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April 2, 2015

Notice to Depositors of the Lutheran Church – Canada, the Alberta – British Columbia District (the “District”) including the Church Extension Fund (“CEF”), Encharis Community Housing and Services, Encharis Management and Support Services and Lutheran Church – Canada, the Alberta – British Columbia District Investments Ltd. (“DIL”, collectively the “District Group”)

As you are aware, the District Group commenced proceedings under the *Companies’ Creditors Arrangement Act* (the “CCAA”) on January 23, 2015. Deloitte Restructuring Inc. acts as the Monitor in the CCAA proceedings (the “Monitor”).

The purpose of this correspondence is to provide clarification with respect to the claims process set out in our letter dated February 26, 2015 (the “Claims Package”). The following provides information on how to proceed for those wishing to assign a portion of their claim, donate a portion of their claim to the District, elect not to participate in the CCAA proceedings with respect to their claim against one of either the District or DIL or elect not to participate in the CCAA proceedings with respect to only a portion of their claim.

- If you wish to **assign a portion of your claim to a third party** in the CCAA proceedings, including a person, a congregation or a corporation -
 - Complete the Assignment Notice, which was attached as “Schedule 5” to the Claims Package and include a statement that you wish to assign only a specified portion of your claim.
- If you wish to **donate a portion of your claim to the District** -
 - Complete the Assignment Notice, which was attached as “Schedule 5” to the Claims Package, indicating that you are assigning your claim to the District. Include a statement that you wish to assign only a specified portion of your claim.
- If you wish to **elect not to participate in the CCAA proceedings with respect to your claim against one of either the District or DIL**, where you have claims against both the District and DIL -
 - Complete the Non-Participation Notice, which was attached as “Schedule 4” to the Claims Package and include a statement that you wish not to participate with respect to only your claim against the specified entity.
- If you wish to **elect not to participate in the CCAA proceedings with respect to only a portion of your claim** -
 - Complete the Non-Participation Notice, which was attached as “Schedule 4” to the Claims Package and include a statement that you wish not to participate with respect to only a specified portion of your claim.

All notices in the claims process, including Assignment Notices and Non-Participation Notices must be delivered by registered mail or courier service to Deloitte Restructuring Inc., 700, 850 2nd Street SW, Calgary, AB T2P 0R8 or via facsimile to 403-718-3681 to the attention of Joseph Sithole on or before April 20, 2015, the claims bar date.

Provided a Depositor retains a portion of their claim, they will continue to receive further notices of the CCAA proceedings, attend any creditors’ meeting, participate in any creditors’ vote and share in any distribution under any Plan of Compromise or Arrangement (the “Plan”) to the extent of their remaining claim.

As set out in the Claims Package, depositors who donate their claim to the District will be eligible to receive a tax receipt for the Donation in early 2016. At this point in the CCAA proceedings, the amount payable to Depositors pursuant to their claims is unknown, as it will be dependent on the results of the CCAA proceedings. In early 2016, at such time as a tax receipt is issued, the value of the Donation at the time the Donation was made will be calculated based on the estimated or actual amount available for distribution to Depositors pursuant to the Plan.

Should you have additional questions, please contact the undersigned at 403-298-5955.

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



Per: Vanessa Allen, B. Comm, CIRP
Vice-President