

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED

AND

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*,
S.B.C. 2002, c. 57, AS AMENDED

AND

IN THE MATTER OF THE *CANADA BUSINESS CORPORATIONS ACT*,
R.S.C. 1985, c. C-44, AS AMENDED

AND

IN THE MATTER OF A PLAN OF COMPROMISE AND ARRANGEMENT OF
ALL CANADIAN INVESTMENT CORPORATION

INSTRUCTION LETTER TO CREDITORS

On November 8, 2017, All Canadian Investment Corporation (“**ACIC**”) filed a petition with the Supreme Court of British Columbia pursuant to the *Companies' Creditors Arrangement Act*, R.S.C., 1985, c. C-36 (the “**CCAA**”). On November 10, 2017, Boale, Wood & Company Ltd. was appointed as the monitor in B.C.S.C. Vancouver Registry File No. S1710393 (the “**CCAA Proceedings**”). On November 25, 2019, the Court pronounced an Order appointing McEown and Associates Ltd. (the “**Monitor**”) as the Monitor in place of Boale, Wood and Company Ltd.

Pursuant to an Order of the Supreme Court of British Columbia made on November 18, 2019 in the CCAA Proceedings (the “**Claims Process Order**”), the Monitor has been authorized to conduct a Claims Process for the determination of Claims of Creditors against ACIC. Capitalized terms not defined within this letter shall have the meaning ascribed thereto in the Claims Process Order.

If you are a Creditor with a Claim against ACIC then you must file a Proof of Claim. Please carefully review the following documents as they affect your legal rights:

1. The Claims Process Order; and
2. A Proof of Claim and instructions.

You must deliver to the Monitor a properly completed Proof of Claim with supporting documentation, in the form attached, by ordinary mail, registered mail, courier, facsimile, electronic mail or personal delivery to be received by the Monitor by the “Claims Bar Date” of 4:00 p.m. on January 10, 2020, at:

**McEown and Associates Ltd.
1140 – 800 West Pender Street
Vancouver, British Columbia V6C 2V6**

**Attn: John McEown
Tel: (604) 558-8020
Fax No. (604) 558-8021**

IF ANY CREDITOR FAILS TO FILE A PROOF OF CLAIM WITH THE MONITOR BY THE CLAIMS BAR DATE OF 4 P.M. ON JANUARY 10, 2020, THEN SUCH CREDITOR WILL BE BARRED FROM MAKING OR ENFORCING ANY CLAIM AGAINST ACIC AND SUCH CLAIMS SHALL BE FOREVER RELEASED AND EXTINGUISHED, AND SUCH CREDITOR WILL NOT BE ENTITLED TO RECEIVE ANY FURTHER NOTICE OR FURTHER PARTICIPATION IN THE CCAA PROCEEDINGS.

The process for the revision or disallowance of a Claim and the process for appealing such revision or disallowance is set out in the Claims Process Order. If the Monitor revises or disallows your claim in whole or in part and if you fail to appeal such disallowance within 21 days of the date of delivery of any Notice of Revision or Disallowance, your claim will be deemed to be revised or disallowed as set out in the Notice of Revision or Disallowance and such Notice of Revision or Disallowance will be final and binding upon you for all purposes.

Additional documents and pertinent information regarding the CCAA Proceeding may be obtained from the websites:

<https://www.mceownassociates.com/all-canadian-investment-corporation>

<https://www.boalewood.ca/2017/11/08/all-canadian-investment-corporation-acic/>

Court No. S1710393
Vancouver Registry

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PROOF OF CLAIM

Please read the “**Instructions for Completing Proof of Claim**” carefully prior to completing this Proof of Claim. Please print legibly.

- 1) The properly completed Proof of Claim must be delivered by ordinary mail, registered mail, courier, facsimile, electronic mail or personal delivery to McEown and Associates Ltd. (the “**Monitor**”) at:

McEown and Associates Ltd.
#1140 – 800 West Pender Street
Vancouver, BC V6C 2V6
Fax No.: (604) 558-8021

Attention : John McEown

- 2) Full Legal Name of Creditor: _____ (the “**Creditor**”).

3) Full Mailing Address of the Creditor:

(All notices and correspondence regarding your Claim will be forwarded to this address or to the email address or facsimile address below if appropriate and applicable):

4) Telephone Number: _____

5) Email: _____

6) Fax Number: _____

7) Claim Details:

I am a **Creditor** and **received** a Claims Package from the Monitor.

My Claim amount is \$ _____ as at November 10, 2017

THE UNDERSIGNED HEREBY CERTIFIES AS FOLLOWS:

- 1) I am a Creditor of ACIC.
- 2) I have knowledge of all the circumstances concerning the Claim hereafter referred to.
- 3) That ACIC was, at the date of the Initial Order, namely November 10, 2017, and still is, indebted to the creditor in the sum of \$ _____, as specified in the Statement of Account (or affidavit) attached and marked as Schedule "A", after deducting any counterclaims to which ACIC is entitled. Claims must be submitted in Canadian dollars only.
- 4) Attached as Schedules to this Proof of Claim are:
 - A. A Statement of Account detailing:
 - i. the amounts owing to me for services rendered or advances made by me to ACIC;

ii. interest accrued on amounts owed; and

iii. any amounts received by me or paid to any third party on behalf of or for the benefit of me from ACIC

B. All documents supporting the amounts shown in the Statement of Account, including documents in support of any entitlement to receive interest on the amount owed such as a contract, promissory note or invoice with specified terms of payment.

5) To the best of my knowledge, I am related OR I am not related to ACIC within the meaning of Section 4 of the *Bankruptcy and Insolvency Act* (enclosed) and have OR have not dealt with ACIC in a non-arm's length manner.

DATED at _____, this _____ day of _____, 20__.

Per: _____
[Name of Creditor – please print]

Signature of Creditor

Signature of Witness

NOTE: All relevant documentation on which you rely in making your Claim must be attached to this Proof of Claim, as the validity of your Claim will be determined solely on this Proof of Claim and attachments thereto. If the claim is disallowed for any reason, and you file an appeal of that disallowance, the appeal will be heard as a true appeal and your ability to introduce fresh or new evidence in support of your claim will be limited accordingly.

Definition of *related persons*

- (2)** For the purposes of this Act, persons are related to each other and are *related persons* if they are
- (a)** individuals connected by blood relationship, marriage, common-law partnership or adoption;
 - (b)** an entity and
 - (i)** a person who controls the entity, if it is controlled by one person,
 - (ii)** a person who is a member of a related group that controls the entity, or
 - (iii)** any person connected in the manner set out in paragraph (a) to a person described in subparagraph (i) or (ii); or
 - (c)** two entities
 - (i)** both controlled by the same person or group of persons,
 - (ii)** each of which is controlled by one person and the person who controls one of the entities is related to the person who controls the other entity,
 - (iii)** one of which is controlled by one person and that person is related to any member of a related group that controls the other entity,
 - (iv)** one of which is controlled by one person and that person is related to each member of an unrelated group that controls the other entity,
 - (v)** one of which is controlled by a related group a member of which is related to each member of an unrelated group that controls the other entity, or
 - (vi)** one of which is controlled by an unrelated group each member of which is related to at least one member of an unrelated group that controls the other entity.

Relationships

- (3)** For the purposes of this section,
- (a)** if two entities are related to the same entity within the meaning of subsection (2), they are deemed to be related to each other;
 - (b)** if a related group is in a position to control an entity, it is deemed to be a related group that controls the entity whether or not it is part of a larger group by whom the entity is in fact controlled;
 - (c)** a person who has a right under a contract, in equity or otherwise, either immediately or in the future and either absolutely or contingently, to, or to acquire, ownership interests, however designated, in an entity, or to control the voting rights in an entity, is, except when the contract provides that the right is not exercisable until the death of an individual designated in the contract, deemed to have the same position in relation to the control of the entity as if the person owned the ownership interests;
 - (d)** if a person has ownership interests in two or more entities, the person is, as holder of any ownership interest in one of the entities, deemed to be related to himself or herself as holder of any ownership interest in each of the other entities;
 - (e)** persons are connected by blood relationship if one is the child or other descendant of the other or one is the brother or sister of the other;
 - (f)** persons are connected by marriage if one is married to the other or to a person who is connected by blood relationship or adoption to the other;
 - (f.1)** persons are connected by common-law partnership if one is in a common-law partnership with the other or with a person who is connected by blood relationship or adoption to the other; and
 - (g)** persons are connected by adoption if one has been adopted, either legally or in fact, as the child of the other or as the child of a person who is connected by blood relationship, otherwise than as a brother or sister, to the other.

Question of fact

- (4)** It is a question of fact whether persons not related to one another were at a particular time dealing with each other at arm's length.

Presumptions

- (5)** Persons who are related to each other are deemed not to deal with each other at arm's length while so related. For the purpose of paragraph 95(1)(b) or 96(1)(b), the persons are, in the absence of evidence to the contrary, deemed not to deal with each other at arm's length.

Instructions for Completion of Proof of Claim:

- Please complete separate Proofs of Claim in the event that you have more than one claim against ACIC.
- Ensure that you complete the full name and delivery address, including telephone number, fax number and e-mail address, of the creditor making the claim.
- The balance owing on the claim details (item 7) must be calculated as of November 10, 2017.
- The Proof of Claim is incomplete unless you include a statement and description of the claim and attach all supporting documents including statements of accounts and/or invoices in support. The supporting documents must show the date, number and value of all invoices or charges, and must conform to the amount of the Claim as set out in item 7.
- The Proof of Claim is incomplete unless it is signed and dated by you.
- The Proof of Claim is incomplete unless it is signed in the presence of a witness.
- The signed and completed Proof of Claim, together with all supporting documents, must be returned to the Monitor, at the following address before **4:00 p.m. on JANUARY 10, 2020**:

McEown and Associates Ltd.
1140 – 800 West Pender Street
Vancouver, British Columbia V6C 2V6
Attn: Mr. John McEown
Tel: (604) 558-8020
Fax No. (604) 558-8021
jm@mceownassociates.ca

- The Monitor is entitled to disallow your Proof of Claim in whole or in part. If your Proof of Claim is disallowed in whole or in part, the Monitor will send you a Notice of Revision or Disallowance along with particulars as to how you may dispute the Notice of Revision or Disallowance. If you do not receive a Notice of Revision or Disallowance, then the Monitor has accepted your Proof of Claim.
- PLEASE CONTACT MONITOR AT THE ADDRESS AND E-MAIL SET OUT ABOVE IF YOU HAVE ANY QUESTIONS ABOUT COMPLETING YOUR PROOF OF CLAIM.

IF ANY CREDITOR FAILS TO FILE A PROOF OF CLAIM WITH THE MONITOR BY THE CLAIMS BAR DATE OF 4 P.M. ON JANUARY 10, 2020, THEN SUCH CREDITOR WILL BE BARRED FROM MAKING OR ENFORCING ANY CLAIM AGAINST ACIC AND SUCH CLAIMS SHALL BE FOREVER RELEASED AND EXTINGUISHED, AND SUCH CREDITOR WILL NOT BE ENTITLED TO RECEIVE ANY FURTHER NOTICE OR FURTHER PARTICIPATION IN THE CCAA PROCEEDINGS.