

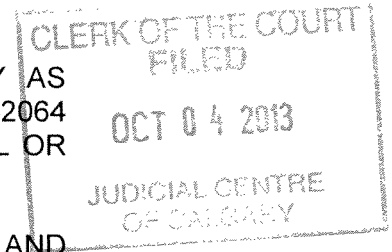
COURT FILE NUMBER 1301-08518

Clerk's Stamp

COURT COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE CALGARY

APPLICANT(S) ERNST & YOUNG INC. IN ITS CAPACITY AS
COURT APPOINTED MONITOR OF 1252064
ALBERTA LTD., AND NOT IN ITS PERSONAL OR
CORPORATE CAPACITY



RESPONDENT(S) BENCHMARK CAPITAL CORPORATION AND
1211951 ALBERTA INC.

DOCUMENT ORDER (Claims Process)

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT
McCARTHY TÉTRAULT LLP
Barristers & Solicitors
Sean F. Collins / Pantelis Kyriakakis
Suite 3300, 421 – 7th Avenue SW
Calgary, AB T2P 4K9
Phone: 403-260-3531/403-260-3536
Fax: 403-260-3501
Email: scollins@mccarthy.ca / pkiriakakis@mccarthy.ca

DATE ON WHICH ORDER WAS PRONOUNCED: October 4, 2013

NAME OF JUDGE WHO MADE THIS ORDER: Justice G.C. Hawco

LOCATION OF HEARING: Calgary, Alberta

UPON THE APPLICATION of Ernst & Young Inc. in its capacity as court appointed receiver and manager (the "**Receiver**") of Benchmark Capital Corporation and 1211951 Alberta Inc. (collectively, the "**Applicants**"), pursuant to the Receivership Order granted on August 13, 2013, to establish a claims process in respect of the Applicants as outlined in Appendix "**A**" hereto (the "**Claims Process**"); **AND UPON** having read the first report of Ernst & Young Inc., in its capacity as court appointed receiver and manager of the Applicants (the "**First Receiver's Report**"); **AND UPON** hearing counsel for the Receiver, and counsel present for other parties;

IT IS HEREBY ORDERED AND DECLARED THAT:

SERVICE

1. The time for service of the Application for this Order is abridged and deemed good and sufficient and the Application is property returnable today.

DEFINED TERMS

2. Capitalized terms used herein or not otherwise defined shall have the meaning ascribed hereto in the Claims Process attached as Appendix "A" hereto (the "**Claims Process**").

APPROVAL OF CLAIMS PROCESS

3. The Claims Process set forth Appendix "A" for determining Claims of Creditors is approved and the Receiver is authorized and directed to implement the Claims Process.

4. The form of Instruction Letter, Proof of Claim, Newspaper Notice and Notice of Revision or Disallowance, all as set forth in the attached Appendix "B", Appendix "C", Appendix "D" and Appendix "E" respectively, are approved.

CLAIMS BAR DATE

5. Any Creditor who has a Claim against the Applicants as of the Filing Date and who has not, as of the Claims Bar Date, either:

- (a) received an Instruction Letter form, from the Receiver, setting out the classification and quantum of the Creditor's Claim; or
- (b) submitted a Proof of Claim to the Receiver in respect of a Claim in accordance with this Claims Process;

shall be forever barred, estopped and enjoined from asserting such Claim against the Applicants and such Claim shall be forever extinguished, unless otherwise ordered by the Court.

NOTICE OF TRANSFEREES

6. If a Creditor or any subsequent holder of a Claim who has been acknowledged by the Applicants as the holder of the Claim transfers or assigns that Claim to another Person, the Receiver shall not be required to give notice to or to otherwise deal with the transferee or

assignee of the Claim as the holder of such Claim unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been delivered to the Receiver. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the holder of such Claim and shall be bound by notices given and steps taken in respect of such Claim in accordance with the provisions of the Claims Process.

7. If a Creditor or any subsequent holder of a Claim who has been acknowledged by the Receiver 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 or Persons, 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 Receiver shall not, in each such 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 Creditor may, by notice in writing delivered to the Receiver, 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 Creditor in accordance with the provisions of the Claims Process.

NOTICE AND COMMUNICATION

8. Except as otherwise provided herein, the Receiver may deliver any notice or other communication to be given under this Order to Creditors or other interested Persons by forwarding true copies thereof by ordinary mail, courier, personal delivery, facsimile or email to such Creditors or Persons at the address last shown on the books and records of the Applicants, and that any such notice by courier, personal delivery, facsimile or email shall be deemed to be received on the next Business Day following the date of forwarding thereof, or, if sent by ordinary mail on the third Business Day after mailing within Alberta, the fifth Business Day after mailing within Canada, and the tenth Business Day after mailing internationally.

9. Any notice or other communication to be given under this Order by a Creditor to the Receiver shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if delivered by registered mail, courier, email (in PDF format), personal delivery or facsimile transmission addressed to:

Ernst & Young Inc., Receiver of Benchmark Capital Corporation
and 1211951 Alberta Inc.
Attention: Ms. Jessica Caden
Ernst & Young Tower
1000, 440 - 2nd Avenue S.W.
Calgary, Alberta T2P 5E9
E mail: jessica.caden@ca.ey.com
Fax: (403) 206-5075

10. In the event that the day on which any notice or communication required to be delivered pursuant to the Claims Process is not a Business Day then such notice or communication shall be required to be delivered on the next Business Day.

GENERAL

11. The Receiver is authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which Proofs of Claim are submitted, completed and executed and may, if satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of the Claims Process and this Order as to the submission, completion and execution of Proofs of Claim.

12. References in this Order to the singular shall include the plural, references to the plural shall include the singular and to any gender shall include the other gender.

13. Notwithstanding the terms of this Order, the Receiver or any interested Person may apply to this Court from time to time for such further order or orders as it considers necessary or desirable to amend, supplement or modify the Claims Process or this Order.



J.C.Q.B.A.

APPENDIX "A"

CLAIMS PROCESS

DEFINITIONS

1. For purpose of this Claims Process the following terms shall have the following meanings:

- (a) **"Applicants"** means, collectively, Benchmark Capital Corporation and 1211951 Alberta Inc.;
- (b) **"Business Day"** means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Calgary, Alberta;
- (c) **"CCAA"** means the *Companies' Creditors Arrangement Act* (Canada), as may be subsequently amended and restated;
- (d) **"Claim"** has the meaning ascribed to it in the CCAA;
- (e) **"Claims Bar Date"** means 5:00 p.m. (Mountain Time) on November 12, 2013 or such other date as may be ordered by the Court;
- (f) **"Claims Package"** means the document package which shall include the Instruction Letter, a Proof of Claim and such other materials as the Receiver considers necessary or appropriate;
- (g) **"Claims Process"** means the procedures outlined herein in connection with the assertion of Claims against the Applicants;
- (h) **"Claims Process Order"** means the Order pronounced by Justice G.C. Hawco of the Court of Queen's Bench of Alberta on October 4, 2013 approving the Claims Process;
- (i) **"Court"** means the Court of Queen's Bench of Alberta;
- (j) **"Creditor"** means any Person asserting a Claim against either of the Applicants as of the Filing Date;
- (k) **"Filing Date"** means August 13, 2013.

- (l) “**Instruction Letter**” means the letter regarding completion of a Proof of Claim, which letter shall be substantially in the form attached hereto as Appendix “B”;
- (m) “**Known Creditors**” means Creditors which the books and records of the Applicants disclose have a Claim against the Applicants as of the Filing Date;
- (n) “**Receiver**” means Ernst & Young Inc., in its capacity as the Court appointed receiver and manager of the Applicants, and not in its personal capacity or corporate capacity;
- (o) “**Newspaper Notice**” means the notice of the Claims Process to be published in the newspapers in accordance with the Claims Process in substantially the form attached to the Claims Process Order as Appendix “D”;
- (p) “**Notice of Revision or Disallowance**” means the form sent by the Receiver revising or disallowing a Proof of Claim submitted by any Person, which notice shall be substantially in the form attached to the Claims Process Order as Appendix “E”;
- (q) “**Person**” shall be broadly interpreted and includes 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 or 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, however designated or constituted, and the trustees, executors, administrators, or other legal representatives of any individual;
- (r) “**Proof of Claim**” means the form setting forth a Creditor’s Claim, which proof of claim shall be substantially in the form attached to the Claims Process Order as Appendix “C”;
- (s) “**Proven Claim**” means the quantum and classification of the Claim of a Creditor as finally determined in accordance with this Claims Process, provided that a Proven Claim will be “finally determined” in accordance with this Claims Process when: (i) it has been accepted by the Receiver; (ii) the applicable time period for challenging a Notice of Revision or Disallowance issued by the Receiver has

expired and the Creditor has not taken the steps required by this Claims Process to challenge such Notice or Revision as Disallowance; or (iii) any court of competent jurisdiction has made a determination with respect to the classification and quantum of the Claim and no appeal or motion for leave to appeal therefrom shall have been taken or served on either party, or if any appeal(s) or motion(s) for leave to appeal or further appeal shall have been taken therefrom or served on either party, any (and all) such appeal(s) or motion(s) shall have been dismissed, determined or withdrawn;

- (t) “**Website**” means the website established by the Receiver and located at www.ey.com/ca/foundationgroup;

NOTICE OF CLAIMS PROCESS

2. The Receiver shall cause a Claims Package to be sent to each Known Creditor by regular prepaid mail, courier, facsimile or email on or prior to October 14, 2013.
3. The Receiver shall cause the Newspaper Notice to be published in the *Calgary Herald* and any other newspaper the Receiver consider advisable, on or prior to October 14, 2013.
4. The Receiver shall cause the Claims Package to be posted on the Website on or prior to October 14, 2013.
5. The Receiver shall cause a copy of a Proof of Claim to be sent to any Person requesting such material as soon as practicable.

PROOFS OF CLAIM SENT TO KNOWN CREDITORS

6. On or before October 14, 2013, the Receiver shall send to each Known Creditor an Instruction Letter setting out the classification and quantum of such Known Creditor's Claim as of the Filing Date.
7. Any Known Creditor who wishes to challenge the classification or quantum of the Claim as set out in the Instruction Letter delivered to it by the Receiver shall, on or before the Claims Bar Date, send a completed Proof of Claim to the Receiver setting out the Creditor's revised classification and quantum of the Claim.

8. Any Known Creditor who fails to comply with paragraph 7 of this Claims Process shall be deemed to have accepted the classification and quantum of its Claim as set forth in the Instruction Letter, shall have a Proven Claim in the quantum and with the classification specified in the Instruction Letter and shall be forever barred, enjoined and estopped from challenging the classification and quantum of its Claim as set forth in the Instruction Letter delivered to it by the Receiver, except as otherwise may be ordered by the Court.

OTHER PERSONS ASSERTING CLAIMS

9. Any other Person who has a Claim against the Applicants as of the Filing Date and who wishes to assert such Claim against the Applicants shall, on or before the Claims Bar Date, send a completed Proof of Claim to the Receiver setting out the classification and quantum of its Claim.

10. Any Person who fails to comply with Paragraph 9 of this Claims Process shall be forever barred, enjoined and estopped from asserting such Claim against the Applicants and such Claim shall be forever extinguished, except as otherwise may be ordered by the Court.

RESOLUTION OF CLAIMS

11. The Receiver shall review any Proof of Claim that is submitted to it on or before the Claims Bar Date and, subject to the terms of this Order, may accept, revise or disallow the Proof of Claim.

12. The Receiver may attempt to consensually resolve the classification or quantum of any Proof of Claim submitted by any Person prior to the Receiver accepting, revising or disallowing such Proof of Claim.

13. In the event that the Receiver elects to accept the quantum and classification of the Claim as set forth in the Proof of Claim, the Creditor shall have a Proven Claim in the quantum and with the classification specified in the Proof of Claim submitted by that Person.

14. In the event that the Receiver elects to revise or disallow the Proof of Claim, the Receiver shall, on or before November 26, 2013 send a Notice of Revision or Disallowance setting out the revision or disallowance of the Proof of Claim.

15. Any Person who wishes to dispute the Notice of Revision or Disallowance received from the Receiver shall, within fifteen days of receipt of the Notice of Revision or Disallowance from the Receiver, file an Application before the Court for the determination of its Claim.

16. Any Person who receives a Notice of Revision or Disallowance from the Receiver and who fails to comply with Paragraph 15 of this Claims Process shall be deemed to have accepted the classification and quantum of its Claim as set forth in the Notice of Revision or Disallowance, shall have a Proven Claim in the quantum and with the classification specified in the Notice of Revision or Disallowance and shall be forever barred, enjoined and estopped from challenging the classification and quantum of its Claim as set forth in the Notice of Revision or Disallowance delivered to it by the Receiver, except as otherwise may be ordered by the Court.

CURRENCY OF CLAIMS

17. Any Claim set out in a Proof of Claim shall be denominated 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 rate of the Bank of Canada as of the date of the Claims Process Order.

APPENDIX "B"
**INSTRUCTION LETTER FOR THE CLAIMS PROCESS OF BENCHMARK CAPITAL
CORPORATION AND 1211951 ALBERTA INC. (COLLECTIVELY, THE "APPLICANTS")**

NOTICE TO CREDITORS OF THE APPLICANTS

TO: [NAME AND ADDRESS OF CREDITOR]

On August 13, 2013, the Applicants applied for and received protection from their creditors by order of the Court of Queen's Bench of Alberta (the "Court"). Ernst & Young Inc. (the "Receiver") was appointed as receiver and manager of the Applicants by order of the Court on August 13, 2013. It is the intention of the Applicants to propose a plan of compromise and arrangement to its creditors.

On October 4, 2013, the Court granted a further order prescribing a process by which the identity and status of all creditors of the Applicants and the amounts of their claims will be established for the purposes of the receivership proceedings (the "Claims Process Order"). A copy of the Claims Process Order may be viewed at www.ey.com/ca/foundationgroup. All capitalized terms used herein and not otherwise defined shall have the meaning ascribed to them in the Claims Process Order.

Pursuant to the Claims Process Order, the Receiver is to send a notice to each Known Creditor of the Applicants (the "Notice to Creditor") indicating the amount of such Creditor's Claim as of August 13, 2013. In the case of the Claims of Creditors whose claims are disputed, a Notice to Creditor will be sent containing the amount which the Applicants are prepared to allow as a Claim by such Creditor.

**THE APPLICANTS HAVE REVIEWED THEIR BOOKS AND RECORDS AND ACCEPTED
YOUR CLAIM AS FOLLOWS:**

Applicant: _____

Classification: _____

Quantum: _____

**IN THE EVENT THAT YOU AGREE WITH THE ASSESSMENT OF YOUR CLAIM AS SET
FORTH HEREIN YOU NEED TO TAKE NO FURTHER ACTION.**

**HOWEVER, IF YOU WISH TO DISPUTE THE ASSESSMENT OF YOUR CLAIM, OR IF YOU
DID NOT RECEIVE A COMPLETED NOTICE TO CREDITOR FROM THE RECEIVER, YOU
MUST TAKE THE STEPS OUTLINED BELOW.**

The Claims Process Order provides that if a Known Creditor disagrees with the assessment of its Claim set out in this Notice to Creditor, the Known Creditor must complete and return to the Receiver, on or before 5:00 pm (MST) on November 12, 2013, a completed Proof of Claim advancing its Claim in a different classification or quantum. A blank Proof of Claim form is enclosed herewith. If any Known Creditor fails to comply with these requirements the Known Creditor shall conclusively be deemed to have accepted the classification and quantum of its Claim as shown in this Notice to Creditor, unless otherwise ordered by the Court.

The Claims Process Order also provides that any Person who does not receive a Notice to Creditor and who wishes to advance Claims against the Applicants must complete and forward to the Receiver, a completed Proof of Claim on or before 5:00 pm (MST) on November 12, 2013. Any Person who fails to comply with these requirements shall be forever barred, enjoined and estopped from asserting such Claims against the Applicants and such Claims shall be forever extinguished, except as may otherwise may be ordered by the Court.

Claims not proven in accordance with the procedures set out above shall, except as may otherwise be ordered by the Court, are deemed to be forever barred and may not thereafter be advanced against the Applicants.

If you have any questions regarding the claims process or the attached materials, please contact Jessica Caden of Ernst & Young Inc. at (403) 206-5394.

Dated the _____ day of _____, 2013 in Calgary, Alberta.

**Ernst & Young Inc., in its capacity as
Receiver of Benchmark Capital Corporation
and 1211951 Alberta Inc.**

Per:

APPENDIX "C"
PROOF OF CLAIM AGAINST BENCHMARK CAPITAL CORPORATION AND 1211951
ALBERTA INC. (COLLECTIVELY, THE "APPLICANTS")

For Claims Arising On or Before August 13, 2013
(See Reverse for Instructions)

Regarding the claim of _____ (referred to in this form as "the creditor")
(name of creditor)

All notices or correspondence regarding this claim to be forwarded to the creditor at the following address:

Telephone: _____ Fax: _____

I, _____ residing in the _____
(name of person signing claim) (city, town, etc.)

of _____ in the Province of _____
(name of city, town, etc.)

Do hereby certify that:

1. ☐ I am the creditor

OR ☐ I am _____ of the
creditor.
(if an officer or employee of the company, state position or title)

2. I have knowledge of all the circumstances connected with the claim referred to in this form.

3. The creditor is advancing a claim against:

☐ Benchmark Capital Corporation

☐ 1211951 Alberta Inc.

4.A The debtor was, as at August 13, 2013, and still is indebted to the creditor in the sum of \$_____ as shown by the statement of account attached hereto and marked Schedule "A". Claims should **not** include the value of goods and/or services supplied or claims arising after August 13, 2013. If a creditor's claim is to be reduced by deducting any counter claims to which the debtor is entitled and/or amounts associated with the return of equipment and/or assets by

the debtor, please specify.

The statement of account must specify the vouchers or other evidence in support of the claim including the date and location of the delivery of all services and materials. Any claim for interest must be supported by contractual documentation evidencing the entitlement to interest.

B The indebtedness referred to in paragraph 4.A is in the following currency:

- ☐ Canadian Dollars
- ☐ United States Dollars

5.A ☐ **Unsecured claim.** \$ _____. In respect to the said debt, the creditor does not and has not since August 13, 2013, held any assets of the Debtor as security.

- ☐ **Secured claim.** \$ _____. In respect of the said debt, the creditor holds assets of the Debtor valued at \$ _____ as security:

***Provide full particulars of security,** including the date on which the security was given and the value at which the creditor assesses the security together with the basis of valuation, and attach a copy of the security documents as Schedule "B".*

Dated at _____, this ____ day of _____, 2013.

Witness

Must be signed and witnessed

INSTRUCTIONS FOR COMPLETING PROOF OF CLAIM FORMS

In completing the attached form, your attention is directed to the notes on the form and to the following requirements:

Proof of Claim:

1. The form must be completed by an individual and not by a corporation. If you are acting for a corporation or other person, you must state the capacity in which you are acting, such as, "Credit Manager", "Treasurer", "Authorized Agent", etc., and the full legal name of the party you represent.
2. The person signing the form must have knowledge of the circumstances connected with the claim.
3. The form must indicate whether the claim is advanced against Benchmark Capital Corporation and 1211951 Alberta Inc.
4. A. A Statement of Account containing details of secured and unsecured claims, and if applicable, of the amount due in respect of property claims, and must be attached and marked Schedule "A". Claims should **not** include the value of goods and/or services arising after August 13, 2013. It is necessary that all creditors indicate the date and location of the delivery of all goods and/or services. Any amounts claimed as interest should be clearly noted as being for interest.

B. Tick the appropriate currency.
5. The nature of the claim must be indicated by ticking the type of claim which applies. e.g.
—

Ticking (A) indicates the claim is unsecured;

Ticking (B) indicates the claim is secured, such as a mortgage, lease or other security interest, and the value of which the creditor assesses the security must be inserted, together with the basis of valuation. Details of each item of security held should be attached as Schedule "B" and submitted with a copy of the chattel mortgage, conditional sales contract, security agreement, etc.;

A creditor may have separate claims in different categories, in which case a separate claim form must be submitted for each claim.

6. The person signing the form must insert the place and date in the space provided, and the signature must be witnessed.

Send a copy of the completed Proof of Claim, by 5:00 pm (MST) on November 12, 2013, to the Receiver at the below addresses:

Ernst & Young Inc.
Attn: Jessica Caden
1000, 440 2nd Ave SW
Calgary, AB T2P 5E9

Additional information regarding the CCAA process, as well as copies of claims documents may be obtained at <http://www.ey.com/ca/foundationgroup>. If there are any questions in completing the Proof of Claim, please contact Jessica Caden of Ernst & Young Inc. at (403) 206-5394.

APPENDIX "D"
NEWSPAPER NOTICE

**NOTICE TO CREDITORS OF BENCHMARK CAPITAL CORPORATION AND 1211951
ALBERTA INC.**

On August 13, 2013, Benchmark Capital Corporation and 1211951 Alberta Inc. (collectively, the "Applicants") applied for and received protection from their creditors by virtue of an order of the Court of Queen's Bench of Alberta (the "Court") granted August 13, 2013. The Court also appointed Ernst & Young Inc. as the receiver and manager (the "Receiver") of each of the Applicants in those proceedings. It is the intention of the Applicants to propose one or more plans of compromise and arrangement to their creditors.

On October 4, 2013 the Court granted further orders establishing a process by which the identity and status of all creditors of the Applicants and the amounts of their claims will be established for purposes of the receivership proceedings (the "Claims Process Order"). A copy of the Claims Process Order may be viewed at www.ey.com/ca/foundationgroup, or may be obtained by contacting the Receiver at (403) 206-5394.

Pursuant to the Claims Process Order the Receiver was required, by October 7, 2013, to send a notice to each known creditor of the Applicants (the "Notice to Creditor"), as identified to it by the Applicants, indicating the amount of such creditor's claim as of August 13, 2013. In the case of the claims of creditors whose claims are disputed, a Notice to Creditor was sent containing the amount which the Applicants is prepared to allow as a claim by such creditor.

CREDITORS RECEIVING A *NOTICE TO CREDITOR* WHO AGREE WITH THE AMOUNT SHOWN AS OWED TO THEM BY THE APPLICANTS IN THE *NOTICE TO CREDITOR* NEED TAKE NO FURTHER STEPS TO PROVE OR PRESERVE THEIR CLAIMS.

ANY CREDITOR HAVING A CLAIM AGAINST THE APPLICANTS WHO HAS NOT RECEIVED A *NOTICE TO CREDITOR* OR WHO DISAGREES WITH THE CLASSIFICATION OR QUANTUM OF THE CLAIM AS INDICATED IN THE *NOTICE TO CREDITOR* MUST FILE A PROOF OF CLAIM WITH THE RECEIVER IN THE PRESCRIBED FORM BEFORE 5:00 PM (MST) ON NOVEMBER 12, 2013. CLAIMS NOT PROVEN IN ACCORDANCE WITH THESE PROCEDURES SHALL BE DEEMED TO BE FOREVER BARRED AND EXTINGUISHED AND MAY NOT BE ADVANCED AGAINST THE APPLICANTS, EXCEPT AS MAY BE OTHERWISE ORDERED BY THE COURT.

Any creditor who chooses to file a Proof of Claim is required to provide whatever supporting documentation they may have, such as contracts, bonds, investment forms, cancelled cheques, bills of sale, receipts, or invoices in support of their claim, as at August 13, 2013.

All claims must be made in the prescribed "Proof of Claim" form together with the required supporting documentation and be received by the Receiver on or before the Claims Bar Date, being 5:00 pm (MST) on November 12, 2013.

The prescribed "Proof of Claim" form may be found at www.ey.com/ca/foundationgroup or can otherwise be obtained by contacting:

Ms. Jessica Caden
Ernst & Young Tower
1000, 440 2nd Avenue SW
Calgary, Alberta
T2P 5E9
CANADA
Phone: (403) 206-5394
Fax: (403) 206-5075

**Ernst & Young Inc., in its capacity as
Receiver of Benchmark Capital Corporation
and 1211951 Alberta Inc.**

Per: _____

APPENDIX "E"
**NOTICE OF REVISION OR DISALLOWANCE FOR CLAIMS AGAINST BENCHMARK
CAPITAL CORPORATION AND 1211951 ALBERTA INC. (COLLECTIVELY, THE
"APPLICANTS")**

NOTICE OF REVISION OR DISALLOWANCE

TO: [NAME AND ADDRESS OF CREDITOR]

DATE:

PROOF OF CLAIM NO:

Take notice that Ernst & Young Inc., appointed Receiver of the Applicants (the "Receiver") pursuant to the order granted on August 13, 2013 (the "Receivership"), has reviewed the Proof of Claim you submitted against • pursuant to the order issued by the Court of Queen's Bench of Alberta on October 4, 2013 (the "Claims Process Order"). All capitalized terms used herein and not otherwise defined shall have the meaning ascribed to them in the Claims Process Order.

The Receiver has revised your Proof of Claim as follows:

Classification: _____

Quantum: _____

IF YOU WISH TO DISPUTE THE REVISION OR DISALLOWANCE OF YOUR CLAIM AS SET FORTH HEREIN YOU MUST TAKE THE STEPS OUTLINED BELOW.

The Claims Process Order provides that if you disagree with the revision or disallowance of your claim as set out in this Notice of Revision or Disallowance, you must, within fifteen days of receipt of this Notice of Revision or Disallowance from the Receiver, file an application before the Court of Queen's Bench of Alberta for the determination of your Claim. If you fail to file an application before the Court of Queen's Bench of Alberta for the determination of your Claim in the timeframe specified herein you shall be deemed to have accepted the classification and quantum of its Claim as set forth in this Notice of Revision or Disallowance, shall have a Proven Claim in the quantum and with the classification specified in this Notice of Revision or Disallowance and shall be forever barred, enjoined and estopped from challenging the classification and quantum of its Claim as set forth in this Notice of Revision or Disallowance, except as otherwise may be ordered by the Court.

If you have any questions regarding the claims process or the attached materials, please contact Jessica Caden of Ernst & Young Inc. at (403) 206-5394.

Dated the _____ day of _____, 2013 in Calgary, Alberta.

**Ernst & Young Inc., in its capacity as
Receiver of Benchmark Capital Corporation
and 1211951 Alberta Inc.**

Per: _____