



Court File No. CV-20-00646729-00CL

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

THE HONOURABLE) WEDNESDAY , THE 28 DAY
JUSTICE KOEHNEN) OF JUNE, 2023
)

BETWEEN:

PILLAR CAPITAL CORP.

Applicant

- and -

TURUSS (CANADA) INDUSTRY CO., LTD.

Respondent

APPLICATION UNDER SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C-43, AS AMENDED

CLAIMS PROCEDURE ORDER

THIS MOTION made by MNP Ltd., (“MNP”) in its capacity as court-appointed receiver and manager (the “**Receiver**”) of the assets, undertakings and properties of Turuss (Canada) Industry Co., Ltd., for an order,

- (a) appointing MNP as claims officer (the “**Claims Officer**”) in respect of Chesley Wood Industry Co. Inc. (“**Chesley Wood**”) for the limited purpose of implementing and conducting the claims procedure (the “**Claims Procedure**”) in accordance with the terms of this Order (the “**Chesley Claims Procedure Order**”);

- (b) authorizing, directing and empowering the Claims Officer to implement and carry out the Claims Procedure; and
- (c) granting such further and other relief as counsel may advise and this Court may permit;

was heard this day at Toronto, Ontario by judicial videoconference via Zoom..

ON READING the Motion Record of the Receiver dated June 26, 2023, the tenth report of the Receiver dated June 26, 2023, and on hearing the submissions of counsel for the Receiver, and any such other counsel as were present, no one appearing for any other person on the service list, although properly served as appears from the Affidavit of Service of Amanda Campbell, sworn June 26, 2023, filed:

INTERPRETATION

1. **THIS COURT ORDERS** that, for the purposes of this Claims Procedure Order, in addition to terms defined elsewhere herein, the following terms shall have the following meanings:
 - (a) **“Assessments”** means any Claim (as defined herein) of His Majesty the King in Right of Canada or of any Province or Territory or Municipality or any other taxation authority in any Canadian or foreign jurisdiction, including, without limitation, amounts which may arise or have arisen under any notice of assessment, notice of reassessment, notice of objection, notice of appeal, audit, investigation, demand or similar request from any taxation authority;
 - (b) **"Business Day"** means a day, other than a Saturday or a Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Ontario;
 - (c) **“Claim”** means any right or claim of any Person (other than counsel for Chesley Wood) against Chesley Wood, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind of Chesley Wood, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured,

unsecured, perfected, unperfected, present, future, known, unknown, by guarantee, by surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any Assessment and any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, and any other claims that would be claims provable in bankruptcy had Chesley Wood made an assignment in bankruptcy as of the date hereof (each, a **“Claim”**, and collectively, the **“Claims”**);

- (d) **“Claim Document Package”** means a document package that contains a copy of the Instruction Letter (as defined herein), the Notice to Creditors (as defined herein), and Proof of Claim (as defined herein), and such other materials as the Claims Officer may consider appropriate or desirable;
- (e) **“Claims Bar Date”** means 5:00 p.m. on August 14, 2023, or such other date as may be ordered by the Court;
- (f) **“Claims Procedure”** means the procedures set out in this Order for identifying and determining Claims against Chesley Wood;
- (g) **“Court”** means the Ontario Superior Court of Justice (Commercial List);
- (h) **“Creditor”** means any Person having or asserting a Claim;
- (i) **“Instruction Letter”** means the instruction letter to Creditors, substantially in the form attached as **Schedule “A”** hereto, regarding completion by Creditors of the Proof of Claim;
- (j) **“Notice of Revision or Disallowance”** means a notice, substantially in the form attached hereto as **Schedule “D”**;
- (k) **“Notice to Creditors”** means the notice to Creditors for publication, substantially in the form attached as **Schedule “B”** hereto;

- (l) **“Person”** means, without limitation, any individual, firm, corporation, limited or unlimited liability company, general or limited partnership, association, trust, unincorporated organization, joint venture, government authority or any agency, regulatory body, officer or instrumentality thereof or any other entity, wherever situate or domiciled, and whether or not having legal status and whether acting on their own or in a representative capacity;
- (m) **“Proof of Claim”** means a Proof of Claim, substantially in the form attached hereto as Schedule “C”;
- (n) **“Proven Claim”** means the amount of a Claim of a Creditor as finally determined in accordance with this Claims Procedure Order.

APPOINTMENT AND GENERAL PROVISIONS

2. **THIS COURT ORDERS** that Claims Officer is hereby appointed, directed and empowered to implement the Claims Procedure in accordance with the terms of this Claims Procedure Order.

3. **THIS COURT ORDERS** that all references to time herein shall mean local time in Toronto, Ontario, Canada and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day unless otherwise indicated herein.

4. **THIS COURT ORDERS** that the Claims Procedure and the forms of Instruction Letter, Notice to Creditors, Proof of Claim and Notice of Revision or Disallowance are hereby approved. Notwithstanding the foregoing, the Claims Officer may, from time to time, make non-substantive changes to the forms as the Claims Officer, in its sole discretion, may consider necessary or desirable.

5. **THIS COURT ORDERS** that the Claims Officer is hereby authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which forms delivered hereunder are completed and executed, and may waive strict compliance with the requirements of this Claims Procedure Order as to completion, execution and submission of such forms and to request any further documentation from a Creditor that the Claims Officer may require.

6. **THIS COURT ORDERS** that all Claims shall be denominated in Canadian dollars. Any Claims denominated in a foreign currency shall be converted to Canadian dollars at the Bank of Canada daily average exchange rate on the Claims Bar Date.
7. **THIS COURT ORDERS** that there shall be no presumption of validity or deeming of the amount due in respect of amounts claimed in any Assessment.
8. **THIS COURT ORDERS** that copies of all forms delivered hereunder, as applicable, shall be maintained by the Claims Officer.
9. **THIS COURT ORDERS** that no Claim shall be determined, and no payment shall be made by Chesley Wood in respect of any Claim, except in accordance with this Claims Procedure Order and the Claims Procedure set out herein.
10. **THIS COURT ORDERS** that references to the singular herein include the plural, the plural includes the singular and any gender includes the other gender.

ROLE OF THE CLAIMS OFFICER AND CHARGE

11. **THIS COURT ORDERS** that the Claims Officer shall administer the Claims Procedure provided for herein and is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this Claims Procedure Order.
12. **THIS COURT ORDERS** that the Claims Officer shall: (i) have all protections afforded to the Receiver as contained in the receivership order granted in this proceeding on September 18, 2020 (the “**Receivership Order**”), any Orders of the Court in these proceedings and other applicable law in connection with its activities in respect of this Claims Procedure Order; and (ii) incur no liability or obligation as a result of carrying out the provisions of this Claims Procedure Order, other than in respect of gross negligence or wilful misconduct.
13. **THIS COURT ORDERS** that Chesley Wood and its employees, agents and representatives and any other Person given notice of this Claims Procedure Order shall fully cooperate with the Claims Officer in the exercise of its powers and the discharge of its duties and obligations under this Claims Procedure Order.

14. **THIS COURT ORDERS** that the Claims Officer, counsel to the Claims Officer and counsel to Chesley Wood, shall be paid their reasonable fees and disbursements, and that the Receiver, counsel to the Receiver and counsel to Chesley Wood shall be entitled to and are hereby granted the benefit of the existing Receiver's Charge (as defined in the Receivership Order) granted in the Receivership Order, as security for such fees and disbursements, both before and after making of this Claims Procedure Order.

NOTICE TO CREDITORS

15. **THIS COURT ORDERS** that:

- (a) the Claims Officer shall, not later than ten (10) Business Days following the granting of the Chesley Claims Procedure Order, cause to be published the Notice to Creditors in the Globe and Mail (National Edition) and the National Post;
- (b) the Claims Officer shall, not later than ten (10) Business Days following the granting of the Chesley Claims Procedure Order, cause to be delivered the Claim Document Package to those Creditors identified as having a Claim based on the Claims Officer's review of the information obtained from the books and records of Chesley Wood;
- (c) the Claims Officer shall, not later than five (5) Business Days following the granting of the Chesley Claims Procedure Order, post a copy of this Chesley Claims Procedure Order, the Motion Record in respect of this Chesley Claims Procedure Order and the Claim Document Package on its website at www.mnpdebt.ca/turuss; and
- (d) the Claims Officer shall deliver as soon as reasonably possible following receipt of a request therefor, a copy of the Claim Document Package to any Person: (i) who claims to be a Creditor, and (ii) requests such material in writing, by regular mail or electronic mail to the address as provided by such Person.

16. **THIS COURT ORDERS** that the Claims Officer shall be entitled to rely on the accuracy and completeness of the information obtained from the books and records of Chesley Wood

regarding the review of the Proof(s) of Claim. For greater certainty, the Claims Officer shall have no liability in respect of the information provided to it and shall not be required to conduct any independent inquiry and/or investigation with respect to that information.

PROOFS OF CLAIM

17. **THIS COURT ORDERS** that to be effective, every Creditor asserting a Claim against Chesley Wood shall set out its aggregate Claim in a Proof of Claim, including supporting documentation, and deliver that Proof of Claim to the Claims Officer so that it is actually received by the Claims Officer by no later than the Claims Bar Date.

CLAIMS BARRED

18. **THIS COURT ORDERS** that any Person that does not deliver a Proof of Claim in respect of a Claim in the manner required by this Chesley Claims Procedure Order such that it is actually received by the Claims Officer on or before the Claims Bar Date:

- (a) shall not be entitled to receive any distribution in respect of such Claim; and
- (b) shall be forever barred from making or enforcing such Claim against Chesley Wood and such Claim shall be hereby extinguished without any further act or notification.

SET-OFF

19. **THIS COURT ORDERS** that nothing in this Chesley Claims Procedure Order shall affect any right of set-off which Chesley Wood may have against any Creditor.

TRANSFER OF CLAIMS

20. **THIS COURT ORDERS** that if the holder of a Claim transfers or assigns the whole of such Claim to another Person, the Claims Officer shall not be obligated to give notice or otherwise deal with the transferee or assignee of such Claim in respect thereof unless and until written notice of such transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been received by Claims Officer and the Claims Officer has provided written confirmation acknowledging the transfer or assignment of such Claim, and thereafter such transferee or assignee

shall for the purposes hereof constitute the "Creditor" in respect of such Claim. Any such transferee or assignee of a Claim shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Claims Procedure Order prior to receiving written confirmation by the Claims Officer acknowledging such assignment or transfer. After the Claims Officer has delivered a written confirmation acknowledging the notice of the transfer or assignment of a Claim, the Claims Officer shall thereafter be required only to deal with the transferee or assignee and not the original holder of the Claim. A transferee or assignee of a Claim takes the Claim subject to any rights of set-off to which Chesley Wood may be entitled with respect to such Claim. For greater certainty, a transferee or assignee of a Claim is not entitled to set-off, apply, merge, consolidate or combine any Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such Person to Chesley Wood. Reference to transfer in this Chelsey Claims Procedure Order includes a transfer or assignment whether absolute or intended as security.

21. **THIS COURT ORDERS** that if a Creditor or any subsequent holder of a Claim, who in any such case has previously been acknowledged by the Claims Officer 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, 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 Claims Officer shall not, in each 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 Claims Officer, 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 or in accordance with the provisions of this Chelsey Claims Procedure Order

DETERMINATION OF CLAIMS

22. **THIS COURT ORDERS** that, subject to the terms of this Chelsey Claims Procedure Order, the Claims Officer shall review all Proofs of Claim and may:

- (a) request additional information from a Creditor and / or Chesley Wood to assist with such review and assessment;
- (b) request that a Creditor file a revised Proof of Claim;
- (c) attempt to resolve and settle any issue arising in a Proof of Claim in respect of a Claim;
- (d) accept (in whole or in part) the amount of any Claim and notify the Creditor in writing; and
- (e) revise or disallow (in whole or in part) the amount of any Claim by delivering a Notice of Revision or Disallowance to such Creditor.

23. **THIS COURT ORDERS** that where a Claim has been accepted by the Claims Officer, such Claim shall constitute a Proven Claim.

24. **THIS COURT ORDERS** that if a Creditor intends to dispute its Claim as set out in a Notice of Revision or Disallowance, the Creditor shall:

- (a) notify the Claims Officer of the objection in writing (setting out the grounds for the objection) by registered mail, courier, or email (in PDF format) within fifteen (15) days of receipt of a Notice of Revision or Disallowance (the “**Objection**”); and
- (b) file a notice of motion with this Court for the determination of the Claim in dispute (the “**Notice of Motion**”), with a copy to be sent to the Claims Officer immediately after filing.

25. **THIS COURT ORDERS** that the Notice of Motion shall be:

- (a) supported by a sworn affidavit setting out the Creditor’s basis for disputing the Notice of Revision or Disallowance; and
- (b) returnable within thirty (30) days of the date on which the Claims Officer received the Objection.

26. **THIS COURT ORDERS** that if a Creditor fails to deliver the Objection and/or the Notice of Motion in accordance with paragraphs 24 and 25 herein, the Claim shall be deemed accepted at the amount set forth in the Notice of Revision or Disallowance and the Creditor will:

- (a) where the entire Claim is disallowed:
 - (i) not be entitled to receive any distribution in these proceedings; and
 - (ii) be forever barred from making or enforcing such Claim against Chesley Wood;
- (b) where the Claim has been revised:
 - (i) only be entitled to receive a distribution in an amount proportional to the revised amount; and
 - (ii) be forever barred from making or enforcing any Claim against Chesley Wood greater than the revised amount and the amount of the Claim reduced by the revision will be forever extinguished.

SERVICE AND NOTICE

27. **THIS COURT ORDERS** that the Claims Officer may, unless otherwise specified by this Chesley Claims Procedure Order, serve and deliver or cause to be served and delivered the Claim Document Package, any letters, notices or other documents to Creditors or any other interested Person by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, facsimile transmission or email to such Persons or their counsel (including counsel of record in any ongoing litigation) at the physical or electronic address, as applicable, last shown on the books and records of Chesley Wood or set out in such Creditor's Proof of Claim, if one has been filed. Any such service and delivery shall be deemed to have been received: (i) if sent by ordinary mail, on the third Business Day after mailing within Canada, and the fifth Business Day after mailing internationally; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by email by 5:00 p.m. on a Business Day, on such Business Day and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

28. **THIS COURT ORDERS** that any notice or communication required to be provided or delivered by a Creditor to the Claims Officer under this Chesley Claims Procedure Order shall be in writing in substantially the form, if any, provided for in this Chesley Claims Procedure Order and will be sufficiently given only if delivered by prepaid registered mail, courier, personal delivery, facsimile or email addressed to:

MNP Ltd., in its capacity as Claims Officer
of Chesley Wood Industry Co. Inc.
300 - 111 Richmond Street West
Toronto, ON M5H 2G4

Attention: Jerry Henechowicz
Email: jerry.henechowicz@mnp.ca

Any such notice or communication delivered by a Creditor shall be deemed to be received upon actual receipt thereof before 5:00 p.m. on a Business Day or if delivered outside of normal business hours, the next Business Day.

29. **THIS COURT ORDERS** that the publication of the Notice to Creditors and the mailing of the Claim Document Packages as set out in this Chesley Claims Procedure Order shall constitute good and sufficient notice to Creditors of the Claims Bar Date and the other deadlines and procedures set forth herein, and that no other form of notice or service need be given or made on any Person, and no other document or material need be served on any Person in respect of the claims procedure described herein.

30. **THIS COURT ORDERS** that in the event that this Chesley Claims Procedure Order is subsequently amended by further Order of the Court, the Claims Officer shall serve notice of such amendment on the Service List in these proceedings and the Claims Officer shall post such further Order on the Claims Officer's website and such posting shall constitute adequate notice to all Persons of such amended Chesley Claims Procedure Order.

GENERAL

31. **THIS COURT ORDERS** that the Claims Officer may from time to time apply to this Court to amend, vary, supplement or replace this Chesley Claims Procedure Order or for advice

and directions concerning the discharge of its powers and duties under this Chesley Claims Procedure Order or the interpretation or application of this Chelsey Claims Procedure Order.

32. **THIS COURT ORDERS** that this Chesley Claims Procedure Order and all of its provisions are effective as of 12:01 a.m. Toronto Time on the date of this Chelsey Claims Procedure Order.

A handwritten signature in blue ink, consisting of the letters 'D', 'A', and 'J' in a stylized, cursive font. The signature is positioned above a horizontal line that spans the width of the signature.

Schedule "A"
Instruction Letter

**INSTRUCTION LETTER FOR THE CLAIMS PROCEDURE OF CHESLEY WOOD
INDUSTRY CO. INC.**

A. General

By Order of the Ontario Superior Court of Justice (Commercial List) made June 28, 2023 (the “**Chesley Claims Procedure Order**”), MNP Ltd. in its capacity as claims officer (the “**Claims Officer**”) of Chesley Wood Industry Co. Inc. (the “**Company**”), has been authorized to conduct a claims procedure (the “**Claims Procedure**”) with respect to claims against the Company in accordance with the terms of the Chesley Claims Procedure Order.

Unless otherwise defined, all capitalized terms used herein shall have the meanings given to those terms in the Chesley Claims Procedure Order.

The Chesley Claims Procedure Order, the Claim Document Package, additional Proofs of Claim and related materials may be accessed from the Claims Officer’s website at www.mnpdebt.ca/turuss.

This letter provides instructions for responding to or completing the Proof of Claim. Reference should be made to the Chesley Claims Procedure Order for a complete description of the Claims Procedure.

The Claims Procedure is intended for any Person with any Claims of any kind or nature whatsoever against the Company, whether liquidated, unliquidated, contingent or otherwise. Please review the enclosed material for the complete definitions of a “Claim” to which the Claims Procedure applies.

All notices and enquiries with respect to the Claims Procedure should be addressed to:

MNP Ltd., in its capacity as Claims Officer
of Chesley Wood Industry Co. Inc.
300 - 111 Richmond Street West
Toronto, ON M5H 2G4
Attention: Jerry Henechowicz
Email: jerry.henechowicz@mnp.ca

B. Particulars of Claimant

Creditor **MUST** state full and complete legal name of individual, company or business.

Creditor **MUST** state full and complete contact information, including, mailing address where all notices or correspondence is to be forwarded, telephone number, facsimile number, if applicable, and email address.

C. Particulars of Assignee

Creditor **MUST** state full and complete legal name of individual, company or business associated with the assignee.

Creditor **MUST** state full and complete contact information, including, mailing address where all notices or correspondence is to be forwarded, telephone number, facsimile number, if applicable, and email address.

D. Claim Amount

Creditor **MUST** state name of the person preparing the Proof of Claim (i.e. the name of Creditor, if an individual or authorized representative of the Creditor, if a company or business), together with the name of the company or business they represent, if applicable.

If the individual completing the Proof of Claim is not the Creditor himself/herself/themself, he/she/they must state his/her/their position or title of the company or firm they are representing.

E. Submitting a Proof of Claim

If you believe that you have a Claim against the Company, you must file a Proof of Claim with the Claims Officer.

All Proofs of Claim must be received by the Claims Officer by 5:00 p.m. (Toronto, Ontario time) on the Claims Bar Date of August 14, 2023.

PROOFS OF CLAIM MUST BE RECEIVED BY THE CLAIMS BAR DATE OR THE APPLICABLE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you have a Claim and are required to file a Proof of Claim pursuant to the Claims Procedure but do not file a Proof of Claim in respect of a Claim by the Claims Bar Date you shall not be entitled to participate in any distribution in respect of such Claim and such Claim will be forever barred and extinguished.

Additional Proof of Claim forms can be obtained by contacting the Claims Officer at the telephone numbers and address indicated above and providing particulars as to your name, address and facsimile number or email mail address. Additional Proof of Claim forms and related materials may be accessed from the Claims Officer's web site at www.mnpdebt.ca/turuss.

Where a Creditor files a Proof of Claim with the Claims Officer, the Claims Officer will review the Proof of Claim and, as soon as reasonably practicable, provide to the Creditor a response in writing by registered mail, courier service or email as to whether the Claim set out in the Proof of Claim is accepted, disputed in whole, or disputed in part. Where the Claim is disputed in whole or in part, the Claims Officer will issue a Notice of Revision or Disallowance indicating the reasons for the dispute.

The Chesley Claims Procedure Order further provides that where a Creditor objects to a Notice of Revision or Disallowance, the Creditor must notify the Claims Officer of the objection in writing by registered mail, courier service, or email within fifteen (15) days of receipt of the Notice of Revision or Disallowance. The Claims Officer's contact information is below:

MNP Ltd., in its capacity as Claims Officer
of Chesley Wood Industry Co. Inc.

300 - 111 Richmond Street West
Toronto, ON M5H 2G4

Attention: Jerry Henechowicz
Email: jerry.henechowicz@mnp.ca

The Creditor shall immediately thereafter serve on the Claims Officer, a Notice of Motion, filed at the Court and made returnable within thirty (30) days after the date that the Claims Officer received the Objection. The Notice of Motion is to be supported by a sworn affidavit setting out the reasons for the dispute.

DATED at Toronto, Ontario this ____ day of _____, 2023.

**MNP Ltd., in its capacity as Claims Officer
of Chesley Wood Industry Co. Inc.**

Per: _____

Schedule "B"
Notice to Creditors

Notice to Creditors

RE: Notice of Call for Claims, Claims Procedure and Claims Bar Date

NOTICE IS HEREBY GIVEN THAT, by Order of the Ontario Superior Court of Justice (Commercial List) made June 28, 2023 (the “**Chesley Claims Procedure Order**”), MNP Ltd., in its capacity as claims officer (the “**Claims Officer**”) of Chesley Wood Industry Co. Inc. (the “**Company**”), has been authorized to conduct a claims procedure with respect to claims against the Company in accordance with the terms of the Chesley Claims Procedure Order.

Unless otherwise defined, all capitalized terms used herein shall have the meanings given to those terms in the Chesley Claims Procedure Order.

All persons wishing to assert a Claim against the Company must file a Proof of Claim with the Claims Officer. **THE CLAIMS BAR DATE is 5:00 p.m. (Toronto Time)** on August 14, 2023. Proofs of Claim must be filed with the Claims Officer on or before the Claims Bar Date.

PROOFS OF CLAIM MUST BE RECEIVED BY THE CLAIMS OFFICER BY THE CLAIMS BAR DATE OR THE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you are required to file a Proof of Claim pursuant to the Claims Procedure but do not file a Proof of Claim in respect of a Claim by the Claims Bar Date, you shall not be entitled to participate in any distribution in respect of any such Claim and such Claim will be forever barred and extinguished.

The Chesley Claims Procedure Order, the Claim Document Package, additional Proofs of Claim and related materials, including the Claims Officer’s contact information, may be accessed from the Claims Officer’s website at www.mnpdebt.ca/turuss, or by emailing the Claims Officer at jerry.henechowicz@mnp.ca.

DATED at Toronto, Ontario this ____ day of _____, 2023.

**MNP Ltd., in its capacity as Claims Officer of
Chesley Wood Industry Co. Inc.**

Per: _____

Authorized Signing Officer

Schedule “C”

Proof of Claim Against Chesley Wood Industry Co. Inc.

PROOF OF CLAIM AGAINST CHESLEY WOOD INDUSTRY CO. INC.
(hereinafter referred to as the "Company")

Please read the enclosed Instruction Letter carefully prior to completing this Proof of Claim. Defined terms not defined within this Proof of Claim form shall have the meaning ascribed thereto in the Chesley Claims Procedure Order dated June 28, 2023.

A. Particulars of Creditor

1. Full Legal Name of Creditor: _____ (the "**Creditor**") (*Full legal name should be the name of the original Creditor, regardless of whether an assignment of a Claim has been made.*)

2. Full Mailing Address of the Creditor (*the original Creditor, and not of any applicable assignee, referred to herein as an "Assignee"*):

3. Telephone Number: _____

Email: _____

Attention (Contact Person): _____

4. Has the Claim been sold, transferred or assigned by the Creditor to another party?

Yes:

No:

B. Particulars of Assignee(s) (If any):

1. Full Legal Name of Assignee(s): _____ (*If a portion of the Claim has been assigned, insert full legal name of Assignee(s) of the Claim. If there is more than one Assignee, please attach a separate sheet with the required information.*)

2. Full Mailing Address of Assignee(s): _____

3. Telephone Number of Assignee(s): _____

4. Email of Assignee(s): _____

5. Attention (Contact Person): _____

C. Proof of Claim:

I, _____ (name of individual Creditor or representative of corporate Creditor), of _____ (City, Province or State) do hereby certify:

(a) that I

[_____] am the Creditor; OR

[_____] am _____ (state position or title) of _____ (name of Corporate Creditor)

(b) that I have knowledge of all the circumstances connected with the Claim referred to below;

(c) the Creditor asserts its Claim against the Company;

(d) The amount of the Creditor's Claim is

\$ _____

D. Particulars of Claim:

Other than as already set out herein, the particulars of the Claim is attached.

(Provide full particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor(s) which has guaranteed the Claim, particulars and copies of any security and amount of Claim allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed.)

E. Filing of Claims:

The Claims Officer must receive this Proof of Claim before 5:00 p.m. (Toronto Time) on August 14, 2023 (the "Claims Bar Date").

FAILURE TO FILE YOUR PROOF OF CLAIM ON OR BEFORE THE CLAIMS BAR DATE WILL RESULT IN YOUR CLAIM BEING BARRED AND EXTINGUISHED FOREVER, AND YOU WILL BE PROHIBITED FROM MAKING OR ENFORCING A CLAIM AGAINST THE COMPANY IN RESPECT OF SUCH CLAIM.

This Proof of Claim must be delivered to the Claims Officer by registered mail, personal delivery, email (in PDF format), courier or facsimile at the following addresses:

The Claims Officer:

MNP Ltd., in its capacity as Claims Officer
of Chesley Wood Industry Co. Inc.
300 - 111 Richmond Street West
Toronto, ON M5H 2G4

Attention: Jerry Henechowicz
Email: jerry.henechowicz@mnp.ca

DATE:

NAME OF CREDITOR:

Witness Signature

Per:

Name:

Title:

(Please Print)

Schedule "D"
Notice of Revision or Disallowance

NOTICE OF REVISION OR DISALLOWANCE

Chesley Wood Industry Co. Inc.
(the "Company")

TO: _____ (the "**Creditor**")

DATE: _____

MNP Ltd., in its capacity as claims officer of the Company (the "**Claims Officer**"), has reviewed the Proof of Claim dated _____, 2023 filed by the above-named Creditor, and has assessed the Proof of Claim in accordance with the order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") issued on June 28, 2023 (the "**Chesley Claims Procedure Order**").

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

The Claims Officer has reviewed your Proof of Claim in accordance with the Chesley Claims Procedure Order, and the Claims Officer has revised or disallowed your Proof of Claim, for the following reason(s):

Subject to further dispute by you in accordance with the Chesley Claims Procedure Order, your Proof of Claim will be allowed as follows:

Name of Creditor	Claim Amount per Proof of Claim	Revised Amount of Claim
	\$	\$

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

The Chesley Claims Procedure Order provides that if you disagree with the revision or disallowance of your claim as set forth herein, you must:

1. notify the Claims Officer of the objection in writing (setting out the grounds for the objection) by registered mail, courier, facsimile or email (in PDF format) within fifteen (15) days of receipt of the Notice of Revision or Disallowance (the “**Objection**”); and
2. the address for service of the objection in writing is as follows:

MNP Ltd., in its capacity as Claims Officer
of Chesley Wood Industry Co. Inc.
300 - 111 Richmond Street West
Toronto, ON M5H 2G4

Attention: Jerry Henechowicz
Email: jerry.henechowicz@mnp.ca

3. file a notice of motion with the Court, with copies to be sent to the Claims Officer immediately after filing, with such motion to be:
 - i. supported by a sworn affidavit setting out the basis for disputing this Notice of Revision or Disallowance; and
 - ii. made returnable within thirty (30) calendar days of the date on which the Claims Officer receives your Objection.

If you fail to dispute the revision or disallowance of your Proof of Claim in accordance with the above instructions and the Chesley Claims Procedure Order your Claim shall be determined to be as set out in this Notice of Revision or Disallowance.

If you have any questions or concerns regarding the above claims procedure, please contact the Claims Officer directly.

DATED the ____ day of _____, 2023

**MNP Ltd., in its capacity as Claims Officer of
Chesley Wood Industry Co. Inc.**

Per: _____

Authorized Signing Officer

Court File No: CV-20-00646729-00C
TURUSS (CANADA) INDUSTRY CO., LT.

- and -

PILLAR CAPITAL CORP.

Applicant Responde

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT TORONTO

CLAIMS PROCEDURE ORDER

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