



KPMG Inc.
Tour KPMG
Suite 1500
600, de Maisonneuve West
Montréal (Québec) H3A 0A3

Phone (514) 840-2100
Fax (514) 840-2121
www.kpmg.ca

C A N A D A
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL
COURT 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

NOTICE TO CREDITORS

Reference is made to the order for the processing of claims issued by the Court on January 31, 2019 (the "**Claims Procedure Order**"), copy of this Claims Procedure Order is available on the Monitor's website at: www.kpmg.com/ca/ethier-en

Capitalized terms not otherwise defined herein have the meanings attributed to them in the Claims Procedure Order.

Please note that if there are inconsistencies between information in this notice and the provisions of the Claims Procedure Order, the latter shall prevail.

On November 15, 2018, the Debtors initiated Court-supervised proceedings before the Superior Court of Québec (the "**Court**") and an Initial Order pursuant to the *Companies' Creditors Arrangement Act*, L.R.C. 1985, c. C-36, as amended (the "**CCAA**") was issued in favour of the Debtors. Pursuant to the Initial Order, KPMG Inc. was appointed monitor (the "**Monitor**").

On January 31, 2019, the Claims Procedure Order was issued by the Court. The Claims Procedure Order provides for, *inter alia*, the implementation of a process pursuant to which creditors ("**Créancier**" as defined in the Claims Procedure Order, a "**Creditor**") are invited to assert (i) any claim ("**Réclamation**" as defined in the Claims Procedure Order, a "**Claim**") in connection with the Debtors (ii) any Claim against the Debtors' respective directors and officers, (iii) any Claim against Messrs. Pierre Éthier and François Éthier in their capacity of personal guarantors of the Debtors' obligations, and (iv) any claim related to the restructuring of the Debtors ("**Réclamation reliée à la Restructuration**" as defined in the Claims Procedure Order, a "**Restructuring Claim**").

The Claims Procedure Order was rendered in French and in case of contradiction between this notice and the Claims Procedure Order, the latter shall prevail. Should any Creditor require an unofficial translation of the Claims Procedure Order, please contact the Monitor at the below coordinates.

Any person who believes that they hold a Claim must file a Proof of Claim ("**Preuve de Réclamation**" as defined in the Claims Procedure Order, a "**Proof of Claim**") with the Monitor at the address indicated below by the claims bar date ("**Date limite de dépôt des Réclamations**" as defined in the Claims Procedure Order, the "**Claims Bar Date**") which, pursuant to the Claims Procedure Order, has been established to be no later than **5:00 p.m. (Eastern standard time) on February 22, 2019** or, for Restructuring Claims, at the latest of **(i) 5:00 p.m. (Eastern standard time) on February 22, 2019** or **(ii) fifteen (15) days** after the date of receipt by the Creditor of a notice from the Debtors giving rise to such Claim and requesting that such Creditor prove its claim within such delay. The Proof of Claim must, be in the form provided at Schedule D of the Claims Procedure Order.

Claims which are not received by the claims bar date will forever be barred and extinguished.

The Proof of Claim form as well as all the information regarding the CCAA proceedings and the Claims process is available on the Monitor's website at: www.kpmg.com/ca/ethier-en

Creditors who have questions or are unable to download a Proof of Claim form from the Monitor's website should contact the Monitor at the contact details below:

KPMG Inc.

In its capacity as Court-appointed Monitor of
Gestion Maison Éthier Inc. and
Gestion Immobilière Maison Éthier Inc.
Tour KPMG
Suite 1500
600, de Maisonneuve Blvd. West
Montréal (Québec) H3A 0A3
Tel.: (514) 840-2100
Fax: (514) 840-2121
E-mail: maisonethier@kpmg.ca

Dated at Montréal, this 5th day of February 2019

KPMG Inc.
In its capacity as Monitor