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August 16, 2016

Notice to the creditors of Lutheran Church – Canada, the Alberta – British Columbia District (the “District”)

As you are aware, the District obtained an Initial Order under the *Companies’ Creditors Arrangement Act, R.S.C. 1985 c. C-36, as amended* (the “CCAA”) on January 23, 2015. Deloitte Restructuring Inc. acts as the Monitor in the CCAA proceedings. Information on the CCAA proceedings can be accessed on Deloitte’s website at www.insolvencies.deloitte.ca under the link entitled “Lutheran Church – Canada, the Alberta – British Columbia District et. al.” (the “Monitor’s Website”).

On August 2, 2016, the Court granted an Order sanctioning the District’s plan of compromise and arrangement (the “District Plan”), declaring that the District Plan is fair and reasonable and declaring that the District Plan and all associated steps, compromises, transactions, arrangements, assignments, releases and reorganizations effected by the District Plan are approved, binding and effective upon those creditors affected by the District Plan (the “District Sanction Order”). Any lawful party wishing to appeal the District Sanction Order, may seek leave to file such an appeal within 21 days (the “Appeal Period”). The District Plan will not be implemented until following the Appeal Period and assuming that the District Sanction Order is not appealed

Attached is a statement indicating the payment that will be made pursuant to the District Plan (the “Statement”). Pursuant to this payment, the claim, as established by the claims process that was approved by the Court pursuant to an Order granted on February 20, 2015, will be paid in full.

Where funds are being paid through the estate of a deceased creditor, the corresponding estate or beneficiary(ies) are listed in the Statement. Where complete information on the beneficiaries to a deceased creditor’s estate is not available, distributions will be made to the estate itself. Please contact Joseph Sithole at 1-587-293-3203 if you require changes made to the estate or beneficiaries reflected in the Statement.

The payment outlined in the Statement is anticipated to be issued to you from the District via regular mail on or before August 31, 2016. **This timing assumes that no application for leave to appeal is filed in respect of the District Sanction Order.** Any updates as to the the timing of the payment described in the Statement will be posted on the Monitor’s Website.


All creditors would have previously received the Monitor's First Report to the Creditors of the District, dated March 28, 2016 (the "First Report"). "Schedule 5" of the First Report includes a memorandum prepared by Gowlings WLG (Canada) LLP with respect to the tax implications of the District Plan for Eligible Affected Creditors (the "Tax Opinion"). Please refer to the Tax Opinion if you have any questions regarding the tax implications of the District Plan.

If you have any questions, please contact the undersigned or Joseph Sithole at 1-587-293-3203.

Yours truly,

DELOITTE RESTRUCTURING INC.

In its capacity as the Court-appointed Monitor of Lutheran Church – Canada, the Alberta – British Columbia District, Encharis Community Housing and Services, Encharis Management and Support Services and Lutheran Church – Canada, the Alberta – British Columbia District Investments Ltd. and not in its personal or corporate capacity



Vanessa Allen, B. Comm, CIRP
Vice-President