

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

**TO: [NAME AND ADDRESS OF KNOWN CREDITOR]**

On April 6, 2017 the Court issued an order providing for the identification and resolution of Trust Claims to the Funds (the "**Trust Claim Process Order**"). A copy of the Trust Claim Process Order is enclosed herewith and a filed copy of the Trust Claim Process Order will be posted to the Receiver's website at [www.alvarezandmarsal.com/sprague](http://www.alvarezandmarsal.com/sprague) once available. Capitalized terms used herein and not otherwise defined shall have the meaning ascribed to them in the Trust Claim Process Order.

Pursuant to the Trust Claim Process Order, the Receiver is to send this Instruction Letter and the enclosed form of Trust Claim Application to Known Creditors and certain other Persons. The Trust Claim Process Order does not compromise or extinguish any Claims Provable against the Debtor. You should only file a Trust Claim Application if you believe that you have a beneficial right to or interest in the Funds presently held by the Receiver.

The Trust Claim Process Order provides that any Person who wishes to advance a Trust Claim to the Funds must, on or before 5:00 pm (MST) on May 12, 2017:

- (a) file a Trust Claim Application that is returnable at 10:00 a.m. on June 22, 2017;
- (b) either:
  - (i) file all supporting evidence relied in support of the Trust Claim Application; or
  - (ii) otherwise confirm to the Receiver and RBC that it relies only on evidence in the Ninth Receiver's Report in asserting the Trust Claim; and
- (c) serve such Trust Claim Application and supporting evidence on each of the Receiver and RBC.

In the event that either no Trust Claim Applications are filed and served in accordance with the Trust Claim Order, or that all Trust Claim Applications that are filed are dismissed, the Funds shall be distributed by the Receiver pursuant to and in accordance with the terms of the July 17 Order and without any further order from the Court.

Dated the 13<sup>th</sup> day of April, 2017.

**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