

THE QUEEN'S BENCH  
Winnipeg Centre

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")

APPLICATION UNDER THE *COMPANIES' CREDITORS' ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36 AS AMENDED

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**AFFIDAVIT OF DANIEL L. LOW**  
**Sworn: October 24, 2014**

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OCT 24 2014

**MONK GOODWIN LLP**  
Barristers and Solicitors  
800 - 444 St. Mary Avenue  
Winnipeg, Manitoba R3C 3T1

**Sandra A. Zinchuk**  
Phone No. 204-956-1060  
Fax No. 204-957-0423  
Agent for Kotchen & Low LLP

**KOTCHEN & LOW LLP**  
1745 Kalorama Road NW  
Suite 101  
Washington, D.C 20009 USA

**Daniel Low**  
Phone No. 202-841-7164  
Fax No. 202-280-1128  
Counsel for Martin McNulty

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**AFFIDAVIT OF DANIEL L. LOW**

I, Daniel L. Low, of Washington, DC,

**MAKE OATH AND SAY THAT:**

1. I am an attorney for Martin G. McNulty, and as such have personal knowledge of the facts and matters hereinafter deposed to by me.
2. I swear this affidavit in response to the October 1, 2014 Affidavit of Paula Render (the "Render Affidavit").

3. Paragraph 6 of the Render Affidavit addresses a December 3, 2013 letter I sent to The Honourable John D. Ground, in which I recounted a conversation with Ms. Render wherein she indicated that Arctic Glacier would be amenable to choosing a claims adjudicator based in the United States. The December 3, 2013 letter is attached to the Monitor's Eighteenth Report.

4. Paragraph 7 of the Render Affidavit, attaches a December 3, 2013 email from Ms. Render to me wherein she objected to my description of the conversation and asked me to correct the record.

5. At paragraph 8 of the Render Affidavit, Ms. Render indicates that she did not receive a response from me to her December 3, 2013. In fact, I did respond and I indicated that I did not believe that the record required correction. In response to paragraph 8, I attach hereto as Exhibit "A" a copy of my December 4, 2013 email exchange with Ms. Render. In my email to Ms. Render I advised that "[b]ased on Dan [Kotchen]'s and my recollection of our conversation, my letter was accurate and the record does not need to be corrected." In her reply, Ms. Render reiterated her disagreement. Exhibit A.

6. I make this affidavit in good faith.

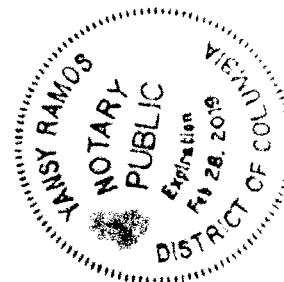
**SWORN** before me in Washington,)  
DC, this 24th day of October, )  
2014 )

*Yansy M. Ramos*  
A Notary Public in and for  
Washington, DC

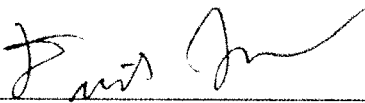
YANSY RAMOS  
NOTARY PUBLIC DISTRICT OF COLUMBIA  
My Commission Expires February 28, 2019

*Daniel L. Low*

Daniel L. Low

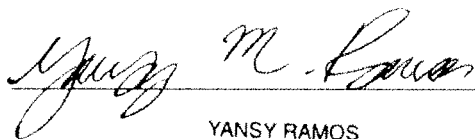


THIS IS EXHIBIT "A"  
TO THE AFFIDAVIT OF DANIEL L. LOW

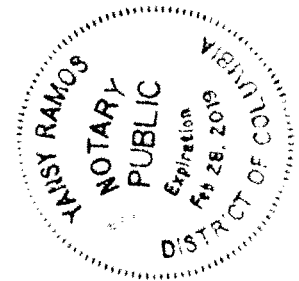


Daniel L. Low

AFFIRMED BEFORE ME ON THIS 24TH DAY OF OCTOBER, 2014



YANSY RAMOS  
NOTARY PUBLIC DISTRICT OF COLUMBIA  
My Commission Expires February 28, 2019



## Daniel Low

---

**From:** Paula Render <prender@JonesDay.com>  
**Sent:** Wednesday, December 04, 2013 7:00 PM  
**To:** <dlow@kotchen.com>  
**Cc:** 'Daniel Kotchen'  
**Subject:** RE: Arctic Glacier - Referring McNulty Claim  
**Attachments:** pic00503.gif

It is not accurate and the omission is significant. If we have to have our discussions transcribed from now on I will ask the claims officer to require you to pay for half. I will discuss this with the monitor.

Paula W. Render  
Partner  
JONES DAY\* - One Firm Worldwide™  
77 West Wacker Drive  
Chicago, IL 60601  
In Chicago: +1.312.269.1555  
In Washington, DC: +1.202.879.3439  
prender@jonesday.com

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----- Original Message -----

From : "Daniel Low" <dlow@kotchen.com>  
To : ""Paula Render"" <prender@JonesDay.com>  
Cc : ""Daniel Kotchen"" <dkotchen@kotchen.com>  
Sent on : 12/04 05:46:07 PM EST  
Subject : RE: Arctic Glacier - Referring McNulty Claim

Paula,

As I indicated in my letter, we feel like we were blindsided by the Monitor's appointment of a Canadian claims adjudicator. Based on Dan's and my recollection of our conversation, my letter was accurate and the record does not need to be corrected.

Thanks,

Daniel

From: Paula Render [mailto:prender@JonesDay.com]  
Sent: Tuesday, December 03, 2013 5:56 PM  
To: dlow@kotchen.com  
Subject: RE: Arctic Glacier - Referring McNulty Claim

I object to your referring to your reference to only part of our conversation about the appointment of a claims officer. I told you that Arctic Glacier might be amenable, but that I did not know the Canadian process and that it was not my decision to make. Please make the correction at your first opportunity.

Paula W. Render (bio)  
Partner  
JONES DAY® - One Firm Worldwide™  
77 West Wacker Drive  
Chicago, IL 60601  
In Chicago: +1.312.269.1555  
prender@jonesday.com

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From:	"Daniel Low" <dlow@kotchen.com>
-----+-----	
To:	""Jack Ground"" <
	jground@NeesonChambers.com>,
-----+-----	
Cc:	""Karen Daly"" <karen@neesonchambers.com
	>, ""Morawetz, Richard"" <
	rmorawetz@alvarezandmarsal.com>, ""Dacks,
	Jeremy"" <JDacks@osler.com>, ""Wasserman,
	Marc"" <MWasserman@osler.com>,
	""McElcheran, Kevin"" <
	kmcelcheran@mccarthy.ca>, ""Paula
	Render"" <prender@JonesDay.com>,
	""Paterson, Mary"" <MPaterson@osler.com>,
	""Daniel Kotchen"" <dkotchen@kotchen.com>
-----+-----	
Date:	12/03/2013 03:57 PM

Subject:	RE: Arctic Glacier - Referring McNulty Claim
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Justice Ground:

Please see the attached response to Ms. Paterson's November 22 letter.

Thanks,

Daniel L. Low  
Kotchen & Low LLP  
1745 Kalorama Road NW, Suite 101  
Washington, DC 20009  
(202) 841-7164  
(202) 280-1128 (fax)  
dlow@kotchen.com  
www.kotchen.com

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From: Paterson, Mary [mailto:MPaterson@osler.com]  
Sent: Friday, November 22, 2013 1:15 PM  
To: Jack Ground  
Cc: 'Karen Daly'; Morawetz, Richard; Dacks, Jeremy; Wasserman, Marc; McElcheran, Kevin; Paula Render; dlow@kotchen.com  
Subject: Arctic Glacier - Referring McNulty Claim

Please see the attached correspondence.



Mary

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|(Embedded image moved to file: pic00503.gif)|  
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|  
|Mary Paterson | Associate|  
|Tel: (416) 862-4924 | mpaterson@osler.com|  
|Fax: (416) 862-6666 | Osler.com|  
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|Osler, Hoskin & Harcourt LLP|  
|Box 50, 1 First Canadian Place|  
Toronto, Ontario, Canada M5X 1B8

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\*\*\*\*\*[attachment

"2013 12 03 Low to J Ground.pdf" deleted by Paula Render/JonesDay]

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