

GUIDE ON HOW TO COMPLETE A PROOF OF CLAIM FORM AGAINST THE DEBTOR COMPANY

and against other targeted parties and/or against the directors and officers of the Debtor Company

This guide was designed to assist those willing to complete a Proof of Claim form against the Debtor Company, other targeted parties and/or against the directors and officers of the Debtor Company. For further questions regarding the manner to complete your Proof of Claim form, please refer to the Monitor's website (<https://www.raymondchabot.com/dossiers-publics/9323-7055-quebec-inc/>) or contact the Monitor, whose contact details appear below.

Additional copies of the Proof of Claim form are available on the Monitor's website listed above.

Please note that the present document is intended as a guide only. In case of conflict between the provisions of the present document and the January 8, 2016 Claim Process Order (a copy is available on the Monitor's website) (the "**Order**"), the terms of the Order will prevail.

SECTION A – DETAILS REGARDING THE CREDITORS

1. The Creditor covered by the present guide is:
 - Any person which believes it holds a claim outstanding as of 11 June 2015 against the Debtor or its directors and officers, in relation to their obligations, or against any other person with regard to which a creditor may assert a claim that is, or may reasonably be, related, directly or indirectly, to a manufacturing defect with respect to the goods sold by the Debtor.
2. Each person or legal entity (each one being a "Creditor") willing to file a claim against the Debtor Company (each one being a "Claim") must complete a separate form;
3. The Creditor must write its legal name in full;
4. If the Creditor does business with the Debtor Company under one or many corporate names other than the name under which the Creditor is incorporated, that fact shall be disclosed, together with the relevant documents where appropriate;

SECTION B – PROOF OF CLAIM

5. The Creditor or its representative must be identified by name and title;

SECTION C – NATURE OF THE CLAIM

6. The Creditor must differentiate the amounts of his claim that are secured (security, hypothec, etc.) and those that are unsecured, and list them where appropriate.

Certain sums owed to the Creditors are not Claims and must not be entered in their Proof of Claim forms, notably the amounts which could be owed by virtue of obligations that have taken effect on or after June 12, 2015, **except for incidents occurring after June 11, 2015 regarding products sold before that date.** For further information, please refer to the Order regarding the processing of claims appearing on the Monitor's website.

SECTIONS D AND E – CLAIMS AGAINST THE DIRECTORS AND OFFICERS AND/OR OTHER TARGETED PARTIES

7. The Creditor must indicate, where appropriate, whether the directors and officers of the Debtor Company are also partially or fully liable for the Claim against the Debtor Company;
8. The Creditor must indicate, where appropriate, whether another party which is, or may be, covered by proceedings that allege, directly or indirectly, and/or are, or may reasonably be related, directly or indirectly, to a manufacturing defect with respect to goods sold by the Debtor.

The disclosure of Claims against the directors and officers and/or against another targeted party is solely applicable to Claims against the Debtor Company (i.e. it does not apply toward claims that are unrelated to the Claims against the Debtor Company).

SECTION F – DETAIL OF THE CLAIM

9. For every submitted Claim, the Creditor must present, for every incident, the detail of the required information, as appears from the claim form, section F, items 1 and 2.

DOCUMENTS SUBMITTED AS PART OF THE NOTICE OF INTENTION MUST NOT BE SUBMITTED AGAIN EXCEPT IN REGARDS TO THE PROOF OF CLAIM AND THE EXHIBIT REQUIRED BY SECTION F.

GENERAL

The Proof of Claim must be signed by the creditor, a duly authorized representative of the Creditor and before a witness.

The complete Proof of Claim, accompanied with supporting documents, must be received by Raymond Chabot inc. no later than **5:00 P.M. (ET) on March 31, 2016** (the “**Deadline to submit a Claim**”), by mail, e-mail or fax at the following address:

RAYMOND CHABOT INC.,
acting as the business and financial Monitor of the debtor company
Attention: Mr. Jean Gagnon, CPA, CA, CIRP and/or
Ms. Maxine Tétreault-Robert
Tour de la Banque Nationale
600, de La Gauchetière Street West, suite 2000
Montréal (Québec) H3B 4L8
Fax: 514 858-3303
E-mail: reclamationMTL@rcgt.com

THE CLAIMS WHICH ARE NOT RECEIVED BY THE DEADLINE TO SUBMIT A CLAIM AT THE LATEST WILL BE INADMISSIBLE AND DEFINITELY EXTINGUISHED.