated the Tax Claims are limited to the Applicants' tax obligations in respect of 2012 and any taxes payable in respect of the Sale Transaction.

3.36 Once the Applicants' 2012 tax returns have been completed and filed, as discussed below, the Monitor intends to contact the CRA and the IRS to request that they quantify and resolve the Tax Claims. The Monitor will report further regarding the Tax Claims in its subsequent reports.

Insurance Matters

3.37 The Claims Procedure Order provides that Claims covered by the Applicants' insurance policies or for which payment is made through the Applicants' insurance policies shall not be recoverable against the Applicants or the Directors, Officers or Trustees in the Claims Process. The Claims Procedure Order also provides that nothing therein shall bar or prevent any Creditor from seeking recourse against or payment from any applicable insurance proceeds. In order for Claimants to recover any portion of a Claim that may not be covered by insurance from the Applicants' estates as part of the Claims Process, such Claimants were obliged to file a Proof of Claim in the Claims Process.

3.38 Out of an abundance of caution and to ensure that all potential Claimants have received a Proof of Claim Document Package, the Monitor sent Proof of Claim Document Packages

to all parties who the Applicants' insurance broker and insurers advised had open claims against the Applicants' liability and workers' compensation insurance policies.

3.39 Parties continue to file claims against the Applicants' insurance policies in relation to the period prior to Closing. The Monitor has continued to send a Proof of Claim Document Package to any newly identified potential Claimant and has provided 30 days for each potential Claimant to submit a Proof of Claim in the Claims Process, should they choose to do so.

3.40 Since the Claims Bar Date, the Monitor has sent 26 Proof of Claim Document Packages to parties and/or their respective legal counsel who the Applicants' insurers, insurance broker or former Senior Management have advised have open claims against the Applicants' insurance policies relating to the period prior to the Closing.

3.41 To date, 24 Proofs of Claim totalling approximately $8.0 million were filed by Claimants who were sent Proof of Claim Document Packages based on information provided to the Monitor by the Applicants' insurance broker or insurers. Two of these Claims have been settled by the respective insurer and, accordingly, are included among the Claims for which Notices of Disallowance have been delivered. The Dispute Period for these two Claims has not yet expired. All of the remaining Claims of this nature appear to be covered by insurance and would therefore be excluded from the Claims Process pursuant to the terms of the Claims Procedure Order and resolved in the ordinary course by the insurers. The Monitor has sought confirmation from the Applicants' insurers that these Proofs of Claim are covered by insurance and, once obtained, will respond to the Claimants pursuant to the terms of the Claims Procedure Order. Should any issues arise with respect to these Claims, the Monitor will seek further direction from the Court.

3.42 The Monitor has communicated with the Applicants' insurance broker with respect to establishing an insurance deductible reserve to ensure that the run-off of the litigation covered by insurance does not impede the timing of distributions from the estate. The Monitor is waiting for information requested from the Applicants' insurance broker in order to establish this reserve.

3.43 The Monitor notes that 18 Proofs of Claim were received after the Claims Bar Date (11 litigation Claims potentially covered by insurance and 7 Claims from government agencies). Pursuant to Paragraph 5 of the Claims Procedure Order, the Monitor, in its reasonable discretion, may waive strict compliance with the requirements of the Claims Procedure Order, including in respect of the time of delivery. The Monitor continues to evaluate Proofs of Claim received after the Claims Bar Date.

4.0 PROPOSED APPOINTMENT OF CLAIMS OFFICERS

4.1 Paragraph 45 of the Claims Procedure Order contemplates that, in the event a dispute raised in a Dispute Notice is not settled within a time period or in a manner satisfactory to the Monitor, in consultation with the Arctic Glacier Parties and the applicable Claimant, the Monitor shall seek directions from the Court concerning an appropriate process for resolving the dispute. The Monitor has reviewed the Proofs of Claim that have been received and is of the view that certain Claims may not be resolved on a consensual basis without the assistance of a third party adjudicator. The Monitor therefore seeks an order from this Honourable Court appointing two Claims Officers and empowering them to adjudicate such Claims.

Appointment, Powers and Compensation of Claims Officers

4.2 The Monitor proposes that two Claims Officers be appointed to deal with Claims, one based in Winnipeg, Manitoba, and one based in Toronto, Ontario. In Winnipeg, Mr. Dave Hill has agreed to act as a Claims Officer in these CCAA Proceedings, subject to being appointed by this Honourable Court. Mr. Hill is a senior partner with the firm Hill Sokalski Walsh and Trippier LLP, which is a litigation firm located in Winnipeg, Manitoba. Mr. Hill was called to the Bar of Manitoba in 1975 and is ranked in *The Best Lawyers in Canada 2013* in the areas of alternative dispute resolution and corporate and commercial litigation.

4.3 In Toronto, the Honourable former Justice Jack Ground, an arbitrator and mediator with Neeson Arbitration Chambers, has agreed to act as a Claims Officer in these CCAA Proceedings, subject to being appointed by this Honourable Court. Honourable Mr. Ground is a retired Judge of the Ontario Superior Court and acted as Supervising Judge of the Commercial List. As such, he has expertise in complex insolvency, commercial and corporate matters, and also neutral adjudication. Honourable Mr. Ground has been appointed as the Claims Officer in previous CCAA proceedings.

4.4 The Monitor proposes that Claims Officers appointed by, or in accordance with, the proposed draft Order be empowered to determine:

(a) the validity and value of disputed Claims and/or DO&T Claims, as the case may be;

(b) whether the Claim or DO&T Claim, or parts thereof, constitute Excluded Claims;

(c) all procedural matters which may arise in respect of his or her determination of a Claim and/or DO&T Claim, including the manner in which any evidence may be adduced; and

(d) by whom, and to what extent, the costs of any hearing before the Claims Officer shall be paid.

4.5 Pursuant to the procedure set out in the proposed draft order, if a dispute is referred to a Claims Officer, the Claims Officer shall attempt to resolve the dispute as soon as practicable.

4.6 The Monitor also proposes that the Claims Officers shall be entitled to reasonable compensation for the performance of their duties, which compensation is to be paid by the Arctic Glacier Parties forthwith upon receipt of each invoice tendered by the Claims Officers.

4.7 Finally, the Monitor proposes that any special claims officer appointed in accordance with paragraph 47 of the Claims Procedure Order to resolve the Indirect Purchaser Claim shall have the same powers, rights and protections as are granted to a Claims Officer appointed in accordance with the proposed draft Order.

Adjudication of Claims

4.8 The Monitor is of the view that the varied nature of the Claims advanced in the Proofs of Claim will benefit from a flexible resolution process. Therefore, the draft Order provides that:

(a) The Monitor has the sole discretion to refer the dispute to either a Claims Officer or the Court for adjudication; and

(b) The Monitor, with the consent of the impacted parties, may appoint further Claims Officers to adjudicate those parties' dispute.

Appeals

4.9 The draft Order provides that any party impacted by a Claims Officer's determination may appeal to the Court by filing a notice of appeal within fourteen Calendar Days of notification of the Claims Officer's determination. The draft Order also provides that such an appeal be initially returnable within fourteen Calendar Days from the filing of the notice of appeal, and that such an appeal be based on the record before the Claims Officer and not a hearing *de novo*. If no such appeal is initiated within fourteen Calendar Days, then the Claims Officer's determination shall be final and binding.

5.0 TAX MATTERS

5.1 The Applicants retained KPMG LLP ("**KPMG**") to assist in the preparation and filing of the Applicants' tax returns. The Applicants' tax obligations depend, in part, on the Applicants' ability to utilize certain tax losses. For the U.S. Applicants, that ability is largely impacted by the 2011 conversion of $90.4 million of convertible debenture debt into new units of AGIF, as described in paragraph 24 of the Initial McMahon Affidavit. In order to determine the Applicants' ability to utilize the U.S. tax losses, KPMG is also providing valuation services to estimate the fair market value of the consolidated U.S. operations of the Applicants at the time of the conversion and to allocate that fair market value to the Applicants' U.S. legal entities.

5.2 In addition, the APA provided for an allocation of the proceeds from the Sale Transaction as between the Canadian Applicants and the U.S. Applicants (the "**U.S. Sale Proceeds**")

but did not further allocate the U.S. Sale Proceeds among the 28 individual U.S. legal entities. In order to complete the Applicants' U.S. tax returns, KPMG must allocate the U.S. Sale Proceeds to the individual U.S. legal entities. KPMG is therefore also providing valuation services to determine the U.S. legal entities' individual fair market value at Closing.

5.3 The Applicants' tax obligations in respect of their fiscal years ended December 31, 2012 also depend on the deductibility of various expenses, potentially including any Claims proven through the Claims Process and the professional fees incurred. During 2012, the Applicants incurred various types of professional fees which may have differing treatments under the applicable tax legislation. KPMG therefore must identify and characterize the various types of professional fees and other expenses incurred to determine which fees and expenses are deductible for tax purposes and to what extent.

5.4 The Monitor and the CPS have had numerous discussions with KPMG with respect to their progress in dealing with the Applicants' tax returns. In order to assist KPMG, the Monitor has provided KPMG with the information in the Monitor's possession relevant to KPMG's work, such as details of the post-Closing receipts and disbursements up to December 31, 2012 and detailed information in respect of the Claims received to date in the Claims Process and the progress in evaluating these Claims. In addition, the Monitor has engaged in numerous discussions with KPMG to clarify the information provided.

5.5 Furthermore, the Monitor has assisted KPMG in obtaining information related to the pre-Closing period from the Purchaser pursuant to the Transition Services Agreement (the "**TSA**"), which was approved by this Honourable Court in the Transition Order. In accordance with the provisions of the TSA, the Monitor and KPMG were able to work

directly with certain employees of the Purchaser (former employees of the Applicants) to collect information required by KPMG. These efforts have been complicated by the fact that certain former employees of the Applicants no longer work for the Purchaser.

5.6 KPMG has advised that it anticipates completing the Canadian tax returns by March 31, 2013 and the U.S. tax returns in or around May 15, 2013, subject to completing the valuation of the U.S. Applicants' individual U.S. legal entities by April 1, 2013. The Monitor notes that the deadline for filing the Applicants' tax returns is as follows:

THE ARCTIC GLACIER PARTIES	
Deadlines to File Tax Returns	
	Filing Due Date
Canadian Trust Return	March 31, 2013
Canadian Corporate Tax Return	June 30, 2013
U.S. Corporate Tax Extension Filings	March 15, 2013
U.S. Partnership Extension Filings	April 15, 2013
U.S. Corporate and Partnership Tax Returns	September 15, 2013

5.7 To the extent that there are any relevant tax matters between the date of the Tenth Report and the expiry of the proposed Stay Period, the Monitor may file additional reports with the Court, serve such reports on the Service List maintained in these CCAA Proceedings and post such reports on the Monitor's website in respect of these CCAA Proceedings.

6.0 OTHER ESTATE MATTERS

The Reconciliation

6.1 In its Eighth Report, the Monitor advised that, in addition to the reconciliation of the Applicants' bank accounts, a number of other post-Closing items had given rise to balances owed as between the Purchaser and the Vendors. The Monitor therefore prepared a detailed schedule of the various outstanding items (the "**Reconciliation**").

6.2 The Monitor had extensive communications with the Purchaser and its legal counsel to obtain supporting documentation in respect of, and to discuss and resolve the various matters included in, the Reconciliation. The Monitor, the Purchaser and their respective legal counsel have resolved all outstanding matters related to the Reconciliation, with the exception of finalizing the Final Transfer Tax Amount (defined and described in the Eighth Report). The Final Transfer Tax Amount is an estimate which can only be finalized once the transfer tax amount included therein in respect of the State of California has been confirmed. The Monitor and the Purchaser continue to seek a response from the State of California. It is the Monitor's expectation that, once finalized, the Reconciliation will likely result in a small payment to the Purchaser.

6.3 The Monitor advised in the Eighth Report that it had arranged for the collapse of two term deposits totaling approximately $225,000 (CDN$126,000 and US$129,000), which were Excluded Assets under the APA and originally formed part of the Reconciliation. Since the date of the Eighth Report, those term deposits have been collapsed and net proceeds of approximately $178,600 remitted to the Monitor for the benefit of the Applicants' estate. Accordingly these amounts have been excluded from the Reconciliation.

Post-Closing Public Company Disclosure

6.4 In a press release made on August 15, 2012, AGIF announced, among other things, that it intends to satisfy the provisions of the alternative information guidelines set out in National Policy 12-203 *Cease Trade Orders for Continuous Disclosure Defaults* (the "**Alternative Guidelines**") and intends to file the information it or its subsidiaries provide to their creditors with the applicable securities regulatory authorities.

6.5 The Monitor is advised by the Corporate Secretary of AGIF that, since the date of the Eighth Report, AGIF continues to follow the Alternative Guidelines and remains current with the monthly reports and filings required to be made thereunder.

Name Changes

6.6 The Monitor understands that the Applicants have completed the name changes required pursuant to the TSA, as described in the Eighth Report, in all Canadian jurisdictions except Quebec. The Monitor further understands that the Applicants are in the process of registering extra-provincially with a French business name, which will complete the Canadian name changes.

6.7 In the United States, the Monitor understands that it is the Applicants' intention to effect the name changes such that, wherever the name of an Applicant currently includes "Arctic Glacier", the words "Arctic Glacier" will be replaced with "AGI CCAA". The Applicants have been advised by the Corporate Secretary of AGIF that the registrations required in order to effect these name changes will be filed in the near term.

Release of the Direct Purchasers' Advisors' Charge

6.8 The Monitor's Third Report dated May 14, 2012 (the "**Third Report**") was filed in support of a motion made by the U.S. Direct Purchaser Antitrust Settlement Class (the "**U.S. Direct Purchaser Plaintiffs**") for, among other things, a Consent Order implementing the provisions of a settlement agreement executed by the Applicants and the U.S. Direct Purchaser Plaintiffs (the "**DPP Settlement Agreement**").

6.9 The DPP Settlement Agreement, among other things, provided that the Applicants shall pay the documented professional fees and disbursements of the advisors to the U.S.

Direct Purchaser Plaintiffs (the "**Advisors**") incurred in respect of certain permitted purposes to the capped limit of CDN$100,000 in the aggregate (the "**Permitted Advisor Fees**").

6.10 On May 15, 2012, this Honourable Court issued an order that, among other things, granted a charge in favour of the Advisors (the "**Direct Purchasers' Advisors' Charge**") in the amount of CDN$100,000, as security for the payment of the Permitted Advisor Fees and ranking *pari passu* with the Administration Charge and the Financial Advisor Charge.

6.11 After receiving satisfactory information, including a detailed statement of account, from the Advisors, the Permitted Advisor Fees were paid in full on December 17, 2012. Accordingly, the Monitor is seeking an order to release and discharge the Direct Purchasers' Advisors' Charge.

7.0 POST-CLOSING RECEIPTS AND DISBURSEMENTS

7.1 The receipts and disbursements of the Applicants during the period from July 27, 2012 to February 28, 2013, are summarized below:

Arctic Glacier Statement of Consolidated Receipts and Disbursements For the Period July 27 ,2012 to February 28, 2013 (the "Post-Closing Period")	
	Amount[1] ($000's)
Receipts	
Proceeds from the sale of assets, net	131,144
Cash transferred from the Applicants' bank accounts, net	6,584
Other receipts	933
Total Receipts	**138,661**
Disbursements	
Pre-closing professional fees and expenses[2]	2,360
Post-closing professional fees and expenses[3]	3,772
MIP payments	1,203
Other disbursements	1,034
Total Disbursements	**8,369**
Excess of Receipts Over Disbursements	**130,292**
Note 1 - Amounts shown herein are combined US$ and CDN$ (blended currency) and assume a US$/CDN$ exchange rate at par.	
Note 2 - Fees and expenses incurred during the period prior to the Closing of the Sale Transaction and paid subsequent to Closing.	
Note 3 - Fees and expenses incurred and paid subsequent to the Closing of the Sale Transaction.	

7.2 Receipts of approximately $139 million during the Post-Closing Period include:

- the proceeds from the Sale Transaction, net of the Lender Claims and the Financial Advisor's fees;
- the net sale proceeds from the Huntington Transaction, as defined and described in the Seventh Report and its Confidential Supplement (the purchase price of $1 million, less the broker's commission of $50,000 and other minor adjustments);

- cash transferred to the Monitor's estate accounts from the Applicants' bank accounts; and
- other receipts, including interest and sales tax and other miscellaneous refunds.

7.3 Disbursements during the Post-Closing Period total approximately $8.4 million and are primarily comprised of:

- payments made pursuant to the Management Incentive Plan, as discussed in the Sixth Report and approved by this Honourable Court in its order of September 5, 2012;
- payments to the Directors and Trustees in respect of quarterly retainer fees and meeting fees;
- professional fees and expenses incurred during the period prior to Closing that were paid subsequent to Closing;
- professional fees and expenses incurred and paid up to February 28, 2013; and
- other disbursements, including GST/HST, stub period sales taxes, insurance, and other disbursements administrative in nature.

7.4 Professional fees and expenses have been incurred by the Monitor, its legal counsel, the CPS, the Applicants' legal counsel and other professionals retained by the Applicants to assist with the proceedings and include a payment to Marsh described in the Eighth Report.

7.5 The Monitor is currently holding, on behalf of the Applicants, approximately $130.3 million, all of which is being held in interest-bearing bank accounts in the name of the

Monitor, on behalf of the Applicants. Included in the funds held is $7.05 million held in an escrow account pursuant to the DOJ Stipulation.

8.0 ACTIVITIES OF THE MONITOR

8.1 In addition to the activities of the Monitor described above, the Monitor's activities from the date of the Eighth Report (November 23, 2012) have included the following:

- Participating in weekly update conference calls between the Monitor, the Monitor's legal counsel, the Applicants' legal counsel, and the CPS to discuss the status of various outstanding matters and, where required, the resolution of the post-Closing matters;
- Providing for non-confidential materials filed with this Honourable Court and with the U.S. Court to be publicly available on the Monitor's website in respect of these CCAA Proceedings and Chapter 15 Proceedings;
- Acting as foreign representative in the Chapter 15 Proceedings;
- Communicating with the Applicants' insurance broker and certain insurers to arrange for continued insurance coverage as appropriate and in respect of new insurance claims filed and the proposed settlements of certain open claims;
- Communicating with claims adjusters and with plaintiffs' counsel regarding certain open insurance claims and, together with the Monitor's Canadian and U.S. legal counsel, seeking orders of the U.S. Court to lift the Stay where appropriate in order to allow for the continued administration of certain insurance claims;
- Fulfilling the Monitor's responsibilities pursuant to the Claims Procedure Order, including reviewing Proofs of Claim received, engaging in correspondence and

discussions with certain of the Claimants and delivering Notices of Disallowance, all in accordance with the provisions of the Claims Procedure Order;

- Attending the Court hearing in Winnipeg on November 29, 2012 when the Court granted an Order extending the Stay;
- Maintaining estate bank accounts, overseeing and accounting for the Applicants' receipts and making disbursements for and on behalf of the Applicants pursuant to the Transition Order, and providing certain professional fee invoices to the CPS for review and discussion;
- Responding to enquiries from unit holders and other stakeholders regarding these CCAA Proceedings, the Sale Transaction, and in particular, the status of the Claims Process;
- Pursuant to the TSA, making arrangements with the Purchaser for access to certain employees and seeking their assistance in respect of investigating and resolving certain post-Closing matters;
- Arranging for the filing of certain sales tax returns related to the period prior to Closing, and related communications with KPMG and certain employees of the Purchaser;
- Preparing and filing monthly GST/HST returns and responding to a request from CRA for a GST/HST audit;
- Arranging for the preparation and filing of T4s, W2s and certain other annual and quarterly payroll related tax filings, and related communications with KPMG and certain employees of the Purchaser;

- Attending segments of meetings of the Board of Trustees in respect of matters relating to the ongoing governance of AGIF and these CCAA Proceedings generally;
- Filing and remitting source deductions in respect of certain payments made to the Directors and Trustees and the Corporate Secretary and investigating the requirement to withhold taxes from U.S. Directors/Trustees; and
- Responding to enquiries from various stakeholders, including addressing questions or concerns of parties who contacted the Monitor on the toll-free hotline number established by the Monitor.

9.0 THE STAY EXTENSION

9.1 The Monitor is requesting an extension of the Stay Period to June 13, 2013. The Monitor believes that the Applicants have acted and continue to act in good faith and with due diligence.

9.2 The Monitor believes that an extension of the Stay Period until June 13, 2013 is appropriate, as it should allow sufficient time for the Monitor, in consultation with the Applicants, to make enquiries and request additional information in respect of certain Claims, address certain of the outstanding litigation issues, attempt to negotiate the resolution of Claims and obtain a response from the insurers in respect of those Claims which may be covered by the Applicants' insurance policies. The proposed Order seeking the appointment of Claims Officers will facilitate the Claims Process and allow the Monitor to move certain Claims to the adjudication stage should consensual resolutions not be achieved. The proposed Stay Period extension should also allow the

Monitor to assist the Applicants in completing and filing their tax returns and to deal with other matters related to the administration of the Applicants' estates.

10.0 THE MONITOR'S COMMENTS AND RECOMMENDATIONS

10.1 Given that the Applicants are no longer operating a business, the Applicants and the Monitor have not prepared an extended cash flow forecast through the expiry of the requested extension to the Stay Period. On behalf of the Applicants, the Monitor intends to continue to satisfy any amounts properly incurred in respect of the ongoing administration of the estate, including those with respect to administering the Claims Process, from the funds being held by the Monitor in the estate bank accounts. The Monitor anticipates that such amounts will be primarily limited to fees and expenses of the Directors and Trustees, insurance-related expenses, taxes, professional fees and expenses, and other incidental fees and costs. The funds which the Monitor is holding in its estate bank accounts will be sufficient to satisfy such amounts.

10.2 For the reasons set out in this Tenth Report, the Monitor hereby respectfully recommends that this Honourable Court grant the relief being requested by the Monitor in its Notice of Motion.

*****

All of which is respectfully submitted to this Honourable Court this 5th day of March, 2013.

Alvarez & Marsal Canada Inc., in its capacity
as Monitor of Arctic Glacier Income Fund,
Arctic Glacier Inc., Arctic Glacier International Inc. and
the other Applicants listed on Appendix "A".

Per: Richard A. Morawetz
Senior Vice President

TAB I

Court File No. CI 12-01-76323

THE QUEEN'S BENCH
Winnipeg Centre

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

AND IN THE MATTER OF
A PROPOSED PLAN OF COMPROMISE OR
ARRANGEMENT WITH RESPECT TO ARCTIC GLACIER INCOME FUND, ARCTIC GLACIER INC., ARCTIC GLACIER INTERNATIONAL INC. and the ADDITIONAL APPLICANTS LISTED ON SCHEDULE "A" HERETO

(collectively, the "APPLICANTS")

ORDER

(Stay Extension & Appointment of Claims Officers)

OSLER, HOSKIN & HARCOURT LLP
Barristers and Solicitors
P.O. Box 50, 100 King Street West
1 First Canadian Place
Toronto, ON M5X 1B8

Marc Wasserman (LSUC#44066M)
Tel: 416.862.4908
Email: mwasserman@osler.com

Jeremy Dacks (LSUC#41851R)
Tel: 416.862.4923
Email: jdacks@osler.com

TAYLOR McCAFFREY LLP
Barristers & Solicitors
9th Floor, 400 St. Mary Avenue
Winnipeg MB R3C 4K5

David R.M. Jackson
Tel: 204.988.0375
Email: djackson@tmlawyers.com

THE QUEEN'S BENCH
Winnipeg Centre

THE HONOURABLE MADAM	)	THURSDAY, THE 7th DAY
	)	
JUSTICE SPIVAK	)	OF MARCH, 2013.

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

AND IN THE MATTER OF A PROPOSED PLAN OF COMPROMISE OR ARRANGEMENT WITH RESPECT TO ARCTIC GLACIER INCOME FUND, ARCTIC GLACIER INC., ARCTIC GLACIER INTERNATIONAL INC. and the ADDITIONAL APPLICANTS LISTED ON SCHEDULE "A" HERETO

(collectively, the "APPLICANTS")

ORDER

THIS MOTION, made by Alvarez & Marsal Canada Inc., in its capacity as monitor of the Applicants (the "**Monitor**"), for an order (i) extending the Stay Period ("**Stay Period**") defined in paragraph 30 of the Order of the Honourable Madam Justice Spivak made February 22, 2012 (the "**Initial Order**") until June 13, 2013; (ii) appointing Claims Officers to adjudicate disputed Claims; and (iii) discharging the Direct Purchasers' Advisors' Charge was heard this day at the Law Courts Building at 408 York Avenue, in The City of Winnipeg, in the Province of Manitoba.

ON READING the Notice of Motion and the Tenth Report of the Monitor (the "**Tenth Report**"), and on hearing the submissions of counsel for the Monitor, counsel for the Applicants and Glacier Valley Ice Company, L.P. (California) (together, "**Arctic Glacier**" or the "**Arctic Glacier Parties**"), counsel for the US Direct Purchaser Antitrust Settlement Class, Canadian counsel to Wild Law Group, Canadian counsel to US Indirect Purchaser Class Action Plaintiff, Counsel for Desart Mountain Ice, LLC, Robert Nagy, Peggy Johnson and Keith Burrows, counsel for Purchasers, Arctic

Glacier LLC, Arctic Glacier Canada Inc. and Arctic Glacier USA Inc., counsel for the former Vice-President of sales of Arctic Glacier and a representative of Coliseum Capital Partnership LP, no one appearing for any other party although duly served as appears from the affidavit of service, filed:

SERVICE

1. THIS COURT ORDERS that the time for service of this Motion and the Tenth Report is hereby abridged and validated such that this Motion is properly returnable today and hereby dispenses with further service thereof.

DEFINED TERMS

2. THIS COURT ORDERS that all capitalized terms used herein and not otherwise defined herein shall have the meaning ascribed thereto in the Tenth Report or in the Claims Procedure Order granted on September 5, 2012.

STAY EXTENSION

3. THIS COURT ORDERS that the Stay Period is hereby extended until June 14, 2013.

RELEASE OF DIRECT PURCHASERS' ADVISORS' CHARGE

4. THIS COURT ORDERS that the Direct Purchaser's Advisors' Charge (as such term is defined in the Order of this Court dated May 15, 2012) be and is hereby released and discharged and is of no further force and effect.

APPOINTMENT AND POWERS OF CLAIMS OFFICERS

5. THIS COURT ORDERS that, in addition to terms defined elsewhere herein, the term **"Claims Officer"** means the individuals designated by the Court or the Monitor pursuant to paragraphs 6 or 7 of this Order.

6. THIS COURT ORDERS that Mr. Dave Hill and the Honourable Jack Ground, and such other Persons as may be appointed by the Court from time to time on application of the Monitor (in consultation with the Arctic Glacier Parties), be and they are hereby appointed as Claims Officers for the claims resolution procedure described herein.

7. THIS COURT ORDERS that further Claims Officers may be appointed by the Monitor to deal with a specific Claim or DO&T Claim, with the consent of the Arctic Glacier Parties and the Creditor asserting the Claim, to resolve such Creditor's disputed Claim(s) and/or DO&T Claim(s) in accordance with this Order.

8. THIS COURT ORDERS that, subject to the appeal rights set out herein, a Claims Officer shall have the exclusive authority to determine the validity and value of disputed Claims and/or DO&T Claims, as the case may be, including, without limitation, determining questions of law, fact, and mixed law and fact, in accordance with this Order, and to the extent necessary may determine whether any Claim and/or DO&T Claim, as the case may be, or part thereof constitutes an Excluded Claim. A Claims Officer shall determine any and all procedural matters which may arise in respect of his or her determination of disputed Claims and/or DO&T Claims, including ordering the production of documents and such discovery as may be appropriate, as well as 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 the Claims Officer shall be paid.

9. THIS COURT ORDERS that the Claims Officers shall be entitled to reasonable compensation for the performance of their obligations set out in this Order on the basis of the hourly rate customarily charged by the Claims Officers in performing comparable functions to those set out in this Order and any disbursements incurred in connection therewith. The fees and expenses of the Claims Officers shall be borne by the Arctic Glacier Parties and shall be paid by the Arctic Glacier Parties forthwith upon receipt of each invoice tendered by the Claims Officers.

10. THIS COURT ORDERS that any special claims officer appointed in accordance with paragraph 47 of the Claims Procedure Order (the "**Special Claims Officer**") shall have the same powers, rights, protections and obligations as are granted to a Claims Officer appointed in accordance with this Order.

RESOLUTION OF CLAIMS BY CLAIMS OFFICER OR THE COURT

11. **THIS COURT ORDERS** that in the event that a dispute raised in a Dispute Notice is not settled within a time period or in a manner satisfactory to the Monitor, in consultation with the Arctic Glacier Parties and the applicable Creditor, the Monitor shall refer the dispute raised in the

Dispute Notice either to a Claims Officer or to the Court (or, in the case of a Class Claim of the Indirect Purchaser Claimants, to a Special Claims Officer) for adjudication. The decision as to whether the Claim and/or DO&T Claim should be adjudicated by a Claims Officer or by the Court shall be in the sole discretion of the Monitor.

12. **THIS COURT ORDERS** that to the extent a Claim and/or DO&T Claim is referred under paragraph 11 to a Claims Officer, the Claims Officer shall resolve the dispute between the Arctic Glacier Parties, any Director, Officer or Trustee to the extent that a DO&T Claim is asserted as against them, and the Creditor, as soon as practicable.

13. **THIS COURT ORDERS** that any of the Monitor, a Creditor, a Director, Officer or Trustee to the extent that a DO&T Claim is asserted as against them, or an Arctic Glacier Party may, within fourteen (14) Calendar Days of notification of a Claims Officer's determination in respect of such Creditor's Claim and/or DO&T Claim, appeal such determination to this Court by filing a notice of appeal, and the appeal shall be initially returnable within fourteen (14) Calendar Days from the filing of such notice of appeal, such appeal to be an appeal based on the record before the Claims Officer and not a hearing *de novo*.

14. **THIS COURT ORDERS** that if no party appeals the determination of a Claim and/or DO&T Claim by a Claims Officer within the time set out in paragraph 13 above, the decision of the Claims Officer in determining the validity and value of the Claim and/or DO&T Claim shall be final and binding upon the relevant Arctic Glacier Party, the Monitor, a Director, Officer or Trustee to the extent that a DO&T Claim is asserted as against them, and the Creditor and there shall be no further right of appeal, review or recourse to the Court from the Claims Officer's final determination of the Claim and/or DO&T Claim.

MONITOR'S ROLE

15. THIS COURT ORDERS that the Monitor, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA, the Initial Order, the Claims Procedure Order, the Transition Order dated July 12, 2012 (the "**Transition Order**"), and any other order of the Court in the CCAA Proceedings, is hereby directed and empowered to take such other actions and fulfill such other roles as are authorized by this Order or incidental thereto.

16. 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, other orders in the CCAA Proceeding, and this Order, or 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, (iii) the Monitor shall be entitled to rely on the books and records of the Arctic Glacier Parties and any information provided by the Arctic Glacier Parties, the Purchaser under the Transition Services Agreement as approved by the Transition Order, or any of their respective employees or former employees, 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.

GENERAL PROVISIONS

17. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States, including the United States Bankruptcy Court for the District of Delaware, or in any other foreign jurisdiction, to give effect to this Order and to assist the Arctic Glacier Parties, 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 Arctic Glacier Parties 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 Arctic Glacier Parties and the Monitor and their respective agents in carrying out the terms of this Order.

L. SPIVAK

J.

DATE: March 8, 2013.

TAB " J "

UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

MARTIN G. MCNULTY, Plaintiff, v. REDDY ICE HOLDINGS, INC., et al., Defendants.	Civil Action No. 2:08-CV-13178 Honorable Paul D. Borman

ORDER MODIFYING THE DISCOVERY PROTECTIVE ORDER (DKT. 139)

On the unopposed motion of Defendants Arctic Glacier Income Fund, Arctic Glacier Inc., and Arctic Glacier International Inc. (collectively, "Arctic Glacier"); and Proposed Intervenor Alvarez & Marsal Canada Inc., in its capacity as the court-appointed monitor and authorized foreign representative (the "Monitor") of Arctic Glacier,

IT IS HEREBY ORDERED THAT Paragraph 1 of the Protective Order Concerning the Confidentiality of Discovery Materials, Dkt. 139, is amended to permit materials produced in this matter, *McNulty v. Reddy Ice Holdings, Inc., et al.*, to be used for the prosecution, defense, and adjudication of McNulty's claim in the proceedings under Canada's Companies' Creditors Arrangement Act, R.S.C. 1985, c. C-36, as amended, before the Manitoba Court of the Queen's Bench of Winnipeg Centre, File No. CI 12-01 76323.

IT IS FURTHER ORDERED THAT the Protective Order, Dkt. 139, is amended by adding the following to each of Paragraphs 9 and 10:

"(K) Alvarez & Marsal Canada, Inc., in its capacity as the court-appointed Monitor in Arctic Glacier's insolvency proceedings before the Manitoba Court of the Queen's Bench of Winnipeg Centre (the "Canadian Court"), File No. CI 12-01 76323, including the Monitor's

Canadian counsel, the law firm Osler, Hoskin & Harcourt LLP, and its U.S. co-counsel, Willkie Farr & Gallagher LLP and Young Conaway Stargatt & Taylor, LLP; (L) any Claims Officer, as such term is defined in the Canadian Court's Claims Officer Order, dated March 7, 2013; (M) the Chief Process Supervisor, as that term is used in the Canadian Court's Claims Procedure Order dated September 5, 2012; and (N) the Canadian Court."

PAUL D. BORMAN
UNITED STATES DISTRICT JUDGE

Dated: June 4, 2013

CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing order was served upon each attorney or party of record herein by electronic means or first class U.S. mail on June 4, 2013.

s/Deborah R. Tofil
Deborah R. Tofil
Case Manager (313)234-5122

TAB K

Osler, Hoskin & Harcourt LLP
Box 50, 1 First Canadian Place
Toronto, Ontario, Canada M5X 1B8
416.362.2111 MAIN
416.862.6666 FACSIMILE

OSLER

Toronto
Montréal
Calgary
Ottawa
New York

November 22, 2013

Mary Paterson
Direct Dial: 416.862.4924
mpaterson@osler.com
Our Matter Number: 1133853

SENT BY ELECTRONIC MAIL

The Honourable John D. Ground, Q.C.
Neeson Arbitration Chambers
Suite 1108
141 Adelaide Street West
Toronto, ON M5H 3L5

Dear Justice Ground:

Re: Arctic Glacier: Referring McNulty Dispute to Claims Officer

Osler, Hoskin & Harcourt LLP is counsel to Alvarez & Marsal Canada Inc. in its capacity as Monitor of Arctic Glacier Income Fund and its subsidiaries ("Arctic Glacier"). As Arctic Glacier is based in Winnipeg, Alvarez & Marsal Canada Inc. was appointed as Monitor by the Manitoba Court of Queen's Bench (the "Court") and Madam Justice Spivak is supervising its CCAA Proceeding.

By Order dated March 7, 2013 (the "Claims Officer Order"), Justice Spivak appointed you as a Claims Officer in the CCAA Proceeding.

The Court established a claims procedure in an Order dated September 5, 2012 (the "Claims Procedure Order"). In accordance with the procedure established in the Claims Procedure Order, Martin McNulty ("McNulty") filed a Proof of Claim with the Monitor before the Claims Bar Date. The Monitor reviewed the Proof of Claim in consultation with the Applicants and delivered a Notice of Revision or Disallowance on September 12, 2013. McNulty filed a Notice of Dispute of Notice of Revision or Disallowance ("Dispute Notice") on September 19, 2013.

Pursuant to paragraph 11 of the Claims Officer Order, if a dispute raised in a Dispute Notice is not settled within a time period or in a manner satisfactory to the Monitor, in consultation with the Arctic Glacier Parties (as defined therein) and the applicable Creditor, the Monitor shall refer the dispute either to a Claims Officer or to the Court, in the Monitor's sole discretion. The Monitor, in consultation with the Arctic Glacier Parties and McNulty's counsel, has concluded that the dispute raised in the Dispute Notice has not been settled within a satisfactory time period or in satisfactory manner. The Monitor hereby refers McNulty's claim to you for adjudication.

We will contact your chambers to arrange a time acceptable to you and all counsel for a preliminary conference call. Also, please advise me whether you would like to receive

the Proof of Claim, Notice of Revision and Disallowance, and Dispute Notice in hard copy, by PDF or both and I will provide same to your chambers.

Yours very truly,

Mary Paterson

MP:ls

c: K. E. Daly (karen@neesonchambers.com)
Monitor: R. Morawetz (rmorawetz@alvarezandmarsal.com)
Counsel to Monitor: J. Dacks (OHH), M. Wasserman (OHH)
Counsel to Arctic Glacier Parties: K. McElcheran (kmcelcheran@mccarthy.ca)
U.S. Counsel to Arctic Glacier Parties: P. Render (prender@JonesDay.com)
Counsel to McNulty: D. Low (dlow@kotchen.com)

TAB L

Kotchen & Low LLP
1745 KALORAMA RD NW, STE 101, WASHINGTON DC, 20009 | Tel: (202) 471-1995 | Fax: (202) 280-1128 | INFO@KOTCHEN.COM

December 3, 2013

Via E-Mail

The Honourable John D. Ground, Q.C.
Neeson Arbitration Chambers
Suite 1108
141 Adelaide Street West
Toronto, ON M5H 3L5

RE: Claim of Martin McNulty Against Arctic Glacier

Dear Justice Ground:

I am writing on behalf of Creditor Martin McNulty in response to the November 22, 2013 letter from Mary Paterson to Your Honor.

In Ms. Paterson's letter, she refers Mr. McNulty's claims to you for adjudication, but does not inform you of Mr. McNulty's opposition to the referral. Plaintiffs did not receive proper notice and an opportunity to object to your appointment as the Claims Officer for Mr. McNulty's claim. Until a November 12, 2013 conference call, the Monitor never notified Mr. McNulty of the Monitor's intent to refer his claims to you.[1] During this conference call, Mr. McNulty's counsel objected to the proposed referral, which was inconsistent with prior discussions between Mr. McNulty's counsel and Arctic Glacier's counsel. In addition to Mr. McNulty's concerns about the process by which you were appointed (discussed above), Mr. McNulty respectfully objects to your appointment for three additional reasons.

First, Mr. McNulty believes that these claims should be resolved in the United States. The case involves claims brought under U.S. law, including claims under the Racketeer Influenced and Corrupt Organizations Act, 18 U.S.C. § 1961 *et seq.*, the Sherman Antitrust Act, 15 U.S.C. § 1, as well as under Michigan law, and would be more appropriately addressed by someone who practices law in the United States and is familiar with the applicable law. In addition, trial counsel for both parties are located in the United States, and most of the relevant witnesses and evidence are located in the United States, making the United States a more convenient forum. When Mr. McNulty's counsel raised the issue with Arctic Glacier's counsel many months ago, Arctic Glacier stated that it would be amenable to choosing a claims adjudicator based in the United States, just as it had agreed to do with regards to claims asserted by the Indirect Purchaser antitrust plaintiffs.

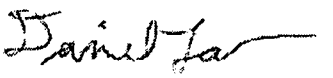
[1] *See also* Service List, *available at* http://www.amcanadadocs.com/arcticglacier/documents/Service%20List%20(October%2015%202013).pdf (not including Mr. McNulty or his counsel on the list of parties to be served).

Second, Mr. McNulty is concerned about the appearance of bias from your prior affiliation for over 30 years with Osler, Hoskin & Harcourt LLP, the very same law firm that represents the Monitor.

Third, considering Mr. McNulty's objection to your appointment, the Monitor was required, at a minimum, to follow the dispute resolution protocol of Paragraph 45 of the September 5, 2012 Claims Procedure Order, which requires the Monitor to consult with each claimant before seeking direction from the Court concerning the process for resolving the dispute.[2]

For the reasons stated above, Mr. McNulty respectfully requests that you decline to hear this matter, and that, pursuant to paragraph 7 of the Claims Officer Order, the Monitor appoint a neutral U.S.-based Claims Officer in consultation with Arctic Glacier and Mr. McNulty to resolve Mr. McNulty's claims.

Very truly yours,



Daniel Low

cc: Mary Paterson
Karen Daly
Richard Morawetz
Jeremy Dacks
Marc Wasserman
Kevin McElcheran
Paula Render

[2] Paragraph 45 provides: "THIS COURT ORDERS that in the event a dispute raised in a Dispute Notice is not settled within a time period or in a manner satisfactory to the Monitor *in consultation with* the Arctic Glacier Parties and *the applicable Claimant*, the Monitor shall seek directions from the Court concerning an appropriate process for resolving the dispute." (emphasis added).

TAB M

Osler, Hoskin & Harcourt LLP
Box 50, 1 First Canadian Place
Toronto, Ontario, Canada M5X 1B8
416.362.2111 MAIN
416.862.6666 FACSIMILE

OSLER

Toronto
Montréal
Ottawa
Calgary
New York

December 6, 2013

Jeremy Dacks
Direct Dial: 416.862.4923
jdacks@osler.com
Our Matter Number: 1133853

SENT BY ELECTRONIC MAIL

The Honourable John D. Ground, Q.C.
Neeson Arbitration Chambers
Suite 1108
141 Adelaide Street West
Toronto, ON M5H 3L5

Dear Justice Ground:

Re: Arctic Glacier: Claim of Martin McNulty

I am writing in response to the letter dated December 3, 2013 sent to you by counsel for Mr. Martin McNulty. As you are aware, Mr. McNulty filed a Proof of Claim (the "McNulty Claim") in the Arctic Glacier claims process that has not yet been resolved. As such, on November 22, 2013, in accordance with the Claims Officer Order of the Manitoba Court of Queen's Bench (the "CCAA Court") dated March 7, 2013, the Monitor referred the McNulty Claim to you for adjudication.

In light of the nature of the December 3, 2013 letter, the Monitor believes it is necessary to ensure that you have the relevant facts with respect to the referral of the McNulty Claim.

The Monitor disagrees with Mr. Low's characterization of the facts surrounding the referral of the McNulty Claim. In the November 12, 2013 conference call, counsel for Mr. McNulty questioned whether the McNulty Claim ought to be adjudicated before a U.S. based claims officer. The Monitor responded that the circumstances of this case did not require a specialized claims officer and that the Claims Officer Order of March 7, 2013, which was never appealed or objected to by any party including Mr. McNulty, grants the Monitor the sole authority to refer disputed Claims to a Claims Officer or the CCAA Court. At the end of the conversation, the Monitor informed counsel for Mr. McNulty that unless progress was made with respect to a potential resolution of the McNulty Claim, the matter would be referred to you for adjudication by the end of the following week (i.e. November 22, 2013). Mr. McNulty's counsel did not state that such a referral should not happen. In fact, on November 19, 2013, counsel for Mr. McNulty communicated in writing with the Monitor and its counsel and made no reference to any potential objection to a referral of the McNulty Claim to you, despite the fact they had been told that such a referral would occur by the end of that week.

The Monitor has also spoken with U.S. counsel for Arctic Glacier concerning the alleged representations with respect to choosing a claims adjudicator based in the United States as had been done with respect to the claims asserted by the Indirect Purchaser plaintiffs. The Monitor understands that in the relevant discussion U.S. counsel for Arctic Glacier stated that the Applicants might be amenable to such an arrangement, but that she was not aware of the Canadian process and that it was not her decision to make.

It is the Monitor's position that your appointment as Claims Officer was valid in all respects as a proper exercise of the authority granted to the Monitor pursuant to paragraph 11 of the Claims Officer Order. It is also the Monitor's position that the requirements of paragraph 45 of the September 5, 2012 Claims Procedure Order are no longer relevant in light of paragraph 11 of the Claims Officer Order. Any issues with respect to the Claims Procedure Order, the Claims Officer Order or your appointment pursuant to the Claims Officer Order must be dealt with by the CCAA Court in Winnipeg.

The Monitor intends to have further discussions with counsel for Arctic Glacier and counsel for Mr. McNulty to explore whether these matters can be resolved on a consensual basis. We will contact you to inform you of the results of those discussions.

Yours very truly,

per: MPat

Jeremy Dacks

JED:jd

c: K. E. Daly (karen@neesonchambers.com)
Monitor: R. Morawetz (rmorawetz@alvarezandmarsal.com)
Counsel to Monitor: M. Paterson (OHH), M. Wasserman (OHH)
Counsel to Arctic Glacier Parties: K. McElcheran (kmcelcheran@mccarthy.ca)
U.S. Counsel to Arctic Glacier Parties: P. Render (prender@JonesDay.com)
Counsel to Mr. McNulty: D. Low (dlow@kotchen.com)

TAB N

Osler, Hoskin & Harcourt LLP
Box 50, 1 First Canadian Place
Toronto, Ontario, Canada M5X 1B8
416.362.2111 MAIN
416.862.6666 FACSIMILE

OSLER

Toronto
Montréal
Ottawa
Calgary
New York

April 2, 2014

Jeremy Dacks
Direct Dial: 416.862.4923
jdacks@osler.com
Our Matter Number: 1133853

SENT BY ELECTRONIC MAIL

The Honourable John D. Ground, Q.C.
Neeson Arbitration Chambers
Suite 1108
141 Adelaide Street West
Toronto, ON M5H 3L5

Dear Justice Ground:

Re: Arctic Glacier: Claim of Martin McNulty (the "McNulty Claim" and "McNulty", respectively)

I am writing further to letters dated November 22, December 3 and December 6, 2013, from counsel for the Monitor and counsel for McNulty. In McNulty's counsel's letter dated December 3, 2013, McNulty objected to your appointment as Claims Officer to resolve the McNulty Claim. Despite numerous discussions between the parties, the objection has not been withdrawn. It is the Monitor's position that there is no basis for the objection and this matter must move forward to the adjudicative stage in light of the status of the CCAA Proceedings. Your appointment was made in accordance with final Orders of the CCAA Court that have been recognized by the U.S. Bankruptcy Court with no appeals being taken. Those orders are final and binding on McNulty as well as the Monitor and the Applicants.

For the reasons set out below, it is the Monitor's view that your appointment as Claims Officer was valid in all respects as a proper exercise of the authority granted to the Monitor pursuant to paragraph 11 of the Claims Officer Order of the CCAA Court dated March 7, 2013. As set out in our letter dated December 6, 2013, any issues with respect to your appointment pursuant to the Claims Officer Order must be dealt with by the CCAA Court in Winnipeg.

We therefore write to request a procedural case conference call with you, and counsel for the Applicants, counsel for McNulty and the Monitor to discuss a timetable and procedural steps for the adjudication of the McNulty Claim.

Background to McNulty Claim and Defined Terms

As we set out in our letter dated November 22, 2013, in which we referred the McNulty Claim to you in your capacity as Claims Officer:

- Osler, Hoskin & Harcourt LLP ("Osler") is counsel to Alvarez & Marsal Canada Inc. in its capacity as Monitor (the "Monitor") of Arctic Glacier Income Fund and its subsidiaries ("Arctic Glacier").

- As Arctic Glacier is based in Winnipeg, the Monitor was appointed by the Manitoba Court of Queen's Bench (the "CCAA Court") and Madam Justice Spivak is supervising its CCAA Proceeding.

- The CCAA Court established a claims procedure in an Order dated September 5, 2012 (the "Claims Procedure Order").

- In accordance with the procedure established in the Claims Procedure Order, McNulty filed a Proof of Claim with the Monitor before the Claims Bar Date, which was October 31, 2012.

- By Order dated March 7, 2013 (the "Claims Officer Order"), the CCAA Court appointed you as a Claims Officer in the CCAA Proceeding and granted certain related relief.

- The Monitor reviewed the Proof of Claim in consultation with the Applicants and delivered a Notice of Revision or Disallowance ("Notice of Disallowance") on September 12, 2013.

- McNulty filed a Notice of Dispute of Notice of Revision or Disallowance ("Dispute Notice") on September 19, 2013.

McNulty Dispute Properly Referred to You as Claims Officer

Pursuant to paragraph 11 of the Claims Officer Order, if a dispute raised in a Dispute Notice is not settled within a time period or in a manner satisfactory to the Monitor, in consultation with the Arctic Glacier Parties (as defined therein) and the applicable Creditor, the Monitor shall refer the dispute either to a Claims Officer or to the Court, in the Monitor's sole discretion. Paragraph 11 of the Claims Officer Order reads:

> **11. THIS COURT ORDERS** that in the event that a dispute raised in a Dispute Notice is not settled within a time period or in a manner satisfactory to the Monitor, in consultation with the Arctic Glacier Parties and the applicable Creditor, the Monitor shall refer the dispute raised in the Dispute Notice either to a Claims Officer or to the Court

> (or, in the case of a Class Claim of the Indirect Purchaser Claimants, to a Special Claims Officer) for adjudication. The decision as to whether the Claim and/or DO&T Claim should be adjudicated by a Claims Officer or by the Court shall be in the sole discretion of the Monitor.

The Monitor, in consultation with the Arctic Glacier Parties and McNulty's counsel, concluded that the dispute raised in the Dispute Notice was not settled within a satisfactory time period or in satisfactory manner. The Monitor therefore exercised its sole discretion granted by the CCAA Court to refer the claim to you for adjudication.

McNulty Is Out of Time to Object to Your Appointment as Claims Officer

Pursuant to the Claims Officer Order, "[t]he decision as to whether the Claim...should be adjudicated by a Claims Officer or by the Court shall be in the sole discretion of the Monitor." McNulty does not have the ability to raise a valid objection to your appointment because referring the claim to you is within the Monitor's sole discretion. McNulty did not appeal the Claims Officer Order or the Order of the U.S. Court recognizing such Order.

Furthermore, the two procedural reasons given for McNulty's objection – that Arctic Glacier's U.S. counsel made certain statements and that McNulty did not have the opportunity to object – are contradicted by the facts as follows:

1. In his December 3 letter, McNulty suggests that your appointment was inconsistent with discussions McNulty's counsel previously had with the Arctic Glacier Parties' U.S. counsel. As set out in the Monitor's letter dated December 6, the Monitor understands that the Arctic Glacier Parties' U.S. counsel told McNulty's counsel that the Applicants might be amenable to such an arrangement, but that she was not aware of the Canadian process and that it was not her decision to make. Indeed, pursuant to the Claims Officer Order, the decision as to who will adjudicate a Claim is in the Monitor's sole discretion.

2. In his December 3 letter, McNulty suggests he had not had the opportunity to object to your appointment as Claims Officer for the McNulty Claim. In fact, McNulty was aware of the Monitor's appointment and the Claims Procedure Order. McNulty filed his claim in the proper form before the Claims Bar Date, which was October 31, 2012. The Claims Officer Order was not made until March 7, 2013. Although McNulty was aware of the Monitor's appointment, the CCAA proceedings and the claims process, McNulty did not request to be added to the service list or to otherwise be provided with notice of court proceedings. In addition, McNulty's counsel corresponded in writing with the Monitor and its counsel on November 19, 2013. This correspondence occurred one week after the November 12, 2013 conference call when the Monitor informed McNulty's

counsel that the McNulty Claim would be referred to you for adjudication. The November 19, 2013 correspondence contained no objection with respect to your appointment as Claims Officer.

3. McNulty is bound by the Claims Officer Order. He is out of time to object to the terms of that Order now.

McNulty's Substantive Objections Have No Merit

McNulty objects to your appointment as Claims Officer in this case for three substantive reasons. The Monitor's position with respect to these objections is set out below:

1. *U.S. Law*: McNulty suggests that the Claims Officer hearing the McNulty Claim should be familiar with U.S. law. As the Monitor advised McNulty before referring the Claim to you, the circumstances of this case do not require a claims officer with specialized expertise in U.S. law. As set out in the Notice of Disallowance, the Monitor disallowed the McNulty Claim because the evidence provided to the Monitor does not support McNulty's factual allegations. Further, the Claims Officer Order grants the Claims Officer wide discretion with respect to the manner in which any evidence may be adduced. Any procedural or other issues with respect to any U.S. law aspects of the McNulty Claim can be dealt with by the Claims Officer in accordance with the Claims Officer Order.

2. *Alleged Appearance of Bias*: McNulty suggests that there is an appearance of bias because you were affiliated with Osler for 30 years ending in 1991. Pursuant to the Canadian Judicial Council's Ethical Principles for Judges – who are also held to strict standards regarding potential appearances of bias – Judges are permitted to hear cases where their former firms are counsel after a cooling off period of 2, 3 or 5 years (depending on local tradition).[1] Twenty-three years is ample time for any appearance of bias to fade. Further, Osler personnel involved in this matter were not members of the firm at any time prior to 1991.

3. *Monitor's Sole Discretion*: McNulty suggests that paragraph 45 of the Claims Procedure Order requires the Monitor in consultation with the Arctic Glacier Parties and the Claimant to seek directions from the CCAA Court concerning an appropriate process for resolving the dispute.[2] However, the Monitor sought the

---

[1] Canadian Judicial Council's Ethical Principles for Judges, p. 52: http://www.cjc-ccm.gc.ca/cmslib/general/news_pub_judicialconduct_Principles_en.pdf

[2] Paragraph 45 of the Claims Procedure Order reads: 45. **THIS COURT ORDERS** that in the event that a dispute raised in a Dispute Notice is not settled within a time period or in a manner satisfactory to the Monitor in consultation with the Arctic Glacier Parties and the applicable Claimant, the Monitor shall seek directions from the Court concerning an appropriate process for resolving the dispute.

direction of the CCAA Court with respect to the appropriate procedure to resolve all outstanding claims as of March 2013. The CCAA Court ordered your appointment and granted the Monitor the sole discretion to refer the claim to a Claims Officer or the CCAA Court. Paragraph 45 of the Claims Procedure Order is no longer relevant in light of paragraph 11 of the Claims Officer Order. In fact, the similarity of the wording of paragraph 45 of the Claims Procedure Order and paragraph 11 of the Claims Officer Order demonstrates that paragraph 45 of the Claims Procedure Order is no longer relevant to the McNulty Claim.

In accordance with the Orders made by the CCAA Court, the Monitor requests a conference call with you to discuss a timetable and procedural steps for the adjudication of the McNulty claim. We look forward to hearing from you or Ms. Daly as to your available dates at your earliest convenience.

Yours very truly,

Jeremy Dacks

MP:jd

c: K. E. Daly (karen@neesonchambers.com)
Monitor: R. Morawetz (rmorawetz@alvarezandmarsal.com)
Counsel to Monitor: M. Paterson (OHH), M. Wasserman (OHH)
Counsel to Arctic Glacier Parties: K. McElcheran (kmcelcheran@mccarthy.ca)
U.S. Counsel to Arctic Glacier Parties: P. Render (prender@JonesDay.com);
E. Enson (epenson@jonesday.com)
Counsel to Mr. McNulty: D. Low (dlow@kotchen.com)