

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) FRIDAY, THE 11TH
)
MR. JUSTICE DUNPHY) DAY OF JUNE, 2021

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF
ONTARIO ELECTRONIC STEWARDSHIP

APPLICATION UNDER SS. 243, 244 AND 246 OF THE *CORPORATIONS ACT*, R.S.O. 1990,
C. C.38

DELOITTE RESTRUCTURING INC.

Applicant

CLAIMS PROCEDURE ORDER

THIS MOTION, made by the Applicant pursuant to the *Corporations Act*, R.S.O. 1990, c. C.38, as amended (the “**Corporations Act**”) for an order (the “**Claims Procedure Order**”) approving a procedure for the identification, quantification, and resolution of claims of creditors of Ontario Electronic Stewardship (“**OES**”), was heard this day by way of judicial videoconference via Zoom in Toronto, Ontario due to the COVID-19 pandemic.

ON READING the Notice of Motion, the affidavit of Richard Williams sworn May 31, 2021 and the Exhibits thereto, and on hearing the submissions of counsel for the Applicant, counsel for Resource Productivity & Recovery Authority and those other parties that were present as listed on the counsel slip, no other party appearing although duly served as appears from the affidavit of service of Katherine Yurkovich dated June 2, 2021, filed.

INTERPRETATION

1. **THIS COURT ORDERS** that, in addition to terms defined elsewhere herein, the following terms shall have the following meanings:

- (a) **“Appointment Order”** means the Order of Mr. Justice Dunphy made June 11, 2021 in these Proceedings;
- (b) **“Bar Date”** has the meaning given to it in paragraph 18 hereof;
- (c) **“Bar Date Order”** has the meaning given to it in paragraph 18 hereof;
- (d) **“Business Day”** means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Ontario;
- (e) **“Claim”** means any right of claim of any Person that may be asserted or made in whole or in part against OES, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever, and any interest accrued thereon or costs payable in respect thereof, including by reason of the commission of a tort (international or unintentional), by reason of any breach of contract or other agreement (oral or written), by reason of any breach of duty (including any legal, statutory, equitable or fiduciary duty) or by reason of any right of ownership of or title to property or assets or right to a trust or deemed trust (statutory, express, implied, resulting, constructive, or otherwise), and whether or not such indebtedness, liability or obligation is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present or future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution or indemnity or otherwise against OES with respect to any matter, action, cause or chose

in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation, and any interest accrued thereon or costs payable in respect thereof;

- (f) “**Claimant**” means any Person asserting a Claim and includes the transferee or assignee of a Claim, transferred and recognized in accordance with paragraphs 23 and 24 hereof or a trustee, executor, liquidator, receiver, receiver and manager, or other Person acting on behalf of or through such Person;
- (g) “**Claims Package**” means the Pre-Populated Proof of Claim, the Proof of Claim form, the Notice to Claimants, the Instruction Letter, and any other documentation the Liquidator may deem appropriate;
- (h) “**Claims Procedure**” means the procedures outlined in this Claims Procedure Order, including the Schedules hereto;
- (i) “**Communication**” has the meaning given to it in paragraph 26 hereof;
- (j) “**Corporations Act**” means the *Corporations Act*, R.S.O. 1990, c. C.38, as amended;
- (k) “**Court**” means the Ontario Superior Court of Justice (Commercial List);
- (l) “**Court Appointment Date**” means June 11, 2021;
- (m) “**Instruction Letter**” means the instruction letter to Claimants, substantially in the form attached as Schedule “B” hereto, regarding the completion of a Proof of Claim by a Claimant and the Claims Procedure described herein;
- (n) “**Known Claimants**” has the meaning given to it in paragraph 10 hereof;
- (o) “**Liquidator**” means Deloitte Restructuring Inc., in its capacity as the Court-appointed liquidator of OES;

- (p) “**Liquidator’s Website**” means the case website established by the Liquidator with the following URL: <https://www.insolvencies.deloitte.ca/en-ca/Pages/OntarioElectronicStewardship.aspx?searchpage=Search-Insolvencies.aspx>
- (q) “**Notice to Claimants**” means the notice for publication by the Liquidator as described in paragraph 12 hereof, in the form attached as Schedule “A”;
- (r) “**Notice of Revision or Disallowance**” means the notice referred to in paragraph 21 hereof, substantially in the form of Schedule “D” hereto, advising a Claimant that the Liquidator, has revised or rejected all or part of such Claimant’s Claim as set out in its Proof of Claim;
- (s) “**Orders**” means any and all orders issued by the Court within these Proceedings, including the Appointment Order;
- (t) “**Person**” means any individual, corporation, firm, limited or unlimited liability company, general or limited partnership, association (incorporated or unincorporated), trust, unincorporated organization, joint venture, trade union, government authority or any agency, regulatory body or officer thereof or any other entity, wherever situate or domiciled, and whether or not having legal status, and whether acting on their own or in a representative capacity;
- (u) “**Pre-Populated Proof of Claim**” means the proof of claim pre-populated by the Liquidator stating the amount owing, if any, by OES to the Known Claimant based on the books and records of OES;
- (v) “**Proceedings**” means the within proceedings;
- (w) “**Proof of Claim**” means the Proof of Claim referred to in paragraph 16 hereof to be filed by Claimants, substantially in the form attached as Schedule “C”;

- (x) **“Proof of Claims Filing Date”** means 5:00 p.m. (Eastern Time) on August 31, 2021; and
- (y) **“Proven Claim”** means the amount of a Claim of a Claimant as finally determined in accordance with this Claims Procedure Order.

2. **THIS COURT ORDERS** that all references to time herein shall mean local time in Toronto, Ontario, Canada, and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day unless otherwise indicated herein.

3. **THIS COURT ORDERS** that all references to the word “including” shall mean “including without limitation”.

4. **THIS COURT ORDERS** that all references to the singular herein include the plural, the plural include the singular, and any gender includes all genders.

GENERAL PROVISIONS

5. **THIS COURT ORDERS** that the Liquidator is hereby authorized (i) to use reasonable discretion as to the adequacy of compliance with respect to the manner in which forms delivered hereunder are completed and executed, and may, where it is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Claims Procedure Order as to completion and execution of such forms, and (ii) to request any further documentation from a Claimant that the Liquidator may reasonably require in order to determine a Claim.

6. **THIS COURT ORDERS** that notwithstanding any other provisions of this Claims Procedure Order, the receipt of a Pre-Populated Proof of Claim by a Claimant, solicitation by the Liquidator of Claims or the filing by any Claimant of any Claims shall not, for that reason only, grant any Person standing in these Proceedings.

7. **THIS COURT ORDERS** that all Claims filed shall be denominated in the original currency of the Claim. Where no currency is indicated, the Claim shall be presumed to be in Canadian Dollars. Any Claims denominated in a foreign currency shall be converted to Canadian Dollars based on the Bank of Canada's daily average exchange rate for that currency against the Canadian Dollar on the Court Appointment Date.

LIQUIDATOR'S ROLE

8. **THIS COURT ORDERS** that the Liquidator, in addition to its prescribed rights, duties, responsibilities and obligations under the Corporations Act and under the Appointment Order, shall administer the Claims Procedure, including the determination of Claims of the Claimants, and is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this Claims Procedure Order or incidental thereto.

9. **THIS COURT ORDERS** that (i) in carrying out the terms of this Claims Procedure Order, the Liquidator shall have all of the protections given to it by the Corporations Act, the Appointment Order, and this Claims Procedure Order, and as an officer of this Court, including the stay of proceedings in its favour, (ii) the Liquidator shall incur no liability or obligation as a result of the carrying out of the provisions of this Claims Procedure Order, except to the extent that the Liquidator has acted with gross negligence or willful misconduct, (iii) the Liquidator shall be entitled to rely on the books and records of OES and any information provided by OES or its agents, all without independent investigation, and (iv) the Liquidator shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information or in any information provided by any Claimant, except to the extent that the Liquidator has acted with gross negligence or willful misconduct.

NOTICE TO CLAIMANTS AND CLAIMS PACKAGES

10. **THIS COURT ORDERS** that the Liquidator shall compile a list of known potential Claimants from the books and records of OES (the "**Known Claimants**") and each a "**Known Claimant**") as at the

Court Appointment Date, showing for each Known Claimant, their name, address, email address (where available) and amount owed pursuant to OES' books and records.

11. **THIS COURT ORDERS** that the Liquidator shall send a Claims Package to each Known Claimant by email to the last known email address of the Known Claimant set out in the books and records of OES, or by ordinary mail, courier or facsimile to the last known mailing address or facsimile number of the Known Claimant if an email address for such Known Claimant is not known, by no later than June 30, 2021.

12. **THIS COURT ORDERS** that as soon as practicable, but no later than 5:00 p.m. on June 30, 2021, the Liquidator shall cause the Notice to Claimants to be published, for at least two (2) Business Days, at an interval of one week, in each of *The Globe and Mail* (National Edition) and *The Toronto Star*.

13. **THIS COURT ORDERS** that the Liquidator shall cause the Notice to Claimants, the Claims Package and the Claims Procedure Order to be posted to the Liquidator's Website as soon as reasonably practicable and cause it to remain posted thereon until its discharge as Liquidator of OES.

14. **THIS COURT ORDERS** that upon request by a Claimant for a Claims Package or documents or information relating to the Claims Procedure prior to the Proof of Claims Filing Date, the Liquidator shall forthwith send a Claims Package, direct such Person to the documents posted on the Liquidator's Website, or otherwise respond to the request for information or documents as the Liquidator considers appropriate in the circumstances.

15. **THIS COURT ORDERS** that the form and substance of each of the Notice to Claimants, Proof of Claim, Instruction Letter and Notice of Revision or Disallowance, substantially in the forms attached as schedules hereto, are hereby approved. Despite the foregoing, the Liquidator may, from time to time, make such minor changes to such forms as the Liquidator considers necessary or desirable.

PROOFS OF CLAIM TO BE FILED PRIOR TO PROOF OF CLAIMS FILING DATE

16. **THIS COURT ORDERS** that any Person who (i) disagrees with, or wishes to assert a Claim in addition to the Claim stated in the Pre-Populated Proof of Claim received by such Person, or (ii) wishes to assert a Claim, must deliver to the Liquidator, on or before the Proof of Claims Filing Date, a completed Proof of Claim, including all relevant supporting documentation in respect of such Claim, in the manner set out in this Claims Procedure Order.

17. **THIS COURT ORDERS** that not less than five (5) business days following the Proof of Claims Filing Date, the Liquidator shall send a notice to the Known Claimants who have not filed a Proof of Claim reminding them of the Proof of Claims Filing Date and informing them of the Liquidator's intention to seek a Bar Date Order.

18. **THIS COURT ORDERS** that as soon as practicable following the Proof of Claims Filing Date, and in any case no less than three (3) days following the delivery of the notice referred to in paragraph 17 above, the Liquidator shall bring a motion to the Court, on notice to the Service List and Known Claimants referred to in paragraph 17 above, for an Order (the "**Bar Date Order**") providing, amongst other things, for a date (the "**Bar Date**") after which:

- (a) the Claim of any Person who received a Pre-Populated Proof of Claim in accordance with paragraph 11 and did not return a Proof of Claim by the Bar Date shall be deemed to be as set out in the Pre-Populated Proof of Claim and the Claimant will be barred from disputing or appealing same, and the balance of such Claimant's Claim, if any, shall be forever barred and extinguished;
- (b) any Person who has not received a Pre-Populated Proof of Claim and has not filed a Proof of Claim by the Bar Date shall:

- (i) not be entitled to receive further notice with respect to, and shall not be entitled to participate as a Claimant or creditor in, the Claims Procedure or these Proceedings in respect of such Claim; and
- (ii) be forever barred, estopped and enjoined from asserting or enforcing such Claim against OES and OES shall not have any liability whatsoever in respect of such Claim and such Claim shall be extinguished without any further act or notification by the Liquidator.

ADJUDICATION OF CLAIMS

19. **THIS COURT ORDERS** that the Liquidator shall review all Proofs of Claim filed in accordance with this Claims Procedure Order, and at any time may:

- (a) request additional information from a Claimant;
- (b) request that a Claimant file a revised Proof of Claim;
- (c) attempt to resolve and settle any issue arising in a Proof of Claim or in respect of a Claim;
- (d) accept (in whole or in part), any Claim and so notify the Claimant in writing; and
- (e) revise or disallow (in whole or in part) any Claim and so notify the Claimant in writing.

20. **THIS COURT ORDERS** that where a Claim has been accepted by the Liquidator in accordance with this Claims Procedure Order, such Claim shall constitute such Claimant's Proven Claim. The acceptance of any Claim or other determination of same in accordance with this Claims Procedure Order, in full or in part, shall not constitute an admission of any fact, thing, liability, or quantum or status of any claim by any Person, save and except in the context of these Proceedings. In these Proceedings, a Claim shall be deemed accepted by the Liquidator (i) if included in a Pre-Populated Proof of Claim, (ii) if,

following the receipt of a Proof of Claim, the Liquidator does not issue a Notice of Revision or Disallowance pursuant to paragraph 21 hereof, or (iii) as resolved in accordance with paragraphs 21 and 22 hereof.

RESOLUTION OF CLAIMS

21. **THIS COURT ORDERS** that as soon as practicable after a Proof of Claim is received by the Liquidator in accordance with this Claims Procedure Order, the Liquidator may attempt to resolve and settle the Claim with the Claimant. If, in the Liquidator's determination, the Claim cannot be resolved or settled, the Liquidator shall issue a Notice of Revision or Disallowance in respect of such Claim.

22. **THIS COURT ORDERS** that any Claimant who wishes to dispute a Claim as stated in a Notice of Revision or Disallowance, shall bring, within 30 days of the deemed receipt of the Notice of Revision or Disallowance in respect of such Claim, a motion to the Court to seek a determination by the Court of the disputed Claim.

NOTICE OF TRANSFEREES

23. **THIS COURT ORDERS** that the Liquidator shall not be obligated to give notice to or otherwise deal with the transferee or assignee of a Claim unless and until actual notice of the transfer or assignment, together with satisfactory evidence of the existence and validity of such transfer or assignment, shall have been received and acknowledged by the Liquidator in writing. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the "Claimant" in respect of such Claim. Any such transferee or assignee of a Claim shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Claims Procedure Order prior to the receipt and acknowledgment by the Liquidator of satisfactory evidence of such transfer or assignment. A transferee or assignee of a Claim takes the Claim subject to any right of set-off to which OES may be entitled with respect to such Claim. For greater certainty, a transferee

or assignee of a Claim is not entitled to set off, apply, merge, consolidate or combine any Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such Person to OES.

24. **THIS COURT ORDERS** that if a Claimant or any subsequent holder of a Claim, who in any such case has previously been acknowledged by the Liquidator as the holder of the Claim, transfers or assigns the whole of such Claim to more than one Person or part of such Claim to another Person, such transfers or assignments shall not create separate Claims and such Claims shall continue to constitute and be dealt with as a single Claim notwithstanding such transfers or assignments. The Liquidator shall not, in each case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Claim only as a whole and then only to and with the Person last holding such Claim, provided such Claimant may, by notice in writing delivered to the Liquidator, direct that subsequent dealings in respect of such Claim, but only as a whole, shall be dealt with by a specified Person and in such event, such Person shall be bound by any notices given or steps taken in respect of such Claim with such Claimant or in accordance with the provisions of this Claims Procedure Order.

SERVICE AND NOTICES

25. **THIS COURT ORDERS** that the forms of notice to be provided in accordance with this Claims Procedure Order shall constitute good and sufficient service and delivery of notice of this Claims Procedure Order and the Proof of Claims Filing Date on all Persons who may be entitled to receive notice and who may assert a Claim and no other notice or service need be given or made and no other documents or material need be sent to or served upon any Person in respect of this Claims Procedure Order.

26. **THIS COURT ORDERS** that the Liquidator may, unless otherwise specified by this Claims Procedure Order, serve and deliver the Claims Package, and any letters, notices or other documents (a “**Communication**”) to the Claimants or any other interested Person by forwarding true copies thereof by prepaid ordinary mail, registered mail, courier, personal delivery, facsimile transmission or email to such Persons at the physical or electronic address, as applicable, last shown on the books and records of OES or

set out in such Claimant's Proof of Claim; provided, however, that if the Liquidator receives notice that the Communication cannot be delivered at the address used by the Liquidator and the Liquidator has an alternative address for such Claimant, the Liquidator shall attempt to deliver the Communication to such alternate address. Any such service and delivery shall be deemed to have been received: (a) if sent by ordinary mail or registered mail, on the third Business Day after mailing; (b) if sent by courier or personal delivery, on the next Business Day following dispatch; and (c) if delivered by facsimile transmission or email by 5:00 p.m. on a Business Day, on such Business Day and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

27. **THIS COURT ORDERS** that any notice or communication (including Proofs of Claim) to be given under this Claims Procedure Order by any Person to the Liquidator shall be in writing in substantially the form provided for in this Claims Procedure Order and will be sufficiently given only if delivered by email, or if it cannot be given by email by prepaid registered mail, courier or personal delivery, addressed to:

Deloitte Restructuring Inc.
Court-appointed Liquidator of Ontario Electronic Stewardship
8 Adelaide Street West, Suite 200
Toronto ON M5J 0A9

Attention: Richard Williams CIRP, LIT
Email: oeswindup@deloitte.ca
Phone: 416-607-1392

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof during normal business hours on a Business Day or if delivered outside of normal business hours, the next Business Day.

28. **THIS COURT ORDERS** that if during any period during which notices or other communications are being given pursuant to this Claims Procedure Order, a postal strike or postal work stoppage of general application should occur, such notices, notifications or other communications sent by ordinary or registered mail and then not received shall not, absent further order of this Court, be effective and notices and other

communications given hereunder during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery, facsimile transmission or email in accordance with this Claims Procedure Order.

29. **THIS COURT ORDERS** that in the event that this Claims Procedure Order is later amended by further order of the Court, the Liquidator shall post such further order on the Liquidator's Website, and such posting shall constitute adequate notice to Claimants of such amended Claims Procedure.


MISCELLANEOUS

30. **THIS COURT ORDERS** that notwithstanding the terms of this Claims Procedure Order, the Liquidator may apply to this Court from time to time for directions from this Court with respect to this Claims Procedure Order, or for such further order or orders as it may consider necessary or desirable to amend, supplement or clarify the terms of this Claims Procedure Order.

31. **THIS COURT ORDERS** that this Claims Procedure Order shall have full force and effect in all provinces and territories in Canada, outside Canada and against all Persons against whom it may be enforceable.

32. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, or abroad, to give effect to this Claims Procedure Order and to assist the Liquidator and its respective agents in carrying out the terms of this Claims Procedure Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Claims Procedure Order, to grant representative status to OES in any foreign proceeding, or to assist the Liquidator and its respective agents in carrying out the terms of this Claims Procedure Order.

33. **THIS COURT ORDERS** that the Liquidator be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Claims Procedure Order and for assistance in carrying out the terms of this Claims Procedure Order.



S.F. Dunphy J.

SCHEDULE "A"

NOTICE TO CREDITORS OF ONTARIO ELECTRONIC STEWARDSHIP

RE: NOTICE OF PROOF OF CLAIMS FILING DATE IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF ONTARIO ELECTRONIC STEWARDSHIP

NOTICE IS HEREBY GIVEN that pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) made June 11, 2021 (the "**Claims Procedure Order**"), a claims procedure has been commenced for the identification, quantification, and resolution of claims of creditors of Ontario Electronic Stewardship ("**OES**"). Capitalized terms that are not defined herein have the meanings ascribed thereto in the Claims Procedure Order.

PLEASE TAKE NOTICE that any Person who wishes to assert a Claim, must deliver to Deloitte Restructuring Inc., in its capacity as the court-appointed liquidator of OES (the "**Liquidator**"), on or before the Proof of Claims Filing Date stated below, a completed Proof of Claim, including all relevant supporting documentation in respect of such Claim, in the manner set out in the Claims Procedure Order.

Pursuant to the Claims Procedure Order, the Proof of Claims Filing Date is 5:00 p.m. (Eastern Time) on August 31, 2021. Proofs of Claim must be completed and filed with the Liquidator so as to be received on or before the Proof of Claims Filing Date.

NOTE THAT AS SOON AS PRACTICABLE FOLLOWING THE PROOF OF CLAIMS FILING DATE THE LIQUIDATOR SHALL BRING A MOTION TO THE COURT FOR AN ORDER SETTING A FINAL BAR DATE (the "Bar Date Order") AFTER WHICH ALL CLAIMS THAT HAVE NOT BEEN FILED WITH THE LIQUIDATOR WILL BE FOREVER BARRED AND EXTINGUISHED.

PLEASE TAKE NOTICE that the Liquidator will cause Claims Packages including a Pre-Populated Proof of Claim to be sent to all Known Claimants on or before June 30, 2021. If you have received a Pre-Populated Proof of Claim and you (i) disagree with the Claim as stated in the Pre-Populated Proof of Claim, or (ii) wish to assert a further Claim, you must complete and file a Proof of Claim form with the Liquidator so as to be received on or before the Proof of Claims Filing Date.

NOTE THAT AS SOON AS PRACTICABLE FOLLOWING THE PROOF OF CLAIMS FILING DATE THE LIQUIDATOR SHALL BRING A MOTION TO THE COURT FOR AN ORDER SETTING A FINAL BAR DATE (the "Bar Date Order") PROVIDING THAT THE CLAIM OF ANY PERSON WHO HAS RECEIVED A PRE-POPULATED PROOF OF CLAIM AND DOES NOT RETURN A PROOF OF CLAIM ON OR BEFORE THE CLAIMS BAR DATE (TO BE ESTABLISHED PURSUANT TO THE BAR DATE ORDER), WILL BE DEEMED TO BE AS SET OUT IN THE PRE-POPULATED PROOF OF CLAIM AND SUCH CLAIMANT WILL BE BARRED FROM DISPUTING OR APPEALING SAME, AND THE BALANCE OF SUCH CLAIM, IF ANY, SHALL BE FOREVER BARRED AND EXTINGUISHED.

A copy of the Claims Procedure Order and the Claims Package is available at the following website: <https://www.insolvencies.deloitte.ca/en-ca/Pages/OntarioElectronicStewardship.aspx?searchpage=Search-Insolvencies.aspx>

CREDITORS REQUIRING INFORMATION or claim documentation may contact the Liquidator at the following address by prepaid registered mail, courier, personal delivery, facsimile transmission, email or telephone:

Deloitte Restructuring Inc., Court-appointed Liquidator of OES

Claims Process

8 Adelaide Street West, Suite 200
Toronto ON M5J 0A9
Attention: Richard Williams CIRP, LIT
Email: oeswindup@deloitte.ca
Phone: 416-607-1392

SCHEDULE “B”

INSTRUCTION LETTER FOR THE CLAIMS PROCEDURE OF ONTARIO ELECTRONIC STEWARDSHIP

CLAIMS PROCEDURE

By Order of the Ontario Superior Court of Justice (Commercial List) dated June 11, 2021 (as such Order may be amended from time to time, the “**Claims Procedure Order**”) Deloitte Restructuring Inc., in its capacity as the Court-appointed liquidator (the “**Liquidator**”) of Ontario Electronic Stewardship (“**OES**”) , has been authorized to conduct a claims procedure (the “**Claims Procedure**”). A copy of the Claims Procedure Order and other public information concerning this proceeding is available on the Liquidator’s website at <https://www.insolvencies.deloitte.ca/en-ca/Pages/OntarioElectronicStewardship.aspx?searchpage=Search-Insolvencies.aspx>.

This letter provides general instructions for completing a Proof of Claim form. Capitalized terms not defined within this instruction letter shall have the meaning ascribed thereto in the Claims Procedure Order.

The Claims Procedure serves to identify and determine the amount of any claims against OES. Please review the Claims Procedure Order for the full terms of the Claims Procedure.

Please direct all forms and inquiries with respect to the Claims Procedure to the Liquidator by prepaid registered mail, courier, personal delivery, facsimile transmission, email, or telephone at the address below:

Deloitte Restructuring Inc., Court-appointed Liquidator of OES
Claims Process
8 Adelaide Street West, Suite 200
Toronto ON M5J 0A9
Attention: Richard Williams CIRP, LIT
Email: oeswindup@deloitte.ca
Phone: 416-607-1392

FOR CREDITORS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim against OES and you have not received a Pre-Populated Proof of Claim, you must complete and file a Proof of Claim form with the Liquidator. All Proofs of Claim **must be received by the Liquidator before 5:00 p.m. (Toronto Time) on August 31, 2021** (the “**Proof of Claims Filing Date**”). If you do not file a Proof of Claim in respect of such Claim by the Proof of Claims Filing Date, note that as soon as practicable following the Proof of Claims Filing Date the Liquidator shall bring a motion to the Court for an Order setting a final bar date (the “**Bar Date Order**”), after which all claims that have not been filed with the Liquidator shall not be entitled to receive further notice with respect to, and shall not be entitled to participate as a Claimant or creditor in the Claims Procedure or these Proceedings in respect of such Claim and you will be forever barred, estopped and enjoined from asserting or enforcing such Claim against OES and OES shall not have any liability whatsoever in respect of such Claim and such Claim shall be extinguished without any further act or notification by the Liquidator.

If you have received a Pre-Populated Proof of Claim and you (i) disagree with the Claim as stated in the Pre-Populated Proof of Claim, or (ii) wish to assert an additional Claim, you must complete and file a Proof of Claim form with the Liquidator. All Proofs of Claim **must be received by the Liquidator before 5:00 p.m. (Toronto Time) on August 31, 2021** (the “**Proof of Claims Filing Date**”). Note that as soon as practicable following the Proof of Claims Filing Date the Liquidator shall bring a motion to the Court for the Bar Date Order providing that the Claim of any person who has received a Pre-Populated Proof of Claim and does not return a Proof of Claim by the claims bar date (to be established pursuant to the Bar Date Order) will be deemed to be as set out in the Pre-

Populated Proof of Claim and such Known Claimant will be barred from disputing or appealing same, and the balance of such Claim, if any, shall be forever barred and extinguished.

ADDITIONAL FORMS

Additional Proof of Claim forms are available on the Liquidator's website at <https://www.insolvencies.deloitte.ca/en-ca/Pages/OntarioElectronicStewardship.aspx?searchpage=Search-Insolvencies.aspx> or by contacting the Liquidator.

DATED at _____ this _____ day of _____, 2021.

**SCHEDULE "C"
PROOF OF CLAIM FORM**

ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF

ONTARIO ELECTRONIC STEWARDSHIP

APPLICATION UNDER SS. 243, 244 AND 246 OF THE *CORPORATIONS ACT*, R.S.O. 1990, C. C.38

DELOITTE RESTRUCTURING INC.

Applicant

PROOF OF CLAIM

1. PARTICULARS OF CREDITOR

Full Legal Name of Creditor:

Full Mailing Address of Creditor:

Telephone Number of Creditor:

Facsimile Number of Creditor:

E-mail Address of Creditor:

Attention (Contact Person):

2. PARTICULARS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF APPLICABLE:

Have you acquired this Claim by assignment?

Yes No

(if yes, attach documents evidencing assignment)

Full Legal Name of original creditors(s): _____

3. **PROOF OF CLAIM**

THE UNDERSIGNED CERTIFIES AS FOLLOWS:

That I am a Creditor of Ontario Electronic Stewardship (“OES”) / I hold the position of _____ of the Creditor;

That I have knowledge of all the circumstances connected with the Claim described and set out below; and

OES was and still is indebted to the Creditor as follows:¹

Debtor	Claim Amount
Ontario Electronic Stewardship	

4. **PARTICULARS OF CLAIM:**

The particulars of the undersigned’s Claims are attached.

(Provide full particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor(s) which has guaranteed the Claim, particulars and copies of any security and amount of Claim allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed).

5. **FILING OF CLAIM**

This Proof of Claim must be returned to, and received by, the Liquidator by **5:00 p.m. (Toronto Time) on the Proof of Claims Filing Date (August 31, 2021)**.

Completed forms must be delivered by prepaid registered mail, courier, personal delivery, facsimile transmission or email at the address below to the Liquidator at the following address:

Deloitte Restructuring Inc., Court-appointed Liquidator of OES

Claims Process

8 Adelaide Street West, Suite 200
Toronto ON M5J 0A9

Attention: Richard Williams CIRP, LIT
Email: oeswindup@deloitte.ca
Phone: 416-607-1392

¹ Any Claims denominated in a foreign currency shall be converted to Canadian Dollars based on the Bank of Canada’s daily average exchange rate for that currency against the Canadian Dollar on the Court Appointment Date

DATED at _____ this _____ day of _____, 2021.

*(signature of creditor or its authorized
representative)*

Name:

Title:

Capitalized terms that are not defined herein have the meanings ascribed thereto in the Claims Procedure Order.

**SCHEDULE “D”
NOTICE OF REVISION OR DISALLOWANCE**

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF

ONTARIO ELECTRONIC STEWARDSHIP

**APPLICATION UNDER SS. 243, 244 AND 246 OF THE *CORPORATIONS ACT*, R.S.O. 1990, C.
C.38**

DELOITTE RESTRUCTURING INC.

Applicant

NOTICE OF REVISION OR DISALLOWANCE

TO: [insert name and address of creditor]

Capitalized terms not defined in this Notice of Revision or Disallowance have the meaning ascribed to them in the Claims Procedure Order of the Ontario Superior Court of Justice (Commercial List) dated June 11, 2021 (the “**Claims Procedure Order**”).

Pursuant to the Claims Procedure Order, Deloitte Restructuring Inc. in its capacity as the court-appointed liquidator (the “**Liquidator**”) of Ontario Electronic Stewardship hereby gives you notice that it has reviewed your Proof of Claim and has revised or disallowed all or part of your Claim. Subject to further dispute by you in accordance with the Claims Procedure Order, your Proven Claim will be as follows:

Debtor	Amount of Claim per Proof of Claim	Amount of Claim Allowed per this Notice of Revision or Disallowance
ONTARIO ELECTRONIC STEWARDSHIP	CAD \$	CAD \$

Reasons for Revision or Disallowance

PROCEDURE TO APPEAL THIS NOTICE OF REVISION OR DISALLOWANCE

If you disagree with the amount of your Claim allowed pursuant to this Notice of Revision or Disallowance, you must, **within thirty (30) days** after you have been deemed to have received the Notice of Revision or Disallowance under the Claims Procedure Order, bring a motion in the Proceedings to seek a determination by the Court of the disputed Claim.

If you do not bring a motion for the determination by the Court of the disputed Claim, your Claim shall be deemed to be as set out in this Notice of Revision or Disallowance.

IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIOD, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU.

DATED at _____ this _____ day of _____, 2021.

IN THE MATTER OF THE LIQUIDATION AND WINDING UP OF ONTARIO
ELECTRONIC STEWARDSHIP
APPLICATION UNDER SS. 243, 244 and 246 OF THE *CORPORATIONS ACT*,
R.S.O. 1990, C. C.38
DELOITTE RESTRUCTURING INC.

Applicant

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT
TORONTO

CLAIMS PROCEDURE ORDER

GOWLING WLG (CANADA) LLP

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Lawyers for the Applicant, Deloitte Restructuring Inc.