

**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")**

**EIGHTH REPORT OF THE MONITOR
ALVAREZ & MARSAL CANADA INC.
NOVEMBER 23, 2012**

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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 seven reports with this Honourable Court. Capitalized terms not otherwise defined in this report (the “**Eighth Report**”) are as defined in the Initial Order 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 would 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. 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 of the Sale Transaction, the Applicants sought and obtained the Transition Order dated July 12, 2012. Among other things, the Transition Order provides that, on and after the Closing of the Sale Transaction, 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 of the Sale Transaction, 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 Monitor’s Seventh Report to Court (the “**Seventh Report**”) was provided in support of the Monitor’s motion seeking approval of the sale transaction contemplated by the purchase and sale agreement, as amended, dated July 6, 2012 (the “**Huntington Transaction**”), between the Applicant, Arctic Glacier New York Inc. (“**AGNY**”) and Peter J. Pastorelli, Sr., as assigned to 50 Ice House LLC (the “**Buyer**”) (the “**Huntington PSA**”).
- 1.10 On October 22, 2012, this Honourable Court issued an order (the “**Huntington Sale Order**”) approving the Huntington Transaction. The Huntington Sale Order also authorized and directed the Monitor, on behalf of AGNY, to take such additional steps and to execute such additional documents as necessary or desirable for the completion of the Huntington Transaction. On November 14, 2012, the U.S. Court issued an Order recognizing the Huntington Sale Order and providing certain related relief.
- 1.11 The stay of proceedings set out in the Initial Order (the “**Stay Period**”), as extended by subsequent orders, expires on November 30, 2012.
- 1.12 This Eighth Report is filed in support of the Monitor’s motion seeking an order:
 - a) Extending the Stay Period to March 15, 2013;
 - b) Unsealing the Confidential Appendix to the Monitor’s Fourth Report to Court dated June 15, 2012 (the “**Fourth Report**”) (other than Schedule 1.01(B) to the APA) which was sealed pursuant to an Order of the Court dated June 21, 2012;

- c) Unsealing the Confidential Supplement to the Monitor's Seventh Report to Court dated October 16, 2012 which was sealed pursuant to an Order of the Court dated October 22, 2012; and
 - d) Approving this Eighth Report and the Monitor's activities described herein.
- 1.13 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 Eighth 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 Eighth Report, or otherwise used to prepare this Eighth Report.
- 2.2 Certain of the information referred to in this Eighth 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 Eighth 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 Eighth Report is not intended to be relied upon by any prospective purchaser or investor in any transaction with the Applicants.

2.4 Unless otherwise stated, all monetary amounts contained in this Eighth 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.

Notice of the Claims Process

3.2 As reported in the Seventh Report and in accordance with the provisions of the Claims Procedure Order, the Monitor took the following steps:

- On September 7, 2012, posted a copy of the Proof of Claim Document Package on the Monitor's website; and
- On September 11, 2012, caused the Notice to Claimants to be published in (i) the Globe and Mail newspaper (National Edition), (ii) the Wall Street Journal (National Edition), and (iii) the Winnipeg Free Press. Copies of these Notices were appended to the Seventh Report.

3.3 Within seven Business Days following the making of the Claims Procedure Order, the Monitor also sent the Proof of Claim Form, the DO&T Proof of Claim Form, the Claimants' Guide to Completing the Proof of Claim Form and the Claimants' Guide to

Completing the DO&T Proof of Claim Form to approximately 1,000 parties who were identified as potential Creditors.

- 3.4 Subsequent to that initial mailing, the Monitor sent 13 additional Proof of Claim Document Packages to (i) parties who requested such documentation and (ii) additional potential Creditors that came to the Monitor's attention during its continuing review of the Applicants' books and records and communications with the Applicants' insurance providers.

Insurance Issues

- 3.5 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 and 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.
- 3.6 The Monitor has had numerous discussions with the Applicants' insurance broker and certain of the Applicants' insurers to obtain the contact information of parties with open claims that may be covered by the Applicants' insurance policies. The Monitor has also been in regular contact with former Senior Management to obtain details about the Applicants' insurance programs and about specific insurance claims that have come to the Monitor's attention.

- 3.7 Out of an abundance of caution and to ensure that all potential Claimants have received a Proof of Claim Document Package, the Monitor included among the parties to whom Proof of Claim Document Packages were sent, the Applicants' insurers and insurance broker, as well as all known parties who the insurance broker and insurers advised the Monitor had open claims against the Applicants' liability and workers' compensation insurance policies.
- 3.8 The Applicants had three automobile insurers who provided coverage over different geographic regions. The Monitor was advised by two of the three insurers that they did not have any open claims against their automobile insurance policies and thus Proof of Claim Document Packages were not required to be sent in respect of those insurers. The Monitor was advised by the Applicants' third automobile insurer that there were open claims, but that the insurer required additional time to obtain and provide the contact information for those claimants and/or their respective legal counsel. On November 19, 2012, the Monitor sent 22 Proof of Claim Document Packages to parties and/or their legal counsel who the insurer advised had open claims against the Applicants' automobile insurance policies with that insurer. In accordance with paragraph 5 of the Claims Procedure Order, the Monitor included a letter with the Proof of Claim Document Packages, notifying those parties that they must submit any Claim against the Applicants by December 21, 2012.
- 3.9 The Monitor continues to be advised by the Applicants' insurers, insurance broker and former Senior Management of new claims relating to the period prior to the Closing of the Sale Transaction. Upon receiving notification of these claims, the Monitor has taken steps to confirm that these claims are covered by the Applicants' insurance policies. For

the reasons set out above and out of an abundance of caution, the Monitor intends to continue to send any new potential Claimants a Proof of Claim Document Package and provide 30 days for each potential Claimant to submit a Proof of Claim in the Claims Process, should they choose to do so. The Monitor intends to seek the direction of the Court at the next stay extension hearing with respect to providing further Proof of Claim Document Packages.

- 3.10 The Claims Bar Date under the Claims Procedure Order was established as October 31, 2012 (5:00 p.m. Central Time).

Summary of Claims Received

- 3.11 As of October 31, 2012, the Monitor had received 56 Proofs of Claim asserting Claims against the Applicants and 4 DO&T Proofs of Claim asserting Claims against the Applicants' Directors, Officers and Trustees. The Monitor has also received 5 Proofs of Claim in the collective amount of approximately \$150,000 asserting Claims against the Applicants that were received after the Claims Bar Date. The Monitor is in the process of investigating the circumstances surrounding the receipt of such late Claims and will report further on these Claims in a subsequent report.

- 3.12 In addition to the Claims filed with the Monitor, 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 (the "**DOJ Claim**"). The DOJ Claim is deemed accepted as against AGII in the amount of \$7,032,046.96 as of July 9, 2012, plus

interest compounding annually at 0.34% until the date of payment of such Claim. The DOJ Claim 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. All other United States government agencies were required to otherwise comply with the provisions of the Claims Procedure Order; 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.

3.13 All of the Claims filed with the Monitor and the Deemed Proven Claims are summarized, by category, in the table below.

THE ARCTIC GLACIER PARTIES - PROOF OF CLAIM SUMMARY						
Name	Claims Against The Arctic Glacier Parties			Claims Against Directors, Officers or Trustees		
	Claim Amount			Claim Amount		
	USD (\$000's)	CDN (\$000's)	No. of Claims	USD (\$000's)	CDN (\$000's)	No. of Claims
Claims from current and former Board members and management (primarily in respect of claimed Change of Control Bonuses)	1,062	12,976	15	-	683	1
Claims from litigation claimants potentially covered by insurance	6,997	-	13	-	-	1
Claims from litigation claimants not covered by insurance	477,512	2,000	4	-	-	-
Claims from government agencies (excluding CRA and IRS)	2,405	8	18	-	-	-
Canada Revenue Agency marker claim	-	-	1	-	-	-
Internal Revenue Service marker claim	-	-	1	-	-	-
Indemnity claims - antitrust litigation	-	-	3	-	-	1
DOJ Deemed Proven Claim	7,032	-	1	-	-	-
Direct Purchasers' Deemed Proven Claim	10,000	-	1	-	-	-
Other Claims	12,858	12,464	6	12,500	-	1
Grand Total	517,866	27,448	63	12,500	683	4

3.14 Certain of the Proofs of Claim submitted, including several of the Proofs of Claim filed by U.S. government authorities, were filed as secured or preferred Claims. Further, many of the Proofs of Claim filed did not specify the Applicant(s) against whom the Claim is asserted, did not assert a specific dollar value and/or stated that the Claim is an estimate and is subject to revision. The Monitor, in conjunction with its Canadian and U.S. counsel, intends to investigate these issues further as part of its overall review and potential settlement of the Claims. The Monitor will also be considering issues related to the payment of interest on the Claims and whether interest has been claimed. 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

- 3.15 The Claims Procedure Order provided that, for certain known Class Claims (Canadian Retail Litigation and Indirect Purchaser Litigation), the applicable Class Representative was entitled to file a Class Claim on behalf of their respective Claimants such that the individual Canadian Retail Litigation Claimants and the individual Indirect Purchaser Claimants were not required to file individual Proofs of Claim in respect of the Class Claims.
- 3.16 Among the more significant Claims received by the Monitor was a Class Claim filed on behalf of the Canadian Retail Litigation Claimants (the “**Canadian Direct Purchaser Claim**”) in the amount of CDN\$2 million, as well as a Class Claim filed on behalf of the Indirect Purchaser Claimants (the “**Indirect Purchaser Claim**”) for at least \$463.58 million.

The Canadian Direct Purchaser Claim

- 3.17 On May 4, 2011, AGIF issued a press release announcing the settlement of the Canadian Retail Litigation for an amount totalling CDN\$2 million. This settlement was described in paragraph 108 of the Initial McMahon Affidavit (sworn on February 21, 2012) which stated that an agreement was to be placed before the Ontario Superior Court for approval of a settlement requiring a payment by AGI of CDN\$2 million in settlement of the Canadian Retail Litigation. However, this settlement has not yet been executed or approved by the court with jurisdiction over the class action.
- 3.18 The Monitor has had discussions with counsel for the Applicants concerning the Canadian Direct Purchaser Claim. 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 Class Claim. The Monitor understands that the parties to the Canadian Retail Litigation are in the process of negotiating definitive settlement documents with respect to this matter. The Monitor has been informed by the Applicants that the settlement is expected to resolve the Canadian Direct Purchaser Claim for CDN\$2 million (the amount of the Proof of Claim filed) subject to the approval of the court with jurisdiction over the class action. The Monitor will report further once the definitive settlement documents have been finalized.

Indirect Purchaser Claim

- 3.19 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 Corporation (“**Reddy Ice**”) and Home City Ice Company (“**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 Monitor has had ongoing discussions concerning the litigation commenced by the Class Representative for the Indirect Purchaser Claimants with the Applicants’ Canadian

and U.S. counsel since the early stages of the CCAA Proceedings. The Monitor has also reviewed certain of the pleadings, court decisions and related court materials filed in the Indirect Purchaser Litigation in the United States. The Monitor notes that the Indirect Purchaser Litigation sought damages against certain of the Applicants, Reddy Ice and Home City on a joint and several basis. The Monitor has been informed that Reddy Ice settled its potential liability under the Indirect Purchaser Litigation for \$700,000 and that Home City provisionally settled its potential liability under the Indirect Purchaser Litigation for \$2.7 million. The Monitor notes that both of these settlements are (i) well below the amount claimed in the Indirect Purchaser Claim, and (ii) are less than the corresponding amounts paid in settlements that Reddy Ice and Home City made in the direct purchaser litigation. The Arctic Glacier Parties settled their litigation with the Direct Purchaser Claimants for a total of \$12.5 million of which \$10 million remains outstanding. The Monitor intends to dispute the Indirect Purchaser Claim pursuant to the terms of the Claims Procedure Order.

3.22 On November 21, 2012, the Monitor's U.S. counsel was provided with a copy of a motion filed on November 20, 2012 on behalf of the Indirect Purchaser Claimants in the United States District Court Eastern District of Michigan Southern Division. The motion seeks certain relief against the United States government including preventing the government from receiving any of the funds being held by the Monitor in respect of the DOJ Claim. The Monitor notes that the DOJ Stipulation expressly provides as follows with respect to the DOJ Claim:

The Monitor and the Debtors agree to recommend to the Canadian Court that the DOJ Claim be paid in full as soon as is practicable after the Canadian Court issues an order authorizing the Monitor to distribute proceeds from the Sale to the Debtors' creditors (including the United States) (the "Distribution Order") and after this Court issues an order recognizing and enforcing the Distribution Order.

- 3.23 As required by the Amended and Restated Approval and Vesting Order issued July 12, 2012 (the "**Sale Approval Order**") and the DOJ Stipulation, the Monitor is currently holding the proceeds from the Sale Transaction subject to further Order of the Court. Any motion dealing with the distribution of such funds will be on appropriate and/or prescribed notice on the Service List maintained in these CCAA Proceedings and the Chapter 15 Proceedings. A copy of the Indirect Purchaser Claimants' motion is attached as **Appendix "D"**.

Claims Filed by the CRA and the IRS

- 3.24 The Canada Revenue Agency ("**CRA**") and the Internal Revenue Service ("**IRS**") have filed "marker claims" in the Claims Process for an amount yet to be determined. As the current taxation year is not yet complete, the Applicants' tax obligations for the current year (which would include any taxes payable in connection with the Sale Transaction for which the Vendors would be liable) have not yet been quantified, nor have their tax returns been filed. The Applicants have retained KPMG LLP to assist in the preparation and filing of the tax returns. Both the CRA and the IRS have filed their Proofs of Claim with a specific reservation of certain jurisdictional arguments and have indicated that their respective Proofs of Claim are limited to the Applicants' tax obligations in respect of the current taxation year and any taxes payable in respect of the Sale Transaction.

There is insufficient information available at this time for the Monitor to be in a position to estimate the Applicants' potential tax liability.

Desert Mountain LLC

- 3.25 As described in the Seventh Report, Desert Mountain LLC (the “**Arizona Landlord**”) is the Applicants’ former landlord for the facility located in Tolleson, Arizona. The Arizona Landlord’s lease agreement (the “**Arizona Lease**”) with the Applicants contained, among other things, a “purchase option” (the “**Purchase Option**”) whereby the Tenant was permitted to purchase the lands subject to the Arizona Lease (the “**Arizona Lands**”) for a purchase price of \$12.5 million. The Arizona Lease provides that, in certain events, including a change of control of AGI, the Purchase Option would be deemed to be automatically exercised by the “Tenant”. The Sale Approval Order provides that the assets purchased by the Purchaser, including Assigned Contracts, are vested in the Purchaser free and clear of and from any and all “rights of use, puts or forced sales provisions exercisable as a consequence of or arising from closing of the Transaction”.
- 3.26 On July 23, 2012, U.S. counsel for the Arizona Landlord demanded payment of \$12.5 million on or before Closing of the Sale Transaction. No amount was paid to the Arizona Landlord in conjunction with the Closing.
- 3.27 After the Closing of the Sale Transaction, counsel for the Arizona Landlord contacted the Monitor’s counsel regarding the fact that the Arizona Lands had not been purchased pursuant to the Purchase Option.

- 3.28 On October 15, 2012, the Arizona Landlord served a Notice of Motion and supporting affidavit on the Applicants, the Purchaser and the Monitor seeking payment by the Applicants or the Purchaser of \$12.5 million together with applicable interest, charges and costs. The Arizona Landlord is also seeking alternative relief relating to an amendment or variation of the Sale Approval Order that would result in the exercise of the Purchase Option under the Arizona Lease. In addition, the Arizona Landlord alleges that the non-payment of the Purchase Option price was a monetary default (as that term is used in section 11.3 of the CCAA) and is seeking advice and directions in that respect. The Monitor has been advised that the Applicants and the Purchaser dispute the allegations contained in the Arizona Landlord's court materials and oppose the relief sought.
- 3.29 After receiving the Arizona Landlord's motion, the Monitor developed a timeline for the conduct of the litigation that was agreed to by the Arizona Landlord, the Applicants and the Purchaser. Given the potential for lengthy, distracting and costly litigation related to the Arizona Lease, in an attempt to facilitate a commercial resolution to the dispute among the parties, the Monitor has initiated and participated in numerous discussions, both separately and collectively, with the Purchaser, the Applicants and the Arizona Landlord. The Monitor's counsel has also convened several conference calls between the parties to discuss procedural issues related to the motion. Despite these efforts of the Monitor, no commercial resolution of the dispute has been reached.
- 3.30 In accordance with the agreed-upon timeline, the Applicants and the Purchaser delivered responding affidavits to the motion. Cross-examinations were originally scheduled for the week commencing November 12, 2012, however, the parties agreed to a two-week

deferral of such examinations to allow for commercial settlement discussions to continue. As of the date of this Eighth Report, the parties are discussing the scheduling of cross-examinations which are now expected to take place on December 18-19, 2012 in Winnipeg. As contemplated by the timeline, the Monitor intends to file a comprehensive Monitor's Report prior to the hearing of the motion. The timing of the filing of this Report will depend on the timing of the completion of the remaining steps in the timeline.

- 3.31 In addition to the relief sought in the motion described above, the Arizona Landlord has submitted a Proof of Claim, as well as a DO&T Proof of Claim, in the Claims Process, in the amount of \$12.5 million seeking payment in respect of the Purchase Option. The Proof of Claim relies on, *inter alia*, the Notice of Motion and Affidavit described above. The Proof of Claim was filed on a secured basis on the basis of "equitable security or, in the alternative, a trust claim."

Claim Filed by Peggy Johnson

- 3.32 Peggy Johnson submitted a Proof of Claim in the Claims Process relating to, among other things, royalties allegedly owing in respect of sales by the Applicants of certain products sold under the trade name "Arctic Glacier". Ms. Johnson is claiming retail royalties for the years 2000 up to and including 2012, a termination payment in the amount of approximately CDN\$10.5 million, and CDN\$500,000 pursuant to the extinguishment of a license. Ms. Johnson 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. The Monitor received correspondence from Ms.

Johnson prior to the commencement of the Claims Process, discussed issues related to Ms. Johnson's royalty claim with Senior Management and is in the process of requesting further information from the Applicants and former Senior Management with respect to this Claim. Based on the information currently in its possession and subject to the receipt of further documents concerning the Claim, the Monitor expects to dispute Ms. Johnson's Claim pursuant to the terms of the Claims Procedure Order.

Claim Filed by Martin McNulty

- 3.33 The Monitor has received a Proof of Claim from Martin McNulty, a former employee of the Applicants, in the amount of \$13.61 million which is stated to be comprised of \$4.17 million in lost lifetime earnings and benefits, subject to mandatory statutory trebling, plus statutory attorneys' fees and expenses. The Proof of Claim relates to outstanding litigation against the Applicants, Reddy Ice, Home City and certain former employees of the Applicants pending in the United States District Court for the Eastern District of Michigan. Mr. McNulty has included a copy of an Amended Complaint dated December 2, 2008 in support of his Proof of Claim.
- 3.34 The Monitor has conducted a preliminary review of Mr. McNulty's Proof of Claim and discussed it with U.S. counsel for the Applicants who have been defending the litigation. The Monitor has requested certain documents from U.S. counsel for the Applicants. Once the Monitor has had an opportunity to review this documentation, it intends to respond to the Proof of Claim filed by Mr. McNulty pursuant to the terms of the Claims Procedure Order.

Claims Filed for Change of Control Bonuses

3.35 Current and certain former members of the Board of Trustees and certain former Senior Management of the Applicants are each party to an agreement with the Applicants which provides that, in the event of a change of control of the Applicants' business, those parties are entitled to a payment based on a calculation specified in their respective agreement with the Applicants (the "**Change of Control Bonuses**"). Fourteen Claims have been filed with the Monitor that include approximately \$12.9 million in respect of the Change of Control Bonuses and, in some cases, for certain other amounts. The Monitor has commenced its review of these Claims. Pursuant to Paragraph 33 of the Claims Procedure Order, the Monitor has requested certain additional supporting documentation from the corporate secretary of the Applicants that is required by the Monitor to evaluate the Claims for Change of Control Bonuses. Once this information is received, the Monitor will proceed to complete its review of these Proofs of Claim and will respond to the Claimants in accordance with the terms of the Claims Procedure Order.

Litigation Claims Potentially Covered by Insurance

3.36 As set out in the table above, 13 Proofs of Claim totalling approximately \$7 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. Based on the Monitor's initial review of these Proofs of Claim, all of these Claims 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 insurance companies. The Monitor will be seeking confirmation from the

Applicants' insurance providers that these Proofs of Claim are covered by insurance and will then respond to the Claimants pursuant to the terms of the Claims Procedure Order.

- 3.37 As part of its discussions with the insurance broker, the Monitor has indicated that it will continue the Applicants' practice of satisfying insurance deductibles payable with respect to certain of the claims covered under the Applicants' insurance policies. The Monitor intends to continue this practice to ensure that the Applicants' insurance estate continues to respond to past and future claims covered by insurance to the benefit of the Applicants' stakeholders. The Monitor also intends to establish an insurance deductible reserve in conjunction with the Applicants' insurance broker to ensure that the run-off of the litigation covered by insurance does not impede the timing of distributions from the estate.

DO&T Claims and DO&T Indemnity Claims

- 3.38 In accordance with the Claims Procedure Order, the Monitor sent copies of the DO&T Proofs of Claim received to the Directors, Officers and Trustees named in such Claims.
- 3.39 The Claims Procedure Order provides 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 no later than fifteen (15) Business Days after the date of deemed receipt of the DO&T Proof of Claim (the "**DO&T Indemnity Claims Bar Date**").
- 3.40 The Monitor has received DO&T Indemnity Proofs of Claim from all Directors, Officers and Trustees against whom DO&T Claims have been asserted in advance of the applicable DO&T Indemnity Claims Bar Date. Certain of the Directors, Officers and

Trustees who were named in DO&T Claims filed their DO&T Indemnity Proofs of Claim on an omnibus basis covering all of the DO&T Claims filed against them.

3.41 Claimants who filed DO&T Claims also filed Proofs of Claim against the Applicants in the same amount arising out of substantially similar factual allegations.

4.0 THE HUNTINGTON PROPERTY

4.1 The APA provided that a property consisting of two one-story industrial buildings located at 50 Stewart Avenue in Huntington, New York (the “**Huntington Property**”) was an Excluded Asset for the purposes of the Sale Transaction and therefore was not acquired by the Purchaser. Accordingly, pursuant to the provisions of the Transition Order, the Monitor, on behalf of the Applicants, continued overseeing the marketing and sale process for the Huntington Property that had been commenced by the Applicants prior to the Closing of the Sale Transaction and, more specifically, continued the efforts to close the sale contemplated by the Huntington PSA.

4.2 The Monitor filed the Seventh Report in support of its motion seeking this Honourable Court’s approval of the Huntington Transaction contemplated by the Huntington PSA.

4.3 As the Huntington Property constitutes real property located in the United States, the Huntington Sale Order, an order granted by the Canadian Court, only approved the Huntington Transaction, and authorized and directed the Monitor, on behalf of AGNY, to take the necessary steps to complete the Huntington Transaction. The Huntington Sale Order did not address vesting the Huntington Property in the Buyer.

4.4 On November 14, 2012, with no objections to the Huntington Transaction having been filed by the deadline for objections, the U.S. Court issued an order that recognized the

Huntington Sale Order and authorized and approved pursuant to section 363 of the U.S. Bankruptcy Code, the sale of AGNY's right, title and interest in and to the Huntington Property to the Buyer, free, clear, and unencumbered.

- 4.5 The Huntington Transaction closed on November 20, 2012 and on Closing, the Monitor, on behalf of the Applicants, received net proceeds of approximately \$950,000 (the purchase price of \$1 million, less Broker's commission of \$50,000 and other minor adjustments). These funds are included in the receipts described in Section 6 of this Eighth Report.

5.0 OTHER ESTATE MATTERS

Banking Matters

- 5.1 Pursuant to the APA, cash and short-term investments of the Vendors (other than the petty cash of the Vendors at the time of Closing) are Excluded Assets and therefore were not transferred to the Purchaser pursuant to the Sale Transaction.
- 5.2 As discussed in the Sixth Report, in order to ensure an orderly transition of the business to the Purchaser, and 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 certain disbursements to clear the applicable bank accounts.
- 5.3 Pursuant to the provisions of the TSA, certain of the Purchaser's employees previously employed by the Vendors assisted in the reconciliation of each of the Applicants' bank accounts post-Closing. In order for the Monitor to be satisfied that all funds were properly accounted for, the Purchaser agreed to provide the Monitor with bank reconciliations, including supporting documentation, for each of the Applicants' bank accounts.

5.4 As at November 21, 2012, approximately \$6.2 million had been transferred from the Applicants' bank accounts to the Monitor's estate accounts and all of the Applicants' 137 bank accounts had been reconciled and closed.

The Reconciliation

5.5 As is common in a sale of an enterprise of this magnitude with numerous bank accounts in Canada and the United States, in addition to the reconciliation of the Applicants' bank accounts, there have been a number of other post-Closing items that have given rise to balances that are owed as between the Purchaser and the Vendors. In order to address all of these matters in a comprehensive manner, and to ensure that both the Purchaser and the Vendors were treated equitably, the Monitor prepared a detailed schedule of the various outstanding items (the "**Reconciliation**") which included the following:

- Amounts owing to the Applicants' estates in respect of property tax refunds or adjustments;
- Amounts owing to the Purchaser for invoices related to obligations of the Applicants that were paid by the Purchaser;
- Certain deposits received by the Purchaser that were considered by the Monitor to be for the benefit of the Applicants' estates;
- Certain collected accounts receivable that were paid to the Applicants' estates, but which are property of the Purchaser pursuant to the APA;
- Certain legal fees that needed to be reconciled between the Applicants' estates and the Purchaser; and

- Management Incentive Payments (“MIP”) owing by the estates to the respective recipients who had requested that their MIP entitlements be directed to their retirement plan, and the corresponding “company match” amount that these respective former employees claimed under their employment arrangements with the Vendors.

5.6 Also included in the Reconciliation were two term deposits totaling approximately \$255,000 (CDN\$126,000 and US\$129,000) that were Excluded Assets under the APA. The Monitor has liaised with Toronto Dominion Bank (“TD”), where the term deposits have been held, and with TD’s legal counsel, to arrange for the collapsing of these term deposits and the remittance of the net proceeds for the benefit of the Applicants’ estates. The Monitor expects that there will be net funds available to the estates of approximately \$180,000, after the payment of fees due to TD’s legal counsel incurred in respect of the CCAA Proceedings, because the term deposits remained outstanding during the proceedings at the request of the Applicants.

5.7 Section 6.04 of the APA, as amended, provides that the Vendors shall pay \$3.65 million to the Purchaser in respect of Transfer Taxes on or following the Closing of the Sale Transaction and that, within 90 days from Closing, the Purchaser shall provide the Vendors with a statement setting out the aggregate amount of Transfer Taxes for which the Vendors are liable (the “**Final Transfer Tax Amount**”). If the Final Transfer Tax Amount is less than \$3.65 million, the Purchaser shall pay the Vendors the amount by which the Final Transfer Tax Amount is less than \$3.65 million. If the Final Transfer Tax Amount is greater than \$3.65 million, the Vendors shall pay the Purchaser the amount by which the Final Transfer Tax Amount exceeds \$3.65 million.

- 5.8 The Reconciliation also includes an estimate of the Final Transfer Tax Amount which can only be finalized once the transfer tax amount in respect of the State of California has been confirmed.
- 5.9 The Monitor has had extensive ongoing communications with the Purchaser and its legal counsel in order to obtain supporting documentation in respect of, and to discuss and resolve the various matters included in the Reconciliation. While certain minor items are yet to be finalized, the vast majority of the issues have recently been consensually resolved and it is the Monitor's expectation that the completion of the Reconciliation will likely result in (i) a small payment to the Purchaser, and (ii) the receipt by the Monitor on behalf of the Applicants of the net proceeds of the term deposits described above and approximately CDN\$100,000 in respect of an overpayment by the Applicants to a service provider.
- 5.10 Separate and apart from the Reconciliation, the Monitor was advised by the Applicants' insurance broker that certain refunds in the amount of approximately \$450,000 had arisen from the cancellation of certain of the Applicants insurance policies. The Monitor discussed this issue with its counsel and the Applicants' counsel and concluded that these refunds were property of the Purchaser pursuant to the terms of the APA.

Working Capital Statement

- 5.11 In this section, all capitalized terms not defined elsewhere have the meaning ascribed to them in the APA.
- 5.12 As previously described in the Sixth Report, KPMG LLP was engaged by AGIF to prepare the Working Capital Statement described in the APA. On September 13, 2012,

the CPS, on behalf of AGIF, delivered the Working Capital Statement to the Purchaser and the Monitor.

- 5.13 On October 3, 2012, the Purchaser advised the Monitor and the CPS that it accepted the Working Capital Statement and agreed that it shall be final and binding on all parties in accordance with the APA.
- 5.14 The APA, as amended, provides for a potential adjustment to the Purchase Price. 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 Vendors. Conversely, if the Closing Working Capital is less than the Estimated Working Capital, the Vendors are to pay the difference to the Purchaser.
- 5.15 The Closing Working Capital as set out in the Working Capital Statement, while greater than the Estimated Working Capital, did not exceed the Estimated Working Capital by more than \$5 million. Accordingly, no adjustment to the Purchase Price was required on account of the Working Capital Statement.

Governance Matters

- 5.16 As discussed in the Sixth Report, the Trustees of AGIF remain in place and continue to fulfill their roles and have meetings as required. Since the date of the Sixth Report, two meetings of the Board of Trustees have been held (September 24, 2012 and November 7, 2012). The Monitor and its legal counsel were invited to attend certain portions of these meetings. The Monitor continues to fund, from the estate bank accounts and on behalf of the Applicants, the fees payable to the Trustees to attend such meetings and other expenses incidental to the continuation of AGIF. As previously reported, depending on

the final 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 unit holders. Accordingly, the Monitor supports the continuation of the arrangements described regarding the Board of Trustees.

Post-Closing Public Company Disclosure

- 5.17 In a press release made on August 15, 2012 and as reported in the Sixth Report, 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.
- 5.18 The Monitor is advised by the corporate secretary of AGIF that, since the date of the Sixth Report, AGIF has followed the Alternative Guidelines and is current with the monthly reports and filings required to be made thereunder.

Name Changes

- 5.19 The TSA provides that, as soon as practicable, but no later than 30 Business Days following the Closing of the Sale Transaction, 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. In an order issued on September 5, 2012, this Honourable Court, among other things, authorized the CPS to execute such documents as are required to change the names of the Applicants that are corporations.

- 5.20 The Monitor understands that the Applicants have reserved the name “AGI CCAA Inc.” in all Canadian jurisdictions except Quebec and the Monitor expects that, in the near term, the name changes in those jurisdictions will be completed. Once the name change in Alberta, which is the original jurisdiction of incorporation of AGI, has been completed, the Monitor understands that the Applicants will register extra-provincially with a French business name to complete the Canadian name changes.
- 5.21 In the United States, the Monitor understands that it is the Applicants’ intention to effect the name changes such that, wherever a 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.

Unsealing of the Confidential Appendix and the Confidential Supplement

- 5.22 Along with the Fourth Report, filed in support of the Applicants’ motion seeking approval of the APA, the Monitor filed a confidential appendix (the “**Confidential Appendix**”) which contained a copy of the unredacted APA, the Purchaser’s equity commitment letter and debt commitment letter with associated fee letter, a summary of the bids received during the Sale Process and additional information concerning the SISP which the Applicants, with the support of the Monitor, believed to be commercially sensitive.
- 5.23 In their motion seeking this Honourable Court’s approval of the Sale Transaction, the Applicants also sought a sealing order for the Confidential Appendix.

- 5.24 It was the Monitor's view that disclosure before the Closing of the Sale Transaction, of the commercially sensitive information and/or the identities of the other bidders and the terms of their bids contained in the Confidential Appendix could have negatively affected any future transaction with respect to the Applicants if the Sale Transaction did not close. Accordingly, the Monitor supported the Applicants' request for an order sealing the Confidential Appendix.
- 5.25 On June 21, 2012, this Honourable Court issued the Sale Approval Order which, among other things, ordered that the Confidential Appendix be sealed until further order of the Court.
- 5.26 The Monitor also filed a confidential supplement to the Seventh Report (the "**Confidential Supplement**") which contained a copy of an appraisal of the Huntington Property dated March 4, 2010 and disclosed the other bids received for the Huntington Property.
- 5.27 It was the Monitor's view that, should the transaction contemplated by the Huntington PSA fail to close, it would be detrimental for any future marketing process if the information contained in the Huntington Appraisal and the other bids received for the Huntington Property were publicly disclosed prior to the closing of the Huntington Transaction. Accordingly, the Monitor sought a sealing order in respect of the Confidential Supplement as part of the relief sought by the Monitor in the motion for the approval of the Huntington Transaction.
- 5.28 On October 22, 2012, this Honourable Court issued the Huntington Sale Order in respect of the Huntington Transaction which, among other things, ordered that the Confidential Supplement be sealed pending further order of the Court.

5.29 As both the Sale Transaction and the Huntington Transaction have now closed, the Monitor's concerns related to the disclosure of the information contained in the Confidential Appendix and the Confidential Supplement are no longer relevant and the Monitor therefore believes that it is appropriate for the Confidential Appendix (with the exception of Schedule 1.01(B) to the APA which was separately sealed pursuant to an Order of the Court dated June 27, 2012 and which the Monitor has been advised contains information that is commercially sensitive to the ongoing business) and the Confidential Supplement to be unsealed.

6.0 POST-CLOSING RECEIPTS AND DISBURSEMENTS

6.1 The receipts and disbursements of the Applicants during the post-Closing period (including the net Sale Proceeds) from July 27 to November 21, 2012, are summarized below:

Arctic Glacier	
Statement of Consolidated Receipts and Disbursements	
For the Period July 27 to November 21, 2012	
	Amount¹ (\$000's)
Receipts	
Proceeds from the sale of assets, net	131,144
Cash transferred from the Applicants' bank accounts, net	6,162
Other receipts	595
Total Receipts	137,901
Disbursements	
Professional fees and expenses ²	4,250
MIP payments	1,203
Other disbursements	684
Total Disbursements	6,137
Excess of Receipts Over Disbursements	131,764
<p>Note 1 - Amounts shown herein are combined US\$ and CDN\$ (blended currency) and assume a US\$/CDN\$ exchange rate at par.</p> <p>Note 2 - This includes fees and expenses incurred during the period prior to the Closing of the Sale Transaction, which were invoiced and paid subsequent to Closing, and fees and expenses incurred and paid after the Closing.</p>	

6.2 Receipts of approximately \$138 million during the post-Closing period to November 21, 2012 include the proceeds from the sale of the Applicants' assets, including the net proceeds from the Sale Transaction (which reflect payment of the Lender Claims and the Financial Advisor's fees), and the net sale proceeds from the Huntington Transaction (as described in Section 4 of this Eighth Report). Receipts also include cash transferred to the Monitor's estate accounts from the Applicants' bank accounts as described above, interest, and sales tax and other miscellaneous refunds.

- 6.3 Disbursements during the post-Closing period to November 21, 2012 total approximately \$6.1 million. These disbursements are primarily comprised of professional fees and expenses incurred during the period prior to the Closing of the Sale Transaction which were invoiced and paid subsequent to Closing, professional fees and expenses incurred and paid after Closing, and payments under the MIP. The 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. Of the professional fees and expenses referred to in the table above, approximately 50% of such fees and expenses relate to the period prior to Closing.
- 6.4 Professional fees paid during the post-Closing period up to November 21, 2012 also include CDN\$288,750 paid to Marsh Canada Limited ("**Marsh**") in respect of an agreement dated October 1, 2010 between Marsh and the Applicants (the "**Marsh Agreement**"). The Marsh Agreement is described further in the Sixth Report wherein the Monitor disclosed its intention to make this payment no sooner than 14 days after the hearing of the motion supported by the Sixth Report pursuant to the authority granted in the Initial Order. The Monitor did not receive any notice of objection from any of the Applicants' creditors or stakeholders during the 14-day period and accordingly, made the payment.
- 6.5 The Monitor is currently holding, on behalf of the Applicants, approximately \$131.7 million, all of which is held in interest bearing bank accounts in the name of the Monitor, on behalf of the Applicants. Included in the funds held is US\$7.05 million held in escrow, in a U.S. domiciled bank account pursuant to the DOJ Stipulation.

7.0 ACTIVITIES OF THE MONITOR

7.1 The activities of the Monitor from the date of the Sixth Report (August 29, 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 publically available on the Monitor's website in respect of the CCAA Proceedings and Chapter 15 Proceedings;
- Acting as foreign representative in the Chapter 15 Proceedings, and, in those proceedings, attending the hearing for the U.S. Claims Procedure Motion;
- Communicating with the Applicants' insurance broker and certain insurers to arrange for continued insurance coverage, to obtain information required in order to send Proof of Claim Document Packages to insurance claimants with open claims and to communicate in respect of new insurance claims filed and the proposed settlement of certain open claims;
- Undertaking the Monitor's responsibilities pursuant to the Claims Procedure Order, including arranging for the publication of notices in the newspapers specified in the Claims Procedure Order, mailing Proof of Claim Document Packages to all known potential Claimants in the Claims Process, commencing a preliminary review of Claims received, and disseminating DO&T Proofs of Claim

received to the parties against whom those Claims were asserted, all in accordance with the provisions of the Claims Procedure Order;

- Communicating with the Arizona Landlord and his legal counsel, as well as with the Purchaser and its legal counsel, in order to pursue a commercial resolution of the dispute between the parties regarding the treatment of the Arizona Lease, and attending to other matters with respect to the litigation commenced by the Arizona Landlord;
- Attending the Court hearing in Winnipeg for the Claims Procedure Motion;
- Reviewing the Working Capital Statement prepared by KPMG in accordance with the provisions of the APA and discussing same with the CPS;
- 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;
- Continuing to respond to numerous enquiries from unit holders and other stakeholders regarding the 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;
- Reviewing the bank reconciliations and supporting documents in respect of funds transferred to the Monitor from the Applicants' bank accounts, and participating

in related discussions with certain employees of the Purchaser on an ongoing basis to facilitate their completion of the reconciliations and the transfer of funds;

- Arranging for the filing of certain sales tax returns related to the period prior to the Closing of the Sale Transaction, and related communications with KPMG and certain employees of the Purchaser;
- Attending segments of meetings of the Board of Trustees held on September 24, 2012 and November 7, 2012 in respect of matters relating to the ongoing governance of AGIF and the CCAA Proceedings generally;
- Dealing with issues concerning the Huntington PSA and completing the sale of the Huntington Property; 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.

8.0 THE MONITOR'S COMMENTS AND RECOMMENDATIONS

8.1 The Monitor is requesting an extension of the Stay Period to March 15, 2013. 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 now closed and the Applicants are no longer operating, 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 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 professional fees and expenses, Trustees' fees and expenses, insurance related 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.

8.2 The Monitor believes that an extension of the Stay Period until March 15, 2013 is appropriate, as it should allow sufficient time for the Monitor, in consultation with the Applicants, to complete a detailed review of the Proofs of Claim filed, make enquiries and request any additional required information in respect of certain of those Claims, deal with outstanding litigation issues, attempt to negotiate the resolution of certain Claims and to contact the insurers in respect of those Claims which may be covered by the Applicants' insurance policies and resolve any issues related thereto. The proposed extension of the Stay Period to March 15, 2013 will provide the Monitor with sufficient time to be in a position to update the Court specifically in respect of the Claims Process, and seek further directions from the Court with respect to the resolution of any outstanding Claims. The proposed extension should also allow the Monitor additional time to deal with post-Closing issues, including providing assistance to the Applicants in making arrangements for the preparation and filing of their tax returns and dealing with other matters related to the administration of the Applicants' estates.

8.3 For the reasons set out in this Eighth 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 23rd day of November, 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

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.

APPENDIX “B”

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

CERTIFIED COPY

TRANSITION ORDER

DATE OF HEARING: THURSDAY JULY 12, 2012 AT 10 A.M.
BEFORE THE HONOURABLE MADAM JUSTICE SPIVAK

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File No. 10671373

THE QUEEN'S BENCH
Winnipeg Centre

THE HONOURABLE MADAM)	THURSDAY, THE 12th
)	
JUSTICE SPIVAK)	DAY OF JULY, 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

CERTIFIED COPY

of
TRANSITION ORDER

THIS MOTION, made by the Applicants for an order, among other things, approving the Transition Services Agreement among Arctic Glacier, LLC (formerly known as H.I.G. Zamboni, LLC) (the "**Original Purchaser**"), the Applicants and the Monitor, made as of July 12, 2012 and dealing with certain transition matters in respect of the Applicants, 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 July 10, 2012 (the "**July 10 Affidavit**"), and the Fifth Report of Alvarez & Marsal Canada Inc. (the "**Monitor**") dated July 10, 2012 (the "**Fifth Report**"), and on hearing the submissions of counsel for the Monitor and counsel for the Applicants; counsel for the Purchaser, the Arctic Lenders, the US Direct Purchaser Antitrust Settlement Class and the Trustees of Arctic Glacier Income Fund also appearing, a representative of Talamod Master Fund L.P. also present by telephone, no one

appearing for any other person on the Service List, although properly served as appears from the affidavit of Corrine Smorhay sworn July 12, 2012, filed:

1. THIS COURT ORDERS that all capitalized terms used herein and not otherwise defined shall have the meaning ascribed thereto in the Transition Services Agreement (the “**Transition Services Agreement**”) attached and marked as Exhibit* to the July 10 Affidavit.

SERVICE

2. THIS COURT ORDERS that the time for service of the Notice of Motion, the July 10 Affidavit and the Fifth Report is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

APPROVAL OF TRANSITION SERVICES AGREEMENT

3. THIS COURT ORDERS AND DECLARES that the Transition Services Agreement is hereby approved, and the execution of the Transition Services Agreement by the Applicants and the Monitor is hereby authorized and approved, with such minor amendments as the Applicants, the Purchaser and the Monitor may deem necessary.

TRANSITION POWERS OF THE MONITOR

4. THIS COURT ORDERS that on and after the closing of the transactions contemplated by the Purchase Agreement (the “**Closing**”), the Monitor is authorized, but not required, in the name of and on behalf of the Applicants, to prepare and file various returns, remittances, statements, records or other documentation on behalf of Applicants, including but not limited to, tax returns, employee-related remittances, T4 statements, W2 and W3 forms and records of employment for the Applicants’ former employees based solely upon information provided by the Applicants and on the basis that the Monitor shall incur no liability or obligation to any person or entity with respect to such returns, remittances, statements, records or other documentation.

5. THIS COURT ORDERS that on and after the Closing, the Monitor shall be at liberty to engage such persons or entities as the Monitor deems necessary or advisable respecting the exercise of its powers and performances under this Order and any other Order of this Honourable Court and to assist in facilitating the administration of these proceedings.

6. THIS COURT ORDERS that in addition to its prescribed rights in the CCAA and the powers granted by Orders of this Honourable Court, the Monitor is empowered and authorized, on and after the Closing, to take such additional actions and execute such documents, in the name of and on behalf of the Applicants, as the Monitor considers necessary or desirable in order to perform its functions and fulfill its obligations under this Order, any other Order of this Honourable Court or in connection with the Transition Services Agreement, or to assist in facilitating the administration of these proceedings.

7. THIS COURT ORDERS that, without limiting the provisions of the Initial Order, on and after the Closing, the Applicants shall remain in possession and control of the Property (as defined in the Initial Order), if any, which remains following the Closing and the Monitor shall not be deemed to be in possession and/or control of any such remaining Property.

8. THIS COURT ORDERS AND DECLARES that nothing in this Order shall constitute or be deemed to constitute the Monitor as a trustee, receiver, assignee, liquidator, administrator, receiver-manager, agent of the creditors or legal representative of any of the Applicants within the meaning of any relevant legislation.

9. THIS COURT ORDERS AND DECLARES that in addition to the rights and protections afforded the Monitor under the CCAA, any plan of arrangement and any Order of this Honourable Court, the Monitor shall not be liable for any act or omission on the part of the Monitor, or any reliance thereon, including without limitation, with respect to any information disclosed, any act or omission pertaining to the discharge of duties or obligations under any Order of this Honourable Court, in connection with the Transition Services Agreement or as otherwise requested by the Applicants, save and except for any claim or liability arising out of any gross negligence or wilful misconduct on the part of the Monitor. Nothing in this Order shall derogate from the protections afforded to the Monitor by the CCAA, any other applicable legislation, the Initial Order or any other Order of this Honourable Court.

TRANSITION POWERS OF THE CHIEF PROCESS SUPERVISOR

10. THIS COURT ORDERS that notwithstanding anything to the contrary in the CPS Engagement Letter (as defined in the Initial Order), the Initial Order or any other Order of this Honourable Court, the CPS (as defined in the Initial Order) is hereby empowered and authorized,

but not required, on and after the Closing to take such additional actions as the Applicants or the Monitor, as applicable, considers necessary or desirable to assist (i) the Applicants in connection with the administration of these proceedings and (ii) the Monitor in performing the Monitor's functions and fulfilling its obligations under this Order, any other Order of this Honourable Court or in connection with the Transition Services Agreement.

11. THIS COURT ORDERS that the CPS shall continue to be paid its fees, expenses and any other amounts payable to the CPS under and pursuant to the CPS Engagement Letter after Closing until it is no longer necessary or desirable for the CPS to provide the assistance to the Applicants and Monitor as set out in this Order. Nothing in Order shall derogate from the protections afforded to the CPS by the Initial Order.

AMENDED AND RESTATED VESTING AND APPROVAL ORDER

12. THIS COURT ORDERS that the Canadian Vesting and Approval Order dated June 21, 2012 is hereby amended and restated in the form attached as **Schedule "1"** hereto.

ADDITIONAL PROVISIONS

13. THIS COURT ORDERS that the Fifth Report of the Monitor and the activities described therein are hereby approved.

14. THIS COURT ORDERS that the Applicants, the Purchaser or the Monitor may apply to this Honourable Court for advice and direction, or to seek relief in respect of, any matters arising from or under this Order.

15. 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, including the United States Bankruptcy Court for the District of Delaware, to give effect to this Order and to assist the Applicants, the Monitor and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, or to assist the Monitor and its agents in carrying out the terms of this Order.

16. THIS COURT ORDERS that this Order shall have full force and effect in all provinces and territories in Canada.

July 12, 2012

A handwritten signature in cursive script, appearing to read "Spivak", is written over a horizontal line.

Spivak, J.

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.

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

AMENDED AND RESTATED CANADIAN VESTING AND APPROVAL ORDER
DATE OF HEARING: THURSDAY, JUNE 21, 2012 AT 10 A.M.
BEFORE THE HONOURABLE MADAM JUSTICE SPIVAK

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File No.: 1103500

THE QUEEN'S BENCH
Winnipeg Centre

THE HONOURABLE MADAM)	THURSDAY, THE 21st
)	
JUSTICE SPIVAK)	DAY OF JUNE, 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

AMENDED AND RESTATED CANADIAN VESTING AND APPROVAL ORDER

THIS MOTION, made by the Applicants for an order, among other things, approving the sale transaction (the "**Transaction**") contemplated by the Asset Purchase Agreement (the "**Asset Purchase Agreement**") between the Applicants and Glacier Valley Ice Company, L.P. (California) (together, the "**Vendors**"), as vendors, and H.I.G. Zamboni, LLC (now known as Arctic Glacier LLC), as purchaser, made as of June 7, 2012; vesting the Vendors' right, title and interest in and to the assets described in the Asset Purchase Agreement (the "**Assets**"), to Arctic Glacier LLC, Arctic Glacier Canada Inc. and Arctic Glacier U.S.A., Inc. (collectively, the "**Purchaser**"); and, extending the Stay Period defined in paragraph 30 of the Initial Order of the Honourable Madam Justice Spivak dated February 22, 2012 (the "**Stay Period**"), 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 June 13, 2012 (the "**Affidavit**"), and the Fourth Report of Alvarez & Marsal Canada Inc. (the "**Monitor**") dated June 15, 2012 (the "**Fourth Report**"), and on hearing the submissions of counsel for the Monitor, the Applicants, the Purchaser, the Arctic Lenders, TD Bank and the US Direct Purchaser Antitrust Settlement Class, counsel for the Trustees of Arctic Glacier Income Fund also appearing, counsel for Centerbridge Partners L.P. appearing on a watching brief, representatives of Talamod Master Fund, L.P. and TD Securities Inc. also present in person or by telephone, and no one appearing for any other person, including the U.S. Department of Justice Antitrust Division and parties to Assigned Contracts that are being assigned pursuant to this Order, although properly served as appears from the Affidavit of Corrine Smorhay and the Affidavit of Kelly Peters, both sworn June 20, 2012, both filed:

1. THIS COURT ORDERS that all capitalized terms used herein and not otherwise defined shall have the meaning ascribed thereto in the Asset Purchase Agreement.

SERVICE

2. THIS COURT ORDERS that the time for service of the Notice of Motion, the Affidavit, the Fourth Report and the supporting materials is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

SALE TRANSACTION

3. THIS COURT ORDERS AND DECLARES that the Transaction is hereby approved, and the execution of the Asset Purchase Agreement by the Vendors is hereby authorized and approved, with such minor amendments as the Vendors may deem necessary. The Vendors are hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Assets to the Purchaser or such other person(s) as the Purchaser may direct and the Monitor may agree.

4. THIS COURT ORDERS AND DECLARES that upon the delivery of a Monitor's certificate to the Purchaser substantially in the form attached as Schedule "B" hereto (the "**Monitor's Certificate**");

- (a) all of the Vendors' right, title, benefit and interest in and to the Assets other than the Canadian Assets (as herein defined) (the "**U.S. Assets**"), including, without limitation, the Vendors' rights, title and interest in and to any applicable Assigned Contracts, including all leases of real property, shall vest, without further instrument of transfer or assignment, absolutely in Arctic Glacier U.S.A., Inc. or such other person(s) as the Purchaser may direct and the Monitor may agree (provided that no agreement will be required if such transfer is to an Affiliate that agrees to be jointly and severally liable with the Purchaser), free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, pledges, options, warrants, trusts or deemed trusts (whether contractual, statutory, or otherwise), encumbrances, obligations, liabilities, demands, guarantees, restrictions, contractual commitments, rights, including without limitation, rights of first refusal and rights of set-off, liens, executions, levies, penalties, charges, or other financial or monetary claims, adverse claims, or rights of use, puts or forced sales provisions exercisable as a consequence of or arising from closing of the Transaction, whether arising prior to or subsequent to the commencement of these CCAA Proceedings, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured, legal, equitable, possessory or otherwise, actual or threatened civil, criminal, administrative, regulatory, arbitral or investigative inquiry, action, complaint, suit, investigation, dispute, petition or proceeding by or before any Governmental Authority or person at law or in equity whether imposed by agreement, understanding, law, equity or otherwise, and any claim or demand resulting therefrom including but not limited to Antitrust proceedings commenced by the U.S. Department of Justice and various State's Attorney Generals (collectively, the "**Claims**") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Justice Spivak dated February 22, 2012 and any subsequent charges created by the Court (the "**Court Charges**"); (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Manitoba) or any other personal property registry system; (iii) Excluded Liabilities as defined in the Asset Purchase Agreement; and (iv) those Claims listed on Schedule "C" hereto (all of which are collectively referred to as the "**Encumbrances**", which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule "D") and, for greater certainty, this Court orders that all of the Claims and Encumbrances affecting or relating to the U.S. Assets are hereby released, extinguished, expunged and discharged as against the U.S. Assets; and
- (b) all of Arctic Glacier Inc.'s right, title, benefit and interest in and to the Assets (the "**Canadian Assets**"), including, without limitation, the Vendors' rights, title and interest in and to any applicable Assigned Contracts, including all leases of real property, shall vest, without further instrument of transfer or assignment, absolutely in Arctic Glacier Canada Inc. or such other person(s) as the Purchaser may direct and the Monitor may agree (provided that no agreement will be required if such transfer is to an Affiliate that agrees to be jointly and severally liable with the Purchaser), free and clear of and from any and all Claims including, without limiting the generality of the foregoing: (i) any Court Charges; (ii) all charges, security interests or claims evidenced by registrations pursuant to

the Personal Property Security Act (Manitoba) or any other personal property registry system; (iii) Excluded Liabilities as defined in the Asset Purchase Agreement; and (iv) those Claims listed on Schedule "C" hereto (all of which are collectively referred to as the "Encumbrances", which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule "D") and, for greater certainty, this Court orders that all of the Claims and Encumbrances affecting or relating to the Canadian Assets are hereby released, extinguished, expunged and discharged as against the Canadian Assets.

5. THIS COURT ORDERS that upon the registration in the applicable land registry office or land titles office of a Transfer/Deed of Land or equivalent document, or of an application for registration of this vesting order in the applicable prescribed form, the applicable land registrar or equivalent official is hereby directed to enter the applicable Purchaser (or such other person(s) as the Purchaser may direct and the Monitor may agree) (provided that no agreement will be required if such transfer is to an Affiliate that agrees to be jointly and severally liable with the Purchaser) as the owner of the subject real property in fee simple, and is hereby directed to delete and expunge from title to the real property any and all Claims and Encumbrances, including, without limitation, all of the Claims and Encumbrances listed in Schedule "C" hereto.

6. THIS COURT ORDERS that upon delivery of the Monitor's Certificate all of the rights and obligations of the Vendors under the Assigned Contracts (as defined in the Asset Purchase Agreement) shall be assigned to the applicable Purchaser or such other person(s) as the Purchaser may direct and the Monitor may agree (provided that no agreement will be required if such transfer is to an Affiliate that agrees to be jointly and severally liable with the Purchaser) (the "Assignee") pursuant to section 2.12 of the Asset Purchase Agreement and pursuant to section 11.3 of the CCAA and remain in full force and effect for the benefit of the Purchaser in accordance with their respective terms.

7. THIS COURT ORDERS that the assignment of the rights and obligations of the Vendors under the Assigned Contracts to the Assignee pursuant to section 2.12 of the Asset Purchase Agreement and pursuant to this order is valid and binding upon all of the counterparties to the Assigned Contracts, without further documentation, as if the Assignee was a party to the Assigned Contracts, notwithstanding any restriction, condition or prohibition contained in any such Assigned Contracts relating to the assignment thereof, including any provision requiring the consent of any party to the assignment.

8. THIS COURT ORDERS that each counterparty to the Assigned Contracts is prohibited from exercising any right or remedy under the Assigned Contracts by reason of any defaults thereunder arising from these CCAA proceedings or the insolvency of the Vendors, or any failure of the Vendors to perform a non-monetary obligation under the Assigned Contracts, or as a result of any actions taken pursuant to or as a result of the Asset Purchase Agreement. All notices of default and demands given in connection with any such defaults under, or non-compliance with the Assigned Contracts shall be deemed to have been rescinded and shall be of no further force or effect.

9. THIS COURT ORDERS that as a condition of the closing of the Transaction, all existing monetary defaults in relation to the Assigned Contracts, other than those arising by reason of the Vendors' insolvency, the commencement of these CCAA Proceedings, or the Vendors' failure to perform a non-monetary obligation, shall be paid in accordance with section 2.12 of the Asset Purchase Agreement.

10. THIS COURT ORDERS that notwithstanding anything contained in this order, nothing shall derogate from the obligations of the Purchaser (or such other person(s) as the Purchaser may direct and the Monitor may agree) (provided that no agreement will be required if such transfer is to an Affiliate that agrees to be jointly and severally liable with the Purchaser) to assume the Assumed Liabilities, including the Assumed Accounts Payable, and to perform its obligations under the Assigned Contracts, as set out the Asset Purchase Agreement and the Designated Purchaser Agreement.

11. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Assets shall stand in the place and stead of the Assets, and that from and after the delivery of the Monitor's Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Assets with the same priority as they had with respect to the Assets immediately prior to the sale, as if the Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

12. THIS COURT ORDERS that the Monitor shall, in accordance with the provisions of the SISP (as defined in the Affidavit), be authorized and directed to pay to the Arctic Lenders (as defined in the Asset Purchase Agreement) from the net proceeds of the sale of the Assets an

amount sufficient to pay the Lender Claims (as defined in the SISP and as calculated on the closing of the Transaction) in full and in cash, as specified in a pay-out letter to be provided by the Arctic Lenders on or before the closing of the Transaction. Such payment shall be made concurrently with, and as a condition precedent to, the closing of the Transaction. The balance of the net proceeds of the sale of the Assets shall be held by the Monitor in accordance with the terms hereof or any further order of the Court; provided that the Monitor may pay any amounts owing from time to time to persons who are entitled to the benefit of a Court Charge.

13. THIS COURT ORDERS AND DIRECTS the Monitor to file with the Court a copy of the Monitor's Certificate, forthwith after delivery thereof.

14. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act* and any equivalent legislation in any other jurisdiction applicable, the Vendors are authorized and permitted to disclose and transfer to the Purchaser all human resources and payroll information in the Vendors' records pertaining to the Vendors' past and current employees. The Purchaser shall maintain and protect the privacy of such information and shall be entitled to use the personal information provided to it in a manner which is in all material respects identical to the prior use of such information by the Vendors.

15. THIS COURT ORDERS that, notwithstanding:

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of and of the Vendors and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of and of the Vendors;

the vesting of the Assets in the Purchaser (or such other person(s) as the Purchaser may direct and the Monitor may agree) pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Vendors and shall not be void or voidable by creditors of the Vendors, nor shall it constitute nor be deemed to be a settlement, fraudulent preference,

assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

16. THIS COURT ORDERS AND DECLARES that the Transaction is exempt from the application of the *Bulk Sales Act* (Ontario) and any equivalent legislation in any other jurisdiction in which all or any part of the Assets are located.

17. THIS COURT ORDERS AND DECLARES that nothing in this Order or the Asset Purchase Agreement discharges, releases, or precludes any environmental liability under United States law to the United States or any department, agency, or instrumentality thereof (each, a "U.S. Governmental Unit") of any entity based on its ownership or operation after the Time of Closing (as defined in the Asset Purchase Agreement) of real property. Nor shall anything in this Order enjoin or otherwise bar a U.S. Governmental Unit from asserting or enforcing, outside this Court, any liability described in the preceding sentence.

18. THIS COURT ORDERS that any interested party served with notice of this motion after Friday, June 15, 2012, including those additional parties identified by the Purchaser as parties to receive service after the issuance of this Order, may apply to this Court by notice of motion served on or before July 3, 2012 for hearing on July 12, 2012 to vary or amend this Order other than paragraph 12 hereof. Service on such parties in such manner is hereby validated. If no such application is brought on or before July 3, 2012, this Order shall be deemed effective, nunc pro tunc, and without such further right of comeback, as against such parties.

STAY EXTENSION

19. THIS COURT ORDERS that the Stay Period is hereby extended until and including September 14, 2012.

MONITOR'S REPORT AND ACTIVITIES

20. THIS COURT ORDERS that the Third Report of the Monitor dated May 14, 2012 and the Fourth Report and the activities described therein are hereby approved.

SEALING

21. THIS COURT ORDERS that the Confidential Appendix to the Fourth Report 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.

22. 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, including the United States Bankruptcy Court for the District of Delaware, to give effect to this Order and to assist 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 Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Monitor and its agents in carrying out the terms of this Order.

23. THIS COURT ORDERS that this Order shall have full force and effect in all provinces and territories in Canada.

June 21, 2012

J

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 – Form of Monitor’s Certificate

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**”)

MONITOR’S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Madam Justice Spivak of the Manitoba Court of Queen’s Bench (the “**Court**”) dated February 22, 2012, Alvarez & Marsal Canada Inc. was appointed as the monitor (the “**Monitor**”) in the Applicants’ proceedings under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

B. Pursuant to an Order of the Court dated June 21, 2012 (the “**Canadian Vesting and Approval Order**”), the Court approved an asset purchase agreement made as of June 7, 2012 (the “**Asset Purchase Agreement**”) between the Applicants and Glacier Valley Ice Company, L.P. (California) (together, the “**Vendors**”), as vendors, and H.I.G. Zamboni, LLC (now known as Arctic Glacier LLC), and provided for the vesting of all of the Vendors’ right, title and interest in and to the Assets described in the Asset Purchase Agreement, including, without limitation, the Vendors’ rights, title and interest in and to any Assigned Contracts (as defined therein), including all leases of real property in Arctic Glacier LLC, Arctic Glacier Canada Inc. and Arctic Glacier U.S.A., Inc. (collectively the “**Purchaser**”), which vesting is to be effective with respect to the Assets upon the delivery by the Monitor to the Purchaser of a certificate confirming (i) the

payment by the Purchaser of the Purchase Price for the Assets; (ii) that the conditions to Closing as set out in the Asset Purchase Agreement have been satisfied or waived by the Vendors and the Purchaser, respectively; and (iii) the Transaction has been completed to the satisfaction of the Monitor.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Asset Purchase Agreement.

THE MONITOR CERTIFIES the following:

1. The Purchaser has paid and the Vendors have received the Purchase Price for the Assets payable on the Closing Date pursuant to the Asset Purchase Agreement;
2. The conditions to Closing as set out in the Asset Purchase Agreement have been satisfied or waived by the Vendors and the Purchaser, respectively; and
3. The Transaction has been completed to the satisfaction of the Monitor.
4. This Certificate was delivered by the Monitor at _____ [TIME] on _____ [DATE].

**Alvarez & Marsal Canada Inc., in its capacity
as Monitor, and not in its personal or
corporate capacity**

Per: _____
Name:
Title:

Schedule C – Claims to be deleted and expunged

REAL PROPERTY ENCUMBRANCES TO BE DISCHARGED

A. OWNED PROPERTY

1. 12132 & 12136 - 121 A Street, Edmonton, Alberta, T5L 0A4

(a) Title No.: 012 170 358

Legal Description: Plan RN64, Block 24, Lot 8 excepting thereout the Westerly 10 feet throughout of the said lot, excepting thereout all mines and minerals.

Municipality: City of Edmonton

Registered Owner: Arctic Glacier Inc.

Encumbrances:

Registration No.	Date	Instrument Type/ Description	From/By
992 255 839	27/08/1999	Mortgage	Montreal Trust Company

(b) Title No.: 012 170 700

Legal Description: Plan RN64, Block 24, Lots 9 and 10 excepting thereout the most Westerly 10 feet in uniform width throughout said lots, taken for lane, as shown on Road Plan 2199NY excepting thereout all mines and minerals.

Municipality: City of Edmonton

Registered Owner: Arctic Glacier Inc.

Encumbrances:

Registration No.	Date	Instrument Type/ Description	From/By
992 255 839	27/08/1999	Mortgage	Montreal Trust Company

2. 412 - 41 Avenue N.E. Calgary, Alberta, T2E 2N3

(a) Title No.: 981 406 325

Legal Description: Plan Calgary 7410938, Block 13, that portion of Lot "A", which lies to the west of the easterly Fifty Four and Thirty Hundredths (54.30) metres in perpendicular width throughout containing 0.203 hectare more or less, excepting thereout all mines and minerals

Municipality: City of Calgary

Registered Owner: Arctic Glacier Inc.

Encumbrances:

Registration No.	Date	Instrument Type/ Description	From/By
991 250 891	31/08/1999	Mortgage	Montreal Trust Company

3. 625 Henry Avenue, Winnipeg, Manitoba, R3A 0B1

(a) Winnipeg Land Titles Office Title No.: 2028565/1

Legal Description: Parcels A to E Plan 42917 WLTO

Said Parcel A being together with a right-of-way for all purposes and as appurtenant to the land above described over and upon Parcel 2 Plan 2547 WLTO in RL 35 Parish of St. John.

Registered Owner: Arctic Glacier Inc.

Encumbrances:

Registration No.	Date	Instrument Type/ Description	From/By
2410597/1	1999/08/25	Mortgage	Montreal Trust Company

(b) Winnipeg Land Titles Office Title No.: 2030254/1

Legal Description: Firstly: Lot 3 and all those portions of Lots 1 and 2 Block 41 Plan No. 331 WLTO (W Div) lying to the NW of those portions of said Lots 1 and 2 shewn as Parcel 2 Plan No. 2547 WLTO Lot 35 Parish of St. John

Secondly: All those portions of said Lots 1 and 2 shewn as Parcel 2 on said Plan No. 2547 WLTO subject to a right-of-way for all purpose and as appurtenant to that portion of said Lot 1, lying to the SE of said Parcel 2 and appurtenant to Block 7 Plan 94 WLTO (W Div) over and upon the whole of said Parcel 2.

Registered Owner: Arctic Glacier Inc.

Encumbrances:

Registration No.	Date	Instrument Type/ Description	From/By
3075752/1	2004/12/10	Mortgage	Computershare Trust Company of Canada

(c) **Winnipeg Land Titles Office Title No.:** 2030253/1

Legal Description: ELY 20 feet of Lot 4 Block 41 Plan 331 WLTO (W Div) in RL 35 Parish of St John.

Registered Owner: Arctic Glacier Inc.

Encumbrances:

Registration No.	Date	Instrument Type/ Description	From/By
3075752/1	2004/12/10	Mortgage	Computershare Trust Company of Canada

4. **200 Statesman Drive, Mississauga, Ontario, L5S 1X7**

(a) **Land Registry Office #43, Parcel Register for Property Identifier:** 14029-1139 (LT)

Legal Description: Parcel Block 33-1, Section 43M-957; Block 33, Plan 43M957, together with Part Lot 11, Concession 1, East of Hurontario Street, Part 4, Plan 43R16717 as in TT81032; subject to LT1098087 Mississauga

Registered Owner: Arctic Glacier Inc.

Encumbrances:

Registration No.	Date	Instrument Type	Description
LT1098091Z	1990/02/12	Application to Annex Restrictive Covenants	Lostrack Corp.
LT1979090	1999/08/23	Charge	From 1179554 Ontario Inc. to Montreal Trust Company
PR180019	2001/12/14	Transfer	From 1394332 Ontario Inc. to The Arctic Group Inc.
PR255417	2002/06/04	APL Ch Name Owner	From The Arctic Group Inc. to Arctic Glacier Inc.

5. **6 McKinstry Street, Hamilton, Ontario, L8L 6C1**

(a) **Land Registry Office #62, Parcel Register for Property Identifier:** 17192-0005 (LT)

Legal Description: Part Reserve 3, Survey 32, as in AB319263; Part Reserve 3, Survey 32, Part 1, 62R9795; Part Reserve 3, Survey 32, Part 2, 62R7060, except Part 1, 62R7413; Reserving Minerals in CD306923; together with access over Part 1 on 62R7413, as in CD305159; Hamilton

Registered Owner: Arctic Glacier Inc.

Encumbrances:

Registration No.	Date	Instrument Type	Description
LT566928	1999/08/23	Deed Trust Mort	From 1334202 Ontario Inc. to Montreal Trust Company
WE70318	2001/12/13	Transfer	From 1394332 Ontario Inc. to The Arctic Group Inc.
WE98279	2002/06/04	APL Ch Name Owner	From The Arctic Group Inc. to Arctic Glacier Inc.

6. 745 Park Avenue W., Chatham, Ontario, N7M 1X3

(a) Land Registry Office #24, Parcel Register for Property Identifier: 00527-0044 (LT)

Legal Description: Part of Lot 20, Concession 1 Eastern Boundary Raleigh as in 590170, except Part 1, 24R6402; together with 590170; subject to 495938, 495939; Chatham-Kent

Registered Owner: Arctic Glacier Inc.

Encumbrances:

Registration No.	Date	Instrument Type	Description
593547	1999/08/23	Deed Trust Mort	From 1334202 Ontario Inc. to Montreal Trust Company
595536	1999/11/04	Deed Trust Mort	From 1334202 Ontario Inc. to Montreal Trust Company
612238	2001/12/12	Transfer	From 1394332 Ontario Inc. to The Arctic Group Inc.
CK43065	2010/02/18	APL Ch Name Owner	From The Arctic Group Inc. to Arctic Glacier Inc.
CK43433	2010/03/03	APL (General)	Arctic Glacier Inc.

7. 2655 – 2677 Reading Street, Montreal, Quebec, H3K 1P6

(a) Description: An immovable property fronting on Reading Street, in the City of Montreal, Province of Quebec, known and designated as lot number ONE MILLION THREE HUNDRED AND EIGHTY-TWO THOUSAND THREE HUNDRED AND FIFTY-FIVE (1 382 355) of the Cadastre of Quebec, Registration Division of Montreal.

With the building thereon erected bearing civic numbers 2655, 2675 and 2677 Reading Street, City of Montreal, Province of Quebec.

Registered Owner: Arctic Glacier Inc. Deed of Transfer registered under number 5 293 999 on October 12, 2001.

Hypothecs and Encumbrances:

- i. Deed of Hypothec and Issue of Bonds executed before Mtre. Jean Mousseau, Notary, on August 19, 1999 and registered on August 20, 1999 under number 5 118 118 by 3149030 Canada Limited in favour of Montreal Trust Company for an amount of \$ 500,000,000.00 bearing interest at the rate of 25% per annum and an additional hypothec in the amount of \$100,000,000.
- ii. Deed of Hypothec and Issue of Bonds executed before Mtre. Steve Collins, Notary, on March 22, 2002 and registered on the same day under number 5 331 878 by Arctic Glacier Inc. in favour of Computershare Trust Company of Canada for an amount of \$ 500,000,000.00 bearing interest at the rate of 25% per annum.
- iii. Supplemental Deed of Hypothec executed before Me Tamar Chamelian, Notary, on February 8, 2010 and registered on the same day under number 16 919 886 by Arctic Glacier Inc. in favour of Computershare Trust Company of Canada for an amount of \$ 500,000,000.00 bearing interest at the rate of 25% per annum.

8. 2760 Reading Street, Montreal, Quebec, H3K 1P6

- (a) Description:** An immovable property fronting on Reading Street, in the City of Montreal, Province of Québec, known and designated as lot number ONE MILLION THREE HUNDRED AND EIGHTY-TWO THOUSAND THREE HUNDRED AND THIRTEEN (1 382 313) of the Cadastre of Québec, Registration Division of Montreal.

With a building thereon erected bearing civic number 2760 Reading Street, City of Montreal, Province of Québec.

Registered Owner: Arctic Glacier Inc. Deed of Transfer registered under number 5 293 999 on October 12, 2001.

Hypothecs and Encumbrances:

- i. Deed of Hypothec and Issue of Bonds executed before Mtre. Jean Mousseau, Notary, on August 19, 1999 and registered on August 20, 1999 under number 5 118 118 by 3149030 Canada Limited in favour of Montreal Trust Company for an amount of \$ 500,000,000.00 bearing interest at the rate of 25% per annum and an additional hypothec in the amount of \$100,000,000.
- ii. Deed of Hypothec and Issue of Bonds executed before Mtre. Steve Collins, Notary, on March 22, 2002 and registered on the same day under number 5 331 878 by Arctic Glacier Inc. in favour of Computershare Trust Company of Canada for an amount of \$ 500,000,000.00 bearing interest at the rate of 25% per annum.
- iii. Supplemental Deed of Hypothec executed before Me Tamar Chamelian, Notary, on February 8, 2010 and registered on the same day under number 16 919 886 by Arctic Glacier Inc. in favour of Computershare Trust Company of Canada for an amount of \$ 500,000,000.00 bearing interest at the rate of 25% per annum.

B. LEASED PROPERTY

1. 9679 (also known as 9669) 186th Street, Surrey, British Columbia, V4N 3N8

(a) New Westminster Land Title Office Title No.: AA60615E

Legal Description: Parcel Identifier: 007-144-431. Lot A (AA60615) District Lot 99 Group 2 New Westminster District Plan 54762.

Registered Owner: Shogun Compu-Time Ltd.

Encumbrances:

Registration No.	Date	Instrument Type/ Description	From/By
BT97364 (of Lease BT97363)	2002-03-25	Mortgage, transferred to BT130238	Computershare Trust Company of Canada (Inc. No. A52313)

2. 1625 McAra Street, Regina, Saskatchewan, S4N 6H4

(a) Title No.: 139229321

Legal Description: Lot K Blk/Par 96 Plan No. 87R08061 Extension 0 as described on Certificate of Title 87R08068.

Registered Owners: Cynthia Hughes, James Hughes, Darlene Panchuk and Clayton Panchuk

Encumbrances:

Interest No./ Int. Register No.	Date	Instrument Type/ Description	From/By
151304183 100851612	26 May 1998	Personal Property Security Interest	RoyNat
151304172 100851601	26 Aug 1999	Personal Property Security Interest	Montreal Trust Company
153713718 117035883	17 Dec 2010	Mortgage of Lease	Arctic Glacier Inc. to Computershare Trust Company of Canada
153736768 117041914	21 Dec 2010	Mortgage of Lease	Arctic Glacier Inc. to Computershare Trust Company of Canada

(b) Title No.: 139229376

Legal Description: Lot K Blk/Par 96 Plan No. 87R08061 Extension 0 as described on Certificate of Title 87R08068.

Registered Owners: Cynthia Hughes, James Hughes, Darlene Panchuk and Clayton Panchuk

Encumbrances:

Interest No./ Int. Register No.	Date	Instrument Type/ Description	From/By
151304251 100851612	26 May 1998	Personal Property Security Interest	RoyNat
151304240 100851601	26 Aug 1999	Personal Property Security Interest	Montreal Trust Company
153713729 117035883	17 Dec 2010	Mortgage of Lease	Arctic Glacier Inc. to Computershare Trust Company of Canada
153736779 117041914	21 Dec 2010	Mortgage of Lease	Arctic Glacier Inc. to Computershare Trust Company of Canada

**Schedule D – Permitted Encumbrances, Easements and Restrictive Covenants
related to the Real Property**

(unaffected by the Vesting Order)

1. Reservations, limitations, provisos and conditions expressed in any original grant from any Governmental Authority.
2. Liens for Taxes, local improvements, assessments or governmental charges or levies not at the time due or delinquent.
3. Applicable municipal by-laws, development agreements, subdivision agreements, site plan agreements, other agreements, building and other restrictions, easements, servitudes, rights of way and licences affecting the use or value of the Lands which do not materially impair the use or value of the Lands affected thereby as presently used.
4. Defects or irregularities in title to the Lands affecting the use or value of the Lands which do not materially impair the use or value of the Lands affected thereby as presently used.
5. Any matters which might be revealed by (i) an up-to-date survey of any Lands; or (ii) an inspection and/or site investigation of any owned Lands together with any errors in the survey, which do not materially impair the use or value of the Lands affected thereby as presently used.
6. Any rights of expropriation, access or use, or any other similar rights conferred or reserved by or in any statute of Canada or any province or territory thereof or of the United States or any state, jurisdiction, territory or possession thereof.
7. Undetermined, inchoate or statutory Liens (including the Liens of public utilities, workers, suppliers of materials, builders, contractors, architects and unpaid vendors of moveable property) incidental to the current operation of the Lands which relate to obligations not yet due or delinquent and which have not been registered in accordance with Applicable Law.

APPENDIX “C”

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

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THE QUEEN'S BENCH
Winnipeg Centre

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

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

CERTIFIED COPY (collectively, the "APPLICANTS")
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

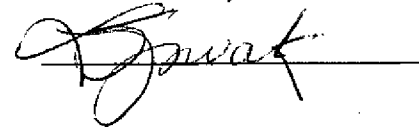
55. THIS COURT ORDERS that nothing in this Order shall constitute or be deemed to constitute an allocation or assignment of Claims, DO&T Claims, DO&T Indemnity Claims, or Excluded Claims into particular affected or unaffected classes for the purpose of a Plan and, for greater certainty, the treatment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



A handwritten signature in cursive script, appearing to read "J. J. Groat", written over a horizontal line.

CERTIFIED A TRUE COPY



A handwritten signature in cursive script, appearing to read "Miller", written over the printed text "DEPUTY REGISTRAR".

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 PARTIES¹**

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

Debtor: _____

2a. Original Claimant (the "Claimant")

Legal Name of Claimant	_____	Name of Contact	_____
Address	_____	Title	_____
_____		Phone #	_____
_____		Fax #	_____
City _____	Prov /State _____	email	_____
Postal/Zip Code	_____		

2b. Assignee, if claim has been assigned

Legal Name of Assignee	_____	Name of Contact	_____
Address	_____	Phone #	_____
_____		Fax #	_____
City _____	Prov /State _____	email:	_____
Postal/Zip Code	_____		

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
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>

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 PARTIES²

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.

SCHEDULE “D”

**PROOF OF CLAIM FORM FOR CLAIMS AGAINST
DIRECTORS, OFFICERS OR TRUSTEES OF THE ARCTIC GLACIER PARTIES³
(the “DO&T Proof of Claim”)**

This form is to be used only by 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.

1. Name of Arctic Glacier Officer(s), Director(s) and/or Trustee(s) (the “Debtor(s)”):
Debtor(s): _____

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: _____
--	---

³ 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(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: _____ Name: _____ Title: _____	Witness: _____ (signature) _____ (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, jnevksy@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 PARTIES⁴

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 PARTIES⁵
(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 Parties⁶,
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 Parties⁷

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.)

APPENDIX “D”

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In re: _____

LAWRENCE J. ACKER; PATRICK SIMASKO;
WAYNE STANFORD; BRIAN W. BUTTARS;
JAMES FEENEY; BRANDI PALOMBELLA;
AINELLO MANCUSI; BEVERLY HERRON;
JOE SWEENEY; SAMUEL WINNIG; JOHN
SPELLMEYER; RICH AUST; WILTON
SPENCER, JR.; BRIAN ROGERS; NATHAN
CROOM; ROBERT DELOSS; LEHOMA GOODE;
KAREN PRENTICE; and IAN GROVES,

Petitioners.

Case: _____

**PETITIONERS' MOTION FOR EMERGENCY RELIEF PURSUANT
TO THE CRIME VICTIMS' RIGHTS ACT (18 U.S.C. § 3771)**

Petitioners (the "Victims") hereby move for relief under the Crime Victims' Rights Act (18 U.S.C. § 3771) (the "CVRA"). The grounds for the motion are set forth at length in the accompanying brief in support and briefly summarized below. In support of their motion, the Victims respectfully state:

The Crime, Concluded Prosecution And Venue

1. On November 10, 2009, Arctic Glacier International, Inc. ("AG US") pleaded guilty to violating Section 1 of the Sherman Act. Before the Honorable Herman J. Weber, United States District Judge of the United States District Court for the Southern District of Ohio (Western Division), AG US confirmed under oath that "[b]eginning January 1st, 2001, and continuing until at least July 17th, 2007, the exact dates being unknown to the United States, the defendant and co-conspirators entered into and engaged in a conspiracy to suppress and eliminate competition by allocating packaged-ice customers in southeastern Michigan and the

Detroit, Michigan, metropolitan area.” (Tab 2 at 5)¹ The plea agreement and judgment of conviction appear at Tabs 2 and 3, respectively, of the accompanying appendix.

2. Venue for this motion is proper in this district, pursuant to 18 U.S.C. § 3771(d)(3), because the crime was committed in this district and the government has concluded its prosecution of AG US. *See In re Packaged Ice Antitrust Litig.*, 08-MD-01952, 2011 WL 1790189, *1 (E.D. Mich. May 10, 2011).

The Victims And The Harm Suffered

3. Between January 1, 2001 and March 6, 2008, the Victims purchased packaged ice throughout the United States manufactured by AG US or one of its co-conspirators. Victims Acker, Simasko and Stanford purchased packaged ice in Southeast Michigan and the Detroit metropolitan area that was sold by AG US.

4. Messrs. Acker, Simasko and Stanford paid more for packaged ice than they would have in the absence of AG US’ crime for which it was convicted. The other Victims paid more for packaged ice as a result of the conspiracy in which AG US engaged.

The Government’s Promise To Forego The Fine In Favor Of Restitution

5. To preserve the funds available to the victims for restitution in the event AG US could not pay both a civil judgment or settlement and the fine, the sentence required payment of the fine in installments over five years. (Tab 8 at 99) To induce the Court to accept the plea agreement, the government promised that it would “forego” payment of any outstanding fine if AG US lacks the ability to pay both the Victims and the fine. *Id.* In its answer to the Victims’ petition for a writ of mandamus, the government repeated its promise. (Tab 9 at 5).

6. At the time of AG US’ bankruptcy filing on February 13, 2012, \$7,000,000 of the

¹ Citations in the form of “Tab ___” are to the attachments of this motion.

\$9,000,000 fine remained unpaid. Most of that money is not due under the payment schedule for years.

The Government's Repudiation Of Its Promise

7. On February 22, 2012, AG US' parent, Arctic Glacier Income Fund, and AG US' sister, Arctic Glacier, Inc. ("AG CANADA"), (collectively, "Arctic") filed for protection from creditors under the Canadian Companies' Creditors Arrangement Act, R.S.C. 1985, c. 36, as amended ("CCAA"). The next day AG US filed for bankruptcy under Chapter 15 of the U.S. Bankruptcy Code in the U.S. Bankruptcy Court for the District of Delaware. A monitor was appointed pursuant to the CCAA (the "Monitor").

8. Unbeknownst to the Victims and while the Victims were seeking the government's assistance in the Bankruptcy Court, the government secretly began to negotiate away the Victims' rights. The government accelerated payment of the outstanding fine years in advance of the payment schedule and obtained an illegal preference over all unsecured creditors (including the Victims). The stipulation between the government, the Monitor and Arctic provides that upon Arctic's liquidation, the Monitor shall place \$7,032,046.96 (which consisted of the unpaid \$7,000,000 fine and accrued interest) in a segregated, interest-bearing escrow account solely for payment to the government, and the government will not oppose AG US' liquidation or an application to terminate AG US' probation. The deposit has been made. (Tab 12 at 7) The "so ordered" stipulation appears at Tab 11 of the Appendix.

9. The government deprived the Victims of **any** opportunity to confer or object. On July 17, 2012, the Monitor, Arctic and the government executed the stipulation, and submitted it to the Bankruptcy Court, which approved it, all on the same day. (*Id.*)

Urgent Need For Relief: The Monitor Could Disburse The Escrow Fund At Any Time

10. The Victims filed a proof of claim on behalf of a class of themselves and others similarly situated for \$463,577,602 in the CCAA proceedings. (Tab 15) The Monitor reports that about \$130,000,000 is available to pay administrative expenses and all unsecured creditors. (Tab 12 at 6-7) Thus, the Victims' claims well exceed the funds available for payment, and the Victims will likely need the unpaid fine to make them even partially whole.

11. The stipulation obligates the Monitor to distribute the escrow fund to the government once a distribution order is obtained in the Canadian proceedings, which the Monitor could obtain with limited notice in the CCAA proceedings at any time. The stipulation also does not *obligate* the Monitor to wait until entry of a distribution order before it disburses the escrow fund to the government. The Monitor remains free to distribute the funds to the government at any time. Such a disbursement would likely deprive the Victims of restitution to which they would be entitled.

12. Pursuant to LR 7.1(a), on November 8 and 19, 2012, Matthew S. Wild, Esq., one of the Victims' attorneys, spoke with Kevin C. Culum, Esq., Trial Attorney, United States Department of Justice. In those conversations and in email correspondence, Mr. Wild explained the nature of the motion and its legal basis and requested (but did not obtain) concurrence in the relief sought.

13. On November 19, 2012 (11 days after the initial telephone conference) – the government still refused to decide whether it would honor the Victims' request. That same day, the Victims requested that the government at least refrain from accepting any payment of the fine or disbursement from the escrow fund while it was still considering the Victims' request or until after the Court decided this application. The government refused.

WHEREFORE, the Victims respectfully request that the Court:

a. declare that the government has denied the Victims their “right to be treated with fairness,” pursuant to 18 U.S.C. § 3771(a)(8), and their “right to confer with the attorney for the Government in the case,” pursuant to 18 U.S.C. § 3771(a)(5);

b. enjoin the government from collecting any of the proceeds of the escrow fund or any part of the fine until there is a determination of the value of the Victims' claims, and if there are insufficient funds to pay the Victims in full, until such time as the Court determines to whom the escrow fund should be remitted; and

c. grant the Victims such other and further relief as the Court deems just and proper.

Dated: November 20, 2012

Respectfully submitted,

/s/ Matthew S. Wild

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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In re: _____
:
:
LAWRENCE J. ACKER; PATRICK SIMASKO; :
WAYNE STANFORD; BRIAN W. BUTTARS; :
JAMES FEENEY; BRANDI PALOMBELLA; :
AINELLO MANCUSI; BEVERLY HERRON; :
JOE SWEENEY; SAMUEL WINNIG; JOHN :
SPELLMEYER; RICH AUST; WILTON :
SPENCER, JR.; BRIAN ROGERS; NATHAN :
CROOM; ROBERT DELOSS; LEHOMA GOODE; :
KAREN PRENTICE; and IAN GROVES, :
:
Petitioners. :

Case: _____

**BRIEF IN SUPPORT OF PETITIONERS' MOTION FOR EMERGENCY
RELIEF PURSUANT TO THE CRIME VICTIMS' RIGHTS ACT (18 U.S.C. § 3771)**

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ISSUES PRESENTED

1. Whether the government violated the movants' rights to be treated with fairness and to confer with the government, protected by 18 U.S.C. § 3771(a)(5)&(8), where (1) the government repudiated its promise to forego payment of a fine to the detriment of restitution to the victims and (2) the government secretly negotiated an agreement to ensure payment of its fine over restitution and then had the agreement approved by a court before the victims were given a chance to confer or object in court.

2. Whether, by reason of the government's violations of 18 U.S.C. § 3771, the Court should enjoin the government from collecting its fine until the Canadian bankruptcy court determines the value of the victims' claims for restitution and in the event its claims exceed the amount available for the unsecured creditors, this Court determines to whom payment of the outstanding fine should be made.

3. Whether the Court should enjoin the government from accepting payment of the fine while this motion is pending as 18 U.S.C. § 3771(d)(3) commands a district court to "take up and decide any motion asserting a victim's right forthwith" and district courts have been "encouraged" to maintain the status quo until a final determination on such a motion is made.

STATEMENT OF CONTROLLING AUTHORITY

In re Simons, 567 F.3d 800 (6th Cir. 2009)

18 U.S.C. § 3771

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Staff Paper No. 04-17 (revised), Purdue University (Apr. 24, 2005) 6-7 n.9

PRELIMINARY STATEMENT

Movants (the “Victims”) seek to maintain the status quo to enable them to enforce the government’s promise to forego collection of its fine in favor of restitution if Arctic Glacier International, Inc. (“AG US”) is unable to pay both. The Victims seek an order that will enjoin the government from accepting payment of the fine until after there is a determination of the value of the Victims’ claims for restitution and whether they exceed AG US’ assets.¹

AG US, along with its parent, Arctic Glacier Income Fund (“AG PARENT”), and its sister, Arctic Glacier, Inc. (“AG CANADA”) (collectively, “Arctic”), filed for protection from creditors. In connection with these bankruptcy proceedings, the government repudiated its promise, and entered into an agreement in which Arctic will pay the outstanding fine in preference to all other unsecured creditors, including the Victims in this case.

This Court has previously been concerned about fair treatment of packaged ice plaintiffs, stating “the DOJ attorney . . . informed the Court of certain facts *in camera*, that cause the Court now to seriously question whether the DOJ . . . has honored its commitment to see that justice shall be done. . . .”² Undeterred by this Court’s criticism, the government not only breached its promise, but also secretly negotiated the agreement while the Victims sought the government’s assistance. Without notice to the Victims, the government then executed the agreement and had it approved by the Bankruptcy Court all on the same day. The government thus deprived the Victims of their rights to be treated with fairness and to confer guaranteed by the Crime Victims’ Rights Act (the “CVRA”), 18 U.S.C. § 3771(a)(5)&(8).

¹ The Victims do not now ask the Court to decide, whether assuming the Victims’ claims exceed Arctic’s available assets, the amount held in escrow for payment of the fine should be remitted to
² *In re Packaged Ice Antitrust Litig.*, 08-MD-01952, 2011 WL 1790189, *8 (E.D. Mich. May 10, 2011) (citation omitted).

To preserve the status quo, the Victims also require temporary, emergency relief because the government could receive payment of the fine at any time. The government has refused the Victims' request to maintain the status quo while this application is *sub judice*. Accordingly, the Victims respectfully request that the Court temporarily enjoin the government from accepting payment of the fine while this motion is pending.

The government suffers no harm if the Court orders the relief sought. Installment payments on most of the fine are not due for years, and the **entire** outstanding balance of the fine is being held in a segregated, interest bearing escrow account solely for payment to the government.

STATEMENT OF FACTS

The Crime And The Victims

In the United States District Court for the Southern District of Ohio, AG US and The Home City Ice Co. ("HCI") pleaded guilty to conspiring with each other to divide customers and territories in Southeast Michigan and the Detroit metropolitan area. (Tab 2 at 5; Tab 4 at 4-5)³ AG US and HCI admitted that the conspiracy affected \$150,000,000 in commerce. (Tab 2 at 4; Tab 4 at 5) The prosecution has concluded. *Packaged Ice*, 2011 WL 1790189 at *1.

The Victims bought packaged ice throughout the country, including in Southeast Michigan and Detroit metropolitan area that was sold by AG US. They are also class representatives in *In re Packaged Ice Antitrust Litig.*, 08-md-1952 (PDB) (E.D. Mich.) (the "MDL"), for a class of consumers (the "Class") who purchased packaged ice in 16 states. The Class alleges that it paid artificially inflated prices for packaged ice by reason of the acts undertaken in furtherance of a conspiracy between Arctic, HCI and Reddy to carve the United

³ Citations in the form "Tab _" are to the appendix accompanying this motion.

States into three territories (one for each) and refrain from competing with each other. (*See generally* Tab 6)⁴ The government declined to seek restitution “[i]n light of the availability of civil causes of action. . . .” (Tab 2 at ¶ 11)

The Class has settled with HCI and Reddy. In December 2011, this Court denied motions to dismiss in part the Class’ complaint in the MDL. Plaintiffs have been unable to take discovery.

The Government’s Promise In The Criminal Proceedings

Some of the Victims intervened in AG US’ criminal case, pursuant to the Crime Victims’ Rights Act, 18 U.S.C. § 3771 (the “CVRA”), and objected to AG US’s then-proposed plea agreement. The district court “afforded [the Victims’] the status of crime victims.” *See In re Acker*, 596 F.3d 370, 372 (6th Cir. 2010), and the government did not challenge that ruling. The Victims objected on the grounds, *inter alia*, that AG US did not appear to have the wherewithal to pay restitution to the Victims and the \$9,000,000 fine under the plea agreement and that collection of any judgment might be difficult because Arctic was based in Canada.

The government reluctantly supported the Victims’ request for a sentence of probation, but rejected the Victims’ other concerns. The government attorney stated to the Court, “[a]s a result of what they [the Victims] had to say, we ensured . . . that probation was a portion of the plea agreement. . . .” (Tab 7 at 9)

To preserve the funds available to the Victims for restitution, the sentence required payment of the fine in installments over five years. (Tab 8 at 99) To induce the Court to accept

⁴ The MDL Court held that the complaint alleges “enough factual content to plausibly suggest that these Defendants participated in a nationwide conspiracy to allocate customers and territories. . . .” *In re Packaged Ice Antitrust Litig.*, 723 F. Supp. 2d 987, 1017 (E.D. Mich. 2010).

the plea agreement, the government promised that it would “forego” payment of any outstanding fine if AG US lacks the ability to pay the Victims. The government promised,

if, for example, [in] three years . . . plaintiffs obtain . . . a settlement or a civil judgment against Arctic Glacier for X amount, and **Arctic says, "We cannot pay X amount because we owe the money to the government," at that time . . . we . . . are willing to . . . forego the money. . . .**

Id. (emphasis added)⁵ AG US has not paid \$7,000,000 of the \$9,000,000 fine. Most of that money is not due under the payment schedule for years.

The government belittled the Victims’ concern about their ability to collect their ultimate judgment. When the government recommended acceptance of the plea agreement to the Court, it stated:

For [defendant] to try to shelter their assets . . . into Canada is absurd. They have hard assets in the United States. If a civil judgment is obtained, . . . they could attach . . . the assets here in the United States. . . . **[I]t just seems absurd . . . that a company . . . doing business in the United States, obtains the vast majority of their revenue from the United States, . . . would be able to shift their revenue to Canada and make it unobtainable to a civil judgment obtained in the United States.**

(Tab 8 at 103) (emphasis added) The Victims’ fears are now a reality. They have been forced to litigate their claims against AG US in Canada.⁶

Arctic’s Insolvency and Bankruptcy Proceedings

On February 22, 2012, AG PARENT and AG CANADA, filed for protection from creditors under the Canadian Companies’ Creditors Arrangement Act, R.S.C. 1985, c. 36, as

⁵ In its answer to Victims’ petition for a writ of mandamus, the government likewise stated, “**if any civil plaintiffs were successful and payment of restitution was impaired by any remaining fine due, the government would waive collection of the remaining fine.**” (Tab 9 at 5) (emphasis added).

⁶ The prejudice to the Victims cannot be overstated. Even though the crime was committed in this district and AG US is subject to probation that could have required it to litigate in the United States, the Victims have been required to employ Canadian counsel at considerable expense, and litigate in Winnipeg. The Victims also have been deprived of, *inter alia*, their constitutional right to a jury trial and significant appellate rights.

amended (“CCAA”). The next day AG US filed for bankruptcy under Chapter 15 of the U.S. Bankruptcy Code in the U.S. Bankruptcy Court for the District of Delaware.

The Victims objected to the Petition in the Bankruptcy Court because, *inter alia*, the plan to liquidate Arctic violated AG US’ probation. Its probation provides, in relevant part, that AG US may not “sell, transfer or assign assets” “without permission from the probation office.” (Tab 3 at 2) Although no such permission was sought or obtained, the Bankruptcy Court overruled the Victims’ objections, holding that it would “follow” the Canadian proceedings.⁷ (Tab 10)

The Government Secretly Leverages the Victims’ Objections To Gain A Preference Over All Unsecured Creditors

The Victims also tried to enlist the help of the Attorney General of the United States and the probation department. Unbeknownst to the Victims and while the Victims were seeking the government’s assistance, the government secretly began to negotiate away the Victims’ rights. Using the leverage created by the Victims’ objections to the bankruptcy proceedings, the government accelerated payment of the outstanding fine and obtained an illegal preference. The stipulation between the government, the Canadian Monitor of Arctic’s CCAA proceedings and

⁷ AG US also violated its probation in the Bankruptcy Court when it repudiated its guilt. In a colloquy with the Bankruptcy Court, AG US’ counsel stated:

“THE COURT: The criminal litigation is . . . almost a consent . . . judgment where the company made the determination that a plea agreement here made more sense from a business standpoint and sort of a public stature standpoint . . . to put this behind the companies, the Debtors, rather than proceed through a lengthy trial, an expensive trial . . . ?

[COUNSEL FOR ARCTIC]: There’s no question about that. . . . **[T]he fact that there was an investigation . . . and a prosecution under way was in and of itself damaging to the company. It was taking a lot of time and effort away from management and the like [and] ultimately, resulted in a plea agreement.**”

(Tab 13 at 33) (emphasis added) This repudiation violated the term of AG US’ probation that required it to “publicize” its guilt. (Tab 3 at 3) Although the Victims brought this violation to the government’s attention and their concern that the same management is running the new company, the government took no action.

Arctic provides that upon Arctic's liquidation, the Monitor shall place \$7,032,046.96 in a segregated, interest-bearing escrow account, and the government will not oppose AG US' liquidation or an application to terminate AG US' probation. (Tab 11) The deposit has been made. (Tab 12 at 7) The escrow fund is held exclusively to pay the fine, and the government is the only creditor entitled to its proceeds.

The government deprived the Victims of **any** opportunity to object. On July 17, 2012, the Monitor, Arctic and the government executed the stipulation, submitted it to the Bankruptcy Court, which approved it, all on the same day. (Tab 11)

The Victims' Claims Exceed The Funds Available To Pay All Other Unsecured Creditors

Although no showing of harm is necessary to require the government to abide by its promise, the Victims will likely suffer irreparable harm. Arctic has been liquidated. According to the Monitor, the liquidation resulted in about \$130,000,000 available to pay administrative expenses and unsecured creditors. (Tab 12 at 6-7)⁸ The Victims have filed a Proof of Claim for \$463,577,602, which leaves a deficit of at least \$333,577,602.⁹ (Tab 15)

⁸ In an effort to collect before Arctic went bankrupt, the Direct Purchaser Class Action Plaintiffs settled with Arctic for only \$12,500,000, much less than Arctic's exposure at trial. Direct Purchaser Class Action Plaintiffs' counsel explained, "Plaintiffs' Counsel reviewed Arctic Glacier's financial information, . . . its onerous debt load, and the high degree of lender involvement in its affairs[,] . . . [and] concluded that Arctic Glacier did not reasonably have the financial ability to pay an amount greater. . . ." (Tab 14 at 11) The Indirect Purchaser Plaintiffs likely suffered more harm than the Direct Purchasers. Counsel's preliminary investigation reveals that retailers increased their prices to consumers in anticipation of price increases and did not lower the retail price even when the price to them decreased.

⁹ Based on the admitted effect on \$150,000,000 of commerce, the Class' claim for treble damages under Michigan law alone likely will exceed \$130,000,000. Prior experience with civil cases that resulted in verdicts supports overcharges of between 20 and 30 percent. For example, one study noted, "[t]he results of the survey of final verdicts in collusion cases are that the 25 collusion episodes had a median average overcharge of 21.6% and a mean average overcharge of 30.0%." John M. Connor, "Price-Fixing Overcharges: Legal and Economic Evidence," Staff Paper No. 04-17 (revised), Purdue University (Apr. 24, 2005) at 67 (Tab 16). Academic

ARGUMENT

I. THE GOVERNMENT VIOLATED THE VICTIMS' RIGHTS TO BE TREATED WITH FAIRNESS AND TO CONFER WITH THE GOVERNMENT WHEN IT (1) REPUDIATED ITS PROMISE AND ACCELERATED PAYMENT OF THE FINE TO THE DETRIMENT OF RESTITUTION AND (2) OBTAINED JUDICIAL APPROVAL OF ITS AGREEMENT WITH ARCTIC *WITHOUT* PROVIDING THE VICTIMS AN OPPORTUNITY TO CONFER OR OBJECT

The CVRA confers on the Victims “the right to be treated with fairness,” 18 U.S.C. § 3771(a)(8), and requires the Court and the government to use their “best efforts” to afford this right. 18 U.S.C. §3771(b). This right to fairness is not an empty promise, but rather is a substantive protection akin to due process rights. Senator Kyl, one of the CVRA’s chief sponsors, explained in the CVRA’s definitive legislative history that the right to fairness affords crime victims specific rights to due process in the criminal justice system:

The broad rights articulated in this section are meant to be rights themselves and are not intended to just be aspirational. One of these rights is the right to be treated with fairness. Of course, fairness includes the notion of due process.... This provision is intended to direct government agencies and employees, whether they are in executive or judicial branches, to treat victims of crime with the respect they deserve and to afford them due process.

150 CONG. REC. S10910 (daily ed. Oct. 9, 2004). Accordingly, courts should “promote a liberal reading of the statute in favor of interpretations that promote victims’ interest in fairness, respect, and dignity.” *United States v. Turner*, 367 F. Supp. 2d 319, 335 (E.D.N.Y. 2005). This duty requires courts to apply the CVRA “liberally to the extent consistent with other law.” *Id.*; *see also United States v. Patkar*, CR. 06-00250 JMS, 2008 WL 233062, *5 (D. Haw. Jan. 28, 2008). Denial of “the right to be treated with fairness . . . works a clearly defined and serious

literature supports even higher overcharges. *See generally id.* at 70 (“survey” of 674 observations of average overcharges results in “the primary finding that the median cartel overcharge for all types of cartels over all time periods is 25%.”) In this case, application of an overcharge of 22 percent for sales covered by the guilty pleas alone (which should be trebled) would exceed the fund available for unsecured creditors.

injury.” *Id.*

The Sixth Circuit has applied this right expansively. For example, in *In re Simons*, 567 F.3d 800 (6th Cir. 2009), a crime victim brought a motion to unseal the record. After three months without any decision by the District Court, the victim sought a writ of mandamus. Although such a delay would ordinarily be of no import, the Sixth Circuit held that the delay violated the victim’s “right to be treated with fairness and with respect for the victim’s dignity,” and granted the writ. 567 F.3d at 801 (quoting 18 U.S.C. § 3771(a)(8)).

The government’s breach of its promise violates any notion of fairness. That promise was made to induce the District Court to accept the plea agreement over the Victims’ objections. The government represented that its promise would reduce the Victims’ risk of collection and vindicate the congressional policy that restitution takes preference over payment of fines. *See* 18 U.S.C. § 3572 (“**(b) Fine not to impair ability to make restitution.** . . . the court shall impose a fine or other monetary penalty only to the extent that such fine or penalty will not impair the ability of the defendant to make restitution.”)

Consistent with its violation of the Victims’ rights in its original plea negotiations, the government **secured** the preference for payment of the fine in violation of the Victims’ rights to be treated with fairness and to confer with government prosecutors. *See* 18 U.S.C. §3771(a)(5) & (8). The CVRA gives crime victims the “reasonable right to confer with the attorney for the Government in the case.” 18 U.S.C. § 3771(a)(5). The right to confer was “intended to be expansive,” to apply to “any critical stage or disposition of the case.” 150 CONG. REC. S4268 (daily ed. Apr. 22, 2004) (statement of Sen. Feinstein). Congress directed that prosecutors “should consider it part of their profession to be available to consult with crime victims about concerns the victims may have which are pertinent to the case, case proceedings or *dispositions*.”

150 CONG. REC. S10910 (daily ed. Oct. 9, 2004) (statement of Sen. Kyl) (emphasis added). Reflecting that congressional directive, the Justice Department's own guidelines are clear that "[f]ederal prosecutors should be available to consult with victims about major case decisions" A.G. GUIDELINES FOR VICTIM AND WITNESS ASSISTANCE at 29 (May 2005). And in light of Congress' broad command, the right to confer extends to discussions about arrangements in a case even before they have been concluded. *See, e.g., In re Dean*, 527 F.3d 391, 395 (5th Cir. 2008) (holding that the government's *ex parte* negotiations and plea agreement violated the right to confer because "it is . . . a requirement that the government confer in some reasonable way with the victims before ultimately exercising its broad discretion"). Thus, as the Department's regulations put it in the context of plea discussions, prosecutors should "make reasonable efforts to notify identified victims of, and consider victims' views about, prospective plea negotiations." *Id.* (emphasis added).

Here, the government leveraged the Victims' objections to the Canadian proceedings to obtain its sweetheart agreement. The government secretly negotiated its sweetheart agreement with Arctic while the victims were seeking its assistance. Even worse, the government entered into sweetheart agreement and had it approved by the Bankruptcy Court before the Victims would have an opportunity even to learn of the agreement, let alone confer with the government to try to change its mind or object to the court.¹⁰ These tactics were particularly egregious because the CVRA required the government to "disclose any conflict," not take advantage of the Victims' ignorance of the government's agenda. *United States v. Serawop*, 303 F. Supp. 2d 1259, 1269 (D. Utah 2004) *rev'd and remanded sub nom. United States v. Bedonie*, 413 F.3d

¹⁰ The Victims have since asked the government, pursuant to 18 U.S.C. § 3771(a)(2), to give them sufficient notice of any court proceedings in which the government and Arctic are parties to enable them to object. The government has even rejected this request.

1126 (10th Cir. 2005).¹¹

Both in repudiating its promise and the tactics it employed to leverage its sweetheart agreement, the government has shown contempt for the Victims' rights. The government has thus violated the CVRA. The Court should enforce the government's promise and grant the relief sought.

II. THE COURT SHOULD ENJOIN THE GOVERNMENT FROM ACCEPTING PAYMENT OF THE FINE WHILE THIS MOTION IS *SUB JUDICE*

Although the agreement requires the Monitor to pay the government after a distribution order is entered in the Canadian proceedings, the agreement does not forbid the Monitor from disbursing the escrow fund sooner. Because of this possibility, the Victims asked the government to refrain from accepting any payment of the fine until after this Court decides this motion. The government refused.

The Victims thus risk irreparable harm if the government is not enjoined while this motion is *sub judice*, but the government risks nothing if the relief is granted. Indeed, in light of the government's history of secret negotiations and agreements in violation of the CVRA, the Victims face the real risk that the government will induce the Monitor to disburse the escrow fund before the Court decides this motion.

The CVRA protects the Victims under circumstances that require immediate relief. It commands the District Court to "take up and decide any motion asserting a victim's right forthwith." 18 U.S.C.A. § 3771(d)(3). *See, e.g., Simmons*, 567 F.3d at 800-801 (granting writ of

¹¹ Indeed, the government should have embraced the Victims' objections and protected them from having to litigate in Canada, as AG US' plea agreement defers to the civil case in deference to the government pursuing restitution. (Tab 2 at 11) But the government allowed AG US to close the U.S. courthouse door to the victims. The government's failure is particularly unfair after it called the Victims' concerns about AG US' ability to shield its assets from U.S. courts, "absurd," while it urged acceptance of AG US' plea agreement.

mandamus because of the district court's delay in deciding CVRA motion). To ensure that the Victims' rights are protected, district courts have been "encourage[d] . . . to modify their own procedures so as to give full effect to the CVRA." *Kenna v. U.S. Dist. Court for C.D.Cal.*, 435 F.3d 1011, 1018 (9th Cir. 2006). Such procedures include maintenance of the status quo until the district court decides CVRA applications and appellate remedies are exhausted. *See, e.g., In re Acker*, 10-3159, slip op. at 1 (6th Cir. Feb. 18, 2010) ("In view of the exigent circumstances under which the motion to stay and the petition for a writ of mandamus have been filed and in order to allow a period for response, a temporary stay shall issue") (Tab 17); *Kenna*, 435 F.3d at 1018 n.5 ("for example, that our task in crafting an effective remedy would have been greatly simplified, had the district court postponed [defendant's] sentencing until the petition for mandamus was resolved. District courts may consider whether to routinely postpone final imposition of sentence in cases where they deny a request by victims to exercise rights granted by the CVRA").

The Court should ensure the Victims are afforded the opportunity to vindicate their rights under the CVRA without the risk that the escrow fund will be disbursed during these proceedings. Thus, the Court should temporarily enjoin the government from accepting payment of the fine.

CONCLUSION

For the reasons stated above, the Court should enjoin the government from accepting receipt of its fine until the extent of damages suffered by the Victims and the Class are determined. In the event that a court determines that the Victims and the Class are entitled to damages in excess of the assets available for payment, the Court should then conduct proceedings to determine to whom the funds in the escrow account should be paid.

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Respectfully submitted,

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