

## INSTRUCTION LETTER FOR CLAIMS PROCESS

**PLEASE NOTE THAT THIS CLAIMS PROCESS DOES NOT REQUIRE ANY PERSON WHO HAS FILED A PROOF OF CLAIM IN RELATION TO A PRE-FILING CLAIM AGAINST THE APPLICANTS TO REFILE ITS CLAIM UNDER THIS PROCESS.**

### A. CLAIMS PROCESS

By order of the Ontario Superior Court of Justice dated July 29, 2009 (the “Claims Process Order”), pursuant to the *Companies’ Creditors Arrangement Act*, R.S. C. 1985, c. C-36 (the “CCAA”), Alvarez & Marsal Canada ULC, the court-appointed Monitor of the Applicants, has been authorized to conduct a claims process (the “Claims Process”) for the determination of claims (the “Claims”) against InterTAN Canada Ltd. and Tourmalet Corporation (collectively the “Applicants”); and existing and former directors and officers of the Applicants (collectively referred to together with the Applicants as “Claims Process Parties”).

The Claims Process Order deals with Claims and should be reviewed in relation to the Claims Process and the Claims to be filed pursuant to the Claims Process. Such Claims shall be valued in Canadian dollars. All Claims denominated in a currency other than Canadian dollars shall, for the purpose of the Claims Process, be converted to and constitute obligations in Canadian dollars using the Bank of Canada nominal spot rate on November 10, 2008 (for claimants with Claims that arose prior to November 10, 2008) and July 1, 2009 (for claimants whose Claims arose on or following November 10, 2008). If Claims are so converted the conversion rate and the original currency denomination used should be provided as part of the Proof of Claim.

The Claims include any claims of any Person against:

- a) an Applicant; and/or

b) a Director and/or Officer of an Applicant, which is indemnified by the Applicants pursuant to paragraph 23 of the Initial CCAA Order, dated November 10, 2008 relating to the failure of the Applicants to make payments of the nature referred to in paragraphs 8(a), 8(b), 8(c) or 8(d) of the Initial CCAA Order, which arose or arises or is sustained or incurred by reason of or in relation to such Director's or Officer's capacity as a Director and/or Officer of an Applicant, being Claims:

- a) for wages, salaries, employee and pension benefits, vacation pay, bonuses and reasonable expenses payable to employees on or after November 10, 2008, in each case incurred in the ordinary course of business and consistent with existing compensation policies and arrangements;
- b) for statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province thereof or any other taxation authority which are required to be deducted from employees' wages, including, without limitation, amounts in respect of: (a) employment insurance; (b) Canada Pension Plan; and (c) income taxes;
- c) for goods and services or other applicable sales taxes (collectively, "Sales Taxes") required to be remitted by the Applicants in connection with the sale of goods and services by the Applicants, but only where such Sales Taxes are accrued or collected after November 10, 2008, or where such Sales taxes were accrued or collected prior to the date of this Order but not required to be remitted until on or after November 10, 2008; and
- d) for amounts payable to the Crown in right of Canada or any Province thereof or any political subdivision thereof or any other taxation authority in respect of municipal realty, municipal business or other taxes, assessments or levies of any nature or kind which are entitled at law to be paid in priority to claims of secured creditors and which are attributable to or in respect of the carrying on of the Applicants' business;

If you have any questions regarding the Claims Process, please contact the Monitor at the address provided below. All notices and enquiries with respect to the Claims Process should be addressed to:

InterTAN Canada Ltd. and/or Tourmalet Corporation  
c/o Alvarez & Marsal Canada ULC  
Royal Bank Plaza, South Tower  
200 Bay St., Suite 2000  
P.O. Box 22  
Toronto, Ontario M5J 2J1  
Attention: Stephen Moore/Garrett Healey  
Telephone: 416.847.5167/ 416-847-5166  
Facsimile: 416.847.5201  
Email: [smoore@alvarezandmarsal.com](mailto:smoore@alvarezandmarsal.com) / [ghealey@alvarezandmarsal.com](mailto:ghealey@alvarezandmarsal.com)

## **B. FOR CLAIMANTS SUBMITTING A PROOF OF CLAIM OR A REVISED PROOF OF CLAIM**

### *Proof of Claim*

If you believe that you have a Claim against one or more of the Claims Process Parties you must file a Post-Filing Proof of Claim with the Monitor. All Post –Filing Proofs of Claim must be received at the address set forth above by **no later than 5:00 p.m. (Toronto Time) on September 14, 2009** (the “Claims Bar Date”).

### *Revised Proof of Claim*

If you have received a Claims Package with a Post-Filing Proof of Claim with the claim amount already filled in by the Monitor (a “Set Proof of Claim”), you may either accept the amount by taking no further steps, or dispute the amount in the Set Proof of Claim by striking out the amount filled in and writing in the amount of your claim (the “Revised Proof of Claim”). You must then file the Revised Proof of Claim with the Monitor by the Post-Filing Claims Bar Date of September 14, 2009.

Additional Proof of Claim forms are available from the Monitor upon request and can also be found on the Monitor’s website at: [www.alvarezandmarsal.com/intertan](http://www.alvarezandmarsal.com/intertan).