



Deloitte Restructuring Inc.
700, 850 – 2nd Street S.W.
Calgary AB T2P 0R8
Canada

Tel: 403-298-5955
Fax: 403-718-3681
www.deloitte.ca

April 6, 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.

On February 20, 2015, the Court of Queen’s Bench of Alberta (the “Court”) granted an Order approving a claims procedure that directed the District and the Monitor to solicit claims from all creditors of the District for the purpose of determining the claims, which would participate in the CCAA proceedings (the “Claims Process”).

Pursuant to the Claims Process, creditors who wished to, could donate their claims to the District or to another party by completing an Assignment Notice. The Monitor previously advised that those who did so were anticipated to receive a tax receipt for their donation in early 2016. The amount of the tax receipt was dependent on the results of the CCAA proceedings as the value of the donation was to be calculated based on the amount to be distributed to creditors of the District pursuant to the District Plan.

As you are likely aware, the District has now received Court approval to present a plan of compromise and arrangement (the “District Plan”) to the District’s creditors and to hold a meeting of creditors to consider the District Plan (the “District Meeting”). The District Meeting is currently scheduled for May 14, 2016. Until such time as the District Plan has been approved by the District’s creditors at the District Meeting and sanctioned by the Court, the amount available for distribution to the District’s creditors remains uncertain. As such, tax receipts will not be able to be issued until such time as the District Plan becomes effective.

Should you have any questions, please contact the undersigned.

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