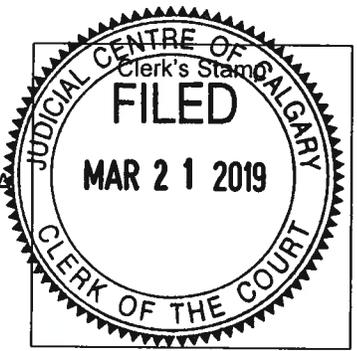


COURT FILE NUMBER 1501-08634  
 COURT COURT OF QUEEN'S BENCH OF ALBERTA  
 JUDICIAL CENTRE CALGARY  
 APPLICANT ROYAL BANK OF CANADA  
 RESPONDENTS SPRAGUE-ROSSER CONTRACTING CO. LTD., SPRAGUE-ROSSER DEVELOPMENTS INC., PACIFIC FEDERATION EQUITY GROUP INC., JEFFERY JESSAMINE, DANIEL EDWARDS and MATTHEW MACKAY



DOCUMENT ORDER (Priority Claims Process)

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

McCARTHY TÉTRAULT LLP  
 Suite 4000, 421-7th Avenue S.W.  
 Calgary AB T2P 4K9  
 Attention: Sean Collins / Walker W. MacLeod  
 Phone: 403-260-3531 / 3710  
 Fax: 403-260-3501  
 Email: scollins@mccarthy.ca / wmacleod@mccarthy.ca

*I hereby certify this to be a true copy of the original* order  
 Dated this 21 day of Mar 2019  
 \_\_\_\_\_  
 for Clerk of the Court

DATE ON WHICH ORDER PRONOUNCED: March 21, 2019  
 JUDICIAL DISTRICT WHERE ORDER PRONOUNCED: Calgary, Alberta  
 JUDGE PRONOUNCING THIS ORDER: Justice P.R. Jeffrey

UPON the application (the "Application") of Alvarez & Marsal Canada Inc. (the "Receiver"), in its capacity as the court appointed receiver and manager of Sprague-Rosser Contracting Co. Ltd. (the "Debtor"), Sprague-Rosser Developments Inc., and Pacific Federation Equity Group Inc., pursuant to the receivership order issued by this Honourable Court on July 31, 2014, as subsequently amended and restated on August 7, 2014 (the "Receivership Order") in the within proceedings (the "Receivership Proceedings"); AND UPON having read the Eleventh Report of the Receiver, dated March 13, 2019 (the "Eleventh Receiver's Report"), filed; AND UPON having read the Affidavit of Service of Katie Doran, sworn March 15, 2019 (the "Service Affidavit"), filed; AND UPON hearing counsel for the Receiver and any other persons present;

## **SERVICE**

1. The time for service of the Application and the Eleventh Receiver's Report is abridged, the Application is properly returnable today, service of the Application and the Eleventh Receiver's Report on the service list, in the manner described in the Service Affidavit, is good and sufficient, and no other persons, other than those listed on the service list attached as an exhibit to the Service Affidavit, are entitled to service of the Application or the Eleventh Receiver's Report.

## **DEFINED TERMS**

2. Capitalized terms used herein or not otherwise defined shall have the meaning ascribed hereto in the Priority Claims Process attached as Appendix "A" hereto (the "**Priority Claims Process**").

## **APPROVAL OF CLAIMS PROCESS**

3. The Priority Claims Process for determining any and all Priority Claims in respect of the Claimants be and is hereby approved and the Receiver is authorized and directed to implement the Priority Claims Process.

4. The form of Proof of Claim, Newspaper Notice, and Notice of Revision or Disallowance, all as set forth in the attached Appendix "B", Appendix "C", and Appendix "D", respectively, are hereby approved.

## **CLAIMS BAR DATE**

5. Any Claimant who has a Priority Claim with respect to the Settlement Payment and who has not, as of the Claims Bar Date, submitted a Proof of Claim to the Receiver in respect of its Priority Claim, in accordance with this Priority Claims Process, shall be forever barred, estopped and enjoined from asserting such Priority Claim against the Debtor and the Settlement Payment and such Priority Claim shall be forever extinguished, unless otherwise ordered by the Court.

## **NOTICE OF TRANSFEREES**

6. If a Claimant or any subsequent holder of a Priority Claim who has been acknowledged by the Debtor as the holder of the Priority Claim transfers or assigns that Priority Claim to another Person, the Receiver shall not be required to give notice to or to otherwise deal with the transferee or assignee of the Priority Claim as the holder of such Priority Claim, unless and until

actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been delivered to the Receiver. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the holder of such Priority Claim and shall be bound by notices given and steps taken in respect of such Priority Claim in accordance with the provisions of the Priority Claims Process.

7. If a Claimant or any subsequent holder of a Priority Claim who has been acknowledged by the Receiver as the holder of the Priority Claim transfers or assigns the whole of such Priority Claim to more than one Person or part of such Priority Claim to another Person or Persons, such transfers or assignments shall not create separate Priority Claims and such Priority Claim shall continue to constitute and be dealt with as a single Priority Claim notwithstanding such transfers or assignments. The Receiver shall not, in each such case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Priority Claim only as a whole and then only to and with the Person last holding such Priority Claim provided such Person may, by notice in writing delivered to the Receiver, direct that subsequent dealings in respect of such Priority Claim, but only as a whole, shall be dealt with by a specified Person and, in such event, such Person shall be bound by any notices given or steps taken in respect of such Priority Claim, in accordance with the provisions of the Priority Claims Process.

#### **NOTICE AND COMMUNICATION**

8. Except as otherwise provided herein, the Receiver may deliver any notice or other communication to be given under this Order to Claimants or other interested Persons by forwarding true copies thereof by ordinary mail, courier, personal delivery, facsimile or email to such Claimants or Persons at the address last shown on the books and records of the Debtor, and that any such notice by courier, personal delivery, facsimile or email shall be deemed to be received on the next Business Day following the date of forwarding thereof, or, if sent by ordinary mail on the third Business Day after mailing within Alberta, the fifth Business Day after mailing within Canada, and the tenth Business Day after mailing internationally.

9. Any notice or other communication to be given under this Order by a Claimant to the Receiver shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if delivered by registered mail, courier, email (in PDF format), personal delivery or facsimile transmission and addressed to:

Alvarez & Marsal Canada Inc., in its capacity  
as Receiver of Sprague-Rosser Contracting Co. Ltd.  
Attention: Marianna Lee, Senior Associate  
Commerce Place  
Suite 1680, 400 Burrard Street  
Vancouver, BC V6C 3A6  
Email: [sprague@alvarezandmarsal.com](mailto:sprague@alvarezandmarsal.com)  
Fax: 1-604-638-7441

10. In the event that the day on which any notice or communication required to be delivered pursuant to the Priority Claims Process is not a Business Day then such notice or communication shall be required to be delivered on the next Business Day.

#### GENERAL

11. The Receiver is authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which Proofs of Claim are submitted, completed and executed and may, if satisfied that a Priority Claim has been adequately proven, waive strict compliance with the requirements of the Priority Claims Process and this Order as to the submission, completion and execution of Proofs of Claim.

12. References in this Order to the singular shall include the plural, references to the plural shall include the singular and to any gender shall include the other gender.

13. Notwithstanding the terms of this Order, the Receiver or any interested Person may apply to this Court from time to time for such further order or orders as it considers necessary or desirable to amend, supplement or modify the Priority Claims Process or this Order.

14. Service of this Order on the service list by email, facsimile, registered mail, courier, or personal delivery shall constitute good and sufficient service of this Order, and no Persons, other than those on the service list, are entitled to be served with a copy of this Order. Service is deemed to be effected the next business day following the transmission or delivery of such documents.

15. Service of this Order on any party not attending this application is hereby dispensed with.

  
\_\_\_\_\_  
J.C.C.Q.B.A.

## APPENDIX "A" TO ORDER (PRIORITY CLAIMS PROCESS)

### DEFINITIONS

1. For purpose of this Priority 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) "**Claims Bar Date**" means 5:00 p.m. (Calgary Time) on April 30, 2019 or such other date as may be ordered by the Court;
- (c) "**Claims Package**" means the document package which shall include the Instruction Letter, a Proof of Claim, and such other materials as the Receiver considers necessary or appropriate;
- (d) "**Contracts**" means, collectively, (i) the Site Preparation Contract, dated August 17, 2012, between K+S, as owner, and the Debtor, as contractor, as subsequently amended, restated, altered, or supplement from time to time; and, (ii) the Underground Utilities Phase 1 Contract, dated June 15, 2013, between K+S, as owner, and the Debtor, as contractor, as subsequently amended, restated, altered, or supplement from time to time;
- (e) "**Court**" means the Court of Queen's Bench of Alberta;
- (f) "**Claimant**" means any Person asserting a Priority Claim;
- (g) "**Debtor**" means Sprague-Rosser Contracting Co. Ltd.;
- (h) "**Instruction Letter**" means the letter providing instructions on the completion of a Proof of Claim, which letter shall be substantially in the form attached to the Order (Priority Claims Process) as Appendix "**B**";
- (i) "**Known Claimants**" Claimants which the books and records of the Debtor disclose as having provided services or materials to the Debtor in respect of the Contracts;

- (j) "**K+S**" means, collectively, K+S Legacy GP Inc., K+S Windsor Salt Ltd., and K+S Potash Canada General Partnership;
- (k) "**Receiver**" means Alvarez & Marsal Canada Inc., in its capacity as the Court appointed receiver and manager of the Debtor, Sprague-Rosser Developments Inc., and Pacific Federation Equity Group Inc., and not in its personal capacity or corporate capacity;
- (l) "**Newspaper Notice**" means the notice of the Priority Claims Process to be published in the newspapers in accordance with the Priority Claims Process, in substantially the form attached to the Order (Priority Claims Process) as Appendix "D";
- (m) "**Notice of Revision or Disallowance**" means the form sent by the Receiver revising or disallowing a Proof of Claim submitted by any Person, which notice shall be substantially in the form attached to the Order (Priority Claims Process) as Appendix "E";
- (n) "**Person**" shall be broadly interpreted and includes an individual, firm, partnership, joint venture, venture capital fund, limited liability company, unlimited liability company, association, trust, corporation, unincorporated association or organization, syndicate, committee, the government or a country or any political subdivision thereof, or any agency, board, tribunal, commission, bureau, instrumentality or department of such government or political subdivision, or any other entity, however designated or constituted, and the trustees, executors, administrators, or other legal representatives of any individual;
- (o) "**Priority Claim**" means any trust claim, lien claim, right, or interest (beneficial or legal) arising under the SK BLA in connection with any improvements made on any lands further or pursuant to the Contracts or any subcontracts thereto, where a Person claims priority to the Settlement Payment or any portion thereof, over and above the Debtor's interests against same;
- (p) "**Priority Claims Process**" means the procedures outlined herein in connection with the assertion of any Priority Claims;

- (q) **"Order (Priority Claims Process)"** means the Order pronounced by the Honourable Justice P.R. Jeffrey of the Court of Queen's Bench of Alberta on March 21, 2019 approving this Priority Claims Process;
- (r) **"Proof of Claim"** means the form setting forth a Claimant's Priority Claim, which proof of claim shall be substantially in the form attached to the Order (Priority Claims Process) as Appendix "C";
- (s) **"Proven Priority Claim"** means the quantum and classification of the Priority Claim of a Claimant as finally determined in accordance with the Priority Claims Process, provided that a Proven Priority Claim will be "finally determined" in accordance with the Priority Claims Process when: (i) it has been accepted by the Receiver; (ii) the applicable time period for challenging a Notice of Revision or Disallowance issued by the Receiver has expired and the Claimant has not taken the steps required by this Priority Claims Process to challenge such Notice of Revision or Disallowance; or (iii) any court of competent jurisdiction has made a determination with respect to the classification and quantum of the Priority Claim and no appeal or motion for leave to appeal therefrom shall have been taken or served on either party, or if any appeal(s) or motion(s) for leave to appeal or further appeal shall have been taken therefrom or served on either party, any and all such appeal(s) or motion(s) shall have been dismissed, determined or withdrawn;
- (t) **"Settlement Payment"** means the \$2,750,000 paid by K+S to the Receiver pursuant to the Settlement Agreement, dated March 13, 2019, as between the Debtor, by and through the Receiver, and K+S;
- (u) **"SK BLA"** means *The Builders' Lien Act*, SS 1984-85-86, c B-7.1; and,
- (v) **"Website"** means the website established by the Receiver and located at <https://www.alvarezandmarsal.com/sprague>.

## NOTICE OF CLAIMS PROCESS

2. The Receiver shall cause a Claims Package to be sent to each Known Claimant by regular prepaid mail, courier, facsimile or email on or prior to March 26, 2019.

3. The Receiver shall cause the Newspaper Notice to be published in the Calgary Herald, the Edmonton Journal, the StarPhoenix, the Regina Leader-Post, and any other newspaper the Receiver considers advisable, on or prior to March 26, 2019.

4. The Receiver shall cause the Claims Package to be posted on the Website on or prior to March 26, 2019.

5. The Receiver shall cause a copy of a Claims Package to be sent to any Person requesting such material as soon as practicable.

#### **PERSONS ASSERTING PRIORITY CLAIMS**

6. Any Known Claimants or Persons who have a Priority Claim and who wish to assert such Priority Claim shall, on or before the Claims Bar Date, send a completed Proof of Claim to the Receiver setting out the classification and quantum of such Priority Claim.

7. Any Known Claimant or Person who fails to comply with Paragraph 6 of this Priority Claims Process 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 otherwise may be ordered by the Court.

#### **RESOLUTION OF CLAIMS**

8. The Receiver shall review any Proof of Claim that is submitted to it on or before the Claims Bar Date and, subject to the terms of the Order (Priority Claims Process), may accept, revise or disallow such Proofs of Claim.

9. The Receiver may attempt to consensually resolve the classification or quantum of any Proofs of Claim submitted by any Person prior to the Receiver accepting, revising or disallowing such Proofs of Claim.

10. In the event that the Receiver elects to accept the quantum and classification of a Priority Claim, as set forth in the corresponding Proof of Claim, such Claimant shall have a Proven Priority Claim in the quantum and with the classification specified in the Proof of Claim submitted by such Claimant.

11. In the event that the Receiver elects to revise or disallow any Proof of Claim, the Receiver shall send a Notice of Revision or Disallowance setting out the revision or disallowance of the Proof of Claim.

12. Any Person who wishes to dispute the Notice of Revision or Disallowance received from the Receiver shall, within fifteen days of receipt of the Notice of Revision or Disallowance from the Receiver, file an Application before the Court for the determination of its Claim.

13. Any Person who receives a Notice of Revision or Disallowance from the Receiver and who fails to comply with Paragraph 12 of this Priority Claims Process shall be deemed to have accepted the classification and quantum of its Priority Claim as set forth in the Notice of Revision or Disallowance, shall have a Proven Priority Claim in the quantum and with the classification specified in the Notice of Revision or Disallowance and shall be forever barred, enjoined and estopped from challenging the classification and quantum of its Priority Claim as set forth in the Notice of Revision or Disallowance delivered to it by the Receiver, except as otherwise may be ordered by the Court.

#### **CURRENCY OF CLAIMS**

14. Any Priority Claim set out in a Proof of Claim shall be denominated in Canadian dollars; failing which, such Priority Claim shall be converted to and shall constitute obligations in Canadian dollars and such calculation will be effected using the noon spot rate of the Bank of Canada as of the date of the Order (Priority Claims Process).

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

**NOTICE OF PRIORITY CLAIMS PROCESS OF THE DEBTOR**

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

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 SK BLA** will be established (the "**Order (Priority Claims Process)**"). A copy of the Order (Priority Claims Process) may be viewed at <https://www.alvarezandmarsal.com/sprague> (the "**Website**"). All capitalized terms used herein and not otherwise defined shall have the meaning ascribed to them in the Order (Priority Claims Process).

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

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

The Order (Priority Claims Process) 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](mailto:sprague@alvarezandmarsal.com).

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 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: \_\_\_\_\_  
Name:  
Title:

**APPENDIX "C" TO THE ORDER (PRIORITY CLAIMS PROCESS)  
PROOF OF CLAIM AGAINST SPRAGUE-ROSSER CONTRACTING CO. LTD.  
(THE "DEBTOR")**

For Priority Claims Only  
(See Reverse for Instructions)

Regarding the claim of \_\_\_\_\_ (referred to in this form as "the claimant")  
**(name of claimant)**

All notices or correspondence regarding this claim to be forwarded to the claimant at the following address:

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

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

I, \_\_\_\_\_ residing in the \_\_\_\_\_  
**(name of person signing claim) (city, town, etc.)**

of \_\_\_\_\_ in the Province of \_\_\_\_\_  
**(name of city, town, etc.)**

Do hereby certify that:

1.  I am the claimant

OR  I am \_\_\_\_\_ of the  
claimant.  
**(if an officer or employee of the company, state position or title)**

2. I have knowledge of all the circumstances connected with the claim referred to in this form.

3.A  **Builders' Lien Claim.** \$ \_\_\_\_\_. In respect to the said debt, the Claimant has a valid builders' lien arising pursuant to work done under or in connection with the Contracts or any subcontracts thereto.

B  **Trust Claim.** \$ \_\_\_\_\_. In respect of the said debt, the Claimant claims a trust claim pursuant to section 7 of *The Builders' Lien Act* (Saskatchewan).

***Provide, in an affidavit attached as Schedule "A" hereto, full particulars of your builders' lien claim or trust claim, including all applicable contracts, sub-contracts, the nature of the work completed or materials furnished, the last day on which any work was completed or materials were furnished, any payments received by the Claimant, all invoices issued by the Claimant, and all written notices of a lien served by***

*the Claimant. All relevant agreements, documents, instruments, invoices, and etc. must also be attached hereto or to the affidavit to be attached as Schedule "A" hereto.*

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

Witness \_\_\_\_\_

*Must be signed and witnessed*

## Instructions for Completing Proof of Claim Forms

In completing the attached form, your attention is directed to the notes on the form and to the following requirements:

### Capitalized Terms:

All capitalized terms in the Proof of Claim form not specifically defined in the Proof of Claim form shall have the same meaning as ascribed to such terms in the Order (Priority Claims Process) as granted by the Honourable Justice Jeffrey of the Court of Queen's Bench of Alberta on March 21, 2019.

### Proof of Claim:

1. The form must be completed by an individual and not by a corporation. If you are acting for a corporation or other person, you must state the capacity in which you are acting, such as, "Credit Manager", "Treasurer", "Authorized Agent", etc., and the full legal name of the party you represent.
2. The person signing the form must have knowledge of the circumstances connected with the claim.
3. The nature of the claim must be indicated by ticking the type of claim which applies. e.g. –

Ticking (A) indicates the claim is builders' lien claim under *The Builders' Lien Act*, SS 1984-85-86, c B-7.1. Details establishing the validity and quantum of a Claimant's builders' lien under *The Builders' Lien Act*, SS 1984-85-86, c B-7.1 must be submitted in the affidavit to be attached as Schedule "A" to the Proof of Claim form, which should include all relevant agreements, documents, instruments, invoices, etc.;

Ticking (B) indicates the claim is a trust claim pursuant to section 7 of *The Builders' Lien Act*, SS 1984-85-86, c B-7.1. Details establishing the validity and quantum of the Claimant's trust claim under *The Builders' Lien Act*, SS 1984-85-86, c B-7.1 must be submitted in the affidavit to be attached as Schedule "A" to the Proof of Claim form, which should include all relevant agreements, documents, instruments, invoices, etc.;

A claimant may have separate claims in different categories, in which case a separate Proof of Claim form must be submitted for each claim.

The person signing the form must insert the place and date in the space provided, and the signature must be witnessed.

Send a copy of the completed Proof of Claim, by 5:00 pm (Calgary Time) on April 30, 2019, to the Receiver at the below addresses:

Alvarez & Marsal Canada Inc., in its capacity  
as Receiver of Sprague-Rosser Contracting Co. Ltd.

Commerce Place  
Suite 1680, 400 Burrard Street

Vancouver, BC V6C 3A6  
Attn: Marianna Lee

Additional information regarding the Debtor's proceedings, as well as copies of the Claims Package may be obtained at <https://www.alvarezandmarsal.com/sprague>. If there are any questions in completing the Proof of Claim, please contact Marianna Lee of Alvarez & Marsal Canada Inc. at 1-604-639-0845 or [sprague@alvarezandmarsal.com](mailto:sprague@alvarezandmarsal.com).

**APPENDIX "D" TO ORDER (PRIORITY CLAIMS PROCESS)  
NEWSPAPER NOTICE**

**NOTICE TO BUILDERS' LIEN AND TRUST CLAIMANTS OF SPRAGUE-ROSSER  
CONTRACTING CO. LTD.**

PLEASE TAKE NOTICE that this Newspaper Notice to Claimants is being published pursuant to an Order of the Honourable Justice P.R. Jeffrey of the Court of Queen's Bench of Alberta, Judicial Centre of Calgary, dated March 21, 2019 (the "**Order (Priority Claims Process)**"). All capitalized terms not otherwise defined in this Newspaper Notice will have the meaning given to such terms in the Order (Priority Claims Process), which is posted on the website of the Receiver at <https://www.alvarezandmarsal.com/sprague> (the "**Website**").

The Order (Priority Claims Process) is **ONLY** intended for Claimants with a Priority Claim; being one under *The Builders' Lien Act* (Saskatchewan).

**Any Claimant who believes he, she, or it has a Priority Claim must follow the procedures set out in the Order (Priority Claims Process) for proving such Priority Claim.**

If you wish to assert a Priority Claim, Proof of Claim forms can be obtained on the Website or by contacting the Receiver at the addresses below and providing your name, address, facsimile number, and e-mail address. Once the Receiver has this information, you will receive, as soon as practicable, a Proof of Claim form.

Claimants are required to assert their Priority Claim by submitting a Proof of Claim to the Receiver **by no later than 5:00 p.m. (Calgary Time) on April 30, 2019** (the "**Claims Bar Date**") by prepaid registered mail, courier, personal delivery or electronic or digital transmission, and **all Proofs of Claim must be actually received** by the Receiver before the Claims Bar Date, at the following address:

Alvarez & Marsal Canada Inc., in its capacity  
as Receiver of Sprague-Rosser Contracting Co. Ltd.

Attn: Marianna Lee  
Commerce Place  
Suite 1680, 400 Burrard Street  
Vancouver, BC V6C 3A6

Phone: 1-604-639-0845  
Fax: 1-604-638-7441

**PROOFS OF CLAIM WHICH ARE NOT RECEIVED BY THE RECEIVER BY THE CLAIMS  
BAR DATE WILL BE BARRED AND EXTINGUISHED FOREVER.**

**APPENDIX "E" TO THE ORDER (PRIORITY CLAIMS PROCESS)  
NOTICE OF REVISION OR DISALLOWANCE FOR CLAIMS AGAINST SPRAGUE-ROSSER  
CONTRACTING CO. LTD. (THE "DEBTOR")**

**NOTICE OF REVISION OR DISALLOWANCE**

**TO: [NAME AND ADDRESS OF CLAIMANT]**

**DATE:**

**PROOF OF CLAIM NO:**

Take notice that Alvarez & Marsal Canada Inc., appointed as the receiver and manager (the "Receiver") of all of the Debtor's, Sprague-Rosser Developments Inc.'s, and Pacific Federation Equity Group Inc.'s property, assets, and undertakings pursuant to the order granted on July 31, 2014, as subsequently amended and restated on August 7, 2014 (the "Receivership Order"), has reviewed the Proof of Claim you submitted, as part of the Debtor's Priority Claims Process pursuant to the order issued by the Court of Queen's Bench of Alberta on March 21, 2019 (the "Order (Priority Claims Process)"). All capitalized terms used herein and not otherwise defined shall have the meaning ascribed to them in the Order (Priority Claims Process).

The Receiver has revised your Proof of Claim as follows:

**Classification:**

\_\_\_\_\_

**Quantum:**

\_\_\_\_\_

**IF YOU WISH TO DISPUTE THE REVISION OR DISALLOWANCE OF YOUR CLAIM, AS SET FORTH HEREIN, YOU MUST TAKE THE STEPS OUTLINED BELOW.**

The Order (Priority Claims Process) provides that if you disagree with the revision or disallowance of your claim, as set out in this Notice of Revision or Disallowance, you must, within fifteen days of receipt of this Notice of Revision or Disallowance from the Receiver, file an application before the Court of Queen's Bench of Alberta for the determination of your claim. If you fail to file an application before the Court of Queen's Bench of Alberta for the determination of your claim in the timeframe specified herein you shall be deemed to have accepted the classification and quantum of your claim as set forth in this Notice of Revision or Disallowance, shall have a Proven Priority Claim in the quantum and with the classification specified in this Notice of Revision or Disallowance, if applicable, and shall be forever barred, enjoined and estopped from challenging the classification and quantum of your claim as set forth in this Notice of Revision or Disallowance, except as otherwise may be ordered by the Court.

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

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 2019 in Calgary, Alberta.

**ALVAREZ & MARSAL CANADA INC., in its  
capacity as Receiver of SPRAGUE-ROSSER  
CONTRACTING CO. LTD.**

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