



serve a copy of the objection so as to be actually received by the following parties on or before the Objection Deadline: (i) Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, New York 10019 (Attn: Marc Abrams, Mary K. Warren, and Alex W. Cannon); (ii) Osler, Hoskin & Harcourt LLP, 100 King Street West, Suite 6100, Toronto, Ontario, Canada M5X 1B8 (Attn: Marc Wasserman and Jeremy Dacks); (iii) Young Conway Stargatt & Taylor LLP, 1000 North King Street, Wilmington, Delaware 19801 (Attn: Robert S. Brady and Matthew P. Lunn); (iv) Jones Day, 2727 North Harwood Street, Chicago, Illinois 60601-1692 (Attn: Gregory M. Gordon and Daniel P. Winikka); and (v) McCarthy Tétrault LLP, 66 Wellington Street West, Suite 5300, Toronto, Ontario, Canada M5K 1E6 (Attn: Kevin P. McElcheran).

**PLEASE TAKE FURTHER NOTICE** that you need not appear at the Hearing if you do not object to the relief request in the Claims Procedure Recognition Motion.

**PLEASE TAKE FURTHER NOTICE** that the Hearing may be continued or adjourned from time to time without further notice other than an announcement of the adjourned date or dates at the Hearing or at a later hearing.

**PLEASE TAKE FURTHER NOTICE THAT, IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE CLAIMS PROCEDURE RECOGNITION MOTION WITHOUT FURTHER NOTICE OR A HEARING.**

**PLEASE TAKE FURTHER NOTICE** that additional copies of the Claims Procedure Recognition Motion are available: (a) by accessing the Bankruptcy Court's Electronic Case Filing System, which can be accessed from the Bankruptcy Court's website at <https://ecf.deb.uscourts.gov> (a PACER login and a password are required to retrieve a document); (b) from the Monitor's website at <http://www.alvarezandmarsal.com/arcticglacier> or <http://www.kccllc.net/ArcticGlacier> (without cost); or (c) upon written request to the Monitor's counsel (by email or facsimile) addressed to: Young Conaway Stargatt & Taylor LLP, Rodney Square, 1000 North King Street, Wilmington, Delaware 19801, (Attn.: Melissa Romano, e-mail, [mromano@ycst.com](mailto:mromano@ycst.com) or facsimile, 302-576-3450) (without cost).

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Dated: August 30, 2012  
Wilmington, Delaware

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Ian J. Bambrick

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**EXHIBIT 1**

**Claims Procedure Recognition Motion**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

<hr style="border-top: 1px solid black;"/> <div style="display: flex; justify-content: space-between;"><div style="width: 45%;"><p>In re</p><p>ARCTIC GLACIER INTERNATIONAL INC., <i>et al.</i>,<sup>1</sup></p><p>Debtors in a Foreign Proceeding.</p></div><div style="width: 5%; text-align: center;"><p>:</p><p>:</p><p>:</p><p>:</p><p>:</p><p>:</p><p>:</p><p>:</p><p>:</p><p>:</p></div><div style="width: 50%; vertical-align: top;"><p>Chapter 15</p><p>Case No. 12-10605 (KG)</p><p>(Jointly Administered)</p><p>Hearing Date: September 14, 2012 at 10:00 a.m.</p><p>Objection Deadline: September 7, 2012 at 4:00 p.m.</p></div></div> <hr style="border-top: 1px solid black;"/>		
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**MOTION FOR AN ORDER RECOGNIZING AND  
ENFORCING CLAIMS PROCEDURE ORDER OF THE CANADIAN COURT**

Alvarez & Marsal Canada Inc., in its capacity as the court-appointed monitor and authorized foreign representative (the “Monitor”) for the above-captioned debtors (collectively, the “Debtors”) in the proceeding (the “Canadian Proceeding”) commenced under Canada’s *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “CCAA”) and pending before the Court of Queen’s Bench Winnipeg Centre (the “Canadian Court”), hereby moves this Court (the “Motion”) for the entry of an order, subject to the entry of the Claims Procedure Order (as defined below) by the Canadian Court, substantially in the form attached as Exhibit A (the “Proposed Order”), pursuant to sections 105(a), 1507, 1521, 1525 and 1527 of

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<sup>1</sup> The last four digits of the United States Tax Identification Number or Canadian Business Number, as applicable, follow in parentheses: (i) Arctic Glacier California Inc. (7645); (ii) Arctic Glacier Grayling Inc. (0976); (iii) Arctic Glacier Inc. (4125); (iv) Arctic Glacier Income Fund (4736); (v) Arctic Glacier International Inc. (9353); (vi) Arctic Glacier Lansing Inc. (1769); (vii) Arctic Glacier Michigan Inc. (0975); (viii) Arctic Glacier Minnesota Inc. (2310); (ix) Arctic Glacier Nebraska Inc. (7790); (x) Arctic Glacier New York Inc. (2468); (xi) Arctic Glacier Newburgh Inc. (7431); (xii) Arctic Glacier Oregon, Inc. (4484); (xiii) Arctic Glacier Party Time Inc. (0977); (xiv) Arctic Glacier Pennsylvania Inc. (9475); (xv) Arctic Glacier Rochester Inc. (6989); (xvi) Arctic Glacier Services Inc. (6657); (xvii) Arctic Glacier Texas Inc. (3251); (xviii) Arctic Glacier Vernon Inc. (3211); (xix) Arctic Glacier Wisconsin Inc. (5835); (xx) Diamond Ice Cube Company Inc. (7146); (xxi) Diamond Newport Corporation (4811); (xxii) Glacier Ice Company, Inc. (4320); (xxiii) Ice Perfection Systems Inc. (7093); (xxiv) ICEsurance Inc. (0849); (xxv) Jack Frost Ice Service, Inc. (7210); (xxvi) Knowlton Enterprises Inc. (8701); (xxvii) Mountain Water Ice Company (2777); (xxviii) R&K Trucking, Inc. (6931); (xxix) Winkler Lucas Ice and Fuel Company (0049); (xxx) Wonderland Ice, Inc. (8662). The Debtors’ executive headquarters is located at 625 Henry Avenue, Winnipeg, Manitoba, R3A 0V1, Canada.

title 11 of the United States Code (the “Bankruptcy Code”) recognizing and giving effect in the United States to the Order of the Canadian Court, a proposed form of which is annexed as Schedule 1 to the Proposed Order (as may be amended from time to time by the Canadian Court, the “Claims Procedure Order”).<sup>2</sup> The Claims Procedure Order, among other things, establishes a process to identify and determine claims of creditors against the Debtors and their directors, officers and trustees.<sup>3</sup> In support hereof, the Monitor relies on the *Sixth Report of the Monitor*, dated August 29, 2012 [Docket No. 154] (the “Sixth Report”), filed with the Canadian Court in support of, among other things, the relief provided pursuant to the Claims Procedure Order. A copy of the Sixth Report was filed contemporaneously herewith. In further support of the relief requested herein, the Monitor respectfully represents as follows:

### **JURISDICTION AND VENUE**

1. This Court has jurisdiction to consider this Motion pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper in this Court and this District pursuant 28 U.S.C. § 1410. The statutory predicates for the relief requested herein are sections 105(a), 1507, 1521, 1525 and 1527 of the Bankruptcy Code.

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<sup>2</sup> The hearing to consider entry of the Claims Procedure Order is scheduled for September 5, 2012 before the Canadian Court. Should the Claims Procedure Order be entered by the Canadian Court, the Monitor will file with the Court and serve upon all parties receiving this Motion a clean and, if necessary, a redlined copy of the Claims Procedure Order as entered by the Canadian Court.

<sup>3</sup> As described more fully in the *Declaration of Philip J. Reynolds in Support of Verified Petition of Alvarez & Marsal Canada Inc., as Foreign Representative of Arctic Glacier Inc. and Certain of its Affiliates, for: (I) Recognition of Foreign Main Proceeding; and (II) Certain Related Relief* [Docket No. 2] (the “Reynolds Declaration”), Glacier Valley Ice Company, L.P. (“Glacier L.P.”), an affiliate of the Debtors, is not an applicant in the Canadian Proceeding because partnerships are ineligible to be applicants under the CCAA. However, pursuant to this Court’s Provisional Relief Order and Recognition Order (as each term is defined below), the stay provided for in section 362 applies to Glacier L.P. Additionally the assets of Glacier L.P. were sold as provided in the CCAA Vesting Order and the U.S. Sale Order (both of which are defined herein). As such, the Claims Procedure Order provides for creditors of Glacier L.P., if any, to file proofs of claim in accordance with the procedures and deadlines set forth in such Order. For convenience sake, all references to “Debtors” herein and in the Proposed Order shall include Glacier L.P., even though such entity is not a Debtor in these Chapter 15 Cases (as defined below).

## **BACKGROUND**

2. On February 22, 2012, the Debtors commenced the Canadian Proceeding, and the Canadian Court entered an initial order (including any extensions, amendments, or modifications thereto, the “Initial Order”), pursuant to the CCAA, providing various forms of relief thereunder, including, but not limited to, authorizing and directing the Debtors to commence, and the Monitor, the Financial Advisor (as defined in the Sale and Investor Solicitation Process (the “SISP”))<sup>4</sup> and the Chief Process Supervisor (as defined in the SISP) to perform, their obligations under a process offering potential investors an opportunity to purchase or invest in the Debtors’ business and operations in accordance with the SISP.

3. On February 22, 2012 (the “Petition Date”), the Monitor commenced these proceedings (these “Chapter 15 Cases”) by filing verified petitions on behalf of the Debtors, pursuant to sections 1504 and 1515 of the Bankruptcy Code, seeking recognition by this Court of the Canadian Proceeding as a foreign main proceeding under chapter 15 of the Bankruptcy Code.

4. On February 23, 2012, this Court entered the *Order Granting Provisional Relief* [Docket No. 28] (the “Provisional Relief Order”), providing for, among other things, a stay of all proceedings against or concerning property of the Debtors located within the territorial jurisdiction of the United States.

5. On March 16, 2012, this Court entered the *Order Granting Recognition of Foreign Main Proceeding and Certain Related Relief* [Docket No. 70] (the “Recognition Order”). Pursuant to the Recognition Order, this Court (a) granted recognition of the Canadian Proceeding as a foreign main proceeding under section 1517 of the Bankruptcy Code,

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<sup>4</sup> A copy of the SISP is annexed as Schedule C to the Initial Order, which is annexed as Exhibit A to the Reynolds Declaration.

(b) authorized the Debtors to obtain postpetition secured financing, and (c) enforced in full the Initial Order on a permanent basis in the United States.

6. On June 21, 2012, the Canadian Court entered the *Sale Approval and Vesting Order* (as amended and restated, the “CCAA Vesting Order”), pursuant to which the Canadian Court authorized and approved the sale of the Debtors’ right, title and interest in and to the Purchased Assets<sup>5</sup> free and clear of all Interests, except as provided in the Purchase Agreement (the “Sale”).

7. On July 17, 2012, this Court entered the U.S. Sale Order, which among other things: (a) recognized and enforced the CCAA Vesting Order; (b) authorized and approved the Sale pursuant to section 363(f) of the Bankruptcy Code; (c) authorized and approved, to the extent provided for in the CCAA Vesting Order, the assignment of the Assigned Contracts (as defined in the U.S. Sale Order); and (d) granted certain related relief.

8. As contemplated by the CCAA Vesting Order and described in the *Notice of Filing of Monitor’s Certificate* [Docket No. 139] (the “Certificate Filing Notice”), on July 27, 2012, the Monitor delivered the *Monitor’s Certificate*, which, among other things, notified the Canadian Court and other parties in interest that the Sale had closed. A copy of the *Monitor’s Certificate* was filed with the Certificate Filing Notice on August 2, 2012.

9. Additional information about the Debtors’ businesses and operations, the Canadian Proceeding, the Sale and these Chapter 15 Cases are set forth in (a) the Reynolds Declaration, (b) the *Pre-Filing Report of the Proposed Monitor*, filed on the Petition Date as

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<sup>5</sup> All capitalized terms used in this paragraph but not otherwise defined herein shall have the meanings ascribed to those terms in the *Order Pursuant to Sections 105(A), 363, 1501, 1520, and 1521 of the Bankruptcy Code, and Bankruptcy Rules 2002, 6004, and 9014 (I) Recognizing and Enforcing the CCAA Vesting Order, (II) Authorizing and Approving the Sale of Substantially All of the Debtors’ Assets Free and Clear of Any and All Liens, Claims, Encumbrances, and Other Interests, (III) Authorizing Assignment of Certain Executory Contracts and Unexpired Leases, and (IV) Granting Related Relief* [Docket No. 126] (the “U.S. Sale Order”).

Exhibit C to the Reynolds Declaration, (c) the *First Report of the Monitor*, filed with this Court on March, 13, 2012 [Docket No. 56], (d) the *Second Report of the Monitor*, filed with this Court on April 4, 2012 [Docket No. 83], (e) the *Third Report of the Monitor*, filed with this Court on May 15, 2012 [Docket No. 101], (f) the *Fourth Report of the Monitor*, filed with this Court on June 26, 2012 [Docket No. 106], (g) the *Fifth Report of the Monitor*, filed with this Court on July 13, 2012 [Docket No. 119] (the “Fifth Report”), and (h) the Sixth Report.

### **RELIEF REQUESTED**

10. By this Motion, the Monitor seeks entry of an order recognizing and enforcing in full the Claims Procedure Order of the Canadian Court in the United States, pursuant to sections 105(a), 1507, 1521, 1525 and 1527 of the Bankruptcy Code, and under well-established principles of international comity.

11. The Claims Procedure Order is necessitated by the favorable outcome of the Sale, which closed effective as of 12:01 a.m. on July 27, 2012 (“Closing”). The proceeds of the Sale totaled approximately \$413.35 million (the “Sale Proceeds”).<sup>6</sup> The Sale Proceeds are sufficient to satisfy all known creditor claims, and, subject to the completion of a claims process and the payment of obligations arising from the completion of the Sale, may be sufficient to make a distribution to the Debtors’ unitholders. At Closing, the Lender Claims (as defined in the SISP), totaling approximately \$280.3 million, and the fees due to the Financial Advisor relating to the Sale, totaling approximately CDN\$2.9 million, were paid in full from the Sale Proceeds.<sup>7</sup>

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<sup>6</sup> Unless otherwise stated herein, all amounts are in U.S. dollars.

<sup>7</sup> Contemporaneously herewith, the Monitor has filed the *Motion for an Order Recognizing and Enforcing Certain Provisions of the Omnibus Order of the Canadian Court* [Docket No.155], which requests that this Court, among other things, recognize and enforce an Order of the Canadian Court releasing certain charges granted by the Initial Order, including the DIP Lenders’ Charge and the Financial Advisor Charge (as each term is defined in the Initial Order).

12. After paying Lender Claims and Financial Advisor fees, the remaining proceeds from the Sale available for distribution to the Debtors' constituencies are approximately \$130.2 million (which includes the \$7.05 million escrowed pursuant to the *Stipulation and Order Among the Monitor, Debtors, and the United States Attorney's Office for the Southern District of Ohio Regarding March 2010 Criminal Judgment of Arctic Glacier International Inc.*, as entered by this Court on July 17, 2012 [Docket No. 128] (the "DOJ Stipulation")) and are being held by the Monitor in trust pending further direction from the Canadian Court as to distribution.

13. As there are significant remaining funds for distribution, the Monitor has brought a motion before the Canadian Court for approval of a process for the identification and determination of all Claims (as defined below) against the Debtors and their directors, officers and trustees, except Excluded Claims (as defined below), as set forth in the Claims Procedure Order.

14. The Monitor believes that the Claims Procedure Order provides a fair and efficient framework for the identification and determination of claims of creditors against the Debtors and their directors, officers and trustees, and that, subject to approval of the Canadian Court, it should be recognized and enforced by this Court. The Claims Procedure Order provides, in pertinent part, as follows:<sup>8</sup>

- (a) **Claims Bar Date**. The Claims Bar Date means October 31, 2012. (Claims Procedure Order ¶ 2.)
- (b) **Claims**. The claims that are the subject of the proposed claims process (each, a "**Claim**") include any right or claim of any Person, other than an Excluded Claim, but including an Equity Claim, that may be asserted or made in whole or in part against an Arctic Glacier Party, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever, and any interest accrued thereon or costs

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<sup>8</sup> Capitalized terms used but not otherwise defined in this summary have the meanings ascribed to those terms in the Claims Procedure Order. To the extent there are discrepancies between this summary and the Claims Procedure Order, the terms of the Claims Procedure Order shall govern.

payable in respect thereof, including by reason of the commission of a tort (intentional or unintentional), by reason of any breach of contract or other agreement (oral or written), by reason of any breach of duty (including any legal, statutory, equitable or fiduciary duty) or by reason of any right of ownership of or title to property or assets or right to a trust or deemed trust (statutory, express, implied, resulting, constructive or otherwise), and whether or not any indebtedness, liability or obligation is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present or future, known or unknown, by guarantee, surety or otherwise, and whether or not any right or claim is executory or anticipatory in nature, including any right or ability of any Person (including Directors, Officers and Trustees) 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, which indebtedness, liability or obligation, and any interest accrued thereon or costs payable in respect thereof (A) is based in whole or in part on facts prior to the Claims Bar Date, (B) relates to a time period prior to the Claims Bar Date, or (C) is a right or claim of any kind that would be a claim provable in bankruptcy within the meaning of the BIA had the Arctic Glacier Party become bankrupt on the Claims Bar Date. (Claims Procedure Order ¶ 2.)

- (c) **DO&T Claim.** Means (i) any right or claim of any Person that may be asserted or made in whole or in part against one or more Directors, Officers or Trustees that relates to a Claim for which such Directors, Officers or Trustees are by law liable to pay in their capacity as Directors, Officers or Trustees, or (ii) any right or claim of any Person that may be asserted or made in whole or in part against one or more Directors, Officers or Trustees, in that capacity, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever, and any interest accrued thereon or costs payable in respect thereof, including by reason of the commission of a tort (intentional or unintentional), by reason of any breach of contract or other agreement (oral or written), by reason of any breach of duty (including any legal, statutory, equitable or fiduciary duty) or by reason of any right of ownership of or title to property or assets or right to a trust or deemed trust (statutory, express, implied, resulting, constructive or otherwise), and whether or not any indebtedness, liability or obligation, and any interest accrued thereon or costs payable in respect thereof, is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present or future, known or unknown, by guarantee, surety or otherwise, and whether or not any right or claim is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution or indemnity from any such Directors, Officers or Trustees or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation, and any interest accrued thereon

or costs payable in respect thereof (A) is based in whole or in part on facts prior to the Claims Bar Date, or (B) relates to a time period prior to the Claims Bar Date, but not including an Excluded Claim. (Claims Procedure Order ¶ 2.)

- (d) **DO&T Indemnity Claim.** Means any existing or future right of any Director, Officer or Trustee against an Arctic Glacier Party, which arose or arises as a result of any Person filing a DO&T Proof of Claim in respect of such Director, Officer or Trustee for which such Director, Officer or Trustee is entitled to be indemnified by such Arctic Glacier Party. (Claims Procedure Order ¶ 2.)
- (e) **Excluded Claims.** Pursuant to paragraph 23 of the Claims Procedure Order, Persons holding Excluded Claims are not required to file a Proof of Claim, unless required to do so by a further order of the Canadian Court. Excluded Claims are:
- i. any Claim entitled to the benefit of the Administration Charge, the Inter-Company Balances Charge or the Direct Purchasers' Advisors' Charge;
  - ii. any Claim of an Arctic Glacier Party against another Arctic Glacier Party; and
  - iii. any Claim in respect of Assumed Liabilities.

(Claims Procedure Order , ¶ 2.)

- (f) **Deemed Proven Claims.** Certain Claims are deemed proven by the Claims Procedure Order. The Deemed Proven Claims are:
- i. a Claim in favor of the Direct Purchaser Claimants in the principal amount of US\$10,000,000 plus applicable interest against the Debtors Arctic Glacier Income Fund, Arctic Glacier Inc. and Arctic Glacier International Inc.; and
  - ii. the DOJ Claim.<sup>9</sup>

(Claims Procedure Order, ¶ 2.)

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<sup>9</sup> Pursuant to the Claims Procedure Order, the "DOJ Claim" means the Claim of the United States against Arctic Glacier International Inc. in the amount of US\$7,032,046.96 as of July 9, 2012, plus interest compounding annually until the date of payment of such Claim at the United States federal post-judgment interest rate of 0.34%, as provided for in the DOJ Stipulation. (Claims Procedure Order ¶ 2.) The provisions of the Claims Procedure Order specifically related to the DOJ Claim give effect to certain provisions of the DOJ Stipulation.

- (g) **Publication of Notice.** The Monitor shall no later than five (5) Business Days following the entry of the Claims Procedure Order, cause the Notice to Claimants to be published in (i) The Globe and Mail newspaper (National Edition) on one such day, (ii) the Wall Street Journal (National Edition) on one such day, and (iii) the Winnipeg Free Press on one such day. (Claims Procedure Order, ¶ 14(b).)
- (h) **Notice to Creditors.** Following the entry of the Claims Procedure Order, the Monitor shall, within seven (7) Business Days following the entry of the Claims Procedure Order, send a Proof of Claim Document Package to all known Creditors based on the books and records of Arctic Glacier, except that in respect of Class Claims, the Monitor shall send the Claims Package only to the Class Representative. (See Claims Procedure Order, ¶ 15.)
- (i) **Claims Procedure for DO&T Indemnity Claims.** Any Director, Officer or Trustee wishing to assert a DO&T Indemnity Claim shall deliver a DO&T Indemnity Proof of Claim to the Monitor so that it is received by no later than fifteen (15) Business Days after the date of deemed receipt of the DO&T Proof of Claim as set forth in paragraph 51 of the Claims Procedure Order (the “DO&T Indemnity Claims Bar Date”). (Claims Procedure Order, ¶ 21.)
- (j) **Effect of Not Filing a Proof of Claim.** Any Person that does not file a Proof of Claim as provided for in the Claims Procedure Order such that the Proof of Claim is received by the Monitor on or before the Claims Bar Date (a) shall be forever barred from making or enforcing such Claim against the Arctic Glacier Parties and all such Claims shall be forever extinguished; (b) shall be forever barred from making or enforcing such Claim as against any other Person who could claim contribution or indemnity from the Arctic Glacier Parties; (c) shall not be entitled to vote such Claim at any Creditors’ Meeting in respect of any Plan or to receive any distribution thereunder in respect of such Claim; and (d) shall not be entitled to any further notice in and shall not be entitled to participate as a Claimant or Creditor in the CCAA Proceedings in respect of such Claim. (Claims Procedure Order, ¶ 19.)
- (k) **Effect of Not Filing a DO&T Proof of Claim.** Any Person that does not file a DO&T Proof of Claim as provided for in the Claims Procedure Order such that the DO&T Proof of Claim is received by the Monitor on or before the Claims Bar Date (a) shall be forever barred from making or enforcing such DO&T Claim against any Directors, Officers or Trustees, and all such DO&T Claims shall be forever extinguished; (b) shall be forever barred from making or enforcing such DO&T Claim as against any other Person who could claim contribution or indemnity from any Directors, Officers or Trustees; (c) shall not be entitled to receive any distribution in respect of such DO&T Claim; and (d) shall not be entitled to any further notice in and shall not be entitled to participate as a Claimant or Creditor in the CCAA

Proceedings in respect of such DO&T Claim. (Claims Procedure Order, ¶ 20.)

(l) **Effect of Not Filing a DO&T Indemnity Proof of Claim.** Any Director, Officer or Trustee that does not file a DO&T Indemnity Proof of Claim as provided for herein such that the DO&T Indemnity Proof of Claim is received by the Monitor on or before the applicable DO&T Indemnity Claims Bar Date (a) shall be forever barred from making or enforcing such DO&T Indemnity Claim against any Arctic Glacier Party, and such DO&T Indemnity Claim shall be forever extinguished; (b) shall be forever barred from making or enforcing such DO&T Indemnity Claim as against any other Person who could claim contribution or indemnity from an Arctic Glacier Party; and (c) shall not be entitled to vote such DO&T Indemnity Claim at any Creditors' Meeting or to receive any distribution in respect of such DO&T Indemnity Claim. (Claims Procedure Order, ¶ 22.)

(m) **Class Claims.** The Claims Procedure Order provides certain relief specific to certain Persons asserting class or representative claims.

- i. Class Representative in respect of the Canadian Retail Litigation may submit a Proof of Claim in respect of Claims of the Canadian Retail Litigation Claimants in the Canadian Retail Litigation for which they are Class Representative, indicating the amount claimed by such Canadian Retail Litigation Claimants and the basis for such Claim. (Claims Procedure Order, ¶ 29.)
- ii. Class Representative in respect of Indirect Purchaser Litigation may submit a Proof of Claim in respect of Claims of the Indirect Purchaser Claimants set out in the Indirect Purchaser Litigation for which they are Class Representative, indicating the amount claimed by such Indirect Purchaser Claimants and the basis of such Claim. (Claims Procedure Order, ¶ 30.)<sup>10</sup>
- iii. Notwithstanding any other provisions of the Claims Procedure Order, Canadian Retail Litigation Claimants and Indirect Purchaser Claimants are not required to file individual Proofs of Claim in respect of Claims relating solely to the Class Claims described in the Indirect Purchaser Litigation or Canadian Retail Litigation. However, any Canadian Retail Litigation Claimant or Indirect Purchaser Claimant may file a Proof of Claim to assert her claim individually and, in such event, such Canadian Retail Litigation Claimant or Indirect Purchaser Claimant shall be deemed to have elected not to authorize the Class Representative to include her Claim. (Claims Procedure Order, ¶ 31.)

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The provisions of the Claims Procedure Order specifically related to the Indirect Purchaser Litigation give effect to certain provisions of the *Stipulation of Dismissal of Appeal with Prejudice* [Docket No. 143].

- iv. Nothing contained in the Claims Procedure Order shall prejudice the Arctic Glacier Parties' or the Monitor's rights to object to or otherwise oppose, on any and all bases, the validity and/or amount of any Class Claim that may be filed by the Canadian Retail Litigation Claimants or Indirect Purchaser Claimants in the CCAA Proceedings, including on the basis that the class cannot be certified under applicable law or the claim is not otherwise qualified as a Class Claim in the Claims Process established by the Claims Procedure Order or further order of the Canadian Court. (Claims Procedure Order, ¶ 32(a).)
  
- (n) **Dispute Notices**. A Person who has received a Notice of Revision or Disallowance in respect of a Claim (including a Class Claim), a DO&T Claim or a DO&T Indemnity Claim who intends to dispute such Notice of Revision or Disallowance shall file a Dispute Notice with the Monitor not later than the twenty-first (21st) Calendar Day following deemed receipt of the Notice of Revision or Disallowance pursuant to paragraph 51 of the Claims Procedure Order. (Claims Procedure Order, ¶ 41.)
  
- (o) **Dispute Resolution**. The Claims Procedure Order provides mechanisms for resolving Dispute Notices.
  - i. As soon as practicable after the delivery of the Dispute Notice to the Monitor, the Monitor shall attempt to resolve and settle the Claim or DO&T Claim with the Claimant or Class Representative, as applicable, subject to the terms of the Claims Procedure Order. (Claims Procedure Order, ¶ 43.)
  
  - ii. As soon as practicable after the delivery of the Dispute Notice in respect of a DO&T Indemnity Claim to the Monitor, the Monitor shall attempt to resolve and settle the purported DO&T Indemnity Claim with the applicable Director, Officer or Trustee. (Claims Procedure Order, ¶ 44.)
  
  - iii. In the event that a dispute raised in a Dispute Notice is not settled within a time period or in a manner satisfactory to the Monitor in consultation with the Arctic Glacier Parties and the applicable Claimant, the Monitor shall seek directions from the Canadian Court concerning an appropriate process for resolving the dispute. (Claims Procedure Order, ¶ 45.)
  
  - iv. Notwithstanding any provision of the Claims Procedure Order, in the event that a dispute is raised in a Dispute Notice in respect of any Class Claim made on behalf of the Indirect Purchaser Claimants in the Indirect Purchaser Litigation, the Monitor shall appoint a special claims officer for the purpose of determining such dispute, which special claims officer: (i) is a lawyer resident and licensed to

practice in the United States of America; (ii) has substantial experience as counsel in U.S. antitrust class actions; and (iii) is acceptable to each of the Arctic Glacier Parties, the Monitor and the Class Representative, provided that, should the parties fail to agree on a special claims officer within a reasonable time, the Monitor shall apply for directions pursuant to this Order to appoint a special claims officer with the qualifications set out in subparagraphs (i) and (ii). (Claims Procedure Order, ¶ 47.)

- (p) **Forms.** The form and substance of each of the Notice to Claimants, Proof of Claim, Claimants' Guide to Completing the Proof of Claim, DO&T Proof of Claim, Claimants' Guide to Completing the DO&T Proof of Claim, DO&T Indemnity Proof of Claim, Notice of Revision or Disallowance and the Dispute Notice attached as Appendix "1" thereto, are substantially in the forms attached as Schedules "B", "C", "C-2", "D", "D-2", "E" and "F" of the Claims Procedure Order, respectively.

### **BASIS FOR RELIEF**

15. Section 1521 of the Bankruptcy Code sets forth various forms of relief that may be granted upon recognition of a foreign proceeding. Specifically, section 1521(b) of the Bankruptcy Code provides, in pertinent part, that "[u]pon recognition of a foreign proceeding . . . the court may, at the request of the foreign representative, entrust the distribution of all or part of the debtor's assets located in the United States to the foreign representative." 11 U.S.C. § 1521(b).

16. Section 1525(a) of the Bankruptcy Code provides that, "consistent with section 1501, the court shall cooperate to the maximum extent possible with a foreign court or a foreign representative," and section 1527(3) of the Bankruptcy Code explicitly provides that one form of cooperation may include "coordination of the administration and supervision of the debtor's assets and affairs." 11 U.S.C. §§ 1525(a) & 1527(3).

17. The Claims Procedure Order and the process it contemplates are part of the administration and distribution of the Debtors' assets. As the Sale resulted in greater proceeds than required to pay the Lender Claims, it is necessary to distribute the remaining Sale

Proceeds to other creditors, and possibly to unitholders. Recognition of the Claims Procedure Order will further the administration of the Canadian Proceeding and the accompanying Chapter 15 Cases by establishing a coordinated framework for an orderly claims administration process. As such, enforcement of the Claims Procedure Order in the United States will ensure the efficient administration of the Debtors' assets on a uniform basis. Notably, the Canadian Court has also requested the aid of and recognition by this Court to give effect in the United States to the Claims Procedure Order in order to assist the Monitor in carrying out the terms of the Claims Procedure Order. (See Claims Procedure Order ¶ 57.) The Claims Procedure Order may therefore be recognized pursuant to sections 1521, 1525 and 1527 of the Bankruptcy Code.

18. In addition, section 1507 of the Bankruptcy Code provides that "the court, if recognition is granted, may provide additional assistance to a foreign representative under this title," and, when granting assistance, "shall consider whether such additional assistance, consistent with the principles of comity, will reasonably assure . . . the just treatment of all holders of claims against or interests in the debtor's property [and] the protection of claim holders in the United States against prejudice and inconvenience in the processing of claims in such foreign proceeding . . . ." 11 U.S.C. § 1507. The Monitor submits that enforcement of the Claims Procedure Order in the United States will help to assure the consistent and just treatment of all creditors of the Debtors and their directors, officers and trustees, and is consistent with the principles of comity, as contemplated by section 1507 of the Bankruptcy Code.

19. Moreover, recognition and enforcement of the Claims Procedure Order will not prejudice U.S. creditors. As noted in the U.S. Sale Motion and the Fifth Report, the consideration provided under the Purchase Agreement (a) is sufficient to satisfy all known creditor claims, and, (b) subject to the completion of a claims process and the payment of

obligations arising from the completion of the Sale, may be sufficient to make a distribution to the Debtors' unitholders. As the Claims Procedure Order is the Canadian Court's mechanism for ensuring that the value realized by the Sale is fairly distributed among the Debtor's constituencies, and because it is anticipated that all known U.S. creditors will be paid in full upon distribution, the Monitor submits that recognition and enforcement of the Claims Procedure Order is proper in these Chapter 15 Cases.

20. Relief similar to that requested herein has been granted by courts in this district in the context of chapter 15 proceedings. See, e.g., In re Angiotech Pharmaceuticals, Inc., Case No. 11-10269 (KG) (Bankr. D. Del. March 4, 2011) (recognizing and enforcing a claims procedure order of a Canadian court); In re Grant Forest Products Inc., Case No. 10-11132 (PJW) (Bankr. D. Del. July 21, 2010) (recognizing a Canadian claims procedure order related to claims against the debtors' directors and officers); In re Nortel Networks Corp., Case No. 09-10164 (KG) (Bankr. D. Del. Aug. 31, 2009) (recognizing and enforcing a claims procedure order of a Canadian court); In re Fraser Papers Inc., Case No. 09-12123 (KJC) (Bankr. D. Del. Aug. 5, 2009) (same); In re Hollinger Inc., Case No. 07-11029 (PJW) (Bankr. D. Del. May 30, 2008) (same).

21. Indeed, there is chapter 15 precedent supporting the approval of foreign claims processes in the United States even when they are not entirely consistent with U.S. law. In In re Ephedra Products Liability Litigation, 349 B.R. 333 (S.D.N.Y. 2006), the court upheld a Canadian claims process that stripped tort litigants of their right to a jury trial to which they would have otherwise been entitled in the United States. That holding demonstrates that the doctrine of comity embraces flexibility, and that U.S. bankruptcy courts can approve claims processes that are somewhat different from our own as long as the underlying procedures are

fair. Here, there can be no dispute that the underlying process contemplated by the Claims Procedure Order is fair, as all prepetition creditors will be provided the ability to file claims against the Debtors and their directors, officers and trustees, and will be afforded a meaningful opportunity to be heard.

22. Based on the foregoing, the Monitor respectfully requests that this Court recognize and give effect in the United States to the Claims Procedure Order pursuant to sections 105(a), 1507, 1521, 1525 and 1527 of the Bankruptcy Code and under well-established principles of international comity and cooperation.

#### **NOTICE**

23. Notice of this Motion will be provided to all persons to whom notice is required pursuant to this Court's *Order Scheduling Hearing and Specifying Form and Manner of Service of Notice* [Docket No. 30]. In light of the nature of the relief requested herein, the Monitor submits that no other or further notice of this Motion is necessary or required.

*Remainder of Page Intentionally Left Blank*

## CONCLUSION

WHEREFORE, the Monitor respectfully requests that this Court enter the Proposed Order, in substantially the form attached hereto as Exhibit A, granting the relief requested herein and other and further relief as this Court deems just and proper.

Dated: Wilmington, Delaware  
August 30, 2012

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Ian J. Bambrick

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*Co-Counsel to the Monitor and  
Foreign Representative*

**EXHIBIT A**

**Proposed Order**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re	:	Chapter 15
	:	
ARCTIC GLACIER INTERNATIONAL INC.,	:	Case No. 12-10605 (KG)
<i>et al.</i> , <sup>1</sup>	:	
	:	(Jointly Administered)
Debtors in a Foreign Proceeding.	:	Ref Docket No. ____

**ORDER RECOGNIZING AND ENFORCING  
CLAIMS PROCEDURE ORDER OF THE CANADIAN COURT**

Upon consideration of the motion (the “Motion”)<sup>2</sup> of Alvarez & Marsal Canada Inc., in its capacity as the court-appointed monitor and authorized foreign representative (the “Monitor”) for the above-captioned debtors (collectively, the “Debtors”) in the proceeding (the “Canadian Proceeding”) commenced under Canada’s *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “CCAA”) and pending before the Court of Queen’s Bench Winnipeg Centre (the “Canadian Court”), for the entry of an order, pursuant to sections 105(a), 1507, 1521, 1525 and 1527 of title 11 of the United States Code (the “Bankruptcy Code”), recognizing and enforcing in the United States the order entered on [\_\_\_\_\_] by the

<sup>1</sup> The last four digits of the United States Tax Identification Number or Canadian Business Number, as applicable, follow in parentheses: (i) Arctic Glacier California Inc. (7645); (ii) Arctic Glacier Grayling Inc. (0976); (iii) Arctic Glacier Inc. (4125); (iv) Arctic Glacier Income Fund (4736); (v) Arctic Glacier International Inc. (9353); (vi) Arctic Glacier Lansing Inc. (1769); (vii) Arctic Glacier Michigan Inc. (0975); (viii) Arctic Glacier Minnesota Inc. (2310); (ix) Arctic Glacier Nebraska Inc. (7790); (x) Arctic Glacier New York Inc. (2468); (xi) Arctic Glacier Newburgh Inc. (7431); (xii) Arctic Glacier Oregon, Inc. (4484); (xiii) Arctic Glacier Party Time Inc. (0977); (xiv) Arctic Glacier Pennsylvania Inc. (9475); (xv) Arctic Glacier Rochester Inc. (6989); (xvi) Arctic Glacier Services Inc. (6657); (xvii) Arctic Glacier Texas Inc. (3251); (xviii) Arctic Glacier Vernon Inc. (3211); (xix) Arctic Glacier Wisconsin Inc. (5835); (xx) Diamond Ice Cube Company Inc. (7146); (xxi) Diamond Newport Corporation (4811); (xxii) Glacier Ice Company, Inc. (4320); (xxiii) Ice Perfection Systems Inc. (7093); (xxiv) ICEsurance Inc. (0849); (xxv) Jack Frost Ice Service, Inc. (7210); (xxvi) Knowlton Enterprises Inc. (8701); (xxvii) Mountain Water Ice Company (2777); (xxviii) R&K Trucking, Inc. (6931); (xxix) Winkler Lucas Ice and Fuel Company (0049); (xxx) Wonderland Ice, Inc. (8662). The Debtors’ executive headquarters is located at 625 Henry Avenue, Winnipeg, Manitoba, R3A 0V1, Canada.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to those terms in the Motion.

Canadian Court approving certain claims procedures for the submission of claims against the Debtors and their directors, officers and trustees (as may be amended from time to time by the Canadian Court, the “Claims Procedure Order”); and due and sufficient notice of the Motion having been given; and it appearing that no other or further notice need be provided; and it appearing that the relief requested in the Motion is in the best interests of the Debtors and other parties in interest in the Chapter 15 Cases; and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:**

1. The Motion is granted.
2. The Claims Procedure Order, a copy of which is annexed hereto as Schedule 1, is hereby fully recognized and given full force and effect in the United States.
3. The Monitor, the Debtors and the Chief Process Supervisor are authorized and empowered to take any steps or perform any actions as may be necessary to effectuate the terms of this Order.
4. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

Dated: Wilmington, Delaware  
\_\_\_\_\_, 2012

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THE HONORABLE KEVIN GROSS  
CHIEF UNITED STATES BANKRUPTCY JUDGE

**SCHEDULE 1**

**Claims Procedure Order**

**THE QUEEN'S BENCH**  
**Winnipeg Centre**

THE HONOURABLE MADAM ) WEDNESDAY, THE 5<sup>th</sup> DAY  
 )  
JUSTICE SPIVAK ) OF SEPTEMBER, 2012.  
 )

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

AND IN THE MATTER OF  
A PROPOSED PLAN OF COMPROMISE AND  
ARRANGEMENT WITH RESPECT TO ARCTIC GLACIER INCOME FUND, ARCTIC GLACIER  
INC., ARCTIC GLACIER INTERNATIONAL INC. and the ADDITIONAL APPLICANTS LISTED IN  
SCHEDULE "A" HERETO

(collectively, the "APPLICANTS")

## CLAIMS PROCEDURE ORDER

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**THE QUEEN'S BENCH**  
**Winnipeg Centre**

THE HONOURABLE MADAM                    )   WEDNESDAY, THE 5<sup>th</sup> DAY  
  )  
JUSTICE SPIVAK                            )   OF SEPTEMBER, 2012.  
  )

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

AND IN THE MATTER OF A PROPOSED PLAN OF COMPROMISE OR  
ARRANGEMENT WITH RESPECT TO ARCTIC GLACIER INCOME FUND, ARCTIC  
GLACIER INC., ARCTIC GLACIER INTERNATIONAL INC. and the ADDITIONAL  
APPLICANTS LISTED IN SCHEDULE "A" HERETO

(collectively, the "APPLICANTS")

**CLAIMS PROCEDURE ORDER**

THIS MOTION, made by Alvarez & Marsal Canada Inc. in its capacity as monitor of the Applicants (the "**Monitor**") for an order establishing a claims process to identify and determine claims of creditors of the Applicants (the "**Claims Process**") was heard this day at the Law Courts Building at 408 York Avenue, in The City of Winnipeg, in the Province of Manitoba.

ON READING the Notice of Motion and the Sixth Report of the Monitor (the "**Sixth Report**"), and on hearing the submissions of counsel for the Monitor, counsel for the Applicants and Glacier Valley Ice Company, L.P. (California) (together, "**Arctic Glacier**" or the "**Arctic Glacier Parties**"), counsel for the Direct Purchaser Claimants (as hereinafter defined), counsel for the Plaintiffs in the Canadian Retail Litigation (as hereinafter defined), counsel for the Plaintiffs in the Indirect Purchaser Litigation (as hereinafter defined), counsel for the Trustees of the Applicant Arctic Glacier Income Fund, and counsel for •, no one appearing for any other party although duly served as appears from the affidavit of service, filed:

## SERVICE

1. THIS COURT ORDERS that the time for service of this Motion and the Sixth Report is hereby abridged and validated such that this Motion is properly returnable today and hereby dispenses with further service thereof.

## DEFINITIONS AND INTERPRETATION

2. THIS COURT ORDERS that, for the purposes of this Order establishing a claims process for the Creditors of Arctic Glacier (and in addition to terms defined elsewhere herein), the following terms shall have the following meanings ascribed thereto:

**"Administration Charge"** has the meaning given to that term in paragraph 50 of the Initial Order.

**"Asset Purchase Agreement"** means the asset purchase agreement between Arctic Glacier Income Fund et al. and H.I.G. Zamboni, LLC made as of June 7, 2012, as amended.

**"Assumed Liabilities"** means the liabilities the Purchaser assumed, fulfilled, performed and discharged as set out in Section 2.03 of the Asset Purchase Agreement.

**"BIA"** means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended.

**"Business Day"** means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Winnipeg, Manitoba.

**"Calendar Day"** means a day, including Saturday, Sunday and any statutory holidays.

**"Canadian Retail Litigation"** means the class actions listed on Schedule "G" to this Order, commenced in Canada.

**"Canadian Retail Litigation Claimants"** means each of the members of the class(es) described in the Canadian Retail Litigation class actions.

**"CCAA"** means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C36, as amended.

**“CCAA Proceedings”** means the proceedings commenced by Arctic Glacier in the Court at Winnipeg under Court File No. CI 12-01-76323.

**“CCAA Service List”** means the service list in the CCAA Proceedings as defined in paragraph 66 of the Initial Order and posted on the Monitor’s Website, as amended from time to time.

**“Chapter 15 Cases”** means the proceedings commenced by the Monitor as the foreign representative on behalf of the Applicants on February 22, 2012 in the United States Bankruptcy Court for the District of Delaware under Chapter 15 of title 11 of the *United States Code* under Case No. 12-10605 (KG).

**“Claim”** means any right or claim of any Person, other than an Excluded Claim, but including an Equity Claim, that may be asserted or made in whole or in part against an Arctic Glacier Party, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever, and any interest accrued thereon or costs payable in respect thereof, including by reason of the commission of a tort (intentional or unintentional), by reason of any breach of contract or other agreement (oral or written), by reason of any breach of duty (including any legal, statutory, equitable or fiduciary duty) or by reason of any right of ownership of or title to property or assets or right to a trust or deemed trust (statutory, express, implied, resulting, constructive or otherwise), and whether or not any indebtedness, liability or obligation is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present or future, known or unknown, by guarantee, surety or otherwise, and whether or not any right or claim is executory or anticipatory in nature, including any right or ability of any Person (including Directors, Officers and Trustees) 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, which indebtedness, liability or obligation, and any interest accrued thereon or costs payable in respect thereof (A) is based in whole or in part on facts prior to the Claims Bar Date, (B) relates to a time period prior to the Claims Bar Date, or (C)

is a right or claim of any kind that would be a claim provable in bankruptcy within the meaning of the BIA had the Arctic Glacier Party become bankrupt on the Claims Bar Date.

**"Claimant"** means any Person having a Claim, including a DO&T Indemnity Claim, or a DO&T Claim and includes the transferee or assignee of a Claim, a DO&T Indemnity Claim or a DO&T Claim or a trustee, executor, liquidator, receiver, receiver and manager, or other Person acting on behalf of or through any such Person.

**"Claimants' Guide to Completing the DO&T Proof of Claim"** means the guide to completing the DO&T Proof of Claim form, in substantially the form attached as Schedule "D-2" hereto.

**"Claimants' Guide to Completing the Proof of Claim"** means the guide to completing the Proof of Claim form, in substantially the form attached as Schedule "C-2" hereto.

**"Claims Bar Date"** means October 31, 2012.

**"Class Claim"** means a Claim that may be proven by a Class Representative in accordance with the terms of this Order.

**"Class Representative"** means, for the purposes of this Order establishing a claims process for the Creditors of Arctic Glacier, Dickinson Wright LLP in respect of the Direct Purchaser Claimants, Harrison Pensa LLP in respect of the Canadian Retail Litigation Claimants, and Wild Law Group I PLLC in respect of the Indirect Purchaser Claimants described in the Indirect Purchaser Litigation commenced in the United States, or such other class representative who is acceptable to the Monitor.

**"Court"** means the Court of Queen's Bench of Manitoba.

**"Creditor"** means any Person having a Claim (including a Class Claim), DO&T Claim or a DO&T Indemnity Claim and includes, without limitation, the transferee or assignee of a Claim, DO&T Claim or DO&T Indemnity Claim transferred and recognized as a Creditor in accordance with paragraph 48 hereof or a trustee, executor, liquidator, receiver, receiver and manager or other Person acting on behalf of or through such Person.

**"Creditors' Meeting"** means any meeting of creditors called for the purpose of considering and/or voting in respect of any Plan, if one is filed, to be scheduled pursuant to further order of the Court.

**"Deemed Proven Claims"** mean: (i) a Claim in favour of the Direct Purchaser Claimants in the principal amount of US\$10,000,000 plus applicable interest against the Applicants Arctic Glacier Income Fund, Arctic Glacier Inc. and Arctic Glacier International Inc.; and (ii) the DOJ Claim.

**"Direct Purchaser Claimants"** means each of the members of the class(es) described in the statements of claim issued in the Direct Purchaser Litigation.

**"Direct Purchaser Litigation"** means the class actions listed on Schedule "T" to this Order.

**"Direct Purchasers' Advisors Charge"** has the meaning given to that term in paragraph 4 of the Order of the Honourable Madam Justice Spivak in the CCAA Proceedings on May 15, 2012.

**"Director"** means anyone who is or was or may be deemed to be or have been, whether by statute, operation of law or otherwise, a director or *de facto* director of an Arctic Glacier Party.

**"Directors' Charge"** has the meaning given to that term in paragraph 40 of the Initial Order.

**"Dispute Notice"** means a written notice to the Monitor, in substantially the form attached as Appendix "1" to Schedule "F" hereto, delivered to the Monitor by a Person who has received a Notice of Revision or Disallowance, of its intention to dispute such Notice of Revision or Disallowance.

**"DOJ Claim"** means the Claim of the United States against Arctic Glacier International Inc. in the amount of US\$7,032,046.96 as of July 9, 2012, plus interest compounding annually until the date of payment of such Claim at the United States federal post-judgment interest rate of 0.34%, as provided for in the *Stipulation and Order Among the Monitor, Debtors, and the United States Attorney's Office for the Southern District of Ohio Regarding March 2010*

*Criminal Judgment of Arctic Glacier International Inc.*, dated July 17, 2012, as entered by the U.S. Court in the Chapter 15 Cases.

**“DO&T Claim”** means (i) any right or claim of any Person that may be asserted or made in whole or in part against one or more Directors, Officers or Trustees that relates to a Claim for which such Directors, Officers or Trustees are by law liable to pay in their capacity as Directors, Officers or Trustees, or (ii) any right or claim of any Person that may be asserted or made in whole or in part against one or more Directors, Officers or Trustees, in that capacity, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever, and any interest accrued thereon or costs payable in respect thereof, including by reason of the commission of a tort (intentional or unintentional), by reason of any breach of contract or other agreement (oral or written), by reason of any breach of duty (including any legal, statutory, equitable or fiduciary duty) or by reason of any right of ownership of or title to property or assets or right to a trust or deemed trust (statutory, express, implied, resulting, constructive or otherwise), and whether or not any indebtedness, liability or obligation, and any interest accrued thereon or costs payable in respect thereof, is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present or future, known or unknown, by guarantee, surety or otherwise, and whether or not any right or claim is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution or indemnity from any such Directors, Officers or Trustees or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation, and any interest accrued thereon or costs payable in respect thereof (A) is based in whole or in part on facts prior to the Claims Bar Date, or (B) relates to a time period prior to the Claims Bar Date, but not including an Excluded Claim.

**“DO&T Indemnity Claim”** means any existing or future right of any Director, Officer or Trustee against an Arctic Glacier Party, which arose or arises as a result of any Person filing a DO&T Proof of Claim in respect of such Director, Officer or Trustee for which such Director, Officer or Trustee is entitled to be indemnified by such Arctic Glacier Party.

**"DO&T Indemnity Claims Bar Date"** has the meaning set out in paragraph 21 hereof.

**"DO&T Indemnity Proof of Claim"** means the indemnity proof of claim in substantially the form attached as Schedule "E" hereto to be completed and filed by a Director, Officer or Trustee setting forth its purported DO&T Indemnity Claim and which shall include all supporting documents in respect of such DO&T Indemnity Claim.

**"DO&T Proof of Claim"** means the proof of claim, in substantially the form attached as Schedule "D" hereto, to be completed and filed by a Person setting forth its DO&T Claim and which shall include all supporting documentation in respect of such DO&T Claim.

**"Equity Claim"** has the meaning set forth in Section 2(1) of the CCAA.

**"Excluded Claim"** means:

- (i) any Claim entitled to the benefit of the Administration Charge, the Inter-Company Balances Charge (as defined in the Initial Order) or the Direct Purchasers' Advisors' Charge;
- (ii) any Claim of an Arctic Glacier Party against another Arctic Glacier Party;  
and
- (iii) any Claim in respect of Assumed Liabilities.

**"Government Authority"** means a federal, provincial, state, territorial, municipal or other government or government department, agency or authority (including a court of law) having jurisdiction over an Arctic Glacier Party.

**"Indirect Purchaser Claimants"** means each of the members of the putative classes described in the complaints or statements of claim issued in the Indirect Purchaser Litigation.

**"Indirect Purchaser Litigation"** means the putative class actions listed on Schedule "H" to this Order, commenced in the United States.

**"Initial Order"** means the Initial order of the Honourable Madam Justice Spivak made February 22, 2012 in the CCAA Proceedings, as amended, extended, restated or varied from time to time.

**"Monitor's Website"** means [www.alvarezandmarsal.com/arcticglacier](http://www.alvarezandmarsal.com/arcticglacier).

**"Notice of Revision or Disallowance"** means a notice, in substantially the form attached as Schedule "F" hereto, advising a Claimant or a Class Representative, as the case may be, that the Monitor has revised or disallowed all or part of a Claim, Class Claim, DO&T Claim or DO&T Indemnity Claim submitted by such Claimant or Class Representative pursuant to this Order.

**"Notice to Claimants"** means the notice to Claimants for publication in substantially the form attached as Schedule "B" hereto.

**"Officer"** means anyone who is or was or may be deemed to be or have been, whether by statute, operation of law or otherwise, an officer or *de facto* officer of an Arctic Glacier Party.

**"Person"** is to be broadly interpreted and includes 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.

**"Plan"** means any proposed plan(s) of compromise or arrangement to be filed by any or all of the Applicants pursuant to the CCAA as amended, supplemented or restated from time to time in accordance with the terms thereof.

**"Proof of Claim"** means the proof of claim in substantially the form attached as Schedule "C" hereto to be completed and filed by a Person setting forth the Claim (including a Class Claim) it is entitled to file and which shall include all supporting documentation in respect of such Claim.

**"Proof of Claim Document Package"** means a document package that includes a copy of the Notice to Claimants, the Proof of Claim form, the DO&T Proof of Claim form, the Claimants' Guide to Completing the Proof of Claim form, the Claimants' Guide to Completing the DO&T Proof of Claim form, and such other materials as the Monitor, in consultation with Arctic Glacier, may consider appropriate or desirable.

**"Proven Claim"** means each of the Deemed Proven Claims and each Claim that has been proven in accordance with this Order.

**"Purchaser"** means Arctic Glacier LLC, formerly known as H.I.G. Zamboni, LLC, and its affiliates Arctic Glacier U.S.A., Inc. and Arctic Glacier Canada Inc.

**"Trustee"** means any Person who is or was or may be deemed to be or have been, whether by statute, operation of law or otherwise, a trustee or *de facto* trustee of the Applicant Arctic Glacier Income Fund, in such capacity.

**"U.S. Court"** means the United States Bankruptcy Court for the District of Delaware having jurisdiction over the Chapter 15 Cases.

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

4. THIS COURT ORDERS that all references to the word "including" shall mean "including without limitation", that all references to the singular herein include the plural, the plural include the singular, and that any gender includes all genders.

#### **GENERAL PROVISIONS**

5. THIS COURT ORDERS that the Monitor, in consultation with Arctic Glacier, 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 the time in which they are submitted, and may, where it is satisfied that a Claim, a DO&T Claim or a DO&T Indemnity Claim has been adequately proven, waive strict compliance with the requirements of

this Order, including in respect of completion, execution and time of delivery of such forms. Further, the Monitor may request any further documentation from a Person that the Monitor, in consultation with Arctic Glacier, may require in order to enable it to determine the validity of a Claim, a DO&T Claim or a DO&T Indemnity Claim.

6. THIS COURT ORDERS that if any Claim, DO&T Claim or DO&T Indemnity Claim arose in a currency other than Canadian dollars, then the Person making the Claim, DO&T Claim or DO&T Indemnity Claim shall complete its Proof of Claim, DO&T Proof of Claim or DO&T Indemnity Proof of Claim, as applicable, indicating the amount of the Claim, DO&T Claim or DO&T Indemnity Claim in such currency, rather than in Canadian dollars or any other currency.

7. THIS COURT ORDERS that Claims, DO&T Claims and DO&T Indemnity Claims shall be claimed and paid in the currency in which they are owed and, to the extent that there are insufficient funds to pay a Claim, DO&T Claim and/or DO&T Indemnity Claim in the currency in which it is owed, the Monitor is hereby authorized to convert the currency at the Bank of Canada noon exchange rate on the date of the Initial Order.

8. THIS COURT ORDERS that a Person making a Claim, DO&T Claim or DO&T Indemnity Claim shall complete its Proof of Claim, DO&T Proof of Claim or DO&T Indemnity Proof of Claim, as applicable, indicating the amount of the Claim, DO&T Claim or DO&T Indemnity Claim, including interest calculated to the Claims Bar Date.

9. THIS COURT ORDERS that the form and substance of each of the Notice to Claimants, Proof of Claim, Claimants' Guide to Completing the Proof of Claim, DO&T Proof of Claim, Claimants' Guide to Completing the DO&T Proof of Claim, DO&T Indemnity Proof of Claim, Notice of Revision or Disallowance and the Dispute Notice attached as Appendix "1" thereto, substantially in the forms attached as Schedules "B", "C", "C-2", "D", "D-2", "E" and "F" respectively to this Order are hereby approved. Notwithstanding the foregoing, the Monitor, in consultation with Arctic Glacier, may from time to time make non-substantive changes to such forms as the Monitor, in consultation with Arctic Glacier, considers necessary or advisable.

10. THIS COURT ORDERS that copies of all forms delivered by a Creditor or Monitor hereunder, as applicable, shall be maintained by the Monitor and, subject to further order of the

Court, the relevant Creditor will be entitled to have access thereto by appointment during normal business hours on written request to the Monitor.

11. THIS COURT ORDERS that consultation with the Chief Process Supervisor appointed pursuant to paragraph 25 of the Initial Order (the "CPS") shall satisfy any obligation of the Monitor in this Order to consult with Arctic Glacier and obtaining the consent of the CPS shall satisfy any obligation of the Monitor in this Order to obtain the consent of Arctic Glacier. The protections provided to the CPS in the Initial Order and/or the Transition Order dated July 12, 2012, shall apply to any activities undertaken by the CPS in accordance with this Order.

#### **MONITOR'S ROLE**

12. THIS COURT ORDERS that the Monitor, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA and under the Initial Order, is hereby directed and empowered to take such other actions and fulfill such other roles as are authorized by this Order or incidental thereto.

13. THIS COURT ORDERS that (i) in carrying out the terms of this Order, the Monitor shall have all of the protections given to it by the CCAA, the Initial Order, other orders in the CCAA Proceeding, and this Order, or as an officer of the Court, including the stay of proceedings in its favour, (ii) the Monitor shall incur no liability or obligation as a result of the carrying out of the provisions of this Order, (iii) the Monitor shall be entitled to rely on the books and records of the Arctic Glacier Parties and any information provided by the Arctic Glacier Parties, all without independent investigation, and (iv) the Monitor shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information.

#### **NOTICE TO CLAIMANTS, DIRECTORS AND OFFICERS**

14. THIS COURT ORDERS that:

- (a) the Monitor shall, no later than two (2) Business Days following the making of this Order, post a copy of the Proof of Claim Document Package on the Monitor's Website;

- (b) the Monitor shall, no later than five (5) Business Days following the making of this Order, cause the Notice to Claimants to be published in (i) The Globe and Mail newspaper (National Edition) on one such day, (ii) the Wall Street Journal (National Edition) on one such day, and (iii) the Winnipeg Free Press on one such day;
- (c) the Monitor shall, provided such request is received in writing by the Monitor prior to the Claims Bar Date, deliver as soon as reasonably possible following receipt of a request therefor, a copy of the Proof of Claim Document Package to any Person requesting such material; and
- (d) the Monitor shall send to any Director, Officer or Trustee named in a DO&T Proof of Claim received on or before the Claims Bar Date a copy of such DO&T Proof of Claim, including copies of any documentation submitted to the Monitor by the DO&T Claimant, as soon as practicable.

15. THIS COURT ORDERS that within seven (7) Business Days following the making of this Order, the Monitor shall send a Proof of Claim Document Package to all known Creditors based on the books and records of Arctic Glacier, except that in respect of Class Claims, the Monitor shall send the Proof of Claim Document Package only to the Class Representative.

16. THIS COURT ORDERS that, except as otherwise set out in this Order or any other orders of the Court, neither the Monitor nor any Arctic Glacier Party is under any obligation to send or provide notice to any Person holding a Claim, a DO&T Claim or a DO&T Indemnity Claim, and without limitation, neither the Monitor nor any Arctic Glacier Party shall have any obligation to send or provide notice to any Person having a security interest in a Claim, DO&T Claim or DO&T Indemnity Claim (including the holder of a security interest created by way of a pledge or a security interest created by way of an assignment of a Claim, DO&T Claim or DO&T Indemnity Claim), and all Persons shall be bound by any notices published pursuant to paragraphs 14(a) and 14(b) of this Order regardless of whether or not they received actual notice, and any steps taken in respect of any Claim, DO&T Claim or DO&T Indemnity Claim in accordance with this Order.

17. THIS COURT ORDERS that the delivery of a Proof of Claim, DO&T Proof of Claim, or DO&T Indemnity Proof of Claim by the Monitor to a Person shall not constitute an admission by the Arctic Glacier Parties or the Monitor of any liability of any Arctic Glacier Party or any Director, Officer or Trustee to any Person.

## CLAIMS BAR DATE

### *Claims and DO&T Claims*

18. THIS COURT ORDERS that Proofs of Claim and DO&T Proofs of Claim shall be filed with the Monitor on or before the Claims Bar Date. For the avoidance of doubt, a Proof of Claim or DO&T Proof of Claim, as applicable, must be filed in respect of every Claim or DO&T Claim, regardless of whether or not a legal proceeding in respect of a Claim or DO&T Claim has been previously commenced.

19. THIS COURT ORDERS that any Person that does not file a Proof of Claim as provided for herein such that the Proof of Claim is received by the Monitor on or before the Claims Bar Date (a) shall be and is hereby forever barred from making or enforcing such Claim against the Arctic Glacier Parties and all such Claims shall be forever extinguished; (b) shall be and is hereby forever barred from making or enforcing such Claim as against any other Person who could claim contribution or indemnity from the Arctic Glacier Parties; (c) shall not be entitled to vote such Claim at any Creditors' Meeting in respect of any Plan or to receive any distribution thereunder in respect of such Claim; and (d) shall not be entitled to any further notice in and shall not be entitled to participate as a Claimant or Creditor in the CCAA Proceedings in respect of such Claim.

20. THIS COURT ORDERS that any Person that does not file a DO&T Proof of Claim as provided for herein such that the DO&T Proof of Claim is received by the Monitor on or before the Claims Bar Date (a) shall be and is hereby forever barred from making or enforcing such DO&T Claim against any Directors, Officers or Trustees, and all such DO&T Claims shall be forever extinguished; (b) shall be and is hereby forever barred from making or enforcing such DO&T Claim as against any other Person who could claim contribution or indemnity from any Directors, Officers or Trustees; (c) shall not be entitled to receive any distribution in respect of

such DO&T Claim; and (d) shall not be entitled to any further notice in and shall not be entitled to participate as a Claimant or Creditor in the CCAA Proceedings in respect of such DO&T Claim.

#### *DO&T Indemnity Claims*

21. THIS COURT ORDERS that any Director, Officer or Trustee wishing to assert a DO&T Indemnity Claim shall deliver a DO&T Indemnity Proof of Claim to the Monitor so that it is received by no later than fifteen (15) Business Days after the date of deemed receipt of the DO&T Proof of Claim pursuant to paragraph 51 hereof by such Director, Officer or Trustee (with respect to each DO&T Indemnity Claim, the "**DO&T Indemnity Claims Bar Date**").

22. THIS COURT ORDERS that any Director, Officer or Trustee that does not file a DO&T Indemnity Proof of Claim as provided for herein such that the DO&T Indemnity Proof of Claim is received by the Monitor on or before the applicable DO&T Indemnity Claims Bar Date (a) shall be and is hereby forever barred from making or enforcing such DO&T Indemnity Claim against any Arctic Glacier Party, and such DO&T Indemnity Claim shall be forever extinguished; (b) shall be and is hereby forever barred from making or enforcing such DO&T Indemnity Claim as against any other Person who could claim contribution or indemnity from an Arctic Glacier Party; and (c) shall not be entitled to vote such DO&T Indemnity Claim at any Creditors' Meeting or to receive any distribution in respect of such DO&T Indemnity Claim.

#### *Excluded Claims*

23. THIS COURT ORDERS that Persons with Excluded Claims shall not be required to file a Proof of Claim in this process in respect of such Excluded Claims, unless required to do so by further order of the Court.

#### **PROOFS OF CLAIM**

24. THIS COURT ORDERS that each Person shall include any and all Claims it asserts against the Arctic Glacier Parties in a single Proof of Claim.

25. THIS COURT ORDERS that each Person shall include any and all DO&T Claims it asserts against one or more Directors, Officers or Trustees in a single DO&T Proof of Claim.

26. THIS COURT ORDERS that if a Person submits a Proof of Claim and a DO&T Proof of Claim in relation to the same matter, then that Person shall cross-reference the DO&T Proof Claim in the Proof of Claim and the Proof of Claim in the DO&T Proof of Claim.

#### **DOJ CLAIM**

27. THIS COURT ORDERS that the Government of the United States shall be deemed to have submitted a Proof of Claim in the amount of and on account of the DOJ Claim, and the Government of the United States does not need to take any further action to prove the DOJ Claim in this Claims Process unless it wishes to do so; provided, however, that this paragraph only addresses the rights of the United States Attorney's Office for the Southern District of Ohio and the U.S. Department of Justice Antitrust Division on account of the DOJ Claim, and nothing contained herein shall excuse any other United States federal or state agency from otherwise complying with the terms of this Order.

#### **CLASS CLAIMS**

28. THIS COURT ORDERS that the Class Representatives in respect of Direct Purchaser Litigation shall be deemed to have submitted a Proof of Claim on behalf of the Direct Purchaser Claimants in the principal amount of US\$10,000,000 plus applicable interest against the Applicants Arctic Glacier Income Fund, Arctic Glacier Inc. and Arctic Glacier International Inc. and such Claim shall be a Deemed Proven Claim.

29. THIS COURT ORDERS the Class Representative in respect of the Canadian Retail Litigation may submit a Proof of Claim in respect of Claims of the Canadian Retail Litigation Claimants in the Canadian Retail Litigation for which they are Class Representative, indicating the amount claimed by such Canadian Retail Litigation Claimants and the basis for such Claim.

30. THIS COURT ORDERS the Class Representative in respect of Indirect Purchaser Litigation may submit a Proof of Claim in respect of Claims of the Indirect Purchaser Claimants set out in the Indirect Purchaser Litigation for which they are Class Representative, indicating the amount claimed by such Indirect Purchaser Claimants and the basis of such Claim.

31. THIS COURT ORDERS that, notwithstanding any other provisions of this Order, Canadian Retail Litigation Claimants and Indirect Purchaser Claimants are not required to file individual Proofs of Claim in respect of Claims relating solely to the Class Claims described in the Indirect Purchaser Litigation or Canadian Retail Litigation. However, any Canadian Retail Litigation Claimant or Indirect Purchaser Claimant may file a Proof of Claim to assert her claim individually and, in such event, such Canadian Retail Litigation Claimant or Indirect Purchaser Claimant shall be deemed to have elected not to authorize the Class Representative to include her Claim.

32. THIS COURT ORDERS that:

- (a) nothing contained in this Order shall prejudice the Arctic Glacier Parties' or the Monitor's rights to object to or otherwise oppose, on any and all bases, the validity and/or amount of any Class Claim that may be filed by the Canadian Retail Litigation Claimants or Indirect Purchaser Claimants in the CCAA Proceedings, including on the basis that the class cannot be certified under applicable law or the claim is not otherwise qualified as a Class Claim in the Claims Process established by this Order or further order of this Court;
- (b) nothing contained in this Order, this motion or the evidence submitted in the CCAA Proceedings is an admission or recognition of the Class Representative's right to represent the Class for any other purpose other than filing a Proof of Claim on behalf of Canadian Retail Litigation Claimants or Indirect Purchaser Claimants and resolving such Claim in accordance with this Order or further order of the Court; and
- (c) this Order is without prejudice to the right of the Canadian Retail Litigation Claimants and Indirect Purchaser Claimants, their Class Representatives or their counsel, with leave of this Court, to seek an order in the Canadian Retail Litigation Claimant or Indirect Purchaser Litigation, as applicable, granting rights of representation in these CCAA Proceedings.

## **REVIEW OF PROOFS OF CLAIM & DO&T PROOFS OF CLAIM**

33. THIS COURT ORDERS that the Monitor, subject to the terms of this Order, shall review all Proofs of Claim and DO&T Proofs of Claim filed, and at any time:

- (a) may request additional information from a Claimant or Class Representative, as the case may be;
- (b) may request that a Claimant or Class Representative, as the case may be, file a revised Proof of Claim or DO&T Proof of Claim, as applicable;
- (c) may, (i) with the consent of the Arctic Glacier Parties and any Person whose liability may be affected or (ii) with Court approval in a further order of the Court and (iii) in respect of a Class Claim, subject to the approval of a court of competent jurisdiction over the Indirect Purchaser Litigation or Canadian Retail Litigation resolve and settle any issue or Claim arising in a Proof of Claim or DO&T Proof of Claim or in respect of a Claim or DO&T Claim; and
- (d) may, in consultation with Arctic Glacier with respect to the Proofs of Claim and the Directors, Officers and Trustees named in the applicable DO&T Proof of Claim with respect to the DO&T Proofs of Claim, as applicable, by notice in writing, revise or disallow (in whole or in part) any Claim or DO&T Claim.

34. THIS COURT ORDERS that where a Claim or DO&T Claim has been accepted by the Monitor in accordance with this Order, such Claim or DO&T Claim shall constitute such Claimant's Proven Claim.

35. THIS COURT ORDERS that where a Claim or DO&T Claim is revised or disallowed (in whole or in part), the Monitor shall deliver to the Claimant or, in the case of a Class Claim, to the Class Representative, a Notice of Revision or Disallowance, attaching the form of Dispute Notice.

36. THIS COURT ORDERS that where a Claim or DO&T Claim has been revised or disallowed (in whole or in part), the revised or disallowed Claim or DO&T Claim (or revised or

disallowed portion thereof) shall not be a Proven Claim until determined otherwise in accordance with the procedures set out in paragraphs 41 to 47 hereof or as otherwise ordered by the Court.

#### **REVIEW OF DO&T INDEMNITY PROOFS OF CLAIM**

37. THIS COURT ORDERS that the Monitor, subject to the terms of this Order, shall review all DO&T Indemnity Proofs of Claim filed, and at any time:

- (a) may request additional information from a Director, Officer or Trustee;
- (b) may request that a Director, Officer or Trustee file a revised DO&T Indemnity Proof of Claim;
- (c) may attempt to resolve and settle any issue or Claim arising in a DO&T Indemnity Proof of Claim or in respect of a DO&T Indemnity Claim;
- (d) may accept (in whole or in part) any DO&T Indemnity Claim; and
- (e) may, by notice in writing, revise or disallow (in whole or in part) any DO&T Indemnity Claim.

38. THIS COURT ORDERS that where a DO&T Indemnity Claim has been accepted by the Monitor in accordance with this Order, such DO&T Indemnity Claim shall constitute such Director, Officer or Trustee's Proven Claim.

39. THIS COURT ORDERS that where a DO&T Indemnity Claim is revised or disallowed (in whole or in part), the Monitor shall deliver to the Director, Officer or Trustee a Notice of Revision or Disallowance, attaching the form of Dispute Notice.

40. THIS COURT ORDERS that where a DO&T Indemnity Claim has been revised or disallowed (in whole or in part), the revised or disallowed DO&T Indemnity Claim (or revised or disallowed portion thereof) shall not be a Proven Claim until determined otherwise in accordance with the procedures set out in paragraphs 41 to 47 hereof or as otherwise ordered by the Court.

## **DISPUTE NOTICE**

41. THIS COURT ORDERS that a Person who has received a Notice of Revision or Disallowance in respect of a Claim (including a Class Claim), a DO&T Claim or a DO&T Indemnity Claim who intends to dispute such Notice of Revision or Disallowance shall file a Dispute Notice with the Monitor not later than the twenty-first (21<sup>st</sup>) Calendar Day following deemed receipt of the Notice of Revision or Disallowance pursuant to paragraph 51 of this Order. The filing of a Dispute Notice with the Monitor in accordance with this paragraph shall result in such Claim, DO&T Claim or DO&T Indemnity Claim being determined as set out in paragraphs 41 to 47 of this Order.

42. THIS COURT ORDERS that where a Claimant that receives a Notice of Revision or Disallowance fails to file a Dispute Notice with the Monitor within the time period provided therefor in this Order, the amount of such Claimant's Claim, DO&T Claim or DO&T Indemnity Claim, as applicable, shall be deemed to be as set out in the Notice of Revision or Disallowance and such amount, if any, shall constitute such Claimant's Proven Claim, and the balance of such Claimant's Claim, DO&T Claim, or DO&T Indemnity Claim, if any, shall be forever barred and extinguished.

## **RESOLUTION OF CLAIMS, DO&T CLAIMS AND DO&T INDEMNITY CLAIMS**

43. THIS COURT ORDERS that, as soon as practicable after the delivery of the Dispute Notice to the Monitor, the Monitor shall attempt to resolve and settle the Claim or DO&T Claim with the Claimant or Class Representative, as applicable, in accordance with paragraph 33 of this Order.

44. THIS COURT ORDERS that as soon as practicable after the delivery of the Dispute Notice in respect of a DO&T Indemnity Claim to the Monitor, the Monitor shall attempt to resolve and settle the purported DO&T Indemnity Claim with the applicable Director, Officer or Trustee, in accordance with paragraph 37 of this Order.

45. THIS COURT ORDERS that in the event that a dispute raised in a Dispute Notice is not settled within a time period or in a manner satisfactory to the Monitor in consultation with the

Arctic Glacier Parties and the applicable Claimant, the Monitor shall seek directions from the Court concerning an appropriate process for resolving the dispute.

46. THIS COURT ORDERS that any Claims and related DO&T Claims and/or DO&T Indemnity Claims shall be determined at the same time and in the same proceeding.

47. THIS COURT ORDERS that, notwithstanding any provision of this Order, in the event that a dispute is raised in a Dispute Notice in respect of any Class Claim made on behalf of the Indirect Purchaser Claimants in the Indirect Purchaser Litigation, the Monitor shall appoint a special claims officer for the purpose of determining such dispute, which special claims officer:

- (a) is a lawyer resident and licensed to practice in the United States of America;
- (b) has substantial experience as counsel in U.S. antitrust class actions; and
- (c) is acceptable to each of the Arctic Glacier Parties, the Monitor and the Class Representative, provided that, should the parties fail to agree on a special claims officer within a reasonable time, the Monitor shall apply for directions pursuant to this Order to appoint a special claims officer with the qualifications set out in subparagraphs (a) and (b).

#### **NOTICE OF TRANSFEREES**

48. THIS COURT ORDERS that neither the Monitor nor the Arctic Glacier Parties shall be obligated to send notice to or otherwise deal with a transferee or assignee of a Claim, DO&T Claim or DO&T Indemnity Claim as the Claimant in respect thereof unless and until (i) actual written notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, shall have been received by the Monitor, and (ii) the Monitor shall have acknowledged in writing such transfer or assignment, and thereafter such transferee or assignee shall for all purposes hereof constitute the "Claimant" in respect of such Claim, DO&T Claim or DO&T Indemnity Claim. Any such transferee or assignee of a Claim, DO&T Claim or DO&T Indemnity Claim shall be bound by all notices given or steps taken in respect of such Claim, DO&T Claim or DO&T Indemnity Claim in accordance with this Order prior to the written acknowledgement by the Monitor of such transfer or assignment.

49. THIS COURT ORDERS that the transferee or assignee of any Claim, DO&T Claim or DO&T Indemnity Claim (i) shall take the Claim, DO&T Claim or DO&T Indemnity Claim subject to the rights and obligations of the transferor/assignor of the Claim, DO&T Claim or DO&T Indemnity Claim, and subject to the rights of the Arctic Glacier Parties and any Director, Officer or Trustee against any such transferor or assignor, including any rights of set-off which any Arctic Glacier Party, Director, Officer or Trustee had against such transferor or assignor, and (ii) cannot use any transferred or assigned Claim, DO&T Claim or DO&T Indemnity Claim to reduce any amount owing by the transferee or assignee to an Arctic Glacier Party, Director, Officer or Trustee, whether by way of set off, application, merger, consolidation or otherwise.

## **DIRECTIONS**

50. THIS COURT ORDERS that the Monitor, the Arctic Glacier Parties and any Person (but only to the extent such Person may be affected with respect to the issue on which directions are sought) may, at any time, and with such notice as the Court may require, seek directions from the Court with respect to this Order and the claims process set out herein, including the forms attached as Schedules hereto.

## **SERVICE AND NOTICE**

51. THIS COURT ORDERS that the Monitor may, unless otherwise specified by this Order, serve and deliver the Proof of Claim Document Package, the DO&T Indemnity Proof of Claim, the Notice of Revision or Disallowance, and any letters, notices or other documents to Claimants, Directors, Officers, Trustees, or other interested Persons, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or electronic transmission to such Persons (with copies to their counsel as appears on the CCAA Service List if applicable) at the address as last shown on the records of the Arctic Glacier Parties or set out in such Person's Proof of Claim, DO&T Proof of Claim or DO&T Indemnity Proof of Claim. Any such service or notice shall be deemed to have been received: (i) if sent by ordinary mail, on the fourth Business Day after mailing; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by electronic transmission by 6:00 p.m. on a Business Day, on such Business Day, and if delivered after 6:00 p.m. or on a day other than on a Business Day, on the following Business Day. Notwithstanding anything to the contrary in this paragraph 51,

Notices of Revision or Disallowance shall be sent only by (i) email or facsimile to an address or number or email to an email address that has been provided in writing by the Claimant, Director, Officer or Trustee, or (ii) courier.

52. THIS COURT ORDERS that any notice or other communication (including Proofs of Claim, DO&T Proofs of Claims, DO&T Indemnity Proofs of Claim and Notices of Dispute) to be given under this Order by any Person to the Monitor shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if delivered by prepaid ordinary mail, prepaid registered mail, courier, personal delivery or electronic transmission addressed to:

Alvarez & Marsal Canada Inc., Arctic Glacier Monitor

Address: Royal Bank Plaza, South Tower

200 Bay Street

Suite 2900

P.O. Box 22

Toronto, Ontario Canada

M5J 2J1

Fax No.: 416-847-5201

Email: [mmackenzie@alvarezandmarsal.com](mailto:mmackenzie@alvarezandmarsal.com)

[jnevsky@alvarezandmarsal.com](mailto:jnevsky@alvarezandmarsal.com)

Attention: Melanie MacKenzie and Joshua Nevsky

53. THIS COURT ORDERS that if, during any period during which notices or other communications are being given pursuant to this Order, a postal strike or postal work stoppage of general application should occur, such notices or other communications sent by ordinary mail and then not received shall not, absent further Order of the Court, be effective and notices and other communications given hereunder during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery or electronic transmission in accordance with this Order.

54. THIS COURT ORDERS that, in the event that this Order is later amended by further order of the Court, the Monitor shall post such further order on the Monitor's Website and such posting shall constitute adequate notice of such amendment.

#### MISCELLANEOUS

55. THIS COURT ORDERS that nothing in this Order shall constitute or be deemed to constitute an allocation or assignment of Claims, DO&T Claims, DO&T Indemnity Claims, or Excluded Claims into particular affected or unaffected classes for the purpose of a Plan and, for greater certainty, the treatment of Claims, DO&T Claims, DO&T Indemnity Claims, Excluded Claims or any other claims are to be subject to a Plan or further order of the Court and the class or classes of Creditors for voting and distribution purposes shall be subject to the terms of any proposed Plan or further order of the Court.

56. THIS COURT ORDERS that nothing in this Order shall prejudice the rights and remedies of any Directors, Officers or Trustees or other Persons under the Directors' Charge or any applicable insurance policy or prevent or bar any Person from seeking recourse against or payment from the Arctic Glacier Parties' insurance and any Director's, Officer's and/or Trustee's liability insurance policy or policies that exist to protect or indemnify the Directors, Officers, Trustees and/or other persons, whether such recourse or payment is sought directly by the Person asserting a Claim or a DO&T Claim from the insurer or derivatively through the Director, Officer, Trustee or any Arctic Glacier Party; provided, however, that nothing in this Order shall create any rights in favour of such Person under any policies of insurance nor shall anything in this Order limit, remove, modify or alter any defence to such claim available to the insurer pursuant to the provisions of any insurance policy or at law; and further provided that any Claim or DO&T Claim or portion thereof for which the Person receives payment directly from or confirmation that she is covered by the Arctic Glacier Parties' insurance or any Director's, Officer's or Trustee's liability insurance or other liability insurance policy or policies that exist to protect or indemnify the Directors, Officers, Trustees and/or other Persons shall not be recoverable as against an Arctic Glacier Party or Director, Officer or Trustee, as applicable.

57. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States, including the

United States Bankruptcy Court for the District of Delaware, or in any other foreign jurisdiction, to give effect to this Order and to assist the Arctic Glacier Parties, the Monitor and their respective 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 Arctic Glacier Parties and to the Monitor, as an officer of the Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Arctic Glacier Parties and the Monitor and their respective agents in carrying out the terms of this Order.

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**SCHEDULE "A" - Additional Applicants**

Arctic Glacier California Inc.  
Arctic Glacier Grayling Inc.  
Arctic Glacier Lansing Inc.  
Arctic Glacier Michigan Inc.  
Arctic Glacier Minnesota Inc.  
Arctic Glacier Nebraska Inc.  
Arctic Glacier Newburgh Inc.  
Arctic Glacier New York Inc.  
Arctic Glacier Oregon Inc.  
Arctic Glacier Party Time Inc.  
Arctic Glacier Pennsylvania Inc.  
Arctic Glacier Rochester Inc.  
Arctic Glacier Services Inc.  
Arctic Glacier Texas Inc.  
Arctic Glacier Vernon Inc.  
Arctic Glacier Wisconsin Inc.  
Diamond Ice Cube Company Inc.  
Diamond Newport Corporation  
Glacier Ice Company, Inc.  
Ice Perfection Systems Inc.  
ICEsurance Inc.  
Jack Frost Ice Service, Inc.  
Knowlton Enterprises, Inc.  
Mountain Water Ice Company  
R&K Trucking, Inc.  
Winkler Lucas Ice and Fuel Company  
Wonderland Ice, Inc.

**SCHEDULE "B"**

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**NOTICE TO CLAIMANTS  
AGAINST THE ARCTIC GLACIER PARTIES**

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**RE: NOTICE OF CLAIMS PROCESS FOR ARCTIC GLACIER INCOME FUND, ARCTIC GLACIER INC., ARCTIC GLACIER INTERNATIONAL INC., ARCTIC GLACIER CALIFORNIA INC., ARCTIC GLACIER GRAYLING INC., ARCTIC GLACIER LANSING INC., ARCTIC GLACIER MICHIGAN INC., ARCTIC GLACIER MINNESOTA INC., ARCTIC GLACIER NEBRASKA INC., ARCTIC GLACIER NEWBURGH INC., ARCTIC GLACIER NEW YORK INC., ARCTIC GLACIER OREGON INC., ARCTIC GLACIER PARTY TIME INC., ARCTIC GLACIER PENNSYLVANIA INC., ARCTIC GLACIER ROCHESTER INC., ARCTIC GLACIER SERVICES INC., ARCTIC GLACIER TEXAS INC., ARCTIC GLACIER VERNON INC., ARCTIC GLACIER WISCONSIN INC., DIAMOND ICE CUBE COMPANY INC., DIAMOND NEWPORT CORPORATION, GLACIER ICE COMPANY, INC., ICE PERFECTION SYSTEMS INC., ICESURANCE INC., JACK FROST ICE SERVICE, INC., KNOWLTON ENTERPRISES, INC., MOUNTAIN WATER ICE COMPANY, R&K TRUCKING, INC., WINKLER LUCAS ICE AND FUEL COMPANY, WONDERLAND ICE, INC. AND GLACIER VALLEY ICE COMPANY, L.P. (CALIFORNIA) (COLLECTIVELY, THE "ARCTIC GLACIER PARTIES") PURSUANT TO THE COMPANIES' CREDITORS ARRANGEMENT ACT (the "CCAA")**

PLEASE TAKE NOTICE that on September 5, 2012, The Court of Queen's Bench (Winnipeg Centre) issued an order (the "Claims Procedure Order") in the CCAA proceedings of the Arctic Glacier Parties, which was recognized and given effect to in the United States by the U.S. Bankruptcy Court for the District of Delaware by order dated September 4, 2012, requiring that all Persons who assert a Claim or Class Claim (capitalized terms used in this notice and not otherwise defined have the meaning given to them in the Claims Procedure Order) against the Arctic Glacier Parties, whether unliquidated, contingent or otherwise, and all Persons who assert a claim against Directors, Officers or Trustees of the Arctic Glacier Parties (as defined in the Claims Procedure Order, a "DO&T Claim"), **must file a Proof of Claim (with respect to Claims or Class Claims against the Arctic Glacier Parties) or DO&T Proof of Claim (with respect to DO&T Claims) with Alvarez and Marsal Canada Inc. (the "Monitor") on or before 5:00 p.m. (Winnipeg time) on October 31, 2012 (the "Claims Bar Date"), by sending the Proof of Claim or DO&T Proof of Claim to the Monitor by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:**

**Alvarez & Marsal Canada Inc., Arctic Glacier Monitor**  
**Address: Royal Bank Plaza, South Tower**  
**200 Bay Street, Suite 2900, P.O. Box 22**  
**Toronto, ON Canada M5J 2J1**  
**Fax No.: 416-847-5201**  
**Email: mmackenzie@alvarezandmarsal.com,**  
**jnevsky@alvarezandmarsal.com**  
**Attention: Melanie MacKenzie and Joshua Nevsky**

Pursuant to the Claims Procedure Order, Proof of Claim Document Packages, including the form of Proof of Claim and DO&T Proof of Claim will be sent to all known Claimants by mail, on or before ●, 2012. Claimants may also obtain the Claims Procedure Order and a Proof of Claim Document Package from the website of Alvarez and Marsal Canada Inc. (the "Monitor") at [www.alvarezandmarsal.com/arcticglacier](http://www.alvarezandmarsal.com/arcticglacier), or by contacting the Monitor by telephone (1-866-688-0510).

Only Proofs of Claim and DO&T Proofs of Claim actually received by the Monitor on or before 5:00 p.m. (Winnipeg time) on October 31, 2012 will be considered filed by the Claims Bar Date. It is your responsibility to ensure that the Monitor receives your Proof of Claim or DO&T Proof of Claim by the Claims Bar Date.

**CLAIMS AND DO&T CLAIMS WHICH ARE NOT RECEIVED BY THE APPLICABLE CLAIMS BAR DATE WILL BE BARRED AND EXTINGUISHED FOREVER.**

Certain Claimants are exempted from the requirement to file a Proof of Claim. Among those Claimants who do not need to file a Proof of Claim are persons whose Claims form the subject matter of the U.S. Indirect Purchasers' Civil Class Actions, the Canadian Retail Litigation or the Direct Purchaser Litigation. Please consult the Claims Procedure Order for additional details.

**DATED** this ● day of ●, 2012.

## SCHEDULE "C"

### PROOF OF CLAIM FORM FOR CLAIMS AGAINST THE ARCTIC GLACIER PARTIES<sup>1</sup>

**1. Name of Arctic Glacier Party or Parties (the "Debtor"):**

**Debtor:** \_\_\_\_\_

**2a. Original Claimant (the "Claimant")**

Legal Name of  
Claimant \_\_\_\_\_

Address \_\_\_\_\_

Name of  
Contact \_\_\_\_\_

Title \_\_\_\_\_

Phone  
# \_\_\_\_\_

Fax # \_\_\_\_\_

City \_\_\_\_\_ Prov  
/State \_\_\_\_\_

email \_\_\_\_\_

Postal/Zip  
Code \_\_\_\_\_

**2b. Assignee, if claim has been assigned**

Legal Name of  
Assignee \_\_\_\_\_

Address \_\_\_\_\_

Name of  
Contact \_\_\_\_\_

Phone  
# \_\_\_\_\_

Fax # \_\_\_\_\_

City \_\_\_\_\_ Prov  
/State \_\_\_\_\_

email: \_\_\_\_\_

Postal/Zip  
Code \_\_\_\_\_

<sup>1</sup> Arctic Glacier Income Fund, Arctic Glacier Inc., Arctic Glacier International Inc., Arctic Glacier California Inc., Arctic Glacier Grayling Inc., Arctic Glacier Lansing Inc., Arctic Glacier Michigan Inc., Arctic Glacier Minnesota Inc., Arctic Glacier Nebraska Inc., Arctic Glacier Newburgh Inc., Arctic Glacier New York Inc., Arctic Glacier Oregon Inc., Arctic Glacier Party Time Inc., Arctic Glacier Pennsylvania Inc., Arctic Glacier Rochester Inc., Arctic Glacier Services Inc., Arctic Glacier Texas Inc., Arctic Glacier Vernon Inc., Arctic Glacier Wisconsin Inc., Diamond Ice Cube Company Inc., Diamond Newport Corporation, Glacier Ice Company, Inc., Ice Perfection Systems Inc., Icesurance Inc., Jack Frost Ice Service, Inc., Knowlton Enterprises, Inc., Mountain Water Ice Company, R&K Trucking, Inc., Winkler Lucas Ice And Fuel Company, Wonderland Ice, Inc. And Glacier Valley Ice Company, L.P. (California) (collectively, the "Arctic Glacier Parties").

### 3 Amount of Claim

The Debtor was and still is indebted to the Claimant as follows:

Currency	Original Currency Amount	Unsecured Claim	Secured Claim
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>

### 4. Documentation

Provide all particulars of the Claim and supporting documentation, including amount, and description of transaction(s) or agreement(s), or legal breach(es) giving rise to the Claim, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the affected Debtor to the Claimant and estimated value of such security.

### 5. Certification

I hereby certify that:

1. I am the Claimant or authorized representative of the Claimant.
2. I have knowledge of all the circumstances connected with this Claim.
3. The Claimant asserts this Claim against the Debtor as set out above.
4. Complete documentation in support of this claim is attached.

Signature: _____	Witness: _____
Name: _____	(signature) _____
Title: _____	(print) _____
Dated at _____ this _____ day of _____, 2012	

### 6. Filing of Claim

This Proof of Claim must be received by the Monitor by 5:00 p.m. (Winnipeg time) on October 31, 2012 by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:

**Alvarez & Marsal Canada Inc., Arctic Glacier Monitor**

**Address:** Royal Bank Plaza, South Tower  
200 Bay Street, Suite 2900, P.O. Box 22  
Toronto, ON Canada M5J 2J1

**Attention:** Melanie MacKenzie and Joshua Nevsky

**Email:** mmackenzie@alvarezandmarsal.com, jnevsky@alvarezandmarsal.com

**Fax No.:** 416-847-5201

For more information see [www.alvarezandmarsal.com/arcticglacier](http://www.alvarezandmarsal.com/arcticglacier), or contact the Monitor by telephone (1-866-688-0510)

## **SCHEDULE "C-2"**

### **CLAIMANT'S GUIDE TO COMPLETING THE PROOF OF CLAIM FORM FOR CLAIMS AGAINST THE ARCTIC GLACIER PARTIES<sup>2</sup>**

This Guide has been prepared to assist Claimants in filling out the Proof of Claim form for Claims against the Arctic Glacier Parties. If you have any additional questions regarding completion of the Proof of Claim, please consult the Monitor's website at [www.alvarezandmarsal.com/arcticglacier](http://www.alvarezandmarsal.com/arcticglacier) or contact the Monitor, whose contact information is shown below.

Additional copies of the Proof of Claim may be found at the Monitor's website address noted above.

Please note that this is a guide only, and that in the event of any inconsistency between the terms of this guide and the terms of the Claims Procedure Order made on September 5, 2012 (the "Claims Procedure Order"), the terms of the Claims Procedure Order will govern.

#### **SECTION 1 – DEBTOR**

1. The full name of the Arctic Glacier Party or Parties against which the Claim is asserted must be listed (see footnote 1 for complete list of Arctic Glacier Parties).

#### **SECTION 2(a) – ORIGINAL CLAIMANT**

2. A separate Proof of Claim must be filed by each legal entity or person asserting a claim against the Debtor.
3. The Claimant shall include any and all Claims it asserts against the Debtor in a single Proof of Claim.
4. The full legal name of the Claimant must be provided.
5. If the Claimant operates under a different name or names, please indicate this in a separate schedule in the supporting documentation.
6. If the Claim has been assigned or transferred to another party, Section 2(b) must also be completed.
7. Unless the Claim is assigned or transferred, all future correspondence, notices, etc. regarding the Claim will be directed to the address and contact indicated in this section.
8. Certain Claimants are exempted from the requirement to file a Proof of Claim. Among those Claimants who do not need to file a Proof of Claim are persons whose Claims

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<sup>2</sup> Arctic Glacier Income Fund, Arctic Glacier Inc., Arctic Glacier International Inc., Arctic Glacier California Inc., Arctic Glacier Grayling Inc., Arctic Glacier Lansing Inc., Arctic Glacier Michigan Inc., Arctic Glacier Minnesota Inc., Arctic Glacier Nebraska Inc., Arctic Glacier Newburgh Inc., Arctic Glacier New York Inc., Arctic Glacier Oregon Inc., Arctic Glacier Party Time Inc., Arctic Glacier Pennsylvania Inc., Arctic Glacier Rochester Inc., Arctic Glacier Services Inc., Arctic Glacier Texas Inc., Arctic Glacier Vernon Inc., Arctic Glacier Wisconsin Inc., Diamond Ice Cube Company Inc., Diamond Newport Corporation, Glacier Ice Company, Inc., Ice Perfection Systems Inc., Icesurance Inc., Jack Frost Ice Service, Inc., Knowlton Enterprises, Inc., Mountain Water Ice Company, R&K Trucking, Inc., Winkler Lucas Ice And Fuel Company, Wonderland Ice, Inc. And Glacier Valley Ice Company, L.P. (California) (collectively, the "Arctic Glacier Parties").

form the subject matter of the U.S. Indirect Purchasers Civil Class Actions, the Canadian Retail Litigation or Direct Purchaser Litigation. Please consult the Claims Procedure Order for details with respect to these and other exemptions.

#### **SECTION 2(b) – ASSIGNEE**

9. If the Claimant has assigned or otherwise transferred its Claim, then Section 2(b) must be completed.
10. The full legal name of the Assignee must be provided.
11. If the Assignee operates under a different name or names, please indicate this in a separate schedule in the supporting documentation.
12. If the Monitor in consultation with the Debtor is satisfied that an assignment or transfer has occurred, all future correspondence, notices, etc. regarding the Claim will be directed to the Assignee at the address and contact indicated in this section.

#### **SECTION 3 - AMOUNT OF CLAIM OF CLAIMANT AGAINST DEBTOR**

13. Indicate the amount the Debtor was and still is indebted to the Claimant.

##### **Currency, Original Currency Amount**

14. The amount of the Claim must be provided in the currency in which it arose.
15. Indicate the appropriate currency in the Currency column.
16. If the Claim is denominated in multiple currencies, use a separate line to indicate the Claim amount in each such currency. If there are insufficient lines to record these amounts, attach a separate schedule indicating the required information.
17. If necessary, currency will be converted in accordance with the Claims Procedure Order.

##### **Unsecured Claim**

18. Check this box ONLY if the Claim recorded on that line is an unsecured claim.

##### **Secured Claim**

19. Check this box ONLY if the Claim recorded on that line is a secured claim.

#### **SECTION 4 - DOCUMENTATION**

20. Attach to the Proof of Claim form all particulars of the Claim and supporting documentation, including amount, and description of transaction(s) or agreement(s), or legal breach(es) giving rise to the Claim, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the affected Debtor to the Claimant and estimated value of such security.

## **SECTION 5 - CERTIFICATION**

21. The person signing the Proof of Claim should:
- (a) be the Claimant or authorized representative of the Claimant.
  - (b) have knowledge of all the circumstances connected with this Claim.
  - (c) assert the Claim against the Debtor as set out in the Proof of Claim and certify all supporting documentation is attached.
  - (d) have a witness to its certification.
22. By signing and submitting the Proof of Claim, the Claimant is asserting the claim against the Debtor.

## **SECTION 6 - FILING OF CLAIM**

23. The Proof of Claim must be received by the Monitor by 5:00 p.m. (Winnipeg time) on October 31, 2012 (the "Claims Bar Date") by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:

**Alvarez & Marsal Canada Inc., Arctic Glacier Monitor**

**Address:** Royal Bank Plaza, South Tower  
200 Bay Street, Suite 2900, P.O. Box 22  
Toronto, ON Canada M5J 2J1

**Attention:** Melanie MacKenzie and Joshua Nevsky

**Email:** mmackenzie@alvarezandmarsal.com, jnevsky@alvarezandmarsal.com

**Fax No.:** 416-847-5201

**Failure to file your Proof of Claim so that it is actually received by the Monitor by 5:00 p.m., on the Claims Bar Date will result in your claim being barred and you will be prevented from making or enforcing a Claim against the Arctic Glacier Parties. In addition, you shall not be entitled to further notice in and shall not be entitled to participate as a creditor in the Arctic Glacier CCAA proceedings.**

## SCHEDULE "D"

### PROOF OF CLAIM FORM FOR CLAIMS AGAINST DIRECTORS, OFFICERS OR TRUSTEES OF THE ARCTIC GLACIER PARTIES<sup>3</sup> (the "DO&T Proof of Claim")

This form is to be used only by Claimants asserting a claim against any Directors, Officers and/or Trustees of the Arctic Glacier Parties and NOT for claims against the Arctic Glacier Parties themselves. For claims against the Arctic Glacier Parties, please use the form titled "Proof Of Claim Form For Claims Against the Arctic Glacier Parties", which is available on the Monitor's website at [www.alvarezandmarsal.com/arcticglacier](http://www.alvarezandmarsal.com/arcticglacier).

**1. Name of Arctic Glacier Officer(s), Director(s) and/or Trustee(s) (the "Debtor(s))":**  
**Debtor(s):** \_\_\_\_\_

**2a. Original Claimant (the "Claimant")**

Legal Name of Claimant _____	Name of Contact _____
Address _____	Title _____
_____	Phone # _____
_____	Fax # _____
City _____ Prov /State _____	email _____
Postal/Zip Code _____	

**2b. Assignee, if claim has been assigned**

Legal Name of Assignee _____	Name of Contact _____
Address _____	Phone # _____
_____	Fax # _____
City _____ Prov /State _____	email: _____
Postal/Zip Code _____	

<sup>3</sup> Arctic Glacier Income Fund, Arctic Glacier Inc., Arctic Glacier International Inc., Arctic Glacier California Inc., Arctic Glacier Grayling Inc., Arctic Glacier Lansing Inc., Arctic Glacier Michigan Inc., Arctic Glacier Minnesota Inc., Arctic Glacier Nebraska Inc., Arctic Glacier Newburgh Inc., Arctic Glacier New York Inc., Arctic Glacier Oregon Inc., Arctic Glacier Party Time Inc., Arctic Glacier Pennsylvania Inc., Arctic Glacier Rochester Inc., Arctic Glacier Services Inc., Arctic Glacier Texas Inc., Arctic Glacier Vernon Inc., Arctic Glacier Wisconsin Inc., Diamond Ice Cube Company Inc., Diamond Newport Corporation, Glacier Ice Company, Inc., Ice Perfection Systems Inc., Icesurance Inc., Jack Frost Ice Service, Inc., Knowlton Enterprises, Inc., Mountain Water Ice Company, R&K Trucking, Inc., Winkler Lucas Ice And Fuel Company, Wonderland Ice, Inc. And Glacier Valley Ice Company, L.P. (California) (collectively, the "Arctic Glacier Parties").

### 3 Amount of Claim

The Debtor(s) was/were and still is/are indebted to the Claimant as follows:

Name(s) of Director(s), Officers and/or Trustee(s)	Currency	Original Currency Amount	Amount of Claim

### 4. Documentation

Provide all particulars of the claim and supporting documentation, including amount and description of transaction(s) or agreement(s) or legal breach(es) giving rise to the Claim.

### 5. Certification

I hereby certify that:

1. I am the Claimant or authorized representative of the Claimant.
2. I have knowledge of all the circumstances connected with this Claim.
3. The Claimant asserts this Claim against the Debtor(s) as set out above.
4. Complete documentation in support of this claim is attached.

Signature: _____	Witness: _____
Name: _____	(signature) _____
Title: _____	(print) _____
Dated at _____ this _____ day of _____, 2012	

### 6. Filing of Claim

This DO&T Proof of Claim must be received by the Monitor by 5:00 p.m. (Winnipeg time) on October 31, 2012 by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:

**Alvarez & Marsal Canada Inc., Arctic Glacier Monitor**

**Address:** Royal Bank Plaza, South Tower  
200 Bay Street, Suite 2900, P.O. Box 22  
Toronto, ON Canada M5J 2J1

**Attention:** Melanie MacKenzie and Joshua Nevksy

**Email:** mmackenzie@alvarezandmarsal.com, jnevsky@alvarezandmarsal.com

**Fax No.:** 416-847-5201

For more information see [www.alvarezandmarsal.com/arcticglacier](http://www.alvarezandmarsal.com/arcticglacier), or contact the Monitor by telephone (1-866-688-0510)

## **SCHEDULE "D-2"**

### **CLAIMANT'S GUIDE TO COMPLETING THE DO&T PROOF OF CLAIM FORM FOR CLAIMS AGAINST DIRECTORS, OFFICERS OR TRUSTEES OF THE ARCTIC GLACIER PARTIES<sup>4</sup>**

This Guide has been prepared to assist Claimants in filling out the DO&T Proof of Claim form for claims against the Directors, Officers or Trustees of the Arctic Glacier Parties. If you have any additional questions regarding completion of the DO&T Proof of Claim, please consult the Monitor's website at [www.alvarezandmarsal.com/arcticglacier](http://www.alvarezandmarsal.com/arcticglacier) or contact the Monitor, whose contact information is shown below.

The DO&T Proof of Claim form is for Claimants asserting a claim against any Directors, Officers and/or Trustees of the Arctic Glacier Parties, and NOT for claims against the Arctic Glacier Parties themselves. For claims against the Arctic Glacier Parties, please use the form titled "Proof Of Claim Form For Claims Against The Arctic Glacier Parties", which is available on the Monitor's website at [www.alvarezandmarsal.com/arcticglacier](http://www.alvarezandmarsal.com/arcticglacier).

Additional copies of the DO&T Proof of Claim may be found at the Monitor's website address noted above.

Please note that this is a guide only, and that in the event of any inconsistency between the terms of this guide and the terms of the Claims Procedure Order made on September 5, 2012 (the "Claims Procedure Order"), the terms of the Claims Procedure Order will govern.

#### **SECTION 1 – DEBTOR**

1. The full name of all the Arctic Glacier Party Directors, Officers or Trustees against whom the Claim is asserted must be listed.

#### **SECTION 2(a) – ORIGINAL CLAIMANT**

2. A separate DO&T Proof of Claim must be filed by each legal entity or person asserting a claim against the Arctic Glacier Party Directors, Officers or Trustees.
3. The Claimant shall include any and all DO&T Claims it asserts against the Arctic Glacier Party Directors, Officers or Trustees in a single DO&T Proof of Claim.
4. The full legal name of the Claimant must be provided.
5. If the Claimant operates under a different name or names, please indicate this in a separate schedule in the supporting documentation.

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<sup>4</sup> Arctic Glacier Income Fund, Arctic Glacier Inc., Arctic Glacier International Inc., Arctic Glacier California Inc., Arctic Glacier Grayling Inc., Arctic Glacier Lansing Inc., Arctic Glacier Michigan Inc., Arctic Glacier Minnesota Inc., Arctic Glacier Nebraska Inc., Arctic Glacier Newburgh Inc., Arctic Glacier New York Inc., Arctic Glacier Oregon Inc., Arctic Glacier Party Time Inc., Arctic Glacier Pennsylvania Inc., Arctic Glacier Rochester Inc., Arctic Glacier Services Inc., Arctic Glacier Texas Inc., Arctic Glacier Vernon Inc., Arctic Glacier Wisconsin Inc., Diamond Ice Cube Company Inc., Diamond Newport Corporation, Glacier Ice Company, Inc., Ice Perfection Systems Inc., Icesurance Inc., Jack Frost Ice Service, Inc., Knowlton Enterprises, Inc., Mountain Water Ice Company, R&K Trucking, Inc., Winkler Lucas Ice And Fuel Company, Wonderland Ice, Inc. And Glacier Valley Ice Company, L.P. (California) (collectively, the "Arctic Glacier Parties").

6. If the claim has been assigned or transferred to another party, Section 2(b) must also be completed.
7. Unless the claim is assigned or transferred, all future correspondence, notices, etc. regarding the claim will be directed to the address and contact indicated in this section.

#### **SECTION 2(b) – ASSIGNEE**

8. If the Claimant has assigned or otherwise transferred its claim, then Section 2(b) must be completed.
9. The full legal name of the Assignee must be provided.
10. If the Assignee operates under a different name or names, please indicate this in a separate schedule in the supporting documentation.
11. If the Monitor in consultation with the Debtor(s) is satisfied that an assignment or transfer has occurred, all future correspondence, notices, etc. regarding the claim will be directed to the Assignee at the address and contact indicated in this section.

#### **SECTION 3 - AMOUNT OF CLAIM OF CLAIMANT AGAINST DEBTOR**

12. Indicate the amount the Director(s), Officer(s) and/or Trustee(s) was/were and still is/are indebted to the Claimant and provide all other requested details.

#### **Currency, Original Currency Amount**

13. The amount of the claim must be provided in the currency in which it arose.
14. Indicate the appropriate currency in the Currency column.
15. If the claim is denominated in multiple currencies, use a separate line to indicate the claim amount in each such currency. If there are insufficient lines to record these amounts, attach a separate schedule indicating the required information.
16. If necessary, currency will be converted in accordance with the Claims Procedure Order.

#### **SECTION 4 - DOCUMENTATION**

17. Attach to the DO&T Proof of Claim form all particulars of the claim and supporting documentation, including amount and description of transaction(s) or agreement(s) or legal breach(es) giving rise to the claim.

#### **SECTION 5 - CERTIFICATION**

18. The person signing the DO&T Proof of Claim should:
  - (a) be the Claimant or authorized representative of the Claimant.
  - (b) have knowledge of all the circumstances connected with this claim.

- (c) assert the claim against the Debtor(s) as set out in the DO&T Proof of Claim and certify all supporting documentation is attached.
  - (d) have a witness to its certification.
19. By signing and submitting the DO&T Proof of Claim, the Claimant is asserting the claim against the Debtor(s).

#### **SECTION 6 - FILING OF CLAIM**

20. The DO&T Proof of Claim must be received by the Monitor by 5:00 p.m. (Winnipeg time) on October 31, 2012 (the "Claims Bar Date") by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:

**Alvarez & Marsal Canada Inc., Arctic Glacier Monitor**

**Address: Royal Bank Plaza, South Tower  
200 Bay Street, Suite 2900, P.O. Box 22  
Toronto, ON Canada M5J 2J1**

**Attention: Melanie MacKenzie and Joshua Nevksy**

**Email: mmackenzie@alvarezandmarsal.com, jnevsky@alvarezandmarsal.com**

**Fax No.: 416-847-5201**

**Failure to file your DO&T Proof of Claim so that it is actually received by the Monitor by 5:00 p.m., on the Claims Bar Date will result in your claim being barred and you will be prevented from making or enforcing a claim against the Directors, Officers and Trustees of the Arctic Glacier Parties. In addition, you shall not be entitled to further notice in and shall not be entitled to participate as a creditor in the Arctic Glacier CCAA proceedings.**

## SCHEDULE "E"

### PROOF OF CLAIM FORM FOR INDEMNITY CLAIMS BY DIRECTORS, OFFICERS OR TRUSTEES OF THE ARCTIC GLACIER PARTIES<sup>5</sup> (the "DO&T Indemnity Proof of Claim")

This form is to be used only by Directors, Officers and Trustees of an Arctic Glacier Party who are asserting an indemnity claim against the Arctic Glacier Parties in relation to a DO&T Claim against them and NOT for claims against the Arctic Glacier Parties themselves or for claims against Arctic Glacier Directors, Officers and Trustees. For claims against the Arctic Glacier Parties, please use the form titled "Proof Of Claim Form For Claims Against the Arctic Glacier Parties". For claims against Arctic Glacier Directors, Officers and Trustees, please use the form titled "Proof of Claim Form for Claims Against Directors, Officers or Trustees of the Arctic Glacier Parties". Both forms are available on the Monitor's website at [www.alvarezandmarsal.com/arcticglacier](http://www.alvarezandmarsal.com/arcticglacier).

#### 1. Director/Officer/Trustee Particulars (the "Indemnitee")

Legal Name of  
Indemnitee \_\_\_\_\_

Address \_\_\_\_\_

Phone # \_\_\_\_\_

Fax # \_\_\_\_\_

City \_\_\_\_\_

Prov  
/State \_\_\_\_\_

email \_\_\_\_\_

Postal/Zip  
Code \_\_\_\_\_

#### 2. Indemnification Claim

Position(s)  
Held \_\_\_\_\_

Dates Position(s)

Held: From \_\_\_\_\_

to \_\_\_\_\_

Reference Number of Proof of Claim with respect to which this DO&T  
Indemnity Claim is made \_\_\_\_\_

Particulars of and basis for DO&T  
Indemnity Claim \_\_\_\_\_

<sup>5</sup> Arctic Glacier Income Fund, Arctic Glacier Inc., Arctic Glacier International Inc., Arctic Glacier California Inc., Arctic Glacier Grayling Inc., Arctic Glacier Lansing Inc., Arctic Glacier Michigan Inc., Arctic Glacier Minnesota Inc., Arctic Glacier Nebraska Inc., Arctic Glacier Newburgh Inc., Arctic Glacier New York Inc., Arctic Glacier Oregon Inc., Arctic Glacier Party Time Inc., Arctic Glacier Pennsylvania Inc., Arctic Glacier Rochester Inc., Arctic Glacier Services Inc., Arctic Glacier Texas Inc., Arctic Glacier Vernon Inc., Arctic Glacier Wisconsin Inc., Diamond Ice Cube Company Inc., Diamond Newport Corporation, Glacier Ice Company, Inc., Ice Perfection Systems Inc., Icesurance Inc., Jack Frost Ice Service, Inc., Knowlton Enterprises, Inc., Mountain Water Ice Company, R&K Trucking, Inc., Winkler Lucas Ice And Fuel Company, Wonderland Ice, Inc. And Glacier Valley Ice Company, L.P. (California) (collectively, the "Arctic Glacier Parties").

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### 3. Documentation

Provide all particulars of the DO&T Indemnity Claim and supporting documentation giving rise to the Claim.

### 4. Filing of Claim

This DO&T Indemnity Proof of Claim and supporting documentation must be received by the Monitor within fifteen (15) Business Days of the date of deemed receipt by the Director, Officer or Trustee of the DO&T Proof of Claim form **by ordinary prepaid mail, registered mail, courier, personal delivery or electronic transmission at the following address:**

**Alvarez & Marsal Canada Inc., Arctic Glacier Monitor**

**Address:** Royal Bank Plaza, South Tower  
200 Bay Street, Suite 2900, P.O. Box 22  
Toronto, ON Canada M5J 2J1

**Attention:** Melanie MacKenzie and Joshua Nevksy

**Email:** mmackenzie@alvarezandmarsal.com, jnevsky@alvarezandmarsal.com

**Fax No.:** 416-847-5201

**Failure to file your DO&T Indemnity Proof of Claim in accordance with the Claims Procedure Order will result in your DO&T Indemnity Claim being barred and forever extinguished and you will be prohibited from making or enforcing such DO&T Indemnity Claim against the Arctic Glacier Parties.**

DATED at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 2012

Per: \_\_\_\_\_  
Name

Signature: \_\_\_\_\_ (Former Director, Officer and/or Trustee)

For more information see [www.alvarezandmarsal.com/arcticglacier](http://www.alvarezandmarsal.com/arcticglacier), or contact the Monitor  
by telephone (1-866-688-0510)

## SCHEDULE "F"

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### NOTICE OF REVISION OR DISALLOWANCE

**For Persons that have asserted Claims against the Arctic Glacier Parties<sup>6</sup>,  
DO&T Claims against the Directors, Officers and/or Trustees of the Arctic Glacier Parties  
or DO&T Indemnity Claims against the Arctic Glacier Parties**

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Claims Reference Number: \_\_\_\_\_

TO: \_\_\_\_\_  
(the "Claimant")

Defined terms not defined in this Notice of Revision or Disallowance have the meaning ascribed in the Order of the Court of Queen's Bench (Winnipeg Centre) in the CCAA proceedings of the Arctic Glacier Parties dated September 5, 2012 (the "Claims Procedure Order").

Pursuant to paragraph 35 of the Claims Procedure Order, the Monitor hereby gives you notice that it has reviewed your Proof of Claim, DO&T Proof of Claim or DO&T Indemnity Proof of Claim and has revised or disallowed all or part of your purported Claim, DO&T Claim or DO&T Indemnity Claim, as the case may be. Subject to further dispute by you in accordance with the Claims Procedure Order, your Proven Claim will be as follows:

	Amount as submitted		Amount allowed by Monitor
	Currency		
A. Unsecured Claim		\$	\$
B. Secured Claim		\$	\$
C. DO&T Claim		\$	\$
D. DO&T Indemnity Claim		\$	\$
E. Total Claim		\$	\$

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<sup>6</sup> Arctic Glacier Income Fund, Arctic Glacier Inc., Arctic Glacier International Inc., Arctic Glacier California Inc., Arctic Glacier Grayling Inc., Arctic Glacier Lansing Inc., Arctic Glacier Michigan Inc., Arctic Glacier Minnesota Inc., Arctic Glacier Nebraska Inc., Arctic Glacier Newburgh Inc., Arctic Glacier New York Inc., Arctic Glacier Oregon Inc., Arctic Glacier Party Time Inc., Arctic Glacier Pennsylvania Inc., Arctic Glacier Rochester Inc., Arctic Glacier Services Inc., Arctic Glacier Texas Inc., Arctic Glacier Vernon Inc., Arctic Glacier Wisconsin Inc., Diamond Ice Cube Company Inc., Diamond Newport Corporation, Glacier Ice Company, Inc., Ice Perfection Systems Inc., Icesurance Inc., Jack Frost Ice Service, Inc., Knowlton Enterprises, Inc., Mountain Water Ice Company, R&K Trucking, Inc., Winkler Lucas Ice And Fuel Company, Wonderland Ice, Inc. And Glacier Valley Ice Company, L.P. (California) (collectively, the "Arctic Glacier Parties").

**Reasons for Revision or Disallowance:**

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**SERVICE OF DISPUTE NOTICES**

**If you intend to dispute this Notice of Revision or Disallowance, you must, no later than 5:00 p.m. (prevailing time in Winnipeg) on the day that is twenty-one (21) Calendar Days after this Notice of Revision or Disallowance is deemed to have been received by you (in accordance with paragraph 5151 of the Claims Procedure Order), deliver a Dispute Notice to the Monitor by ordinary prepaid mail, registered mail, courier, personal delivery or electronic transmission to the address below.**

Alvarez & Marsal Canada Inc., Arctic Glacier Monitor

Address: Royal Bank Plaza, South Tower  
200 Bay Street  
Suite 2900  
P.O. Box 22  
Toronto, Ontario Canada  
M5J 2J1  
Fax No.: 416-847-5201  
Email: [mmackenzie@alvarezandmarsal.com](mailto:mmackenzie@alvarezandmarsal.com),  
[jnevsky@alvarezandmarsal.com](mailto:jnevsky@alvarezandmarsal.com)  
Attention: Melanie MacKenzie and Joshua Nevksy

In accordance with the Claims Procedure Order, notices shall be deemed to be received by the Monitor upon actual receipt thereof by the Monitor during normal business hours on a Business Day, or if delivered outside of normal business hours, on the next Business Day.

The form of Dispute Notice is enclosed and can also be accessed on the Monitor's website at [www.alvarezandmarsal.com/arcticglacier](http://www.alvarezandmarsal.com/arcticglacier).

**IF YOU FAIL TO FILE A DISPUTE NOTICE WITHIN THE PRESCRIBED TIME PERIOD, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU.**

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2012.

Alvarez & Marsal Canada Inc., solely in its capacity as Court-appointed Monitor of the Arctic Glacier Parties, and not in its personal or corporate capacity

Per: \_\_\_\_\_

For more information see [www.alvarezandmarsal.com/arcticglacier](http://www.alvarezandmarsal.com/arcticglacier), or contact the Monitor by telephone (1-866-688-0510)

**APPENDIX "1" to SCHEDULE "F"**

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**NOTICE OF DISPUTE OF NOTICE OF REVISION OR DISALLOWANCE**

**With respect to the Arctic Glacier Parties<sup>7</sup>**

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Claims Reference Number: \_\_\_\_\_

**1. Particulars of Claimant:**

Full Legal Name of Claimant (include trade name, if different)

\_\_\_\_\_  
\_\_\_\_\_  
(the "Claimant")

Full Mailing Address of the Claimant:

\_\_\_\_\_  
\_\_\_\_\_

Other Contact Information of the Claimant:

Telephone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Facsimile Number: \_\_\_\_\_

Attention (Contact Person): \_\_\_\_\_

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<sup>7</sup> Arctic Glacier Income Fund, Arctic Glacier Inc., Arctic Glacier International Inc., Arctic Glacier California Inc., Arctic Glacier Grayling Inc., Arctic Glacier Lansing Inc., Arctic Glacier Michigan Inc., Arctic Glacier Minnesota Inc., Arctic Glacier Nebraska Inc., Arctic Glacier Newburgh Inc., Arctic Glacier New York Inc., Arctic Glacier Oregon Inc., Arctic Glacier Party Time Inc., Arctic Glacier Pennsylvania Inc., Arctic Glacier Rochester Inc., Arctic Glacier Services Inc., Arctic Glacier Texas Inc., Arctic Glacier Vernon Inc., Arctic Glacier Wisconsin Inc., Diamond Ice Cube Company Inc., Diamond Newport Corporation, Glacier Ice Company, Inc., Ice Perfection Systems Inc., Icesurance Inc., Jack Frost Ice Service, Inc., Knowlton Enterprises, Inc., Mountain Water Ice Company, R&K Trucking, Inc., Winkler Lucas Ice And Fuel Company, Wonderland Ice, Inc. And Glacier Valley Ice Company, L.P. (California) (collectively, the "Arctic Glacier Parties").

2. **Particulars of original Claimant from whom you acquired the Claim, DO&T Claim or DO&T Indemnity Claim, if applicable**

Have you acquired this purported Claim, DO&T Claim or DO&T Indemnity Claim by assignment?

Yes: ☐

No: ☐

If yes and if not already provided, attach documents evidencing assignment.

Full Legal Name of original Claimant(s): \_\_\_\_\_

3. **Dispute of Revision or Disallowance of Claim, DO&T Claim or DO&T Indemnity Claim, as the case may be:**

The Claimant hereby disagrees with the value of its Claim, DO&T Claim or DO&T Indemnity Claim, as the case may be, as set out in the Notice of Revision or Disallowance and asserts a Claim, DO&T Claim or DO&T Indemnity Claim, as the case may be, as follows:

	Currency	Amount allowed by Monitor: (Notice of Revision or Disallowance)	Amount claimed by Claimant: <sup>8</sup>
A. Unsecured Claim		\$	\$
B. Secured Claim		\$	\$
C. DO&T Claim		\$	\$
D. DO&T Indemnity		\$	\$
E. Total Claim		\$	\$

<sup>8</sup> If necessary, currency will be converted in accordance with the Claims Procedure Order.

**REASON(S) FOR THE DISPUTE:**

*(Please attach all supporting documentation hereto).*

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**SERVICE OF DISPUTE NOTICES**

If you intend to dispute a Notice of Revision or Disallowance, you must, no later than 5 p.m. Winnipeg time on the day that is twenty-one (21) Calendar Days after the Notice of Revision or Disallowance is deemed to have been received by you (in accordance with paragraph 51 of the Claims Procedure Order), deliver this Dispute Notice to the Monitor by ordinary prepaid mail, registered mail, courier, personal delivery or electronic transmission to the address below.

Alvarez & Marsal Canada Inc., Arctic Glacier Monitor

Address: Royal Bank Plaza, South Tower  
200 Bay Street  
Suite 2900  
P.O. Box 22  
Toronto, Ontario Canada  
M5J 2J1

Fax No.: 416-847-5201

Email: [mmackenzie@alvarezandmarsal.com](mailto:mmackenzie@alvarezandmarsal.com), [jnevsky@alvarezandmarsal.com](mailto:jnevsky@alvarezandmarsal.com)

Attention: Melanie MacKenzie and Joshua Nevksy

In accordance with the Claims Procedure Order, notices shall be deemed to be received by the Monitor upon actual receipt thereof by the Monitor during normal business hours on a Business Day, or if delivered outside of normal business hours, on the next Business Day.

**IF YOU FAIL TO FILE THIS NOTICE OF DISPUTE OF NOTICE OF REVISION OR DISALLOWANCE WITHIN THE PRESCRIBED TIME PERIOD, THE NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU.**

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2012

Name of Claimant: \_\_\_\_\_

\_\_\_\_\_  
Witness

Per: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
(please print)

### **SCHEDULE "G" – Canadian Retail Litigation**

The following class actions, commenced in Canada, constitute the "Canadian Retail Litigation":

- Court File Nos. 0907-09552 and 1001-03548, Court of Queen's Bench of Alberta, Judicial Centre of Calgary,
- Ontario Court File No. 10-CV-14457, filed at the Ontario Superior Court of Justice, Windsor, Ontario, and

Ontario Court File No. 62112CP filed at the Ontario Superior Court of Justice, London, Ontario.

### **SCHEDULE "H" – Indirect Purchaser Litigation**

The following class actions, commenced in the United States, constitute the "Indirect Purchaser Litigation":

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### **SCHEDULE "I" –Direct Purchaser Litigation**

The following class actions constitute the "Direct Purchaser Litigation":

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