

CANADA

PROVINCE OF QUEBEC
DISTRICT OF MONTRÉAL

File: No: 500-11-057679-199

SUPERIOR COURT
Commercial Division

Montreal, January 10, 2020

Present: The Honourable Marie-Anne Paquette,
J.S.C.

**IN THE MATTER OF THE *COMPANIES'*
CREDITORS ARRANGEMENT ACT, R.S.C. 1985,
c. C-36, AS AMENDED:**

INVESTISSEMENT QUÉBEC

Co-Applicant / Secured Creditor

- and -

FIERA PRIVATE DEBT INC.

Co-Applicant / Secured Creditor

- and -

FORTRESS GLOBAL ENTERPRISES INC.

- and -

FORTRESS SPECIALTY CELLULOSE INC.

- and -

FORTRESS BIOENERGY LTD.

- and -

FORTRESS XYLITOL INC.

- and -

9217-6536 QUÉBEC INC

Debtors

- and -

DELOITTE RESTRUCTURING INC.

Monitor

CLAIMS PROCEDURE ORDER

ON READING the Applicants' *Application for the Issuance of a First Day Initial Order, an Amended and Restated Initial Order, a Receivership Order and a Claims Procedure Order* pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, C-36 (as amended the "**CCAA**") and the exhibits, the affidavit of Mr. Alejandro Morales filed in support thereof (the "**Application**"), and relying upon the submissions of counsel and being advised that the interested parties were given prior notice of the presentation of the Application;

GIVEN the provisions of the CCAA;

WHEREFORE, THE COURT:

Service

1. **DECLARES** that sufficient prior notice of the presentation of this Application has been given by the Petitioner to interested parties.

Definitions

2. **DECLARES** that the following terms in this Order shall, unless otherwise indicated, have the following meanings ascribed thereto:
 - 2.1 "**BIA**" means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;
 - 2.2 "**Business Day**" means a day, other than a Saturday, or a holiday as such latter term is defined in article 61 of the *Interpretation Act*, CQLR c I-16;
 - 2.3 "**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;
 - 2.4 "**CCAA Proceedings**" means the proceedings in respect of the Debtors before the Court commenced pursuant to the CCAA;
 - 2.5 "**Claim**" means any right of any Person against the Debtors in connection with any indebtedness or obligation of any kind of the Debtors, present, future, due or accruing due to such Person and any interest accrued thereon or costs payable in respect thereof, whether liquidated, unliquidated, contingent, matured, unmatured, disputed, undisputed, secured, unsecured, known or unknown,

including, *inter alia*, any executory or non-executory guarantee or surety and i) the right or ability of any Person to advance a claim for contribution, indemnity or otherwise with respect to any matter, action or cause, which indebtedness, liability or obligation is based in whole or in part on facts existing as at the Determination Date, ii) any Equity claim and iii) any claim which would constitute a claim under the CCAA as at the Determination Date. A Claim shall include, without limitation, a) any Unaffected Claim, b) any Claim against the Officers and Directors, or c) any Restructuring Claim, provided however, that in no case shall a Claim include an Excluded Claim;

- 2.6 **"Claims Bar Date"** means 5:00 p.m. (Montréal time) on March 16, 2020 or, for a Creditor with a Restructuring Claim, the latest of 5:00 p.m. (Montréal time) on March 16, 2020, or fifteen (15) days after the date of receipt by the Creditor of a notice from the Debtors giving rise to the Restructuring Claim, it being understood that at no time shall such a notice from the Debtors be sent to the Creditor less than thirty (30) before the date of the first Creditors' Meeting;
- 2.7 **"Claim against the Directors and Officers"** means a claim as defined in paragraph 11.03(1) of the CCAA as well as any claim by any Person against the Directors and Officers of any nature whatsoever, present, future, due or accruing due to such Person and any interest accrued thereon or costs payable in respect thereof, whether liquidated, unliquidated, contingent, matured, unmatured, disputed, undisputed, secured, unsecured, known or unknown, and i) the right or ability of any Person to advance a claim for contribution, indemnity or otherwise with respect to any matter, action or cause, which indebtedness, liability or obligation is based in whole or in part on facts existing as at the Determination Date;
- 2.8 **"Court"** means the Québec Superior Court;
- 2.9 **"Creditor"** means any Person having a Claim and may, where the context requires, include the assignee of a Claim or a trustee, interim receiver, receiver, receiver and manager, or other Person acting on behalf of such Person and includes a Known Creditor. A Creditor shall not, however, include an Excluded Creditor in respect of that Person's claim resulting from an Excluded Claim;

- 2.10 "**Creditors' Instructions**" means the instructions for Creditors, including a Proof of Claim, an Instruction Letter explaining how to complete same, and a copy of this Order;
- 2.11 "**Creditors' List**" means a list of all Known Creditors;
- 2.12 "**Creditors' Meeting**" means any meeting of the Debtors' Creditors to be convened, with leave of the Court, for the purposes of voting on the Plan, and any adjournment or suspension thereof;
- 2.13 "**Designated Newspapers**" means LaPresse+ and the Globe and Mail National Edition;
- 2.14 "**Determination Date**" means the date on which the First Day Order was rendered;
- 2.15 "**Equity Claim**" has the meaning ascribed thereto in the definition contained in the BIA and the CCAA;
- 2.16 "**Excluded Claim**" means (i) any claim and any right of Investissement Québec against the Debtors in connection with any indebtedness or obligation of any kind, (ii) any claim of Fiera Private Debt Inc. (in its capacity as manager or agent under the IAM Loan Agreement or the Bridge Financing Agreement (as such terms are defined in the Application)) against the Debtors in connection with any indebtedness or obligation of any kind and (iii) any right of any Person against the Debtors in connection with any indebtedness or obligation of any kind which came into existence after the Determination Date and any interest thereon, including any obligation of the Debtors toward creditors who have supplied or shall supply services, utilities, goods or materials or who have or shall have advanced funds to the Debtors after the Determination Date, but only to the extent of their claims in respect of the supply of such services, utilities, goods, materials or funds after the Determination Date and to the extent that such claims are not otherwise affected by the Plan;
- 2.17 "**Excluded Creditor**" means a Person having a Claim in respect of an Excluded Claim but only in respect of such Excluded Claim and to the extent that the Plan does not otherwise affect such Claim;

- 2.18 "**First Day Order**" means the order of this Court made on December 11, 2019 under the CCAA;
- 2.19 "**Instruction Letter**" means the instruction letter sent to Creditors in a document substantially in the form of Schedule C hereto;
- 2.20 "**Known Creditor**" means a Creditor whose Claim is included in the Debtors' books and records;
- 2.21 "**Monitor**" means Deloitte Restructuring Inc., acting in its capacity as monitor pursuant to the First Day Order;
- 2.22 "**Newspaper Notice**" means the notice of this Order to be published in the Designated Newspapers on the Publication Date in accordance with paragraph 3, which shall set out the Claims Bar Date and the Creditors' Instructions, being substantially in the form of Montreal, January 10, 2020

The Honourable Marie-Anne Paquette, j.s.c.

- 2.23 Schedule A hereto;
- 2.24 "**Notice of Revision or Disallowance**" means the notice referred to in subparagraph 7.1 hereof, advising a Creditor that the Monitor has revised or rejected all or part of such Creditor's Claim set out in its Proof of Claim and setting out the reasons for such revision or disallowance, and being substantially in the form of Schedule D hereto;
- 2.25 "**Person**" means any individual, corporation, limited or unlimited liability company, general or limited partnership, association, trust, unincorporated organization without legal personality, joint venture, governmental body or agency, or any other entity;
- 2.26 "**Plan**" means a plan of compromise or arrangement filed or to be filed by the Debtors pursuant to the CCAA, as such plan may be amended or supplemented from time to time;
- 2.27 "**Proof of Claim**" means the form of Proof of Claim for Creditors referred to in paragraphs 6 and 7 hereof, in the form of Schedule B hereto;
- 2.28 "**Proven Claim**" means the amount of any Claim of any Creditor as of the Determination Date, determined in accordance with the provisions of the CCAA and this Order, and proven by delivering a Proof of Claim to the Monitor;
- 2.29 "**Publication Date**" means the date on which the publication of the Newspaper Notice in all of the Designated Newspapers has been completed;
- 2.30 "**Restructuring Claim**" means any right of any Person against the Debtors in connection with any indebtedness or obligation of any kind owed to such Person arising out of the restructuring, repudiation, or termination of any contract, lease, employment agreement, collective agreement or other agreement, whether written or oral, after the Determination Date, including any right of any Person who receives a notice of repudiation or termination from the Debtors; provided however, that a Restructuring Claim may not include an Excluded Claim;
- 2.31 "**Unaffected Claim**" shall have the meaning ascribed to such term in the Plan;

2.32 "**Voting Claim**" of a Creditor means the Proven Claim of the Creditor unless the Proven Claim of the Creditor (i) is not finally determined at the time of the Creditors' Meeting or (ii) forms part of a category of Creditors not entitled to vote under the Plan, in which case it means the Claim of the Creditor which is accepted for voting purposes in accordance with the provisions of this Order, the Plan and the CCAA.

Notification Procedure

3. **ORDERS** that the form of Newspaper Notice shall be published by the Monitor in the Designated Newspapers as soon as possible following the issuance of this Order, but in any event no later than January 17, 2020.
4. **ORDERS** that the Monitor shall publish on its website at www.insolvencies.deloitte.ca/Fortress, on or before 5:00 p.m. (Montréal time) on January 17, 2020, a copy of the Creditors' List, of the Creditors' Instructions and of the present Order.
5. **ORDERS** that, in addition to the publication referred to in paragraph 3, the Monitor shall send, by regular mail, a copy of the Creditors' Instructions to each Known Creditor no later than 5:00 p.m. (Montréal time) on January 17, 2020.

Claims Bar Date

6. **ORDERS** that, unless otherwise authorized by this Court, a Creditor who does not file a Proof of Claim by the Claims Bar Date i) shall not be entitled to any further notice, ii) shall be forever barred from pursuing a Claim against the Debtors, iii) shall not be entitled to participate as a Creditor in these proceedings, iv) shall not be entitled to vote on any matter in these Proceedings, including the Plan, v) shall not be entitled to file a Claim against the Debtors or their directors and officers, or vi) shall not be entitled to receive a distribution under the Plan.

Claims Procedure

7. **ORDERS** that the following procedure shall apply where a Creditor files a Proof of Claim before the Claims Bar Date:
 - 7.1 the Monitor, together with the Debtors, shall review the Proof of Claim to value the amounts and terms set out therein for voting and distribution purposes. Where applicable, the Monitor shall send the Creditor a Notice of Revision or Disallowance by mail, telecopier, courier or other means of electronic communication.
 - 7.2 the Creditor who receives a Notice of Revision or Disallowance and wishes to dispute it shall, within ten (10) days of the Notice of Revision or Disallowance, file an appeal motion with the Court and serve a copy of such appeal motion to the Debtors, the Petitioner and the Monitor.
 - 7.3 unless otherwise authorized by this Court, if the Creditor does not file an appeal motion within the delay provided for above, such Creditor shall be deemed to have accepted the value of its Claim as set out in the Notice of Revision or Disallowance.
 - 7.4 where the Creditor appeals from the Notice of Revision or Disallowance or its Claim has not been finally determined prior to the date of any Creditor's Meeting, the Monitor, in conjunction with the Debtors, will determine the amount of the Voting Claim.

Notices and Communications

8. **ORDERS** that any notice or other communication to be given under this Order by a Creditor to the Monitor, the Petitioner or the Debtors shall be in writing in substantially the form provided for in this Order and will be sufficiently given only if given by mail, telecopier, courier or other means of electronic communication addressed to:

Monitor:	Deloitte Restructuring Inc.
	Attention: Jean-François Nadon / Benoît Clouâtre
	E-mail: jnadon@deloitte.ca / bclouatre@deloitte.ca
With a copy to:	
	McCarthy Tétrault LLP
	Attention: Alain Tardif / Pascale Kless Themens
	E-mail: atardif@mccarthy.ca /pkleesthemens@mccarthy.ca

Investissement Québec	Stikeman Elliott LLP
	Attention: Guy Martel / Danny Duy Vu
	E-mail: gmartel@stikeman.com / ddvu@stikeman.com

Fiera Private Debt Inc.	Miller Thomson
	Attention: Michel La Roche
	E-mail: mlaroche@millerthomson.com

9. **ORDERS** that any document sent by the Monitor pursuant to this Order may be sent by e-mail, ordinary mail, registered mail, courier or facsimile transmission. A Creditor shall be deemed to have received any document sent pursuant to this Order two (2) Business Days after the document is sent by mail and one (1) Business Day after the document is sent by courier, e-mail or facsimile transmission. Documents shall not be sent by ordinary or registered mail during a postal strike or work stoppage of general application.

Aid and Assistance of Other Courts

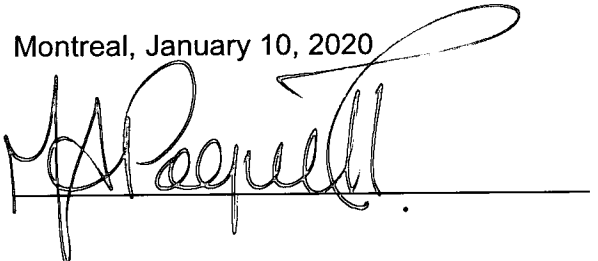
10. **REQUESTS** the aid and recognition of any court or any judicial, regulatory or administrative body in any province or territory of Canada and any judicial, regulatory or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature of any province or any court or any judicial, regulatory or administrative body of the United States and of any other nation or state to act in aid of and to be complementary to this Court in carrying out the terms of this Order.

General Provisions

11. **ORDERS** that for the purposes of this Order, all Claims that are denominated in a foreign currency shall be converted to Canadian dollars at the Bank of Canada noon spot rate of exchange for exchanging currency to Canadian dollars on the Determination Date.
12. **ORDERS** that the Monitor shall use reasonable discretion as to the adequacy of completion and execution of any document completed and executed pursuant to this Order and, where the Monitor is satisfied that any matter to be proven under this Order has been adequately proven, the Monitor may waive strict compliance with the requirements of this Order as to the completion and execution of documents.
13. **DECLARES** that the Monitor may apply to this Court for advice and direction in connection with the discharge or variation of its powers and duties under this Order.
14. **ORDERS** the provisional execution of this Order notwithstanding appeal, and without the requirement to provide any security or provision for costs whatsoever.

WITHOUT COSTS.

Montreal, January 10, 2020



The Honourable Marie-Anne Paquette, j.s.c.

Schedule A

Newspaper Notice

NOTICE TO CREDITORS AND OTHER CLAIMANTS AGAINST

**Fortress Global Enterprises Inc.
Fortress Specialty Cellulose Inc.
Fortress Bioenergy Ltd.
Fortress Xylitol Inc.
9217-6536 Quebec Inc.**

NOTICE OF FIRST DAY ORDER & INITIAL ORDER AND CLAIMS PROCEDURE ORDER AND OTHER PUBLIC DOCUMENTS

TO: All creditors and to any person or party having a claim against Fortress Global Enterprises Inc., Fortress Specialty Cellulose Inc., Fortress Bioenergy Ltd. or Fortress Xylitol Inc., their directors and/or officers

BE HEREBY ADVISED, that on December ●, 2019 and December ●, 2019, respectively, the Quebec Superior Court (the "**Court**") sitting as Tribunal under the *Companies' Creditors Arrangement Act* ("**CCAA**") issued a "First Day Order" and an "Initial Order" granting Fortress Global Enterprises Inc., Fortress Specialty Cellulose Inc., Fortress Bioenergy Ltd., Fortress Xylitol Inc. and 9217-6536 Quebec Inc. (collectively, the "**Company**"), protection under the CCAA. Deloitte Restructuring Inc. has been named Court-Appointed Monitor of the Company. On December ●, 2019, the Court also issued a "**Claims Procedure Order**" approving a process for the purpose of identifying, establishing, adjudicating all claims of any person against the Company, its directors and/or officers. Pursuant to the Claims Procedure Order, all claims of any person against the Company, its directors and/or officers must be filed on or before **5:00 pm on [March 16, 2020]** or, for creditors with Restructuring Claims (as defined in the Claims Procedure Order) arising after December ●, 2019, the later of **[March 16, 2020] at 5:00 pm** or **fifteen (15) days** after the date of receipt by the Creditor of a notice from the Company giving rise to the Restructuring Claim (the "**Claims Bar Date**").

FAILURE FOR A CREDITOR TO SUBMIT ITS CLAIM TO THE MONITOR ON OR BEFORE THE CLAIMS BAR DATE WILL RESULT IN SUCH CREDITOR'S CLAIM BEING BARRED AND FOREVER EXTINGUISHED.

PLEASE TAKE NOTICE, that copies of the First Day Order and the Initial Order and of the Claims Procedure Order are available on the Monitor's Website (●).

Deloitte Restructuring Inc.
Court-Appointed Monitor of
Fortress Global Enterprises Inc.
Fortress Specialty Cellulose Inc.
Fortress Bioenergy Ltd.
Fortress Xylitol Inc.
9217-6536 Quebec Inc.
500-1190 av. Des Canadiens-de-Montreal
Montreal, Quebec H3B 0M7
Fax: ●

●, CPA, CA, CIRP

Schedule B

Form of Proof of Claim



PROOF OF CLAIM
(See reverse for instructions)

Reserved for Administration		
Secured :		
Privileged :		
Unsecured :		
Original:	Amendment:	
Collocated on:		Initials

IN THE MATTER OF THE PLAN OF ARRANGEMENT OF:

FORTRESS GLOBAL ENTERPRISES INC., FORTRESS SPECIALTY CELLULOSE INC., FORTRESS BIOENERGY LTD. AND FORTRESS XYLITOL INC. AND 9217-6536 QUEBEC INC.

(referred to in this form as *the "Debtors"*)

and the claim of _____ (referred to in this form as *the "Creditor"*)

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

..... (name of creditor)
 (number and street)

..... (town, province, country, postal code)

Phone Fax E-mail

I, _____ residing in the City of _____
 _____ (name of creditor or representative of the creditor)

in the Province of _____ do hereby certify that:

If an officer of the company, state position or title	1.	<input type="checkbox"/> I am a creditor of _____ or <input type="checkbox"/> I amof the Creditor
	2.	I have knowledge of all the circumstances connected with the claim referred to below.
The attached statement of account (or affidavit or solemn declaration) must specify the vouchers or other evidence in support of the claim	3.	The Debtors were, at the date of the issuance of the First Day Order, namely the ● th day of December 2019, and still are, indebted to the creditor in the sum of \$....., as specified in the statement of account (or affidavit or solemn declaration) attached and marked Schedule "A", after deducting any counterclaims to which the Debtors are entitled.
Write down the amount of the Secured Claim	4.	Secured Claim in the amount of \$..... for which claim I hold assets of the Debtors as security.
Write down the amount of the Unsecured Claim	5.	Unsecured Claim in the amount of \$..... for which I do not hold any assets of the Debtors as security.

Write down the amount of the Restructuring claim	6.	Restructuring Claim in the amount of \$..... for which I do not hold any assets of the Debtors as security.
Write down the amount of the Claim against Directors and/or officers the Debtors	7.	Claim against the Directors and/or Officers of the Debtors in the amount of \$.....

Dated at, thisday of
20.....

.....
.....

Witness

Creditor (representative of creditor)

Instructions for completing proof of claim forms

The duly completed Proof of Claim, together with all supporting documentation must be returned and received by the Monitor, by email, facsimile, mail, courier or registered mail to the address set out below, no later than **5:00 p.m. on [March 16, 2020]** or, for creditors with Restructuring Claims (as defined in the Claims Procedure Order rendered by the Superior Court of Québec on December ●, 2019) the later of **[March 16, 2020] at 5:00 PM** or **fifteen (15) days** after the date of receipt by the Creditor of a notice from the Debtors giving rise to the Restructuring Claim (the "**Claims Bar Date**").

FAILURE TO FILE YOUR PROOF OF CLAIM AGAINST THE DEBTORS AND/OR ITS DIRECTORS OR OFFICERS BY THE CLAIMS BAR DATE WILL RESULT IN YOUR CLAIM BEING FOREVER EXTINGUISHED AND BARRED.

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

Proof of Claim:

1. This proof of claim form must be completed and signed by the individual who represents the corporation, and not by the 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.
2. The person signing this proof of claim form must have knowledge of the circumstances related to the claim.
3. The name of the entity being the Debtor of the Claim must be mentioned in Box no. 1
4. Total amount of the claim must be entered in Box no. 3 of the Proof of Claim.
5. Should any portion of the amount claimed in Box no. 3 be considered as a secured claim, the amount of the secured portion of the claim should be entered in Box no. 4 of the Proof of Claim. Any unsecured portion of the amount claimed in Box no. 3 should be entered in Box no. 5 of the Proof of Claim.
6. Should any portion of the amount claimed in Box no. 3 be considered as a Restructuring Claim (as defined in the **Claim Procedure Order**), then enter the amount in Box no.6.
7. If any claim is made as against the directors and/or officers of the Debtors for obligations of the Debtors that arose before the date of the First Day Order (December 13, 2019) and for which the Debtors' directors and/or officers are liable under any law in their capacity as directors and/or officers, then enter the amount in Box. no. 7.
8. All amounts claimed in Boxes 3, 4, 5, 6 and/or 7 of the Proof of Claim should be supported by a Statement of Account (or an affidavit or solemn declaration) containing details of the claim that must be marked "Appendix A". The date at which claims are calculated and the correct name of the Debtors must appear on the statement of Account.

9. The person signing the form must insert the place and date and the signature must be witnessed.

If there are any questions in completing the proof of claim, please write or telephone the office of the Monitor.

Deloitte Restructuring Inc.

Court-Appointed Monitor of
Fortress Global Enterprises Inc.
Fortress Specialty Cellulose Inc.
Fortress Bioenergy Ltd.
Fortress Xylitol Inc.
9217-6536 Quebec Inc.

Attention: ●, CPA, CA, CIRP

Telephone: ●

Fax: ●

E-mail: ●

Schedule C

Instruction letter



Deloitte.

CANADA

PROVINCE OF QUEBEC
DISTRICT OF MONTRÉAL

File: No: 500-11-

SUPERIOR COURT
Commercial Division

Montreal, December ____, 2019

Present: The Honourable Marie-Anne Paquette,
J.S.C.

**IN THE MATTER OF THE COMPANIES'
CREDITORS ARRANGEMENT ACT, R.S.C. 1985,
c. C-36, AS AMENDED:**

INVESTISSEMENT QUÉBEC

Co-Applicant / Secured Creditor

- and -

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Co-Applicant / Secured Creditor

- and -

FORTRESS GLOBAL ENTERPRISES INC.

- and -

FORTRESS SPECIALTY CELLULOSE INC.

- and -

FORTRESS BIOENERGY LTD.

- and -

FORTRESS XYLITOL INC.

- and -

9217-6536 QUÉBEC INC.

Debtors

- and -

DELOITTE RESTRUCTURING INC.

Monitor

**INSTRUCTIONS TO CREDITORS WHO WISH TO ASSERT THEIR CLAIMS AGAINST
FORTRESS GLOBAL ENTERPRISES INC., FORTRESS SPECIALTY CELLULOSE INC. OR
FORTRESS BIOENERGY LTD., FORTRESS XYLITOL INC. AND 9217-6536 QUEBEC INC.
AND/OR THEIR DIRECTORS AND/OR OFFICERS**

Please note that the bar date for the filing of all proofs of claim (collectively, the "**Proofs of Claim**", and each a "**Proof of Claim**") in respect of a Claim (as defined in the Claims Procedure Order") is **[March 16, 2020] at 5:00 PM**, or, for creditors with Restructuring Claims (as defined in the Claims Procedure Order) arising after February 19, 2016, the later of **[March 16, 2020] at 5:00 pm** or **fifteen (15) days** after the date of receipt by the Creditor of a notice from the Debtors giving rise to the Restructuring Claim (the "**Claims Bar Date**").

FAILURE FOR A CREDITOR TO SUBMIT ITS CLAIM TO THE MONITOR ON OR BEFORE THE CLAIMS BAR DATE WILL RESULT IN SUCH CREDITOR'S CLAIM BEING BARRED AND FOREVER EXTINGUISHED.

We enclose copies of the following documents:

1. Notice to Creditors; and
2. Blank "Proof of Claim" form.

Pursuant to an Order of the Québec Superior Court granted on December ●, 2019 (the "**Claims Procedure Order**"), a process (the "**Claims Process**") was approved for the purpose of identifying, establishing, adjudicating all Claims (as defined in the Claims Procedure Order) of any persons against Fortress Global Enterprises Inc., Fortress Specialty Cellulose Inc. or Fortress Bioenergy Ltd., Fortress Xylitol Inc. and 9217-6536 Quebec Inc. (the "**Debtors**"), their directors and/or officers.

The purpose of these instructions is to provide you with the information required to file a Proof of Claim in respect of any Claims you may have against the Debtors, their directors and/or officers.

FILING A PROOF OF CLAIM

Please note that this form of Proof of Claim is only to be used if you have a Claim against the Debtors, their directors and/or officers.

Please review all the enclosed documents carefully.

If you have a Claim against the Debtors, their directors and/or officers you must complete, sign and provide to the Monitor a Proof of Claim with respect to such Claim(s) so that it is actually

received by the Monitor on or before the Claims Bar Date. Otherwise such Claim(s) against the Debtors, their directors and/or officers will be forever barred and extinguished.

When submitting a Proof of Claim, you must specify which entity is the Debtor of the Claims and attach any documents that support the Claim(s) and provide a description of the basis for the Claim(s).

A completed and signed Proof of Claim may be provided to the Monitor by e-mail at ●, facsimile at (514) ●, mail, courier or registered mail to the address set out below.

FURTHER INFORMATION

If you have any questions regarding the Claims Process or any of the enclosed forms, please contact PricewaterhouseCoopers Inc. at the following coordinates:

Deloitte Restructuring Inc.

Court-Appointed Monitor of
Fortress Global Enterprises Inc.
Fortress Specialty Cellulose Inc.
Fortress Bioenergy Ltd.
Fortress Xylitol Inc.
9217-6536 Quebec Inc.

Attention: ●, CPA, CA, CIRP

Telephone: ●

Fax: ●

E-mail: ●

Additional Proof Claim forms can be found on the Monitor's website at ● or obtained by contacting the Monitor at the coordinates indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information you will receive, as soon as practicable, additional Proof of Claim forms.

Schedule D

Form of Notice of Revision or Disallowance

CANADA

PROVINCE OF QUEBEC
DISTRICT OF MONTRÉAL

File: No: 500-11-

SUPERIOR COURT
Commercial Division

Montreal, December __, 2019

Present: The Honourable Marie-Anne Paquette,
J.S.C.

**IN THE MATTER OF THE COMPANIES'
CREDITORS ARRANGEMENT ACT, R.S.C. 1985,
c. C-36, AS AMENDED:**

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- and -

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- and -

FORTRESS BIOENERGY LTD.

- and -

FORTRESS XYLITOL INC.

-and-

9217-6536 QUÉBEC INC.

Debtors

- and -

DELOITTE RESTRUCTURING INC.

Monitor

NOTICE OF REVISION OR DISALLOWANCE

REGISTERED MAIL

Name of Claimant:

Sent via:

Reference No.:

Pursuant to the Order issued by the Superior Court of Québec on December ●, 2019 (the "**Claims Procedure Order**"), a process (the "**Claims Process**") was approved for the purpose of identifying, establishing, adjudicating all Claims (as defined in the Claims Procedure Order) of any persons against Fortress Global Enterprises Inc., Fortress Specialty Cellulose Inc., Fortress Bioenergy Ltd., Fortress Xylitol Inc. and 9217-6536 Quebec Inc. (the "**Debtors**"), Deloitte Restructuring Inc. (the "**Monitor**"), in its capacity as court-appointed monitor of the Debtors, hereby gives you notice that it has reviewed your Proof of Claim and has revised or rejected your Claim as follows:

UNSECURED CLAIM AGAINST THE DEBTORS

Amount per Proof of Claim	Disallowed Amount	Allowed Amount



Notice of revision or disallowance
Name of claimant

SECURED CLAIM AGAINST THE DEBTORS

Amount per Proof of Claim	Disallowed Amount	Allowed Amount

RESTRUCTURING CLAIM

Amount per Proof of Claim	Disallowed Amount	Allowed Amount

D&O CLAIM

Amount per Proof of Claim	Disallowed Amount	Allowed Amount

REASON(S) FOR THE REVISION OR DISALLOWANCE:

- 1.
- 2.
- 3.

If you do not agree with this *Notice of Revision or Disallowance*, please take notice of the

Deloitte Restructuring Inc.
500-1190 av. Des Canadiens-de-Montreal, Montréal, Quebec, Canada H3B 0M7
T: +1 514-393-7115, F: +1 514-390-4100, <https://www2.deloitte.com/ca>

following:

1. If you intend to dispute this Notice of Revision or Disallowance, you must, within ten (10) calendar days of the date of this Notice of Revision or Disallowance, apply to Court to appeal the Monitor's decision regarding the claim, and you must serve a notice of this appeal to Debtors and the Monitor at the following addresses:

Debtors' Counsel:	●
The Monitor:	Deloitte Restructuring Inc., in its capacity as Court-appointed Monitor of Fortress Global Enterprises Inc., Fortress Specialty Cellulose Inc. Fortress Bioenergy Ltd., Fortress Xylitol Inc. and 9217-6536 Quebec Inc. 500-1190 av. Des Canadiens-de-Montreal Montreal, QC H3B 0M7 Attention: ●, CPA, CA, CIRP Fax: ● E-mail: ●

2. If you do not apply to Court to appeal the Monitor's decision regarding the claim and serve notice thereof within the above delay, the determination of your Claim shall be deemed to be as set out in this Notice of Revision or Disallowance.
3. In the event you appeal this Notice of Revision or Disallowance, the Monitor and the Debtors reserve the right to present any other application, request or reason that they may consider appropriate.

IF YOU FAIL TO FILE AN APPEAL IN RESPECT OF THE PRESENT NOTICE OF REVISION OR DISALLOWANCE WITHIN THE PRESCRIBED DELAY, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU FOR VOTING AND/OR DISTRIBUTION PURPOSES UNDER THE PLAN COMPROMISE OF THE DEBTORS.

DATED AT MONTREAL, this ●st day of ● 2019.

DELOITTE RESTRUCTURING INC.
COURT-APPOINTED MONITOR OF
FORTRESS GLOBAL ENTERPRISES INC.,
FORTRESS SPECIALTY CELLULOSE INC. AND
FORTRESS BIOENERGY LTD.

Deloitte Restructuring Inc.
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Deloitte.

Notice of revision or disallowance
Name of claimant

FORTRESS XYLITOL INC.
9217-6536 QUEBEC INC.

●, CPA, CA, CIRP

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