

**INSTRUCTION LETTER FOR PRIORITY CLAIM PROCESS OF SPRAGUE-ROSSER
CONTRACTING CO. LTD. (THE "DEBTOR")**

NOTICE OF PRIORITY CLAIMS PROCESS OF THE DEBTOR

TO: Possible Priority Claimants

Alvarez & Marsal Canada Inc. (the "**Receiver**") was appointed as receiver and manager of the Debtor's, Sprague-Rosser Developments Inc.'s, and Pacific Federation Equity Group Inc.'s property, assets, and undertakings, by the Order of the Court of Queen's Bench of Alberta (the "**Court**") granted on July 31, 2014, as subsequently amended and restated on August 7, 2014.

On March 21, 2019, the Court granted a further order prescribing a process by which the **identity and status of all Claimants of the Debtor and the amounts of any Priority Claims in respect of the Contracts pursuant to the Builders' Lien Act (Saskatchewan)** will be established (the "**Priority Claims Process Order**"). A copy of the Priority Claims Process Order may be viewed at <https://www.alvarezandmarsal.com/sprague> (the "**Receiver's Website**"). All capitalized terms used herein and not otherwise defined shall have the meaning ascribed to them in the Priority Claims Process Order.

Pursuant to the Priority Claims Process Order, the Receiver is to send a Claims Package to each Known Claimant and to make a copy of same available on the Receiver's Website.

IF YOU WISH TO FILE A PRIORITY CLAIM WITH RESPECT TO THE SETTLEMENT PAYMENT, YOU MUST TAKE THE STEPS OUTLINED BELOW.

The Priority Claims Process Order provides that any Known Claimant or Person who wishes to advance a Priority Claim must complete and forward to the Receiver, a completed Proof of Claim **on or before 5:00 pm (Calgary Time) on April 30, 2019**. Any Person who fails to comply with these requirements shall be forever barred, enjoined and estopped from asserting any Priority Claim against the Debtor or the Settlement Payment and all such Priority Claims shall be forever extinguished, except as may otherwise may be ordered by the Court.


Priority Claims not proven in accordance with the procedures set out above shall, except as may otherwise be ordered by the Court, be deemed to be forever barred and may not thereafter be advanced.

If you have any questions regarding the Priority Claims Process or the corresponding materials, please contact Marianna Lee of Alvarez & Marsal Canada Inc. at 1-604-639-0845 or sprague@alvarezandmarsal.com.

Dated the 25th day of March, 2019.

**ALVAREZ & MARSAL CANADA INC., in its capacity
as court-appointed receiver and manager of
SPRAGUE-ROSSER CONTRACTING CO. LTD., and
not in its personal or corporate capacity**

Per:



Todd M. Martin
Senior Vice President