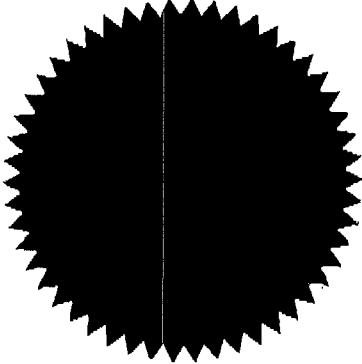


**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

THE HONOURABLE MR. ) MONDAY, THE 10<sup>th</sup> DAY  
 )  
JUSTICE PATTILLO ) OF DECEMBER, 2012.



**IN THE MATTER OF** a plan of arrangement  
between Tulleidin Investments Limited and  
Engines for Industry Limited

**AND IN THE MATTER OF** the winding up of  
Tulleidin Investments Limited

**AND IN THE MATTER OF** the Estate  
of John Douglas Crashley

**BETWEEN:**

**TAKAO IRIZAWA, LAWRENCE BEVERLY HEATH  
and RODERICK F. BARRETT**

Applicants

- and -

**HOSPITAL FOR SICK CHILDREN FOUNDATION,  
THE PRINCESS MARGARET HOSPITAL FOUNDATION  
SUNNYBROOK FOUNDATION, TORONTO COMMUNITY  
FOUNDATION, TULLEDIN INVESTMENTS LIMITED,  
ENGINES FOR INDUSTRY LIMITED, EASTERN  
UTILITIES LIMITED and LARRY MIKAN**

Respondents

**CLAIMS SOLICITATION PROCEDURE AND BAR ORDER**

**THIS MOTION** made by Albert Gelman Inc. ("AGI") in its capacity as Liquidator (the  
"Liquidator") of Tulleidin Investments Limited ("Tulleidin") for an Order approving a claims

solicitation procedure and claims bar date for creditors of Tulledin was heard this day at 330 University Avenue, Toronto, Ontario.

**UPON READING** the Notice of Motion, the First Report of the Liquidator dated November 30, 2012 (the "**First Report**"), and on hearing the submissions of counsel for the Liquidator and all other interested parties,

### **SERVICE**

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and Motion Record in support of this Motion be and is hereby abridged and that this Motion is properly returnable today, and further that service thereof upon any person other than those on the Service list attached to the Notice of Motion be and is hereby dispensed with.

### **DEFINITIONS**

2. **THIS COURT ORDERS** that the following terms will have the following meanings ascribed thereto:

- (a) "**Business Day**" means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Toronto, Ontario;
- (b) "**BIA**" means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended to the date of this Order;
- (c) "**Claim**" means (i) any right or claim of any Person that may be asserted or made in whole or in part against Tulledin Investments Limited and Engines for Industries Limited ("**EIL**"), or any of them, 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 without limitation, 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, without limitation, 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, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not any right or claim is executory or anticipatory in nature including, without limitation, any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action whether existing at present or commenced in the future, and which right, claim, indebtedness, liability or obligation is based in whole or in part on facts which existed prior to October 3, 2012, together with any other rights or claims, whether or not asserted, made after October 3, 2012 in any way, directly or indirectly related to any action taken or power exercised prior to October 3, 2012; and (ii) any Tax Claim, and does not include an Excluded Claim;

- (d) **"Claims Bar Date"** means 5:00 p.m. (Eastern Standard Time) on January 25, 2013, or such later date as may be ordered by this Court;
- (e) **"Liquidator's Determination"** means the Liquidator's determination of the value of a Claim determined in accordance with paragraph 13 herein;
- (f) **"CJA"** means the *Courts of Justice Act* R.S.O. 1990, c. C. 43, as amended to the date of this Order;
- (g) **"Creditor"** means a Person having a Claim;
- (h) **"Creditor's Dispute Package"** means, with respect to a Creditor, a copy of the Creditor's Proof of Claim and associated Notice of Revision or Disallowance and Dispute Notice;
- (i) **"Designated Newspapers"** means the Globe and Mail (National Edition);

*\* and the Toronto Star \**  
^ KP.

- (j) “**Employee Claim**” means any claim of an employee of Tulledin or EIL arising from notice of termination of his or her employment delivered to such employee prior to the date of this Order;
- (k) “**Excluded Claim**” means, subject to further order of this Court, (i) any claim secured by a Liquidator’s Certificate as defined in the Initial Order, and any further charge ordered by this Court; (ii) that portion of a Claim (as defined herein) arising from a cause of action for which Tulledin or EIL are covered by insurance, only to the extent of such coverage; (iii) any claim of creditors with respect to goods and/or services provided to Tulledin or EIL on or after October 3, 2012;
- (l) “**Initial Order**” means the Initial Order of The Honourable Mr. Justice Patillo dated September 5, 2012, as amended, restated or varied from time to time;
- (m) “**Instruction Letter**” means the instruction letter to Creditors, in substantially the form attached as **Schedule “A”** hereto, regarding completion of a Proof of Claim;
- (n) “**Newspaper Notice**” means the notice of this Order to be published in the Designated Newspapers on or by the Publication Date in accordance with paragraph 7 of this Order in substantially the form attached as **Schedule “D”** hereto;
- (o) “**Notice of Revision or Disallowance**” means the notice delivered by the Liquidator to a Creditor with respect to a Claim in accordance with paragraph 14 of this Order in substantially the form attached as **Schedule “C”** hereto;
- (p) “**OBCA**” means the Ontario *Business Corporations Act*, R.S.O. 1990, c. B. 16, as amended to the date of this Order;
- (q) “**Person**” shall be broadly interpreted and includes an individual, firm, partnership, joint venture, venture capital fund, limited liability company, unlimited liability company, association, trust, corporation, unincorporated association or organization, syndicate, committee, the government of a country or any political subdivision thereof, or any agency, board, tribunal, commission,

bureau, instrumentality or department of such government or political subdivision, or any other entity, howsoever designated or constituted, including any Taxing Authority, and the trustees, executors, administrators, or other legal representatives of an individual;

- (r) **“Proof of Claim ”** means the form to be completed and filed by a Creditor setting forth its proposed Claim, which shall be substantially in the form attached as **Schedule “B”** hereto;
- (s) **“Proof of Claim Document Package”** means a document package which shall include a copy of the Instruction Letter, a Proof of Claim, and such other materials as the Liquidator may consider appropriate or desirable;
- (t) **“Publication Date”** means December 17, 2012;
- (u) **“Tax”** or **“Taxes”** means any and all amounts subject to a withholding or remitting obligation and any and all taxes, duties, fees, and other governmental charges, duties, impositions and liabilities of any kind whatsoever whether or not assessed by the Taxing Authorities (including any Claims by any of the Taxing Authorities), including all interest, penalties, fines, fees, other charges and additions with respect to such amount;
- (v) **“Taxing Authorities”** means Her Majesty the Queen, Her Majesty the Queen in right of Canada, Her Majesty the Queen in right of any province or territory of Canada, the Canada Revenue Agency, any similar revenue or taxing authority of each and every province or territory of Canada and any political subdivision thereof, and any Canadian or foreign governmental authority, and **“Taxing Authority”** means any one of the Taxing Authorities; and
- (w) **“Tax Claim”** means any Claim against Tulledin or EIL (or any of them) for any Taxes in respect of any taxation year or period ending on or prior to October 2, 2012, and in any case where a taxation year or period commences on or prior to October 2, 2012, for any Taxes in respect of or attributable to the portion of the taxation period commencing prior to October 2, 2012, and up to and including

October 2, 2012. For greater certainty, a Tax Claim shall include, without limitation, any and all Claims of any Taxing Authority in respect of transfer pricing adjustments and any Canadian or non-resident Tax related thereto.

**NOTICE OF CLAIMS**

3. **THIS COURT ORDERS** that the Liquidator is authorized and directed to send a copy of the Proof of Claim Document Package to each Creditor that it is aware of and the Canada Revenue Agency and any similar revenue or Taxing Authority in Ontario, by ordinary mail, as soon as practicable, and in any event, no later than by 11:59 p.m. (Eastern Standard Time) on December 11, 2012.

4. **THIS COURT ORDERS** that the Liquidator shall cause the Proof of Claim Document Package to be posted on the Liquidator's website from December 11, 2012, until the expiry of the Claims Solicitation Procedure.

5. **THIS COURT ORDERS** that the Liquidator shall dispatch by ordinary mail or courier, as soon as practicable following receipt of a request therefore, a copy of the Proof of Claim Document Package to any Person claiming to be a Creditor and requesting such material.

**PUBLICATION OF NEWSPAPER NOTICE**

6. **THIS COURT ORDERS** that as soon as practicable and no later than the Publication Date, the Newspaper Notice shall be published by the Liquidator in the Designated Newspapers.

7. **THIS COURT ORDERS** that the Newspaper Notice be and is hereby approved.

**NOTICE SUFFICIENT**

8. **THIS COURT ORDERS** that the publication of the Newspaper Notice and the mailing to the Creditors of the Proof of Claim Document Package in accordance with the requirements of this Order shall constitute good and sufficient service and delivery of notice of this Order and the Claims Bar Date on all Persons who may be entitled to receive notice and who may wish to assert Claims and that no other notice or service need be given or made and no other document or material need be sent to or served upon any Person in respect of this Order.

**FILING OF PROOFS OF CLAIM**

9. **THIS COURT ORDERS** that, except as otherwise provided herein, each Creditor that asserts a Claim against Tulledin and/or EIL (or any of them) shall file a written Proof of Claim so as to be received by the Liquidator on or before the Claims Bar Date, by registered mail, personal delivery, courier or facsimile transmission.

10. **THIS COURT ORDERS** that a Proof of Claim shall be deemed timely filed only if mailed or delivered by registered mail, personal delivery, courier or facsimile transmission so as to be actually received by the Liquidator on or before the Claims Bar Date.

**FORM OF PROOF OF CLAIM**

11. **THIS COURT ORDERS** that in order for a Proof of Claim to be properly filed pursuant to this Order, said Proof of Claim shall be:

- (a) written in the English language;
- (b) denominated in lawful Canadian currency;
- (c) under oath; and
- (d) conform substantially with the Proof of Claim as attached to this Order at **Schedule "B"**.

**CLAIMS BAR**

12. **THIS COURT ORDERS** that any Creditor who fails to file a Proof of Claim in respect of a Claim in accordance with this Order on or before the Claims Bar Date, shall:

- (a) be forever barred, estopped and enjoined from asserting or enforcing any Claim (or filing a Proof of Claim with respect to such Claim) against Tulledin and/or EIL (or any of them) and such Claim shall be forever extinguished;
- (b) not be permitted to participate in any distribution in these proceedings on account of any such Claim; and
- (c) not be entitled to receive further notices in these proceedings.

**DETERMINATION OF CLAIMS**

13. **THIS COURT ORDERS** that the Liquidator shall review each Proof of Claim received by the Claims Bar Date, and shall either accept, revise or reject the amount claimed for purposes of distribution.

***Notices of Revision or Disallowance***

14. **THIS COURT ORDERS** that if the Liquidator disputes the amount of a Claim set forth in a Proof of Claim the Liquidator may attempt to consensually resolve the amount of the Claim with the Creditor, and/or send a Notice of Revision or Disallowance to the Creditor by no later than twenty-one (21) days after the Claims Bar Date.

15. **THIS COURT ORDERS THAT** if the Liquidator does not deliver a Notice of Revision or Disallowance, in accordance with paragraph 14, with respect to the value of a Claim, then, subject to further order of this Court, such a Proof of Claim shall be deemed to be accepted as final and binding.

***Appeal by Creditor of Notice of Revision or Disallowance***

16. **THIS COURT ORDERS** that the Creditor may appeal the Notice of Revision or Disallowance to this Court within fifteen (15) business days of its issuance by serving upon the Liquidator and filing with this Court a notice of motion returnable on a date to be fixed by this Court, and in any event, no later than 30 days from the date of the issuance by the Liquidator of the Notice of Revision or Disallowance to the Creditor. If an appeal is not filed within such period then the Notice of Revision and Disallowance shall, subject to further order of this Court, be deemed to be final and binding.

**NOTICES OF TRANSFEREES**

17. **THIS COURT ORDERS** that if, after the earlier of:
- (a) the date of filing a Proof of Claim; and
  - (b) the Claims Bar Date;

the holder of a Claim, or any subsequent holder of a Claim transfers or assigns a Claim to another Person, the Liquidator shall not be obligated to give notice to or to otherwise deal with

the transferee or assignee of the Claim as the Creditor in respect thereof unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, have been delivered to the Liquidator. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the Creditor in respect of such Claim, and shall be bound by notices given and steps taken in respect thereof in accordance with the provisions of this Order.

**NOTICES AND COMMUNICATION**

18. **THIS COURT ORDERS** that, except as otherwise provided herein, the Liquidator may deliver any notice or other communication to be given under this Order to Creditors or other interested Persons by forwarding true copies thereof by ordinary mail, courier, personal delivery, facsimile or e-mail to such Creditors or Persons at the address last shown on the books and records of Tulleidin and/or EIL or whatever specific formal address has been provided to the Liquidator either through counsel or directly, and that any such service or notice by ordinary mail, courier, personal delivery, facsimile or e-mail shall be deemed to be received on the next Business Day following the date of forwarding thereof, or if sent by ordinary mail on the third Business Day after mailing within Ontario, the fifth Business Day after mailing within Canada, and the tenth Business Day after mailing internationally. Where parties are represented by counsel, service or notice may be effected by providing service or notice to counsel by fax or email and the date of service shall be deemed to be the date of emailing or faxing, as the case may be.

19. **THIS COURT ORDERS** that any notice or other communication to be given under this Order by a Creditor to the Liquidator shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if delivered by registered mail, courier, personal delivery or facsimile transmission addressed to:

**Albert Gelman Inc., Court Appointed Liquidator of Tulleidin Investments Limited**  
100 Simcoe Street  
Suite 125  
Toronto, ON M5H 3G2  
**Attention: Bryan Gelman**  
Phone: 416.504.1650 Ext. 115  
Fax: 416.504.1655

**AID AND ASSISTANCE OF OTHER COURTS**

20. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court or any judicial, regulatory or administrative body in any province or territory of Canada and any judicial, regulatory or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature of any province or any court or any judicial, regulatory or administrative body of the United States and of any other nation or state to act in aid of and to be complementary to this Court in carrying out the terms of this Order.

**GENERAL**

21. **THIS COURT ORDERS** that the Liquidator may, in its sole discretion, waive in writing the time limits imposed on Creditors under this Order if the Liquidator deems it advisable to do so (without prejudice to the requirement that all other Creditors must comply with this Order), and in so doing, may extend any related time period applicable to the Liquidator by the same period of time.

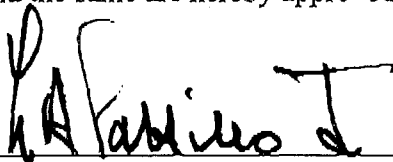
22. **THIS COURT ORDERS** that, notwithstanding the terms of this Order, the Liquidator may apply to this Court from time to time for such further order or orders as it considers necessary or desirable to amend, supplement or replace this Order.

**APPROVAL OF LIQUIDATORS ACTIONS, INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS AND FEES AND DISBURSEMENTS**

23. **THIS COURT ORDERS** that the actions and activities of the Liquidator as set out in this First Report, including the Liquidator's interim statement of receipts and disbursements, be and the same are hereby approved.

24. **THIS COURT ORDERS** that the fees and disbursements of the Liquidator and its counsel as set out in the First Report be and the same are hereby approved.

ENTERED AT / INSCRIT A TORONTO  
ON / BOOK NO:  
LE / DANS LE REGISTRE NO.:

  
\_\_\_\_\_

DEC 10 2012  
NB

12166171.12

**SCHEDULE "A"**

**Instruction Letter for the Claims Procedure**

**A. Claims Procedure**

By Order of The Honourable Mr. Justice \_\_\_\_\_ dated December 10, 2012, (the "**Claims Solicitation Procedure and Bar Order**"), which is attached hereto, under the *Ontario Business Corporations Act* (the "**OBCA**") the Liquidator has been authorized to conduct a claims solicitation procedure (the "**Claims Solicitation Procedure**") in respect of all claims against Tulleidin Investments Limited ("**Tulleidin**") and Engines for Industry Limited ("**EIL**").

This letter provides instructions for responding to or completing the Proof of Claim. Defined terms, which are not defined herein, shall have the meaning ascribed thereto in the Claims Solicitation Order.

The Claims Solicitation Procedure is intended for any Person with any Claims of any kind or nature whatsoever, against one or more of Tulleidin and/or EIL arising on or prior to October 3, 2012, unliquidated, contingent or otherwise.

If you have any questions regarding the Claims Solicitation Procedure, please contact the Liquidator at the address provided below.

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

Albert Gelman Inc., Court Appointed Liquidator of Tulleidin Investments Limited  
100 Simcoe Street, Suite 125  
Toronto, ON M5H 3G2  
Attention: Bryan Gelman  
Phone: 416.504.1650 Ext. 115  
Fax: 416.504.1655

**B. General Instructions for Completing the Proof of Claim**

The Proof of Claim must be completed by an individual, or an individual acting on behalf of a corporation. The individual acting for a corporation or other person must state the capacity in which he/she is acting, such as "Credit Manager", "Treasurer", "Authorized Agent", etc. The individual completing the Proof of Claim must have knowledge of the circumstances connected with the Claim. All Proofs of Claim must be sworn and dated before a duly appointed commissioner of oaths or notary public. The full legal name of the Creditor must be filled out in its entirety. Creditors who file a Proof of Claim by a division, or who file several Proofs of Claim by divisions, may have their Proof of Claim disallowed. Only one Proof of Claim may be filed per legal entity notwithstanding that separate divisions or operating units of a Creditor may have separate Claims against one or more of Tulleidin and/or EIL. Each Proof of Claim must be sworn under oath before a Commissioner of Oaths or a Notary Public.

A Statement of Account containing full details of the Claim must be attached to the Proof of Claim. The Proof of Claim should include all amounts owing by one or more of Tulledin and/or EIL before October 3, 2012. These Claims shall be reduced by the amount of any subsequent payment thereon, the application of any volume or other discounts in respect thereof and any other subsequent credits that are properly applicable against such Claims.

For Claims made in respect of debts owing as a result of advances or loans to, or investments made in, any of Tulledin and/or EIL, submitted with the Proof of Claim must be proof of all advances made to, and all payments received from or on account of any of Tulledin or EIL, including copies of all cheques, money orders, drafts, wire transfers, etc. advanced and received, as well as copies of any promissory notes or other loan or investment documentation evidencing the debt owing.

If the Creditor holds security for the indebtedness, a statement of the value and nature of the security must accompany the Proof of Claim, as must a copy of the agreement granting security.

If the Creditor holds a contingent or unliquidated Claim, the details of any guarantee giving rise to such contingent or unliquidated Claim, or reasons for the Claim must be provided in addition to the basis upon which the Claim has been valued.

If the Claim or a portion thereof has been sold or assigned, the name of the party purchasing the Claim, the amount of the Claim sold or assigned, as well as supporting documentation, must be attached to the Proof of Claim submitted. The Proof of Claim can be completed by either the original Creditor or by the assignee, but not both. Creditors and assignee(s) must determine amongst themselves who will file the Proof of Claim.

**C. For Creditors Submitting a Proof of Claim**

If you believe that you have a Claim against one or more of Tulledin and/or EIL you will have to file a Proof of Claim with the Liquidator. ***THE PROOF OF CLAIM MUST BE RECEIVED BY 5:00 P.M. (EASTERN STANDARD TIME) ON OR BEFORE JANUARY 25, 2013***, unless the Court orders otherwise (the "Claims Bar Date").

Additional Proof of Claim forms can be obtained by contacting the Liquidator at the telephone and fax numbers indicated above and providing particulars as to your name, address and facsimile number. Once the Liquidator has this information, you will receive, as soon as practicable, additional Proof of Claim forms.

## SCHEDULE "B"

### Proof of Claim

Please read carefully the enclosed Instruction Letter for completing this Proof of form. Defined terms not defined within this Proof of Claim form shall have the meaning ascribed thereto in the Claims Solicitation Procedure and Bar Order as may be amended from time to time (the "Claims Solicitation Procedure"). Please print legibly.

#### 1. PARTICULARS OF CREDITOR:

- (a) Full Legal Name of Creditor (include trade name, if different):

\_\_\_\_\_

(the "Creditor"). The full legal name should be the name of the Creditor of one or more of Tullein Investments Limited ("Tullein") and/or Engines for Industry Limited ("EIL"), notwithstanding whether an assignment of a Claim, or a portion thereof, has occurred prior to or following October 3, 2012.

- (b) Full Mailing Address of the Creditor: (The mailing address should be the mailing address of the Creditor and not any assignee.)

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

- (c) Other Contact Information of the Creditor:

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

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

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

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

Has the claim set out herein been sold, transferred or assigned by the Creditor to another party?

Yes:  No:

#### 2. PARTICULARS OF ASSIGNEE(S) (IF APPLICABLE)

*If the Claim set out herein has been sold, transferred or assigned, complete the required information set out below. If there is more than one assignee, please attach a separate sheet which contains all of the required information set out below for each assignee.*

(a) Full Legal Name of the Assignee:

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

(b) Full Mailing Address of the Assignee:

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

(c) Other Contact Information of the Assignee:

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

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

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

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

3. **PROOF OF CLAIM**

**THE UNDERSIGNED HEREBY MAKES OATH AND SAYS AS FOLLOWS:**

(a) That I:

am a Claimant of Tulleidin and/or EIL;

am

\_\_\_\_\_  
(state position or title)

of

\_\_\_\_\_  
(Name of Creditor)

(b) That I have knowledge of all of the circumstances connected with the Claim described and set out below;

(c) The Claimant seeks payment of \$ \_\_\_\_\_ [Insert \$ value of claim] CAD in one or more of Tulleidin and/or EIL on account of principal and \_\_\_\_\_ on account of interest [Provide particulars of interest claim and calculation of same]

(d) The Creditor has received \_\_\_\_\_ [Insert \$ in Canadian Dollars regardless of whether amount received was from repayment of principal owing



**entitled to further notice or distribution, if any, and shall not be entitled to participate as a Creditor in these proceedings.**

**SCHEDULE "C"**

**Notice of Revision or Disallowance**

Name of Creditor: \_\_\_\_\_

Reference #: \_\_\_\_\_

Defined terms not defined within this Notice of Revision or Disallowance form have the meaning ascribed thereto in the Claims Solicitation Procedure and Bar Order dated December 10, 2012. Pursuant to paragraphs 14 and 15 of the Claims Solicitation Procedure and Bar Order, Albert Gelman Inc., in its capacity as Liquidator of Tulleidin and EIL, hereby gives you notice that it has reviewed your Proof of Claim and has revised or rejected your Claim as follows:

A) Revision or Disallowance:

	<b>Proof of Claim As Submitted</b>	<b>The Revised Claim as Accepted</b>
<b>Claim arising prior to October 3, 2012</b>		

B) Reason for the Revision or Disallowance:

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

**IF YOU DO NOT AGREE WITH THIS NOTICE OF REVISION OR DISALLOWANCE, PLEASE TAKE NOTICE OF THE FOLLOWING:**

1. If you intend to appeal this Notice of Revision or Disallowance you must, in relation to a Claim, no later than 15 days from the date of the issuance of the Notice of Revision and Disallowance, serve upon the Liquidator and file with the court a Notice of Motion returnable on a day fixed by this Court and in any event no later than thirty (30) days from the date of the issuance of this Notice of Revision and Disallowance.
2. If you do not deliver a Notice of Appeal, the value of your Claim shall be deemed to be as set out in this Notice of Revision or Disallowance.

Albert Gelman Inc., Liquidator of Tulleidin Investments Limited  
100 Simcoe Street, Suite 125  
Toronto, ON M5H 3G2  
Attention: Bryan Gelman  
Phone: 416.504.1650 Ext. 115  
Fax: 416.504.1655



**SCHEDULE "D"**

**NOTICE OF CLAIMS SOLICITATION PROCEDURE AND BAR ORDER**

**TULLEDIN INVESTMENTS LIMITED AND  
ENGINES FOR INDUSTRY LIMITED**

On October 3, 2012, Albert Gelman Inc. ("AGI") was appointed, pursuant to an order made by the Ontario Superior Court of Justice, as Liquidator of Tulledin Investments Limited (the "Amalco"). AGI was appointed immediately after the amalgamation of the Tulledin Investments Limited ("Tulledin") and Engines For Industry Limited ("EIL"), as contemplated in the Plan of Arrangement ("Plan") ordered by the Court on the 5th day of September, 2012, for the purposes of winding up Amalco.

By Order of the Court dated December 10, 2012 (the "Claims Solicitation Procedure and Bar Order"), a process was established in order for creditors to prove claims against Tulledin and EIL in existence as at October 3, 2012. In accordance with the Claims Solicitation Procedure, the Liquidator is authorized and directed to send a copy of the Proof of Claim Document Package to each Creditor. Any Creditor who does not receive a Proof of Claim form may obtain this form on the Liquidator's website, <http://www.albertgelman.com/corporateservices/tulledin> or by contacting the Liquidator using the contact information set out below.

Creditors must complete and deliver the Proof of Claim form to the Liquidator by **no later than 5:00 p.m. (Eastern Standard Time) on January 25, 2013** or such later date as ordered by the Court (the "Claims Bar Date").

**IF YOUR PROOF OF CLAIM OR IS NOT RECEIVED BY THE LIQUIDATOR BY THE CLAIMS BAR DATE, YOUR CLAIM AGAINST TULLEDIN AND/OR EIL WILL BE FOREVER BARRED AND EXTINGUISHED.**

**Contact information of the Liquidator:**

Albert Gelman Inc.  
100 Simcoe Street, Suite 125, Toronto, Ontario, M5H 3G2  
Attention: Bryan Gelman  
Telephone: (416) 504-1650 ext.115, Facsimile: (416) 504-1655  
E-mail: [bgelman@albertgelman.com](mailto:bgelman@albertgelman.com)

Dated at Toronto, this 17<sup>th</sup> day of December, 2012

**TAKAO IRIZAWA ET AL**

Applicants  
and  
Respondents

**HOSPITAL FOR SICK CHILDREN ET AL**

Respondents

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

Proceeding commenced at Toronto

**ORDER**

**BLANEY McMURTRY LLP**  
Barristers and Solicitors  
1500 - 2 Queen Street East  
Toronto, ON M5C 3G5

**Lou Brzezinski (LSUC #19794M)**  
Tel: (416) 593-2952  
Fax: (416) 594-5084

Lawyer for Albert Gelman Inc.