

SCHEDULE "D"

NOTICE OF EMPLOYEE TRUST CLAIM REVISION OR DISALLOWANCE
Employee Trust Claimants in Response to a Notice of Dispute Regarding Eligible
Employee Claim

Claims Reference Number: _____ ●

TO: ● _____
(the "Trust Claimant")

Pursuant to the Employee Trust Claims Procedure Order, the Administrator hereby gives you notice that it has reviewed your Notice of Dispute Regarding Eligible Employee Claim and has revised or disallowed all or part of your purported claim against the Employee Trust. Subject to further dispute by you in accordance with the Employee Trust Claims Procedure Order, your Employee Trust Claim will be as follows:

Amount as submitted	Amount allowed by Administrator
\$ _____	\$ _____

Reasons for Revision or Disallowance:

●

SERVICE OF NOTICE DISPUTING THIS EMPLOYEE TRUST CLAIM REVISION OR DISALLOWANCE

If you intend to dispute this Notice of Employee Trust Claim Revision or Disallowance, you must, no later than 5:00 p.m. (prevailing time in Toronto) on ● [NTD: WILL INSERT DATE IN ACCORDANCE WITH ORDER] deliver a Notice of Dispute of Employee Trust Claim Revision or Disallowance to the Administrator by ordinary prepaid mail, registered mail, courier, personal delivery or electronic transmission to the address below.

Alvarez & Marsal Canada Inc., Administrator

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: targetcanadamonitor@alvarezandmarsal.com

Attention: Stephen Ferguson

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

The form of Notice of Dispute of Revision or Disallowance is enclosed and can also be accessed on the Administrator's website at www.alvarezandmarsal.com/targetcanada.

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

DATED this _____ day of _____, 2015.

Alvarez & Marsal Canada Inc., solely in its capacities as Administrator of Target Employee Trust and Monitor of the Target Canada Entities, and not in its personal or corporate capacity

Per: _____

For more information see www.alvarezandmarsal.com/targetcanada, or contact the Administrator by telephone (1-844-846-9548)

SCHEDULE "E"

**NOTICE OF DISPUTE OF EMPLOYEE TRUST CLAIM REVISION OR
DISALLOWANCE**

With respect to the Target Employee Trust

Claims Reference Number: _____

1. Particulars of Claimant:

Full Legal Name of Claimant

(the "Trust Claimant")

Full Mailing Address of the Trust Claimant:

Other Contact Information of the Trust Claimant:

Telephone Number:

Email Address: _____

Facsimile Number: _____

Attention (Contact Person): _____

2. **Dispute of Revision or Disallowance of Claim:**

The Trust Claimant hereby disagrees with the value of its Claim, as set out in the Notice of Revision or Disallowance and asserts a Claim as follows:

Amount allowed by Administrator: (Notice of Revision or Disallowance)	Amount claimed by Trust Claimant:
\$	\$

Reasons:



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