

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

THE HONOURABLE MADAM ) WEDNESDAY, THE 21<sup>ST</sup>  
 )  
JUSTICE STEELE ) DAY OF FEBRUARY, 2024  
 )

B E T W E E N:

PAUL JOSEPH DIETRICH

Applicant

- and -

STEVEN ROBERT MCLAREN

Respondent

APPLICATION UNDER SECTIONS 207, 209 AND 210 OF THE  
*BUSINESS CORPORATIONS ACT*, R.S.O. 1990, c. B.16

**CLAIMS PROCESS ORDER**

**THIS MOTION**, made by Albert Gelman Inc. in its capacity as the Court-appointed liquidator (in such capacity, the “**Liquidator**”) of all the assets, undertakings and properties of, among other companies, 1827403 Ontario Inc. and 1950979 Ontario Inc. (together, the “**Debtors**”) for an order pursuant to the *Business Corporation Act* (Ontario) that, among other things, approves and establishes a procedure for the identification, resolution, and barring of claims against the Debtors, was heard this day by videoconference.

**ON READING** the Sixth Report of the Liquidator dated February 14, 2024, and the appendices thereto, on hearing the submissions of counsel for the Liquidator, and seeing that no party made an opposition to this Order although every party to the Service List included in

the Liquidator's Motion Record has been served as appears from the affidavit of service of Julie Mah sworn February 14, 2024, filed:

## DEFINITIONS

1. **THIS COURT ORDERS** that the following capitalized terms shall have the following meanings when used in this Order:

a. **"Addresses"** means either the following physical or email address, and any Proof of Claim sent at the Addresses, if effectively received, shall be deemed received by the Liquidator (i) immediately if provided by email or facsimile transmission, or (ii) on the day the Liquidator effectively receives the Proof of Claim if provided by ordinary mail:

Albert Gelman Inc., in its capacity as Court-appointed liquidator  
of 1827403 Ontario Inc. and 1950979 Ontario Inc.

250 Ferrand Drive, Suite 403  
Toronto, ON M3C 3G8

Attention: Thomas McElroy  
[tmcelroy@albertgelman.com](mailto:tmcelroy@albertgelman.com)

b. **"Business Day"** means a day which is not: (a) a Saturday or a Sunday; or (b) a day observed as a holiday under the laws of the Province of Ontario or the federal laws of Canada applicable in the Province of Ontario;

c. **"Case Website"** means the section of the Liquidator's website related to the Liquidation Proceeding;

d. **"Claim"** excludes Excluded Claims, is to be interpreted liberally, and means any right or claim of any Person, including any Tax Claim, that exists prior to the Claims Bar Date and that may be asserted or made against the Debtors, whether or not asserted or made, in connection with any indebtedness, liability or obligation of

any kind whatsoever, including by way of contribution and indemnity, any interest that may accrue thereon, any costs which such Person would be entitled to, and any right of ownership of or title to property or assets or to a trust or deemed trust (statutory or otherwise) against any property or assets, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, floating, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, contractual, statutory, perfected, unperfected, present, future, known, unknown, or of any other description whatsoever.

e. **“Claims Bar Date”** means 5:00 p.m. (Eastern Standard Time) on March 31, 2024;

f. **“Claims Procedure”** means the procedure set out in this Claims Process Order and schedules;

g. **“Claims Process Order”** means the herein order, collectively with all schedules thereto, as may be amended by further order of the Court;

h. **“Court”** means the Ontario Superior Court of Justice (Commercial List);

i. **“Creditor”** means any Person having a Claim, including a Person having acquired such Claim by assignment, transfer or otherwise, and a Person exercising such Claim through a designate, trustee, trustee-in-bankruptcy, receiver, receiver and manager, or other Person acting on behalf of such Person, and for avoidance of doubt, “Creditor” includes without limitation any Taxing Authority having a Tax Claim, but excludes any Person having an Excluded Claim solely in respect of the Excluded Claim;

- j. **“Debtors”** means 1827403 Ontario Inc. and 1950979 Ontario Inc. together, and shall be read as “Debtors or either of them”;
- k. **“Disallowed Claim”** means a Claim in respect of which the Liquidator has received a Timely Proof of Claim, to the extent disallowed by the Liquidator;
- l. **“Dollars”** or **“\$”** refers to Canadian dollars;
- m. **“Excluded Claim”** means (a) any Claim of the Liquidator and its counsel, and (b) all Claim(s), including Tax Claims, that will be reflected in a clearance certificate obtained by the Liquidator from Canada Revenue Agency prior to the Liquidator proceeding to any distribution.
- n. **“Extinguished Claim”** means any Claim that is not a Proven Claim;
- o. **“Instruction Letter”** means a letter to Creditors, in substantially the form appended as Schedule “A” to this Claims Process Order, regarding the Claims Procedure;
- p. **“Liquidation Proceeding”** means the within liquidation proceeding pursuant to the *Business Corporations Act*, R.S.O. 1990, c. B.16, as amended, in respect of the Debtors;
- q. **“Liquidator”** means Albert Gelman Inc. in its capacity as Court-appointed Liquidator of the Debtors and not in its personal or corporate capacity;
- r. **“Newspaper Notice”** means a notice substantially in the form appended as Schedule “D” to this Claims Process Order, to be published in the National Post (National Edition) in accordance with paragraph 5 of this Claims Process Order;

s. **“Notice of Acceptance”** means a notice in writing Provided by the Liquidator informing a Creditor that its Claim or part thereof is a Proven Claim;

t. **“Notice of Partial or Total Disallowance”** means a notice, substantially in the form appended as Schedule “C” to this Claims Process Order, Provided by the Liquidator and informing a Creditor that its Claim or part thereof is a Disallowed Claim, and a brief summary of the reasons therefor;

u. **“Notice of Dispute”** means a Creditor’s notice in writing advising the Liquidator that the Creditor objects to the Liquidator’s Notice of Partial or Total Disallowance, and the reasons for such objection;

v. **“Notice Provision Date”** means a day no later than 20 Business Days after the Claims Bar Date, on which day the Liquidator shall Provide all Notices of Acceptance and Notices of Revision or Disallowance, as applicable, to Persons who filed Timely Proofs of Claim, and the Notice Provision Date shall appear on each Notice of Acceptance and Notice of Revision or Disallowance, and be deemed the date thereof for purposes of this Claims Process Order;

w. **“Person”** is to be interpreted liberally and means any individual, partnership, joint venture, trust, corporation, unincorporated organization, government or any agency or instrumentality thereof, or any other body or entity howsoever designated or constituted under any law, and, for avoidance of doubt, “Person” includes without limitation any Taxing Authority;

x. **“Proof of Claim”** means a form in the form appended hereto as Schedule “B” to this Claims Process Order, with such changes as the Liquidator may deem appropriate, to be completed by a Creditor and received by the Liquidator, together

with all evidence that the Creditor relies upon to prove its Claim, at the Addresses, before the Claims Bar Date;

y. **“Proof of Claim Document Package”** means a document package which shall include a copy of the Instruction Letter, a blank Proof of Claim form, and such other materials as the Liquidator may consider appropriate or desirable;

z. **“Proven Claim”** means a Claim in respect of which the Liquidator has received a duly completed Proof of Claim at the Addresses before the Claims Bar Date, to the extent of (i) the amount for which the Liquidator considers the Claim proven of a balance of probabilities, or (ii) the amount of the Claim as determined by the Court on a successful appeal of the Liquidator’s disallowance of the Claim, in accordance with the Claims Procedure.

aa. **“Provide”** means to provide a document or a copy thereof by (i) reference to the Case Website if the document is available on the Case Website, or (ii) by ordinary mail, email or facsimile transmission at the last known relevant coordinates as determined by the Liquidator acting reasonably, or at the coordinates requested by the recipient, provided that (a) the method of provision shall be at the sole and unfettered discretion of the Liquidator, and (b) the document or copy, or the reference to the Case Website, shall be deemed received by the intended recipient (x) immediately if provided by email or facsimile transmission, or (y) two (2) Business Day after the Liquidator’s depositing or dispatching it by ordinary mail; and “Provision” shall have a corresponding meaning;

bb. **“Tax”** or **“Taxes”** means any and all amounts subject to a withholding or remitting obligation to a Tax Authority and any and all taxes, duties, fees and other governmental charges, duties, impositions and liabilities of any kind whatsoever,

whether or not assessed, including all interest, penalties, fines, fees, other charges and additions with respect to such amount;

cc. **“Taxing Authorities”** means His Majesty the King, His Majesty the King in right of Canada, His Majesty the King in right of any province or territory of Canada, the Canada Revenue Agency, any similar revenue or taxing authority of each and every province or territory of Canada and any political subdivision thereof, and any Canadian or foreign governmental authority, and **“Taxing Authority”** means any one of the Taxing Authorities;

dd. **“Tax Claim”** means a Claim for Taxes in respect of any period ending on or prior to the date of this Claims Process Order; and

ee. **“Timely Proof of Claim”** means any Proof of Claim that is effectively received by the Liquidator at the Addresses prior to the Claims Bar Date.

## **NOTICE OF CLAIMS**

2. **THIS COURT ORDERS** that the Liquidator is authorized and directed to Provide a copy of the Proof of Claim Document Package to each Creditor of which the Liquidator is aware as soon as is practicable after this Claims Process Order.

3. **THIS COURT ORDERS** that the Liquidator shall make the Proof of Claim Document Package available on the Case Website as soon as practicable after the date of this Claims Process Order, until the Claims Bar Date.

4. **THIS COURT ORDERS** that the Liquidator shall Provide a copy of the Proof of Claim Document Package to any Person who claims to be a Creditor and requests such copy as soon as reasonably practicable after such request.

## **PUBLICATION OF NEWSPAPER NOTICE**

5. **THIS COURT ORDERS** that the Newspaper Notice be and is hereby approved and the Liquidator shall arrange for the Newspaper Notice to be published in the National Post (National Edition) as soon as practicable after the date of this Claims Process Order.

## **NOTICE SUFFICIENT**

6. **THIS COURT ORDERS** that the publication of the Newspaper Notice and the Provision of the Proof of Claim Document Package in accordance with paragraphs 2, 3, 4 and 5 of this Claims Process Order, as applicable, shall be deemed good and sufficient notice, service and delivery of this Claims Process Order and the Claims Bar Date on all Persons who may be Creditors or who may wish to assert Claims, and, for avoidance of doubt, the Liquidator shall not be required to give or serve any other notice, document or material to any Person in respect of this Claims Process Order or the Claims Bar Date in order for that Person to be deemed to have received good and sufficient notice, service and delivery thereof in accordance with this paragraph; for avoidance of doubt, provided the Liquidator has complied with paragraphs 2, 3, 4 and 5 of this Claims Process Order, the Liquidator shall have no liability whatsoever in respect of the Claims Procedure to any Person having an Extinguished Claim save for gross negligence or wilful misconduct.

## **FILING OF PROOFS OF CLAIM**

7. **THIS COURT ORDERS** that every Creditor shall prove its Claim(s) by filing a Timely Proof of Claim with the Liquidator at the Addresses.

8. **THIS COURT ORDERS** that every Claim in respect of which no Timely Proof of Claim is filed shall be finally and conclusively deemed an Extinguished Claim.

9. **THIS COURT ORDERS** that, save further Court order, the Liquidator shall not review and shall have no obligation to do any act or thing whatsoever in respect of any Proof of Claim that is not a Timely Proof of Claim, including without limitation any obligation to notify the Person who filed such Proof of Claim that the Proof of Claim is not a Timely Proof of Claim.

#### **DETERMINATION OF CLAIMS**

10. **THIS COURT ORDERS** that, subject to further order of the Court, the Liquidator shall review each Timely Proof of Claim and shall determine whether in its opinion the related Claim, or part thereof, is, on a balance of probabilities, a Proven Claim or a Disallowed Claim.

11. **THIS COURT ORDERS** that, on the Notice Provision Date, the Liquidator shall Provide each Creditor having a Proven Claim a Notice of Acceptance, and shall Provide each Creditor with a Disallowed Claim a Notice of Partial or Total Disallowance.

12. **THIS COURT ORDERS** that all Claims or part thereof in respect of which the Liquidator Provided a Notice of Acceptance shall constitute Proven Claims.

13. **THIS COURT ORDERS** that all Claims or part thereof in respect of which the Liquidator Provided a Notice of Partial or Total Disallowance shall be deemed an Extinguished Claim unless the Liquidator receives at the Addresses, within five (5) Business Days of the Notice Provision Date, a Notice of Dispute.

14. **THIS COURT ORDERS** that that all Claims or part thereof in respect of which the Liquidator received a Notice of Dispute in accordance with paragraph 13 of this Claims Process Order shall be deemed an Extinguished Claim unless (i) the Liquidator agrees otherwise in writing, or (ii) the Creditor serves on the Liquidator at the Addresses, and files with this Court, both within ten (10) Business Days of the Notice Provision Date, a motion appealing the Liquidator's determination of the Claim.

15. **THIS COURT ORDERS** that any appeal under paragraph 14 of this Claims Process Order shall be a true appeal and not a *de novo* process.

#### **EXTINGUISHED CLAIMS**

16. **THIS COURT ORDERS** that all Extinguished Claims shall be forever barred and extinguished against the Debtors.

17. **THIS COURT ORDERS** that every Person having an Extinguished Claim, in respect of the Extinguished Claim, (i) shall be forever barred, estopped and enjoined from asserting or enforcing that Extinguished Claim against the Debtors; (ii) shall not be entitled to participate in or receive any distribution in the Liquidation Proceeding; and (iii) shall not be entitled to any further notice in the Liquidation Proceeding.

#### **GENERAL**

18. **THIS COURT ORDERS** that the Liquidator may, in its sole and unfettered discretion, waive strict compliance with this Claims Process Order, and shall be under no obligation to extend such waiver to any other Person, provided, however, that the Liquidator may not without further order of the Court (i) extend the Claims Bar Date, (ii) consider a Proof of Claim to be a Timely Proof of Claim if the Proof of Claim is effectively received by the Liquidator after the Claims Bar Date, or (iii) authorize a material deviation from the Claims Procedure, as determined by the Liquidator.

19. **THIS COURT ORDERS** that the following Schedules form part of this Order:

- a. Schedule "A" – Instruction Letter
- b. Schedule "B" – Proof of Claim
- c. Schedule "C" – Notice of Revision or Disallowance

d. Schedule "D" – Newspaper Notice

20. **THIS COURT ORDERS** that the Liquidator shall be at liberty to make a motion to the Court for an order that the Liquidator deems necessary or desirable in connection with the Claims Procedure, including without limitation a motion for advice and directions regarding the Claims Procedure or a motion for an order amending the Claims Procedure.

21. **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 to give effect to this Order and to assist the Liquidator and its agents in carrying out the terms of this 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 Order or to assist the Liquidator and its agents in carrying out the terms of this Order.

22. **THIS COURT ORDERS** that this Claims Process Order shall be effective at 00:01 a.m. on the date it is made without requirement for entry and filing; however, the Liquidator shall have this Claims Process Order entered and filed when reasonably convenient.

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## Schedule “A” – Form of Instruction Letter

### A. Claims Procedure

By Order of the Honourable Justice Steele dated February 21, 2024 (the “**Claims Process Order**”) made pursuant to the Ontario *Business Corporations Act*, the Liquidator has been authorized and directed to conduct a claims solicitation procedure (“**Claims Procedure**”) for the final determination of all claims against 1827403 Ontario Inc. and/or 1950979 Ontario Inc. (together, the “**Debtors**”, which term shall be read as “the Debtors or either of them”).

This letter provides instructions for the submission of a Proof of Claim. Capitalized terms not defined in this letter have the meanings given to them in the Claims Process Order. This letter does not replace or amend the Claims Process Order, which should be read attentively. In case of discrepancy between this letter and the Claims Process Order, the terms of the Claims Process Order shall prevail in all respects.

The Claims Process Order provides that every Creditor shall prove its Claim(s) against the Debtors by filing a Proof of Claim with the Liquidator, whether by email or mail, so as to be received by the Liquidator before the Claims Bar Date of **March 31, 2024**, at the following Addresses:

Albert Gelman Inc., in its capacity as court-appointed liquidator  
of 1827403 Ontario Inc. and 1950979 Ontario Inc.  
250 Ferrand Drive, Suite 403  
Toronto, ON M3C 3G8

Attention: Thomas McElroy  
[tmcelroy@albertgelman.com](mailto:tmcelroy@albertgelman.com)

**THE CLAIMS PROCESS ORDER PROVIDES THAT ALL CLAIMS THAT ARE NOT PROVEN IN ACCORDANCE WITH THE CLAIMS PROCESS ORDER SHALL BE FOREVER BARRED AND EXTINGUISHED.**

**IF YOU BELIEVE THAT YOU HAVE A CLAIM AGAINST THE DEBTORS, YOU MUST FILE A PROOF OF CLAIM SO AS TO BE RECEIVED BY THE LIQUIDATOR AT THE ADDRESSES SET OUT ABOVE BEFORE THE CLAIMS BAR DATE OF 5:00 P.M. (EASTERN STANDARD TIME) ON MARCH 31, 2024.**

### B. General Instructions for Completing A 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/she is acting, such as “Credit Manager”, “Treasurer”, “Authorized Agent”, etc. The individual completing the Proof of Claim must have knowledge of the circumstances connected with the Claim. All Proofs of Claim must be sworn and dated before a duly appointed Commissioner of Oaths or Notary Public. The full legal name of the Creditor must be filled out in its entirety. Only one Proof of Claim may be filed per legal entity notwithstanding that separate divisions or operating units of a Creditor may have separate Claims against the Debtors. Creditors who file a Proof of Claim by a division, or who file several Proofs of Claim by divisions, may have their Proof of Claim disallowed.

A Statement of Account and all evidence that the Creditor relies upon to prove its Claim, as well as the full particulars of the Claim, must be attached to the Proof of Claim. The Proof of Claim should include all amounts owing by the Debtors before the Claims Process Order.

For Claims made in respect of debts owing as a result of advances or loans to, or investments made in the Debtors, the Proof of Claim must be submitted along with (i) a copy of all agreements, contracts, promissory notes or other loan or investment documentation, and (ii) proof of all advances made to Debtors, such as copies of cheques, money orders, drafts, wire transfers, etc.

If the Creditor holds security for the indebtedness, a statement of the value, nature and collateral of the security must accompany the Proof of Claim, as must a copy of the agreement granting security.

If the Creditor holds a contingent or unliquidated Claim, the Creditor must provide all the evidence it relies upon to prove its Claim and the amount of it, together with a full description of all the particulars of the Claim.

If the Claim or a portion thereof has been sold or assigned, the name of the party purchasing the Claim, 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 can be completed by either the original Creditor or by the assignee, but not both. Creditors and assignee(s) must determine amongst themselves who will file the Proof of Claim.

You may contact the Liquidator at the coordinates stated above for any question or concern regarding the Claims Process.

As provided in the Claims Process Order, the Liquidator will evaluate the Timely Proofs of Claim only, and will determine whether and to what extent the Claims set out therein are Proven Claims or Disallowed Claims. The mere filing of a Timely Proof of Claim does not in itself mean that a Claim is proven.

**Schedule “B” – Form of Proof of Claim**

[*See next page.*]

Please read carefully the enclosed Instruction Letter for completing this Proof of Claim form. Capitalized terms not otherwise defined below have the meanings given to them in the Instruction Letter.

**A. PARTICULARS OF THE CREDITOR:**

(1) Full Legal Name of Creditor (include trade name, if different):

.....  
.....

(the “**Creditor**”). The full legal name should be the name of the Creditor notwithstanding whether an assignment of a Claim, or a portion thereof, has occurred prior to or following the Claims Process Order.

(2) Full Mailing Address of Creditor: (The mailing address should be the mailing address of the Creditor and not any assignee)

.....  
.....

(3) Telephone Number of Creditor: .....

(4) E-mail Address of Creditor: .....

(5) Attention (Contact Person): .....

Has the claim set out herein been sold, transferred or assigned by the Creditor to another party?

Yes: [ ]      No: [ ]

**B. PARTICULARS OF THE ASSIGNEE(S) (IF APPLICABLE)**

.....

*If the Claim set out herein has been sold, transferred or assigned, complete the required information set out below. If there is more than one assignee, please attach a separate sheet which contains all of the required information set out below for each assignee.*

(1) Full Legal Name of the Assignee:

.....

.....

(2) Full Mailing Address of the Assignee:

.....

.....

(3) Telephone Number of Assignee: .....

(4) E-mail Address of Assignee: .....

(5) Attention (Contact Person): .....

**C. PROOF OF CLAIM**

THE UNDERSIGNED HEREBY MAKES OATH AND SAYS AS FOLLOWS:

(1) That I:

am a Creditor of the Company; or *(if applicable)* am the:

.....

(state position or title)

of

.....

(Name of Creditor)

- (2) That I have knowledge of all of the circumstances connected with the Claim described and set out below:
- (3) The Claim seeks payment of \$.....*[Insert \$ value of claim]*

CAD in the Company on account of principal

..... and ..... on account of interest

*[Provide particulars of interest claim and calculation of same]*

*NOTE: Claims in a foreign currency are to be converted to Canadian Dollars at the Bank of Canada noon spot rate as of the date of the Claims Process Order.*

**D. PARTICULARS OF CLAIM**

Other than as already set out herein, the particulars of the undersigned's total Claim against the Company are attached on a separate sheet.

*Provide all particulars of the Claim and supporting documentation, including amount, description of transaction(s), copies of cheques, bank draft, money orders, wire transfers, etc., loan*

*documents, promissory notes or other agreement(s) giving rise to the Claim and any security interest.*

SWORN BEFORE ME at the \_\_\_\_\_ )  
\_\_\_\_\_ in the \_\_\_\_\_ )  
Province of \_\_\_\_\_ )  
this \_\_\_\_\_ day of \_\_\_\_\_, )  
\_\_\_\_\_ )

\_\_\_\_\_  
A Commissioner, or Notary Public, etc.

\_\_\_\_\_  
*Name of Deponent*

*[or if sworn via video conferencing]*

SWORN REMOTELY by \_\_\_\_\_ )  
\_\_\_\_\_ at the \_\_\_\_\_ )  
\_\_\_\_\_ )  
in the \_\_\_\_\_ )  
on \_\_\_\_\_, 2024 )

in accordance with O. Reg. 431/20,  
Administering Oath or Declaration Remotely

\_\_\_\_\_  
A Commissioner, or Notary Public, etc.

\_\_\_\_\_  
*Name of Deponent*

**E. FILING OF CLAIM**

This Proof of Claim form must be received by the Liquidator by no later than 5:00 p.m. (Eastern Standard time) on March 31, 2024 (the “**Claims Bar Date**”) at the following physical address or email address:

Albert Gelman Inc., in its capacity as court-appointed liquidator  
of 1827403 Ontario Inc. and 1950979 Ontario Inc.  
250 Ferrand Drive, Suite 403  
Toronto, ON M3C 3G8

Attention: Thomas McElroy  
[tmcelroy@albertgelman.com](mailto:tmcelroy@albertgelman.com)

Failure to file your Proof of Claim and any required documentation as directed in relation to any Claim by 5:00 p.m. (Eastern Standard Time) on the Claims Bar Date will result in your Claim being forever barred and extinguished, and you will be prohibited from making or enforcing that Claim against the Company and shall not be entitled to further notice or distribution, if any, in respect of that Claim, and shall not be entitled to participate as a Creditor in these proceedings in respect of that Claim.

**Schedule “C” – Form of Notice of Partial or Total Disallowance**

[*See next page.*]

**NOTICE OF TOTAL OR PARTIAL DISALLOWANCE**

Notice Provision Date:

Name of Creditor:

Reference #:

Defined terms not defined within this Notice of Total or Partial Disallowance have the meanings given to them in the Order of the Honourable Justice Steele dated February 21, 2024 made in Superior Court of Ontario File Number CV-22-00679109-00CL (the “**Claims Process Order**”).

Pursuant to the Claims Process Order, the Liquidator hereby gives you notice that it has reviewed your Proof of Claim and has disallowed your Claim in whole or in part as follows:

**A) Disallowance**

Description of Claim	Proof of Claim as Submitted	Amount disallowed

**B) Reason for Revision or Disallowance:**

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

1. You must provide the Liquidator with a Notice of Dispute so as to be received by the Liquidator, at the Addresses provided in the Claims Process Order, within 5 Business Days of the date first appearing on this Notice of Total or Partial Disallowance. Otherwise, your Claim, to the extent disallowed above, shall be deemed an Extinguished Claim in accordance with the Claims Process Order.
2. Unless the Liquidator agrees otherwise in writing, you must serve on the Liquidator at the Addresses, and file with this Court, both within 10 Business Days of the date first appearing on this Notice of Total or Partial Disallowance, a motion appealing the Liquidator's determination of the Claim. Otherwise, your Claim, to the extent disallowed above, shall be deemed an Extinguished Claim in accordance with the Claims Process Order.
3. In accordance with the Claims Process Order, all Extinguished Claims are forever barred and extinguished and will not be paid.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

**Albert Gelman Inc., in its capacity as court-appointed liquidator of 1827403 Ontario Inc. and 1950979 Ontario Inc.**

Per: \_\_\_\_\_  
Name: THOMAS MCELROY

250 Ferrand Drive, Suite 403  
Toronto, ON M3C 3G8

Attention: Thomas McElroy  
tmcelroy@albertgelman.com

**Schedule "D"**

**NEWSPAPER NOTICE**

*[See next page.]*

## 1827403 ONTARIO INC. AND 1950979 ONTARIO INC.

On April 4, 2022, Albert Gelman Inc. was appointed as liquidator (the “**Liquidator**”) of 1827403 Ontario Inc. and 1950979 Ontario Inc. (together, the “**Debtors**”) by order of the Ontario Superior Court of Justice (the “**Court**”).

By Order of the Court dated February 21, 2024 (the “**Claims Process Order**”), a process was established for creditors to prove claims against the Debtors in existence as of the Claims Bar Date (defined below). In accordance with the Claims Process Order, every person having a claim against the Debtors must complete and deliver a proof of claim so as to be received by the Liquidator at the physical or email address set out below by no later than 5:00 p.m. (Eastern Standard Time) on March 31, 2024 (the “**Claims Bar Date**”)

The necessary proof of claim form may be obtained on the Liquidator’s website, <https://www.albertgelman.com/corporate-solutions/other-engagements/> or by contacting the Liquidator using the contact information set out below.

IF YOUR PROOF OF CLAIM IS NOT RECEIVED BY THE LIQUIDATOR BY THE CLAIMS BAR DATE, YOUR CLAIM AGAINST THE COMPANY WILL BE FOREVER BARRED AND EXTINGUISHED IN ACCORDANCE WITH THE CLAIMS PROCESS ORDER.

### Contact information of the Liquidator

Albert Gelman Inc., in its capacity as court-appointed liquidator  
of 1827403 Ontario Inc. and 1950979 Ontario Inc.  
250 Ferrand Drive, Suite 403  
Toronto, ON M3C 3G8

Attention: Thomas McElroy  
[tmcelroy@albertgelman.com](mailto:tmcelroy@albertgelman.com)

PAUL JOSEPH DIETRICH  
Applicant

STEVEN ROBERT MCLAREN  
Respondent

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**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

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**CLAIMS PROCESS ORDER**

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**RECONSTRUCT LLP**

200 Bay Street, Suite 2305  
Toronto, ON M5J 2J3  
Fax: (416) 613-8290

**R. Brendan Bissell (LSO No. 40354V)**

Tel: (416) 613-0066  
Email: [bbissell@reconllp.com](mailto:bbissell@reconllp.com)

**Joel Turgeon (LSO No. 80984R)**

Tel: (416) 613-8281  
Email: [jturgeon@reconllp.com](mailto:jturgeon@reconllp.com)

Lawyers for Albert Gelman Inc. in its capacity as the  
Court-appointed liquidator of 1827403 Ontario Inc. and  
1950979 Ontario Inc.