

COURT NUMBER 23-1927123

ESTATE NUMBER 23-1927123

COURT FILE NUMBER 1590 of 2014

COURT OF QUEEN'S BENCH FOR SASKATCHEWAN
IN BANKRUPTCY AND INSOLVENCY

JUDICIAL CENTRE SASKATOON

IN THE MATTER OF THE PROPOSAL OF SYSTEM BUILT DEVELOPMENTS INC.
pursuant to Subsection 50.4(1) of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3

CLAIMS PROCESS ORDER

Before the Honourable Mr. Justice R.S. Smith in Chambers the 26th day of January, 2015.

On the Application of Jeffrey M. Lee, Q.C., and Mike Russell, counsel on behalf of System Built Developments Inc. ("**SBDI**"); and upon hearing from Mike Russell, on behalf of SBDI, and counsel present on behalf of any other interested parties; and on reading the Notice of Application on behalf of SBDI dated January 22, 2015, the Third Report of the Proposal Trustee, and a proposed draft of this Order, all filed;

The Court orders:

Validation and Abridgment of Service

1. Service of the Notice of Application on behalf of System Built Developments Inc. ("**SBDI**") and the materials filed in support thereof (collectively, the "**Application Materials**") upon all interested parties (including Known Creditors of SBDI, as that term is defined herein) by electronic mail or facsimile (in regard to those parties listed on the Service List established in these proceedings) and regular mail or facsimile to the last known address recorded on the books of SBDI (in regard to those Known Creditors not listed on the Service List established in these proceedings) shall be and is hereby deemed to be good and valid and, further, shall be and is hereby abridged, such that service of such Application Materials shall be and is hereby deemed to be timely and sufficient.

Approval of the Claims Process

2. Deloitte Restructuring Inc., the Trustee appointed pursuant to the notice of intention to make a proposal to creditors (the "**NOI**") pursuant to section 50.4 of the *Bankruptcy and Insolvency Act* (the "**BIA**") filed by SBDI in these proceedings, (the "**NOI Trustee**") shall be and is hereby authorized and directed to carry out a claims process in the form prescribed pursuant to this Order to determine any and all claims or potential claims of creditors of SBDI who may be entitled to advance a claim in these proceedings.

The Claims Process

Definitions

3. For the purposes of this Claims Process, the following words and phrases shall have the following meanings:
- (a) “**Canada Revenue Agency**” means the federal government agency which administers Canadian tax laws, including for most provinces and territories, and administers various social and economic benefit and incentive programs delivered through the Canadian tax system;
 - (b) “**Claim**” means (i) any right or claim of any Person that may be asserted or made in whole or in part against SBDI in connection with any indebtedness, liability or obligation of any kind whatsoever, and any interest accrued thereon or costs payable in respect thereof, in such aggregate amount of which indebtedness, liability or obligation as remained unpaid as at the Claims Eligibility Date and that, being unsecured, would be a debt provable in bankruptcy within the meaning of the *Bankruptcy and Insolvency Act* had SBDI become bankrupt, (ii) any Wages Claim, (iii) any Landlord’s Claim and (iv) any Tax Claim. For greater certainty, a Claimant entitled to claim interest may do so in regard to interest that had accrued on its Claim as at the Claims Eligibility Date, but no Claim for interest shall be made for interest accruing after that date;
 - (c) “**Claimant**” means a Person with a potential Claim against SBDI;
 - (d) “**Claims Bar Date**” means 5:00 p.m. (Central Standard Time) on February 13, 2015, or such other date as may be ordered by the Court;
 - (e) “**Claims Eligibility Date**” means the date of the filing by SBDI of its notice of intention to make a proposal to creditors pursuant to section 50.4 of the *Bankruptcy and Insolvency Act*, being October 30, 2014;
 - (f) “**Claims Package**” means the document package which shall include a copy of the Instruction Letter, a Proof of Claim and such other materials as the NOI Trustee considers necessary or appropriate;
 - (g) “**Claims Process**” means the procedures outlined herein in connection with the assertion of a Claim;
 - (h) “**Claims Process Order**” means this Order, approving and setting forth the Claims Process;
 - (i) “**Court**” means the Court of Queen’s Bench For Saskatchewan;
 - (j) “**Determined Claim**” means the amount, status and/or validity of the Claim of a Claimant as finally determined in accordance with this Claims Process. A Determined Claim shall be “finally determined” when (i) it has been accepted, revised or disallowed by the NOI Trustee (as the case may be), (ii) the applicable time period for the serving and filing of a Notice of Motion on behalf of a Claimant who disputes such determination by the NOI Trustee of the amount, status and/or validity of the Claim has expired and/or (iii) the Court has made a determination with respect to the amount, status and/or validity of the Claim and no appeal or motion for leave to appeal therefrom shall have been taken, or if any appeal(s) or motion(s) for leave to appeal or further appeal have been taken therefrom, any (and all) such appeal(s) or motion(s) shall have been dismissed, finally determined or withdrawn;

- (k) “**Employment Standards**” means the Employment Standards Division of the Government of Saskatchewan, which agency is responsible for matters relating to employment standards and the promotion and enforcement of those standards;
- (l) “**Instruction Letter**” means the letter containing information to assist Claimants to complete a Proof of Claim, which letter shall be substantially in the form attached hereto as Schedule “A”;
- (m) “**Known Claimants**” means Claimants which the books and records of SBDI disclose may have Claims against SBDI, including, without limitation, Employment Standards, the Landlord, the Canada Revenue Agency and all other prospective creditors listed at Appendix “1” to the Third Report of the NOI Trustee;
- (n) “**Landlord**” means, 60 Street Saskatoon Holdings Ltd., the lessor of the business premises formerly leased to and occupied by SBDI (the “**Leased Premises**”);
- (o) “**Landlord’s Claim**” means any Claim of the Landlord in regard to occupation rent or otherwise in relation to the Leased Premises;
- (p) “**Newspaper Notice**” means the notice of the Claims Process substantially in the form attached hereto as Schedule “D” to be published in one or more newspapers in accordance with this Claims Process Order;
- (q) “**Notice of Acceptance, Revision or Disallowance**” means the notice substantially in the form attached hereto as Schedule “C” to be delivered to a Claimant by the NOI Trustee accepting, revising or rejecting (in whole or in part) such Claimant’s Claim as set out in its Proof of Claim;
- (r) “**Person**” shall be broadly interpreted and shall include, without limitation, 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 of 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, howsoever designated or constituted, and the trustees, executors, administrators or other legal representatives of an individual;
- (s) “**Proof of Claim**” means a document substantially in the form attached hereto as Schedule “B” to be completed and filed by a Claimant with the NOI Trustee setting forth its Claim;
- (t) “**Tax**” or “**Taxes**” means any and all amounts subject to a withholding or remitting obligation and any and all taxes, duties, fees and other governmental charges, duties, impositions and liabilities of any kind whatsoever whether or not assessed by the Canada Revenue Agency, including all interest, penalties, fines, fees, other charges and additions with respect to such amounts;
- (u) “**Tax Claim**” means any Claim by the Canada Revenue Agency against SBDI for any Taxes in respect of any taxation year or period ending on or prior to the Claims Eligibility Date, and in any case where a taxation year or period commences prior to the Claims Eligibility Date, for any Taxes in respect of or attributable to the portion of the taxation period commencing prior to the Claims Eligibility Date and up to and including the Claims Eligibility Date; and

- (v) “**Wages Claim**” means any Claim by Employment Standards or any other Claimant against SBDI for wages, including salary, commission, overtime, public holiday pay, vacation pay and pay instead of notice.

Notice of Claims Process

4. The NOI Trustee shall, on or before January 30, 2015, cause a Claims Package to be sent to each Known Claimant.
5. The NOI Trustee shall cause the Newspaper Notice to be published on or before January 30, 2015, in the *Saskatoon Star Phoenix* newspaper.
6. The NOI Trustee shall cause a copy of the Claims Package to be sent to any Person requesting such material as soon as practicable.

Notice Sufficient

7. The publication of the Newspaper Notice and the mailing to the Known Claimants of the Claims Package in accordance with this Claims Process shall constitute good and sufficient service and delivery of (i) notice of this Order (ii) the Claims Bar Date and (iii) notice of the Claims Process generally on all Persons who may be entitled to receive notice of same and who may wish to assert Claims, and no other notice or service need be given or made and no other document or material need be sent to or served upon any Person in respect of this Claims Process.

Filing of Proofs of Claim

8. Every Claimant asserting a Claim shall set out its aggregate Claim in the amount claimed as at the Claims Eligibility Date in a written Proof of Claim and deliver to the NOI Trustee and to the legal counsel of SBDI such Proof of Claim in accordance with the procedures prescribed in paragraph 19 hereof so that it is received by the NOI Trustee on or before the Claims Bar Date.

Form of Proofs of Claim

9. Any Claim set out in a Proof of Claim shall be expressed in Canadian dollars, failing which, such Claim shall be converted to and shall constitute obligations in Canadian dollars and such calculation will be effected using the noon spot exchange rate of the Bank of Canada as at the Claims Eligibility Date.

Determination of Claims

Claims Bar

10. Any Claimant who fails, on or before the Claims Bar Date, to file a Proof of Claim in respect of a Claim in accordance with the Claims Process shall, except insofar as such Claim would otherwise survive in accordance with section 178 of the BIA, be forever barred, estopped and enjoined from asserting or enforcing any such Claim in any manner whatsoever (including by filing a Proof of Claim with respect to such Claim) and, except as otherwise prescribed by the BIA, shall not be entitled to receive further notice in these proceedings.
11. Notwithstanding the preceding paragraph 10 hereof, the NOI Trustee shall be and is hereby authorized to use reasonable discretion to accept delivery of and to determine a Proof of Claim filed after the Claims Bar Date where the NOI Trustee determines that: (i) the Claimant did not receive sufficient notice or any notice whatsoever of the Claims Process; or (ii)

circumstances exist which would render the Claims Process or the general administration of the NOI inequitable should the NOI Trustee refuse to accept delivery of and determine such Claimant's Proof of Claim.

Review of Proofs of Claim

12. The NOI Trustee shall review each Proof of Claim received on or before the Claims Bar Date and shall accept, revise or disallow each such Claim in accordance with this Claims Process.

Notices of Acceptance, Revision or Disallowance

13. The NOI Trustee shall, on or before February 20, 2015, send a Notice of Acceptance, Notice of Revision or Notice of Disallowance (as the case may be) to each Claimant who has filed a Claim.

Dispute of Revision or Disallowance

14. Any Claimant who disputes the classification, amount or disallowance of its Claim as set forth in a Notice of Revision or Disallowance (as the case may be) may, on or before February 27, 2015, bring an application before the Court in these proceedings to appeal the classification, amount or disallowance of such Claim by serving on the NOI Trustee and all parties on the Service List represented by counsel, and by filing with the Court, a Notice of Motion to that effect.
15. Any Claimant who disputes the classification, amount or disallowance of its Claim as set forth in a Notice of Revision or Disallowance (as the case may be) but who fails to serve a Notice of Motion in accordance with the preceding paragraph 14 hereof shall:
 - (a) in the case of a Notice of Revision, be deemed to have accepted the classification and the revised amount of its Claim as set out in such Notice of Revision and such Claim as set out in the Notice of Revision shall constitute a Determined Claim; or
 - (b) in the case of a Notice of Disallowance, be deemed to have accepted the disallowance of its Claim and such Claim as set out in the Notice of Disallowance shall constitute a determined Claim.

Unproven Claims Forever Barred and Extinguished

16. Unless otherwise ordered by the Court, any and all Claims or potential Claims of Claimants wherever, whenever and howsoever arising which are not proven in accordance with the procedures and within the time limits set out above in this Claims Process shall conclusively and irrevocably be deemed to be extinguished and forever barred and such Claims may not thereafter be advanced against any Person or in any manner whatsoever.

General

Approval of Claims Process Documents

17. The forms of Instruction Letter, Proof of Claim, Notice of Acceptance, Revision or Disallowance and Newspaper Notice as set forth in the attached Schedule "A", Schedule "B", Schedule "C" and Schedule "D" to this Order, respectively, shall be and are hereby approved, provided, however, that the NOI Trustee shall be and is hereby authorized to make such modifications to the Claims Process Documents as the NOI Trustee, in its professional opinion, deems necessary to administer and carry out the Claims Process in accordance with the terms of this Order.

Notices and Communication

18. Any documents to be sent, delivered or served by the NOI Trustee pursuant to this Order shall be delivered as follows:
- (a) in the case of a Claimant whose name appears on the Service List established in these proceedings, by delivering such document(s) in such manner and to such address as are specified by the Service List in regard to such Claimant, in which case such document(s) and all accompanying materials sent therewith shall be deemed to have been received by such Claimant on the date upon which such items were sent;
 - (b) in the case of any Claimant who has delivered a Proof of Claim, by delivering such document(s) to the attention of such Claimant by facsimile or by email as directed in such Proof of Claim, in which case such document(s) and all accompanying materials sent therewith shall be deemed to have been received by such Claimant on the date upon which such items were sent by facsimile or by email;
 - (c) in any other case, by one of the following methods, namely:
 - (i) by sending such document(s) by registered mail in an envelope addressed to a Claimant at the last known address for such Claimant shown in the records of SBDI, in which case the document(s) and all accompanying materials sent therewith shall be deemed to have been received by such Claimant three days after the date on which such items were sent by registered mail;
 - (ii) by sending such document(s) by prepaid courier delivery service in an envelope addressed to a Claimant at the last known address for such Claimant shown in the records of SBDI, in which case such document(s) and all accompanying materials sent therewith shall be deemed to have been received by such Claimant one day after the date on which such items were sent by prepaid courier delivery service; or
 - (iii) by sending such document(s) by facsimile to a Claimant at the last known facsimile number for such Claimant shown in the records of SBDI, in which case such document(s) and all accompanying materials sent therewith shall be deemed to have been received by such Claimant on the date upon which such items were sent by facsimile transmission.
19. Any documents (including, without limitation and as applicable, a Proof of Claim and a Notice of Motion) to be sent to or served on the NOI Trustee or on legal counsel identified on the Service List pursuant to terms of this Order shall be delivered or served as follows:
- (a) to the NOI Trustee by way of facsimile to 306.343.4240 or email to jcalyniuk@deloitte.ca and bwarga@deloitte.ca, clearly marked to the attention of Jasmin Calyniuk and Brent Warga;
 - (b) to SBDI's legal counsel by way of email, addressed to Jeffrey M. Lee, Q.C. (jmlee@mlt.com) and Mike Russell (mrussell@mlt.com); and
 - (c) to each legal counsel identified on the Service List established in these proceedings by way of an email addressed to the applicable email address.
20. The NOI Trustee shall be and is hereby authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which Proofs of Claim are completed and executed, and may, if satisfied that a Claim has been adequately proven, waive strict

compliance with the requirements of this Claims Process as to the completion and execution of such Proof of Claim.

21. The NOI Trustee shall be and is hereby further authorized and directed to take such other actions as the NOI Trustee may, in its professional opinion, deem necessary in connection with the administration and carrying-out of this Claims Process Order.
22. In the event of a bankruptcy of SBDI, this Claims Process Order shall continue in force (with the necessary modifications), provided, however, that in the event of a conflict between a provision of this Claims Process Order and the BIA, the provision contained in the BIA shall govern.
23. References in this Order to the singular shall include the plural, references to the plural shall include the singular and references to any gender shall include the other gender.

ISSUED at the City of Saskatoon, in the Province of Saskatchewan, this ____ day of January, 2015.

(Deputy) Local Registrar

CONTACT INFORMATION AND ADDRESS FOR SERVICE

Name of firm:	MacPherson Leslie & Tyerman LLP
Name of lawyer in charge of file:	Jeffrey M. Lee, Q.C. and Mike Russell
Address of legal firms:	1500 - 410 22nd Street, Saskatoon SK S7K 5T6
Telephone number:	(306) 975-7100
Fax number:	(306) 975-7145
E-mail address:	JMLee@mlt.com / MRussell@mlt.com
File No:	58502.1

SCHEDULE "A"

Instruction Letter for the Claims Process in the Matter of the Proposal of System Built Developments Inc.

A. Claims Procedure

Pursuant to the notice of intention to make a proposal to creditors (the "NOI") made pursuant to section 50.4 of the *Bankruptcy and Insolvency Act* filed by System Built Developments Inc. ("SBDI") on October 30, 2014, Deloitte Restructuring Inc. consented to act as trustee (the "NOI Trustee").

On January 26, 2015, the Court issued an order establishing a process by which claims that may be asserted in whole or in part against SBDI are to be determined (the "Claims Process Order"), a copy of which is attached hereto.

This letter provides instructions for responding to or completing a Proof of Claim to assert a claim in the Claims Process. Terms in capital letters which are not defined herein shall have the meanings ascribed thereto in the Claims Process Order.

The Claims Process is intended for any Person with a Claim of any kind or nature whatsoever against SBDI arising on or prior to October 30, 2014, unliquidated, contingent or otherwise. Please review the Claims Process Order for the complete definition of "Claim".

All notices and enquiries with respect to the Claims Process should be addressed to the NOI Trustee by way of facsimile to 306.343.4240 or email to jcalyniuk@deloitte.ca and bwarga@deloitte.ca, clearly marked to the attention of Jasmin Calyniuk and Brent Warga.

B. General Instructions for Completing the Proof of Claim

The Proof of Claim must be completed by an individual, or an individual acting on behalf of a corporation. The individual acting for a corporation or other person must state the capacity in which he or she is acting, such as "Credit Manager", "Treasurer", "Authorized Agent" and so forth. The individual completing the Proof of Claim must have knowledge of the circumstances connected with the Claim. All Proofs of Claim must be signed, dated and witnessed. The full legal name of the Claimant must be filled out in its entirety. Only one Proof of Claim per legal entity may be filed. Claimants who file a Proof of Claim by a division, or file several Proofs of Claim by divisions, may have their Proof(s) of Claim disallowed.

A statement of account containing full details of the Claim must be attached to the Proof of Claim. The Proof of Claim should include all amounts owing to you on or before October 30, 2014. These Claims shall be reduced by the amount of any subsequent payment thereon and any other subsequent amounts that are properly set-off against such Claims.

If the Claimant holds security for the indebtedness, a statement of the value and nature of the security must accompany the Proof of Claim.

If the Claimant holds a contingent or unliquidated Claim, the details of any guarantee giving rise to such contingent or unliquidated Claim, or reasons for the Claim must be provided in addition to the basis upon which the Claim has been valued.

If the Claim has been sold or assigned, the name of the party purchasing the Claim and the amount of the Claim sold or assigned as well as supporting documentation must be attached to the Proof of Claim submitted. The Proof of Claim may be completed by either the original Claimant or by an assignee, but not both. Claimants and assignee(s) must determine amongst themselves who will file the Proof of Claim.

C. For Claimants Submitting a Proof of Claim

If you believe that you have a Claim against SBDI, you will have to file a Proof of Claim with the NOI Trustee by sending such Proof of Claim:

- (a) to the NOI Trustee by way of facsimile to 306.343.4240 or email to jcalyniuk@deloitte.ca and bwarga@deloitte.ca, clearly marked to the attention of Jasmin Calyniuk and Brent Warga; and
- (b) to the legal counsel of SBDI by way of facsimile at 306.975.7145 or email to jmlee@mlt.com and mrussell@mlt.com, clearly marked to the attention of Jeffrey M. Lee, Q.C. and Mike Russell.

THE PROOF OF CLAIM MUST BE RECEIVED BY 5:00 P.M. (SASKATCHEWAN TIME) ON FEBRUARY 13, 2015.

Additional Proof of Claim forms may be obtained by contacting the NOI Trustee using the contact information listed above and providing particulars as to your name, address, email and facsimile number. Once the NOI Trustee has this information, you will receive, as soon as practicable, additional Proof of Claim forms.

SCHEDULE "B"

Proof of Claim (see attached).

BANKRUPTCY AND INSOLVENCY ACT

(Sections 50.1 81.5, 81.6., Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1), and paragraphs 51(1)(e) and 66.14(b) of the Act)

In the Matter of the Bankruptcy (or the Proposal or the Receivership) of: System Built Developments Inc. (Name of Debtor) of: Saskatoon, Saskatchewan (City, Province) and the claim of: (Name of Creditor) All notices or correspondence regarding this claim must be forwarded to the following address:

I, (name of creditor or representative of the creditor) of (City, Province), DO HEREBY CERTIFY:

- 1. That I am a creditor of the above-named debtor (or that I am (state position or title) of (name of creditor or representative of the creditor)).
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of bankruptcy (or the date of the receivership or, in the case of a proposal, the date of the notice of intention or of the proposal, if no notice of intention was filed), namely the 30th day of October, 2014, and still is, indebted to the creditor in the sum of \$, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled.
4. (Check and complete appropriate category.)
A. UNSECURED CLAIM OF \$ (other than as a customer contemplated by Section 262 of the Act)
B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$
C. SECURED CLAIM OF \$
D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$
E. CLAIM BY WAGE EARNER OF \$
F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$
G. CLAIM AGAINST DIRECTOR \$
H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$
5. That, to the best of my knowledge, I am (or the above-named creditor is) (or am not or is not) related to the debtor within the meaning of section 4 of the Act, and have (or has) (or have not or has not) dealt with the debtor in a non-arm's-length manner.
6. That the following are the payments that I have received from, the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2(1) of the Act:
7. (Applicable only in the case of the bankruptcy of an individual.)
Whenever the trustee reviews the financial situation of a bankrupt to redetermine whether or not the bankrupt is required to make payments under section 68 of the Act, I request to be informed, pursuant to paragraph 68(4) of the Act, of the new fixed amount or of the fact that there is no longer surplus income.
I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

Dated at this day of

Witness Creditor

Phone Number: Fax Number: E-Mail Address:

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.
WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.
Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

GENERAL PROXY (WITH POWER OF SUBSTITUTION)

(WHERE CREDITOR IS A CORPORATION, PROXY MUST BE COMPLETED AND SIGNED IN THE CORPORATE NAME)

In the Matter of the Bankruptcy (or proposal) of System Built Developments Inc. (name of debtor) I/We, (name of creditor) of (City, Province)

a creditor in the above matter, hereby appoint of (City, Province) to be my/our general proxy in the above matter except as to the receipt of dividends, with (or without) power to appoint another general proxy in his or her place.

Dated at (City, Province), this day of A.D. 20

(Creditor Name)

(Signature of Witness)

(Signature of proxy grantor or authorized signing officer if a corporation)

DIRECTIONS AS TO COMPLETING PROOF OF CLAIM FORM

CLAIMS NOT COMPLETED CORRECTLY IN EVERY RESPECT WILL BE RETURNED.

Every creditor who does not prove his claim is not entitled to share in any distribution. This checklist is provided to assist you in preparing the accompanying proof of claim for and, where required, proxy form in a complete and accurate manner. Please specifically check each requirement.

GENERAL

- The signature of a witness is required.
- This document must be signed personally by the individual completing this declaration.
- Give the complete address where any notice or correspondence is to be forwarded.
- The amount of the statement of account must correspond to the amount on the proof of claim.

PARAGRAPH (1)

- Creditor must state full and complete legal name of company or firm.
- If the individual completing the proof of claim is not the creditor himself, he must state his position or title.

PARAGRAPH (3)

- The statement of account must be complete.
- A detailed statement of account must be attached to the proof of claim and must show the date, the number and the amount of all the invoices or charges, together with the date, the number and the amount of all credits or payments. A statement of account is not complete if it begins with an amount brought forward.

PARAGRAPH (4)

- A secured creditor must provide a certified true copy of the security instrument as registered, and must give full particulars of the security, including the date on which the security was given and the value at which the creditor assesses the security and attach a copy of the security documents.
- Claim by Farmer, Fisherman or Aquaculturist must attach a copy of sale agreement and delivery documents.
- Claims under Paragraph (4) (E), (F), (G) and (H) must attach full particulars of the claim, including the calculations upon which the claim is based.

PARAGRAPH (5)

- All claimants must indicate if he or she is related or not to the debtor, as defined in Section 4 of the Bankruptcy Act, by striking out "I am" or "am not", as applicable.

PARAGRAPH (6)

- All claimants must attach a detailed list of all payments or credits received or granted, as follows:
 - (a) Within the three (3) months preceding the date of initial bankruptcy event, in the case where the claimant and the debtor are not related.
 - (b) Within the twelve (12) months preceding the date of initial bankruptcy event, in the case where the claimant and the debtor are related or were not dealing with each other at arm's length.

A transaction is not at arm's length where one of the co-contracting parties is in a situation where he or she may exercise a control, influence or moral pressure on the free will of the other.

PROXY

NOTE: The Bankruptcy Act permits a proof of claim to be made by a duly authorized agent of a creditor but this does not give such a person power to vote at the first meeting of the creditors or to act as the proxy of the creditors.

GENERAL

- A creditor may vote either in person or by proxy.
- A debtor may not be appointed a proxy to vote at any meeting of his creditors.
- The trustee may be appointed as a proxy for any creditor.
- A corporation may vote by an authorized agent at a meeting of creditors.
- In order for a duly authorized person to have a right to vote, he must himself be a creditor or be the holder of a properly executed proxy. The name of the creditor must appear in the proxy.

SECTION 136(1) (CONDENSED)

ORDER OF DISTRIBUTION

- (b) The cost of administration of the estate.
 - (ii) The expense and fees of the Trustee;
 - (iii) Legal costs
- (d) Wages, Salaries, commissions or compensation of any clerk, servant or employee of a company to a maximum of \$2,000.00. In the case of travelling salesmen, an additional claim of \$1,000.00 is allowable for expenses incurred in and about the business of the Bankrupt. This includes wages, commissions and holiday pay earned in only the six months preceding the date of initial bankruptcy event. If holiday pay, wages or commissions are owing outside the six months limit, you may claim for same as an unsecured creditor.
- (d.1) Alimony or support under certain circumstances.
- (e) Municipal taxes.
- (f) The Landlord for arrears of rent for a period of three months preceding the bankruptcy, and accelerated rent for a period not exceeding three months subsequent to the bankruptcy, if provision is made for same in the lease. The Landlord's preferred claim is limited to the value of the assets on the premises under lease and any payments made by the Trustee on account of accelerated rent shall be credited by the Landlord against the amount payable by the Trustee for occupation rent.
- (g) One solicitor's bill of costs, including sheriff's fees and land registration fees shall be payable to the creditor who has first attached by way of garnishment or lodged with the sheriff an attachment execution of other process against the property of the Bankrupt.
- (i) Claims resulting from injuries to employees of the Bankrupt to which the provisions of any Workers' Compensation Act do not apply, but only to the extent of monies received from persons or companies guaranteeing the Bankrupt against damage resulting from such injuries, such as liability insurance policies.

A creditor whose rights are restricted by this section is entitled to rank as an unsecured creditor for any balance of his claim.

SECTION 4 (summarized)

If you are related by blood or marriage to the Bankrupt, then you should consider yourself to be a related person pursuant to Section 4. If the Bankrupt is a corporation, you would be considered to be related to it if you were a shareholder or if your company was controlled by the same shareholders as the bankrupt corporation.

IF YOU DO NOT AGREE WITH THIS NOTICE OF REVISION OR DISALLOWANCE, PLEASE TAKE NOTICE OF THE FOLLOWING:

1. If you intend to dispute this Notice of Revision or Disallowance you must, on or before February 27, 2015, file an application with the Court in these proceedings to appeal the classification, amount or disallowance of your claim by serving on the Trustee and all parties on the Service List represented by counsel, and by filing with the Court, a Notice of Motion to that effect.
2. Service of the Notice of Motion must be effected:
 - (a) to the Trustee by way of facsimile to 306.343.4240 or email to jcalyniuk@deloitte.ca and bwarga@deloitte.ca, clearly marked to the attention of Jasmin Calyniuk and Brent Warga;
 - (b) to the legal counsel of SBDI by way of facsimile to 306.975.7145 or email to jmlee@mlt.com and mrussell@mlt.com, clearly marked to the attention of Jeffrey M. Lee, Q.C. and Mike Russell; and
 - (c) to each legal counsel identified on the Service List established in these proceedings by facsimile or by way of email.
3. **If you fail to serve a Notice of Motion on or before February 27, 2015, you shall:**
 - (a) **in the case of a Notice of Revision, be deemed to have accepted the classification and the revised amount of your claim as set out in such Notice of Revision and such claim as set out in the Notice of Revision shall constitute a finally determined claim;** or
 - (b) **in the case of a Notice of Disallowance, be deemed to have accepted the disallowance of your claim and such claim as set out in the Notice of Disallowance shall constitute a disallowed Claim.**

DATED this _____ day of January, 2015.

Deloitte Restructuring Inc., in its capacity as Trustee of System Built Developments Inc.

Per: _____

SCHEDULE "D"

Notice To Claimants of System Built Developments Inc. ("SBDI")

RE: NOTICE OF CLAIMS PROCEDURE IN REGARD TO CLAIMS AGAINST SYSTEM BUILT DEVELOPMENTS INC.

PLEASE TAKE NOTICE that this notice is being published pursuant to an order of the Court of Queen's Bench for Saskatchewan dated January 26, 2015 (the "**Order**"), establishing a procedure for determining the amount, status and/or validity of prospective claims against System Built Developments Inc. The Court has ordered that the Proposal Trustee, Deloitte Restructuring Inc., send Proof of Claim forms to all known claimants of System Built Developments Inc. Any person who has not received a Proof of Claim form and who believes that they have a claim against System Built Developments Inc., which claim arose prior to October 30, 2014, should obtain and deliver to the Proposal Trustee a completed Proof of Claim form, which Proof of Claim must be received by the Proposal Trustee on or before **5:00 p.m. (Saskatchewan time) on February 13, 2015** (the "**Claims Bar Date**").

CLAIMS WHICH ARE NOT RECEIVED BY THE TRUSTEE ON OR BEFORE THE CLAIMS BAR DATE WILL BE BARRED AND EXTINGUISHED FOREVER.

Claimants who have not received a Proof of Claim from the Proposal Trustee should contact the Proposal Trustee by way of facsimile to 306.343.4240 or email to jcalyniuk@deloitte.ca and bwarga@deloitte.ca, clearly marked to the attention of Jasmin Calyniuk and Brent Warga, requesting a Proof of Claim package.

DATED at Saskatoon, Saskatchewan, this _____ day of January, 2015.