

**COURT FILE NUMBER** 2001 - 09142  
**COURT** COURT OF QUEEN'S BENCH OF ALBERTA  
**JUDICIAL CENTRE OF** CALGARY  
**APPLICANT:** GURPREET LAIL-DHALIWAL AND JASPREET LAIL  
**RESPONDENT(S):** MURAD TEJPAN and MAHMOOD TEJPAN

**DOCUMENT**

**CLAIMS PROCESS**

**December 15, 2021**

**CONTACT INFORMATION OF  
PARTY FILING THIS DOCUMENT:**

**REFEREE**

ALVAREZ & MARSAL CANADA INC.  
Bow Valley Square IV  
Suite 1110, 250 - 6<sup>th</sup> Avenue SW  
Calgary, Alberta T2P 3H7  
Attention: Cassie Riglin / Duncan MacRae  
Telephone: (403) 538-4736 / (403) 538-7536  
Email: [criglin@alvarezandmarsal.com](mailto:criglin@alvarezandmarsal.com) /  
[dmacrae@alvarezandmarsal.com](mailto:dmacrae@alvarezandmarsal.com)

**COUNSEL TO REFEREE**

BLAKE, CASSELS & GRAYDON LLP  
3500, 855 2<sup>nd</sup> Street SW  
Calgary, Alberta T2P 4J8  
Attention: James Reid  
Phone: (403) 260-9731  
Fax: (403) 260-9700  
Email: [james.reid@blakes.com](mailto:james.reid@blakes.com)  
File: 99766/18

On November 19, 2021, the Court of Queen's Bench of Alberta (the "**Court**"), granted an order (the "**Referee Order**") in this action made effective at 12:00 pm November 26, 2021, appointing Alvarez & Marsal Canada Inc. as referee (the "**Referee**") in respect of 1178929 Alberta Ltd. (the "**Debtor**"), pursuant to section 218(c) of the *Business Corporations Act*, RSA 2000 B-9 (the "**ABCA**") and Rules 6.44 to 6.46 of the *Alberta Rules of Court*, Alta Reg 124/2010 (the "**Rules**").

Pursuant to section 3(i) of the Referee Order, the Referee is authorized to design, run and execute a claims process (this "**Claims Process**").

This Claims Process has been designed by the Referee to solicit Claims (as defined below) against the Debtor for the purpose of determining Claimant's (as defined below) entitlement to a distribution from the Property.

## DEFINITIONS AND INTERPRETATION

1. Capitalized terms used and not otherwise defined herein shall have the meaning ascribed to them in the Referee Order.
2. For the purposes of this Claims Process, the following terms shall have the following meanings:
  - (a) **"Business Day"** means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Calgary, Alberta.
  - (b) **"Case Website"** means the URL <http://www.alvarezandmarsal.com/117AB> established by the Referee to post all applications, reports, affidavits, orders and other materials filed in these proceedings by or on behalf of the Referee, or served upon it, except such materials as are confidential and the subject of a sealing order or pending application for a sealing order.
  - (c) **"Claim"** means any right or claim of any Person against the Debtor, howsoever arising, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind of the Debtor in existence, and any interest accrued thereon or costs payable in respect thereof, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, unknown, by guarantee, by surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation is based in whole or in part on facts that existed prior to the Referee Order and any other claims that would have been claims provable in bankruptcy had the Debtor become bankrupt on the date of the Referee Order, including for greater certainty any equity claim and any claim against the Debtor.
  - (d) **"Claimant"** means any Person having or asserting a Claim.
  - (e) **"Claims Package"** means the document package which shall be disseminated by the Referee to any potential Claimants in accordance with the terms of this Claims

Process and shall consist of a copy of the Notice to Claimants, the Proof of Claim, and such other materials as the Referee may consider appropriate.

- (f) **"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 the Debtor, in such capacity.
  - (g) **"Dispute Notice"** means the form substantially in the form attached as Schedule "E" hereto.
  - (h) **"Notice to Claimants"** means the notice for publication by the Referee substantially in the form attached as Schedule "A" hereto.
  - (i) **"Notice of Revision or Disallowance"** means the form substantially in the form attached as Schedule "D" hereto, advising a Person that the Referee has revised or disallowed all or part of its Proof of Claim and providing the reasons for the revision or disallowance.
  - (j) **"Officers"** 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 the Debtor.
  - (k) **"Person"** means any individual, firm, corporation, limited or unlimited liability company, general or limited partnership, association, trust (including a real estate investment trust), unincorporated organization, joint venture, government or any agency or instrumentality thereof or any other entity.
  - (l) **"Proof of Claim"** means the proof of claim referred to herein to be filed by Claimants in respect of Claims, substantially in the form attached as Schedule "B" hereto, which shall include all supporting documentation in respect of such Claim.
3. All references as to time herein shall mean local time in Calgary, Alberta, Canada, and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day unless otherwise indicated herein, and any reference to an event occurring on a day that is not a Business Day shall mean the next following day that is a Business Day.

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

## **GENERAL PROVISIONS**

5. The Referee will use reasonable discretion as to the adequacy of compliance with respect to the manner in which any forms delivered hereunder, including Proofs of Claim, are completed and executed and the time in which they are submitted, and may, where the Referee is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Claims Process, including in respect of the completion, execution and time of delivery of such forms.

## **REFEREE'S ROLE**

6. In addition to its prescribed rights, duties, responsibilities and obligations under the Referee Order and any other orders of the Court in these proceedings, the Referee will implement the Claims Process set out herein and take such other actions and fulfill such other roles as are incidental thereto.
7. The Referee (i) shall have all of the protections given to it by the Referee Order and any other orders of the Court in these proceedings, as an officer of the Court, including the stay of proceedings in its favour; (ii) shall incur no liability or obligation as a result of the carrying out of the Claims Process, other than in respect of its gross negligence or wilful misconduct; (iii) shall be entitled to rely on the books and records of the Debtor and any information provided by the Debtor, its Directors, Officers and shareholders, and the Claimants, all without independent investigation; (iv) shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information; and (v) may seek such assistance as may be reasonably required to carry out its duties and obligations pursuant to the Referee Order and this Claims Process from the Debtor, its Directors, Officers and shareholders, and the Claimants, including, without limitation, making such inquiries and obtaining such records and information as it deems appropriate in connection with the Claims Process.
8. The Debtor and its current and former shareholders, Officers, Directors, employees, agents and representatives shall fully cooperate with the Referee in the exercise of its powers and discharge of its duties and obligations under the Referee Order and this Claims Process.

## NOTICE TO CLAIMANTS

9. As soon as practicable after receiving the books and records of the Debtor, the Referee will cause a Claims Package to be sent to:
  - (a) each party that appeared at the hearing for the Referee Order or has requested a Claims Package; and
  - (b) all known potential Claimants, as evidenced by the books and records of the Debtor at their respective last known addresses as recorded in the Debtor's books and records.
10. As soon as practicable after receiving the books and records of the Debtor, the Referee will publish a notice of the Claims Process in the Calgary Herald. The Newspaper Advertisement will be substantially in the form attached as Schedule "C" hereto.
11. As soon as practicable after receiving the books and records of the Debtor, the Referee will cause the Claims Package to be posted to the Case Website.
12. To the extent any Claimant requests documents or information relating to this Claims Process, or the Debtor or the Referee become aware of any further Claims, the Referee shall forthwith send such Claimant a Claims Package, direct such Claimant to the documents posted on the Case Website, or otherwise respond to the request for documents or information as the Referee may consider appropriate in the circumstances.
13. The Referee may, from time to time, make minor non-substantive changes to the Claims Package forms as the Referee, in its sole discretion, may consider necessary or desirable.

## FILING OF PROOFS OF CLAIMS

14. Any Claimant that intends to assert a Claim shall file a Proof of Claim with the Referee on or before prior to 5:00 p.m. (Mountain Time) on January 31, 2022 (the "**Claims Submission Deadline**"). For the avoidance of doubt, a Proof of Claim must be filed by every Claimant in respect of every Claim, regardless of whether or not a legal proceeding in respect of such Claim has been previously commenced
15. Any Claimant that does not file a Proof of Claim so that such Proof of Claim is received by the Referee on or before the Claims Submission Deadline, or such later date as the Referee may agree to in writing or the Court may otherwise direct:

- (a) may not be entitled to receive further notice with respect to the Claims Process and related proceedings; and
- (b) will, in the Referee's Report (as defined below) to the Court, be recommended to have any Claim such Claimant may subsequently assert against the Debtor, be forever barred, estopped and enjoined from being asserted against the Debtor, and that any such Claim or Claims be forever extinguished.

## **ADJUDICATION OF CLAIMS**

- 16. The Referee shall review all Proofs of Claim received on or before the Claims Submission Deadline and shall accept, revise or disallow each Claim.
- 17. The Referee may consult and discuss any Proofs of Claim received as may be necessary with the respective Claimant and with the Debtor and its Officers, Directors and shareholders.
- 18. If the Referee disagrees with the amount, status, or priority of a Claim as set out in a Proof of Claim, the Referee will send a Notice of Revision or Disallowance to the Claimant.
- 19. In making a determination to issue a Notice of Revision or Disallowance, the Referee may engage such advisors, experts or other third parties, and consult with the respective Claimant and with the Debtor and its Officers, Directors and shareholders, to determine the validity, enforceability and value of a Claim.
- 20. Any Claimant that intends to dispute a Notice of Revision or Disallowance must deliver a Dispute Notice no later than 15 days from the date the Notice of Revision or Disallowance was received or such later date as the Referee may agree to in writing or as otherwise ordered by the Court.
- 21. If a Claimant does not deliver a Dispute Notice in accordance with the preceding paragraph, the Claim shall be deemed by the Referee as accepted at the amount set forth in the Notice of Revision or Disallowance.
- 22. The Referee may discuss any Dispute Notice with its advisors, the respective Claimant and with the Debtor and its Officers, Directors and shareholders.
- 23. The Referee may attempt to consensually resolve any Dispute Notice as the case may be with a Claimant. If same cannot be resolved, the Referee will advise as such in its report to

the Court and its reasons for the Referee's determination or recommendation as to the value and priority of such Claim for distribution purposes, as the case may be.

## **TRANSFER OF CLAIMS**

24. If, after the effective date of the Referee Order, the holder of a Claim transfers or assigns the whole or part of such Claim to another Person, the Referee shall not be obligated to give notice to or otherwise deal with the transferee or assignee of such Claim in respect thereof unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, shall have been received and acknowledged by the Referee in writing and thereafter such transferee or assignee shall, for the purposes hereof, constitute the "Claimant" in respect of such Claim. Any such transferee or assignee of a Claim shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Claims Process prior to receipt and acknowledgement by the Referee of satisfactory evidence of such transfer or assignment.

## **REPORTING**

25. Upon completion of its investigation, the Referee will complete a report pursuant to section 6.46 of the *Rules* (the "**Referee's Report**").
26. The Referee's Report shall provide the Court with:
- (a) the Referee's views, findings, determinations and recommendations as to the validity, value and priority of Claims submitted for distribution purposes;
  - (b) the Referee's recommendation for an Order to forever bar, estop and enjoin any Claim filed after the Claims Submission Deadline (unless accepted by the Referee in writing) from asserting or enforcing any such Claim against the Debtor, and such Claimant not to be permitted to participate in any distribution of proceeds from the estate of the Debtor;
  - (c) the details of any unresolved Claims; and
  - (d) any views, findings and reasons the Referee may have formed on the apportionment of the costs (including professional fees) incurred for the completion of the Referee's duties pursuant to the Referee Order.

## **SERVICE AND NOTICE**

27. The Referee may serve and deliver or cause to be served and delivered the Claims Package, and any letters, notices or other documents to Claimants or any other interested Person by forwarding true copies thereof by ordinary mail, registered mail, courier, personal delivery, facsimile transmission or e-mail to such Persons or their counsel at the physical or electronic address, as applicable, last shown on the books and records of the Debtor or set out in such Claimant's Proof of Claim, if one has been filed with the Referee.
28. Any such service and delivery of documents in this Claims Process shall be deemed to have been received: (i) if sent by ordinary or registered mail, on the fifth Business Day after mailing within Canada, and the tenth Business Day after mailing internationally; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by facsimile transmission or e-mail by 5:00 p.m. on a Business Day, on such Business Day, and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.
29. Any notice or communication required to be provided or delivered by a Claimant to the Referee under this Claims Process shall be in writing in substantially the form, if any, provided for in this Claims Process and will be sufficiently given only if delivered by prepaid registered mail, courier, personal delivery, facsimile transmission or e-mail addressed to:

### TO THE REFEREE

#### **ALVAREZ & MARSAL CANADA INC.**

Bow Valley Square IV  
Suite 1110, 250 6<sup>th</sup> Avenue SW  
Calgary, AB T2P 3H7  
Attention: Duncan MacRae

E-mail: [dmacrae@alvarezandmarsal.com](mailto:dmacrae@alvarezandmarsal.com)

30. If, during any period during which notices or other communications are being given pursuant to this Claims Process, a postal strike or postal work stoppage of general application should occur, such notices or other communications sent by ordinary mail or registered mail and then not received shall not, absent an 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, facsimile transmission or e-mail in accordance with this Claims Process.



## MISCELLANEOUS

31. The Referee may from time to time apply to the Court to extend the time for any action which the Referee is required to take if reasonably required to carry out its duties and obligations pursuant to this Claims Process and for advice and directions concerning the discharge of its powers and duties under the Referee Order.
32. Nothing in this Claims Process shall prejudice, limit, bar, extinguish or otherwise affect (i) any right or claim of any Person against any other Person other than the Debtor or otherwise, and (ii) any right or claim of the Debtor, or any other Person in response to such right or claim.

All of which is respectfully posted to the Case Website this 15<sup>th</sup> day of December, 2021.

**ALVAREZ & MARSAL CANADA INC.,**  
in its capacity as Referee of the Debtor and not in  
its personal or corporate capacity



Cassie Riglin, CPA, CA, CIRP, LIT  
Senior Vice President



Duncan MacRae, CPA, CA, CIRP, LIT  
Vice President

**SCHEDULE A**

**NOTICE TO CLAIMANTS**

**(Claims Process)**

On November 19, 2021, the Court of Queen's Bench of Alberta (the "**Court**"), granted an order in Action No. 2001-09142 (the "**Referee Order**") made effective at 12:00 pm November 26, 2021, appointing Alvarez & Marsal Canada Inc. as referee (the "**Referee**") in respect of 1178929 Alberta Ltd. (the "**Debtor**"), pursuant to section 218(c) of the *Business Corporations Act*, RSA 2000 B-9 and Rules 6.44 to 6.46 of the *Alberta Rules of Court*, Alta Reg 124/2010.

Pursuant to section 3(i) of the Referee Order, the Referee is authorized to design, run and execute the enclosed claims process (the "**Claims Process**") for the purpose of determining the Claims (as defined in the Claims Process) against the Debtor.

Any claimant having a Claim against the Debtor of any nature whatsoever, including an unsecured, secured, proprietary, contingent or unliquidated Claim is required to file, in the manner set out in this Notice to Claimants, a Proof of Claim in the prescribed form (which has been provided to you with this Notice to Claimants) with the Referee in order to participate in any distribution there may be of the estate of the Debtor.

A copy of the prescribed Proof of Claim form is enclosed and can also be obtained at <http://www.alvarezandmarsal.com/117AB>.

Any claimant who chooses to file a Proof of Claim is required to provide whatever documentation they may have to support their Claim against the Debtor, such as records of advances, contracts, invoices, bills of lading, and shipping receipts, in the appropriate currency under which their Claim arose.

**All Proof of Claim forms, together with the required supporting documentation, must be sent to Alvarez & Marsal Canada Inc. to the attention of Duncan MacRae by e-mail ([dmacrae@alvarezandmarsal.com](mailto:dmacrae@alvarezandmarsal.com)), prepaid registered mail, or by courier to Bow Valley Square 4, Suite 1110, 250 6<sup>th</sup> Ave SW, Calgary, AB, T2P 3H7 on or before 5:00 pm Mountain Time on January 31, 2022 ("Claims Submission Deadline").**

**All Claims received by the Referee or, in the case of mailing, postmarked, after the Claims Submission Deadline may be rejected by the Referee.**

With respect to all Claims, the Referee will in turn provide to the claimant a notice in writing as to whether their Claim is accepted, revised or disallow, in whole or in part, and indicating the reason for pursuant to a Notice of Revision or Disallowance.

Where a claimant objects to a Notice of Revision or Disallowance, the claimant shall notify the Referee of its objection in writing (the "**Dispute Notice**") no later than 15 days from the date the Notice of Revision or Disallowance was received or such later date as the Referee may agree to in writing or as otherwise ordered by the Court.

The Referee will attempt to consensually resolve disputes with respect to any Claim. If the dispute cannot be resolved the Referee will advise as such in its report to the Court and its reasons for the Referee's determination or recommendation of the value and priority of such Claim for distribution purposes, as the case may be.

**A claimant that does not provide to the Referee a Dispute Notice to a Notice of Revision or Disallowance issued by the Referee may be deemed to have accepted the assessment of its Claim as set out in such Notice of Revision or Disallowance.**

Dated at \_\_\_\_\_ (city), \_\_\_\_\_ (province), this  
\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

**ALVAREZ & MARSAL CANADA INC.**, in its  
capacity as Court-appointed Referee of the  
Debtor and not in its personal or corporate  
capacity

Per: \_\_\_\_\_

**SCHEDULE B**  
**PROOF OF CLAIM**  
**(Claims Process)**

*All notices or correspondence regarding this claim must be forwarded to the following address:*

**TO THE REFEREE**

**ALVAREZ & MARSAL CANADA INC.**

Bow Valley Square IV  
Suite 1110, 250 6<sup>th</sup> Avenue SW  
Calgary, AB T2P 3H7  
Attention: Duncan MacRae

E-mail: [dmacrae@alvarezandmarsal.com](mailto:dmacrae@alvarezandmarsal.com)

In the matter of the Court-appointed referee proceedings of **1178929 Alberta Ltd.** of Calgary, Alberta and the claim of \_\_\_\_\_, claimant.

I, \_\_\_\_\_ (*name of claimant or representative of the claimant*), of \_\_\_\_\_ (*city and province*), do hereby certify:

1. That I am a claimant of the above-named debtor (*or that I am \_\_\_\_\_ (state position or title) of \_\_\_\_\_ (name of claimant or representative of the claimant)*).

2. That I have knowledge of all of the circumstances connected with the claim referred to below.

3. That the debtor is indebted to the claimant in the sum of \$\_\_\_\_\_, as specified in the statement of account (*or affidavit*) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. (*The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.*)

4. Complete appropriate category:

A. UNSECURED CLAIM OF \$\_\_\_\_\_

That in respect of this debt, I do not hold any assets of the debtor as security; and

B. SECURED CLAIM OF \$\_\_\_\_\_

That in respect of this debt, I hold assets of the debtor valued at \$\_\_\_\_\_ as security,  
particularsof which are as follows:

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

Dated at \_\_\_\_\_ (city), \_\_\_\_\_ (province), this \_\_\_\_\_  
day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Claimant

Telephone No.:

\_\_\_\_\_

E-mail address:

\_\_\_\_\_

Address:

\_\_\_\_\_

\_\_\_\_\_

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

## CHECKLIST FOR PROOF OF CLAIM

This checklist is provided to assist you in preparing the proof of claim form in a complete and accurate manner.

### General

- The **signature of a witness** is required.
- The document **must be signed** by the individual completing the declaration.
- **Provide the complete address** where all notices or correspondence are to be forwarded along with your phone number, mailing address and e-mail address.
- After completion, please submit your proof of claim to Alvarez & Marsal Canada Inc. either by registered mail, courier, or email, using the contact information provided below:
  - E-mail: [dmacrae@alvarezandmarsal.com](mailto:dmacrae@alvarezandmarsal.com)
  - Registered Mail/Courier: Suite 1110 250 6th Avenue SW, Calgary, AB, T2P 3H7
- A claimant who is participating in any distribution from an estate must have filed a proof of claim prior to the distribution being declared.

### Paragraph (1)

- Claimant must state full and complete legal name of the individual, company or firm.
- If the individual completing the proof of claim is a representative of the claimant, the individual's position or title must be identified.

### Paragraph (3)

- The amount owing must be set out in paragraph 3.
- A **detailed statement of account** must be attached to the proof of claim and marked "Schedule A" and must show the date, number and amount of all the advances, invoices, charges, credits or payments. The amount on the statement of account must correspond to the amount indicated on the proof of claim.

### Paragraph (4)

- **Paragraph A** applies to the ordinary unsecured claims.
- **Paragraph B** applies to secured claims. Please indicate the dollar value of the security and attach copies of the security documents. In addition, please attach copies of the security registration, where appropriate.

**SCHEDULE C**

**NEWSPAPER ADVERTISEMENT**

**NOTICE TO CLAIMANTS OF 1178929 ALBERTA LTD.**

**NOTICE IS HEREBY GIVEN THAT**, pursuant to an order of the Court of Queen's Bench of Alberta effective November 26, 2021 (the "**Referee Order**"). Any person who believes that they have a claim against **1178929 Alberta Ltd.**, whether liquidated, contingent or otherwise, must send a Proof of Claim to the Referee to be received **by 5:00 p.m. (Mountain Time) on January 31, 2022 (the "Claims Submission Deadline")**.

CLAIMS WHICH ARE NOT RECEIVED BY THE CLAIMS SUBMISSION DEADLINE MAY BE DISALLOWED AND ANY SUCH CLAIMANT MAY NOT BE ENTITLED TO A DISTRIBUTION OF 1178929 ALBERTA LTD.'S ESTATE.

For further details regarding the claims process being run in respect of 1178929 Alberta Ltd., a copy the Referee Order and the respective Proof of Claim package, please visit <http://www.alvarezandmarsal.com/117AB>.

**SCHEDULE D**  
**NOTICE OF REVISION OR DISALLOWANCE**  
**(Claims Process)**

Claim Reference Number:

\_\_\_\_\_

Name of Claimant:

\_\_\_\_\_

Capitalized terms not otherwise defined in this Notice of Revision or Disallowance have the meaning ascribed to them in the Claims Process. All dollar values contained herein are in Canadian dollars unless otherwise noted.

Pursuant to the Referee Order, Alvarez & Marsal Canada Inc., in its capacity as Court-appointed Referee of 1178929 Alberta Ltd., and not in its personal or corporate capacity, hereby gives you notice that it has reviewed your Proof of Claim and has revised or disallowed your Claim. Subject to further dispute by you in accordance with the Referee Order, your Claim will be allowed as follows:

	Amount Per Proof of Claim	Amount Allowed by Referee
Unsecured Claim	_____	_____
Secured Claim	_____	_____

REASON(S) FOR THE REVISION OR DISALLOWANCE:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



## **SERVICE OF DISPUTE NOTICES**

If you intend to dispute this Notice of Revision or Disallowance, you must within **fifteen (15) days from the date you received (or are deemed to have received) this Notice of Revision or Disallowance** deliver to the Referee a Dispute Notice (in the form enclosed) either by prepaid registered mail, courier or electronic mail to the address below.

### TO THE REFEREE

#### **ALVAREZ & MARSAL CANADA INC.**

Bow Valley Square IV  
Suite 1110, 250 6<sup>th</sup> Avenue SW  
Calgary, AB T2P 3H7  
Attention: Duncan MacRae  
E-mail: [dmacrae@alvarezandmarsal.com](mailto:dmacrae@alvarezandmarsal.com)

**IF YOU FAIL TO FILE YOUR DISPUTE NOTICE WITHIN FIFTEEN (15) DAYS OF THE DATE YOU RECEIVED (OR ARE DEEMED TO HAVE RECEIVED) THIS NOTICE OF REVISION OR DISALLOWANCE, THE VALUE OF YOUR CLAIM WILL BE DEEMED TO BE ACCEPTED AS FINAL AND BINDING AS SET OUT IN THIS NOTICE OF REVISION OR DISALLOWANCE.**

Dated at \_\_\_\_\_ (city), \_\_\_\_\_ (province), this \_\_\_\_\_  
day of \_\_\_\_\_, 20\_\_\_\_\_.

**ALVAREZ & MARSAL CANADA INC.**, in its  
capacity as Court-appointed Referee of the  
Debtor and not in its personal or corporate  
capacity

Per: \_\_\_\_\_

**SCHEDULE E**  
**DISPUTE NOTICE**  
**(Claims Process)**

Claim Reference Number:

\_\_\_\_\_

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: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Attention (Contact Person): \_\_\_\_\_

2. Particulars of original Claimant from whom you acquired the Claim, if applicable:

*Have you acquired this Claim by assignment? If yes, if not already provided, attach documents evidencing assignment.*

Yes: ☐ No: ☐

*Full Legal Name of original Claimant(s):* \_\_\_\_\_

3. Dispute of Revision or Disallowance of Claim :

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

	Amount Per Referee	Amount Claimed by Claimant
Unsecured Claim	_____	_____
Secured Claim	_____	_____

REASON(S) FOR THE DISPUTE (*You must include a list of reasons as to why you are disputing your Claim as set out in the Notice of Revision or Disallowance.*):

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## SERVICE OF DISPUTE NOTICES

If you intend to dispute the Notice of Revision or Disallowance, you must **within fifteen (15) days of the date of receipt of the Notice of Revision or Disallowance** deliver to the Referee this Dispute Notice either by prepaid registered mail, courier, or electronic mail to the following address. Dispute Notices shall be deemed to be received in accordance with the timelines set out in the Claims Process.

### TO THE REFEREE

#### **ALVAREZ & MARSAL CANADA INC.**

Bow Valley Square IV

Suite 1110, 250 6<sup>th</sup> Avenue SW

Calgary, AB T2P 3H7

Attention: Duncan MacRae

E-mail: [dmacrae@alvarezandmarsal.com](mailto:dmacrae@alvarezandmarsal.com)

Dated at \_\_\_\_\_ (city), \_\_\_\_\_ (province), this  
\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Claimant