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CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL
COUR NO. 500-11-055615-187

SUPERIOR COURT
Commercial Division

IN THE MATTER OF THE PLAN OF ARRANGEMENT OF:

GESTION MAISON ÉTHIER INC.
GESTION IMMOBILIÈRE MAISON ÉTHIER INC.
Debtors

KPMG INC.
Monitor / Petitioner

PIERRE ÉTHIER
FRANÇOIS ÉTHIER
Mis en cause

INSTRUCTIONS ON HOW TO COMPLETE THE PROOF OF CLAIM

Any person who wishes to assert a Claim against the Debtors must complete the enclosed Proof of Claim, including the persons who received a **notice to resiliate a contract**.

The present instruction sheet aims to assist Creditors in completing their Proof of Claim. If you have other questions on how to complete the Proof of Claim or if you need additional examples, please consult the Monitor's Website at the below-mentioned address or contact the Monitor at the coordinates mentioned at the end of the present document.

Reference is made to the Claims Procedure Order rendered by the Court on January 31, 2019 (hereinafter the "**Claims Procedure Order**"), a copy of which is available (in French only) on the Monitor's Website by following this link: www.kpmg.com/ca/ethier-en

All capitalized terms not otherwise defined herein have the meaning ascribed to them in the Claims Procedure Order.

Please note that the present document is only a summary guide and in case of conflict between its content and the Claims Procedure Order, the terms of the latter will prevail.

PART A - CREDITOR

- Any Creditor who wishes to assert a Claim against the Debtors must complete a Proof of Claim.
- Creditors must file a distinct Proof of Claim for each Debtor against which they assert a Claim.
- Creditors must include all the Claims they assert against one of the Debtors in a single Proof of Claim.
- The full legal name of the Creditor must be indicated in **Part A** of the Proof of Claim, as well as the name under which it does business, if different. If the Creditor does business under one or many other names, please indicate them on a distinct schedule to be attached in support of your Proof of Claim.
- If the Claim is assigned or transferred to another party, you must also complete **Part B** of the Proof of Claim.
- Unless the Claim has been assigned or transferred, all communications, all notices, etc. regarding the Claim will be sent to the address and to the contact person indicated in **Part A** of the Proof of Claim.

PART B - ASSIGNEE

- If the Creditor has assigned or otherwise transferred its Claim, he must complete **Part B** of the Proof of Claim.
- Proofs of assignment must be provided. If the Monitor is of the opinion that there has been an assignment or a transfer, all communications, all notices, etc. regarding the Claim will be sent to the address and to the contact person indicated in **Part B** of the Proof of Claim.

PART C - AMOUNT OF CLAIM

- The Creditor must indicate his name.
- Indicate the value for which the Debtor is indebted to the Creditor.
- **Currency:** the amount of the Claim must be indicated in the currency in which the Claim was originated.

PART D - NATURE OF CLAIM

The persons who received a notice to resiliate a contract must fill out section 2 (Unsecured and Restructuring Claim with no right to a higher rank).

1 - Secured claim

- Check the box "Secured" only if the Claim indicated at this line is a claim secured on the assets of one or the other of the Debtors. Do not check this box if your Claim is not secured.
- The documents establishing the existence of the security that you hold must be submitted with the Proof of Claim. Provide all the details relating to the security, its nature and the date at which it was granted. Provide a copy of all documents relating to the security.

2 - Unsecured and Restructuring Claim

- A Restructuring Claim, as defined in the Claims Procedure, describes any right of a Person against the Debtors regarding any debts or obligations due to this Person and deriving from the restructuring, repudiation or **termination of any contract**, lease, employment contract or any other agreement, verbal or written, after the Determination Date.
- Indicate the amount

DOCUMENTATION

- In order for the Proof of Claim to be valid, supporting documents and relevant explanations regarding the Claim must be annexed to the Proof of Claim.
- These documents must include, without limiting the foregoing, all details of the Claim, including the amount, the description of the transaction(s) or the agreement(s) giving rise to the Claim, the invoices, and the details regarding any Restructuring Claim and all documents in support thereof.

ATTESTATION

- The Proof of Claim must be signed by the Creditor or by a duly authorized representative of the Creditor and before a witness.
- The person who signs the Proof of Claim must:
 - be the Creditor or its authorized representative;
 - be aware of all circumstances regarding the Claim at issue.
- By signing and submitting the Proof of Claim, the Creditor asserts the Claim against the Debtors by attesting its accuracy and its compliance to the Claims Procedure Order.

FILING THE PROOF OF CLAIM

- The Proof of Claim must be received by the Monitor at the latest fifteen (15) days after receipt by the Creditor of this notice, by email, by fax, by mail, by registered mail, by messenger or in person at the following coordinates:

KPMG Inc.
In its capacity of Monitor
named by the Court for
Gestion Maison Éthier Inc. and
Gestion Immobilière Maison Éthier Inc.

KPMG Tower, Suite 1500
600, de Maisonneuve Blvd. West
Montréal, QC H3A 0A3
Fax: (514) 840-2121
Email: reclamation@kpmg.ca

THE CLAIMS THAT ARE NOT RECEIVED AT THE LATEST FIFTEEN (15) DAYS AFTER RECEIPT OF THIS NOTICE WILL BE FOREVER BARRED AND EXTINGUISHED. YOU WILL NOT BE FURTHER NOTIFIED.