

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.)

WEDNESDAY THE 29TH DAY

)

JUSTICE MORAWETZ)

OF JULY, 2009

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF INTERTAN CANADA LTD. AND
TOURMALET CORPORATION

APPLICANTS



ORDER

(Claims Process)

THIS MOTION, made by the Applicants, pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA") for an order: (a) approving a procedure for the determination and resolution of Pre-Filing Claims (as defined herein) filed with respect to the Applicants pursuant to the Pre-Filing Claims Process Order of this Honourable Court dated February 10, 2009; (b) approving a process for the calling, barring, determination and resolution of Restructuring Claims (as defined herein) against the Applicants that have arisen subsequent to November 10, 2008; and (c) approving a process for the calling, barring, determination and resolution of D&O Claims (as defined herein) against the directors and officers of the Applicants, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Motion, and the Ninth Report of the Monitor dated July 24, 2009 (the "Ninth Report") and the Appendices thereto, and on hearing the submissions of counsel to the Applicants, and the Monitor, no one else appearing although duly served as set out in the Affidavit of Service of Elizabeth Traikos dated July 24, 2009.

SERVICE

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

APPROVAL OF MONITOR'S ACTIVITIES AND NINTH REPORT

2. **THIS COURT ORDERS** that the Ninth Report and the activities of the Monitor as detailed in the Ninth Report, are hereby approved.

DEFINITIONS

3. **THIS COURT ORDERS** that for purposes of this Order the following terms shall have the following meanings:

- (a) "Additional Pre-Filing Claimants" means claimants identified by the Applicants and the Monitor as having commenced litigation against an Applicant prior to November 10, 2008 but as not having received the Pre-Filing Claims Package;
- (b) "Additional Pre-Filing Claims Package" means the package to be delivered by the Monitor pursuant to paragraph 9 hereof, which shall include a copy of the Pre-Filing Proof of Claim, an Instruction Letter, substantially in the form attached hereto as Schedule "C" but which does not address D&O Claims, and a copy of this Claims Process Order (without Schedules);
- (c) "Applicants" means InterTAN Canada Ltd. and Tourmalet Corporation;
- (d) "Business Day" means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Toronto, Ontario;
- (e) "CCAA" has the meaning set forth in the recitals hereto;
- (f) "Claim" means any right of a person and/or entity against any Claims Process Party, in connection with any indebtedness, liability or obligation of any kind whatsoever and any interest accrued thereon or costs payable in respect thereof, whether liquidated, unliquidated, reduced to judgment, fixed, contingent, matured,

unmatured, disputed, undisputed, legal, equitable, secured, unsecured, by guarantee, surety, or otherwise, and whether or not such right is executory or anticipatory in nature, including without limitation, any claim made or asserted against any one or both of the Applicants through any affiliate, associate or related person as such terms are defined in the *Business Corporations Act*, R.S.O. 1990, c. B-16, as amended, or any right or ability of any person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, together with any other claims of any kind that, if unsecured, would be a debt provable in bankruptcy within the meaning of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3;

- (g) "Claims Officer" means Andrew Diamond or any individual appointed by further order of the Court to act as the Claims Officer for purposes of the Claims Process;
- (h) "Claims Package" means the package to be delivered by the Monitor and/or the Applicants, pursuant to paragraph 6 hereof, which shall include a copy of either a Post-Filing Proof of Claim, substantially in the form attached hereto as Schedule "D" (or a Set Proof of Claim as described below), an Instruction Letter, substantially in the form attached hereto as Schedule "C", and a copy of this Claims Process Order (without schedules);
- (i) "Claims Process" means the process for identifying, determining and barring a Claim established by the Pre-Filing Claims Process Order or this Claims Process Order;
- (j) "Claims Process Order" means this Order;
- (k) "Claims Process Party" means the Applicants or any Director or Officer of any Applicant;
- (l) "Court" means the Ontario Superior Court of Justice (Commercial List);
- (m) "Claimant" means any Person which has filed a Proof of Claim, including any representative or agent thereof;

- (n) “Director” means anyone who is or was, or may be deemed to be or have been, a director of an Applicant;
- (o) “Dispute Package” means, with respect to any Claim of a Claimant, a copy of the applicable Proof(s) of Claim, Notice of Allowance or Revision or Notice of Disallowance (as the case may be) and Notice of Dispute;
- (p) “D&O Charge” means the charge granted in favour of the Directors and Officers of the Applicants in paragraph 24 of the Initial CCAA Order;
- (q) “D&O Claim” means any Claim of any Person against a Director and/or Officer of an Applicant which is indemnified by the Applicants pursuant to paragraph 23 of the Initial CCAA Order relating to the failure of the Applicants to make payments of the nature referred to in subparagraphs 8(a), 8(b), 8(c) or 8(d) of the Initial CCAA Order, which arose or arises or has been or may be sustained or incurred by any reason of or in relation to such Director’s or Officer’s capacity as a Director and/or Officer of an Applicant;
- (r) “Excess Claim” means the amount by which a Claimant’s Claim exceeds the amount accepted in the Notice of Allowance or Revision issued to such Claimant hereunder;
- (s) “Initial CCAA Order” means the Initial Order of the Honourable Justice Morawetz, dated November 10, 2008, as subsequently amended on December 5, 2009 and extended from time to time;
- (t) “Instruction Letter” means the instruction letter regarding completion of a Post-Filing Proof of Claim, substantially in the form attached as Schedule “C”;
- (u) “Monitor” means Alvarez & Marsal Canada ULC, in its capacity as the Court appointed Monitor of the Applicants;
- (v) “Notice of Allowance or Revision” means the notice that may be delivered to a Claimant allowing or revising such Claimant’s Proof of Claim, which notice shall be substantially in the form attached as Schedule “E”;

- (w) “Notice of Disallowance” means the notice that may be delivered to a Claimant rejecting such Claimant’s Proof of Claim, which notice shall be substantially in the form attached as Schedule “F”;
- (x) “Notice of Dispute” means the notice that may be delivered to the Monitor by a Claimant who has received a Notice of Allowance or Revision or a Notice of Disallowance, which notice shall be substantially in the form attached as Schedule “G”;
- (y) “Notice of Post-Filing Claims Process” means the notice to be delivered by the Monitor to the Applicants’ employees and applicable governmental authorities, none of whom, based on the books and records of the Applicants, the Monitor and the Applicants believe to have a Post-Filing Claim, but nonetheless informing such employees and governmental authorities of the existence of the Post-Filing Claims Process and providing instructions on how to obtain a Claims Package, which notice shall be substantially in the form attached as Schedule “B”;
- (z) “Notice to Creditors” means the notice to be published in accordance with paragraphs 4 and 5 hereof, substantially in the form of the notice attached hereto as Schedule “A”;
- (aa) “Officer” means anyone who is, was, or may be deemed to have been, or referred to as, an officer of an Applicant;
- (bb) “Person” means any individual, partnership, firm, joint venture, trust, entity, corporation, unincorporated organization, trade union, pension plan administrator, pension plan regulator, governmental authority or agency, employee or other association or similar entity, howsoever designated or constituted;
- (cc) “Post-Filing Claim” means a Restructuring Claim or a D&O Claim;
- (dd) “Post-Filing Claims Bar Date” means 5:00 p.m. (Toronto Time) on September 14, 2009;
- (ee) “Post-Filing Proof of Claim” means the form to be completed and filed by a Person with a D&O Claim or a Restructuring Claim in accordance with this

Claims Process Order, which shall be substantially in the form attached hereto as Schedule "D";

- (ff) "Pre-Filing Claim" means a Claim that arose prior to November 10, 2008 for which a Pre-Filing Proof of Claim was submitted pursuant to the Pre-Filing Claims Process Order;
- (gg) "Pre-Filing Claims Bar Date" means 5:00 p.m. (Toronto time) on March 16, 2009 as set out in the Pre-Filing Claims Process Order, save and except as it relates to the Additional Pre-Filing Claimants as set out in paragraph 9 herein;
- (hh) "Pre-Filing Claims Package" means a copy of a Pre-Filing Proof of Claim, instruction letter, and copy of the Pre-Filing Claims Process Order delivered to Claimants pursuant to the terms of the Pre-Filing Claims Process Order;
- (ii) "Pre-Filing Claims Process Order" means the Order of Justice Morawetz, dated February 10, 2009 providing for the solicitation and barring of Pre-Filing Claims against one or more of the Applicants;
- (jj) "Pre-Filing Proof of Claim" means the form completed and filed by a Claimant in accordance with the Pre-Filing Claims Process Order;
- (kk) "Proof of Claim" is a term that collectively refers to Pre-Filing Proofs of Claim, Post-Filing Proofs of Claim, and Revised Proofs of Claim;
- (ll) "Restructuring Claim" means any Claim that arose on or following November 10, 2008 arising from or caused by the repudiation by an Applicant of any contract, lease or other agreement, whether written or oral, as part of these CCAA proceedings, or caused by any other step of the Applicants taken as part of these CCAA proceedings;
- (mm) "Revised Proof of Claim" means a Set Proof of Claim, in which the amount of the Claimant's Restructuring Claim has been revised by the Claimant by striking out the amount and indicating a new amount in writing, and returned to the Monitor by the Post-Filing Claims Bar Date; and

- (nn) “Set Proof of Claim” means the Post-Filing Proof of Claim sent by the Monitor to Claimants with known Restructuring Claims, including the amount at which the Applicants and the Monitor have assessed the Claimant’s Restructuring Claim in accordance with the books and records of the Applicants.

PUBLICATION OF NOTICE

4. **THIS COURT ORDERS** that the Monitor shall cause the Notice to Creditors to be placed once in each of the Globe and Mail (National Edition) and La Presse (the French language translation thereof) prior to August 10, 2009.

5. **THIS COURT ORDERS** that the Monitor shall cause the Notice to Creditors and the Claims Package to be posted on the Monitor’s website from July 30, 2009 until the Post-Filing Claims Bar Date.

DIRECT NOTICE AND CLAIMS PACKAGES

6. **THIS COURT ORDERS** that the Monitor shall send a copy of the Claims Package to each Person that the Applicants and/or the Monitor believe has a Restructuring Claim and/or a D&O Claim to the last known address of such Person as shown in the books and records of the Applicants, by prepaid ordinary mail on or before August 10, 2009.

7. **THIS COURT ORDERS** that the Monitor, in consultation with the Applicants and based on the books and records of the Applicants, shall include the amount of the Person’s Restructuring Claim on the Set Proof of Claim.

8. **THIS COURT ORDERS** that the Monitor, in consultation with the Applicants and based on the books and records of the Applicants, shall send a Notice of Post-Filing Claims Process to each of the Applicants’ employees (who were employed by the Applicants between November 10, 2008 and July 1, 2009, excepting those employees who terminated their employment with the Applicants voluntarily over that period, or who are sent a Set Proof of Claim) and applicable governmental authorities whom the Applicants and the Monitor believe do not have a Post-Filing Claim, by prepaid ordinary mail on or before August 10, 2009.

9. **THIS COURT ORDERS** that the Monitor shall send an Additional Pre-Filing Claims Package to the Additional Pre-Filing Claimants on or before August 10, 2009. The

Monitor shall advise the Additional Pre-Filing Claimants that they will have the right to submit Pre-Filing Claims up to the Post-Filing Claims Bar Date. All of the provisions of this Order dealing with the administration and adjudication of Pre-Filing Claims and Post-Filing Claims shall apply to these parties.

10. **THIS COURT ORDERS** that the Monitor shall be entitled to rely upon the books and records of the Applicants as to the Persons entitled to receive the Claims Package (or the Additional Pre-Filing Claims Package), or Notice of Post-Filing Claims Process, and the Monitor shall have no liability with respect to its failure to send a Claims Package (or the Additional Pre-Filing Claims Package), or the Notice of Post-Filing Claims Process to any Person.

POST-FILING CLAIMS BAR DATE

11. **THIS COURT ORDERS** that any Person asserting:

- (a) a D&O Claim or a Restructuring Claim against a Claims Process Party, who has not received a Set Proof of Claim, shall set out its Claim in a Post-Filing Proof of Claim, and deliver the Post-Filing Proof of Claim to;
- (b) a Restructuring Claim who has received a Set Proof of Claim and who disputes the amount included in the Set Proof of Claim shall deliver back a Revised Proof of Claim to; and
- (c) a Pre-Filing Claim, and who is an Additional Pre-Filing Claimant, shall deliver the Pre-Filing Proof of Claim to;

the Monitor in accordance with paragraph 28 herein so that it is received no later than 5:00 p.m. (Toronto Time) on September 14, 2009, the Post-Filing Claims Bar Date.

12. **THIS COURT ORDERS** that any Person who does not deliver a Post-Filing Proof of Claim, a Revised Proof of Claim (or Pre-Filing Claim in the case of Additional Pre-Filing Claimants) to the Monitor on or before the Post-Filing Claims Bar Date, in accordance with paragraphs 11 and 28 herein, or such later date as the Applicants, the Monitor and such Person may agree, shall be: (i) deemed to accept the amount, if any, set out in the Set Proof of Claim delivered to such Person by the Monitor pursuant to paragraph 7 herein; or (ii) forever

barred from asserting any Post-Filing Claim (or Pre-Filing Claim in the case of the Additional Pre-Filing Claimants) against any Claims Process Party and the Post-Filing Claim (or Pre-Filing Claim in the case of Additional Pre-Filing Claimants) shall be forever extinguished.

REVIEW PROCESS

13. **THIS COURT ORDERS** that the Monitor is hereby authorized and directed to use reasonable discretion as to the adequacy of compliance as to the manner in which Proofs of Claim are completed and executed and may, where it is satisfied that a Proof of Claim has been adequately described or proven, waive strict compliance with the requirements of the Pre-Filing Claims Process Order and this Claims Process Order as to completion and execution of the Proof of Claim.

14. **THIS COURT ORDERS** that any Claim denominated in any currency other than Canadian dollars shall, for the purposes of this Claims Process, be converted to and constitute obligations in Canadian dollars, such calculation to be done by the Monitor using the Bank of Canada noon spot rate as at November 10, 2008 for Pre-Filing Claims and July 1, 2009 for Post-Filing Claims.

DETERMINATION OF CLAIMS

15. **THIS COURT ORDERS** that the Monitor, in consultation with the Applicants, shall review each Pre-Filing Proof of Claim received by the Pre-Filing Claims Bar Date, or otherwise allowed pursuant to paragraph 7 of the Pre-Filing Claims Process Order, and shall either accept, revise or reject the amount claimed by sending a Notice of Allowance or Revision or a Notice of Disallowance to each Claimant that has asserted a Pre-Filing Claim.

16. **THIS COURT ORDERS** that the Monitor, in consultation with the applicable Claims Process Party(ies), shall review each Post-Filing Proof of Claim, Revised Proof of Claim and Pre-Filing Claim in the case of Additional Pre-Filing Claimants, received by the Post-Filing Claims Bar Date or otherwise allowed pursuant to paragraph 12 herein, and shall either accept, revise or reject the amount claimed by sending a Notice of Allowance or Revision or a Notice of Disallowance to each Claimant that has asserted a Post-Filing Claim or Pre-filing Claim in the case of Additional Pre-Filing Claimants.

17. **THIS COURT ORDERS** that if the Monitor or a Claims Process Party disputes the Claim asserted, the Monitor may, in consultation with the applicable Claims Process Party(ies), attempt to consensually resolve the amount of such Claim with the Claimant. The Monitor may not accept any Claim, or any portion thereof, without either the consent of the applicable Claims Process Party(ies) or, if no such consent is obtained, an order of this Court.

18. **THIS COURT ORDERS** that in resolving Claims, the Monitor, in consultation with the Applicants, shall be permitted to set-off all or part of the amount of a Claimant's Pre-Filing Claim against the Applicants' accounts receivable, trade credits or rebates with regard to that Claimant, including such accounts receivable, trade credits or rebates as at July 1, 2009.

NOTICES OF DISPUTE

19. **THIS COURT ORDERS** that any Claimant who intends to dispute a Notice of Allowance or Revision or a Notice of Disallowance shall deliver a Notice of Dispute to the Monitor within fourteen (14) days of the date of issuance of the Notice of Allowance or Revision or Notice of Disallowance.

20. **THIS COURT ORDERS** that, upon receipt of a Notice of Dispute, the Monitor, in consultation with the applicable Claims Process Party(ies), may attempt to consensually resolve the amount of the Claim with the Claimant. The Monitor may not accept any Claim or any portion thereof, in respect of which a Notice of Dispute is delivered, without either the consent of the applicable Claims Process Party(ies) or, if no such consent is obtained, an order of this Court.

21. **THIS COURT ORDERS** that if a Claimant does not deliver a Notice of Dispute, in accordance with the provisions of and timeframe provided by paragraph 14 herein, then the Notice of Allowance or Revision or Notice of Disallowance shall be deemed to be accepted as final and binding on the Claimant, and the Claimant shall be and is hereby forever barred from making or enforcing:

- (a) the Claim, on any basis, if a Notice of Disallowance was issued; or
- (b) or the Excess Claim if a Notice of Allowance or Revision was issued;

and the Claim or Excess Claim shall be forever extinguished, barred and released, and the Claimant shall be deemed to have fully and finally released and discharged the Claim or Excess Claim.

REFERRAL TO THE CLAIMS OFFICER

22. **THIS COURT ORDERS** that upon receipt of a Notice of Dispute, where the Monitor, in consultation with the applicable Claims Process Party(ies), cannot consensually resolve the amount of the Claim with the Claimant, the Monitor, in consultation with the Claims Process Party(ies), may deliver a Dispute Package to the Claims Officer, with a copy to the Claimant in question.

23. **THIS COURT ORDERS** that upon receipt of a Dispute Package the Claims Officer shall schedule and conduct a hearing to determine the amount of the Claim, and shall as soon as practicable thereafter notify the Claims Process Party(ies), the Monitor and the Claimant of his or her determination.

24. **THIS COURT ORDERS** that the Claims Process Party(ies), or the Claimant may, within fourteen (14) days of the receipt of notification of the Claims Officer's determination, appeal such determination to the Court by serving on the other party and filing with the Court a Notice of Motion, failing which the Claims Officer's determination shall, subject to further order of the Court, be deemed to be accepted and binding on the Claims Process Party and the Claimant.

25. **THIS COURT ORDERS** that, subject to further order of the Court, the Claims Officer shall determine the manner in which evidence may be brought before him or her as well as any other procedural matters which may arise in respect of the determination of any Claim of a Claimant.

26. **THIS COURT ORDERS** that Andrew Diamond be appointed as the Claims Officer and have all the powers as described herein.

GENERAL PROVISIONS

27. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights and obligations under the CCAA and under the Initial CCAA Order, is hereby directed and

empowered to take such other actions and fulfill such other roles as are contemplated by this Claims Process Order.

28. **THIS COURT ORDERS** that, except as otherwise set out herein, any notice or communication required to be delivered pursuant to the terms of this Claims Process Order shall be in writing and may be delivered by facsimile or electronic transmission, personal delivery, courier or, as necessary, by prepaid mail addressed to the respective parties as follows:

- (a) If to one or both of the Applicants, the Monitor or a Director or Officer of one or both of the Applicants, to:

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

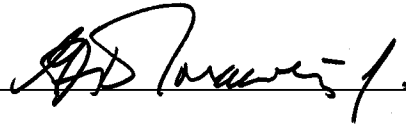
Email: smoore@alvarezandmarsal.com/ ghealey@alvarezandmarsal.com

- (b) if to a Claimant, to the last recorded address appearing in the books of the Applicants or in any Proof of Claim or Notice of Dispute filed.

29. **THIS COURT ORDERS** that, in the event that the day on which any notice of communication required to be delivered pursuant to the Claims Process is not a Business Day, then such notice or communication shall be required to be delivered on the next Business Day.

30. **THIS COURT ORDERS** that in the event of any strike, lock-out or other event which interrupts postal service in any part of Canada, all notices and communications during such interruption may only be delivered by email, facsimile transmission, personal delivery or courier and any notice or other communication given or made by prepaid mail within the seven (7) day period immediately preceding the commencement of such interruption, unless actually received, shall be deemed not to have been delivered. All such notices and communications shall be deemed to have been received, in the case of notice by email, facsimile transmission, personal

delivery or courier prior to 5:00 p.m. (local time) on a Business Day, when received, if received after 5:00 p.m. (local time) on a Business Day or at any time on a non-Business Day, on the next following Business Day, and in the case of a notice mailed as aforesaid, on the fourth Business Day following the date on which such notice or other communication is mailed.

A handwritten signature in black ink, appearing to read "A.D. [unclear]", is written over a horizontal line.

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

JUL 29 2009

PER / PAR: 

Schedule "A"
Notice to Creditors

**NOTICE TO CREDITORS OF INTERTAN CANADA LTD.
AND TOURMALET CORPORATION**

**NOTICE OF POST-FILING CLAIMS BAR DATE FOR CLAIMS AGAINST CERTAIN
PARTIES PURSUANT TO THE COMPANIES' CREDITORS ARRANGEMENT ACT
("CCAA")**

NOTICE IS HEREBY GIVEN that, pursuant to an Order of the Ontario Superior Court of Justice made on 29 July, 2009 (the "Claims Process Order"), and in conjunction with the Order of the Ontario Superior Court of Justice made on February 10, 2009 (the "Pre-Filing Claims Process Order") a claims procedure was approved for the determination of claims of any person against:

- a) InterTAN Canada Ltd. and Tourmalet Corporation (collectively the "Applicants") and arising prior to November 10, 2008 (the "Pre-Filing Claims");
- b) The Applicants and arising on or after November 10, 2008 (the "Restructuring Claims") and
- c) Existing and former directors and officers of the Applicants and arising on or after November 10, 2008 (the "D&O Claims").

The Restructuring Claims and the D&O Claims are referred to collectively herein as the Post-Filing Claims.

PROOFS OF CLAIM FOR POST-FILING CLAIMS MUST BE FILED WITH THE MONITOR ON OR BEFORE 5:00 P.M. (TORONTO TIME) ON SEPTEMBER 14, 2009 (the "POST-FILING CLAIMS BAR DATE"), FAILING WHICH ALL SUCH CLAIMS WILL BE BARRED AND FOREVER EXTINGUISHED.

THE CLAIMS PROCESS DOES NOT REQUIRE THE RE-FILING OF ANY PRE-FILING CLAIM BY ANY PERSON WHO HAS ALREADY FILED A PRE-FILING CLAIM AGAINST THE APPLICANTS.

The Monitor will send a Claims Package to persons referenced in the Claims Process Order in accordance with such order and to each Person who has notified the Monitor of a Claim on or before the Post-Filing Claims Bar Date of September 14, 2009. Persons requiring information regarding the Claims Process or claim documentation may contact Alvarez & Marsal Canada ULC, the Court-appointed Monitor of the Applicants, Attention: Stephen Moore (tel. 416.847.5167; fax: 416.847.5201; email: smoore@alvarezandmarsal.com) and Garrett Healey (tel. 416-847-5166; fax: 416-847-5201; email: ghealey@alvarezandmarsal.com). A copy of the Claims Process Order, and all forms relating to the Claims Process can be found on the Monitor's website at: www.alvarezandmarsal.com/intertan.

Schedule "B"
Notice of Post-Filing Claims Process

**NOTICE OF POST-FILING CLAIMS PROCESS FOR INTERTAN CANADA LTD.
AND TOURMALET CORPORATION**

**NOTICE OF POST-FILING CLAIMS PROCESS AND BAR DATE FOR CLAIMS
AGAINST CERTAIN PARTIES PURSUANT TO THE COMPANIES' CREDITORS
ARRANGEMENT ACT ("CCAA")**

NOTICE IS HEREBY GIVEN that, pursuant to an Order of the Ontario Superior Court of Justice made on 29 July, 2009 (the "Claims Process Order"), and in conjunction with the Order of the Ontario Superior Court of Justice made on February 10, 2009 (the "Pre-Filing Claims Process Order") a claims procedure was approved for the determination of claims of any person against:

- a) InterTAN Canada Ltd. and Tourmalet Corporation (collectively the "Applicants") and arising prior to November 10, 2008 (the "Pre-Filing Claims");
- b) The Applicants and arising on or after November 10, 2008 (the "Restructuring Claims") and
- c) Existing and former directors and officers of the Applicants and arising on or after November 10, 2008 (the "D&O Claims").

The Restructuring Claims and the D&O Claims are referred to collectively herein as the Post-Filing Claims.

BASED ON THE BOOKS AND RECORDS OF THE APPLICANTS, IT DOES NOT APPEAR THAT YOU HAVE A POST-FILING CLAIM. HOWEVER, THIS NOTICE HAS BEEN SENT TO YOU IN ACCORDANCE WITH THE TERMS OF THE CLAIMS PROCESS ORDER TO ENSURE YOU HAVE NOTICE OF THE POST-FILING CLAIMS BAR DATE.

PROOFS OF CLAIM FOR POST-FILING CLAIMS MUST BE FILED WITH THE MONITOR ON OR BEFORE 5:00 P.M. (TORONTO TIME) ON SEPTEMBER 14, 2009 (the "POST-FILING CLAIMS BAR DATE"), FAILING WHICH ALL SUCH CLAIMS WILL BE BARRED AND FOREVER EXTINGUISHED.

THE CLAIMS PROCESS DOES NOT REQUIRE THE RE-FILING OF ANY PRE-FILING CLAIM BY ANY PERSON WHO HAS ALREADY FILED A PRE-FILING CLAIM AGAINST THE APPLICANTS.

Persons requiring information regarding the Claims Process or claim documentation may contact Alvarez & Marsal Canada ULC, the Court-appointed Monitor of the Applicants, Attention: Stephen Moore (tel. 416.847.5167; fax: 416.847.5201; email: smoore@alvarezandmarsal.com) and Garrett Healey (tel. 416.847.5166; fax: 416-847.5201; email: ghealey@alvarezandmarsal.com). A copy of the Claims Process Order, and all forms relating to the Claims Process can be found on the Monitor's website at: www.alvarezandmarsal.com/intertan.

Schedule "C"
Instruction Letter

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 / 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.

Schedule "D"
Post-Filing Proof of Claim

POST-FILING PROOF OF CLAIM

Please read the enclosed Instruction Letter carefully prior to completing this Proof of Claim.

A. – Particulars of Claimant

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

(Full legal name should be the name of the original Claimant, regardless of whether an assignment of a Post-Filing Claim, or a portion thereof, has occurred.)

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

3. Telephone Number: _____

Facsimile Number:

Attention (Contact Person):

4. Has the Claim been sold or assigned by the Claimant to another party?

Yes: ☐

No: ☐

B. – Particulars of Assignee(s) (If any):

1. Full Legal Name of Assignee(s): _____

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

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

3. Telephone Number of Assignee(s): _____

Facsimile Number of Assignee(s): _____

Attention (Contact Person):

C. – Proof of Claim:

I, _____ [name of Claimant or Representative of Claimant], of
_____ (City, Province) do hereby certify:

(a) that I *[tick one]*

[] am the Claimant of one or both of InterTAN Canada Ltd. or Tourmalet Corporation [hereinafter referred to as the Applicants] or the Directors and/or Officers of one or more of the Applicants (collectively referred to herein as the “Claims Process Parties”); OR

[] am _____ (state position or title) of
_____ (name of Claimant)

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

(c) the Claimant asserts its claim against:

InterTAN Canada Ltd.	<input type="checkbox"/>
Tourmalet Corporation	<input type="checkbox"/>
the Directors and/or Officers of InterTAN Canada Ltd.	<input type="checkbox"/>
the Directors and/or Officers of Tourmalet Corporation	<input type="checkbox"/>

(d) The applicable Claims Process Party(ies) was/were and still is/are indebted to the Claimant as follows:

\$_____ [insert \$ value of Claim] CAD

(Note: Claims in a foreign currency are to be converted to Canadian Dollars at the Bank of Canada noon spot rate as of July 1, 2009. Exchange rate conversions on this date were respectively US \$1 = CDN \$● and US \$1 = CDN \$●).

D. – Particulars of Post-Filing Claim:

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

(Provide all particulars of the Post-Filing Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Post-Filing Claim, name of any guarantor which has guaranteed the Post-Filing Claim, and amount of invoices, particulars of all credits, discounts, etc. claimed).

E. – Filing of Claim:

This Proof of Claim must be received by the Monitor no later than 5:00 p.m. (Toronto time) on Wednesday September 14, 2009, by facsimile transmission, personal delivery, courier or prepaid mail at the following address:

InterTAN Canada Ltd. and/or
Tourmalet Corporation
c/o Alvarez & Marsal Canada ULC, Court-Appointed Monitor

Royal Bank Plaza, South Tower
200 Bay Street, Suite 2000
P.O. Box 22
Toronto, ON M5J 2J1
Attention: Mssrs. Stephen Moore and Garrett Healey
Telephone: 416-847-5167/ 416-847-5166
Facsimile: 416-847-5201

Failure to file your Proof of Claim as directed by 5:00 p.m. (Toronto time) on Wednesday September 14, 2009 will result in your Claim being barred and you will be prohibited from making or enforcing a Claim against the Claims Process Parties.

Dated at _____ this _____ day of _____, 2009.

Per: _____ *[Name of Claimant]*

Schedule "E"
Notice of Allowance or Revision

**NOTICE OF ALLOWANCE OR REVISION
OF INTERTAN CANADA LTD. AND TOURMALET CORPORATION**

Name of Claimant:

Reference#:

Pursuant to the Order of the Honourable Justice Morawetz, dated July 29, 2009, Alvarez & Marsal Canada ULC in its capacity as Monitor of InterTAN Canada Ltd. and Tourmalet Corporation (collectively the "Applicants"), hereby gives you notice that it has reviewed your Proof of Claim or Revised Proof of Claim against ● and your Claim has been:

☐ allowed

Claims Process Party(ies)	Proof of Claim as Submitted (\$CDN)	Claim Allowed (\$CDN)	Secured (\$CDN)	Unsecured (\$CDN)
Total Claim				

or

☐ revised as follows:

Claims Process Party(ies)	Proof of Claim as Submitted (\$CDN)	Revised Claim as Accepted (\$CDN)	Secured (\$CDN)	Unsecured (\$CDN)
Total Claim				

(Note: Claims in a foreign currency are to be converted to Canadian Dollars at the Bank of Canada noon spot rate as of November 10, 2008 for Claims that arose prior to November 10, 2008 and July 1, 2009 for Claims that arose on or after November 10, 2008. Exchange rate conversions on these dates were respectively US \$1 = CDN \$● and US \$1 = CDN \$●).

Reason for Revision (if applicable):

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

If you intend to dispute a Notice of Allowance or Revision, you must, by 5:00 p.m. (Toronto Time) on the day which is fourteen (14) days after the issuance of this Notice of Allowance or Revision, deliver a Notice of Dispute by personal service, mail, facsimile, electronic transmission or courier to the address indicated herein. The form of Notice of Dispute is attached to this Notice.

If you do not deliver a Notice of Dispute within the time prescribed herein, the value of your claim shall be deemed to be as set out in this Notice of Allowance or Revision.

A copy of the Claims Process Order and copies of all necessary forms can be found at www.alvarezandmarsal.com/intertan.

Address for Service of Dispute Notices:

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 / ghealey@alvarezandmarsal.com

**IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIOD, THIS
NOTICE OF ALLOWANCE OR REVISION BE BINDING UPON YOU.**

Dated at _____ this ____ day of _____, 2009

ALVAREZ & MARSAL ULC

In its capacity as Court-Appointed Monitor of the Applicants

Per: _____

Encl.

Schedule "F"
Notice of Disallowance

**NOTICE OF DISALLOWANCE
OF INTERTAN CANADA LTD. AND TOURMALET CORPORATION**

Name of Claimant:

Reference#:

Pursuant to the Order of the Honourable Justice Morawetz, dated July 29, 2009, Alvarez & Marsal Canada ULC in its capacity as Monitor of InterTAN Canada Ltd. and Tourmalet Corporation (collectively the "Applicants"), hereby gives you notice that it has reviewed your Proof of Claim or Revised Proof of Claim against ● and has rejected your Claim as follows:

Claims Process Party(ies)	Proof of Claim as Submitted (\$CDN)	Secured (\$CDN)	Unsecured (\$CDN)
Total Claim			

(Note: Claims in a foreign currency are to be converted to Canadian Dollars at the Bank of Canada noon spot rate as of November 10, 2008 for Claims that arose prior to November 10, 2008 and July 1, 2009 for Claims that arose on or after November 10, 2008. Exchange rate conversions on these dates were respectively US \$1 = CDN \$● and US \$1 = CDN \$●).

Reason for Disallowance:

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

If you intend to dispute a Notice of Disallowance, you must, by 5:00 p.m. (Toronto Time) on the day which is fourteen (14) days after the date of this Notice of Disallowance, deliver a Notice of Dispute by personal service, mail, facsimile, electronic transmission or courier to the address indicated herein. The form of Notice of Dispute is attached to this Notice.

If you do not deliver a Notice of Dispute within the time prescribed herein, the value of your Claim shall be deemed to be as set out in this Notice of Disallowance.

A copy of the Claims Process Order, and copies of all necessary forms, can be found at www.alvarezandmarsal.com/intertan.

Address for Service of Dispute Notices:

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 / ghealey@alvarezandmarsal.com

IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIOD, THIS NOTICE OF DISALLOWANCE WILL BE BINDING UPON YOU.

Dated at _____ this ____ day of _____, 2009

ALVAREZ & MARSAL ULC

In its capacity as Court-Appointed Monitor of the Applicants

Per: _____

Encl.

Schedule "G"
Notice of Dispute

NOTICE OF DISPUTE

Pursuant to the Order of the Honourable Justice Morawetz dated July 29, 2009, we hereby give you notice of our intention to dispute the Notice of Allowance or Revision or Notice of Disallowance bearing Reference Number _____ and dated _____ issued by Alvarez & Marsal ULC in its capacity as Monitor of InterTAN Canada Ltd. and Tourmalet Corporation (the "Applicants") in respect of our Claim.

Name of Claimant: _____

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

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

Signature of Individual: _____

Date: _____

Name (*please print*): _____

Telephone Number: _____

Facsimile Number: _____

Email Address: _____

Full Mailing Address:

THIS FORM AND SUPPORTING DOCUMENTATION TO BE RETURNED BY PERSONAL SERVICE, MAIL, FACSIMILE, ELECTRONIC TRANSMISSION OR COURIER TO THE ADDRESS INDICATED HEREIN AND TO BE RECEIVED BY 5:00 P.M. (TORONTO TIME) ON THE DAY WHICH IS FOURTEEN (14) DAYS AFTER THE DATE OF ISSUANCE OF THE NOTICE OF REVISION OR DISALLOWANCE, or such later date as the Monitor, in consultation with the appropriate Claims Process Party(ies), and the Creditor may agree in writing or the Court may order.

Address for Service of Dispute Notices:

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 / ghealey@alvarezandmarsal.com

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF INTERTAN CANADA LTD. AND
TOURMALET CORPORATION

Court File No: 08-CL-7841

APPLICANTS

Ontario
**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

**ORDER
(Claims Process)**

OSLER, HOSKIN & HARCOURT LLP

P.O. Box 50
1 First Canadian Place
Toronto, ON M5X 1B8

Jeremy Dacks (LSUC#41851R)
Tel: (416) 862-4923

Marc Wasserman (LSUC#44066M)
Tel: (416) 862-4908

Gillian S.G. Scott (LSUC#47928R)
Tel: (416) 862-4872
Fax: (416) 862-6666

Lawyers for the Applicants

F# 1113457