

IN THE MATTER OF THE BANKRUPTCY OF HC PIPER MANFUCTURING INC. ("PIPER") NOTICE OF THE WAGE EARNER PROTECTION PROGRAM ACT ("WEPP") BANKRUPTCY ESTATE NUMBER 25-2004629

Notice is hereby given that Alvarez & Marsal was appointed trustee (the "Trustee") in bankruptcy by the official receiver, subject to affirmation by the creditors of the Trustee's appointment or substitution of another trustee by the creditors, of HC Piper Manufacturing Inc. ("Piper" or the "Company") on June 11, 2015 (the "Bankruptcy Date").

Former employees of Piper may be eligible to make a claim for any wages, vacation, termination and/or severance pay owing to them in the 6 months immediately preceding the Bankruptcy Date pursuant to the Wage Earner Protection Program Act, as discussed further below.

The Trustee will be completing a WEPPA form on your behalf, based on the books and records of Piper, and will provide you with a copy in due course.

In accordance with paragraph 21(d) of the Wage Earner Protection Program Act (Canada) (the "Wage Earner Protection Program" or "WEPP"), a legislation to establish a program for making payments to individuals in respect of wages and/or termination and severance owed by employers who are bankrupt, the Trustee hereby gives notice of the existence of such program.

We advise that you may or may not be entitled to make a WEPP claim for unpaid wages, vacation pay, severance and termination pay OR you may have a claim solely for those amounts not paid by the Trustee in respect of your duties of employment against the Wage Earner Protection Program. Should you believe that you have unpaid wages, vacation pay, severance pay that are eligible for payment under WEPP which have not been paid by the Trustee, you may file an application with the Minister and eligibility will be determined by the Minister in accordance with the legislation.

Please find the following information below which is required in order to complete your application:

- 1) WEPPA Application
- 2) Form 31 Proof of Claim Form
- 3) Summary of WEPPA Eligible Amounts



Alvarez & Marsal Canada Inc. Bow Valley Square I Suite 570, 202 - 6th Avenue SW Calgary, Alberta T2P 2R9 Phone: +1 403 538 7555 Fax: +1 403 538 7551

1) WEPPA Application

An application for payment from the Wage Earner Protection Program established by the government of Canada may be obtained at the following website:

http://www.servicecanada.gc.ca/en/sc/wepp/index.shtml

Information pertaining to the program may be obtained by calling:

Toll Free:1 (866) 683-6516TTY:1 (866) 926-9105

Information you will require to enter your application online will include:

- WEPPA Eligible Amounts
- Bankruptcy Estate Number
- Trustee Name
- Employer Name/Address

See section 3 below 25-2004629 Alvarez & Marsal Canada Inc. HC Piper Manufacturing Inc. 10630 Enterprise Way SE, Calgary, Alberta T3A 0A1

WEPP claims may be filed, preferably on-line at the above website, at any Service Canada Office, or by mailing your application to WEPP Processing Centre, P.O. Box 5900, Cornwall, Ontario, K6H 6J6.

Note that the deadline to file your WEPP claim with HRDSC/Service Canada is due by April 23, 2014 (i.e. within 56 calendar days of the Bankruptcy Date).

2) Proof of Claim Form

The Trustee advises that, in accordance with the Wage Earner Protection Program ("regulations, you are required to file a proof of claim in accordance with the Bankruptcy and Insolvency Act (Canada) ("BIA") for wages, vacation pay, severance and termination pay outstanding as at the Bankruptcy Date. A proof of claim form under the BIA is attached for you to review, sign and return to the Trustee's office located at:

Alvarez & Marsal Canada Inc. c/o Ms. Carly Lunde Bow Valley Square I 570, 202 – 6th Ave SW Calgary, AB T2P 2R9 Phone: (403) 538-7522 Email: <u>clunde@alvarezandmarsal.com</u>



Alvarez & Marsal Canada Inc. Bow Valley Square I Suite 570, 202 - 6th Avenue SW Calgary, Alberta T2P 2R9 Phone: +1 403 538 7555 Fax: +1 403 538 7551

3) Summary of WEPPA Eligible Amounts

At the Bankruptcy Date and as reflected in the books and records of Piper, the wages, vacation, termination and/or severance owing to you is as follows:

Employee name Employee SIN

Salary Vacation pay Severance (Note 1) Total

You may be owed additional amounts that are not eligible for WEPPA including expense reports and vacation accrual amounts in excess of 6 months of vacation earned. These can also be claimed on your Form 31 but are not eligible for WEPPA.

Please contact David Adams at (403) 538 7532 if you have any questions regarding the calculation of your estimated claim above.

Note 1

Severance has been estimated at the applicable statutory amounts owing in the Province of your former employment.

Dated at Calgary, Province of Alberta, the 23 day of June, 2015.

ALVAREZ & MARSAL CANADA INC.

in its capacity as the Trustee in Bankruptcy of HC Piper Manufacturing Inc. *And not in its personal capacity*

Tim Reid, CA-CIRP Senior Vice President