

COURT FILE NUMBER Q.B. No. 1884 of 2019

COURT OF QUEEN'S BENCH FOR SASKATCHEWAN
IN BANKRUPTCY AND INSOLVENCY

JUDICIAL CENTRE SASKATOON

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, RSC 1985, c C-36, AS
AMENDED (the "CCAA")

AND IN THE MATTER OF A PROPOSED PLAN OF ARRANGEMENT FOR THE CREDITORS OF
CONTOUR REALTY INC,

AND IN THE MATTER OF THE RECEIVERSHIP OF 101098672 SASKATCHEWAN LTD., MORRIS
INDUSTRIES LTD., MORRIS SALES AND SERVICE LTD., and MORRIS INDUSTRIES (USA) INC.

ORDER
(Director and Officer Claims Process)

Before the Honourable Mr. Justice R.W. Elson in Chambers the 18th day of June, 2021.

Upon application by counsel on behalf of Alvarez & Marsal Canada Inc., in its capacity as Court-appointed Monitor in respect of Contour Realty Inc. and Court-appointed Receiver in respect of 101098672 Saskatchewan Ltd., Morris Industries Ltd., Morris Sales and Service Ltd., and Morris Industries (USA) Inc. (the "**Monitor**"), and upon hearing Jeffrey M. Lee, Q.C and Paul Olfert, counsel on behalf of the Monitor, and upon hearing from counsel for other parties; and upon reading the Notice of Application dated June 15, 2021, the Seventeenth Report of the Monitor dated June 15, 2021, and the Draft Order (Director and Officer Claims Process) (collectively, the "**Application Materials**"), all filed with proof of service; and upon reading the pleadings and proceedings herein;

The Court Orders:

SERVICE

1. Service of the Application Materials upon all parties listed on the Service List maintained in these proceedings shall be and is hereby deemed to be good, timely and sufficient.

DEFINITIONS

2. All capitalized terms used and not otherwise defined herein shall have the same meanings as defined in the Amended and Restated Initial Order granted on January 16, 2020 in these proceedings by the Honourable Mr. Justice R.W. Elson (the "**Initial Order**").
3. For the purposes of this Order the following terms shall have the following meanings:
 - (a) "**Alternative Timeline**" means the alternative Claims Procedure deadlines set out in paragraph 24 hereof which are applicable if the Monitor issues a Notice of Revision or Disallowance dated on or after **July 23, 2021**;
 - (b) "**Applicants**" means 101098672 Saskatchewan Ltd., Morris Industries Ltd., Morris Sales and Service Ltd., Contour Realty Inc. and Morris Industries (USA) Inc.;
 - (c) "**BIA**" means the *Bankruptcy and Insolvency Act* (Canada), as amended;

- (d) **“Business Day”** means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Saskatoon, Saskatchewan (or would be open absent pandemic or other extraordinary conditions);
- (e) **“Calendar Day”** means a day, including a Saturday, Sunday and any statutory holidays;
- (f) **“Case Website”** means the website referenced in paragraph 49 of the Initial Order and as defined in the Electronic Case Information and Service Protocol attached as Schedule “C” thereto;
- (g) **“Claim”** shall exclude an Excluded Claim (as defined herein) but shall include any other claim, cause of action or demand of any nature or kind whatsoever of any Person against any Past and Present Director or Officer that arises from or is in any way connected with a Past and Present Director or Officer being a director or officer of the Applicants, including without limitation:
 - (i) Claims, causes of action or demands of any nature or kind whatsoever of any present or former employee of the Applicants;
 - (ii) Claims, causes of action or demands of any nature or kind whatsoever of any trade unions, employee association or similar employee related entity; and
 - (iii) Claims, causes of action or demands of any nature or kind whatsoever of any Person arising out of any statute or law that imposes liability on a director or officer of any kind or nature, including, without limitation, claims arising under the *Excise Tax Act*, RSC 1985, c E-15 and the *Wage Earner Protection Program Act*, SC 2005, c 47, s 1;

and for greater certainty, includes any claim, cause of action, or demand of any nature or kind whatsoever or right, whether known or unknown, at the date of this Order, and whether liquidated, unliquidated, contingent, legal, equitable or statutory that can or may be made against any Past and Present Director or Officer, whether or not such right or claim is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, unsecured, perfected, unperfected, present, future, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including the right or ability of any Person, including Past and Present Directors and Officers, 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 which existed prior to the Filing Date, and any right or claim of any Person against the Past and Present Directors and Officers in connection with indebtedness, liability or obligation of any kind whatsoever owed by the Past and Present Directors and Officers to such Person arising out of the restructuring, disclaimer, resiliation, termination or breach on or after the Filing Date of any contract, lease or other agreement, whether written or oral, and whether such restructuring, disclaimer, resiliation, termination or breach took place or takes place before or after the Filing Date;

- (h) **“Claim Amount Notice”** means the Claim Amount Notice referred to herein to form part of the Claims Package where applicable, substantially in the form attached hereto as Schedule “B”;
- (i) **“Claimant”** means a Person asserting a Claim (or, where applicable, an Indemnity Claim) in accordance with the Director and Officer Claims Process contained in this Order;
- (j) **“Claims Bar Date”** means 4:00 p.m. Saskatchewan time on July 30, 2021;

- (k) **"Claims Package"** means the materials to be provided by the Monitor, which materials shall include the Notice to Creditor, the Claim Amount Notice (if applicable), blank Proof of Claim Form with a Proof of Claim instruction letter, the List of Claims and such other materials as the Monitor may consider appropriate or desirable;
- (l) **"Contour"** means Contour Realty Inc.;
- (m) **"Court"** means the Court of Queen's Bench for Saskatchewan;
- (n) **"Creditor"** means any Person having a Claim (or, where applicable, an Indemnity Claim) including a transferee or assignee of a transferred Claim (or Indemnity Claim) that is recognized as a Creditor in accordance with paragraph 27 hereof, or a trustee, executor, liquidator, receiver, receiver and manager or other person acting on behalf of or through such Person;
- (o) **"Director and Officer Claims Process"** means the process outlined in this Order in connection with the assertion of a Claim against any Past and Present Directors and Officers;
- (p) **"Excluded Claim"** means claims enumerated in sections 5.1(2) and 19(2) of the CCAA;
- (q) **"Filing Date"** means January 8, 2020;
- (r) **"Indemnity Claim"** means any existing or future right of any Past and Present Directors and Officers against any of the Applicants which arose or arises as a result of any Person filing a Proof of Claim in respect of such Past and Present Director or Officer for which such Past and Present Director or Officer is entitled to be indemnified by such Applicant;
- (s) **"Indemnity Claims Bar Date"** has the meaning set out in paragraph 18 hereof;
- (t) **"Indemnity Proof of Claim"** means the indemnity proof of claim in substantially the form attached as Schedule "F" hereto, to be completed and filed by a Past and Present Director and Officer setting forth its proposed Indemnity Claim and which shall include all supporting documents in respect of such Indemnity Claim;
- (u) **"List of Claims"** means the list of Claims and Creditors prepared by the Monitor, including all known Claims and Creditors and the amounts of each Claim or, where the amount of the Claim is unknown, a notation that the amount is "unknown";
- (v) **"Notice to Creditor"** means the notice to be sent by the Monitor to the Creditors, or to be published, as described herein, substantially in the form attached as Schedule "A" hereto;
- (w) **"Notice of Dispute"** means the notice referred to herein, substantially in the form attached as Schedule "E" hereto, which may be delivered to the Monitor by a Claimant disputing a Notice of Revision or Disallowance;
- (x) **"Notice of Revision or Disallowance"** means the notice referred to herein, substantially in the form attached as Schedule "D" hereto, advising a Claimant that the Monitor has revised or disallowed all or part of such Claimant's Claim (or Indemnity Claim) as set out in its Proof of Claim;
- (y) **"Past and Present Directors and Officers"** means any one or more of the former, current, or future directors and officers of the Applicants or any of them;

- (z) **"Person"** means any individual, firm, corporation, limited or unlimited liability company, general or limited partnership, association, trust, unincorporated organization, joint venture, government or any agency or instrumentality thereof or any other entity;
- (aa) **"Plan"** means any plan of compromise or arrangement that may be brought forward by the Applicants or any other party;
- (bb) **"Proceedings"** means the proceedings pursuant to the CCAA respecting Contour and the receivership proceedings respecting the Receivership Entities;
- (cc) **"Proof of Claim"** means the Proof of Claim referred to herein to be attached to the Claim Amount Notice and filed by certain Creditors substantially in the form attached as Schedule "C" hereto;
- (dd) **"Proven Claim"** means a Claim, as finally determined, including for the purposes of voting and distribution under the Plan in accordance with paragraphs 19-23 hereof; and
- (ee) **"Receivership Entities"** means 101098672 Saskatchewan Ltd., Morris Industries Ltd., Morris Sales and Service Ltd., and Morris Industries (USA) Inc.

DIRECTOR AND OFFICER CLAIMS PROCESS

- 4. The Director and Officer Claims Process is hereby approved.

NOTICE OF CLAIMS PACKAGE

- 5. Within ten (10) Business Days of the date of this Order, the Monitor shall send the Claims Package (by prepaid registered mail, courier, personal delivery, facsimile transmission or email) to any Person whom the Monitor or any director or officer believes may have a potential Claim and in respect of which Person the Applicants have within their books and records a physical address or an electronic address, including:
 - (a) all present and former employees of the Applicants;
 - (b) all unions, employee associations or similar entities that represent or represented any employee of the Applicants;
 - (c) all government entities or Persons who may have Claims in respect of or on behalf of the present or former employees of an Applicant or who may have any other Claim;
 - (d) all government entities or persons who may have Claims arising under any federal or provincial statute, including without limitation:
 - (i) federal or provincial statutes in respect of taxes or other levies or charges; and
 - (ii) *The Wage Earner Protection Program Act.*
- 6. The Proof of Claim to be delivered to each such Creditor as part of the Claims Package shall provide general information and instructions in respect of the filing of Claims.
- 7. The Monitor shall cause the Notice to Creditor to be published in the Saskatoon *Star-Phoenix*, the Regina *Leader-Post*, and the *Winnipeg Free Press* within five (5) Business Days of the date of this Order.

8. The Monitor shall cause the Claims Package and a copy of this Order to be posted on the Case Website within two (2) Business Days of the date of this Order.
9. To the extent that any Creditor requests documents relating to the Director and Officer Claims Process prior to the Claims Bar Date or if the Applicants or the Monitor become aware of any further Claims, the Monitor shall forthwith direct the Creditor to the Claims Package posted on the Case Website or otherwise respond to the request for the Claims Package as may be appropriate in the circumstances.
10. The forms of Notice to Creditor, Claim Amount Notice, Proof of Claim, Notice of Revision or Disallowance, Notice of Dispute, and Indemnity Proof of Claim attached hereto as Schedules "A" to "F", respectively, are hereby approved. Despite the foregoing, the Applicants and the Monitor may, from time to time, make non-substantive changes to these forms as the Monitor considers necessary or desirable.
11. The sending to the Creditors and publication of the Claims Package in accordance with this Order, and completion of the other requirements of this Order, shall constitute good and sufficient service and delivery of notice of this Order and the Claims Bar Date on all Persons who may be entitled to receive notice and who may wish to assert a Claim, and no other notice or service need be given or made and no other document or materials need be sent to or served upon any Person in respect of this Order.
12. The delivery of a Claims Package (or an Indemnity Proof of Claim) by the Monitor to a Person shall not constitute an admission by the Applicants, the Past and Present Directors and Officers or the Monitor of any liability.

DEEMED ACCEPTANCE OF CLAIMS

13. Notwithstanding anything else in this Order, the Monitor may provide a Claim Amount Notice to a Creditor setting out the amount of any Claim that Creditor has against a Past and Present Director or Officer according to the books and records of the Applicants. If a Creditor wishes to object to the amount listed on the Claim Amount Notice in respect of its Claim, the Creditor must, on or before the Claims Bar Date, deliver a Proof of Claim to the Monitor. If a Creditor does not deliver a Proof of Claim in respect of a Claim included in a Claim Amount Notice, the amount of that Creditor's Claim as set out in the Claim Amount Notice the Creditor shall be deemed to have accepted the Claim, and the Claim shall be deemed to be such Creditor's Proven Claim for voting and distribution purposes under any Plan, without any further act of any such Creditor.
14. The Monitor may revise the amount of a Claim to correct any error, defect or omission in a Claim Amount Notice. If the Monitor revises the amount of a Claim, then it shall send a revised Claim Amount Notice to the affected Creditor.

FILING PROOFS OF CLAIM

15. Any Person with a Claim must deliver a Proof of Claim to the Monitor on or before the Claims Bar Date or such later date as the Monitor may agree in writing or the Court may otherwise direct. Any Person with a Claim who fails to deliver a Proof of Claim to the Monitor shall:
 - (a) be and is hereby forever barred, estopped and enjoined from asserting or enforcing any Claim against the Applicants or Past and Present Directors and Officers, and all such Claims shall be forever extinguished;
 - (b) not be permitted to vote on any Plan, if applicable, on account of such Claim(s);

- (c) not be entitled to receive further notice with respect to the Director and Officer Claims Process or the Proceedings; and
- (d) not be permitted to participate in any distribution under the Plan or otherwise on account of such Claim(s).

This paragraph 15 shall survive any termination of the Proceedings.

- 16. A Proof of Claim must be filed in respect of every Claim, regardless of whether or not a legal proceeding in respect of a Claim has been previously commenced.
- 17. Each Person shall include any and all Claims in a single Proof of Claim.
- 18. Any Past and Present Director or Officer with an Indemnity Claim must deliver an Indemnity Proof of Claim to the Monitor so that it is received by the Monitor no later than fifteen (15) Business Days after the delivery by the Monitor of the underlying Proof of Claim to such Past and Present Director or Officer (the "**Indemnity Claims Bar Date**") or such later date as the Monitor may agree in writing or the Court may otherwise direct. Any Past and Present Director or Officer with an Indemnity Claim who fails to deliver an Indemnity Proof of Claim to the Monitor shall:
 - (a) be and is hereby forever barred, estopped and enjoined from asserting or enforcing any Indemnity Claim against the Applicants, and all such Indemnity Claims shall be forever extinguished;
 - (b) not be permitted to vote on any Plan, if applicable, on account of such Indemnity Claim(s);
 - (c) not be entitled to receive further notice with respect to the Director and Officer Claims Process or the Proceedings; and
 - (d) not be permitted to participate in any distribution under the Plan or otherwise on account of such Indemnity Claim(s).

This paragraph 18 shall survive any termination of the Proceedings.

ADJUDICATION OF CLAIMS

- 19. The Monitor shall review all Proofs of Claim received on or before the Claims Bar Date and shall accept, revise or reject each Claim. If the Monitor intends to revise or reject a Claim, the Monitor shall notify the Claimant who has delivered such Proof of Claim that such Claim as set out therein has been revised or rejected and the reasons therefore, by sending a Notice of Revision or Disallowance to the Claimant by no later than ten (10) Calendar Days after receipt of the Proof of Claim from the Claimant. Where the Monitor does not send a Notice of Revision or Disallowance to a Claimant by such date, the Monitor shall be deemed to have accepted such Claimant's Claim in the amount set out in that Claimant's Proof of Claim.
- 20. The Monitor shall review all Indemnity Proofs of Claim received on or before the applicable Indemnity Claims Bar Date and shall accept, revise or reject each Indemnity Claim. If the Monitor intends to revise or reject an Indemnity Claim, the Monitor shall notify the Claimant who has delivered such Indemnity Proof of Claim that such Claim as set out therein has been revised or rejected and the reasons therefore, by sending a Notice of Revision or Disallowance to the Claimant by no later than ten (10) Calendar Days after receipt of the Indemnity Proof of Claim from the Claimant. Where the Monitor does not send a Notice of Revision or Disallowance to a Claimant by such date, the Monitor shall be deemed to have accepted such Claimant's Indemnity Claim in the amount set out in that Claimant's Indemnity Proof of Claim.

21. Any Claimant (including, for greater certainty, an Indemnity Claimant) who intends to dispute a Notice of Revision or Disallowance shall:
- (a) deliver a completed Notice of Dispute to the Monitor by the later of ten (10) Calendar Days after the Notice of Revision or Disallowance was delivered by the Monitor to the Claimant or such other date as may be agreed to by the Monitor in writing; and
 - (b) within 15 Calendar Days of delivery of the Notice of Dispute (or such longer period to which the Monitor consents in writing), file and serve on counsel for the Monitor and all counsel listed on the Service List a Notice of Application returnable in the Proceedings along with supporting affidavit materials seeking to determine the validity of that portion of the Claimant's Claim that was disallowed by the Monitor, the hearing of such application to be on a date agreed upon by the parties to the application and subject to the Court's availability.
22. Where a Claimant that receives a Notice of Revision or Disallowance does not file a completed Notice of Dispute and file and serve the Notice of Application and supporting affidavit(s) by the time set out herein in paragraph 21, such Claimant's Claim shall be deemed to be as set out in the Notice of Revision or Disallowance.
23. Where the value of a Claimant's Claim has not been finally determined by the Court by the date of a meeting to consider a Plan, the Monitor shall either:
- (a) accept the Claimant's determination of the value of the Claim as set out in the applicable Proof of Claim or Notice of Dispute only for the purposes of voting, and conduct the meeting on that basis subject to a final determination of such Claimant's Claim for the purposes of distribution or otherwise, and in such case the Monitor shall record separately the value of such Claimant's Claim and whether such Claimant voted in favour of or against the Plan;
 - (b) adjourn the meeting until a final determination of the Claim is made; or
 - (c) deal with the matter as the Court may otherwise direct or as the Monitor and the Claimant may otherwise agree.

ALTERNATIVE TIMELINE

24. In the event the Monitor sends a revised Claim Amount Notice to an affected Creditor pursuant to paragraph 14 hereof which is dated on or after **July 23, 2021**, the following timeline will apply to the adjudication of such Creditor's Claim:

Deadline for the affected Creditor to deliver a Proof of Claim to the Monitor:	15 Calendar Days from the day on which the revised Claim Amount Notice is dated
Deadline for the Monitor to deliver a Notice of Revision or Disallowance to the affected Creditor:	10 Calendar Days from the day on which the Proof of Claim is received by the Monitor
Deadline for the affected Creditor to deliver a Notice of Dispute to the Monitor:	15 Calendar Days from the day on which the Notice of Revision or Disallowance is dated
Deadline for the affected Creditor to file a Notice of Application and serve it on counsel on the Service List:	15 Calendar Days from the day on which the Notice of Dispute was delivered to the Monitor

For further clarity, if the revised Claim Amount Notice is dated on or before **July 23, 2021**, the timeline provisions appearing in paragraphs 19-23 will apply to the adjudication of such Creditor's Claim.

SET-OFF

25. The Past and Present Directors and Officers may set off (whether by way of legal, equitable or contractual set-off) against payments or other distributions to be made pursuant to any Plan to any Claimant, any claims of any nature whatsoever that the Past and Present Directors and Officers may have against such Claimant, however, neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Past and Present Directors and Officers of any such claim that the Past and Present Directors and Officers may have against such Claimant.

NOTICE OF TRANSFEREES

26. Leave is hereby granted, from the date of this Order until seven (7) days prior to the date fixed by the Court for a meeting of Claimants to vote on a Plan, to permit a Claimant to provide written notice to the Monitor of assignment or transfer of a Claim.
27. Subject to the terms of any subsequent Order of this Court, if, after the Filing Date, the holder of a Claim transfers or assigns the whole of such Claim to another Person, neither the Monitor nor the Applicants shall be obligated to give notice 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 Monitor 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 Order prior to receipt and acknowledgement by the Monitor of satisfactory evidence of such transfer or assignment. A transferee or assignee of a Claim takes the Claim subject to any rights of set-off to which the Past and Present Directors and Officers may be entitled with respect to such Claim. For greater certainty, a transferee or assignee of a Claim is not entitled to set-off, apply, merge, consolidate or combine any Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such Person to the Applicants or Past and Present Directors and Officers. No transfer or assignment shall be effective for voting purposes unless sufficient notice and evidence of such transfer has been received by the Monitor no later than 4:00 p.m. on the date that is seven (7) Calendar Days prior to the date fixed by the Court for the meeting of Claimants to vote on a Plan, failing which the original transferor shall have all applicable rights as the "Creditor" with respect to such Claim as if no transfer of the Claim had occurred. Reference to transfer in this Order includes a transfer or assignment whether absolute or intended as security.

SERVICE AND NOTICE

28. The Monitor may, unless otherwise specified by this Order, serve and deliver the Claims Package, any letters, notices or other documents to Creditors or any other interested Person by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, facsimile transmission or email to such Persons at the physical or electronic address, as applicable, last shown on the books and records of the Applicants or set out in such Claimant's Proof of Claim. Any such service and delivery shall be deemed to have been received: (i) if sent by ordinary mail, the fifth Business Day after mailing; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by facsimile transmission or by email by 4:00 p.m. on a Business Day, on such Business Day and if delivered after 4:00 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 Creditor or Claimant to the Applicants or the Monitor under this Order 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 registered mail, courier, personal delivery, facsimile transmission or email addressed to:

Alvarez & Marsal Canada Inc.
Suite 1110, 250 6th Avenue SW
Calgary, AB T2P 3H7
Attention: David Williams
Email: morris.claims@alvarezandmarsal.com

30. Any such notice or communication delivered by a Creditor or Claimant shall be deemed to be received upon actual receipt thereof by the Monitor during normal business hours on a Business Day or if delivered outside of normal business hours, the next Business Day.
31. 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 this 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 email in accordance with this Order.
32. In the event this Order is later amended by further Order of this Court, the Monitor may post such further Order on the Case Website and such posting shall constitute adequate notice to creditors of such amended Director and Officer Claims Process.

PROTECTIONS FOR MONITOR

33. In carrying out the terms of this Order, the Monitor shall have all of the protections given to it by the CCAA and the Initial Order and as an officer of this Court, including the stay of proceedings in its favour.
34. The Monitor shall incur no liability or obligation as a result of the carrying out of the provisions of this Order.
35. The Monitor shall be entitled to rely on the books and records of the Applicants, and any information provided by the Applicants, all without independent investigation. The Monitor shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information.

GENERAL PROVISIONS

36. The Applicants, the Past and Present Directors and Officers, their respective agents and representatives, and any other Person given notice of this Order shall fully cooperate with the Monitor in the exercise of its powers and the discharge of its duties and obligations under this Order.
37. Nothing in this Order shall prejudice the rights and remedies of any Past and Present Directors and Officers 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 any Past and Present Director's liability insurance policy or policies that exist to protect or indemnify the Past and Present Directors and Officers or other Persons, whether such recourse or payment is sought directly by the Person asserting a Claim from the insurer or derivatively through the Past and Present Director; 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 portion thereof for which the Person receives payment directly from, or confirmation that the Person is covered by, any Past and Present Director or Officer's

liability insurance or other liability insurance policy or policies that exist to protect or indemnify the Past and Present Directors and Officers or other Persons shall not be recoverable as against the Past and Present Directors and Officers.

38. The Monitor is hereby authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which any forms delivered hereunder are completed and executed and the time in which they are submitted, and may, where they are satisfied that a Claim (or Indemnity Claim) has been adequately proven, waive strict compliance with the requirements of this Order, including in respect of the completion, execution and time of delivery of such forms, and may request any further documentation from a Claimant that the Applicants or the Monitor may require in order to enable them to determine the validity of a Claim (or Indemnity Claim).
39. All references as to time herein shall mean local time in Saskatoon, Saskatchewan, Canada ("**Saskatchewan Time**"), and any reference to an event occurring on a Business Day shall mean prior to 4:00pm on such Business Day unless otherwise indicated herein.
40. Any Claim (or Indemnity Claim) denominated in foreign currency shall be converted to Canadian dollars at the Bank of Canada noon exchange rate in effect at the Filing Date.
41. Notwithstanding any other provisions of this Order, the solicitation by the Monitor or the Applicants of Proofs of Claim and the filing by any Claimant of any Proof of Claim (or Indemnity Proof of Claim) shall not, for that reason only, grant any Person any standing in these proceedings or rights under any proposed Plan.
42. Nothing in this Order shall constitute or be deemed to constitute an allocation or assignment of Claims, Indemnity Claims, or Excluded Claims by the Applicants into particular affected or unaffected classes for the purpose of a plan of compromise or arrangement.
43. This Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist the 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:
 - (a) to make such orders and to provide such assistance to the Applicants and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order;
 - (b) to grant representative status to the Monitor in any foreign proceeding; and
 - (c) to assist the Applicants and the Monitor and their respective agents in carrying out the terms of this Order.
44. Each of the Applicants and the Monitor shall be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and the Monitor is authorized and empowered to act as a representative in respect of these proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.
45. Any interested Person (including the Applicants and the Monitor) may apply to this Court to vary or amend this Order on not less than seven (7) days notice to any other party or parties likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

46. This Order and all of its provisions are effective as of 12:01 a.m. Saskatchewan Time on the date of the issuance of this Order.

ISSUED at the City of Saskatoon, in the Province of Saskatchewan, this _____ day of June, 2021.

DEPUTY LOCAL REGISTRAR

This Order was delivered by:

MLT Aikins LLP
1201, 409 3rd Avenue South
Saskatoon, SK S7K 5R5
Attention: Jeffrey M. Lee, Q.C. and Paul Olfert
E-mail: JMLee@mltaikins.com / POlfert@mltaikins.com

TO: ALL RECIPIENTS LISTED ON THE SERVICE LIST

SCHEDULE "A"
NOTICE TO CREDITOR

[Date]

TO: [NAME AND ADDRESS OF CREDITOR OR INTERESTED PARTY]

RE: IN THE MATTER OF AN ORDER (DIRECTOR AND OFFICER CLAIMS PROCESS) RESPECTING 101098672 SASKATCHEWAN LTD., MORRIS INDUSTRIES LTD., MORRIS SALES AND SERVICE LTD., CONTOUR REALTY INC., and MORRIS INDUSTRIES (USA) INC. (the "**Applicants**")

On January 8, 2020, the Applicants commenced proceedings (the "**Proceedings**") under the *Companies' Creditors Arrangement Act*, RSC 1985, c C-36 (the "**CCAA**") and obtained protection under the CCAA. Alvarez & Marsal Canada Inc. remains the Monitor of Contour Realty Inc. and has subsequently been appointed Receiver in respect of 101098672 Saskatchewan Ltd., Morris Industries Ltd., Morris Sales and Service Ltd., and Morris Industries (USA) Inc. (the "**Monitor**").

As part of the Proceedings, the Court of Queen's Bench for Saskatchewan has ordered that a Director and Officer Claims Process be initiated in order that all claims against the former, current, or future directors and officers of the Applicants or any of them (the "**Past and Present Directors and Officers**") can be determined.

Only a creditor who establishes their claim against the Past and Present Directors and Officers in accordance with the Director and Officer Claims Process will be entitled to receive a distribution on account of such claim against the Applicants.

The Order establishing the Director and Officer Claims Process granted by the Honourable _____ Justice _____ on [DATE], as well as all relevant instructions and documents related to the Director and Officer Claims Process, including the Claim Amount Notice, List of Claims and Proof of Claim form, can be obtained from the Monitor's webpage located at www.alvarezandmarsal.com/morris or by contacting the Monitor at the following:

Alvarez & Marsal Canada Inc.
Suite 1110, 250 6th Avenue SW
Calgary, AB T2P 3H7
Attention: David Williams
Email: morris.claims@alvarezandmarsal.com

The deadline for a creditor to submit a Proof of Claim, if required under the Director and Officer Claims Process, in respect of any claim it has, or believes it has, against the Past and Present Directors and Officers is 4:00 p.m. Saskatchewan time on **July 30, 2021** (the "**Claims Bar Date**").

Claims which are not submitted to the Monitor by way of Proof of Claim, or otherwise acknowledged by a Claim Amount Notice, on or before the Claims Bar Date will be forever barred and Creditors holding such Claims will be forever barred from making or enforcing any Claim against the Past and Present Directors and Officers and the Claim shall be forever released and extinguished.

Yours truly,

SCHEDULE "B"

CLAIM AMOUNT NOTICE

COURT FILE NUMBER Q.B. No. 1884 of 2019

COURT OF QUEEN'S BENCH FOR SASKATCHEWAN
IN BANKRUPTCY AND INSOLVENCY

JUDICIAL CENTRE SASKATOON

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, RSC 1985, c C-36, AS
AMENDED (the "CCA")

AND IN THE MATTER OF A PROPOSED PLAN OF ARRANGEMENT FOR THE CREDITORS OF
CONTOUR REALTY INC,

AND IN THE MATTER OF THE RECEIVERSHIP OF 101098672 SASKATCHEWAN LTD., MORRIS
INDUSTRIES LTD., MORRIS SALES AND SERVICE LTD., and MORRIS INDUSTRIES (USA) INC.

CLAIM AMOUNT NOTICE

Full Legal Name of Creditor: _____

Pursuant to the Order (Director and Officer Claims Process) of the Honourable _____ Justice _____, pronounced in the above noted proceedings on [DATE], and as may be amended, restated or supplemented from time to time (the "Director and Officer Claims Process Order"), Alvarez & Marsal Canada Inc. in its capacity as Court-appointed Monitor/Receiver in these proceedings, hereby gives you notice that the Applicants, in consultation with the Monitor, has determined your Claim as follows:

	PERSON LIABLE	CLAIM AMOUNT (CAD)
Total Claim		

If you do not agree with this Claim Amount Notice, please take note of the following:

If you intend to dispute this Claim Amount Notice, you must deliver a Proof of Claim in the form attached hereto, by prepaid registered mail, personal delivery, email (in PDF format), courier or facsimile transmission to the address listed below so that such Proof of Claim is received by the Monitor by 4:00 p.m. Saskatchewan time on July 30, 2021, being the Claims Bar Date, or such other date as provided in the Director and Officer Claims Process Order or as may be agreed by the Monitor. The form of Proof of Claim is attached to this Notice.

The address to send the Proof of Claim to is:

Alvarez & Marsal Canada Inc.
Suite 1110, 250 6th Avenue SW
Calgary, AB T2P 3H7
Attention: David Williams
Email: morris.claims@alvarezandmarsal.com

If you do not deliver a Proof of Claim by the time specified, the nature and amount of your Claim, if any, shall be as set out in this Claim Amount Notice for voting and/or distribution purposes.

If you fail to take action before the Claims Bar Date, this Claim Amount Notice will be binding upon you.

DATED this _____ day of _____, 2021.

ALVAREZ & MARSAL CANADA INC.

In its capacity as Court-appointed [Monitor/Receiver] of [Applicant], and not in its personal or corporate capacity

Per: _____

Name: _____

Title: _____

SCHEDULE "C"

PROOF OF CLAIM

COURT FILE NUMBER Q.B. No. 1884 of 2019

**COURT OF QUEEN'S BENCH FOR SASKATCHEWAN
IN BANKRUPTCY AND INSOLVENCY**

JUDICIAL CENTRE SASKATOON

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, RSC 1985, c C-36, AS
AMENDED (the "CCA")**

**AND IN THE MATTER OF A PROPOSED PLAN OF ARRANGEMENT FOR THE CREDITORS OF
CONTOUR REALTY INC,
AND IN THE MATTER OF THE RECEIVERSHIP OF 101098672 SASKATCHEWAN LTD., MORRIS
INDUSTRIES LTD., MORRIS SALES AND SERVICE LTD., and MORRIS INDUSTRIES (USA) INC.**

Full Name of Creditor: _____
(the "**Creditor**")

Full Mailing Address of Creditor: _____
(All notices and correspondence regarding your Claim will be forwarded to this address) _____

Fax No. _____

Telephone No. _____

Email: _____

Attention: _____

CERTIFICATION AS TO CLAIM

I do hereby certify that (*please see notes below for further instructions*):

1. I am a creditor of the former, current, or future directors and officers of 101098672 Saskatchewan Ltd., Morris Industries Ltd., Morris Sales and Service Ltd., Contour Realty Inc. and Morris Industries (USA) Inc. or any of them (the "**Past and Present Directors and Officers**").
2. I have knowledge of all of the circumstances connected with the claim referred to in this form.
3. As of this date, one or more of Past and Present Directors and Officers (namely, _____) was, and still is, indebted to the Creditor in the amount of CAD\$ _____ including contract interest and charges (the "**Claim**").
4. A description of the basis on which the Claim arose is as follows:

5. I attach the following documents which support the Claim and any claim for contract interest or other charges:

(a)

(b)

(c)

DATED THIS _____ DAY OF _____, 2021.

Signature:

(Please Print Name)

Instructions for Completion of Proof of Claim:

- Ensure that you complete the full name and delivery address, including fax number and/or email address, of the creditor making the claim.
- The Proof of Claim is incomplete unless you include a statement and description of the Claim and attach all supporting documents including statements of accounts and/or invoices in support (item 5). The supporting documents must show the date, number and value of all invoices or charges, and must conform to the amount of the Claim as set out in item 4.
- The Proof of Claim is incomplete unless it is signed and dated by you.
- The signed and completed Proof of Claim, together with all supporting documents, must be returned to, Alvarez & Marsal Canada Inc., at the following address on or before 4:00 p.m. Saskatchewan time on July 30, 2021:

Alvarez & Marsal Canada Inc.
Suite 1110, 250 6th Avenue SW
Calgary, AB T2P 3H7
Attention: David Williams
Email: morris.claims@alvarezandmarsal.com

- Pursuant to the order of the Honourable _____ Justice _____, pronounced in the above noted proceedings on **[DATE OF ORDER]**, and as may be amended, restated or supplemented from time to time (the “**Director and Officer Claims Process Order**”), the Monitor is entitled to disallow your Proof of Claim in whole or in part. If your Proof of Claim is disallowed in whole or in part, the Monitor will send you a Notice of Revision or Disallowance along with particulars as to how you may dispute the Notice of Revision or Disallowance. If you do not receive a Notice of Revision or Disallowance in accordance with the timelines set out in the Director and Officer Claims Process Order, the Monitor has accepted your Proof of Claim.
- **Please contact the Monitor at the address and email set out above if you have any questions about completing your Proof of Claim. Unless your Claim appears in a Claim Amount Notice provided with this Proof of Claim, any failure to properly complete or return your Proof of Claim to the Monitor at the above address by 4:00 p.m. Saskatchewan time on July 30, 2021 will result in your Claim being extinguished without any further entitlement to recover your Claim from the Past and Present Directors and Officers.**

SCHEDULE "D"

NOTICE OF REVISION OR DISALLOWANCE

COURT FILE NUMBER Q.B. No. 1884 of 2019

**COURT OF QUEEN'S BENCH FOR SASKATCHEWAN
IN BANKRUPTCY AND INSOLVENCY**

JUDICIAL CENTRE SASKATOON

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, RSC 1985, c C-36, AS
AMENDED (the "CCA")**

**AND IN THE MATTER OF A PROPOSED PLAN OF ARRANGEMENT FOR THE CREDITORS OF
CONTOUR REALTY INC,**

**AND IN THE MATTER OF THE RECEIVERSHIP OF 101098672 SASKATCHEWAN LTD., MORRIS
INDUSTRIES LTD., MORRIS SALES AND SERVICE LTD., and MORRIS INDUSTRIES (USA) INC.**

NOTICE OF REVISION OR DISALLOWANCE

Name of Claimant: _____

Pursuant to the Director and Officer Claims Process Order made herein on [DATE], Alvarez & Marsal Canada Inc. (the "Monitor") gives you notice that your Proof of Claim has been reviewed and the Monitor has revised or disallowed your Proof of Claim for the following reasons:

If you wish to object to the Notice of Revision or Disallowance, you must do two things.

First, within ten (10) Calendar Days from delivery of the Notice of Revision or Disallowance by the Monitor, you must deliver a Notice of Dispute to the address below:

**Alvarez & Marsal Canada Inc.
Suite 1110, 250 6th Avenue SW
Calgary, AB T2P 3H7
Attention: David Williams
Email: morris.claims@alvarezandmarsal.com**

Second, within 15 Calendar Days of delivery of the Notice of Dispute to the Monitor, you must file and serve on counsel for the Monitor and all counsel listed on the Service List a Notice of Application returnable in the Proceedings along with supporting affidavit materials seeking to determine the validity of that portion of your Claim that was disallowed by the Monitor, the hearing of such application to be on a date agreed upon by the parties to the application and subject to the Court's availability.

DATED this _____ day of _____, 2021.

ALVAREZ & MARSAL CANADA INC., in its capacity as Court-appointed [Monitor/Receiver]
of [Applicant], and not in its personal or corporate capacity

Per: _____

Name: _____

Title: _____

SCHEDULE "E"

NOTICE OF DISPUTE

COURT FILE NUMBER Q.B. No. 1884 of 2019

**COURT OF QUEEN'S BENCH FOR SASKATCHEWAN
IN BANKRUPTCY AND INSOLVENCY**

JUDICIAL CENTRE SASKATOON

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, RSC 1985, c C-36, AS
AMENDED (the "CCA")**

**AND IN THE MATTER OF A PROPOSED PLAN OF ARRANGEMENT FOR THE CREDITORS OF
CONTOUR REALTY INC,**

**AND IN THE MATTER OF THE RECEIVERSHIP OF 101098672 SASKATCHEWAN LTD., MORRIS
INDUSTRIES LTD., MORRIS SALES AND SERVICE LTD., and MORRIS INDUSTRIES (USA) INC.**

NOTICE OF DISPUTE

**TO: Alvarez & Marsal Canada Inc.
Suite 1110, 250 6th Avenue SW
Calgary, AB T2P 3H7
Attention: David Williams
Email: morris.claims@alvarezandmarsal.com**

Full Name of Creditor: _____ (the "Creditor")

This is to advise that the Creditor is in receipt of the Notice of Revision or Disallowance issued by the Monitor in these proceedings and that the above noted Creditor disputes such Notice.

The Creditor acknowledges that, pursuant to the Order (Director and Officer Claims Process) granted on [DATE] in the above-noted proceedings, the Creditor is required to, within 15 Calendar Days of delivery of this Notice of Dispute to the Monitor, file and serve on counsel for the Monitor and all counsel listed on the Service List a Notice of Application returnable in the CCAA Proceedings along with supporting affidavit materials seeking to determine the validity of that portion of the Creditor's Claim that was disallowed by the Monitor, the hearing of such application to be on a date agreed upon by the parties to the application and subject to the Court's availability.

DATED THIS _____ DAY OF _____, 2021.

Signature:

(Please Print Name)

SCHEDULE "F"

INDEMNITY PROOF OF CLAIM

COURT FILE NUMBER Q.B. No. 1884 of 2019

**COURT OF QUEEN'S BENCH FOR SASKATCHEWAN
IN BANKRUPTCY AND INSOLVENCY**

JUDICIAL CENTRE SASKATOON

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, RSC 1985, c C-36, AS
AMENDED (the "CCA")**

**AND IN THE MATTER OF A PROPOSED PLAN OF ARRANGEMENT FOR THE CREDITORS OF
CONTOUR REALTY INC.**

**AND IN THE MATTER OF THE RECEIVERSHIP OF 101098672 SASKATCHEWAN LTD., MORRIS
INDUSTRIES LTD., MORRIS SALES AND SERVICE LTD., and MORRIS INDUSTRIES (USA) INC.**

Full Name of Indemnity Claimant: _____
(the "**Claimant**")

Full Mailing Address of Indemnity Claimant: _____

(All notices and correspondence
regarding your Claim will be
forwarded to this address) _____

Fax No. _____

Telephone No. _____

Email: _____

Attention: _____

CERTIFICATION AS TO CLAIM

I do hereby certify that (*please see notes below for further instructions*):

6. I am a past or present director or officer of 101098672 Saskatchewan Ltd., Morris Industries Ltd., Morris Sales and Service Ltd., Contour Realty Inc. and Morris Industries (USA) Inc. or any of them (the "**Applicants**").
7. I have knowledge of all of the circumstances connected with the claim referred to in this form.
8. As of this date, one or more of Applicants (namely, _____) was, and still is, indebted to me in the amount of CAD\$ _____ including contract interest and charges (the "**Indemnity Claim**").
9. A description of the basis on which the Indemnity Claim arose is as follows: