

2022 01G 0709
IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of Grant Thornton Limited,
as Court-appointed Monitor of 92834 Newfoundland and Labrador Inc.
("92834" of the "**Company**")

AND IN THE MATTER OF the *Companies*
Creditors Arrangement Act R.S.C., 1985 c. C-
36 as Amended (the "**CCAA**")

ELEVENTH REPORT OF GRANT THORNTON LIMITED,
IN ITS CAPACITY AS MONITOR
UNDER THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, C. C-36
92834 NEWFOUNDLAND AND LABRADOR INC.

January 23, 2024



Suite 300 - 15 International Place
St. John's, NL A1A 0L4

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INTRODUCTION & PROCEEDINGS TO DATE

Interim Receivership

1. On February 21, 2022, upon the application of PricewaterhouseCoopers Inc., in its capacity as court-appointed receiver and manager of Bridging Finance Inc. and Bridging Income Fund LP (collectively referred to as “**Bridging**”), Grant Thornton Limited (“**GTL**”) was appointed as Interim Receiver (the “**Interim Receiver**”) of all the current and future assets, undertakings and properties (the “**Property**”) of Canada Fluorspar (NL) Inc. and Canada Fluorspar Inc. by Order of the Supreme Court of Newfoundland and Labrador (the “**Court**”).
2. The Interim Receivership Order authorized the Interim Receiver, among other things, to:
 - a) preserve, protect and maintain control over the Property;
 - b) to retain or hire any employees on behalf of CFI;
 - c) to report to, meet with and discuss with such Affected Persons (as defined in the Interim Receivership Order) as the Interim Receiver deems appropriate;
 - d) to utilize monies on hand or borrowed by the Interim Receiver to fund payments of employee payroll obligations, rent, insurance, utilities, and other obligations determined by the Interim Receiver to be integral to the preservation of the Property;
 - e) to commence proceedings for CFI pursuant to the *Bankruptcy and Insolvency Act* (“**BIA**”) or the *Companies’ Creditors Arrangement Act* (“**CCAA**”); and
 - f) to report to the Court and the creditors of Canada Fluorspar (NL) Inc. and Canada Fluorspar Inc. regarding the status of the business and financial affairs of Canada Fluorspar (NL) Inc. and Canada Fluorspar Inc., including its assets, liabilities, accounts payable and other matters deemed relevant by the Interim Receiver.

CCAA Proceedings

3. On March 8, 2022, the Interim Receiver made an application to commence proceedings pursuant to the CCAA and the Court issued an order (“**Initial Order**”) on March 11, 2022. Grant Thornton Limited was appointed Monitor (“**Monitor**”).

4. The Initial Order imposed a stay of proceeding ("**Stay of Proceedings**") against Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., and Newspar (a General Partnership) (collectively referred to as the "**New Entities**").
5. The Initial Order granted an initial Stay of Proceedings and authorized the Monitor, among other things, to:
 - a) Preserve and protect the Business and Property of the New Entities excluding certain property in favour of HSBC Bank of Canada ("**HSBC**");
 - b) Providing the Monitor with certain enhanced powers;
 - c) Approving the debtor in possession financing to allow the New Entities to continue to operate in the ordinary course pending the comeback hearing; and
 - d) Setting down the comeback hearing for March 18, 2022, at 10am NL Time.
6. On March 18, 2022 (via Court order dated March 21, 2021), the Court issued an Amended and Restated Initial Order ("**ARIO**") which affirmed the terms of the Initial Order and granted the Monitor, among other things:
 - a) Authority to file, if deemed appropriate, a plan of compromise and arrangement on behalf of the New Entities;
 - b) Authority to implement operational changes and pursue restructuring opportunities on behalf the New Entities;
 - c) Authority under s. 32 of the CCAA to disclaim or rescind agreements for real property;
 - d) Granted an extension of the Stay of Proceedings to July 10, 2022;
 - e) Empowered the Monitor to run a Sales and Investment Solicitation Process ("**SISP**"), with the terms being outlined in the SISP Process on behalf of the New Entities and approved by the Court via a SISP Order;
 - f) Provided enhanced powers within the CCAA due to the directors of the New Entities resigning and there being no officers;
 - g) Authorized an increase to the DIP Financing Agreement to borrow on behalf of the New Entities in accordance with the DIP Financing Agreement.

7. On June 10, 2022, the Monitor made application to the Court to extend the Stay of Proceedings and extend the SISP. The Court issued an Order regarding the SISP, an extension of the Stay of Proceedings and, among other things:
 - a) Approved of the Monitor's activities to the date of the Third Report of the Monitor of May 30, 2022;
 - b) Granted an extension of the Stay of Proceedings to September 2, 2022;
 - c) Granted and declared that pursuant to section 5(5) of the *Wage Earners Protection Program Act* ("**WEPPA**") the Company's former employees meet the criteria prescribed by section 3.2 of the *Wage Earner Protection Program Regulations*, SOR/2008-222 and are individuals to whom the WEPPA applies as of March 18, 2022;
 - d) Granted approval of amendments to the SISP Order; and
 - e) Granted approval of amendments to the ARIO Order.
8. On August 24, 2022, the Monitor made application to the Court for, amongst other things, an extension of the Stay of Proceedings and to extend the timelines as outlined in the SISP. The purpose of the second extension was to provide additional time for the Monitor to finalize the Definitive Agreements as required by the SISP Order. The Court issued an Order that, among other things:
 - a) Approved the Monitor's activities to the date of the Fourth Report on August 24, 2022;
 - b) Granted approval of amendments to the SISP Order;
 - c) Granted approval of amendments to the ARIO Order; and,
 - d) Granted an extension of the Stay of Proceedings to October 17, 2022.
9. On October 6, 2022, the Monitor made application to the Court for, amongst other things, an extension of the Stay of Proceedings to February 28, 2023. The purpose of the third extension was to provide additional time for the Monitor to close a proposed transaction and proceed to terminate these CCAA proceedings as contemplated in the Fifth Report of Grant Thornton Limited in its Capacity as Monitor (the "**Fifth Report**"). However, as a result of a Material Adverse Change ("**MAC**"), this application was withdrawn.

10. On October 12, 2022, the Monitor filed with the Court a MAC as described in the Sixth Report of Grant Thornton Limited in its Capacity as Monitor (the “**Sixth Report**”) when the previously selected successful bidder in the SISP did not provide the Monitor a top up of the deposit as contemplated in the proposed transaction described in the Fifth Report. The purpose of the application for an extension of the Stay of Proceedings to February 26, 2023 was to determine next steps in the CCAA Proceedings in consultation with the DIP Lenders. On the same date, the Court issued an Order that, amount other things:
 - a) Approved the Monitor’s activities to the date of the Fifth Report;
 - b) Granted approval of amendments to the ARIO Order; and
 - c) Granted an extension of the Stay of Proceedings to February 26, 2023.
11. On February 16, 2023, the Monitor made an application to the Court for, amongst other things, an extension of the Stay of Proceedings. In addition, the Monitor disclosed to the Court that it had finalized a binding letter of intent (“**LOI**”) with a new successful bidder (“**Purchaser**”). The purpose of the extension of the Stay of Proceedings was to allow the Monitor and the Purchaser to conduct due diligence and finalize Definitive Agreements for a Transaction (“**Transaction**”) pursuant to the SISP Order. On February 21, 2023, the Court issued an Order that, among other things:
 - a) Approved the Monitor’s activities to the date of the Seventh Report;
 - b) Granted approval of amendments to the ARIO Order;
 - c) Granted an extension of the Stay of Proceedings to May 31, 2023; and
 - d) Granted approval for the sealing of the Monitor’s Second Confidential Report until the earlier of:
 - i. The closing of the Transaction for the sale of all of the assets or shares of the Company;
 - ii. The conclusion of the CCAA; or
 - iii. Further order of this Honourable Court.
12. On May 12, 2023, the Monitor made an application to the Court for, amongst other things, a short extension of the Stay of Proceedings and to add CFI Newspar Holdings Inc. to

these CCAA proceedings (together with the New Entities, “CFI”). The purpose of the short extension was to allow the Monitor additional time to finalize Definitive Agreements for the Transaction with the Purchaser, while the addition of CFI Newspar Holdings Inc. into these CCAA Proceedings was to properly allow for the Purchaser the ability to acquire 100% of Newspar as part of the Transaction contemplated by the Definitive Agreements. On May 18, 2023, the Court issued an order that, among other things:

- a) Approved the Monitor’s activities to the date of the Eighth Report;
- b) Granted approval of amendments to the ARIO Order;
- c) Granted an extension of the Stay of Proceedings to June 16, 2023; and
- d) Approved the inclusion of CFI Newspar Holdings Inc. into these CCAA proceedings.

Approval of Transaction through Reverse Vesting Order

13. On May 29, 2023, the Monitor advised the Court that it completed and executed Definitive Agreements for the Transaction with the Purchaser and the Monitor made an application to the Court for, amongst other things, approval of the Second Proposed Transaction, which contemplated closing in the form of a Reverse Vesting Order. On June 7, 2023, the Court issued an order that, among other things:

- a) Approved the Monitor’s activities to the date of the Ninth Report;
- b) Granted approval of amendments to the ARIO Order;
- c) Approved the Transaction and the RVO;
- d) Replaced CFI with 92834 Newfoundland and Labrador Inc. (“**92834**”) as the Applicant within these CCAA Proceedings, and
- e) Granted an extension of the Stay of Proceedings to October 31, 2023

Distribution and Claims Identification Process

14. On October 11, 2023, the Monitor advised the Court that the Second Proposed Transaction had closed successfully and made an application to the Court to, amongst other things, approve an interim distribution to Bridging using the proceeds from the Second Proposed Transaction and requested the Courts approval for the Monitor to

undertake a Claims Identification Process to identify any potential claims which may be in priority to Bridging.

15. On October 25, 2023, the Court issued an order ("**Distribution Order**"), attached at **Appendix "A"**, that:
 - a) Approved the Monitor's activities to the date of the Tenth Report;
 - b) Approved fees and disbursements of the Monitor's and the Monitor's legal counsel to August 31, 2023;
 - c) Granted approval of an interim distribution to Bridging; and
 - d) Granted an extension of the Stay of Proceedings to March 31, 2024.
16. Also on October 25, 2023, the Court issued an order ("**Claims Identification Order**"), attached at **Appendix "B"** that:
 - a) Empowered the Monitor to undertake a Claims Identification Process with the objective to identify any potential claimants with priority claims to Bridging;
 - b) Approved a Pre-Filing Claims Bar Date of 5:00 p.m. Newfoundland Standard Time on November 25, 2023;
 - c) Approved a Restructuring Claims Bar Date of the later of:
 - i. The Pre-Filing Claims Bar Date; or
 - ii. 5:00 p.m. Newfoundland Standard Time thirty (30) days following the Monitor providing a claims package to a possible restructuring claimant.
17. The preceding reports of Grant Thornton Limited as Interim Receiver and Monitor, and all other information in respect of the interim receivership, and all other information in respect to the CCAA proceeding, are posted on the Interim Receiver's and Monitor's website at www.GrantThornton.ca/CFI. Readers are encouraged to read all previous reports of Grant Thornton Limited, the materials filed with the court in relation to the applications, and all orders of the Court to provide additional information.
18. On March 25, 2022, on application by HSBC Bank Canada, the Court appointed Deloitte Restructuring Inc. ("**Deloitte**") as receiver over the accounts receivable of the Company.

Stakeholders wishing additional information on that proceeding are encouraged to contact Deloitte.

19. This is the Eleventh Report of the Monitor.

PURPOSE OF THE REPORT

20. The purpose of this report (the “**Eleventh Report**”) is to advise the Court with respect to the following:

- a) The activities of the Monitor since October 11, 2023, the date of the Tenth Report, including confirmation that the interim distribution to Bridging previously approved by this Court was remitted to Bridging and providing an update on various post-closing tasks related to closing the Transaction;
- b) Outline the results of the Claims Identification Process undertaken by the Monitor pursuant to the Claims Identification Order, including identifying parties to which the Monitor believes (or who have indicated to the Monitor) will appeal the Monitor’s determination of their claim and the Monitor’s application for the Proposed Distribution; and
- c) The Monitor’s application seeking the following Orders:
 - i. Approving this Eleventh Report, the activities of the Monitor and its counsel;
 - ii. Approving distributions to the priority claimants as identified by the Monitor within the Claims Identification Process, subject to an appeal period of February 15, 2024;
 - iii. Approving the Proposed Distribution, defined below, to priority claimants and Bridging as senior secured creditor; and
 - iv. Approving an extension of the Stay of Proceedings to June 30, 2024.

TERMS OF REFERENCE

21. In preparing this Eleventh Report, the Monitor has relied upon unaudited financial information, certain records, financial information and projections, and discussions with Management of the Company and its legal advisors. While the Monitor reviewed various

documents provided by the Company and its legal advisors (including, among other things, unaudited internal financial statements and financial projections) and believes that the information therein provides a fair summary of the transactions as reflected in the documents, such work does not constitute an audit or verification of such information for accuracy, completeness or compliance with Generally Accepted Accounting Principles (“GAAP”) or International Financial Reporting Standards (“IFRS”). Accordingly, the Monitor expresses no opinion or other form of assurance pursuant to GAAP or IFRS with respect to such information.

22. In the course of its mandate, the Monitor has assumed the integrity and truthfulness of the information and explanations presented to it by the Company, its Management and other stakeholders, within the context in which such information was presented. To date, nothing has come to the Monitor’s attention that would cause it to question the reasonableness of these assumptions, or accuracy of the information. The Monitor has requested that Management bring to its attention any significant matters which were not addressed in the course of the Monitor’s specific inquiries. Accordingly, this Eleventh Report is based solely on the information (financial or otherwise) made available to the Monitor by the Company and its Management.
23. This Eleventh Report has been prepared for the use of this Court and the Company’s stakeholders as general information relating to the Company and to assist the Court in determining whether to grant the relief sought by the Company. Accordingly, the reader is cautioned that this Report may not be appropriate for any other purpose. The Monitor will not assume responsibility or liability for losses incurred by the reader as a result of the circulation, publication, reproduction or use of this Eleventh Report contrary to the provisions of this paragraph.
24. All references to dollars are in Canadian currency unless otherwise noted.

ACTIVITIES OF THE MONITOR

25. Since the date of the Tenth Report, the Monitor has, amongst other things:
 - a) Initiated and completed the Claims Identification Process as approved by the Court, the results of which are further described herein;

- b) Continued to engage with management and other consultants of the Purchaser on various transitional activities post-closing of the Transaction;
- c) Continued to communicate with creditors and other stakeholders;
- d) Continued to maintain and address queries sent to the Monitor's email address, Canada.Fluorspar@ca.gt.com;
- e) Continued to maintain the Monitor's case management website, www.GrantThornton.ca/CFI; and
- f) Prepared this Eleventh Report.

Interim Distribution to Bridging

26. Pursuant to the Distribution Order issued by this Court on October 25, 2023, the distribution calculation outlined at Appendix F of the Tenth Report, and in reference to the Distribution Holdback of \$2.5 million outlined in the Tenth Report, the Monitor completed an interim distribution to Bridging of \$14,112,409. The Monitor understands the balance owing to Bridging was approximately \$68,000,000 prior to the interim distribution, and therefore the current estimate of outstanding Secured Debt owed to Bridging, non-inclusive of interest, is approximately \$53,887,591.

Update on Remaining Tasks Related to Closing of Transaction:

27. Since the date of the Tenth Report, the following tasks have been completed related to closing the Transaction:
- a) Counsel to the Monitor has confirmed that all documents to discharge the royalty over CFI's mining leases have been filed with the Province of Newfoundland and Labrador in compliance with the conditions of closing;
 - b) Counsel to the Monitor has provided to the Purchaser all corporate minute books of Canada Fluorspar Inc. and Canada Fluorspar (NL) Inc., either in a physical or virtual form, that was in possession of the Monitor or its counsel;
 - c) The Monitor received certain residual cash from the Company's original legal counsel, Cox and Palmer, related to a retainer provided at the start of the insolvency proceedings and various cost awards from pre-filing litigation with CFI's previously engaged unions;

- d) The Monitor corresponded with Deloitte Restructuring Inc. in its capacity as Receiver of the accounts receivable of CFI regarding the allocation of priority claims and deemed trust claim identified by the Monitor pursuant to the Claims Identification Process as between the Receivership proceedings and these CCAA proceedings;
 - e) The Monitor collected from the Bank of Montreal \$82,202.11 from a reduction of a standby letter of credit held by CFI, as approved by the Department of Fisheries and Oceans prior to closing the Transaction;
 - f) The Monitor confirmed with the Purchaser that all HST returns up to the closing date of the Transaction, with any outstanding returns having been filed by the Purchaser; and
 - g) Assisted the Purchaser and other stakeholders in the implementation of the ARVO and related agreements.
28. The Monitor has requested an HST account be opened for 92834 for the purposes of filing HST returns for the periods post-closing the Transaction. The Monitor does not anticipate that there will be any HST payable, however, expects that the Monitor may be in receipt of HST refunds. Should the Monitor receive any HST refunds, the Monitor intends to distribute such proceeds to Bridging as senior secured creditor following the approval of the Monitor's Proposed Distribution.

CLAIMS IDENTIFICATION PROCESS

29. Pursuant to the Claims Identification Order, the Monitor proceeded to initiate the Claims Process by providing a copy of the Claims Identification Order, Notice Letter, Instruction Letter and Proof of Claim, (collectively, the "**Claims Package**") to all potential claimants known to the Monitor:
- a) On October 27, 2023, the Monitor sent via email a copy of the Claims Package to the email addresses on file with the Monitor. A sworn affidavit of service via email is attached hereto as **Appendix "C"**.

- b) On October 31, 2023, the Monitor sent via ordinary mail a copy of the Claims Package to the mailing addresses on file with the Monitor. A sworn affidavit of service via ordinary mail is attached hereto as **Appendix “D”**.
- c) The Monitor caused a Notice to Claimants to be published in the Globe and Mail and the Telegram (Newfoundland and Labrador) on November 1, 2023 and October 31, 2023, respectively. A copy of the newspaper advertisements are attached hereto as **Appendix “E”**.
- d) On October 30, 2023 the Monitor posted to its case website a copy of the Claims Package.
30. Below is a summary of the claims received by the Monitor by the Claims Bar Date of November 25, 2023:

Summary of Claims Received									
	Unsecured		Priority Unsecured		Priority		Secured		Total
Pre-Filing	53	\$12,716,415.88	3	\$ 61,920.91	2	\$ 128,975.10	14	\$3,387,055.63	72 \$16,294,367.52
Restructuring	10	784,586.01	0	-	0	-	2	193,952.23	12 \$ 978,538.24
Totals	63	\$13,501,001.89	3	\$ 61,920.91	2	\$ 128,975.10	16	\$3,581,007.86	84 \$17,272,905.76

31. The Monitor notes it did not receive a proof of claim from the Canada Revenue Agency (“CRA”). As previously reported to this Court by the Monitor, the Monitor is aware of a deemed trust amount owing to CRA of \$76,438.26 for amounts withheld by the Company, but not remitted, relating to non-resident withholding taxes.
32. Section 23 of the Claims Identification Order empowers 92834 to file a proof of claim on behalf of any or all priority claimants. Accordingly, the Monitor accepted a priority claim of CRA as a Pre-Filing, Priority Claim in the amount of \$76,438.26. CRA consented to this acknowledgement on November 30, 2023. A copy of the consent is attached hereto as **Appendix “F”**.
33. Inclusive of the claim of CRA, the Monitor received a total of 84 proof of claims. A listing of all claims received by the Monitor, and the types of claims, is attached hereto as **Appendix “G”**.
34. Paragraph 28 of the Claims Identification Order empowers the Monitor to, amongst other things, accept, revise or disallow each claim and determine the priority as may be asserted

in a filed claim, subject to further determination by the Court should the claimant dispute the Monitor's determination.

35. Accordingly, the Monitor has reviewed all claims as filed by the claimants and has responded to each claimant with the Monitor's view of their claim, the Monitor's acceptance or disallowance of their priority claim, and a proposed distribution, if any, in relation to their claim. The response letters were sent via email and by registered mail on various dates prior to this Eleventh Report.

Pre-Filing Unsecured Claims

36. The Monitor received a total of 53 pre-filing unsecured claims totalling \$12,716,415.88 (the "**Pre-Filing Unsecured Claimants**"). As the purpose of the Claims Identification Process was to identify any claims in priority to Bridging as the senior secured creditor, the Monitor determined pursuant to Paragraph 28 of the Claims Identification Order that all Pre-Filing Unsecured Claimants are not in priority to Bridging.
37. Accordingly, all Pre-Filing Unsecured Claimants received a letter from the Monitor acknowledging receipt of their claim and confirming that no distribution would be made given their subordinate priority to Bridging.

Pre-Filing Priority Unsecured Claims

38. The Monitor received a total of 3 pre-filing priority unsecured claims (the "**Pre-Filing Priority Unsecured Claimants**") as follows:
- a) Acklands Grainger Inc. – \$22,658.88:
 - b) ControlPro Distributors Inc. – \$10,623.98
 - c) Pardy's Recreation and Marine Ltd. – \$28,638.05
39. Upon further review of the above claims, the Monitor determined that the Pre-filing Priority Unsecured Claimants did not rank ahead of Bridging's Secured Debt. Accordingly, the Monitor disallowed the priority status of each, admitting each as a Pre-Filing Unsecured Claimant, and advised that no distribution would be made given their subordinate priority to Bridging.

Pre-Filing Priority Claims

40. The Monitor received 2 Pre-Filing Priority claims:

- a) Service Canada (WEPP Super Priority) – \$52,536.84. The Monitor has accepted this claim in its entirety and has included payment in full in its Proposed Distribution; and
- b) CRA (deemed trust for deducted but unremitted non-resident withholding tax) - \$76,438.26. The Monitor acknowledged the CRA as a pre-filing priority claim.

41. The Monitor and Deloitte have corresponded and preliminarily agreed to allocate the Pre Filing Priority Claims between the Receivership and CCAA as follows, based on actual recoveries over the appropriate asset classes:

Estate	Deemed Trust	WEPP	Total
CCAA	42,471.96	6,330.80	48,802.76
Receivership	33,966.30	46,206.04	80,172.34
	76,438.26	52,536.84	128,975.10

42. The amount payable from the CCAA estate included in the Proposed Distribution by the Monitor is \$48,802.76. The amount payable from Deloitte as court appointed receiver is \$80,172.34.

Pre-Filing Secured Claims

43. The Monitor received a total of 14 pre-filing secured claims which claimed priority ahead of Bridging. Three claims, discussed further below, were purchase money security interest (“PMSI”) claims, where the claim advanced was in relation to a properly registered security interest over equipment that was classified as a Retained Asset in the ARVO, with the associated liability being vested to 92834 as an Excluded Liability:

- a) Bank of Montreal (“BMO”) – \$147,602.23 - After review of the PMSI claim, the Monitor partially accepted this claim in the amount of \$88,561.34, being the claim of \$147,602.23 less \$59,040.89 in allocated estate costs of approximately \$100,000 (“**Estate Costs**”) across three PMSI claims.

- b) De Lage Landen Financial Services Canada Inc. ("**DLL**") – \$58,260.53 – After review of the PMSI claim, the Monitor has partially accepted this claim in the amount of \$34,956.32, being the claim less a \$23,304.21 allocation of Estate Costs.
 - c) Meridian OneCap Credit Corp. ("**Meridian**") – \$50,062.08 - After review of the PMSI claim, the Monitor has partially accepted this claim in the amount \$20,400, being the appraised value of the equipment of \$34,000 less a \$13,600 allocation of Estate Costs;
44. The Monitor reviewed the remaining pre-filing secured claims with counsel and in accordance with the Claims Identification Order to determine whether the subject claims have priority to Bridging's security. Based on the information reviewed by the Monitor and its counsel, each of the claims noted below were disallowed as claims that would rank in priority to Bridging:
- a) Bank of Montreal ("**BMO**") – \$125,205.43 - The Monitor has disallowed this claim as it is related to a Standby Letter of Credit ("**LOC**"). The LOC is secured by cash in the full amount of \$125,205.43 which was classified as a Retained Asset and Retained Liability in the Approval and Reverse Vesting Order ("**ARVO**") that approved the Transaction, and the Monitor confirmed with BMO that all fees relating to the LOC were paid in full up to the closing date of the Transaction on June 13, 2023.
 - b) Emco Corporation – \$116,508.37 - The claim was asserted as secured on the basis of a Mechanic's Lien being registered on March 7, 2022. The Monitor understands and is advised that such lien, even if properly registered, ranks subordinate to Bridging.
 - c) Inaminka Marine Services Limited – \$146,870.02: - A priority claim was asserted by virtue of a maritime lien. The Monitor determined the nature of the services do not constitute a maritime lien. The Monitor understands and is advised that such lien, even if properly registered, ranks subordinate to Bridging.
 - d) Laurentide Controls Ltd. – \$81,400.16 - The claim was asserted as secured based on a Mechanic's Lien being registered on March 15, 2022. The Monitor understands

and is advised that such lien, even if properly registered, ranks subordinate to Bridging..

- e) Newfound Mechanical Ltd. – \$162,618.63 - The claim was asserted as secured on the basis of a Mechanic's Lien being registered on March 18, 2022. The Monitor understands and is advised that such lien, even if properly registered, ranks subordinate to Bridging..
- f) Pardy's Waste Management and Industrial Services Limited – \$205,210.23 –The claim was asserted as secured on the basis of an ATV being sold to the Company prior to the insolvency proceedings. Based on the Monitor's review, no security was registered against the ATV, therefore the claim ranks subordinate to Bridging.
- g) Pennecon Grand Banks Warehousing Inc. – \$622,515.67- The claim was asserted as secured on the basis of a Mechanic's Lien being registered on February 23, 2022. The Monitor understands and is advised that such lien, even if properly registered, ranks subordinate to Bridging.
- h) Richard A. Spellacy – \$68,000.00: - The claim was asserted on the basis of outstanding wages due to Mr. Spellacy's alleged role as master of the barge. Based on the Monitor's review, and understanding of the barge, the claim was disallowed and ranks subordinate to Bridging.
- i) Toromont Industries Ltd. – \$278,576.98 - The claim was asserted as secured on the basis of a Mechanic's Lien being registered on February 25, 2022. The Monitor understands and is advised that such lien, even if properly registered, ranks subordinate to Bridging.
- j) trajectorE Engineering Inc. – \$93,525.30 –The claim was asserted as secured on the basis of a Mechanic's Lien being registered on March 9, 2022. The Monitor understands and is advised that such lien, even if properly registered, ranks subordinate to Bridging.
- k) Town of St. Lawrence ("**Town**") – \$1,230,700.00- The Claim is in relation to tax for 2022 and 2023 pursuant to a municipal tax agreement and accrued interest. The Monitor and its counsel reviewed the proof of claim submitted by the Town, and as a result of the specific language in the subject agreement between CFI and the

Tow, and the structure of the Transaction that generated the proceeds being distributed, the Monitor is of the view that the Town's claim is subordinate to Bridging's security.

45. In summary, the Monitor has accepted and included in its Proposed Distribution the following Pre-Filing Secured Claims as having priority to Bridging:

- i. BMO – \$88,561.34;
- ii. DLL – \$34,956.32; and
- iii. Meridian– \$20,400.00.

46. All other Pre-Filing Secured claims have been determined by the Monitor to be subordinate to Bridging and accordingly will not receive proceeds in the Proposed Distribution.

Restructuring Unsecured Claims

47. The Monitor received a total of 10 restructuring unsecured claims, which by virtue of being unsecured rank subordinate to Bridging. The Monitor reviewed each Claim to ensure they did not include amounts incurred by the Monitor post-filing which would otherwise be paid, followed up with claimants to gather additional information where applicable, and proceeded to disallow the restructuring unsecured claims as having priority to Bridging. A summary of restructuring unsecured claims which were disallowed is noted below.

- a) A. Harvey Logistics – \$11,239.01 - Of this amount, \$3,773.38 was for charges incurred prior to the insolvency proceedings and the remaining \$7,465.63 of this claim is a pre-filing unsecured claim as the invoices provided to the Monitor do not provide sufficient detail to determine if a restructuring claim exists. The Monitor afforded an opportunity to the claimant up until January 19, 2024 to provide additional details. As of the date of this Report, the claimant has not provided further evidence to support their claim. Accordingly, no distribution has been included in the Proposed Distribution.
- b) Agat Laboratories Ltd. – \$1,995.26 – The Monitor has determined that this claim is a pre-filing unsecured claim, as the charges listed on the invoices are for services provided prior to the insolvency filing.

- c) Argentia Freezers & Terminals – \$6,210.00- The claim is for rental charges to store product ordered by the Company prior to the insolvency. The Monitor did not agree to, or enter into, a contract for rental charges post-filing.
- d) Box L Mining and Ranching, LLC – USD\$90,306.00 – The claim was for tax equalization payments owing from CFI to the contractor for calendar years 2021 and 2022. This was not a contractual obligation of the Company, or the Monitor, pursuant to the agreement between Box L Mining and Ranching, LLC and the Company.
- e) Eastern Composite Services Inc. – \$73,560.17 - The Monitor has disallowed this claim in its entirety, as it is a duplication of the pre-filing unsecured claim also filed by the claimant.
- f) Emberley's Transport Ltd. – \$57,427.06 - The Monitor has disallowed this claim in its entirety, as it is a duplication of the pre-filing unsecured claim also filed by the claimant.
- g) Immersive Technologies Inc. – USD\$211,500.21 – The claim is in relation to the remaining contract value between the claimant and CFI, which was vested to 92834 as an Excluded Liability in the ARVO, and ranks subordinate to Bridging.
- h) Multotech Canada Ltd. – \$51,750.98 - The Monitor has disallowed this claim in its entirety, as it is a duplication of the pre-filing unsecured claim also filed by the claimant.
- i) Peter Kiewit Sons ULC – \$160,286.85- The claim as filed is in relation to the remaining lease term of the wharf lease between the claimant and the Company, which was vested to 92834 as an Excluded Liability in the ARVO.
- j) SLR Consulting (Canada) Ltd. – \$10,784.99 - The Monitor has partially accepted \$7,866.00 of this claim for charges incurred during the CCAA proceedings and provided payment for this amount prior to the Eleventh Report; therefore it is not included within the Proposed Distribution. The remaining amount of the claim, being \$2,918.99, has been disallowed as a restructuring claim but admitted as a pre-filing unsecured claim, as this amount was for charges incurred prior to the insolvency proceedings.

48. In summary, the Monitor has determined that none of the restructuring unsecured claims as filed have priority to Bridging's security. No Restructuring Unsecured Claims have been included in the Monitor's Proposed Distribution.

Restructuring Secured Claims:

49. The Monitor received a total of 2 restructuring secured claims:
- a) Bank of Montreal – \$147,602.23 - The Monitor has disallowed this claim in its entirety, as it is a duplication of the pre-filing secured claim also filed by the claimant.
 - b) Richard Spellacy – \$46,350.00 – The Monitor has disallowed this claim in its entirety. The claim was made in relation to an alleged role as master of the barge during the Interim Receivership and CCAA proceeding. Neither the Interim Receiver nor the Monitor agreed to such role.
50. In summary, no restructuring secured claims have been accepted by the Monitor and included in the Proposed Distribution.

FINAL DISTRIBUTION AND APPEAL PERIOD

51. After review of all claims submitted to the Monitor within the Claims Identification Process, the Monitor is proposing a final distribution of the remaining funds held in trust (the **"Proposed Distribution"**):

Proposed Final Distribution - \$CAD	
Remaining Cash in Trust	\$ 2,715,604.13
Less: Transfer to Bankruptcy	- 45,000.00
Less: Holdback for Administrative Charge	- 250,000.00
	<u>\$ 2,420,604.13</u>
Add: Funds from Deloitte for Priority Claims	80,172.34
Funds to be Distributed	<u>\$ 2,500,776.47</u>
Priority Claims Accepted by Monitor	
Wage Earner Protection Program	\$ 52,536.84
Canada Revenue Agency - Deemed Trust	76,438.26
Bank of Montreal	88,561.34
De Lage Landen Financial Services Canada Inc.	34,956.32
Meridian OneCap Credit Corp.	20,400.00
Total Distribution to Priority Claimants	<u>\$ 272,892.76</u>
Anticipated Disputed Distributions	
Bank of Montreal	\$ 59,040.89
De Lage Landen Financial Services Canada Inc.	23,304.21
Meridian OneCap Credit Corp.	29,662.08
Inaminka Marine Services Limited	146,870.02
Richard A. Spellacy	114,350.00
Box L Mining and Ranching, LLC	123,078.05
Town of St. Lawrence	1,230,700.00
Total Anticipated Disputed Distributions	<u>\$ 1,727,005.25</u>
Remaining Distribution to Bridging	<u>\$ 500,878.46</u>

Administrative Holdbacks:

52. The Proposed Distribution contemplates a transfer of \$45,000 to fund the bankruptcy proceedings of 92834, discussed in further detail later below. In addition, the Monitor is proposing to holdback \$250,000, the amount of the Administration Charge, to cover any additional fees of the Monitor and its counsel in respect of claim determination appeals, potential litigation, and administrative activities required prior to the Monitor's discharge.
53. Should surplus estate funds exist after the wind down of these CCAA Proceedings and the discharge of the 92834 bankruptcy, such residual funds would be transferred to Bridging in partial satisfaction of its outstanding debt as the first ranking secured creditor within the CCAA proceedings.

Anticipated Dispute Holdbacks:

54. Listed within the Proposed Distribution are holdbacks for claims where the Monitor is advised or otherwise expects the claimant will file an appeal in respect of the Monitor's

determination of their claim. With approval of this Court, the Monitor intends to holdback a total of \$1,727,005 from the Proposed Distribution as follows:

a) PMSI Claims: BMO, DLL and Meridian:

- i. The holdback amount for these claims comprises the Monitor's disallowed portion of each claim as a result of allocating Estate Costs. If not settled, the Monitor intends to hold the funds in trust should the respective claimants appeal until such time as the funds are distributed to the claimant or Bridging upon further determination of the Court.

b) Inaminka Marine Services Limited – \$146,870.02 and Richard A. Spellacy – \$114,350:

- i. The Monitor has been advised that both Inaminka Marine Services Limited ("**Inaminka**") and Richard A. Spellacy ("**Mr. Spellacy**") intend to appeal the Monitor's determination of their claim.
- ii. As the Monitor has been involved with the Federal Court filings and hearings with Inaminka and Mr. Spellacy, the Monitor intends to take the lead on the appeal process, with the support of Bridging as fulcrum creditor. The Monitor will continue to hold in trust the full amount of the claims, being \$261,220.02 until any appeal motion has been settled.

c) Box L Mining and Ranching, LLC – CAD\$123,078.05:

- i. The amount of CAD\$123,078.05 is the entirety of Box L Mining and Ranching, LLC's ("**Box L Mining**") claim, being USD\$90,306.00 translated at the Bank of Canada exchange rate on November 25, 2023 of 1.3629, which the Monitor disallowed.
- ii. The Monitor intends to hold the funds in trust should Box L Mining appeal, until such time as the funds are distributed to the claimant or Bridging upon further determination of the Court.

d) Town of St. Lawrence – \$1,230,700:

- i. The Monitor disallowed the Town of St. Lawrence's (the "**Town**") priority claim as of the date of this Eleventh Report. The Town has not yet had time

to review the disallowance or take a position on disputing the Monitor's position. It is anticipated that the Town will appeal and dispute this determination. Given this is a priorities dispute between two creditors, being the Town and Bridging, the Monitor is of the view the most efficient path forward is to pay the funds held back into Court and allow the creditors to advance their respective positions without further intervention by the Monitor.

- ii. Should the Town file with the Monitor a formal appeal, the Monitor is requesting the approval of the Court to remit the full balance of the Claim, being \$1,230,700 to the Court.

Request for Appeal Period

55. As of the date of this Eleventh Report, the Monitor has received communication from the following parties advising they intend to appeal the Monitor's determination of their claim:
 - a) Town of St. Lawrence;
 - b) Inaminka;
 - c) Mr. Spellacy;
 - d) Box L Mining LLC; and
 - e) The following unsecured claims - Mallay's Industrial Services Ltd.; Soutex Inc.; and Valmin Fire Protection Limited.
56. The Monitor is requesting this Court approve an appeal period of the Proposed Distribution up to February 15, 2024 (the "**Appeal Period**") to allow those creditors whose claims have been disallowed pursuant to the Claims Identification Process to advise the Monitor and the Court of their intent to appeal the Monitor's determination. Following the expiration of the Appeal Period, the Monitor would distribute all undisputed amounts first to the Priority Claims accepted by the Monitor and the remaining balance to Bridging in partial satisfaction of its secured claim, subject to maintaining the administrative holdbacks outlined above.
57. The Monitor notes that any claimants who appeal the Monitor's determination are fundamentally having a priorities dispute with Bridging, as senior secured creditor. The

Monitor is therefore of the view that the most efficient path forward for claims that have been disputed in the appeal period, with the exception of Inaminka and Mr. Spellacy, is to pay the subject funds into Court and allow the creditors to advance their respective positions without further intervention by the Monitor. Should any appeals be made known to the Monitor during the Appeal Period, the Monitor is requesting approval of the Court to remit the full balance of the Claim held back into Court.

58. The exception to this request is in relation to the claims from Inaminka and Mr. Spellacy. Given the Monitor's extensive knowledge garnered as a result of multiple Federal Court applications taken by Inaminka and Mr. Spellacy, the Monitor is of the view that it can most efficiently see the adjudication of the Inaminka and Mr. Spellacy claims to completion.

BANKRUPTCY OF 92834 NEWFOUNDLAND AND LABRADOR INC.

59. After the Proposed Distribution, but prior to the resolution the disputed claims, the Monitor intends to file an assignment in bankruptcy of 92834 in accordance with its enhanced powers pursuant to paragraph 3(j) of the June 7, 2023 Enhanced Powers Order. 92834 will have no assets and any remaining distributions to be made to creditors would be within the CCAA proceedings. The assignment will allow for the necessary wind-up of 92834, as previously communicated by the Monitor to the Court in these CCAA proceedings.
60. As noted above, the Monitor intends to holdback \$45,000 from the Proposed Distribution and transfer these funds into a separate trust account pursuant to the Office of the Superintendent of Bankruptcy Canada ("**OSB**") Directive 16 as a third party deposit to cover the fees of the Monitor, its legal counsel, and any other costs that may be incurred to wind up the bankrupt estate.
61. Should the bankrupt estate have surplus funds available from the holdback post discharge, such surplus funds would be returned to the CCAA Proceeding and distributed to Bridging by the Monitor. Pursuant to the Office of the Superintendent of Bankruptcy Canada ("**OSB**") Directive 16, no levy shall be remitted to the OSB on any residual distribution to Bridging.
62. The Monitor understands that the filing of the bankruptcy of 92834 may reorder the priority of certain municipal taxes owed to the Town. The Monitor notes that it has stated to the Court in previous Reports, and prior to the Claims Identification Process, that it has always

been the Monitor's intention to assign 92834 into bankruptcy as part of the wind up of these proceedings.

EXTENSION OF THE STAY OF PROCEEDINGS

63. The Monitor is requesting an extension of the Stay of Proceedings to June 30, 2024 to allow for any appeals or potential litigation in respect of the Monitor's Proposed Distribution.
64. Should the Court grant the Monitor's requested relief, the Monitor intends to make a final application to the Court to request an order for, amongst other things:
- a) Approval of the Monitor's professional fees, and that of its counsel, McInnes Cooper, from September 1, 2023, to the date Final Report;
 - b) Terminating these CCAA proceedings and discharging the Monitor upon the execution and filing of a Monitor's termination certificate (the, "**Termination Certificate**"), confirming that a final distribution of the remaining funds held in trust has been completed and all remaining matters have been completed to terminate these CCAA proceedings; and
 - c) Terminating the Court ordered Administration Charge upon the filing of the Termination Certificate.
65. By withholding the Administration Charge of \$250,000, the Monitor will have sufficient funds to cover any fees of the Monitor and its counsel to support the requested extension of the Stay of Proceedings and wind up the remaining matters discussed above prior to making an application to terminate these CCAA Proceedings.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

66. The Monitor has prepared an updated statement of receipts and disbursements of the accounting of the estate funds to January 19, 2024, a copy of which is attached hereto as **Appendix "I"**.
67. The statement of receipts and disbursements demonstrate the Monitor has sufficient funds for the Proposed Distribution, and a holdback of the Administration Charge will provide

sufficient funds to through the requested extension of the Stay of Proceedings and eventual wind up of the estate.

SERVICE OF THIS ELEVENTH REPORT

68. In anticipation of seeking approval for the relief requested in this Eleventh Report, the Monitor intends to serve all creditors who submitted claims pursuant to the Claims Identification Order, as well as the service list.
69. Should the Court grant the requested relief, the creditors will have until February 15, 2024 to advise the Monitor of their intent to dispute the Monitor's determination, if they have not already done so.
70. The Monitor will also post this Eleventh Report, and all other relevant motion materials to its website, www.GrantThornton.ca/CFI, by no later than January 22, 2024.

NO MATERIAL ADVERSE CHANGE

71. The Monitor is not aware of any issue or condition that could be considered a Material Adverse Change pursuant to s.23(1)(d).
72. The Monitor continues to be of the opinion that s.23(1)(h) does NOT apply, and it would be more beneficial to the Company's creditors to continue with the Claims Identification Process within the context of this CCAA proceeding and receive a distribution if applicable therefrom.

RECOMMENDATION

73. For the reasons set out in this Eleventh Report, the Monitor respectfully recommends that this Honorable Court:
 - (a) Approve the actions, conduct and activities of the Monitor and its legal counsel to the date of this Eleventh Report;
 - (b) Approve the Appeal Period for the Monitor's Proposed Distribution;
 - (c) Approve the Proposed Distribution, including:
 - a. Payments to accepted priority claims of \$272,893;
 - b. A distribution to Bridging in the amount of \$500,878, being the remaining funds available after administrative holdbacks, payments to priority claims accepted by the Monitor, and the holdback for anticipated disputes;

- c. Payments into Court for the full balance held back for any claimants that advance formal appeals of the Monitor's Determination prior to the expiry of the Appeal Period;
 - d. A payment into Court for an amount of \$1,230,700, being the Town's claim, should the Town dispute the Monitor's determination prior to the expiry of the Appeal Period;
 - e. Payments to Bridging for residual funds that may exist as a result of claims included in the holdback for anticipated disputes not filing an appeal during the Appeal Period, subject to maintaining the administrative holdbacks;
- (d) Approve an extension of the Stay of Proceedings to June 30, 2024.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 23rd day of January, 2024.

**GRANT THORNTON LIMITED,
SOLELY IN ITS CAPACITY AS MONITOR OF 92834 NEWFOUNDLAND AND LABRADOR
INC. AND NOT IN ITS PERSONAL CAPACITY**

Per: 

Phil Clarke, CPA, CA, CIRP, LIT
Senior Vice-President

Appendix A

Distribution Order dated October 25, 2023

2022 01G 0709

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of Grant Thornton Limited, as Court- Appointed Monitor of 92834 Newfoundland and Labrador Inc. ("92834" or the "Company"); and

AND IN THE MATTER OF the *Companies Creditors Arrangement Act* R.S.C., 1985 c. C-36 as Amended (the "CCAA")

ORDER

Before the Honourable Justice MacDonald;

THIS APPLICATION, made by Grant Thornton Limited ("GTL" or the "Monitor"), in its capacity as Court-Appointed Monitor of the Company, pursuant to the CCAA for an Order substantially in the form filed with the Application heard on this 25th day of October 2023.

ON READING the affidavit of Phil Clarke sworn on the 26th day of September 2023 and the affidavit of Liam Murphy sworn on the 12th day of October, 2023 (collectively the "Monitor Affidavit") and the Exhibits thereto and the Monitor's Tenth Report;

UPON HEARING Counsel for the Monitor and other counsel as they may appear;

IT IS HEREBY ORDERED:

1. THAT the time for service of the within Notice of Motion and materials filed, as set out in the affidavit of service is hereby deemed adequate notice so that this Application is properly returnable today and this Court hereby dispenses with further service thereof.
2. THAT all terms not otherwise defined herein shall have the meaning ascribed to them in the Amended and Restated Initial Order of this Court dated March 18th, 2022 (the "ARIO"),

Amendment #1 of ARIO dated June 10th, 2022 (the "Amended ARIO"), Amendment #2 to the ARIO dated August 30th, 2022 (" 2nd Amended ARIO "), the Amendment #3 to the ARIO dated October 12th 2022 (" 3rd Amended ARIO"), the Amendment # 4 to the ARIO dated February 21st, 2023 ("4th Amended ARIO"), the Amendment #5 to the ARIO dated the May 18, 2023 ("5th Amended ARIO") and the Amendment #6 to the ARIO dated June 7, 2023 ("6th Amended ARIO"), the Monitor Affidavit and the Monitor's Tenth Report filed on the __ day of October, 2023;

CLAIM IDENTIFICATION ORDER

1. **THIS COURT ORDERS** that the Claims Identification Order, as proposed by the Monitor, attached hereto as "Exhibit A", is hereby approved.

EXTENSION OF THE STAY PERIOD

2. **THIS COURT ORDERS** that the current Stay Period under the CCAA be and is hereby extended to and including the 31st day of March 2024.

DISTRIBUTION OF FUNDS

3. **THIS COURT ORDERS** that the interim distribution of funds by the Monitor in an amount of \$14,100,000.00 as set out in the Monitor's Tenth Report is hereby approved.

THIS COURT ORDERS that the Monitor shall be entitled, without Court approval, to make further interim distributions to Bridging subject to the completion of the Claims Identification process as set out in the Claims Identification Order. For greater certainty, after the Claims Bar Date, the Monitor shall adjust the Distribution Holdback based on the actual claims received that may rank in priority to Bridging and distribute excess funds (if any) to Bridging, while maintaining a sufficient holdback amount to wind down these CCAA proceedings.



APPROVAL OF ACTIVITIES FEES AND DISBURSEMENTS

4. **THIS COURT ORDERS** that the activities, fees and disbursements of the Monitor as described in the Monitor's Tenth Report are hereby approved, including, without limitation, the steps taken by the Monitor pursuant to the Interim Receivership Order, the Initial CCAA Order and the ARIQ as amended, and the fees of the Monitor's legal counsel.
5. **THIS COURT ORDERS** that the Monitor's Statement of Receipts and Disbursements for the period from March 1, 2022 to August 29, 2023 attached to the Monitor's Tenth Report as Appendix "J" is hereby approved.
6. **THIS COURT ORDERS** that the Monitor's legal counsel fees as set out in the Monitor's Tenth Report are hereby approved.
7. **THIS COURT ORDERS** that the Monitor be at liberty to make further motions to this Court to pass its accounts and those of its legal counsel for the period from and after this Order.

APPROVAL OF THE MONITOR'S TENTH REPORT

8. **THIS COURT ORDERS** that the Monitor's Tenth Report and the activities of the Monitor and its counsel referred to therein be and are hereby approved; provided, however, that only the Monitor, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

DATED at St. John's, in the Province of Newfoundland and Labrador, this 25 day of October 2023.



**COURT
OFFICER**

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EXHIBIT "A"

2022 01G 0709

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of
Grant Thornton Limited, as Court-Appointed
Monitor of 92834 Newfoundland and
Labrador Inc., ("92834" or the "Company")

AND IN THE MATTER OF the *Companies'*
Creditors Arrangement Act, R.S.C. 1985,
c. C-36, as amended

CLAIMS IDENTIFICATION ORDER

BEFORE THE HONOURABLE JUSTICE MACDONALD

THIS APPLICATION, made by Grant Thornton Limited, in its capacity as Court-appointed Monitor of 92834 Newfoundland and Labrador Inc. (in such capacity, the "**Monitor**" or the "**Applicant**") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**") for an Order approving the Claims Identification Process (as defined below);

UPON READING the materials filed by the Applicant and the Monitor's Tenth Report to Court dated the 11th day of October, 2023; and

AND UPON HEARING the submissions of Geoffrey Spencer, counsel for the Applicant, and such other counsel that were present, no one else appearing for any party although duly served as outlined in the affidavit of service of Jennifer King, dated the 24th day of October, 2023;

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Application is hereby abridged and validated so that this application is properly returnable today and hereby dispenses with further service thereof.

DEFINITIONS

2. **THIS COURT ORDERS** that, for the purposes of this Claims Identification Order establishing a procedure for the submission of Claims against 92834, in addition to terms defined elsewhere herein, the following terms shall have the following meanings:

- (a) **"Assessments"** means Claims of His Majesty the King in Right of Canada or of any Province or Territory or Municipality or any other taxation authority in any Canadian or foreign jurisdiction, including, without limitation, amounts which may arise or have arisen under any notice of assessment, notice of objection, notice of reassessment, notice of appeal, audit, investigation, demand or similar request from any taxation authority;
- (b) **"Business Day"** means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in St. John's, Newfoundland and Labrador;
- (c) **"CCAA Proceedings"** means the within proceedings in respect of 92834 Newfoundland and Labrador Inc. under the CCAA;
- (d) **"Charges"** has the meaning given to that term in the Initial Order;
- (e) **"Claim"** means:

d

- (i) any right of claim of any Person against Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspar Holdings Inc. and Newspar (collectively "CFI"), which claim was vested out to 92834 pursuant to the Approval and Vesting Order issued by this court on the 7th day of June, 2023, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever in existence at the time of the Initial Order, 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 such indebtedness, liability or obligation is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution or indemnity or otherwise against 92834 with respect to any matter, action, cause or chose in action, but subject to any counterclaim, set-off or right of compensation in favour of 92834 which may exist, whether existing at present or commenced in the future, which indebtedness, liability or obligation (A) is based in whole or in part on facts that existed prior to the Filing Date, (B) relates to a time period prior to the Filing Date, or (C) is a right or claim of any kind that would be a



claim provable in bankruptcy within the meaning of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 (the "BIA") had 92834 become bankrupt on the Filing Date '(each, a "**Pre-Filing Claim**")'; and

- (ii) any right of claim of any Person against 92834 in connection with any indebtedness, liability or obligation of any kind whatsoever owed by 92834 to such Person arising out of the restructuring, disclaimer, repudiation, resiliation, termination or breach by 92834 on or after the Filing Date of any contract, lease, other agreement or obligation whether written or oral '(a "**Restructuring Claim**")';

provided, however, that in any case "Claim" shall not include an Excluded Claim;

- (f) "**Claimant**" means any Person asserting a Claim and includes the transferee or assignee of a Claim recognized in accordance with paragraphs 26 and 27 herein or a trustee, executor, liquidator, receiver, receiver and manager, or other Person acting on behalf of or through such Person;
- (g) "**Claims Identification Process**" means the process for identifying Claims outlined in this Claims Identification Order, including the Schedules hereto;
- (h) "**Claims Package**" means the Proof of Claim form, the Notice to Claimants, the Instruction Letter, and any other documentation the Monitor may deem appropriate;
- (i) "**Court**" means the Supreme Court of Newfoundland and Labrador;
- (j) "**Excluded Claim**" means any claim secured by any of the Charges;
- (k) "**Filing Date**" means February 21, 2022;

- (l) **"Initial Order"** means the Initial Order of the Honourable Justice MacDonald made March 11, 2022 in these CCAA Proceedings, as amended, restated or varied from time to time;
- (m) **"Instruction Letter"** means the instruction letter to Claimants, substantially in the form attached as Schedule "A" hereto, regarding the completion of a Proof of Claim by a Claimant and the Claims Identification Process described herein;
- (n) **"Meeting"** means a meeting of the creditors of 92834 called for the purpose of considering and voting in respect of a Plan;
- (o) **"Monitor"** means Grant Thornton Limited., in its capacity as the Court-appointed Monitor of 92834;
- (p) **"Monitor's Website"** means: www.GrantThornton.ca/CFI;
- (q) **"Notice to Claimants"** means the notice for publication by the Monitor as described in paragraph 16 hereof, in the form attached as Schedule "B";
- (r) **"Orders"** means any and all orders issued by the Court within the CCAA Proceedings, including the Initial Order;
- (s) **"Person"** means any individual, corporation, firm, limited or unlimited liability company, general or limited partnership, association (incorporated or unincorporated), trust, unincorporated organization, joint venture, trade union, government authority or any agency, regulatory body or officer thereof or any other entity, wherever situate or domiciled, and whether or not having legal status, and whether acting on its own or in a representative capacity;
- (t) **"Plan"** means a plan of compromise or arrangement contemplated by the Initial Order;



- (u) **"Pre-Filing Claims Bar Date"** means 5:00 p.m. (Newfoundland Time) on November 25, 2023;
- (v) **"Pre-Filing Secured Debt"** means all indebtedness, liabilities and obligations owing by 92834 under CFI's agreements with:
 - (i) Bridging Finance Inc. Bridging Income Fund LP, Bridging Private Debt Institutional LP, Bridging Mid-Mark Debt Fund LP, Bridging Private Debt Lending Master Fund I.LP (Cayman), Bridging SMA 1 LP., and Bridging SMA 2 LP;
 - (ii) His Majesty in Right of Newfoundland and Labrador (as represented by the Minister of Industry, Energy and Technology); and
 - (iii) various equipment lessors in respect of capital leases;
- (w) **"Priority Claim"** means any Claim that ranks in priority to the Pre-Filing Secured Debt;
- (x) **"Priority Claimant"** means any Claimant asserting a Priority Claim and/or any Person who may be entitled to assert a Priority Claim, and includes any Person who has had a Proof of Claim asserting a Priority Claim filed on their behalf pursuant to the terms of this Claims Identification Order;
- (y) **"Proof of Claim"** means the Proof of Claim referred to in paragraph 21 hereof to be filed by Claimants, substantially in the form attached hereto as Schedule "C"; and
- (z) **"Restructuring Claims Bar Date"** means the later of:
 - (i) the Pre-Filing Claims Bar Date; and



- (ii) 5:00 p.m. (Newfoundland Time) on the day which is thirty (30) days after the Monitor sends a Claims Package with respect to a Restructuring Claim in accordance with paragraph 19 of the Claims Identification Order.

INTERPRETATION

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

4. **THIS COURT ORDERS** that all references to the word "including" shall mean "including without limitation".

5. **THIS COURT ORDERS** that all references to the singular herein include the plural, the plural include the singular, and any gender includes the other gender.

GENERAL PROVISIONS

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

7. **THIS COURT ORDERS** that all Claims shall be denominated in Canadian dollars. Any Claims denominated in a foreign currency shall be converted to Canadian dollars at the Bank of Canada daily average exchange rate on the Filing Date.

8. **THIS COURT ORDERS** that there shall be no presumption of validity or deeming of the amount due in respect of amounts claimed in any Assessments, with the exception of any



assessments raised by the Minister of National Revenue, pursuant to the Income Tax Act and/or the Excise Tax Act

9. **THIS COURT ORDERS** that notwithstanding any other provisions of this Order, the solicitation by the Monitor of Proofs of Claim and the filing by any Claimant of a Proof of Claim shall not, for that reason only, grant any Person any rights, including without limitation, in respect of its Claims or its standing in the CCAA Proceedings, except as specifically set out in this Order.

10. **THIS COURT ORDERS** that copies of all forms delivered hereunder, as applicable, shall be maintained by the Monitor.

ROLE OF THE MONITOR

11. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA, the Initial Order and any other orders of the Court in the CCAA Proceedings, shall administer the Claims Identification Process provided for herein and is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this Claims Identification Order.

12. **THIS COURT ORDERS** that the Monitor shall: (i) have all protections afforded to it by the CCAA, this Claims Identification Order, the Initial Order, any other Orders of the Court in the CCAA Proceedings and other applicable law in connection with its activities in respect of this Claims Identification Order, including the stay of proceedings in its favour provided pursuant to the Initial Order; and (ii) incur no liability or obligation as a result of carrying out the provisions of this Claims Identification Order, including in respect of its exercise of discretion as to the completion, execution or time of delivery of any documents to be delivered hereunder, other than in respect of gross negligence or wilful misconduct.



13. **THIS COURT ORDERS** that 92834 and its employees, agents and representatives and any other Person given notice of this Claims Identification Order shall fully cooperate with the Monitor in the exercise of its powers and the discharge of its duties and obligations under this Claims Identification Order.

NOTICE TO CLAIMANTS

14. **THIS COURT ORDERS** that 92834 shall within two (2) days following the issuance of the Claims Identification Order provide to the Monitor a complete list of known potential Claimants, listed in the books and records of 92834 (the "**Known Claimants**" and each a "**Known Claimant**") as at the date of this Order, showing for each Known Claimant, its name, electronic address, or mailing address in the absence of an electronic address, and amount owed pursuant to 92834's books and records.

15. **THIS COURT ORDERS** that the Monitor shall send a Claims Package to each Known Claimant, each party that appears on the Service List, and any other Person that has requested a Claims Package, by ordinary mail or electronic mail to the last known address of the Known Claimant or the address as listed on the Service List, as applicable, within five (5) days following the issuance of the Claims Identification Order.

16. **THIS COURT ORDERS** that as soon as practicable, and without delay, the Monitor shall cause the Notice of Claimants to be published, for at least one (1) Business Day, in the Globe and Mail (National Edition) and the Telegram (Newfoundland and Labrador).

17. **THIS COURT ORDERS** that the Monitor shall cause the Notice to Claimants, the Claims Package and the Claims Identification Order to be posted to the Monitor's Website as soon as reasonably possible and cause it to remain posted thereon until its discharge as Monitor of 92834.



18. **THIS COURT ORDERS** that upon request by a Claimant for a Claims Package or documents or information relating to the Claims Identification Process prior to the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, the Monitor shall forthwith send a Claims Package, direct such Person to the documents posted on the Monitor's Website, or otherwise respond to the request for information or documents as the Monitor considers appropriate in the circumstances.

19. **THIS COURT ORDERS** that with respect to any Restructuring Claims arising from the restructuring, disclaimer, resiliation, termination or breach of any lease, contracts, or other agreement or obligation, on or after the date of the Initial Order, the Monitor shall send to the counterparty(ies) to such lease, contract or other agreement or obligation a Claims Package:

- (a) within five (5) days following the issuance of the Claims Identification Order if such Restructuring Claim arose prior to the date of the Claims Identification Order; or
- (b) no later than two (2) days following the time the Monitor actually becomes aware of the effective date of such Restructuring Claim if such Restructuring Claim arises following the date of the Claims Identification Order.

20. **THIS COURT ORDERS** that the form and substance of each of the Notice to Claimants, Proof of Claim form, Instruction Letter, substantially in the forms attached as schedules hereto, are hereby approved. Despite the foregoing, the Monitor may, from time to time, make such minor changes to such forms as the Monitor considers necessary or desirable.

PROOFS OF CLAIM

21. **THIS COURT ORDERS** that any Person that wishes to assert a Pre-Filing Claim must deliver to the Monitor on or before the Pre-Filing Claims Bar Date a completed Proof of Claim,

or

including all relevant supporting documentation in respect of such Claim, in the manner set out in this Claims Identification Order.

22. **THIS COURT ORDERS** that any Person that wishes to assert a Restructuring Claim must deliver to the Monitor on or before the Restructuring Claims Bar Date a completed Proof of Claim form, together with all relevant supporting documentation in respect of such Claim, in the manner set out in this Claims Identification Order.

23. **THIS COURT ORDERS** that 92834 shall be authorized (but not obligated) to file a Proof of Claim on behalf of any or all Priority Claimants in respect of any potential Priority Claims.

24. **THIS COURT ORDERS** that any Person who does not file a Proof of Claim (including, with respect to a Priority Claimant, any Person who has not had a Proof of Claim filed on their behalf pursuant to the terms of this Claims Identification Order) such that it is received by the Monitor in accordance with this Claims Identification Order by the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, shall:

- (a) not be entitled to receive further notice with respect to, and shall not be entitled to participate as a Claimant or creditor in, the Claims Identification Process or the CCAA Proceedings in respect of such Claim;
- (b) with respect to a Pre-Filing Claim or a Restructuring Claim, be forever barred, estopped and enjoined from asserting or enforcing such Claim against 92834 and 92834 shall not have any liability whatsoever in respect of such Claim and such Claim shall be extinguished without any further act or notification by 92834 or the Monitor;
- (c) not be permitted to vote at any Meeting on account of such Claim; and



- (d) not be permitted to participate in any distribution under any Plan related to such Claim or under these CCAA Proceedings.

SET-OFF

25. **THIS COURT ORDERS** that nothing in this Claims Identification Order shall affect any right of set-off that 92834 may have against any Person.

TRANSFER OF CLAIMS

26. **THIS COURT ORDERS** that if the holder of a Claim transfers or assigns the whole of such Claim to another Person, neither the Monitor nor 92834 shall be obligated to give notice or otherwise deal with the transferee or assignee of such Claim in respect thereof unless and until written notice of such transfer or assignment, together with evidence satisfactory to the Monitor, in its sole discretion, of such transfer or assignment, has been received by the Monitor and the Monitor has provided written confirmation acknowledging the transfer or assignment of such Claim, and thereafter such transferee or assignee shall for the purposes hereof constitute the "Claimant" in respect of such Claim. Any such transferee or assignee of a Claim shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Claims Identification Order prior to receiving written confirmation by the Monitor acknowledging such assignment or transfer. After the Monitor has delivered a written confirmation acknowledging the notice of the transfer or assignment of a Claim, the Monitor shall thereafter be required only to deal with the transferee or assignee and not the original holder of the Claim. A transferee or assignee of a Claim takes the Claim subject to any defences and rights of set-off to which 92834 may be entitled with respect to such Claim. For greater certainty, a transferee or assignee of a Claim is not entitled to set-off, apply, merge, consolidate or combine any Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such



Person to 92834. Reference to transfer in this Claims Identification Order includes a transfer or assignment whether absolute or intended as security.

27. **THIS COURT ORDERS** that if a Claimant or any subsequent holder of a Claim, who in any such case has previously been acknowledged by the Monitor as the holder of the Claim, transfers or assigns the whole of such Claim to more than one Person or part of such Claim to another Person, such transfers or assignments shall not create separate Claims and such Claims shall continue to constitute and be dealt with as a single Claim notwithstanding such transfers or assignments. The Monitor shall not, in each case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Claim only as a whole and then only to and with the Person last holding such Claim, provided such Claimant may, by notice in writing delivered to the Monitor, direct that subsequent dealings in respect of such Claim, but only as a whole, shall be dealt with by a specified Person and in such event, such Person shall be bound by any notices given or steps taken in respect of such Claim with such Claimant or in accordance with the provisions of this Claims Identification Order.

DETERMINATION AND ADJUDICATION OF CLAIMS

28. **THIS COURT ORDERS** that:

- (a) the Monitor shall review all Proofs of Claim received, and is hereby empowered at its discretion to: (i) accept, revise or disallow each Claim as set out in each Proof of Claim, (ii) negotiate, settle or determine the amount of any Claim or the priority asserted by a Claimant with regard to a Claim, subject in each case to further determination by the Court in the event the Monitor and the applicable Claimant are unable to resolve any dispute with respect to a particular Claim;



- (b) nothing in this paragraph 28 restricts the ability of the Monitor to apply to the Court to modify, supplement or replace the applicable procedures for reviewing, determining or adjudicating Claims, should that become necessary or appropriate in the circumstances.

EXCLUDED CLAIMS

29. **THIS COURT ORDERS** that, for greater certainty, no Person holding an Excluded Claim shall be required to file a Proof of Claim in respect of such Excluded Claim, and such Person shall be unaffected by this Order in respect of such Excluded Claim.

SERVICE AND NOTICE

30. **THIS COURT ORDERS** that the Monitor may, unless otherwise specified by this Claims Identification Order, serve and deliver or cause to be served and delivered the Claims Package, any letters, notices or other documents to Claimants or any other interested Person by forwarding true copies thereof by email, prepaid ordinary mail, courier, personal delivery, facsimile transmission or email to such Persons or their counsel (including counsel of record in any ongoing litigation) at the physical or electronic address, as applicable, last shown on the books and records of 92834 or set out in such Claimant's Proof of Claim if one has been filed. Any such service and delivery shall be deemed to have been received: (i) if sent by ordinary mail, on the third Business Day after mailing within Canada, and the fifth Business Day after mailing internationally; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by facsimile transmission or email by 5:00 p.m. on a Business Day, on such Business Day and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

31. **THIS COURT ORDERS** that any notice or communication required to be provided or delivered by a Claimant to the Monitor under this Claims Identification Order shall be in writing



in substantially the form, if any, provided for in this Claims Identification Order and will be sufficiently given only if delivered by email, prepaid registered mail, courier, or personal delivery addressed to:

Grant Thornton Limited – The Court Appointed Monitor of 92834 Newfoundland and Labrador Inc.
Nova Centre, North Tower
Suite 1000 – 1675 Grafton Street
Halifax, Nova Scotia B3J 0E9

Email: CanadaFluorspar@ca.gt.com

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

32. **THIS COURT ORDERS** that the posting of materials on the Monitor's Website pursuant to paragraph 17 herein, the publication of the Notice to Claimants and the sending of the Claims Packages as set out in this Claims Identification Order shall constitute good and sufficient notice to Claimants of the Claims Bar Date, the Restructuring Claims Bar Date and the other deadlines and procedures set forth herein, and that no other form of notice or service need be given or made on any Person, and no other document or material need be served on any Person in respect of the claims procedure described herein.

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

34. **THIS COURT ORDERS** that if during any period during which notices or other communications are being given pursuant to this Claims Identification Order, a postal strike or

Or

postal work stoppage of general application should occur, such notices, notifications or other communications sent by ordinary or registered mail and then not received shall not, absent further Order of this 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, facsimile transmission or email in accordance with this Claims Identification Order.

DIRECTIONS

35. **THIS COURT ORDERS** that notwithstanding the terms of this Claims Identification Order, the Monitor may apply to this Court from time to time for directions from this Court with respect to this Claims Identification Order, or for such further Order or Orders as the Monitor may consider necessary or desirable to amend, supplement or clarify the terms of this Claims Identification Order.

GENERAL

36. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist the Monitor and its 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 Monitor, as an officer of this 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 Monitor and its agents in carrying out the terms of this Order.

37. **THIS COURT ORDERS** that the Monitor be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and



that the Monitor is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

38. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. on the date of this Order.



SCHEDULE "A"

Please see attached.



IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of Grant
Thornton Limited, as Court-appointed Monitor
of 92834 Newfoundland and Labrador Inc.
("92834" or the "Company");

AND IN THE MATTER OF the Companies'
Creditors Arrangement Act, R.S.C. 1985,
c. C-36, as amended ("CCAA")

INSTRUCTION LETTER FOR THE CLAIMS IDENTIFICATION PROCESS

I. CLAIMS IDENTIFICATION PROCESS

By Order of the Supreme Court of Newfoundland and Labrador dated [REDACTED], 2023 (the "Claims Identification Order"), Grant Thornton Limited, in its capacity as the Court-appointed monitor (in such capacity, the "Monitor") of 92834 Newfoundland and Labrador Inc. has been authorized to administer a claims identification process (the "Claims Identification Process") to identify creditor(s) and amount of claims that have priority to the first secured creditor Bridging Finance Inc. and Bridging Income Fund LP (formerly Sprott Bridging Income Fund LP). The Claims Identification Order governs the filing and identification of all Claims against 92834 Newfoundland and Labrador Inc., and Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspar Holdings Inc. and Newspar (a general partnership) (collectively referred to as "CFI").

Unless otherwise defined, all capitalized terms used herein shall have the meanings ascribed to them in the Claims Identification Order.

The Claims Identification Order, the Claims Package, a Proof of Claim form and related materials may be accessed from the Monitor's Website at www.GrantThornton.ca/CFI.

This letter provides instructions for completing the Proof of Claim. Reference should be made to the Claims Identification Order for a complete description of the Claims Identification Process.

The Claims Identification Process is intended for any Person with any Claims, other than Excluded Claims, of any kind or nature whatsoever against CFI, whether liquidated, unliquidated, contingent, or otherwise that would have a priority to the first secured creditor Bridging Finance Inc. and Bridging Income Fund LP (formerly Sprott Bridging Income Fund LP). Please review the enclosed material for the complete definitions of "Claim", "Pre-Filing Claim", "Restructuring Claim" to which the Claims Identification Process applies.

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

Grant Thornton Limited - The Court Appointed Monitor of 92834 Newfoundland and Labrador Inc.
Nova Centre, North Tower
1675 Grafton Street, Suite 1000
Halifax, Nova Scotia B3J 0E9
Canada

Telephone: 902-421-1734
Email: CanadaFluorspar@ca.gt.com

II. FOR CLAIMANTS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim (other than an Excluded Claim), you **MUST** file a Proof of Claim with the Monitor.

All Proofs of Claim for Pre-Filing Claims, which for greater certainty are Claims against CFI arising prior to the Filing Date of February 21, 2022, must be received by the Monitor **before 5:00 p.m. (Newfoundland Standard Time) on November 25, 2023** (the "Pre-Filing Claims Bar Date").

All Proofs of Claim for Restructuring Claims, which for greater certainty are Claims arising out of the restructuring, disclaimer, resiliation, termination or breach by CFI on or after the Filing Date of February 21, 2022, of any contract, lease or other agreement or arrangement whether written or oral, and (ii) claims for unpaid estate expenses which for greater certainty are Claims arising out of unpaid expenses incurred by the Interim Receiver or Monitor, must be received by the Monitor the later of (i) the Pre-Filing Claims Bar Date and (ii) 5:00 p.m. (Newfoundland Time) on the date that is thirty (30) days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Claim (the "Restructuring Claims Bar Date")

PROOFS OF CLAIM MUST BE RECEIVED BY THE PRE-FILING CLAIMS BAR DATE OR THE RESTRUCTURING CLAIMS BAR DATE, AS APPLICABLE, OR THE APPLICABLE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you are required to file a Proof of Claim pursuant to the Claims Identification Process but do not file a Proof of Claim in respect of a Claim by the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, or a Proof of Claim is not filed on your behalf (as permitted by the terms of the Claims Identification Order in respect of Priority Claims), you shall not be entitled to vote at any Meeting regarding a Plan or participate in any distribution under a Plan or otherwise in respect of such Claims.

All Claims denominated in foreign currency shall be converted to Canadian dollars at the Bank of Canada daily average exchange rate in effect on the Filing Date of February 21, 2022.

Additional Proofs of Claim forms can be obtained by contacting the Monitor at the telephone number and address indicated above and providing particulars as to your name, address and facsimile number or email address. Further, Proofs of Claim and related materials may be accessed from the Monitor's Website at www.GrantThornton.ca/CFI.

DATED at Halifax, Nova Scotia, this _____ day of _____, 2023.



Grant Thornton Limited,
solely in its capacity as Monitor of 92834 Newfoundland and Labrador Inc.,
and not in its personal nor corporate capacity.

o

SCHEDULE "B"

Please see attached.

2022 01G 0709

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of Grant
Thornton Limited, as Court-appointed Monitor
of 92834 Newfoundland and Labrador Inc.
("92834" or the "Company")

AND IN THE MATTER OF the *Companies'*
Creditors Arrangement Act, R.S.C. 1985,
c. C-36, as amended ("CCAA")

NOTICE LETTER FOR THE CLAIMS IDENTIFICATION PROCESS

**RE: NOTICE OF CLAIMS IDENTIFICATION PROCESS, PRE-FILING CLAIMS BAR DATE
AND RESTRUCTURING CLAIMS BAR DATE**

This notice is being published pursuant to an Order of the Supreme Court of Newfoundland and Labrador General Division (the "Court") dated _____ (the "**Claims Identification Order**"), with respect to 92834's proceedings under the *Companies' Creditors Arrangement Act*, R.S.C., 1985, c. C-36, as amended. Pursuant to the Initial Order dated March 11, 2022, Grant Thornton Limited was appointed as monitor (in such capacity, the "**Monitor**"), and pursuant to the Claims Identification Order is required to assist with conducting a claims identification process (the "**Claims Identification Process**") with respect to claims against 92834 and Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspaper Holdings Inc. and Newspaper (a general partnership) (collectively referred to as "CFI") **that have priority to the first secured creditor Bridging Finance Inc. and Bridging Income Fund LP (formerly Sprott Bridging Income Fund LP)**. Additionally, the Monitor is required to send Claims Packages to, among others, CFI's known Claimants and Claimants having Restructuring Claims. All capitalized terms not defined herein shall have the meanings ascribed to them in the Claims Identification Order.

The Claims Identification Order, the Claims Package, a Proof of Claim and related materials may be accessed from the Monitor's Website at www.GrantThornton.ca/CFI.

The pre-filing claims bar date is 5:00 p.m. (Newfoundland Time) on November 25, 2023 (the "Pre-Filing Claims Bar Date"). Proofs of Claim in respect of Pre-Filing Claims must be completed and filed with the Monitor on or before the Pre-Filing Claims Bar Date.

The restructuring claims bar date is the later of (i) the Pre-Filing Claims Bar Date and (ii) 5:00 p.m. (Newfoundland Time) on the date that is thirty (30) days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Claim (the "Restructuring Claims Bar Date"). Proofs of Claim in respect of Restructuring Claims must be completed and filed with the Monitor on or before the Restructuring Claims Bar Date.

I. SUBMISSION OF A PROOF OF CLAIM

dr

All persons wishing to assert a Claim (other than an Excluded Claim) against 92834 **MUST** file a Proof of Claim with the Monitor.

PROOFS OF CLAIM MUST BE RECEIVED BY THE MONITOR BY THE PRE-FILING CLAIMS BAR DATE OR RESTRUCTURING CLAIMS BAR DATE, AS APPLICABLE, OR THE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you are required to file a Proof of Claim pursuant to the Claims Identification Process but do not file a Proof of Claim in respect of a Claim by the Pre-Filing Claims Bar Date or the Restructuring Claims Bar Date, as applicable, or a Proof of Claim is not filed on your behalf (as permitted by the terms of the Claims Identification Order in respect of Priority Claims), you shall not be entitled to vote at any Meeting regarding a Plan or participate in any distribution under a Plan, if any, or otherwise in respect of such Claims.

Reference should be made to the Claims Identification Order for the complete definitions of "Claim", "Pre-Filing Claim" and "Restructuring Claim" to which the Claims Identification Process applies. Reference should also be made to the definition of "Priority Claim" set out in the Claims Identification Order.

II. MONITOR CONTACT INFORMATION

The Monitor can be contacted at the following address to request a Claims Package or for any other notices or enquiries with respect to the Claims Identification Process

Grant Thornton Limited - The Court Appointed Monitor of 92834 Newfoundland and Labrador Inc.,
1675 Grafton St Suite 1000
Halifax, NS, B3J 0E9
Canada
Telephone: 902-421-1734
Email: CanadaFluorspar@ca.gt.com

DATED at Halifax, Nova Scotia this _____ day of _____, 2023.

Grant Thornton Limited,
solely in its capacity as Monitor of
92834 and not in its personal nor corporate capacity.



SCHEDULE "C"

Please see attached.

2022 01G 0709

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of Grant
Thornton Limited, as Court-appointed Monitor
of 92834 Newfoundland and Labrador Inc.
("92834" or the "Company");

AND IN THE MATTER OF the Companies'
Creditors Arrangement Act, R.S.C. 1985,
c. C-36, as amended ("CCAA")

PROOF OF CLAIM

Please read carefully the enclosed Instruction Letter for completing this Proof of Claim. All capitalized terms not defined herein have the meanings ascribed to them in the Claims Identification Order dated [REDACTED], 2023.

I. PARTICULARS OF CLAIMANT:

1. Full Legal Name of Claimant:

_____ (the "Claimant")

2. Full Mailing Address of the Claimant:

3. Telephone Number:

4. E-Mail Address:

5. Facsimile Number:

6. Attention (Contact Person):

7. Have you acquired this Claim by assignment?

Yes; ☐ No: ☐ (if yes, attach documents evidencing assignment)

If Yes, Full Legal Name of Original Claimant(s):



II. PROOF OF CLAIM:

1. I, _____
(name of Claimant or Representative of the Claimant), of _____
_____ do hereby certify:
(city and province)

- (a) that I [check (✓) one]
☐ am the Claimant; OR
☐ am _____ (state position or title) of

(name of Claimant)
- (b) that I have knowledge of all the circumstances connected with the Claim referred to below; and,
- (c) that complete documentation in support of the Claim referred to below is attached;

		Whether Claim is Secured, Priority Unsecured, or Unsecured	Value of Security Held, if any:
Debtor	Pre-Filing Claim Amount		
Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspar Holdings Inc. and Newspar			

		Whether Claim is Secured, Priority Unsecured, or Unsecured	Value of Security Held, if any:
Debtor	Restructuring Claim Amount		
Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspar Holdings Inc. and Newspar			

III. PARTICULARS OF CLAIM

The particulars of the undersigned's total Claim (including Pre-Filing Claims and Restructuring Claims) are attached.

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

IV. FILING OF CLAIM

For Pre-Filing Claims, this Proof of Claim **MUST** be received by the Monitor before 5:00 p.m. (Newfoundland Time) on November 25, 2023 (the "Pre-Filing Claims Bar Date").

For Restructuring Claims, this Proof of Claim **MUST** be received by the Monitor before the later of (i) the Pre-Filing Claims Bar Date and (ii) 5:00 p.m. (Newfoundland Time) on the date that is thirty (30) days after the date on which the Monitor sends a Claims Package to you with respect to a Restructuring Claim (the "Restructuring Claims Bar Date").

In either case, completed forms must be delivered by prepaid ordinary mail, registered mail, courier, personal delivery or email addressed:

Grant Thornton Limited - The Court Appointed
Monitor of 92834 Newfoundland and Labrador Inc.,
1675 Grafton St Suite 1000
Halifax, NS, B3J 0E9
Canada
Telephone: 902-421-1734
Email: CanadaFluorspar@ca.gt.com

Failure to file your Proof of Claim as directed by the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, will result in your Claim being extinguished and forever barred and in you being prevented from making or enforcing a Claim against 92834.

DATED at _____ this _____ day of _____, 2023.

Signature of Claimant



Appendix B

Claims Identification Order dated October 25, 2023

2022 01G 0709

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of
Grant Thornton Limited, as Court-Appointed
Monitor of 92834 Newfoundland and
Labrador Inc., ("**92834**" or the "**Company**")

AND IN THE MATTER OF the *Companies'*
Creditors Arrangement Act, R.S.C. 1985,
c. C-36, as amended

CLAIMS IDENTIFICATION ORDER

BEFORE THE HONOURABLE JUSTICE MACDONALD

THIS APPLICATION, made by Grant Thornton Limited, in its capacity as Court-appointed Monitor of 92834 Newfoundland and Labrador Inc. (in such capacity, the "**Monitor**" or the "**Applicant**") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**") for an Order approving the Claims Identification Process (as defined below);

UPON READING the materials filed by the Applicant and the Monitor's Tenth Report to Court dated the 11th day of October, 2023; and

AND UPON HEARING the submissions of Geoffrey Spencer, counsel for the Applicant, and such other counsel that were present, no one else appearing for any party although duly served as outlined in the affidavit of service of Jennifer King, dated the 24th day of October, 2023;

[Handwritten signature]

FILED Oct 23/23 *[initials]*

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Application is hereby abridged and validated so that this application is properly returnable today and hereby dispenses with further service thereof.

DEFINITIONS

2. **THIS COURT ORDERS** that, for the purposes of this Claims Identification Order establishing a procedure for the submission of Claims against 92834, in addition to terms defined elsewhere herein, the following terms shall have the following meanings:

- (a) **"Assessments"** means Claims of His Majesty the King in Right of Canada or of any Province or Territory or Municipality or any other taxation authority in any Canadian or foreign jurisdiction, including, without limitation, amounts which may arise or have arisen under any notice of assessment, notice of objection, notice of reassessment, notice of appeal, audit, investigation, demand or similar request from any taxation authority;
- (b) **"Business Day"** means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in St. John's, Newfoundland and Labrador;
- (c) **"CCAA Proceedings"** means the within proceedings in respect of 92834 Newfoundland and Labrador Inc. under the CCAA;
- (d) **"Charges"** has the meaning given to that term in the Initial Order;
- (e) **"Claim"** means:



- (i) any right of claim of any Person against Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspaper Holdings Inc. and Newspaper (collectively "CFI"), which claim was vested out to 92834 pursuant to the Approval and Vesting Order issued by this court on the 7th day of June, 2023, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever in existence at the time of the Initial Order, 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 such indebtedness, liability or obligation is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution or indemnity or otherwise against 92834 with respect to any matter, action, cause or chose in action, but subject to any counterclaim, set-off or right of compensation in favour of 92834 which may exist, whether existing at present or commenced in the future, which indebtedness, liability or obligation (A) is based in whole or in part on facts that existed prior to the Filing Date, (B) relates to a time period prior to the Filing Date, or (C) is a right or claim of any kind that would be a

claim provable in bankruptcy within the meaning of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 (the "**BIA**") had 92834 become bankrupt on the Filing Date '(each, a "**Pre-Filing Claim**")'; and

- (ii) any right of claim of any Person against 92834 in connection with any indebtedness, liability or obligation of any kind whatsoever owed by 92834 to such Person arising out of the restructuring, disclaimer, repudiation, rescission, termination or breach by 92834 on or after the Filing Date of any contract, lease, other agreement or obligation whether written or oral '(a "**Restructuring Claim**")';

provided, however, that in any case "Claim" shall not include an Excluded Claim;

- (f) "**Claimant**" means any Person asserting a Claim and includes the transferee or assignee of a Claim recognized in accordance with paragraphs 26 and 27 herein or a trustee, executor, liquidator, receiver, receiver and manager, or other Person acting on behalf of or through such Person;
- (g) "**Claims Identification Process**" means the process for identifying Claims outlined in this Claims Identification Order, including the Schedules hereto;
- (h) "**Claims Package**" means the Proof of Claim form, the Notice to Claimants, the Instruction Letter, and any other documentation the Monitor may deem appropriate;
- (i) "**Court**" means the Supreme Court of Newfoundland and Labrador;
- (j) "**Excluded Claim**" means any claim secured by any of the Charges;
- (k) "**Filing Date**" means February 21, 2022;

- (l) **"Initial Order"** means the Initial Order of the Honourable Justice MacDonald made March 11, 2022 in these CCAA Proceedings, as amended, restated or varied from time to time;
- (m) **"Instruction Letter"** means the instruction letter to Claimants, substantially in the form attached as Schedule "A" hereto, regarding the completion of a Proof of Claim by a Claimant and the Claims Identification Process described herein;
- (n) **"Meeting"** means a meeting of the creditors of 92834 called for the purpose of considering and voting in respect of a Plan;
- (o) **"Monitor"** means Grant Thornton Limited., in its capacity as the Court-appointed Monitor of 92834;
- (p) **"Monitor's Website"** means: www.GrantThornton.ca/CFI;
- (q) **"Notice to Claimants"** means the notice for publication by the Monitor as described in paragraph 16 hereof, in the form attached as Schedule "B";
- (r) **"Orders"** means any and all orders issued by the Court within the CCAA Proceedings, including the Initial Order;
- (s) **"Person"** means any individual, corporation, firm, limited or unlimited liability company, general or limited partnership, association (incorporated or unincorporated), trust, unincorporated organization, joint venture, trade union, government authority or any agency, regulatory body or officer thereof or any other entity, wherever situate or domiciled, and whether or not having legal status, and whether acting on its own or in a representative capacity;
- (t) **"Plan"** means a plan of compromise or arrangement contemplated by the Initial Order;



- (u) **"Pre-Filing Claims Bar Date"** means 5:00 p.m. (Newfoundland Time) on November 25, 2023;
- (v) **"Pre-Filing Secured Debt"** means all indebtedness, liabilities and obligations owing by 92834 under CFI's agreements with:
 - (i) Bridging Finance Inc. Bridging Income Fund LP, Bridging Private Debt Institutional LP, Bridging Mid-Mark Debt Fund LP, Bridging Private Debt Lending Master Fund I.LP (Cayman), Bridging SMA 1 LP., and Bridging SMA 2 LP;
 - (ii) His Majesty in Right of Newfoundland and Labrador (as represented by the Minister of Industry, Energy and Technology); and
 - (iii) various equipment lessors in respect of capital leases;
- (w) **"Priority Claim"** means any Claim that ranks in priority to the Pre-Filing Secured Debt;
- (x) **"Priority Claimant"** means any Claimant asserting a Priority Claim and/or any Person who may be entitled to assert a Priority Claim, and includes any Person who has had a Proof of Claim asserting a Priority Claim filed on their behalf pursuant to the terms of this Claims Identification Order;
- (y) **"Proof of Claim"** means the Proof of Claim referred to in paragraph 21 hereof to be filed by Claimants, substantially in the form attached hereto as Schedule "C"; and
- (z) **"Restructuring Claims Bar Date"** means the later of:
 - (i) the Pre-Filing Claims Bar Date; and



- (ii) 5:00 p.m. (Newfoundland Time) on the day which is thirty (30) days after the Monitor sends a Claims Package with respect to a Restructuring Claim in accordance with paragraph 19 of the Claims Identification Order.

INTERPRETATION

3. **THIS COURT ORDERS** that all references as to time herein shall mean local time in St. John's, Newfoundland and Labrador, Canada, and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day unless otherwise indicated herein.
4. **THIS COURT ORDERS** that all references to the word "including" shall mean "including without limitation".
5. **THIS COURT ORDERS** that all references to the singular herein include the plural, the plural include the singular, and any gender includes the other gender.

GENERAL PROVISIONS

6. **THIS COURT ORDERS** that the Monitor is hereby authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which forms delivered hereunder are completed and executed, and may waive strict compliance with the requirements of this Claims Identification Order as to completion, execution and submission of such forms and to request any further documentation from a Claimant that the Monitor may require.
7. **THIS COURT ORDERS** that all Claims shall be denominated in Canadian dollars. Any Claims denominated in a foreign currency shall be converted to Canadian dollars at the Bank of Canada daily average exchange rate on the Filing Date.
8. **THIS COURT ORDERS** that there shall be no presumption of validity or deeming of the amount due in respect of amounts claimed in any Assessments, with the exception of any



assessments raised by the Minister of National Revenue, pursuant to the Income Tax Act and/or the Excise Tax Act

9. **THIS COURT ORDERS** that notwithstanding any other provisions of this Order, the solicitation by the Monitor of Proofs of Claim and the filing by any Claimant of a Proof of Claim shall not, for that reason only, grant any Person any rights, including without limitation, in respect of its Claims or its standing in the CCAA Proceedings, except as specifically set out in this Order.

10. **THIS COURT ORDERS** that copies of all forms delivered hereunder, as applicable, shall be maintained by the Monitor.

ROLE OF THE MONITOR

11. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA, the Initial Order and any other orders of the Court in the CCAA Proceedings, shall administer the Claims Identification Process provided for herein and is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this Claims Identification Order.

12. **THIS COURT ORDERS** that the Monitor shall: (i) have all protections afforded to it by the CCAA, this Claims Identification Order, the Initial Order, any other Orders of the Court in the CCAA Proceedings and other applicable law in connection with its activities in respect of this Claims Identification Order, including the stay of proceedings in its favour provided pursuant to the Initial Order; and (ii) incur no liability or obligation as a result of carrying out the provisions of this Claims Identification Order, including in respect of its exercise of discretion as to the completion, execution or time of delivery of any documents to be delivered hereunder, other than in respect of gross negligence or wilful misconduct.



13. **THIS COURT ORDERS** that 92834 and its employees, agents and representatives and any other Person given notice of this Claims Identification Order shall fully cooperate with the Monitor in the exercise of its powers and the discharge of its duties and obligations under this Claims Identification Order.

NOTICE TO CLAIMANTS

14. **THIS COURT ORDERS** that 92834 shall within two (2) days following the issuance of the Claims Identification Order provide to the Monitor a complete list of known potential Claimants, listed in the books and records of 92834 (the "**Known Claimants**" and each a "**Known Claimant**") as at the date of this Order, showing for each Known Claimant, its name, electronic address, or mailing address in the absence of an electronic address, and amount owed pursuant to 92834's books and records.

15. **THIS COURT ORDERS** that the Monitor shall send a Claims Package to each Known Claimant, each party that appears on the Service List, and any other Person that has requested a Claims Package, by ordinary mail or electronic mail to the last known address of the Known Claimant or the address as listed on the Service List, as applicable, within five (5) days following the issuance of the Claims Identification Order.

16. **THIS COURT ORDERS** that as soon as practicable, and without delay, the Monitor shall cause the Notice of Claimants to be published, for at least one (1) Business Day, in the Globe and Mail (National Edition) and the Telegram (Newfoundland and Labrador).

17. **THIS COURT ORDERS** that the Monitor shall cause the Notice to Claimants, the Claims Package and the Claims Identification Order to be posted to the Monitor's Website as soon as reasonably possible and cause it to remain posted thereon until its discharge as Monitor of 92834.



18. **THIS COURT ORDERS** that upon request by a Claimant for a Claims Package or documents or information relating to the Claims Identification Process prior to the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, the Monitor shall forthwith send a Claims Package, direct such Person to the documents posted on the Monitor's Website, or otherwise respond to the request for information or documents as the Monitor considers appropriate in the circumstances.

19. **THIS COURT ORDERS** that with respect to any Restructuring Claims arising from the restructuring, disclaimer, resiliation, termination or breach of any lease, contracts, or other agreement or obligation, on or after the date of the Initial Order, the Monitor shall send to the counterparty(ies) to such lease, contract or other agreement or obligation a Claims Package:

- (a) within five (5) days following the issuance of the Claims Identification Order if such Restructuring Claim arose prior to the date of the Claims Identification Order; or
- (b) no later than two (2) days following the time the Monitor actually becomes aware of the effective date of such Restructuring Claim if such Restructuring Claim arises following the date of the Claims Identification Order.

20. **THIS COURT ORDERS** that the form and substance of each of the Notice to Claimants, Proof of Claim form, Instruction Letter, substantially in the forms attached as schedules hereto, are hereby approved. Despite the foregoing, the Monitor may, from time to time, make such minor changes to such forms as the Monitor considers necessary or desirable.

PROOFS OF CLAIM

21. **THIS COURT ORDERS** that any Person that wishes to assert a Pre-Filing Claim must deliver to the Monitor on or before the Pre-Filing Claims Bar Date a completed Proof of Claim,

including all relevant supporting documentation in respect of such Claim, in the manner set out in this Claims Identification Order.

22. **THIS COURT ORDERS** that any Person that wishes to assert a Restructuring Claim must deliver to the Monitor on or before the Restructuring Claims Bar Date a completed Proof of Claim form, together with all relevant supporting documentation in respect of such Claim, in the manner set out in this Claims Identification Order.

23. **THIS COURT ORDERS** that 92834 shall be authorized (but not obligated) to file a Proof of Claim on behalf of any or all Priority Claimants in respect of any potential Priority Claims.

24. **THIS COURT ORDERS** that any Person who does not file a Proof of Claim (including, with respect to a Priority Claimant, any Person who has not had a Proof of Claim filed on their behalf pursuant to the terms of this Claims Identification Order) such that it is received by the Monitor in accordance with this Claims Identification Order by the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, shall:

- (a) not be entitled to receive further notice with respect to, and shall not be entitled to participate as a Claimant or creditor in, the Claims Identification Process or the CCAA Proceedings in respect of such Claim;
- (b) with respect to a Pre-Filing Claim or a Restructuring Claim, be forever barred, estopped and enjoined from asserting or enforcing such Claim against 92834 and 92834 shall not have any liability whatsoever in respect of such Claim and such Claim shall be extinguished without any further act or notification by 92834 or the Monitor;
- (c) not be permitted to vote at any Meeting on account of such Claim; and



- (d) not be permitted to participate in any distribution under any Plan related to such Claim or under these CCAA Proceedings.

SET-OFF

25. **THIS COURT ORDERS** that nothing in this Claims Identification Order shall affect any right of set-off that 92834 may have against any Person.

TRANSFER OF CLAIMS

26. **THIS COURT ORDERS** that if the holder of a Claim transfers or assigns the whole of such Claim to another Person, neither the Monitor nor 92834 shall be obligated to give notice or otherwise deal with the transferee or assignee of such Claim in respect thereof unless and until written notice of such transfer or assignment, together with evidence satisfactory to the Monitor, in its sole discretion, of such transfer or assignment, has been received by the Monitor and the Monitor has provided written confirmation acknowledging the transfer or assignment of such Claim, and thereafter such transferee or assignee shall for the purposes hereof constitute the "Claimant" in respect of such Claim. Any such transferee or assignee of a Claim shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Claims Identification Order prior to receiving written confirmation by the Monitor acknowledging such assignment or transfer. After the Monitor has delivered a written confirmation acknowledging the notice of the transfer or assignment of a Claim, the Monitor shall thereafter be required only to deal with the transferee or assignee and not the original holder of the Claim. A transferee or assignee of a Claim takes the Claim subject to any defences and rights of set-off to which 92834 may be entitled with respect to such Claim. For greater certainty, a transferee or assignee of a Claim is not entitled to set-off, apply, merge, consolidate or combine any Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such

Person to 92834. Reference to transfer in this Claims Identification Order includes a transfer or assignment whether absolute or intended as security.

27. **THIS COURT ORDERS** that if a Claimant or any subsequent holder of a Claim, who in any such case has previously been acknowledged by the Monitor as the holder of the Claim, transfers or assigns the whole of such Claim to more than one Person or part of such Claim to another Person, such transfers or assignments shall not create separate Claims and such Claims shall continue to constitute and be dealt with as a single Claim notwithstanding such transfers or assignments. The Monitor shall not, in each case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Claim only as a whole and then only to and with the Person last holding such Claim, provided such Claimant may, by notice in writing delivered to the Monitor, direct that subsequent dealings in respect of such Claim, but only as a whole, shall be dealt with by a specified Person and in such event, such Person shall be bound by any notices given or steps taken in respect of such Claim with such Claimant or in accordance with the provisions of this Claims Identification Order.

DETERMINATION AND ADJUDICATION OF CLAIMS

28. **THIS COURT ORDERS** that:

- (a) the Monitor shall review all Proofs of Claim received, and is hereby empowered at its discretion to: (i) accept, revise or disallow each Claim as set out in each Proof of Claim, (ii) negotiate, settle or determine the amount of any Claim or the priority asserted by a Claimant with regard to a Claim, subject in each case to further determination by the Court in the event the Monitor and the applicable Claimant are unable to resolve any dispute with respect to a particular Claim;

2

- (b) nothing in this paragraph 28 restricts the ability of the Monitor to apply to the Court to modify, supplement or replace the applicable procedures for reviewing, determining or adjudicating Claims, should that become necessary or appropriate in the circumstances.

EXCLUDED CLAIMS

29. **THIS COURT ORDERS** that, for greater certainty, no Person holding an Excluded Claim shall be required to file a Proof of Claim in respect of such Excluded Claim, and such Person shall be unaffected by this Order in respect of such Excluded Claim.

SERVICE AND NOTICE

30. **THIS COURT ORDERS** that the Monitor may, unless otherwise specified by this Claims Identification Order, serve and deliver or cause to be served and delivered the Claims Package, any letters, notices or other documents to Claimants or any other interested Person by forwarding true copies thereof by email, prepaid ordinary mail, courier, personal delivery, facsimile transmission or email to such Persons or their counsel (including counsel of record in any ongoing litigation) at the physical or electronic address, as applicable, last shown on the books and records of 92834 or set out in such Claimant's Proof of Claim if one has been filed. Any such service and delivery shall be deemed to have been received: (i) if sent by ordinary mail, on the third Business Day after mailing within Canada, and the fifth Business Day after mailing internationally; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by facsimile transmission or email by 5:00 p.m. on a Business Day, on such Business Day and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

31. **THIS COURT ORDERS** that any notice or communication required to be provided or delivered by a Claimant to the Monitor under this Claims Identification Order shall be in writing



in substantially the form, if any, provided for in this Claims Identification Order and will be sufficiently given only if delivered by email, prepaid registered mail, courier, or personal delivery addressed to:

Grant Thornton Limited – The Court Appointed Monitor of 92834 Newfoundland and Labrador Inc.
Nova Centre, North Tower
Suite 1000 – 1675 Grafton Street
Halifax, Nova Scotia B3J 0E9

Email: CanadaFluorspar@ca.gt.com

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

32. **THIS COURT ORDERS** that the posting of materials on the Monitor's Website pursuant to paragraph 17 herein, the publication of the Notice to Claimants and the sending of the Claims Packages as set out in this Claims Identification Order shall constitute good and sufficient notice to Claimants of the Claims Bar Date, the Restructuring Claims Bar Date and the other deadlines and procedures set forth herein, and that no other form of notice or service need be given or made on any Person, and no other document or material need be served on any Person in respect of the claims procedure described herein.

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

34. **THIS COURT ORDERS** that if during any period during which notices or other communications are being given pursuant to this Claims Identification Order, a postal strike or



postal work stoppage of general application should occur, such notices, notifications or other communications sent by ordinary or registered mail and then not received shall not, absent further Order of this 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, facsimile transmission or email in accordance with this Claims Identification Order.

DIRECTIONS

35. **THIS COURT ORDERS** that notwithstanding the terms of this Claims Identification Order, the Monitor may apply to this Court from time to time for directions from this Court with respect to this Claims Identification Order, or for such further Order or Orders as the Monitor may consider necessary or desirable to amend, supplement or clarify the terms of this Claims Identification Order.

GENERAL

36. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist the Monitor and its 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 Monitor, as an officer of this 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 Monitor and its agents in carrying out the terms of this Order.

37. **THIS COURT ORDERS** that the Monitor be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and



that the Monitor is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

38. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. on the date of this Order.



**COURT
OFFICER**



SCHEDULE "A"

Please see attached.

2022 01G 0709

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of Grant
Thornton Limited, as Court-appointed Monitor
of 92834 Newfoundland and Labrador Inc.
("92834" or the "Company");

AND IN THE MATTER OF the Companies'
Creditors Arrangement Act, R.S.C. 1985,
c. C-36, as amended ("CCAA")

INSTRUCTION LETTER FOR THE CLAIMS IDENTIFICATION PROCESS

I. CLAIMS IDENTIFICATION PROCESS

By Order of the Supreme Court of Newfoundland and Labrador dated [REDACTED], 2023 (the "Claims Identification Order"), Grant Thornton Limited, in its capacity as the Court-appointed monitor (in such capacity, the "Monitor") of 92834 Newfoundland and Labrador Inc. has been authorized to administer a claims identification process (the "Claims Identification Process") to identify creditor(s) and amount of claims that have priority to the first secured creditor Bridging Finance Inc. and Bridging Income Fund LP (formerly Sprott Bridging Income Fund LP). The Claims Identification Order governs the filing and identification of all Claims against 92834 Newfoundland and Labrador Inc., and Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspaper Holdings Inc. and Newspaper (a general partnership) (collectively referred to as "CFI").

Unless otherwise defined, all capitalized terms used herein shall have the meanings ascribed to them in the Claims Identification Order.

The Claims Identification Order, the Claims Package, a Proof of Claim form and related materials may be accessed from the Monitor's Website at www.GrantThornton.ca/CFI.

This letter provides instructions for completing the Proof of Claim. Reference should be made to the Claims Identification Order for a complete description of the Claims Identification Process.

The Claims Identification Process is intended for any Person with any Claims, other than Excluded Claims, of any kind or nature whatsoever against CFI, whether liquidated, unliquidated, contingent, or otherwise that would have a priority to the first secured creditor Bridging Finance Inc. and Bridging Income Fund LP (formerly Sprott Bridging Income Fund LP). Please review the enclosed material for the complete definitions of "Claim", "Pre-Filing Claim", "Restructuring Claim" to which the Claims Identification Process applies.



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

Grant Thornton Limited - The Court Appointed Monitor of 92834 Newfoundland and Labrador Inc.
Nova Centre, North Tower
1675 Grafton Street, Suite 1000
Halifax, Nova Scotia B3J 0E9
Canada

Telephone: 902-421-1734
Email: CanadaFluorspar@ca.gt.com

II. FOR CLAIMANTS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim (other than an Excluded Claim), you **MUST** file a Proof of Claim with the Monitor.

All Proofs of Claim for Pre-Filing Claims, which for greater certainty are Claims against CFI arising prior to the Filing Date of February 21, 2022, must be received by the Monitor **before 5:00 p.m. (Newfoundland Standard Time) on November 25, 2023** (the "Pre-Filing Claims Bar Date").

All Proofs of Claim for Restructuring Claims, which for greater certainty are Claims arising out of the restructuring, disclaimer, resiliation, termination or breach by CFI on or after the Filing Date of February 21, 2022, of any contract, lease or other agreement or arrangement whether written or oral, and (ii) claims for unpaid estate expenses which for greater certainty are Claims arising out of unpaid expenses incurred by the Interim Receiver or Monitor, must be received by the Monitor the later of (i) the Pre-Filing Claims Bar Date and (ii) 5:00 p.m. (Newfoundland Time) on the date that is thirty (30) days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Claim (the "Restructuring Claims Bar Date")

PROOFS OF CLAIM MUST BE RECEIVED BY THE PRE-FILING CLAIMS BAR DATE OR THE RESTRUCTURING CLAIMS BAR DATE, AS APPLICABLE, OR THE APPLICABLE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you are required to file a Proof of Claim pursuant to the Claims Identification Process but do not file a Proof of Claim in respect of a Claim by the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, or a Proof of Claim is not filed on your behalf (as permitted by the terms of the Claims Identification Order in respect of Priority Claims), you shall not be entitled to vote at any Meeting regarding a Plan or participate in any distribution under a Plan or otherwise in respect of such Claims.

All Claims denominated in foreign currency shall be converted to Canadian dollars at the Bank of Canada daily average exchange rate in effect on the Filing Date of February 21, 2022.

Additional Proofs of Claim forms can be obtained by contacting the Monitor at the telephone number and address indicated above and providing particulars as to your name, address and facsimile number or email address. Further, Proofs of Claim and related materials may be accessed from the Monitor's Website at www.GrantThornton.ca/CFI.

DATED at Halifax, Nova Scotia, this _____ day of _____, 2023.



Grant Thornton Limited,
solely in its capacity as Monitor of 92834 Newfoundland and Labrador Inc.,
and not in its personal nor corporate capacity.

SCHEDULE "B"

Please see attached.

2022 01G 0709

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of Grant Thornton Limited, as Court-appointed Monitor of 92834 Newfoundland and Labrador Inc. ("92834" or the "Company")

AND IN THE MATTER OF the Companies' Creditors Arrangement Act, R.S.C. 1985, c. C-36, as amended ("CCAA")

NOTICE LETTER FOR THE CLAIMS IDENTIFICATION PROCESS

RE: NOTICE OF CLAIMS IDENTIFICATION PROCESS, PRE-FILING CLAIMS BAR DATE AND RESTRUCTURING CLAIMS BAR DATE

This notice is being published pursuant to an Order of the Supreme Court of Newfoundland and Labrador General Division (the "Court") dated _____ (the "Claims Identification Order"), with respect to 92834's proceedings under the *Companies' Creditors Arrangement Act*, R.S.C., 1985, c. C-36, as amended. Pursuant to the Initial Order dated March 11, 2022, Grant Thornton Limited was appointed as monitor (in such capacity, the "Monitor"), and pursuant to the Claims Identification Order is required to assist with conducting a claims identification process (the "Claims Identification Process") with respect to claims against 92834 and Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspaper Holdings Inc. and Newspar (a general partnership) (collectively referred to as "CFI") that have priority to the first secured creditor Bridging Finance Inc. and Bridging Income Fund LP (formerly Sprott Bridging Income Fund LP). Additionally, the Monitor is required to send Claims Packages to, among others, CFI's known Claimants and Claimants having Restructuring Claims. All capitalized terms not defined herein shall have the meanings ascribed to them in the Claims Identification Order.

The Claims Identification Order, the Claims Package, a Proof of Claim and related materials may be accessed from the Monitor's Website at www.GrantThornton.ca/CFI.

The pre-filing claims bar date is 5:00 p.m. (Newfoundland Time) on November 25, 2023 (the "Pre-Filing Claims Bar Date"). Proofs of Claim in respect of Pre-Filing Claims must be completed and filed with the Monitor on or before the Pre-Filing Claims Bar Date.

The restructuring claims bar date is the later of (i) the Pre-Filing Claims Bar Date and (ii) 5:00 p.m. (Newfoundland Time) on the date that is thirty (30) days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Claim (the "Restructuring Claims Bar Date"). Proofs of Claim in respect of Restructuring Claims must be completed and filed with the Monitor on or before the Restructuring Claims Bar Date.

I. SUBMISSION OF A PROOF OF CLAIM



All persons wishing to assert a Claim (other than an Excluded Claim) against 92834 **MUST** file a Proof of Claim with the Monitor.

PROOFS OF CLAIM MUST BE RECEIVED BY THE MONITOR BY THE PRE-FILING CLAIMS BAR DATE OR RESTRUCTURING CLAIMS BAR DATE, AS APPLICABLE, OR THE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you are required to file a Proof of Claim pursuant to the Claims Identification Process but do not file a Proof of Claim in respect of a Claim by the Pre-Filing Claims Bar Date or the Restructuring Claims Bar Date, as applicable, or a Proof of Claim is not filed on your behalf (as permitted by the terms of the Claims Identification Order in respect of Priority Claims), you shall not be entitled to vote at any Meeting regarding a Plan or participate in any distribution under a Plan, if any, or otherwise in respect of such Claims.

Reference should be made to the Claims Identification Order for the complete definitions of "Claim", "Pre-Filing Claim" and "Restructuring Claim" to which the Claims Identification Process applies. Reference should also be made to the definition of "Priority Claim" set out in the Claims Identification Order.

II. MONITOR CONTACT INFORMATION

The Monitor can be contacted at the following address to request a Claims Package or for any other notices or enquiries with respect to the Claims Identification Process

Grant Thornton Limited - The Court Appointed Monitor of 92834 Newfoundland and Labrador Inc.,
1675 Grafton St Suite 1000
Halifax, NS, B3J 0E9
Canada
Telephone: 902-421-1734
Email: CanadaFluorspar@ca.gt.com

DATED at Halifax, Nova Scotia this _____ day of _____, 2023.

Grant Thornton Limited,
solely in its capacity as Monitor of
92834 and not in its personal nor corporate capacity.



SCHEDULE "C"

Please see attached.

OK

2022 01G 0709

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of Grant
Thornton Limited, as Court-appointed Monitor
of 92834 Newfoundland and Labrador Inc.
("92834" or the "Company");

AND IN THE MATTER OF the Companies'
Creditors Arrangement Act, R.S.C. 1985,
c. C-36, as amended ("CCAA")

PROOF OF CLAIM

Please read carefully the enclosed Instruction Letter for completing this Proof of Claim. All capitalized terms not defined herein have the meanings ascribed to them in the Claims Identification Order dated [REDACTED], 2023.

I. PARTICULARS OF CLAIMANT:

1. Full Legal Name of Claimant:

_____ (the "Claimant")

2. Full Mailing Address of the Claimant:

3. Telephone Number:

4. E-Mail Address:

5. Facsimile Number:

6. Attention (Contact Person):

7. Have you acquired this Claim by assignment?

Yes; ☐ No: ☐ (if yes, attach documents evidencing assignment)

If Yes, Full Legal Name of Original Claimant(s):

0

II. PROOF OF CLAIM:

1. I, _____
(name of Claimant or Representative of the Claimant), of _____
_____ do hereby certify:
(city and province)

- (a) that I [check (✓) one]
☐ am the Claimant; OR
☐ am _____ (state position or title) of

(name of Claimant)
- (b) that I have knowledge of all the circumstances connected with the Claim referred to below; and,
- (c) that complete documentation in support of the Claim referred to below is attached;

		Whether Claim is Secured, Priority Unsecured, or Unsecured	Value of Security Held, if any:
Debtor	Pre-Filing Claim Amount		
Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspaper Holdings Inc. and Newspaper			

		Whether Claim is Secured, Priority Unsecured, or Unsecured	Value of Security Held, if any:
Debtor	Restructuring Claim Amount		
Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspaper Holdings Inc. and Newspaper			

III. PARTICULARS OF CLAIM

The particulars of the undersigned's total Claim (including Pre-Filing Claims and Restructuring Claims) are attached.

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

IV. FILING OF CLAIM

For Pre-Filing Claims, this Proof of Claim **MUST** be received by the Monitor before 5:00 p.m. (Newfoundland Time) on November 25, 2023 (the "Pre-Filing Claims Bar Date").

For Restructuring Claims, this Proof of Claim **MUST** be received by the Monitor before the later of (i) the Pre-Filing Claims Bar Date and (ii) 5:00 p.m. (Newfoundland Time) on the date that is thirty (30) days after the date on which the Monitor sends a Claims Package to you with respect to a Restructuring Claim (the "Restructuring Claims Bar Date").

In either case, completed forms must be delivered by prepaid ordinary mail, registered mail, courier, personal delivery or email addressed:

Grant Thornton Limited - The Court Appointed
Monitor of 92834 Newfoundland and Labrador Inc.,
1675 Grafton St Suite 1000
Halifax, NS, B3J 0E9
Canada
Telephone: 902-421-1734
Email: CanadaFluorspar@ca.gt.com

Failure to file your Proof of Claim as directed by the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, will result in your Claim being extinguished and forever barred and in you being prevented from making or enforcing a Claim against 92834.

DATED at _____ this _____ day of _____, 2023.

Signature of Claimant

a

Appendix C

Affidavit of the Monitor for Email Service of Claims Package

COURT NO.: 2023 01G 0841

AFFIDAVIT OF MONITOR

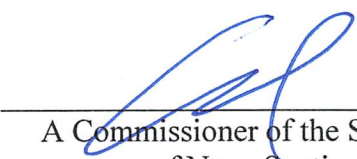
**In the Matter of the
Companies' Creditors Arrangement Act, R.S.C. 1985, C. c-36, as amended ("CCAA")**

**and in the Matter of
92834 Newfoundland and Labrador Inc. ("92834")**

I, Corey Hines, of the Monitor's office of Grant Thornton Limited, hereby make oath and say:

That on the 27th day of October 2023, I did cause to be sent by email the Notice Letter, Claims Identification Order, Instruction Letter and proof of claim form for the Claims Identification Process in the CCAA proceedings of 92834 to all known claimants as listed in the attached Schedule A.

SWORN BEFORE ME at the City
Halifax, Province of Nova Scotia,
this 20 day of November, 2023.



A Commissioner of the Supreme Court
of Nova Scotia



Corey Hines

Allan R. MacDonald
A Commissioner of the
Supreme Court of Nova Scotia
Expiry: June 22nd, 2027

Noted!
Suzanne
416-241-5501
on 22nd, 2023

10/25/2017

10/25/2017
10/25/2017
10/25/2017
10/25/2017

Schedule "A"

10/25/2017
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10/25/2017
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10/25/2017

10/25/2017
10/25/2017
10/25/2017
10/25/2017

10/25/2017

Creditors	Email
A. Harvey & Co. LTD	acb@aharvey.nf.ca
Acklands - Grainger Inc.	waddenj@agi.ca
Adaptive Marine Solutions Inc.	bruce.cutler@ams-ink.ca
AGAT Laboratories	canning@agatlabs.com
Aggregate Equipment (Prepavement Balance)	tom.decken@aecal.ca
Agilent Technologies Canada Inc.	Jean-Louis.Cabral@agilent
AGP Mining Consultants Inc.	sandra.atkinson@agpmining.com
Air Liquide Canada Inc.	deborah.dixon@airliquide.com
Akita Equipment & Auto Transfer	Jeff@akitaequipment.com
Alltech Consulting Inc.	fpitman@alltechconsulting.ca
Ameritrol, Inc.	bklatt@ameritrol.com
Andrew Moores	capitoldrugs@gmail.com
Argentia Freezers & Terminals (Division of A. Harvey)	cokeefe@aharvey.nf.ca
Arkema Inc.	William.Hamel@arkema.com & Svlvie.Ohsanian@arkema.com
Arthur Hann	hann_arthur@hotmail.com
Asgeo Manufacturing Inc.	Akuzma@asgeo.com
Aslan Technologies Inc.	chunt@aslantech.ca
Atlantic Crane & Material Handling Limited	lmaclean@atlanticcrane.ca
Atlantic Explosives Limited	bwilson@atlanticexplosives.ca
Atlantic Purification Systems	kathv@aps.ns.ca
Avlward's Home Centre - Marystown	eb@avlwardshomecentre.nf.ca
Avlwards Home Centre - St. Lawrence	eb@avlwardshomecentre.nf.ca
Baird & Associates	danglin@baird.com
Bank of Montreal	LindsavP.Barwise@bmo.com & Sanja.Sopic@bmo.com
Bank of Montreal - Navistar Capital	Jennifer.Beatty@bmo.com
Basil Fearn (93) Limited	jeff.kendall@basilfearn.nf.ca
Battlefield Equipment	carnel.morrissev@toromont.com
Bay View Apartments	walterloder@hotmail.com
BDI a division of Bell Mobility Inc.	bellmobilityatlantic@bell.ca
Bell Mobility	bellmobilityatlantic@bell.ca
Belzona Atlantic Canada	dhodder@pinnacleencies.ca
Bluewater Newfoundland Ltd.	bmeadus@bluewatergroup.ca
Box L Mining and Ranching LLC	pgannon@boxminingandranching.com
Brandt Tractor Ltd.	ajf672@hotmail.com
Brenco High Voltage Solutions	bren@brencohighvoltage.com
Brenton Industrial	jbrenton@brentongroup.ca
Brenton Investments Limited	jbrenton@brentongroup.ca
Brenton Rentals & Sales Ltd.	jbrenton@brentongroup.ca
Bretagne Canada Inc.	rcasola@brenntage.ca
Bridging Finance Inc.	graham.page@pwc.com
Bruce Sutherland Associates Limited	info@bsal.ca
Burin Peninsula Chamber of Commerce	info@burinpeninsulachamber.com
Butland Communications	marilyn@butlandcom.com
Cahill Fabrication Structural	treid@cahill.ca
Cahill Technical Services	thaward@cahill.ca
Canadian Manufacturers & Exporters	jackie.field@cme-mec.ca
Canadian Tire	suzanne.wasson12@gmail.com
Caraustar Industrial	Tony.Cabana@caraustar.com
Caterpillar Financial Services Limited	Sherry.Pottier@cat.com
CDW Canada Corp.	david.steinberg@cdw.ca
Century2K Inc	bnorris@century2K.ca
Ceridian Canada Ltd.	AccountsReceivable@ceridian.com
The Chemours Company	david.l.lavery@chemours.com
Chromalox	pkurwlowicz@provan.ca
Civ Electric Supply	lisa.lake@civetricesupply.com
Cole Parmer	armen.janjanian@coleparmer.ca
Colin Pittman Photography	info@colinpittmanphotography.com
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Cox & Palmer	wcahill@coxandpalmer.com
Control Pro Distributors Inc.	ckearney.controlpro@nfd.net
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Davies Ward Phillips & Vineberg LLP	kgreenspoon@dwvp.com
Davis Industrial Hygiene	nikki@davisih.com
De Lage Landen Financial Services Canada Inc.	lossrecoverv@leasedirect.com
DocuSign Inc.	remittance@docuSign.com
Donaldson Company, Inc.	Scott.Woitas@Donaldson.com
Dormody Engineering Incorporated	mdormody@dormodvengineering.ca
Dunphy's Transport Inc.	chrisdunphy@live.ca
Eagle Crusher	leclenger@eaglecrusher.com
Easv-Kleen Pressure System Ltd.	sales@easvkleen.com
East Coast Hydraulics Nfld Ltd.	toconnon@eastcoasthydraulics.ca
East Coast Metal Fabrication (2015) Inc.	accounts@ecmf.ca
Eastern Analytical Ltd.	info@easternanalytical.ca
Eastern Composite Services Inc.	janice@easternservices.ca
Eastlink	Doug.J.Fraser@corp.eastlink.ca
Edward Kelly	ed.kelly@vallen.ca
Eddie Bauer LLC	Dylan.Birdsall@eddiebauer.com
Eggerding B.V.	e.plant@eggerding.com
Electronic Centre Limited	dstjohn@electroniccentre.com
Emberlev's Transport Ltd.	garvy@emberlevstransport.com
Emco Waterworks	SPynn@emcoltd.com
Export Development Canada	AccountsReceivable@edc.ca
Farrell's Excavating Ltd.	wfarrell@farrells.ca & rregular@robertregularlaw.com
Farrell's Fuels Ltd.	wfarrell@farrells.ca & rregular@robertregularlaw.com
Federal Express Canada Ltd.	Jeremv.modermott@fedex.com
FILTERFAB COMPANY	leonardj@filterfab.ca
FLS Transportation Services	msinrovich@flstransport.com
FLSmith Inc. - Salt Lake City Operations	dennis.macgillivray@flsmith.com
Fluorsid	Lior.Metzinger@fluorsid.com
Ford Credit Canada Leasing	mthibod6@ford.com
Fuze Logistics Services Inc.	riship@fuzelogistics.com
GCR Tires & Service - Div. of Bridgestone Canada Inc.	927@grcanada.ca
General Auto & Industrial	jmccarthy@piccowhitelaw.ca
GFL Environmental Services, Inc.	acctsrc@terapureenv.com
Golden Gate Capital	boneill@goodmans.ca

Creditors	Email
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Government of Newfoundland and Labrador - Health and Post-Secondary Education Tax	Collections@gov.nl.ca
Graham Tobin	ellentobin756@gmail.com
Gravbar Canada Limited	dfraney@gravbarcanada.com
Greif Packaging LLC	jonathan.ross@greif.com
Groeneveld Lubrication Solutions Inc.	m.babra@groeneveld-group.com
Guv J. Bailev Ltd.	icramm@guvjbaillev.net
H2FLOW Equipment Inc.	david@h2flow.com
Hamilton Equipment Company, Inc	accounting@hamiltonequip.com
Head, Johnson, Kachigian & Wilkon, PC	cwilkinson@hjkwlaw.com
HERCULES SLR INC.	bdalton@herculeslr.com
Hi- Tech Scales LTD	hitechscales@nfld.net
Hi-Point Industries	rantle@hi-pointindustries.ca
Hickman Leasing Limited	evanb@hickmanchrysler.ca
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Hubert Beck	hbeck100@yahoo.ca
Immersive Technologies, Inc.	kmcbride@immersivetechnologies.com
Imprint Specialty Promotions Limited	shellew@imprintspe.ca
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Inspectorate America Corporation (Bureau Veritas) FX 1.25	Millie.Altamus@bureauveritas.com
ICS Wear Group Inc.	christina@icsweargroup.com
IRL Supplies	accounts@irlsupplies.com
Jemike & Johanson Ltd.	tracvh@jemike.com
Jewer Bailev Consultants Ltd.	rav.bailev@jewerbailev.com
JMT of New York Inc.	natwood@jmt.com
K&D Pratt	accounts.receivable@kdpratt.com
Kal Tire	Paul Lethbridge@kaltire.com
Ken Palko	ken.palko@gmail.com
Kiewit Offshore Services, a div of PKSU	pam.smith@kiewit.com & Paul.White@kiewit.com
Komatsu International (Canada) Inc.	judv.langlais@global.komatsu
Knight Piesold	khawton@knightpiesold.com
Knightsbridge Robertson Surrette	accounting@kbrs.ca
Lanxess Deutschland GmbH	wolfgang.schaefer@lanxess.com
Laurentide Controls Ltd.	receivables@laurentide.com
LGL Limited	rmartin@lgl.ca
Liftow Limited	wayne.lane@liftow.com
LSW Wear Parts Ltd.	lebie@lswwearparts.com
M&M Quick Copy	mmquickcopy@eastlink.ca
Major's Contracting Ltd	patsv.vallis@majors.ca
Mallav's Industrial Services Ltd.	mallavsiindustrial@hotmail.com
Manulife Financial	Kelly_Graham@manulife.ca
Maples and Calder	Gabriel.Godet@maples.com
Marystown Ford Sales	clarevilleford.tmartin@mf.aibn.com
Meridian OneCap Credit Corp.	Joanna.Alford@meridiancu.ca
Metso Outotec Canada Inc.	ar.minerals.can@metso.com
Mid-Ship Group LLC	srzcha@midship.com
Mikan Scientific Inc.	jsloan@mikan.ca
Mitsubishi HC Capital Canada Leasing, Inc.	lornahghan@mhccna.com
Modern Business Equipment	judvfm@modernbusiness.ca
Modspace Financial Services, Canada	Canada-Alaska.ar@willscot.com
Montreal Tractor Inc.	angelo@montrealtractor.com
Morrison Hershfield	arideout@morrisonhershfield.com
M-Roc Ltd.	jeff.corace@m-ro.ca
Multotec Canada Ltd.	martin@multotec.ca
Newfound Forming Limited	newfoundforming@hotmail.com
Newfound Mechanical Limited	nabbot@newfoundmechanical.com
Newfoundland Distributors Ltd.	rav@nldistributors
Newfoundland Marine Surveys Inc.	bob@nmssl.ca
Newfoundland Power	customerrelations@newfoundlandpower.com
Noord Nederlandche P&I Club	lhvne@reedsmith.com
Norman Marine Services	john_w_norman@hotmail.com
Norman Wilson	NWilson@geometo.com
North Atlantic Systems Inc.	corev.smith@nasnf.com
OK Tire - B&W Property Enterprises (2013) Ltd.	felicia.harnett@outlook.com
Orkin Canada	lmullins@orkincanada.com
Ormac Industrial Supply Inc.	ormac@ormacindustrial.com
OSISOFT LLC	orders@osisoft.com
OSISOFT Canada LLC	lhimes@osisoft.com
Oxford Instruments America Inc.	ccc.oia@oxinst.com
Palko Mining & Materials Consulting Ltd.	ken.palko@gmail.com
Pardv's Recreation & Marine Ltd.	BarrvPardv_PardvsRecreation@vmail.com
Pardv's Waste Management	ar@pardvswaste.com
Parts for Trucks, Inc.	kstrong@partsfortrucks.com
PBA Industrial Supplies Ltd.	sherrie@pdaindustrial.com
PEAK Design Limited	steven.ducev@peakdesignlimited.ca
Peninsula Castle	jason@peninsulacastle.ca
Peninsula Glass & Tire	peninsulaglassandtire@persona.ca
Pennecon Grand Banks Warehousing	gboyd@french-associates.com
Pennecon Technical Services Limited	jbeaton@pennecon.com
Peter Kiewit Sons ULC	Paul.White@kiewit.com
Pike's Building Centre	info@pikesbuildingcentre.com
Price Waterhouse Coopers LLP	darrin.g.talbot@pwc.com
Provincial Fence Products Limited	troche@profence.ca
Puglisevich Crews & Services Limited	training@puglisevich.com
Quadra Chemicals Inc.	Jessica_Houston@quadra.ca
Rav Quinnev & Nebeker	abberger@RQN.COM
R&E TRANSPORTATION	randetransportation@yahoo.ca
R. Pittman Enterprises	pittmanslectrical@mf.sympatico.ca
Receiver General	Josephine.haves@ic.gc.ca
Renu Industries Canada	admin@renuindustries.com
Rideout Tool and Machine Inc.	cnorman@rideouttool.com
Riverside Aggregate Solutions Inc.	Brian.Buckdev@sympatico.ca
RJG Construction Limited	bonnie@rjgconstruction.com & bob@rjgconstruction.com

Creditors	Email
RoBulog, Rotterdam Bulk Logistics	rvm@robulog.com
Rock Safety Industrial Ltd.	john@rocksafetyind.com
Rothlochston Subsea Inc	aoates@rothlochston.com
Russel Metals Inc.	kpeters@russelmetals.com & cwhite@russelmetals.com
RYKE Reliability Inc.	ron.doucet@ryke.com
S&S Supply	sssupply@nf.aibn.com
S.E. International	beth@seintl.com
SANSOM Equipment Ltd.	charles.pickett@sansom.ca
Scandinavian Fittings & Flanges Canada Inc.	mto@sffgroup.com
Seabulk Inc	mark.mattila@seabulk.com
Sepor, Inc	sandv@sepor.com
Sepro Mixing & Pumping Corp.	joanne.pilcher@canaminltd.com
SGS Nederland BV	paul.osterrieth@sgs.com
SGS North America, Inc.	svracuse.ar@sgs.com
Shred-it International ULC	corev.odonnell@stericvle.com
Siebtechnik Tema	mmcreary@tema.net
Slack Technologies, LLC	receivables@slack-corp.com
SLR Consulting	oleanda@slrconsulting.com
SMS Equipment Inc.	Dgogal@smequip.com
SRF Ltd.	Preetosh.Shirmali@srf.com & Ankur.Tandon@srf.com
Solvay GmbH	thierry.leclerc@solvay.com
Soutex Inc.	jmoreau@soutex.ca
SP Excavating Inc.	donnaraeloder@hotmail.com
Spartan Industrial Marine	pmaedonald@herculeusslr.com
St. Lawrence Clover Farm	john.gerardisaacs48@hotmail.ca
St. Lawrence Pharmacy	andrewkmoore@gmail.com
St. Lawrence Area Trail Association	cassclarke80@gmail.com & NWilson@geomtco.com
Staples Advantage/Corporate Express	Amanda.Burke@Staples.com
Stellar Industrial Sales Ltd.	pbrothers@stellarindustrial.ca
Summit Mechanical Services (2020) Limited	jennifer@summitnl.ca
T R Excavating Inc.	TRExcavating@hotmail.com
Tag Team Mechanical	tagteammech@gmail.com
Tamal Industrial Rubber Limited	allan@tamalrubber.com
Tanfac Industries Ltd.	kalaimanee.r.g@adivabirla.com & nandakumar.g@adivabirla.com
Tank Connection LLC	andv.wolfinger@apexdomes.com
Tega Industries Canada Inc.	vinav.grover@tegiindustries.com
TEMA ISENMANN, Inc.	pforbes@temaisenmann.com
Thermo Fisher	joe.funai@thermofisher.com
Tiller Engineering Inc.	rtiller@tillereng.ca
Tobin's Efficiency Units	ellentobin756@gmail.com
Toromont CAT	bcantwell@toromont.com
Town of St. Lawrence	amanda.edwards@townofstlawrence.com
trajectorE Engineering Inc.	andrew@trajectorE.ca or dave@vourtotaliQ.com
Transport Canada	TC.CollectionOfficer-AgentDeRecouvrement.TC@tc.gc.ca
United Rentals of Canada Inc.	llawrence@ur.com & Sharris@ur.com
Vallen Canada Inc	kristina.villa@vallen.ca
Valmin Fire Protection Ltd	valmin.fire@eastlink.ca
Vipond Inc.	paul.donnely@vipond.ca
Vision 33	accounts@atlanticdatasystems.com
Wagenborg Shipping B.V	lhvne@reedsmih.com
Wajax Industrial Components	TMahon@wajax.com
Wally Drake's Trucking	wallydrakestrucking@hotmail.com
Walter Loder	walterloder@hotmail.com
Wamnic Holdings Inc.	mainstreetstorage.nl@gmail.com
Water Blast Manufacturing LP	AP@HOTSAB.COM
Weir Minerals	paul.hughes@mail.weir
WESCO Distribution Canada LP	rburton@wesco.com
Western Alliance Logistics	patricia@westernallancelogistics.com
Western Petroleum Newfoundland Limited	dave.brown@westernpetroleum.ca
Westlund, a Division of EMCO	tcollins@westlundpyf.com
Williams Scotsman	wroberson@cmiweb.com
Wiscombe's Cleaning	charles.wiscombe@nf.aibn.com
WorkplaceNL	Jennifer.Langdon@workplacenl.ca

Hines, Corey

From: CanadaFluorspar
Sent: October 27, 2023 4:12 PM
To: CanadaFluorspar
Subject: 92834 NL Inc. (Canada Fluorspar) - Claims Identification Process
Attachments: CFI - Claims Identification Order.PDF; CFI - Claims Process - Notice Letter.pdf; CFI - Claims Process - Instruction Letter.pdf; CFI - Claims Process - Proof of Claim.pdf

Re: In the Matter of the *Companies Creditors' Arrangement Act* proceedings of 92834 Newfoundland and Labrador Inc ("92834") – Claims Identification Process for claimants of 92834, Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspar Holdings Inc., and Newspar (a General Partnership).

Pursuant to the attached Claims Identification Order granted by the Supreme Court of Newfoundland and Labrador on October 25th 2023, please find the Claims Package which includes Notice Letter, Instructions for the Claims Identification Process, and Proof of Claims Form.

Claims Bar Date: November 25, 2023

Should you wish to submit a proof a claim please send by email to: CanadaFluorspar@ca.gt.com or send by ordinary mail at the address included in the instruction letter.

Regards,

Grant Thornton Limited
In its capacity as Monitor of
92834 Newfoundland and Labrador Inc.

Nova Centre, North Tower | Suite 1000 - 1675 Grafton Street | Halifax | NS | B3J 0E9

2022 01G 0709

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of
Grant Thornton Limited, as Court-Appointed
Monitor of 92834 Newfoundland and
Labrador Inc., ("92834" or the "Company")

AND IN THE MATTER OF the *Companies'*
Creditors Arrangement Act, R.S.C. 1985,
c. C-36, as amended

CLAIMS IDENTIFICATION ORDER

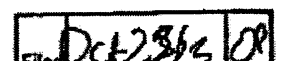
BEFORE THE HONOURABLE JUSTICE MACDONALD

THIS APPLICATION, made by Grant Thornton Limited, in its capacity as Court-appointed Monitor of 92834 Newfoundland and Labrador Inc. (in such capacity, the "Monitor" or the "Applicant") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA") for an Order approving the Claims Identification Process (as defined below);

UPON READING the materials filed by the Applicant and the Monitor's Tenth Report to Court dated the 11th day of October, 2023; and

AND UPON HEARING the submissions of Geoffrey Spencer, counsel for the Applicant, and such other counsel that were present, no one else appearing for any party although duly served as outlined in the affidavit of service of Jennifer King, dated the 24th day of October, 2023;





SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Application is hereby abridged and validated so that this application is properly returnable today and hereby dispenses with further service thereof.

DEFINITIONS

2. **THIS COURT ORDERS** that, for the purposes of this Claims Identification Order establishing a procedure for the submission of Claims against 92834, in addition to terms defined elsewhere herein, the following terms shall have the following meanings:

- (a) **"Assessments"** means Claims of His Majesty the King in Right of Canada or of any Province or Territory or Municipality or any other taxation authority in any Canadian or foreign jurisdiction, including, without limitation, amounts which may arise or have arisen under any notice of assessment, notice of objection, notice of reassessment, notice of appeal, audit, investigation, demand or similar request from any taxation authority;
- (b) **"Business Day"** means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in St. John's, Newfoundland and Labrador;
- (c) **"CCAA Proceedings"** means the within proceedings in respect of 92834 Newfoundland and Labrador Inc. under the CCAA;
- (d) **"Charges"** has the meaning given to that term in the Initial Order;
- (e) **"Claim"** means:



- (i) any right of claim of any Person against Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspar Holdings Inc. and Newspar (collectively "CFI"), which claim was vested out to 92834 pursuant to the Approval and Vesting Order issued by this court on the 7th day of June, 2023, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever in existence at the time of the Initial Order, 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 such indebtedness, liability or obligation is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution or indemnity or otherwise against 92834 with respect to any matter, action, cause or chose in action, but subject to any counterclaim, set-off or right of compensation in favour of 92834 which may exist, whether existing at present or commenced in the future, which indebtedness, liability or obligation (A) is based in whole or in part on facts that existed prior to the Filing Date, (B) relates to a time period prior to the Filing Date, or (C) is a right or claim of any kind that would be a

Q

claim provable in bankruptcy within the meaning of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 (the "BIA") had 92834 become bankrupt on the Filing Date '(each, a "Pre-Filing Claim"); and

- (ii) any right of claim of any Person against 92834 in connection with any indebtedness, liability or obligation of any kind whatsoever owed by 92834 to such Person arising out of the restructuring, disclaimer, repudiation, resiliation, termination or breach by 92834 on or after the Filing Date of any contract, lease, other agreement or obligation whether written or oral '(a "Restructuring Claim");

provided, however, that in any case "Claim" shall not include an Excluded Claim;

- (f) "Claimant" means any Person asserting a Claim and includes the transferee or assignee of a Claim recognized in accordance with paragraphs 26 and 27 herein or a trustee, executor, liquidator, receiver, receiver and manager, or other Person acting on behalf of or through such Person;
- (g) "Claims Identification Process" means the process for identifying Claims outlined in this Claims Identification Order, including the Schedules hereto;
- (h) "Claims Package" means the Proof of Claim form, the Notice to Claimants, the Instruction Letter, and any other documentation the Monitor may deem appropriate;
- (i) "Court" means the Supreme Court of Newfoundland and Labrador;
- (j) "Excluded Claim" means any claim secured by any of the Charges;
- (k) "Filing Date" means February 21, 2022;



- (l) **"Initial Order"** means the Initial Order of the Honourable Justice MacDonald made March 11, 2022 in these CCAA Proceedings, as amended, restated or varied from time to time;
- (m) **"Instruction Letter"** means the instruction letter to Claimants, substantially in the form attached as Schedule "A" hereto, regarding the completion of a Proof of Claim by a Claimant and the Claims Identification Process described herein;
- (n) **"Meeting"** means a meeting of the creditors of 92834 called for the purpose of considering and voting in respect of a Plan;
- (o) **"Monitor"** means Grant Thornton Limited., in its capacity as the Court-appointed Monitor of 92834;
- (p) **"Monitor's Website"** means: www.GrantThornton.ca/CFI;
- (q) **"Notice to Claimants"** means the notice for publication by the Monitor as described in paragraph 16 hereof, in the form attached as Schedule "B";
- (r) **"Orders"** means any and all orders issued by the Court within the CCAA Proceedings, including the Initial Order;
- (s) **"Person"** means any individual, corporation, firm, limited or unlimited liability company, general or limited partnership, association (incorporated or unincorporated), trust, unincorporated organization, joint venture, trade union, government authority or any agency, regulatory body or officer thereof or any other entity, wherever situate or domiciled, and whether or not having legal status, and whether acting on its own or in a representative capacity;
- (t) **"Plan"** means a plan of compromise or arrangement contemplated by the Initial Order;



- (u) **"Pre-Filing Claims Bar Date"** means 5:00 p.m. (Newfoundland Time) on November 25, 2023;
- (v) **"Pre-Filing Secured Debt"** means all indebtedness, liabilities and obligations owing by 92834 under CFI's agreements with:
 - (i) Bridging Finance Inc. Bridging Income Fund LP, Bridging Private Debt Institutional LP, Bridging Mid-Mark Debt Fund LP, Bridging Private Debt Lending Master Fund I.LP (Cayman), Bridging SMA 1 LP., and Bridging SMA 2 LP;
 - (ii) His Majesty in Right of Newfoundland and Labrador (as represented by the Minister of Industry, Energy and Technology); and
 - (iii) various equipment lessors in respect of capital leases;
- (w) **"Priority Claim"** means any Claim that ranks in priority to the Pre-Filing Secured Debt;
- (x) **"Priority Claimant"** means any Claimant asserting a Priority Claim and/or any Person who may be entitled to assert a Priority Claim, and includes any Person who has had a Proof of Claim asserting a Priority Claim filed on their behalf pursuant to the terms of this Claims Identification Order;
- (y) **"Proof of Claim"** means the Proof of Claim referred to in paragraph 21 hereof to be filed by Claimants, substantially in the form attached hereto as Schedule "C"; and
- (z) **"Restructuring Claims Bar Date"** means the later of:
 - (i) the Pre-Filing Claims Bar Date; and



- (ii) 5:00 p.m. (Newfoundland Time) on the day which is thirty (30) days after the Monitor sends a Claims Package with respect to a Restructuring Claim in accordance with paragraph 19 of the Claims Identification Order.

INTERPRETATION

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

4. **THIS COURT ORDERS** that all references to the word "including" shall mean "including without limitation".

5. **THIS COURT ORDERS** that all references to the singular herein include the plural, the plural include the singular, and any gender includes the other gender.

GENERAL PROVISIONS

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

7. **THIS COURT ORDERS** that all Claims shall be denominated in Canadian dollars. Any Claims denominated in a foreign currency shall be converted to Canadian dollars at the Bank of Canada daily average exchange rate on the Filing Date.

8. **THIS COURT ORDERS** that there shall be no presumption of validity or deeming of the amount due in respect of amounts claimed in any Assessments, with the exception of any



assessments raised by the Minister of National Revenue, pursuant to the Income Tax Act and/or the Excise Tax Act

9. **THIS COURT ORDERS** that notwithstanding any other provisions of this Order, the solicitation by the Monitor of Proofs of Claim and the filing by any Claimant of a Proof of Claim shall not, for that reason only, grant any Person any rights, including without limitation, in respect of its Claims or its standing in the CCAA Proceedings, except as specifically set out in this Order.

10. **THIS COURT ORDERS** that copies of all forms delivered hereunder, as applicable, shall be maintained by the Monitor.

ROLE OF THE MONITOR

11. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA, the Initial Order and any other orders of the Court in the CCAA Proceedings, shall administer the Claims Identification Process provided for herein and is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this Claims Identification Order.

12. **THIS COURT ORDERS** that the Monitor shall: (i) have all protections afforded to it by the CCAA, this Claims Identification Order, the Initial Order, any other Orders of the Court in the CCAA Proceedings and other applicable law in connection with its activities in respect of this Claims Identification Order, including the stay of proceedings in its favour provided pursuant to the Initial Order; and (ii) incur no liability or obligation as a result of carrying out the provisions of this Claims Identification Order, including in respect of its exercise of discretion as to the completion, execution or time of delivery of any documents to be delivered hereunder, other than in respect of gross negligence or wilful misconduct.



13. **THIS COURT ORDERS** that 92834 and its employees, agents and representatives and any other Person given notice of this Claims Identification Order shall fully cooperate with the Monitor in the exercise of its powers and the discharge of its duties and obligations under this Claims Identification Order.

NOTICE TO CLAIMANTS

14. **THIS COURT ORDERS** that 92834 shall within two (2) days following the issuance of the Claims Identification Order provide to the Monitor a complete list of known potential Claimants, listed in the books and records of 92834 (the "Known Claimants" and each a "Known Claimant") as at the date of this Order, showing for each Known Claimant, its name, electronic address, or mailing address in the absence of an electronic address, and amount owed pursuant to 92834's books and records.

15. **THIS COURT ORDERS** that the Monitor shall send a Claims Package to each Known Claimant, each party that appears on the Service List, and any other Person that has requested a Claims Package, by ordinary mail or electronic mail to the last known address of the Known Claimant or the address as listed on the Service List, as applicable, within five (5) days following the issuance of the Claims Identification Order.

16. **THIS COURT ORDERS** that as soon as practicable, and without delay, the Monitor shall cause the Notice of Claimants to be published, for at least one (1) Business Day, in the Globe and Mail (National Edition) and the Telegram (Newfoundland and Labrador).

17. **THIS COURT ORDERS** that the Monitor shall cause the Notice to Claimants, the Claims Package and the Claims Identification Order to be posted to the Monitor's Website as soon as reasonably possible and cause it to remain posted thereon until its discharge as Monitor of 92834.



18. **THIS COURT ORDERS** that upon request by a Claimant for a Claims Package or documents or information relating to the Claims Identification Process prior to the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, the Monitor shall forthwith send a Claims Package, direct such Person to the documents posted on the Monitor's Website, or otherwise respond to the request for information or documents as the Monitor considers appropriate in the circumstances.

19. **THIS COURT ORDERS** that with respect to any Restructuring Claims arising from the restructuring, disclaimer, resiliation, termination or breach of any lease, contracts, or other agreement or obligation, on or after the date of the Initial Order, the Monitor shall send to the counterparty(ies) to such lease, contract or other agreement or obligation a Claims Package:

- (a) within five (5) days following the issuance of the Claims Identification Order if such Restructuring Claim arose prior to the date of the Claims Identification Order; or
- (b) no later than two (2) days following the time the Monitor actually becomes aware of the effective date of such Restructuring Claim if such Restructuring Claim arises following the date of the Claims Identification Order.

20. **THIS COURT ORDERS** that the form and substance of each of the Notice to Claimants, Proof of Claim form, Instruction Letter, substantially in the forms attached as schedules hereto, are hereby approved. Despite the foregoing, the Monitor may, from time to time, make such minor changes to such forms as the Monitor considers necessary or desirable.

PROOFS OF CLAIM

21. **THIS COURT ORDERS** that any Person that wishes to assert a Pre-Filing Claim must deliver to the Monitor on or before the Pre-Filing Claims Bar Date a completed Proof of Claim,

B

including all relevant supporting documentation in respect of such Claim, in the manner set out in this Claims Identification Order.

22. **THIS COURT ORDERS** that any Person that wishes to assert a Restructuring Claim must deliver to the Monitor on or before the Restructuring Claims Bar Date a completed Proof of Claim form, together with all relevant supporting documentation in respect of such Claim, in the manner set out in this Claims Identification Order.

23. **THIS COURT ORDERS** that 92834 shall be authorized (but not obligated) to file a Proof of Claim on behalf of any or all Priority Claimants in respect of any potential Priority Claims.

24. **THIS COURT ORDERS** that any Person who does not file a Proof of Claim (including, with respect to a Priority Claimant, any Person who has not had a Proof of Claim filed on their behalf pursuant to the terms of this Claims Identification Order) such that it is received by the Monitor in accordance with this Claims Identification Order by the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, shall:

- (a) not be entitled to receive further notice with respect to, and shall not be entitled to participate as a Claimant or creditor in, the Claims Identification Process or the CCAA Proceedings in respect of such Claim;
- (b) with respect to a Pre-Filing Claim or a Restructuring Claim, be forever barred, estopped and enjoined from asserting or enforcing such Claim against 92834 and 92834 shall not have any liability whatsoever in respect of such Claim and such Claim shall be extinguished without any further act or notification by 92834 or the Monitor;
- (c) not be permitted to vote at any Meeting on account of such Claim; and



- (d) not be permitted to participate in any distribution under any Plan related to such Claim or under these CCAA Proceedings.

SET-OFF

25. **THIS COURT ORDERS** that nothing in this Claims Identification Order shall affect any right of set-off that 92834 may have against any Person.

TRANSFER OF CLAIMS

26. **THIS COURT ORDERS** that if the holder of a Claim transfers or assigns the whole of such Claim to another Person, neither the Monitor nor 92834 shall be obligated to give notice or otherwise deal with the transferee or assignee of such Claim in respect thereof unless and until written notice of such transfer or assignment, together with evidence satisfactory to the Monitor, in its sole discretion, of such transfer or assignment, has been received by the Monitor and the Monitor has provided written confirmation acknowledging the transfer or assignment of such Claim, and thereafter such transferee or assignee shall for the purposes hereof constitute the "Claimant" in respect of such Claim. Any such transferee or assignee of a Claim shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Claims Identification Order prior to receiving written confirmation by the Monitor acknowledging such assignment or transfer. After the Monitor has delivered a written confirmation acknowledging the notice of the transfer or assignment of a Claim, the Monitor shall thereafter be required only to deal with the transferee or assignee and not the original holder of the Claim. A transferee or assignee of a Claim takes the Claim subject to any defences and rights of set-off to which 92834 may be entitled with respect to such Claim. For greater certainty, a transferee or assignee of a Claim is not entitled to set-off, apply, merge, consolidate or combine any Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such

Person to 92834. Reference to transfer in this Claims Identification Order includes a transfer or assignment whether absolute or intended as security.

27. **THIS COURT ORDERS** that if a Claimant or any subsequent holder of a Claim, who in any such case has previously been acknowledged by the Monitor as the holder of the Claim, transfers or assigns the whole of such Claim to more than one Person or part of such Claim to another Person, such transfers or assignments shall not create separate Claims and such Claims shall continue to constitute and be dealt with as a single Claim notwithstanding such transfers or assignments. The Monitor shall not, in each case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Claim only as a whole and then only to and with the Person last holding such Claim, provided such Claimant may, by notice in writing delivered to the Monitor, direct that subsequent dealings in respect of such Claim, but only as a whole, shall be dealt with by a specified Person and in such event, such Person shall be bound by any notices given or steps taken in respect of such Claim with such Claimant or in accordance with the provisions of this Claims Identification Order.

DETERMINATION AND ADJUDICATION OF CLAIMS

28. **THIS COURT ORDERS** that:

- (a) the Monitor shall review all Proofs of Claim received, and is hereby empowered at its discretion to: (i) accept, revise or disallow each Claim as set out in each Proof of Claim, (ii) negotiate, settle or determine the amount of any Claim or the priority asserted by a Claimant with regard to a Claim, subject in each case to further determination by the Court in the event the Monitor and the applicable Claimant are unable to resolve any dispute with respect to a particular Claim;

- (b) nothing in this paragraph 28 restricts the ability of the Monitor to apply to the Court to modify, supplement or replace the applicable procedures for reviewing, determining or adjudicating Claims, should that become necessary or appropriate in the circumstances.

EXCLUDED CLAIMS

29. **THIS COURT ORDERS** that, for greater certainty, no Person holding an Excluded Claim shall be required to file a Proof of Claim in respect of such Excluded Claim, and such Person shall be unaffected by this Order in respect of such Excluded Claim.

SERVICE AND NOTICE

30. **THIS COURT ORDERS** that the Monitor may, unless otherwise specified by this Claims Identification Order, serve and deliver or cause to be served and delivered the Claims Package, any letters, notices or other documents to Claimants or any other interested Person by forwarding true copies thereof by email, prepaid ordinary mail, courier, personal delivery, facsimile transmission or email to such Persons or their counsel (including counsel of record in any ongoing litigation) at the physical or electronic address, as applicable, last shown on the books and records of 92834 or set out in such Claimant's Proof of Claim if one has been filed. Any such service and delivery shall be deemed to have been received: (i) if sent by ordinary mail, on the third Business Day after mailing within Canada, and the fifth Business Day after mailing internationally; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by facsimile transmission or email by 5:00 p.m. on a Business Day, on such Business Day and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

31. **THIS COURT ORDERS** that any notice or communication required to be provided or delivered by a Claimant to the Monitor under this Claims Identification Order shall be in writing



in substantially the form, if any, provided for in this Claims Identification Order and will be sufficiently given only if delivered by email, prepaid registered mail, courier, or personal delivery addressed to:

**Grant Thornton Limited – The Court Appointed Monitor of 92834 Newfoundland and Labrador Inc.
Nova Centre, North Tower
Suite 1000 – 1675 Grafton Street
Halifax, Nova Scotia B3J 0E9**

Email: CanadaFluorspar@ca.gt.com

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

32. **THIS COURT ORDERS** that the posting of materials on the Monitor's Website pursuant to paragraph 17 herein, the publication of the Notice to Claimants and the sending of the Claims Packages as set out in this Claims Identification Order shall constitute good and sufficient notice to Claimants of the Claims Bar Date, the Restructuring Claims Bar Date and the other deadlines and procedures set forth herein, and that no other form of notice or service need be given or made on any Person, and no other document or material need be served on any Person in respect of the claims procedure described herein.

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

34. **THIS COURT ORDERS** that if during any period during which notices or other communications are being given pursuant to this Claims Identification Order, a postal strike or

postal work stoppage of general application should occur, such notices, notifications or other communications sent by ordinary or registered mail and then not received shall not, absent further Order of this 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, facsimile transmission or email in accordance with this Claims Identification Order.

DIRECTIONS

35. **THIS COURT ORDERS** that notwithstanding the terms of this Claims Identification Order, the Monitor may apply to this Court from time to time for directions from this Court with respect to this Claims Identification Order, or for such further Order or Orders as the Monitor may consider necessary or desirable to amend, supplement or clarify the terms of this Claims Identification Order.

GENERAL

36. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist the Monitor and its 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 Monitor, as an officer of this 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 Monitor and its agents in carrying out the terms of this Order.

37. **THIS COURT ORDERS** that the Monitor be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and



that the Monitor is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

38. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. on the date of this Order.



**COURT
OFFICER**



SCHEDULE "A"

Please see attached.

2022 01G 0709

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of Grant
Thornton Limited, as Court-appointed Monitor
of 92834 Newfoundland and Labrador Inc.
("92834" or the "Company");

AND IN THE MATTER OF the Companies'
Creditors Arrangement Act, R.S.C. 1985,
c. C-36, as amended ("CCAA")

INSTRUCTION LETTER FOR THE CLAIMS IDENTIFICATION PROCESS

I. CLAIMS IDENTIFICATION PROCESS

By Order of the Supreme Court of Newfoundland and Labrador dated _____, 2023 (the "Claims Identification Order"), Grant Thornton Limited, in its capacity as the Court-appointed monitor (in such capacity, the "Monitor") of 92834 Newfoundland and Labrador Inc. has been authorized to administer a claims identification process (the "Claims Identification Process") to identify creditor(s) and amount of claims that have priority to the first secured creditor Bridging Finance Inc. and Bridging Income Fund LP (formerly Sprott Bridging Income Fund LP). The Claims Identification Order governs the filing and identification of all Claims against 92834 Newfoundland and Labrador Inc., and Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspar Holdings Inc. and Newspar (a general partnership) (collectively referred to as "CFI").

Unless otherwise defined, all capitalized terms used herein shall have the meanings ascribed to them in the Claims Identification Order.

The Claims Identification Order, the Claims Package, a Proof of Claim form and related materials may be accessed from the Monitor's Website at www.GrantThornton.ca/CFI.

This letter provides instructions for completing the Proof of Claim. Reference should be made to the Claims Identification Order for a complete description of the Claims Identification Process.

The Claims Identification Process is intended for any Person with any Claims, other than Excluded Claims, of any kind or nature whatsoever against CFI, whether liquidated, unliquidated, contingent, or otherwise that would have a priority to the first secured creditor Bridging Finance Inc. and Bridging Income Fund LP (formerly Sprott Bridging Income Fund LP). Please review the enclosed material for the complete definitions of "Claim", "Pre-Filing Claim", "Restructuring Claim" to which the Claims Identification Process applies.

Handwritten mark

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

Grant Thornton Limited - The Court Appointed Monitor of 92834 Newfoundland and Labrador Inc.
Nova Centre, North Tower
1675 Grafton Street, Suite 1000
Halifax, Nova Scotia B3J 0E9
Canada

Telephone: 902-421-1734
Email: CanadaFluorspar@ca.gt.com

II. FOR CLAIMANTS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim (other than an Excluded Claim), you **MUST** file a Proof of Claim with the Monitor.

All Proofs of Claim for Pre-Filing Claims, which for greater certainty are Claims against CFI arising prior to the Filing Date of February 21, 2022, must be received by the Monitor before 5:00 p.m. (Newfoundland Standard Time) on November 25, 2023 (the "Pre-Filing Claims Bar Date").

All Proofs of Claim for Restructuring Claims, which for greater certainty are Claims arising out of the restructuring, disclaimer, resiliation, termination or breach by CFI on or after the Filing Date of February 21, 2022, of any contract, lease or other agreement or arrangement whether written or oral, and (ii) claims for unpaid estate expenses which for greater certainty are Claims arising out of unpaid expenses incurred by the Interim Receiver or Monitor, must be received by the Monitor the later of (i) the Pre-Filing Claims Bar Date and (ii) 5:00 p.m. (Newfoundland Time) on the date that is thirty (30) days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Claim (the "Restructuring Claims Bar Date")

PROOFS OF CLAIM MUST BE RECEIVED BY THE PRE-FILING CLAIMS BAR DATE OR THE RESTRUCTURING CLAIMS BAR DATE, AS APPLICABLE, OR THE APPLICABLE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you are required to file a Proof of Claim pursuant to the Claims Identification Process but do not file a Proof of Claim in respect of a Claim by the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, or a Proof of Claim is not filed on your behalf (as permitted by the terms of the Claims Identification Order in respect of Priority Claims), you shall not be entitled to vote at any Meeting regarding a Plan or participate in any distribution under a Plan or otherwise in respect of such Claims.

All Claims denominated in foreign currency shall be converted to Canadian dollars at the Bank of Canada daily average exchange rate in effect on the Filing Date of February 21, 2022.

Additional Proofs of Claim forms can be obtained by contacting the Monitor at the telephone number and address indicated above and providing particulars as to your name, address and facsimile number or email address. Further, Proofs of Claim and related materials may be accessed from the Monitor's Website at www.GrantThornton.ca/CFI.

DATED at Halifax, Nova Scotia, this _____ day of _____, 2023.

Grant Thornton Limited,
solely in its capacity as Monitor of 92834 Newfoundland and Labrador Inc.,
and not in its personal nor corporate capacity.

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SCHEDULE "B"

Please see attached.

2022 01G 0709

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of Grant
Thornton Limited, as Court-appointed Monitor
of 92834 Newfoundland and Labrador Inc.
("92834" or the "Company")

AND IN THE MATTER OF the *Companies'*
Creditors Arrangement Act, R.S.C. 1985,
c. C-36, as amended ("CCAA")

NOTICE LETTER FOR THE CLAIMS IDENTIFICATION PROCESS

**RE: NOTICE OF CLAIMS IDENTIFICATION PROCESS, PRE-FILING CLAIMS BAR DATE
AND RESTRUCTURING CLAIMS BAR DATE**

This notice is being published pursuant to an Order of the Supreme Court of Newfoundland and Labrador General Division (the "Court") dated _____ (the "Claims Identification Order"), with respect to 92834's proceedings under the *Companies' Creditors Arrangement Act*, R.S.C., 1985, c. C-36, as amended. Pursuant to the Initial Order dated March 11, 2022, Grant Thornton Limited was appointed as monitor (in such capacity, the "Monitor"), and pursuant to the Claims Identification Order is required to assist with conducting a claims identification process (the "Claims Identification Process") with respect to claims against 92834 and Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspaper Holdings Inc. and Newspaper (a general partnership) (collectively referred to as "CFI") that have priority to the first secured creditor Bridging Finance Inc. and Bridging Income Fund LP (formerly Sprott Bridging Income Fund LP). Additionally, the Monitor is required to send Claims Packages to, among others, CFI's known Claimants and Claimants having Restructuring Claims. All capitalized terms not defined herein shall have the meanings ascribed to them in the Claims Identification Order.

The Claims Identification Order, the Claims Package, a Proof of Claim and related materials may be accessed from the Monitor's Website at www.GrantThornton.ca/CFI.

The pre-filing claims bar date is 5:00 p.m. (Newfoundland Time) on November 25, 2023 (the "Pre-Filing Claims Bar Date"). Proofs of Claim in respect of Pre-Filing Claims must be completed and filed with the Monitor on or before the Pre-Filing Claims Bar Date.

The restructuring claims bar date is the later of (i) the Pre-Filing Claims Bar Date and (ii) 5:00 p.m. (Newfoundland Time) on the date that is thirty (30) days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Claim (the "Restructuring Claims Bar Date"). Proofs of Claim in respect of Restructuring Claims must be completed and filed with the Monitor on or before the Restructuring Claims Bar Date.

I. SUBMISSION OF A PROOF OF CLAIM



All persons wishing to assert a Claim (other than an Excluded Claim) against 92834 **MUST** file a Proof of Claim with the Monitor.

PROOFS OF CLAIM MUST BE RECEIVED BY THE MONITOR BY THE PRE-FILING CLAIMS BAR DATE OR RESTRUCTURING CLAIMS BAR DATE, AS APPLICABLE, OR THE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you are required to file a Proof of Claim pursuant to the Claims Identification Process but do not file a Proof of Claim in respect of a Claim by the Pre-Filing Claims Bar Date or the Restructuring Claims Bar Date, as applicable, or a Proof of Claim is not filed on your behalf (as permitted by the terms of the Claims Identification Order in respect of Priority Claims), you shall not be entitled to vote at any Meeting regarding a Plan or participate in any distribution under a Plan, if any, or otherwise in respect of such Claims.

Reference should be made to the Claims Identification Order for the complete definitions of "Claim", "Pre-Filing Claim" and "Restructuring Claim" to which the Claims Identification Process applies. Reference should also be made to the definition of "Priority Claim" set out in the Claims Identification Order.

II. MONITOR CONTACT INFORMATION

The Monitor can be contacted at the following address to request a Claims Package or for any other notices or enquiries with respect to the Claims Identification Process

Grant Thornton Limited - The Court Appointed Monitor of 92834 Newfoundland and Labrador Inc.,
1675 Grafton St Suite 1000
Halifax, NS, B3J 0E9
Canada
Telephone: 902-421-1734
Email: CanadaFluorspar@ca.gt.com

DATED at Halifax, Nova Scotia this _____ day of _____, 2023.

Grant Thornton Limited,
solely in its capacity as Monitor of
92834 and not in its personal nor corporate capacity.



SCHEDULE "C"

Please see attached.

Or

2022 01G 0709

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of Grant
Thornton Limited, as Court-appointed Monitor
of 92834 Newfoundland and Labrador Inc.
("92834" or the "Company");

AND IN THE MATTER OF the Companies'
Creditors Arrangement Act, R.S.C. 1985,
c. C-36, as amended ("CCAA")

PROOF OF CLAIM

Please read carefully the enclosed Instruction Letter for completing this Proof of Claim. All capitalized terms not defined herein have the meanings ascribed to them in the Claims Identification Order dated , 2023.

I. PARTICULARS OF CLAIMANT:

1. Full Legal Name of Claimant:

_____ (the "Claimant")

2. Full Mailing Address of the Claimant:

3. Telephone Number: _____

4. E-Mail Address: _____

5. Facsimile Number: _____

6. Attention (Contact Person): _____

7. Have you acquired this Claim by assignment?

Yes; ☐ No: ☐ (if yes, attach documents evidencing assignment)

If Yes, Full Legal Name of Original Claimant(s):

0

II. PROOF OF CLAIM:

1. I, _____

(name of Claimant or Representative of the Claimant), of _____

_____ do hereby certify:
(city and province)

(a) that I [check (✓) one]

☐ am the Claimant; OR

☐ am _____ (state position or title) of

_____ (name of Claimant)

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

(c) that complete documentation in support of the Claim referred to below is attached;

Debtor	Pre-Filing Claim Amount	Whether Claim is Secured, Priority Unsecured, or Unsecured	Value of Security Held, if any:
Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspaper Holdings Inc. and Newspaper			

Debtor	Restructuring Claim Amount	Whether Claim is Secured, Priority Unsecured, or Unsecured	Value of Security Held, if any:
Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspaper Holdings Inc. and Newspaper			

III. PARTICULARS OF CLAIM

The particulars of the undersigned's total Claim (including Pre-Filing Claims and Restructuring Claims) are attached.

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

IV. FILING OF CLAIM

For Pre-Filing Claims, this Proof of Claim MUST be received by the Monitor before 5:00 p.m. (Newfoundland Time) on November 25, 2023 (the "Pre-Filing Claims Bar Date").

For Restructuring Claims, this Proof of Claim MUST be received by the Monitor before the later of (i) the Pre-Filing Claims Bar Date and (ii) 5:00 p.m. (Newfoundland Time) on the date that is thirty (30) days after the date on which the Monitor sends a Claims Package to you with respect to a Restructuring Claim (the "Restructuring Claims Bar Date").

In either case, completed forms must be delivered by prepaid ordinary mail, registered mail, courier, personal delivery or email addressed:

Grant Thornton Limited - The Court Appointed
Monitor of 92834 Newfoundland and Labrador Inc.,
1675 Grafton St Suite 1000
Halifax, NS, B3J 0E9
Canada
Telephone: 902-421-1734
Email: CanadaFluorspar@ca.gt.com

Failure to file your Proof of Claim as directed by the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, will result in your Claim being extinguished and forever barred and in you being prevented from making or enforcing a Claim against 92834.

DATED at _____ this _____ day of _____, 2023.

Signature of Claimant

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2023 01G 0841

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of Grant
Thornton Limited, as Court-appointed Monitor
of 92834 Newfoundland and Labrador Inc.
("92834" or the "Company")

AND IN THE MATTER OF the *Companies'*
Creditors Arrangement Act, R.S.C. 1985,
c. C-36, as amended ("CCAA")

NOTICE LETTER FOR THE CLAIMS IDENTIFICATION PROCESS

**RE: NOTICE OF CLAIMS IDENTIFICATION PROCESS, PRE-FILING CLAIMS BAR DATE
AND RESTRUCTURING CLAIMS BAR DATE**

This notice is being published pursuant to an Order of the Supreme Court of Newfoundland and Labrador General Division (the "Court") dated October 25, 2023 (the "**Claims Identification Order**"), with respect to 92834's proceedings under the *Companies' Creditors Arrangement Act*, R.S.C., 1985, c. C-36, as amended. Pursuant to the Initial Order dated March 11, 2022, Grant Thornton Limited was appointed as monitor (in such capacity, the "**Monitor**"), and pursuant to the Claims Identification Order is required to assist with conducting a claims identification process (the "**Claims Identification Process**") with respect to claims against 92834 and Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspar Holdings Inc. and Newspar (a general partnership) (collectively referred to as "**CFI**") that have priority to the first secured creditor Bridging Finance Inc. and Bridging Income Fund LP (formerly Sprott Bridging Income Fund LP). Additionally, the Monitor is required to send Claims Packages to, among others, CFI's known Claimants and Claimants having Restructuring Claims. All capitalized terms not defined herein shall have the meanings ascribed to them in the Claims Identification Order.

The Claims Identification Order, the Claims Package, a Proof of Claim and related materials may be accessed from the Monitor's Website at www.GrantThornton.ca/CFI.

The pre-filing claims bar date is 5:00 p.m. (Newfoundland Time) on November 25, 2023 (the "Pre-Filing Claims Bar Date"). Proofs of Claim in respect of Pre-Filing Claims must be completed and filed with the Monitor on or before the Pre-Filing Claims Bar Date.

The restructuring claims bar date is the later of (i) the Pre-Filing Claims Bar Date and (ii) 5:00 p.m. (Newfoundland Time) on the date that is thirty (30) days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Claim (the "Restructuring Claims Bar Date"). Proofs of Claim in respect of Restructuring Claims must be completed and filed with the Monitor on or before the Restructuring Claims Bar Date.

I. SUBMISSION OF A PROOF OF CLAIM

All persons wishing to assert a Claim (other than an Excluded Claim) against 92834 **MUST** file a Proof of Claim with the Monitor.

PROOFS OF CLAIM MUST BE RECEIVED BY THE MONITOR BY THE PRE-FILING CLAIMS BAR DATE OR RESTRUCTURING CLAIMS BAR DATE, AS APPLICABLE, OR THE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you are required to file a Proof of Claim pursuant to the Claims Identification Process but do not file a Proof of Claim in respect of a Claim by the Pre-Filing Claims Bar Date or the Restructuring Claims Bar Date, as applicable, or a Proof of Claim is not filed on your behalf (as permitted by the terms of the Claims Identification Order in respect of Priority Claims), you shall not be entitled to vote at any Meeting regarding a Plan or participate in any distribution under a Plan, if any, or otherwise in respect of such Claims.

Reference should be made to the Claims Identification Order for the complete definitions of "Claim", "Pre-Filing Claim" and "Restructuring Claim" to which the Claims Identification Process applies. Reference should also be made to the definition of "Priority Claim" set out in the Claims Identification Order.

II. MONITOR CONTACT INFORMATION

The Monitor can be contacted at the following address to request a Claims Package or for any other notices or enquiries with respect to the Claims Identification Process

Grant Thornton Limited - The Court Appointed Monitor of 92834 Newfoundland and Labrador Inc.,
1675 Grafton St Suite 1000
Halifax, NS, B3J 0E9
Canada
Telephone: 902-421-1734
Email: CanadaFluorspar@ca.gt.com

DATED at Halifax, Nova Scotia this 27 day of October, 2023.

Grant Thornton Limited,
solely in its capacity as Monitor of
92834 and not in its personal nor corporate capacity.

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of Grant
Thornton Limited, as Court-appointed Monitor
of 92834 Newfoundland and Labrador Inc.
(“92834” or the “Company”);

AND IN THE MATTER OF the Companies’
Creditors Arrangement Act, R.S.C. 1985,
c. C-36, as amended (“CCAA”)

INSTRUCTION LETTER FOR THE CLAIMS IDENTIFICATION PROCESS

I. CLAIMS IDENTIFICATION PROCESS

By Order of the Supreme Court of Newfoundland and Labrador dated October 25, 2023 (the “**Claims Identification Order**”), Grant Thornton Limited, in its capacity as the Court-appointed monitor (in such capacity, the “**Monitor**”) of 92834 Newfoundland and Labrador Inc. has been authorized to administer a claims identification process (the “**Claims Identification Process**”) to **identify creditor(s) and amount of claims that have priority to the first secured creditor Bridging Finance Inc. and Bridging Income Fund LP (formerly Sprott Bridging Income Fund LP)**. The Claims Identification Order governs the filing and identification of all Claims against 92834 Newfoundland and Labrador Inc., and Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspar Holdings Inc. and Newspar (a general partnership) (collectively referred to as “**CFI**”).

Unless otherwise defined, all capitalized terms used herein shall have the meanings ascribed to them in the Claims Identification Order.

The Claims Identification Order, the Claims Package, a Proof of Claim form and related materials may be accessed from the Monitor’s Website at www.GrantThornton.ca/CFI.

This letter provides instructions for completing the Proof of Claim. Reference should be made to the Claims Identification Order for a complete description of the Claims Identification Process.

The Claims Identification Process is intended for any Person with any Claims, other than Excluded Claims, of any kind or nature whatsoever against CFI, whether liquidated, unliquidated, contingent, or otherwise **that would have a priority to the first secured creditor Bridging Finance Inc. and Bridging Income Fund LP (formerly Sprott Bridging Income Fund LP)**. Please review the enclosed material for the complete definitions of “**Claim**”, “**Pre-Filing Claim**”, “**Restructuring Claim**” to which the Claims Identification Process applies.

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

Grant Thornton Limited - The Court Appointed Monitor of 92834 Newfoundland and Labrador Inc.
Nova Centre, North Tower
1675 Grafton Street, Suite 1000
Halifax, Nova Scotia B3J 0E9
Canada

Telephone: 902-421-1734
Email: CanadaFluorspar@ca.gt.com

II. FOR CLAIMANTS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim (other than an Excluded Claim), you **MUST** file a Proof of Claim with the Monitor.

All Proofs of Claim for Pre-Filing Claims, which for greater certainty are Claims against CFI arising prior to the Filing Date of February 21, 2022, must be received by the Monitor **before 5:00 p.m. (Newfoundland Standard Time) on November 25, 2023 (the "Pre-Filing Claims Bar Date")**.

All Proofs of Claim for Restructuring Claims, which for greater certainty are Claims arising out of the restructuring, disclaimer, resiliation, termination or breach by CFI on or after the Filing Date of February 21, 2022, of any contract, lease or other agreement or arrangement whether written or oral, and claims for unpaid estate expenses which for greater certainty are Claims arising out of unpaid expenses incurred by the Interim Receiver or Monitor, must be received by the Monitor **by the later of: (i) the Pre-Filing Claims Bar Date or (ii) 5:00 p.m. (Newfoundland Time) on the date that is thirty (30) days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Claim to a Claimant (the "Restructuring Claims Bar Date")**.

PROOFS OF CLAIM MUST BE RECEIVED BY THE PRE-FILING CLAIMS BAR DATE OR THE RESTRUCTURING CLAIMS BAR DATE, AS APPLICABLE, OR THE APPLICABLE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you are required to file a Proof of Claim pursuant to the Claims Identification Process but do not file a Proof of Claim in respect of a Claim by the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, or a Proof of Claim is not filed on your behalf (as permitted by the terms of the Claims Identification Order in respect of Priority Claims), you shall not be entitled to vote at any Meeting regarding a Plan or participate in any distribution under a Plan or otherwise in respect of such Claims.

All Claims denominated in foreign currency shall be converted to Canadian dollars at the Bank of Canada daily average exchange rate in effect on the Filing Date of February 21, 2022.

Additional Proofs of Claim forms can be obtained by contacting the Monitor at the telephone number and address indicated above and providing particulars as to your name, address and facsimile number or email address. Further, Proofs of Claim and related materials may be accessed from the Monitor's Website at www.GrantThornton.ca/CFI.

DATED at Halifax, Nova Scotia, this 27 day of October, 2023.

Grant Thornton Limited,
solely in its capacity as Monitor of 92834 Newfoundland and Labrador Inc.,
and not in its personal nor corporate capacity.

2023 01G 0841

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF an application of Grant
Thornton Limited, as Court-appointed Monitor
of 92834 Newfoundland and Labrador Inc.
("92834" or the "Company");

AND IN THE MATTER OF the *Companies'*
Creditors Arrangement Act, R.S.C. 1985,
c. C-36, as amended ("CCAA")

PROOF OF CLAIM

Please read carefully the enclosed Instruction Letter for completing this Proof of Claim. All capitalized terms not defined herein have the meanings ascribed to them in the Claims Identification Order dated October 25, 2023.

I. PARTICULARS OF CLAIMANT:

1. Full Legal Name of Claimant:

_____ (the "Claimant")

2. Full Mailing Address of the Claimant:

3. Telephone Number:

4. E-Mail Address:

5. Facsimile Number:

6. Attention (Contact Person):

7. Have you acquired this Claim by assignment?

Yes; ☐ No: ☐ (if yes, attach documents evidencing assignment)

If Yes, Full Legal Name of Original Claimant(s):

II. PROOF OF CLAIM:

1. I, _____

(name of Claimant or Representative of the Claimant), of _____

_____ do hereby certify:
(city and province)

(a) that I [check (✓) one]

☐ am the Claimant; OR

☐ am _____ (state position or title) of

_____ (name of Claimant)

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

(c) that complete documentation in support of the Claim referred to below is attached;

Debtor	Pre-Filing Claim Amount	Whether Claim is Secured, Priority Unsecured, or Unsecured	Value of Security Held, if any:
Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspaper Holdings Inc. and Newspaper			

Debtor	Restructuring Claim Amount	Whether Claim is Secured, Priority Unsecured, or Unsecured	Value of Security Held, if any:
Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspaper Holdings Inc. and Newspaper			

III. PARTICULARS OF CLAIM

The particulars of the undersigned's total Claim (including Pre-Filing Claims and Restructuring Claims) are attached.

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

IV. FILING OF CLAIM

For Pre-Filing Claims, this Proof of Claim **MUST** be received by the Monitor before 5:00 p.m. (Newfoundland Time) on November 25, 2023 (the "Pre-Filing Claims Bar Date").

For Restructuring Claims, this Proof of Claim **MUST** be received by the Monitor before the later of (i) the Pre-Filing Claims Bar Date and (ii) 5:00 p.m. (Newfoundland Time) on the date that is thirty (30) days after the date on which the Monitor sends a Claims Package to you with respect to a Restructuring Claim (the "Restructuring Claims Bar Date").

In either case, completed forms must be delivered by prepaid ordinary mail, registered mail, courier, personal delivery or email addressed:

Grant Thornton Limited - The Court Appointed
Monitor of 92834 Newfoundland and Labrador Inc.,
1675 Grafton St Suite 1000
Halifax, NS, B3J 0E9
Canada
Telephone: 902-421-1734
Email: CanadaFluorspar@ca.gt.com

Failure to file your Proof of Claim as directed by the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, will result in your Claim being extinguished and forever barred and in you being prevented from making or enforcing a Claim against 92834.

DATED at _____ this _____ day of _____, 2023.

Signature of Claimant

Appendix D

Affidavit of the Monitor for Ordinary Mail Service of Claims Package

COURT NO.: 2023 01G 0841

AFFIDAVIT OF MONITOR

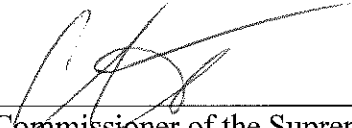
**In the Matter of the
Companies' Creditors Arrangement Act, R.S.C. 1985, C. c-36, as amended ("CCAA")**

**and in the Matter of
92834 Newfoundland and Labrador Inc. ("92834")**

I, Olivia Bezanson, of the Monitor's office of Grant Thornton Limited, hereby make oath and say:

That on the 31st day of October 2023, I did cause to be sent by ordinary mail the Notice Letter for the Claims Identification Process in the CCAA proceedings of 92834 to all known claimants as listed in the attached Schedule A.

SWORN BEFORE ME at the City
Halifax, Province of Nova Scotia,
this 31 day of October, 2023.


A Commissioner of the Supreme Court
of Nova Scotia

Corey Hines
A Commissioner of the
Supreme Court of Nova Scotia
Expiry: October 13, 2026


Olivia Bezanson

Creditors	Address	Email
A. Harvey & Co. LTD	60 Water St. St. John's, NL A1C 5V6, Canada	acb@aharvey.nf.ca
Acklands - Grainger Inc.	13 Corey King Drive, Mt. Pearl, NL A1N 0A5, Canada	waddenj@agi.ca
Adaptive Marine Solutions Inc.	Unit 201 205 Bridge St. Carleton Place, ON K0A 1A0, Canada	bruce.cutter@ams-inc.ca
AGAT Laboratories	Unit 122, 11 Morris Drive, Dartmouth, NS B3B 1M2, Canada	cunning@agatlabs.com
Aggregate Equipment (Prepayment Balance)	186 Truro Heights Rd. Truro Heights, NS B6L 1X1, Canada	tom.decker@aeal.ca
Agilent Technologies Canada Inc.	2250 Alfred Nobel Blvd., Montreal, QC H4S 2C9, Canada	Jean-Louis Cabral@agilent
AGP Mining Consultants Inc.	132 Commerce Park Drive, Suite 246, Barrie, ON L4N 0Z7, Canada	sandra.alkinson@agpmining.com
Air Liquide Canada Inc.	PO Box 6789, STN Centre Ville, Montreal, QC H3C 4J5, Canada	deborah.dixon@airliquide.com
Aktia Equipment & Auto Transfer	PO Box 1093, Goulds, NL A1S 1H2, Canada	Jeff@aktiaequipment.com
Alkeemia SpA	Via della Chimica, 5, 30172 Porto Marghera, Italy	
Alltech Consulting Inc.	P.O. Box 56, Little St. Lawrence, NL A0E 2L0, Canada	fpitman@alltechconsulting.ca
Ameritrol Inc.	1185L Park Center Drive, Vista, CA 92081, United States	bklatr@ameritrol.com
Andrew Moores	PO Box 307, St. Lawrence, NL A0E 2V0, Canada	capitoltdrugs@gmail.com
Argentia Freezers & Terminals (Division of A. Harvey)	PO Box 310, Dunville, NL A0B 1S0, Canada	cokeefe@aharvey.nf.ca
Arkema Inc.	420 rue d'Estienne d'Orves, 92705 Colombes Cedex	William.Hamel@arkema.com & Sylvie.Ohanian@arkema.com
Arthur Hann	13 Almond Crescent, St. John's, NL A1H 1A7, Canada	hann_arthur@hotmail.com
Asgeo Manufacturing Inc.	301 W. Gordon Street, Allentown, PA 18102, USA	Akuzma@asgeo.com
Asian Technologies Inc.	2270 Industrial Street, Burlington, ON L7P 1A1, Canada	chunt@asiantech.ca
Atlantic Crane & Material Handling Limited	70 Neptune Crescent, Dartmouth, NS B2Y 0B6, Canada	lnaclean@atlanticcrane.ca
Atlantic Explosives Limited	63 Parker Hill Rd., Upper Musquodoboit, NS B0N 2M0, Canada	bwilson@atlanticexplosives.ca
Atlantic Purification Systems	PO Box 877, Dartmouth, NS B2Y 3Z5, Canada	kathy@aps.ns.ca
Aylward's Home Centre - Marystown	P.O. Box 10, 192-200 Ville Marie Drive, Marystown, NL A0E 2M0, Canada	eb@aylwardshomecentre.nf.ca
Aylwards Home Centre - St. Lawrence	P.O. Box 428, St. Lawrence, NL A0E 2V0, Canada	eb@aylwardshomecentre.nf.ca
Baird & Associates	1145 Hunt Club Road, Suite 500, Ottawa, ON K1V 0Y3, Canada	danglin@baird.com
Bank of Montreal	100 King Street West, 22nd Floor, Toronto, ON M5X 1A1	Lindsay.P.Barwise@bmo.com & Sanja.Sopic@bmo.com
Bank of Montreal - Navistar Capital	5750 Explorer Drive, 2nd Floor, Mississauga, ON L4W 0A9, Canada	Jennifer.Beatty@bmo.com
Basil Pearn (93) Limited	51 Clyde Ave, Mount Pearl, NL A1N 4R8, Canada	jeff.kendall@basilpearn.nf.ca
Battlefield Equipment	P.O. Box 8335, Station "A", St. John's, NL A1B 3N7, Canada	carmel.morrissey@toromont.com
Bay View Apartments	PO Box 309, St. Lawrence, NL A0E 2V0	walterloder@hotmail.com
BDI a division of Bell Mobility Inc.	PO Box 4100 PO A, Etobicoke, ON M9C 0A8, Canada	bellmobilityatlantic@bell.ca
Bell Mobility	P.O. Box 5102, Burlington, ON L7R 4R6, Canada	bellmobilityatlantic@bell.ca
Belzona Atlantic Canada	19 Old Placentia Road, Mt. Pearl, NL A1N 4P4, Canada	dhodder@pinnacleencies.ca
Bluewater Newfoundland Ltd.	85 Glencoe Drive, Mount Pearl, A1N 4S6	bneadus@bluewatergroup.ca
Box L Mining and Ranching LLC	519 Flood Rd. Great Falls, MT 59404, USA	pgramon@boxlminingandranching.com
Brandt Tractor Ltd.	11 Alliston St., Mount Pearl, NL A1N 0A3, Canada	ajb672@hotmail.com
Brenco High Voltage Solutions	P.O. Box 4045 R. P. O., Mount Pearl, NL A1N 0A1, Canada	bren@brencohighvoltage.com
Brenton Industrial	P.O. Box 670, Marystown, NL A0E 2M0, Canada	jbrenton@brentongroup.ca
Brenton Investments Limited	P.O. Box 670, 289 McGettigan Boulevard, Marystown, NL A0E 2M0, Canada	jbrenton@brentongroup.ca
Brenton Rentals & Sales Ltd.	P.O. Box 670, 289 McGettigan Blvd., Marystown, NL A0E 2M0, Canada	jbrenton@brentongroup.ca
Bretagne Canada Inc.		trcasola@brenntag.ca
Bridging Finance Inc.	77 King St W., Suite 2925, Toronto, ON M5K 1K7, Canada	graham.page@pwc.com
Bruce Sutherland Associates Limited	164 Akerley Blvd, Dartmouth, NS B3B 1Z5, Canada	info@bsal.ca
Burin Peninsula Chamber of Commerce	245-247 Ville Marie Drive, P.O. Box 728, Marystown, NL A0E 2M0, Canada	info@burinpeninsulachamber.com
Butland Communications	35 York Street, Suite 101, St. John's, NL A1C 1K6, Canada	marlyn@butlandcom.com
Calhill Fabrication Structural	863 Torbay Rd. Torbay, NL A1K 1A2, Canada	treid@calhill.ca
Calhill Technical Services	2-4 Southern Cross Road, Mount Pearl, NL A1N 5A2, Canada	thaward@calhill.ca
Canadian Manufacturers & Exporters	90 O'Leary Ave, Suite 207, St. John's, NL A1B 2C7, Canada	jackie.field@cmec-nec.ca
Canadian Tire	P.O. Box 250, 23-49 Columbia Drive, Marystown, NL A0E 2M0, Canada	suzanne.wasson12@gmail.com
Caraustar Industrial	P.O. Box 12104, Station A, Toronto, ON M5W 0K5, Canada	Tony.Cabana@caraustar.com
Carl Spaeter GmbH	Philosophenweg 17, 47051 Duisburg, Germany	
Caterpillar Financial Services Limited	1122 Internation Boulevard, Burlington, Ontario L7L 6Z8	Sherry.Potter@cat.com
CDW Canada Corp.	PO Box 57720, Postal Station A, Toronto, ON M5W 5M5, Canada	david.steinberg@cdw.ca
Century2K Inc	P.O. Box 904, Mount Pearl, NL A1C 3V8, Canada	bnorris@century2k.ca

Creditors	Address	Email
Ceridian Canada Ltd.	125 Garry Street, 5th Floor, Winnipeg, MB R3C 3P2, Canada	AccountsReceivable@ceridian.com.
The Chemours Company	1007 Market Street, PO Box 2047, Wilmington, DE, 19899, USA	david.lavery@chemours.com
Chromalox	P.O. Box 36046, Postal Station A, Toronto, ON M5W 4L1, Canada	pkurylowicz@provan.ca
City Electric Supply	10 Perdure Court, Unit 6, Caledon, Ontario, L7C 3M6	lisa.lake@cityelectricsupply.com
Cole Parmer	210-5101 rue Buelian, Montreal, QC H4P 2R9, Canada	armen.janjanian@coleparmer.ca
Colin Pittman Photography	PO Box 536, Creston, NL, A0E 1K0	info@colinpittmanphotography.com
Concur Technologies Inc	PO Box 4090, Stn A, Toronto, ON M5W 0E9, Canada	concur_ARCustomerSupport@sap.com
Cox & Palmer	235 Water Street, Suite 1100, St. John's, NL A1C 1B6	weahill@coxandpalmer.com
Control Pro Distributors Inc.	57 Pippy Place, St. John's, NL A1B 4H8, Canada	ckearney.controlpro@nfld.net
Deloitte LLP	8 Adelaide Street West, Suite 200, Toronto, ON, M5H 0A9	assanadi@deloitte.ca
Dallas Mercer Consulting Inc.	47 Beeline Road, Mount Pearl, NL A1N 5G4, Canada	verna@dmconsulting.ca
Dassault Systemes Canada Inc.	393 St. Jacques Street, Suite 300, Montreal, QC H2Y 1N9, Canada	nam.billing-serv@3ds.com
Davies Ward Phillips & Vineberg LLP	155 Wellington Street West, Toronto, ON M5V 3J7, Canada	kgreenspoon@dwvpv.com
Davis Industrial Hygiene	PO Box 3153, Paradise, NL A1L 1G7, Canada	nikki@dayish.com
De Lage Landen Financial Services Canada Inc.	3450 Superior Ct #1, Oakville, ON L6L 0C4, Canada	lossrecovery@leasedirect.com
DoenSign Inc.	221 Main St., San Francisco, CA 94105, United States	remittance@doensign.com
Donaldson Company, Inc.	P.O. Box 207356, Dallas, TX 75320-7356, USA	Scott.Woitas@Donaldson.com
Dornody Engineering Incorporated	47 Veitch Crescent, St. John's, NL A1A 0B8, Canada	mdornody@dornodyengineering.ca
Duophy's Transport Inc.	25 Main Street, St. Bride's, NL A0B 2Z0, Canada	chrisduphy@live.ca
Eagle Crusher	525 S Market St, Gallion, OH 44833, United States	lelevegner@eaglecrusher.com
Easy-Kilen Pressure System Ltd.	41 Earlbardt Rd, Sussex Corner, NB E4E 6A1, Canada	sales@easykilen.com
East Coast Hydraulics Nfld Ltd.	41 Earlbardt Rd, Sussex Corner, NB E4E 6A1	toconnor@eastcoasthydraulics.ca
East Coast Metal Fabrication (2015) Inc.	10 Marine Drive, Edwardsville, NS B2A 4S6, Canada	accounts@ecmf.ca
Eastern Analytical Ltd.	P. O. Box 187, Springdale, NL A01 1T0, Canada	info@easternanalytical.ca
Eastern Composite Services Inc.	6 Logy Bay Road, Suite 200, St. John's, NL A1A 1J3, Canada	janice@easternservices.ca
Eastlink	P.O. Box 8600, Halifax, NS B3K 5M2, Canada	Doug.Fraser@corp.eastlink.ca
Edward Kelly	PO Box 704, St. Lawrence, NL A0E 2V0, Canada	ed.kelly@valien.ca
Eddie Bauer LLC	10401 NE 8th Street, Suite 500, Bellevue, WA, 98004, USA	Dylan.Birdsall@eddiebauer.com
Eggerding B.V.	Coenhavenweg 22, Amsterdam, INT 1013BL, Netherlands	e.plant@eggerding.com
Eggerding Industrial Minerals	Coenhavenweg 22, 1013 BL, Amsterdam, The Netherlands	
Electronic Centre Limited	50 Pippy Place, St. John's, NL A1B 4H7, Canada	dsjohn@electroniccentre.com
Emberley's Transport Ltd.	P.O. Box 200, 454 McGeffigan Blvd., Marystown, NL, A0E 2M0, Canada	gary@emberleystransport.com
Enco Waterworks	18 Bruce Street, Mount Pearl, NL A1N 4T4, Canada	SPynn@encoild.com
Export Development Canada	150 Slater Street, Ottawa, ON K1A 1K3, Canada	AccountsReceivable@edc.ca
Farrell's Excavating Ltd.	P.O. Box 909, Mount Pearl, NL, A1N 3C8	wfarrell@farrells.ca & rregular@robertregularlaw.com
Farrell's Fuels Ltd.	P.O. Box 909, Mount Pearl, NL, A1N 3C8	wfarrell@farrells.ca & rregular@robertregularlaw.com
Federal Express Canada Ltd.	P. O. Box 4626, Station A, Toronto, ON, M5W 5B4, Canada	Jeremy.mcdernott@fedex.com
FILTERFAB COMPANY	2305 Jules-Yachon Street, Trois-Rivieres, QC G9A 5E1, Canada	leonardj@filterfab.ca
FLS Transportation Services	400 Ste-Croix Avenue, Montreal, QC H4N 3L4, Canada	nismirovich@flstransport.com
FLSmith Inc. - Salt Lake City Operations	7158 South FLSmith Drive, Midvale, UT 94047-5559, USA	dennis.macgillivray@flsmith.com
Fluorchemie Stulln GmbH	Werksweg 2, 92551 Stulln, Germany	
Fluorsid	Via Flavio Vegezio 12, 20149, Milano, Italia	Lior.Metzinger@fluorsid.com
Ford Credit Canada Leasing	PO Box 1800, PRO Lakeshore West, Oakville, ON, L6K 0J8	mthibod6@ford.com
Fuze Logistics Services Inc.	333 blvd Decarie, Suite 250, Montreal, QC H4N 3M9, Canada	rislip@fuze.logistics.com
GCR Tires & Service - Div. of Bridgestone Canada Inc.	5770 Hurontario Street, Suite 400, Mississauga, ON L5R 3G5, Canada	927@gccanada.ca
General Auto & Industrial	P.O. Box 599, 195 McGeffigan Blvd, Marystown, NL, A0E 2M0, Canada	jmcCarthy@piccowhielaw.ca
GFL Environmental Services, Inc.	1100 Burloak Dr., Suite 500, Burlington, ON L7L 6B2, Canada	acctstree@terapureenv.com
Golden Gate Capital	One Embarcadero Centre, 39th floor, San Francisco, CA 94111, Canada	boneill@goodmans.ca
Golder Associates Ltd.	P.O. Box 4526, Postal Station A, Toronto, ON M5W 5Z9, Canada	Bret.Timmis@golder.com
Government of Newfoundland and Labrador - Health and Post-Secondary Education Tax	Central Cashier's Office, Office of the Comptroller General, PO Box 8720, Confederation Building, St. John's, NL, A1B 4J6	Collections@gov.nl.ca
Graham Tobin	PO Box 669, 65 Water Street West, St. Lawrence, NL A0E 2V0, Canada	ellentobin756@gmail.com
Graybar Canada Limited	47 Pippy Place, St. John's, NL A1B 4H8, Canada	dfraney@graybarcanada.com
Greif Packaging LLC	366 Greif Parkway, Delaware, OH, 43015, USA	Jonathan.ross@greif.com

Creditors	Address	Email
Greeneveld Lubrication Solutions Inc.	8450 Lawson Rd., Unit#5, Milton, ON L9T 0J8, Canada	m.babra@groeneveld-group.com
Gujarat Fluorochemicals Limited	2nd Floor, ABS Towers, Old Padra Road, Vadodra, 390007, India	
Guy J. Bailey Ltd.	325 Highway 410, P. O. Box 184, Baie Verte, NL A0K 1B0, Canada	jcranini@guybailey.net
H2FLOW Equipment Inc.	580 Oster Lane, Vaughan, ON L4K 2C1, Canada	david@h2flow.com
Hamilton Equipment Company, Inc	13875 Hickory Creek Rd, Lenoir City, TN 37771, USA	accounting@hamillonequip.com
Head, Johnson, Kaeligian & Wilkon, PC	228 West 17th Place, Tulsa, OK 74119, USA	civilkinson@hjkwlaw.com
HERCULES SLR INC.	520 Windmill Rd, Dartmouth, NS B3B 1B3, Canada	bdalton@herculeslr.com
Hi- Tech Scales LTD	P.O. Box 14167 Stn Manuels, Long Pond, NL A1W 3J1, Canada	hitechscales@nfld.net
Hi-Point Industries	P.O. Box 779, 141 Sunset Drive, Bishop's Falls, NL A0H 1C0, Canada	ranfs@hi-pointindustries.ca
Hickman Leasing Limited	85 Kenmount Road, St. John's, NL A1B 3P8, Canada	evanb@hickmanchrysler.ca
Hiscock's Spring Service	1201 Kenmount Road, Paradise, NL A1L 0V8, Canada	hiscocksspringsservice@hotmail.com
Hitech Communications Ltd.	24 Maple Valley Road, Corner Brook, NL A2H 3C2, Canada	meaines@hitechcom.ca
Honeywell International Inc. c/o Adams and Reese LLP	1221 McKinney Street, Suite 4400, Houston, TX 77010	cassandra.walsh@arlaw.com
Horsburgh & Scott	60 Magill St. Unit D, Lively, ON P3Y 1K7, Canada	jlo@horsburgh-scott.com
Hoskin Scientific	4210 Morris Drive, Burlington, ON L7L 5L6, Canada	nicki@hoskin.ca
Hotsy Water Blast Manufacturing	16712 - 118 Ave NW, Edmonton, AB T3V 1P7, Canada	ar@hotsyab.com
Hubert Beck	P. O. Box 657, St. Lawrence, NL A0E 2V0, Canada	hbeck100@yahoo.ca
Immersive Technologies, Inc.	9746 S. Sandy Parkway, Sandy, UT, 84070, USA	knebride@immersivetechologies.com
Inprint Specialty Promotions Limited	10 Airport Road, St. John's, NL A1A 5A1, Canada	shelley@inprints.ca
Inaminka Marine Services Ltd.	Suite 202, 130 Lemarchant Rd, St. John's, NL A1C 2H2, Canada	richardspellacy@hotmail.com
Inspectorate America Corporation (Bureau Veritas) FX 1.25	PO Box 4269, Postal Stat A, Toronto, ON, M5W 5V2	Millie.Altamus@bureauveritas.com
JCS Wear Group Inc.	1180 Maughan Rd, Nanaimo, BC V9X 1J2, Canada	christina@jcsweargroup.com
Jenike & Johanson Ltd.	610 Richard Rd., Prince George, BC V2K 4L3, Canada	accounts@jrlsupplies.com
Jewer Bailey Consultants Ltd.	3397 American Drive, Unit 10, Mississauga, ON L4V 1T8, Canada	tracyh@jenike.com
JMT of New York Inc.	75 Tiffany Court, St. John's, NL A1A 0L1, Canada	ray.bailey@jewerbailey.com
K&D Pratt	126 Glencoe Drive, Mount Pearl, NL A1N 4S9, USA	natwood@jmt.com
Kal Tire	1 Meyers Ave, Clarendville, NL A5A 1T5, Canada	accounts.receivable@kdpratt.com
Ken Pako	327 Keith Road East, North Vancouver, BC, V7L 1V7	Paul.Lethbridge@kaltire.com
Kiewit Offshore Services, a div of PKSU	P.O. Box 262, Marystown, NL A0E 2M0, Canada	ken.pako@gmail.com
Komatsu International (Canada) Inc.	3755 boul Matte, Suite E, Brossard, QC, J4Y 2P4	pari.smith@kiewit.com & Paul.White@kiewit.com
Knight Piesold	1650 Main Street West, North Bay, ON P1B 8G5, Canada	judy.langlais@global.komatsu
Knightsbridge Robertson Surette	Barrington Tower 10th Floor, 1894 Barrington Street, Halifax, NS B3J 2A8, Canada	khawton@knightsbridgesold.com
Lanxess Deutschland GmbH	Rheinuferstraße 7-9, 47829 Krefeld, Germany	accounting@khrs.ca
Laurentide Controls Ltd	18-000 rte Transcanadienne, Kirkland, QC H9J 4A1, Canada	wolfgang.schaefer@lanxess.com
LGL Limited	388 Kenmount Road, P. O. Box 13248, St. John's, NL A1B 4A5, Canada	receivables@laurentide.com
Liftow Limited	PO Box 13185, Stn A, St. John's, NL A1B 4A4	martin@lgi.ca
LSW Wear Parts Ltd.	365 Industrial Av, Truro, NS B2N 6V3, Canada	wayne.lane@lflow.com
M&M Quick Copy	P.O. Box 1940, Marystown, NL A0E 2M0, Canada	lebie@lswwearparts.com
Major's Contracting Ltd	112 Trans Canada Highway, Deer Lake, NL A8A 2E4, Canada	mmquickcopy@eastlink.ca
Mallay's Industrial Services Ltd.	5A Harris Drive Business Park, P. O. Box 1386, Marystown, NL A0E 2M0, Canada	patsy.vallis@majors.ca
Manulife Financial	6 Mount Carson Ave, Suite 102A, Mount Pearl, NL A1N 3K4, Canada	mallysindustrial@hotmail.com
Maples and Calder	P.O. Box 309, Uglad House, Grand Cayman, KY1-1104, Cayman Islands	Kelly.Graham@manulife.ca
Marystown Ford Sales	P. O. Box 1236, 100 McGettigan Blvd, Marystown, NL A0E 2M0, Canada	Gabriel.Godet@maples.com
Meridian OneCap Credit Corp.	PO Box 30597 RPO Madison, Burnaby, BC, V5C 6J5	clarevilleford.martin@nfb.abn.com
Meisio Outotec Canada Inc.	795 George V, Lachine, QC H8S 2R9, Canada	Joanna.Alford@meridianou.ca
Mid-Ship Group LLC	145 Main St., Port Washington, NY, 11050, USA	ar.minerals.cant@meiso.com
Mikan Scientific Inc.	43 Sagonia Avenue, Mount Pearl, NL A1N 4P9, Canada	sizeha@midship.com
Mitsubishi HC Capital Canada Leasing, Inc.	2200 Rue de la Sidbec Sud, Trois-Rivieres, QC, G8Z 4H1	jsbau@nikan.ca
Modern Business Equipment	P.O. Box 1901 Stn "C", 172 Hamilton Ave., St. John's, NL A1C 5R4, Canada	lommahghani@mhccna.com
Modspace Financial Services, Canada	901 S Bond St., Suite 600, Baltimore, MD, 21231-3357, USA	judyfin@modernbusiness.ca
Montreal Tractor Inc.	21601 Clark Graham, Brie D'Urfe, QC H8X 3T5, Canada	Canada-Alaska.ar@willscot.com
Morrison Hershfield	251 East White Hills Rd, Suite 200, St. John's, NL A1A 5X7, Canada	angelo@montrealtractor.com
M-Roc Ltd.	130 Spindrift Circle, Manotick, ON K4M 0G4, Canada	arideout@morrisonhershfield.com
		jeff.corace@m-ro.ca

Creditors	Address	Email
Multotec Canada Ltd.	2066 de la Province, Longueuil, QC J4G 1R7, Canada	martin@multotec.ca
Newfound Forming Limited	109 A Pioneer Drive, P.O. Box 60, Winterland, NL A0E 2Y0, Canada	newfoundforming@hotmail.com
Newfound Mechanical Limited	17 Pollard Ave, Paradise, NL A1L 0X7, Canada	nabbot@newfoundmechanical.com
Newfoundland Distributors Ltd.	6-8 Mullaly St., St. John's, NL A1B 4M9, Canada	ray@ndistributors
Newfoundland Marine Surveys Inc.	10 Stoneyhouse St., St. John's, NL A1B 2T6, Canada	bob@nmsnl.ca
Newfoundland Power	P. O. Box 8910, St. John's, NL A1B 3P6, Canada	customerrelations@newfoundlandpower.com
Noord Nederlandse P&I Club	Rijksweg 361, 9752, CH Haren (Groningen)	llyve@reedsmith.com
Norman Marine Services	PO Box 431, 422 Route 220, St. Lawrence, NL A0B 2V0, Canada	john_w_norman@hotmail.com
Norman Wilson	P.O. Box 382, St. Lawrence, NL A0E 2Y0, Canada	NWilson@geometco.com
North Atlantic Systems Inc.	P.O. Box 2054, St. John's, NL A1C 5R6, Canada	corey.smith@nasnl.com
OK Tire - B&W Property Enterprises (2013) Ltd.	Box 479, Burin Bay Arm, NL A0E 1E0, Canada	felicia.harnett@outlook.com
Orkin Canada	18 Duffy Place, St. John's, NL A1B 3N9, Canada	inullins@orkincanada.com
Ormac Industrial Supply Inc.	45 Industrial Drive, Sussex, NB E4E 2R7, Canada	ormac@ormacindustrial.com
OSISOFT LLC	1600 Alvarado Street, San Leandro, CA 94577, USA	orders@osisoft.com
OSISOFT Canada LLC	1155 Robert Bourassa, Suite 612, Montreal, QC, H3B 3A7	lhimes@osisoft.com
Oxford Instruments America Inc.	300 Baker Avenue, suite 150, Concord, MA 01742, USA	ccc.oin@oxinst.com
Palko Mining & Materials Consulting Ltd.	327 Keith Road East, North Vancouver, BC, V7L 1V7	ken.palko@gmail.com
Pardy's Recreation & Marine Ltd.	PO Box 1246, 276 McGuffigan Blvd, Marystown, NL A0E 2M0, Canada	BarryPardy_PardysRecreation@gmail.com
Pardy's Waste Management	1260 Parvillat Blvd, Saint John, NB E2M 5T7, Canada	ar@pardyswaste.com
Parts for Trucks, Inc.	15 MacDonald Ave, Dartmouth, NS B3B 1C6, Canada	kstrong@partsfortrucks.com
PBA Industrial Supplies Ltd.	84 Clyde Ave, P.O. Box 1032, Mount Pearl, NL A1N 3C9, Canada	sherrie@pbaindustrial.com
PEAK Design Limited	PO Box 915, Mount Pearl, NL A1N3C8, Canada	steven.ducey@peakdesignlimited.ca
Peninsula Glass	584 Ville Marie Dr., P.O. Box 237, Marystown, NL A0E 2M0, Canada	jason@peninsulacastle.ca
Peninsula Clay & Tire	P. O. Box 239, 41 Main Street, Burin Bay Arm, NL A0E 1G0, Canada	peninsulacastleandtire@persona.ca
Pennetcon Grand Banks Warehousing	PO Box 1083, St. John's, NL A1C 5M5, Canada	ghoyd@french-associates.com
Pennetcon Technical Services Limited	P.O. Box 1083, 650 Water Street, St. John's, NL A1L 2A6, Canada	jbeaton@pennetcon.com
Peter Kiewit Sons ULC	1550 Mike Fahey Street, Omaha, NE 68102, USA	Paul.White@kiewit.com
Pike's Building Centre	1 Eagle Road, P. O. Box 9, Burin Bay Arm, NL A0E 1G0, Canada	info@pikesbuildingcentre.com
Price Waterhouse Coopers LLP	125 Kelsey Drive, Suite 200, St. John's, NL A1B 0L2, Canada	darrin.galbot@pwc.com
Provincial Fence Products Limited	46 Robin Hood Bay Road, St. John's, NL A1A 5V3, Canada	troche@proforce.ca
Pugliesevich Crews & Services Limited	611 Torbay Road, St. John's, NL A1A5J1, Canada	training@pugliesevich.com
Quadra Chemicals Inc.	3901 FX Tessier, Vaudreuil - Dorion, QC J7V 5V5, Canada	Jessica.Houston@quadra.ca
Ray Quinney & Nebeker	PO Box 45385, Salt Lake City, UT, 84145-0385	aberge@RQN.COM
R&E TRANSPORTATION	P.O. Box 309, Burin Bay Arm, NL A0E 1G0, Canada	randetransportation@yahoo.ca
R. Pittman Enterprises	P.O. Box 877, Marystown, NL A0E 2M0, Canada	pittmanselectrical@nfsympatico.ca
Receiver General	Shawinigan - Sud National Verification and Collections Centre, 4695 Shawinigan-Sud Boulevard, Shawinigan QC, G9P 5H9	Josephine.hayes@tc.gc.ca
Renu Industries Canada	102 Conception Highway, Conception Bay South, NL A1W 3A5	admin@renuindustries.com
Rideout Tool and Machine Inc.	222 Kenmount Road, St. John's, NL A1B 3R2, Canada	cnorman@rideouttool.com
Riverside Aggregate Solutions Inc.	289 Petheram Place, Newmarket, ON L3X 1J8, Canada	Brian.Buckley@sympatico.ca
Rio Tinto Canada Management Inc.	1190 Avenue des Canadiens-de-Montreal, Montreal, QC, H3B 0E3, Canada	bonnie@rjcconstruction.com & bob@rjcconstruction.com
RJG Construction Limited	P.O. Box 8421, Station A, St. John's, NL A1B 3N9, Canada	rvn@robolog.com
RoBulog, Rotterdam Bulk Logistics	Maarje den Outerstraat 46, Rotterdam, INT 3065 HB, Netherlands	john@rockssafetyind.com
Rock Safety Industrial Ltd.	28 Mews Place, St. John's, NL A1B 4M3, Canada	acates@rothlochstn.com
Rothlochstn Subsea Inc	179 McNamara Drive, Paradise, NL A1L 0A7, Canada	kneters@russelmets.com & ewhite@russelmets.com
Russel Metals Inc.	28 Lakeside Park Drive, Lakeside, NS B3T 1A3, Canada	ron.doucet@ryke.com
RYKE Reliability Inc.	308 Gilbert Ave., Labrador City, NL A2V 2C7, Canada	sssupply@nfaibn.com
S&S Supply	1281 Topsail Road, Mt. Pearl, NL A1N 5G3, Canada	beth@seintl.com
S.E. International	436 Farm Rd, PO Box 39, Summertown, TN 38483, United States	charles.pickett@sansom.ca
SANSOM Equipment Ltd.	100 Uplham Drive, Truro, NS B2N 6W8, Canada	mto@sffgroup.com
Scandinavian Fittings & Flanges Canada Inc.	16 Maverick Place, Paradise, NL A1L 0J1, Canada	
Scheruto Industrie-Mineralien GmbH & Co.	Dr-Enders-Strasse 30, 95030 Hof, Germany	
Seabulk Inc	10331 Morfield Road, Richmond, BC V7A 2W1, Canada	mark.marilia@seabulk.com

Creditors	Address	Email
Sea Hawk Limited	IRM-609, 6/F, Hong Kong Plaza, 188 Connaught Road West, Shek Tong Tsu, Hong Kong	
Sepor, Inc.	718 N Fries Ave, Wilmington, CA 90744, USA	sandy@sepor.com
Sepro Mixing & Pumping Corp.	#114-19100 Airport Way, Pitt Meadows, BC V3Y 0E2, Canada	joanne.pilcher@canaminid.com
SGS Nederland BV	PO Box 200, 3200 AE, Spijkenisse, Netherlands	paul.osterrieth@sgs.com
SGS North America, Inc.	Citibank NA, PO Box 2506, Carol Stream, IL, 60132, USA	syrouse.ar@sgs.com
Shred-it International ULC	P.O. Box 15781, Station A, Toronto, ON M5W 1C1, Canada	corey.odonnel@stericycle.com
Sieltechnik Tema	7806 Redsky Drive, Cincinnati, OH 45249, USA	mmccary@tema.net
Stack Technologies, LLC	500 Howard Street, San Francisco, CA 94105, United States	receivables@slack-corp.com
SLR Consulting	200-1620 west 8th Ave, Vancouver, BC, V6J 1V4	oleanda@slrconsulting.com
SMS Equipment Inc.	1800 rue Mongolfier, Laval, QC H7P 0L9, Canada	Dgozal@smequip.com
SRF Ltd.	Plot No. D-2/1, GDPC Phase II, PCPIR, Dehej, Tal Vagra, 392130, Dahej, Gujarat-GJ	Preetosh.Shrimali@srf.com & Ankur.Tandon@srf.com
Solvay GmbH	Köthensche Str. 1-3, 06406 Bernburg (Saale), Germany	thierry.leclerc@solvay.com
Soutex Inc.	357 rue Jackson, Quebec, QC G1N 4C4, Canada	jmoreau@soutex.ca
SP Excavating Inc.	PO Box 24, Little St. Lawrence, Little St. Lawrence, NL A0E 2L0, Canada	donnareloder@hotmail.com
Spartan Industrial Marine	520 Windmill Road, Dartmouth, NS B3B 1B3, Canada	pinacdonald@herculeslr.com
St. Lawrence Clover Farm	P.O. Box 353, St. Lawrence, NL A0E 2V0, Canada	john.gerardisaacs48@hotmail.ca
St. Lawrence Pharmacy	PO Box 307, St. Lawrence, NL A0E 2V0, Canada	andrewkmoore@gmail.com
St. Lawrence Area Trail Association	PO Box 445, St. Lawrence, NL A0E 2V0	cassclarks80@gmail.com & NWilson@geometeo.com
Staples Advantage/Corporate Express	P.O. Box 2050, CRO, Halifax, NS B3J 2Z1, Canada	Ananda.Burke@Staples.com
Stellar Industrial Sales Ltd.	520 Windmill Road, Dartmouth, NS B3B 1B3, Canada	pbrothers@stellarindustrial.ca
Summit Mechanical Services (2020) Limited	37 Dundee Avenue, Mount Pearl, NL A1N 4R6, Canada	jennifer@summitnl.ca
T R Excavating Inc.	P. O. Box 698, St. Lawrence, NL A0E 2V0, Canada	TRExavating@hotmail.com
Tag Team Mechanical	PO Box 2214, 177 Ville Marie Drive, Marystown, NL A0E 2M0, Canada	tagteamnech@gmail.com
Tanfac Industrial Rubber Limited	44 Clyde Ave, Mt. Pearl, NL A1N 4S1, Canada	allen@tanfabrubber.com
Taufac Industries Ltd.	Oxford Centre, 1st Floor 66, Ramaswamy Road, Alwarpet, Chennai -600 018	Kalamaree.r.g@adityabirla.com & nandakumar.g@adityabirla.com
Tank Connection LLC	3609 N 16th St., Parsons, KS 67357, USA	andy.wolffinger@apexdomes.com
Tega Industries Canada Inc.	1305 Kelly Lake Rd., Unit 1, Sudbury, ON P3E 3P5, Canada	vinay.grover@teginindustries.com
TEMA ISENMANN, Inc.	2107 Sandersville Road, Lexington, KY 40511, USA	pforbes@temaisennami.com
Thermo Fisher	202 Brownlow Ave, Dartmouth, NS B3B 0G5, Canada	joe.funai@thermofisher.com
Tiller Engineering Inc.	PO Box 403, 50 Hamlyn Road, St. John's, NL A1B 5X7, Canada	ritler@tillereng.ca
Tobin's Efficiency Units	65 Water Street West, P.O. Box 669, St. Lawrence, NL A0E 2V0, Canada	ellentobin756@gmail.com
Torontom CAT	82 Kenmount Road, St. John's, NL A1B 3S2, Canada	beantwell@torontom.com
Town of St. Lawrence	P.O. Box 128, St. Lawrence, NL A0E 2V0, Canada	amanda.edwards@townofstlawrence.com
trajectoryE Engineering Inc.	61 Mark Nichols Place, St. John's, NL A1H 0A1, Canada	andrew@trajectoryE.ca or dave@yourtotalQ.com
Transport Canada	330 Sparks St., Tower C, 22nd Floor, Ottawa, ON, K1A 0N5	TC.CollectionOfficer-AgentDeRecoouvment.TC@tc.gc.ca
United Rentals of Canada Inc.	150 Roy Blvd., Brantford, ON N3R 7K2, Canada	llawrence@ur.com & Sharris@ur.com
UPS Canada	P.O. Box 4900, Station A, Toronto, ON M5W 0A7, Canada	
Vallen Canada Inc	10449-120th Street, Surrey, BC V3V 4G4, Canada	Kristina.villa@vallen.ca
Valmin Fire Protection Ltd	P.O. Box 7384, 1338 Randon Island Road, Clarendville, NL A5A 3A1, Canada	valmin.fire@eastlink.ca
Vipond Inc.	6380 Vipond Drive, Mississauga, ON L5T 1A1, Canada	paul.donnelly@vipond.ca
Vision 33	210 Water Street, Suite 400, St. John's, NL A1C 1A9, Canada	accounts@atlanticdatasystems.com
Wagenborg Shipping B.V	PO Box 14, 9930 AA, Delfzijl, INT, The Netherlands	lhvns@reedsmith.com
Wajax Industrial Components	2200 52E Avenue, Lachine, QC H8T 2Y3, Canada	TMahon@wajax.com
Wally Drake's Trucking	P.O. Box 166, Marystown, NL A0E 2M0, Canada	wallydrakes trucking@hotmail.com
Walter Loder	P.O. Box 309, St. Lawrence, NL A0E 2V0, Canada	walterloder@hotmail.com
Wamie Holdings Inc.	Box 117, Marystown, NL A0E 2M0, Canada	mainstreetstorage.nl@gmail.com
Water Blast Manufacturing LP	16712 - 118 Ave NW, Edmonton, AB T5V 1P7, Canada	AP@HOTSIVAB.COM
Weir Minerals	C/O T10346 C/U, P.O. Box 4488, St. A, Toronto, ON M5W 4H1, Canada	paul.hughes@mail.weir
WESCO Distribution Canada LP	475 Hood Road, Markham, ON L3R 0S8, Canada	rburton@wesco.com
Western Alliance Logistics	16766 Trans-Canada Hwy, Suite 400, Kirland, QC H9H 4M7, Canada	patricia@westernalliancelogistics.com
Western Petroleum Newfoundland Limited	1 Main Street, Stephenville, NL A2N 3C2, Canada	dave.brown@westernpetroleum.ca
Westlund, a Division of EMCO	18 Bruce St., Mount Pearl, NL A1N 4T4, Canada	tcollins@westlundpvf.com

Creditors	Address	Email
Williams Scotsman	C/O 911630, PO Box 4090, Stn. A, Toronto, ON M5W 0E9, Canada	wroberson@cmweb.com
Wiscombe's Cleaning	Box 141, Creston, NL A0E 1K0, Canada	charles.wiscombe@nfailn.com
WorkplaceNL	146-148 Forest Road, P.O. Box 9000, St. John's, NL, A1A 3B8	Jennifer.Langdon@workplacenl.ca

Appendix E

Claims Identification Process – Newspaper Advertisements

Canadian Tire buys back financial-services stake

Scotiabank sells share of division as it works to cut costs as part of strategic overhaul

SUSAN KRASHINSKY ROBERTSON
STEFANIE MAROTTA

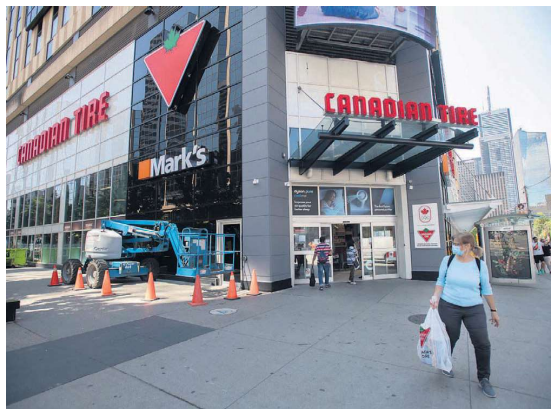
Canadian Tire Corp. Ltd. has bought back a minority stake in its financial services division from Bank of Nova Scotia, restoring full ownership of the credit-card business in an all-cash \$895-million deal.

Scotiabank bought a 20-per-cent stake in Canadian Tire Financial Services in 2014 for \$500-million. Scotiabank is selling the stake as it works to cut costs as part of a broader strategic overhaul under the new leadership of chief executive officer Scott Thomson.

In a news release announcing the deal on Tuesday, the Toronto-based retailer also said it will "evaluate strategic alternatives" for the financial services arm in 2024, hiring Goldman Sachs to advise Canadian Tire on "the optimal ownership structure" for the business.

The deal was reached as consumers tighten their wallets under the pressure of high interest rates, while banks set aside more provisions for loans that could default and reduce their work forces in an attempt to cool rising expenses.

Expanding Canadian Tire's Triangle Rewards loyalty program — including 23 million holders of Triangle-branded credit cards — is a major focus of the growth strategy, dubbed Better Connected, that the retailer launched last year. The four-year, \$3.4-billion investment plan includes a goal to boost the number of purchases made by loyalty members at its stores and online, and to build the program so that



Expanding Canadian Tire's Triangle Rewards loyalty program is a major focus of a growth strategy, dubbed Better Connected, that the retailer launched last year. FRED LUM/THE GLOBE AND MAIL

Canadian Tire can deliver more personalized ads to customers based on their shopping patterns.

Like other retailers that issue store-branded credit cards, Canadian Tire encourages customers to "stack" their loyalty memberships by using its credit cards to earn more points at its stores. Those cards represent roughly three-quarters of all Canadian Tire Money issued to members annually, even though credit cardholders account for roughly 21 per cent of Triangle's 11 million active loyalty members.

While the financial services segment makes up less than 10 per cent of Canadian Tire's annual revenue, it is a contributor to profit: In fiscal 2022, financial services accounted for 28.7 per

cent of the company's income before taxes.

The business has expanded in recent years, with credit-card receivables growing more than 60 per cent since 2014, according to Canadian Tire. The retailer says it is the seventh-largest issuer of credit cards in Canada by receivables outstanding. In its most recent quarter, the three months ended July 1, Canadian Tire's gross average accounts receivable totaled nearly \$7.1-billion.

Taking back full control of that business will give Canadian Tire "much greater control and flexibility in building out our loyalty program," CEO Greg Hicks said in a statement on Tuesday.

Canadian Tire will record a charge related to the transaction of \$328-million or \$5.88 a share

in its third-quarter financial results, which the company will report next week.

Scotiabank said in a press release that it will post an after-tax gain of approximately \$39-million in its fourth-quarter earnings, and that the sale will bolster its common equity tier 1 ratio, or CET1 — a measure of a lender's ability to absorb losses — by about 16 basis points. (A basis point is one-hundredth of a percentage point.)

It will continue to provide a committed credit facility of \$1.2-billion to Canadian Tire Financial Services for the next 18 months.

While Scotiabank's turnaround plan will not be unveiled until December, the lender has already started culling expenses.

In mid-October, Scotiabank said it is cutting 3 per cent of its global work force, adding to a string of job reductions on Bay Street this year. It also said that it is consolidating its real estate footprint, and that it wrote down the value of its 18-per-cent-investment in China-based Bank of Xi'an Co. Ltd.

The bank said at the time it expects the \$590-million in charges to affect its fourth-quarter earnings per share by about 49 cents and its CET1 ratio by approximately 16 basis points. But it expects to book the cost savings from these cuts by 2025.

Royal Bank of Canada analyst Darko Mihelcic said he views this "transaction as another small step in the right direction." He said that the gain from selling its stake in the retailer's financial services unit will partly offset the charges announced a few weeks ago.

"We do not believe that a 20-per-cent stake in CITF was critical to [Scotiabank's] long-term strategy," Mr. Mihelcic said in a note to clients.

In the release on Tuesday, Canadian Tire's Mr. Hicks noted that loyalty programs have "evolved" since the 2014 deal with Scotiabank. That includes Scotiabank's move to expand its own loyalty program, Scene+, which has grown from a partnership with Cineplex Inc. to add more retail partners — including Sobey's parent company, grocery retailer Empire Co. Ltd., which became a co-owner of the program last year.

"Accelerating issuance of eCTM [Canadian Tire Money], including through opportunities with new partners such as Petro-Canada, is key to driving value for members in a rapidly evolving loyalty marketplace," Mr. Hicks said in the statement.

Shares of Canadian Tire closed down 1.91 per cent on the Toronto Stock Exchange.

Origin Energy's top shareholder opposes Brookfield takeover offer

SCOTT MURDOCH
LEWIS JACKSON

Origin Energy's largest shareholder said on Tuesday it plans to vote against a Brookfield-led consortium's 15.35-billion Australian dollar takeover offer for the company, casting doubt on the bid's future weeks ahead of a shareholder vote on the deal.

AustralianSuper, the country's largest pension fund, owns a 13.08 per cent stake in Origin Energy and said the consortium's offer was "substantially below" its estimate of long-term value for Australia's biggest energy retailer.

The 300-billion Australian dollar pension fund said the assumptions used in the independent expert's report created an "unrealistically low" valuation, including on its stakes in British renewable energy group Octopus and Australia Pacific LNG, with valuation multiples well below recent relevant deals.

The deal requires 75 per cent support from the votes cast at a shareholder meeting, scheduled for Nov. 23, meaning AustralianSuper's holding could be enough to scupper the bid if not all shareholders vote.

AustralianSuper, which first went public with its concerns about the price in September, is not alone. That month, fund manager Perpetual told local media the deal undervalued Origin. Perpetual did not respond to a request for comment on Tuesday.

Origin shares were down 0.4 per cent early afternoon on Tuesday at 9.14 Australian dollars, but remained well above the 8.83 Australian dollar offer price. The stock has been trading above the offer price since the deal won approval from the country's competition regulator on Oct. 10.

The high-profile intervention into one of the biggest takeovers this year comes as Australia's 2.4-trillion Australian dollars pension sector increasingly flexes its muscle at home and overseas thanks to its burgeoning size in financial markets.

The Brookfield consortium's offer price has been deemed fair by an independent expert's report, however, it outlined a "roll forward" calculation that says Origin's shares could be worth an additional 40 Australian cents by the time a potential takeover is due to occur.

Origin's shares could be worth an additional 40 Australian cents by the time a potential takeover is due to occur.

"No doubt the negotiations between the bidders and key shareholders like AustralianSuper are ongoing," said Max Vickerson, analyst at stockbroker Morgans.

"Given that AusSuper felt the need to go public it suggests that maybe they're not that close to a deal. It's hard to say definitively that the takeover won't happen as someone could still blink before the vote but it's not a good sign."

In opposing the offer, AustralianSuper cited factors including Origin's 27.5 per cent stake in Australia Pacific Liquefied Natural Gas (APLNG), which it said positioned the company to take advantage of "strong global demand" for the super-chilled fuel.

Origin Energy on Tuesday reported a 5 per cent fall in first quarter revenue from APLNG due to lower prices for its LNG.

Brookfield and Origin Energy both declined to comment. Consortium partner EIG's MidOcean Energy did not immediately respond to a Reuters request for comment.

REUTERS

EURO ZONE INFLATION LOWEST IN MORE THAN TWO YEARS

Euro zone inflation dropped to its lowest level in over two years in October, as energy prices fell and the high interest rates set by the European Central Bank dampened demand, a preliminary reading showed on Tuesday.

The data seems likely to cement the market's view that the ECB is done with raising rates as part of its fight against

high inflation, which had been supported by more expensive fuel, supply disruptions and a recovery in demand following the COVID-19 pandemic.

Prices grew by 2.9 per cent year on year in October, the slowest pace since July 2021, from 4.3 per cent a month earlier, according to Eurostat's flash estimate. REUTERS

TENDERS

INVITATION FOR OFFERS

ISPAN Systems LP

MANUFACTURER OF COLD-FORMED STEEL FLOOR JOIST AND DECKING SYSTEMS

The Fuller Landau Group Inc. in its capacity as Court appointed Receiver of the property, assets and undertaking (the "Assets") of ISPAN Systems LP (the "Company" or "ISPAN") is soliciting offers for the Assets on an en-bloc basis or individual parcel basis.

The Company which is located in Princeton, Ontario is a manufacturer of proprietary, cold-formed steel floor joist and decking systems for residential, commercial and industrial building projects located in North America. Assets being offered for sale include: inventory, machinery and equipment, and intellectual property.

The Assets will be sold on an "as is, where is," basis and offers will be subject to court approval. Written offers for the Assets must be received by 2:00 pm (Eastern Standard Time + Toronto) on December 1, 2023 and must be accompanied by a bank draft or certified cheque payable to "The Fuller Landau Group Inc. in Trust" for 15% of the offering price as a deposit.

A non-disclosure agreement and information package regarding the particulars of the Assets being offered, terms and conditions of sale are available from the Receiver. Please contact Mr. Adam Edlich at (416) 645-6560 or via email adefich@fullerlp.com to obtain further information and to arrange an appointment to view the Assets.

The Fuller Landau Group Inc.
Court Appointed Receiver of
ISPAN Systems LP
151 Bloor St. W., 12th Floor
Toronto, Ontario, M5S 1S4
Tel: (416) 645-6560
Fax: (416) 645-6501

Fuller Landau Audit Tax Advisory

LEGALS

NEWFOUNDLAND AND LABRADOR SUPREME COURT (BANKRUPTCY AND INSOLVENCY)

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

AND IN THE MATTER OF THE COMPROMISE OR ARRANGEMENT OF 92834 NEWFOUNDLAND AND LABRADOR INC.

PLEASE TAKE NOTICE By Order of the Supreme Court of Newfoundland and Labrador dated October 25, 2023 (the "Claims Identification Order"), Grant Thornton Limited, in its capacity as the Court appointed monitor (in such capacity, the "Monitor") of 92834 Newfoundland and Labrador Inc. ("92834") has been authorized to conduct a claims identification process (the "Claims Identification Process"), with respect to claims against 92834, Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CH Newspaper Holdings Inc. and Newspaper (a General Partnership) (collectively, "CH") that have a priority to the first secured creditor Bridging Finance Inc. and Bridging Income Fund LP (formerly Sprott Bridging Income Fund LP).

The Claims Identification Process requires that any claimant shall file their claim with the Monitor before the claims bar date of **November 25, 2023, and by 5:00 PM Newfoundland Standard Time**, failing which a creditor will be forever barred from advancing a claim against 92834 and CFI.

Copies of the claims process materials, including claims form, as well as other relevant materials associated with these CCAA proceeding can be access on the Monitor's case website www.GrantThornton.ca/CFI. If you require further information, please contact a representative of the Monitor (Ben Chisholm, T: 902-417-2829, E: CanadaFluorspar@ca.gt.com).

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OPPORTUNITY FOR INVESTMENT, RESTRUCTURING, RECAPITALIZATION, REFINANCING, REORGANIZATION or SALE

Big Erics Inc. (BEI) is undertaking a Sale and Investment Solicitation Process (SISP) for the investment, restructuring, recapitalization, refinancing, reorganization or sale of all or portions of BEI's various sales channels, operations, businesses, assets and undertakings or some combination thereof, as a going concern.

The Company is currently operating under a Continuation of Arrangement Act (CCAA) proceedings. Parties wishing to participate in the SISP may receive further information, including a Confidential Information Memorandum (CIM), by completing, executing and delivering a Non-Disclosure Agreement (NDA) to the SISP Advisor, Noseworthy Chapman, at BigErics@ncpcapusa.ca. Copies of the SISP procedures, NDA in the Court approved form, and various other documents related to the CCAA proceedings are available at www.GrantThornton.ca/BigErics.

A non-binding Letter of Intent is due by 5:00 PM Newfoundland Time on December 8, 2023.

FOR FULL DETAILS SEE PRESS RELEASE OR SCAN THE QR CODE ABOVE <https://bit.ly/BSIPP1023>

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BUSINESS

Creating a legacy in C.B.S.

Dragon88 Chinese restaurant celebrates 35 years in business

CAMERON KILFOY
THE TELEGRAM
✉ cameron.kilfoy@saltwire.com
🐦 @cameronkilfoy

Loyalty, longevity, and the love of Chinese cuisine converge at Conception Bay South restaurant Dragon88. Owner Bingzhang Mo shares the recipe for their 35-year success.

“In the community, we have become a staple for so many,” said Mo.

“Offering traditional Chinese recipes and consistent quality has made us stand out.”

Dragon88 recently celebrated 35 years in business. While the restaurant has seen many owners over the years, Mo is the current owner. In taking over the reins, he had a heartwarming aspiration: to pass down this culinary legacy to his son.

CARRYING ON LEGACY

Dragon88 was originally founded by Paul and Susan Wong, Mo said, who added that their dedication laid the groundwork for the restaurant he oversees today.

Mo, who has been part of the St. John’s community for 16 years, first arrived in the province in 2007, marking the start of his culinary career. From the moment he arrived, he began to hone his skills in various Chinese restaurants.

In 2015, the Wongs, due to retire, decided to pass the torch. Mo, along with three partners, saw the potential in continuing their culinary legacy.

“The Wongs established the foundation for Dragon88’s presence. Today, we carry on their legacy by sharing the love of Chinese cuisine with our community,” said Mo.

CHERISHING ROOTS WHILE EVOLVING

When Mo stepped into the role of owner, he said he embraced the restaurant’s traditions while introducing new refinements.

“While we’ve cherished our



Bingzhang Mo, owner of Dragon88, stands proudly in front of his restaurant, celebrating 35 years of serving the community.
CAMERON KILFOY ■ THE TELEGRAM

roots, we’ve also adapted to the evolving tastes of our customers,” said Mo.

The core of Dragon88 remains true to its origins, yet the restaurant has evolved. He’s incorporated new menu items, such as General Tao Chicken, to cater to diverse palates.

Renovations also played a part in enhancing the restaurant’s ambiance. “We’ve made updates to our space, inside and out, to ensure that it remains inviting and comfortable for our guests,” said Mo.

“Our goal is to create an environment where every meal is an enjoyable experience.”

CREATING A COMMUNITY

Beyond its history and evolution, Mo curated a menu that offers a variety of flavours. The menu showcases traditional dishes and a buffet on Fridays and Saturdays.



Dragon88’s grand reopening on its 35th anniversary celebration with a distinguished group of guests and supporters, including Bingzhang Mo and a host of community leaders.
CONTRIBUTED

Through their offerings, Dragon88 has left a lasting impact on the community, said Mo.

“We’re honoured to be part of our customers’ traditions and memories,” said Mo.

While Mo has played a role

in creating the atmosphere known today, he credits the success of Dragon88 to its customers. Without them, he added, Dragon88 wouldn’t be here, and it’s due to his gratitude for that he believes now is his time to repay the com-

munity.

“We believe in giving back and celebrating the community that has embraced us for 35 years,” said Mo.

PASSING THE TORCH

As Dragon88 celebrates a milestone, Mo says he is excited for the future, though he feels a certain sense of responsibility to maintain longevity.

“For me, it’s a matter of preserving what we’ve built,” said Mo.

“Ensuring that it endures for another generation, I hope Dragon88 is around for another 35 years.”

The future of Dragon88 lies in the hands of Mo’s son, who, like his father, has developed a love for the culinary industry.

“I look forward to the day when my son takes over. It’s a continuation of the tradition and a celebration of our commitment to the community,” said Mo.

Kelly’s Brook shared-use path construction begins Monday

ATLANTIC BRIEFS DESK
✉ sw-briefs@saltwire.com

With realignments and modifications in place following a robust public engagement process, the City of St. John’s is ready to begin work on the first phase of the extensive Kelly’s Brook Trail upgrades.

Starting Monday, Nov. 6, contractors will start work on the stretch of trail between Newtown Road and Guy Street where the existing gravel trail will become a three-metre-wide paved shared-use path with lighting and improved crossings.

Similar work on the section of trail that goes from Newtown, near the Greenbelt Tennis Club, to Carpasian Road, opposite St. Pat’s Ball Park, will get underway next year.

The trail will stay open during construction, but pedestrian detours, traffic delays, and lane reductions will occur at various times and places.

The city is involving an arborist to oversee landscape plans, removals, replanting, transplanting and tree protection along the trail.

Future phases, expected to

be completed by 2025, will see upgrades between Guy and Columbus Drive, and Carpasian to Kings Bridge Road near Quidi Vidi.

The most recent cost estimates the city received were for \$4.9 million, up from the original \$2.5 million estimated in 2019.

NOTICE OF RESERVED PUBLIC AUCTION/TENDER

3 Elm Street, Springdale, NL

TAKE NOTICE that under and by virtue of the provisions of the *Conveyancing Act*, R.S.N.L. 1990, c. C-34, an auction will be held at the office of Curtis, Dawe Lawyers 11th Floor, 139 Water Street, St. John’s, Newfoundland and Labrador, on November 14, 2023 at 2:45 pm to auction land(s) and premises consisting of and situate at 3 Elm Street, Springdale, Newfoundland and Labrador, the said lands being more particularly described in an Indenture of Mortgage registered on November 19, 2020, as **Registration No. 955964**, in the Registry of Deeds for Newfoundland and Labrador. The auction will be held to satisfy an amount due under the hereinbefore described mortgage on the lands and premises described above. Tenders will also be accepted for the property at the office of Curtis, Dawe Lawyers up to 2:45 pm on November 14, 2023.

TERMS OF AUCTION/SALE

The highest bidder/tenderer shall not necessarily be the purchaser. The successful bidder must pay a deposit of 10% of the purchase price by certified cheque payable to “Taylor MacLellan Cochrane (In Trust)” and submitted to the office of Curtis, Dawe on or before 2:45 pm on November 14, 2023. When submitting a tender, you must provide a sealed envelope clearly marked “Do Not Open/Tender/Springdale, NL” specifying the tender price with your deposit enclosed. The tenders, once received by Curtis, Dawe are irrevocable.

The successful bidder/tenderer will pay the balance of the purchase price by certified cheque on completion of the transaction which is to take place within (30) thirty days of November 14, 2023. A deposit made by a successful bidder/tenderer will be deemed a cash deposit or will be forfeited as liquidated damages if the purchase is not completed by the bidder/tenderer.

The Mortgagee reserves the right to bid at the auction, to reject any and all bids or tenders and to reserve a decision on the highest bid or tender received. The sale is subject to cancellation and to prior sale or redemption by the Mortgagor(s).

Further information with respect to the property and the bid/tender process may be obtained from the undersigned solicitors for the Mortgagee.

TAYLOR MACLELLAN COCHRANE
50 Cornwallis Street
Kentville, NS B4N 2E4
Solicitors for the Mortgagee

Attention: Plamen P. Petkov

Telephone: (902) 678-6156 or 1-888-486-2529
Facsimile: (902) 678-6010

**NEWFOUNDLAND AND LABRADOR
SUPREME COURT
(BANKRUPTCY AND INSOLVENCY)**

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

**AND IN THE MATTER OF THE COMPROMISE OR
ARRANGEMENT OF
92834 NEWFOUNDLAND AND LABRADOR INC.**

PLEASE TAKE NOTICE by Order of the Supreme Court of Newfoundland and Labrador dated October 25, 2023 (the “**Claims Identification Order**”), Grant Thornton Limited, in its capacity as the Court appointed monitor (in such capacity, the “**Monitor**”) of 92834 Newfoundland and Labrador Inc. (“**92834**”) has been authorized to conduct a claims identification process (the “**Claims Identification Process**”), with respect to claims against 92834, Canada Fluorspar (NL) Inc., Canada Fluorspar Inc., CFI Newspar Holdings Inc. and Newspar (a General Partnership) (collectively, “**CFI**”) **that have a priority to the first secured creditor Bridging Finance Inc. and Bridging Income Fund LP (formerly Sprott Bridging Income Fund LP).**

The Claims Identification Process requires that any claimant shall file their claim with the Monitor before the claims bar date of **November 25, 2023, and by 5:00 PM Newfoundland Standard Time**, failing which a creditor will be forever barred from advancing a claim against 92834 and CFI.

Copies of the claims process materials, including claims form, as well as other relevant materials associated with these CCAA proceeding can be access on the Monitor’s case website www.GrantThornton.ca/CFI. If you require further information, please contact a representative of the Monitor (Ben Chisholm, T: 902-417-2829, E: CanadaFluorspar@ca.gt.com).

 **Grant Thornton**

Appendix F

CRA Consent to Monitor Filing of Proof of Claim

Hines, Corey

From: Dupré, Sophie (she; her | elle; la) <Sophie.Dupre@justice.gc.ca>
Sent: November 30, 2023 11:51 AM
To: Clarke, Phil; Baird, Maeve
Cc: Hines, Corey
Subject: RE: CFI - Deemed Trust Claim

CAUTION: EXTERNAL EMAIL. DO NOT CLICK ON LINKS OR OPEN ATTACHMENTS YOU DO NOT TRUST
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Hello Phil,

The CRA is agreeable to this acknowledgement.

However, please note that there is no assessment in the CRA's system to support a deemed trust claim in these proceedings. If the CRA receives funds through this acknowledgement, they will be applied to the payroll account.

Please let us know if you have any questions regarding the above.

Sincerely,

Sophie

From: Clarke, Phil <Phil.Clarke@ca.gt.com>
Sent: Tuesday, November 28, 2023 12:36 PM
To: Dupré, Sophie (she; her | elle; la) <Sophie.Dupre@justice.gc.ca>; Baird, Maeve <Maeve.Baird@justice.gc.ca>
Cc: Hines, Corey <Corey.Hines@ca.gt.com>
Subject: RE: CFI - Deemed Trust Claim

Thanks Sophie.

Phil Clarke | Partner

Grant Thornton LLP
Nova Centre, North Tower | Suite 1000 - 1675 Grafton Street | Halifax | NS | B3J 0E9
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From: Dupré, Sophie (she; her | elle; la) <Sophie.Dupre@justice.gc.ca>
Sent: November 28, 2023 12:28 PM
To: Clarke, Phil <Phil.Clarke@ca.gt.com>; Baird, Maeve <Maeve.Baird@justice.gc.ca>
Cc: Hines, Corey <Corey.Hines@ca.gt.com>
Subject: RE: CFI - Deemed Trust Claim

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DO NOT ENTER YOUR GT PASSWORD ON ANY EXTERNAL EMAIL REQUEST

Good afternoon Phil,

We will seek instructions from our client and get back to you shortly.

Best,

Sophie

From: Clarke, Phil <Phil.Clarke@ca.gt.com>
Sent: Tuesday, November 28, 2023 11:46 AM
To: Baird, Maeve <Maeve.Baird@justice.gc.ca>; Dupré, Sophie (she; her | elle; la) <Sophie.Dupre@justice.gc.ca>
Cc: Hines, Corey <Corey.Hines@ca.gt.com>
Subject: RE: CFI - Deemed Trust Claim

Sending again as I had the wrong email for Maeve.

Phil Clarke | Partner

Grant Thornton LLP
Nova Centre, North Tower | Suite 1000 - 1675 Grafton Street | Halifax | NS | B3J 0E9
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From: Clarke, Phil
Sent: November 28, 2023 11:44 AM
To: Maeve Baird <maeve.baird@justice.gc.ca>; Dupré, Sophie <Sophie.Dupre@justice.gc.ca>
Cc: Hines, Corey <Corey.Hines@ca.gt.com>
Subject: CFI - Deemed Trust Claim

Maeve / Sophie:

We didn't get a "claim" from CRA for the deemed trust claim in CFI. We have been consistently reporting the deemed trust amount to be \$76,438.26.

The claims procedure allows the Monitor to acknowledge a claim, instead of a creditor filing a claim.

Is CRA agreeable to this acknowledgement? Please advise.

Cheers,

Phil Clarke | Partner

Grant Thornton LLP

Nova Centre, North Tower | Suite 1000 - 1675 Grafton Street | Halifax | NS | B3J 0E9

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Appendix G

Listing of Claims Received in Claims Identification Process

In the Matter of the CCAA Proceedings of
92834 Newfoundland and Labrador Inc.
Claims Identification Process - Summary of Claims Received

	Claimant	Debtor	Claim Type	Claim Currency	Claim Amount	CAD Claim Amount	Claim as Filed	Claim Determined by Monitor	Included in Proposed Distribution
1	A. Harvey Logistics	CFI	Pre-Filing	CAD	90,624.93	90,624.93	Unsecured	Unsecured	No
2	Agat Laboratories Ltd.	CFI	Pre-Filing	CAD	23,095.49	23,095.49	Unsecured	Unsecured	No
3	Agilent Technology Services Canada Inc.	CFI	Pre-Filing	CAD	23,579.68	23,579.68	Unsecured	Unsecured	No
4	Argentia Freezers & Terminals	CFI	Pre-Filing	CAD	2,819.73	2,819.73	Unsecured	Unsecured	No
5	Asgco Manufacturing Inc.	CFI	Pre-Filing	USD	20,978.00	28,590.92	Unsecured	Unsecured	No
6	Atlantic Canada Opportunities Agency (ACOA)	CFI	Pre-Filing	CAD	4,928,080.38	4,928,080.38	Unsecured	Unsecured	No
7	Atlantic Purification System Ltd.	CFI	Pre-Filing	CAD	19,000.64	19,000.64	Unsecured	Unsecured	No
8	Cahill Fabrication Structural Limited	CFI	Pre-Filing	CAD	43,121.55	43,121.55	Unsecured	Unsecured	No
9	Caterpillar Financial Services Limited	CFI	Pre-Filing	CAD	77,600.32	77,600.32	Unsecured	Unsecured	No
10	Dallas Mercer Consulting Inc.	CFI	Pre-Filing	CAD	16,414.38	16,414.38	Unsecured	Unsecured	No
11	De Lage Landen Financial Services Canada Inc.	CFI	Pre-Filing	CAD	52,565.74	52,565.74	Unsecured	Unsecured	No
12	Donaldson Company Inc.	CFI	Pre-Filing	USD	590.00	804.11	Unsecured	Unsecured	No
13	Eastern Composite Services Inc.	CFI	Pre-Filing	CAD	73,560.17	73,560.17	Unsecured	Unsecured	No
14	Easy Kleen Pressure Systems Ltd.	CFI	Pre-Filing	CAD	2,813.98	2,813.98	Unsecured	Unsecured	No
15	Electronic Centre Limited	CFI	Pre-Filing	CAD	535.22	535.22	Unsecured	Unsecured	No
16	Emberley's Transport Ltd.	CFI	Pre-Filing	CAD	57,427.06	57,427.06	Unsecured	Unsecured	No
17	General Auto and Industrial (NAPA Auto Parts 6305)	CFI	Pre-Filing	CAD	537,753.19	537,753.19	Unsecured	Unsecured	No
18	Head, Johnson, Kachigian & Wilkinson, PC	CFI	Pre-Filing	CAD	42,219.00	42,219.00	Unsecured	Unsecured	No
19	Hoskin Scientific Limited	CFI	Pre-Filing	CAD	552.00	552.00	Unsecured	Unsecured	No
20	Imprint Specialty Promotions Limited	CFI	Pre-Filing	CAD	20,196.30	20,196.30	Unsecured	Unsecured	No
21	Jewer Bailey Consultants ULC	CFI	Pre-Filing	CAD	172,704.13	172,704.13	Unsecured	Unsecured	No
22	KBRS 2022 Limited	CFI	Pre-Filing	CAD	94,231.00	94,231.00	Unsecured	Unsecured	No
23	Majors Contracting Ltd.	CFI	Pre-Filing	CAD	754,028.58	754,028.58	Unsecured	Unsecured	No
24	Mallay's Industrial Services Ltd.	CFI	Pre-Filing	CAD	61,189.30	61,189.30	Unsecured	Unsecured	No
25	Meridian OneCap Credit Corp.	CFI	Pre-Filing	CAD	10,869.08	10,869.08	Unsecured	Unsecured	No
26	Mid-Ship Group LLC	CFI	Pre-Filing	CAD	7,679.68	7,679.68	Unsecured	Unsecured	No
27	Morrison Hershfield Limited	CFI	Pre-Filing	CAD	21,102.00	21,102.00	Unsecured	Unsecured	No
28	Multotech Canada Ltd.	CFI	Pre-Filing	CAD	51,750.98	51,750.98	Unsecured	Unsecured	No
29	Norman Marine Services	CFI	Pre-Filing	CAD	56,064.80	56,064.80	Unsecured	Unsecured	No
30	Norman Wilson	CFI	Pre-Filing	CAD	9,395.00	9,395.00	Unsecured	Unsecured	No
31	Orkin Canada Corporation	CFI	Pre-Filing	CAD	2,962.40	2,962.40	Unsecured	Unsecured	No
32	P.B.A Industrial Supplies Ltd.	CFI	Pre-Filing	CAD	13,403.25	13,403.25	Unsecured	Unsecured	No
33	Peninsula Glass and Tire	CFI	Pre-Filing	CAD	957.95	957.95	Unsecured	Unsecured	No
34	Peter Kiewit Sons ULC, f/k/a Peter Kiewit Infrastruct	CFI	Pre-Filing	CAD	132,283.06	132,283.06	Unsecured	Unsecured	No
35	Quadra Chemicals Ltd.	CFI	Pre-Filing	CAD	261,271.17	261,271.17	Unsecured	Unsecured	No
36	R&E Transport Ltd.	CFI	Pre-Filing	CAD	16,008.00	16,008.00	Unsecured	Unsecured	No
37	R.J.G. Construction Limited	CFI	Pre-Filing	CAD	520,874.55	520,874.55	Unsecured	Unsecured	No
38	Rideout Tool & Machine Inc.	CFI	Pre-Filing	CAD	25,841.74	25,841.74	Unsecured	Unsecured	No
39	Russel Metals Inc.	CFI	Pre-Filing	CAD	8,422.60	8,422.60	Unsecured	Unsecured	No
40	Samson Equipment Limited	CFI	Pre-Filing	CAD	99,726.35	99,726.35	Unsecured	Unsecured	No
41	Seabulk Inc.	CFI	Pre-Filing	CAD	16,399.69	16,399.69	Unsecured	Unsecured	No

In the Matter of the CCAA Proceedings of
92834 Newfoundland and Labrador Inc.
Claims Identification Process - Summary of Claims Received

	Claimant	Debtor	Claim Type	Claim Currency	Claim Amount	CAD Claim Amount	Claim as Filed	Claim Determined by Monitor	Included in Proposed Distribution
42	Service Canada - WEPP - Unsecured	CFI	Pre-Filing	CAD	1,979,593.31	1,979,593.31	Unsecured	Unsecured	No
43	SGS Nederland B.V.	CFI	Pre-Filing	CAD	10,267.49	10,267.49	Unsecured	Unsecured	No
44	SMS Equipment Inc.	CFI	Pre-Filing	CAD	1,739,300.68	1,739,300.68	Unsecured	Unsecured	No
45	Soutex Inc.	CFI	Pre-Filing	CAD	81,889.18	81,889.18	Unsecured	Unsecured	No
46	Summit Mechanical Services (2020) Limited	CFI	Pre-Filing	CAD	46,405.43	46,405.43	Unsecured	Unsecured	No
47	Tamal Industrial Rubber Limited	CFI	Pre-Filing	CAD	1,706.90	1,706.90	Unsecured	Unsecured	No
48	Tega Industries Canada Inc.	CFI	Pre-Filing	CAD	88,943.67	88,943.67	Unsecured	Unsecured	No
49	Tema Isenmann Inc.	CFI	Pre-Filing	USD	7,386.51	10,067.07	Unsecured	Unsecured	No
50	Toromont Industries Ltd. DBA Battlefield Equipment	CFI	Pre-Filing	CAD	23,784.71	23,784.71	Unsecured	Unsecured	No
51	Valmin Fire Protection Limited	CFI	Pre-Filing	CAD	93,374.93	93,374.93	Unsecured	Unsecured	No
52	W.F. Baird & Associates Coastal Engineers Ltd.	CFI	Pre-Filing	CAD	139,998.23	139,998.23	Unsecured	Unsecured	No
53	WESCO Distribution Canada LP	CFI	Pre-Filing	CAD	122,564.18	122,564.18	Unsecured	Unsecured	No
54	Acklands Grainger Inc.	CFI	Pre-Filing	CAD	22,658.88	22,658.88	Priority Unsecured	Unsecured	No
55	ControlPro Distributors Inc.	CFI	Pre-Filing	CAD	10,623.98	10,623.98	Priority Unsecured	Unsecured	No
56	Pardy's Recreation and Marine Ltd.	CFI	Pre-Filing	CAD	28,638.05	28,638.05	Priority Unsecured	Unsecured	No
57	Canada Revenue Agency	CFI	Pre-Filing	CAD	76,438.26	76,438.26	N/A	Priority	Yes - \$76,438.26
58	Service Canada - WEPP - Super Priority	CFI	Pre-Filing	CAD	52,536.84	52,536.84	Priority	Priority	Yes - \$52,536.84
59	Bank of Montreal	CFI	Pre-Filing	CAD	125,205.43	125,205.43	Secured	Disallowed	No
60	Bank of Montreal	CFI	Pre-Filing	CAD	147,602.23	147,602.23	Secured	Secured	Yes - \$88,561.34
61	De Lage Landen Financial Services Canada Inc.	CFI	Pre-Filing	CAD	58,260.53	58,260.53	Secured	Secured	Yes - \$34,956.32
62	Emco Corporation	CFI	Pre-Filing	CAD	116,508.37	116,508.37	Secured	Unsecured	No
63	Inaminka Marine Services Limited	CFI	Pre-Filing	CAD	146,870.02	146,870.02	Secured	Disallowed	No
64	Laurentide Controls Ltd.	CFI	Pre-Filing	CAD	81,400.16	81,400.16	Secured	Unsecured	No
65	Meridian OneCap Credit Corp.	CFI	Pre-Filing	CAD	50,062.08	50,062.08	Secured	Secured	Yes - \$20,400.00
66	Newfound Mechanical Ltd.	CFI	Pre-Filing	CAD	162,618.63	162,618.63	Secured	Unsecured	No
67	Pardy's Waste Management and Industrial Services Ltd.	CFI	Pre-Filing	CAD	205,210.23	205,210.23	Secured	Unsecured	No
68	Pennecon Grand Banks Warehousing Inc.	CFI	Pre-Filing	CAD	622,515.67	622,515.67	Secured	Unsecured	No
69	Richard A. Spellacy, Master Mariner	CFI	Pre-Filing	CAD	68,000.00	68,000.00	Secured	Disallowed	No
70	Toromont Industries Ltd.	CFI	Pre-Filing	CAD	278,576.98	278,576.98	Secured	Unsecured	No
71	Town of St. Lawrence	CFI	Pre-Filing	CAD	1,230,700.00	1,230,700.00	Secured	Unsecured	No
72	trajectorE Engineering Inc.	CFI	Pre-Filing	CAD	93,525.30	93,525.30	Secured	Unsecured	No
73	A. Harvey Logistics	CFI	Restructuring	CAD	11,239.01	11,239.01	Unsecured	Disallowed	No
74	Agat Laboratories Ltd.	CFI	Restructuring	CAD	1,995.26	1,995.26	Unsecured	Unsecured	No
75	Argentia Freezers & Terminals	CFI	Restructuring	CAD	6,210.00	6,210.00	Unsecured	Disallowed	No
76	Box L Mining and Ranching LLC	CFI	Restructuring	USD	90,306.00	123,078.05	Unsecured	Disallowed	No
77	Eastern Composite Services Inc.	CFI	Restructuring	CAD	73,560.17	73,560.17	Unsecured	Disallowed	No
78	Emberley's Transport Ltd.	CFI	Restructuring	CAD	57,427.06	57,427.06	Unsecured	Disallowed	No
79	Immersive Technologies Inc.	CFI	Restructuring	USD	211,500.21	288,253.64	Unsecured	Unsecured	No
80	Multotech Canada Ltd.	CFI	Restructuring	CAD	51,750.98	51,750.98	Unsecured	Disallowed	No
81	Peter Kiewit Sons ULC, f/k/a Peter Kiewit Infrastructure	CFI	Restructuring	CAD	160,286.85	160,286.85	Unsecured	Unsecured	No
82	SLR Consulting (Canada) Ltd.	CFI	Restructuring	CAD	10,784.99	10,784.99	Unsecured	Unsecured	No

In the Matter of the CCAA Proceedings of
92834 Newfoundland and Labrador Inc.
Claims Identification Process - Summary of Claims Received

								Claim Determined by Monitor	Included in Proposed Distribution
	Claimant	Debtor	Claim Type	Claim Currency	Claim Amount	CAD Claim Amount	Claim as Filed		
83	Bank of Montreal	CFI	Restructuring	CAD	147,602.23	147,602.23	Secured	Disallowed	No
84	Richard A. Spellacy, Master Mariner	CFI	Restructuring	CAD	46,350.00	46,350.00	Secured	Disallowed	No
Total Claims Received					17,152,872.69	17,272,905.76			

In the Matter of the CCAA Proceedings of
92834 Newfoundland and Labrador Inc.
Claims Identification Process - Summary of Pre-Filing Unsecured Claims Received

	Claimant	Debtor	Claim Type	Claim Currency	Claim Amount	CAD Claim Amount	Claim as Filed	Claim Determined by Monitor	Included in Proposed Distribution
1	A. Harvey Logistics	CFI	Pre-Filing	CAD	90,624.93	90,624.93	Unsecured	Unsecured	No
2	Agat Laboratories Ltd.	CFI	Pre-Filing	CAD	23,095.49	23,095.49	Unsecured	Unsecured	No
3	Agilent Technology Services Canada Inc.	CFI	Pre-Filing	CAD	23,579.68	23,579.68	Unsecured	Unsecured	No
4	Argentia Freezers & Terminals	CFI	Pre-Filing	CAD	2,819.73	2,819.73	Unsecured	Unsecured	No
5	Asgco Manufacturing Inc.	CFI	Pre-Filing	USD	20,978.00	28,590.92	Unsecured	Unsecured	No
6	Atlantic Canada Opportunities Agency (ACOA)	CFI	Pre-Filing	CAD	4,928,080.38	4,928,080.38	Unsecured	Unsecured	No
7	Atlantic Purification System Ltd.	CFI	Pre-Filing	CAD	19,000.64	19,000.64	Unsecured	Unsecured	No
8	Cahill Fabrication Structural Limited	CFI	Pre-Filing	CAD	43,121.55	43,121.55	Unsecured	Unsecured	No
9	Caterpillar Financial Services Limited	CFI	Pre-Filing	CAD	77,600.32	77,600.32	Unsecured	Unsecured	No
10	Dallas Mercer Consulting Inc.	CFI	Pre-Filing	CAD	16,414.38	16,414.38	Unsecured	Unsecured	No
11	De Lage Landen Financial Services Canada Inc.	CFI	Pre-Filing	CAD	52,565.74	52,565.74	Unsecured	Unsecured	No
12	Donaldson Company Inc.	CFI	Pre-Filing	USD	590.00	804.11	Unsecured	Unsecured	No
13	Eastern Composite Services Inc.	CFI	Pre-Filing	CAD	73,560.17	73,560.17	Unsecured	Unsecured	No
14	Easy Kleen Pressure Systems Ltd.	CFI	Pre-Filing	CAD	2,813.98	2,813.98	Unsecured	Unsecured	No
15	Electronic Centre Limited	CFI	Pre-Filing	CAD	535.22	535.22	Unsecured	Unsecured	No
16	Emberley's Transport Ltd.	CFI	Pre-Filing	CAD	57,427.06	57,427.06	Unsecured	Unsecured	No
17	General Auto and Industrial (NAPA Auto Parts 6305)	CFI	Pre-Filing	CAD	537,753.19	537,753.19	Unsecured	Unsecured	No
18	Head, Johnson, Kachigian & Wilkinson, PC	CFI	Pre-Filing	CAD	42,219.00	42,219.00	Unsecured	Unsecured	No
19	Hoskin Scientific Limited	CFI	Pre-Filing	CAD	552.00	552.00	Unsecured	Unsecured	No
20	Imprint Specialty Promotions Limited	CFI	Pre-Filing	CAD	20,196.30	20,196.30	Unsecured	Unsecured	No
21	Jewer Bailey Consultants ULC	CFI	Pre-Filing	CAD	172,704.13	172,704.13	Unsecured	Unsecured	No
22	KBRS 2022 Limited	CFI	Pre-Filing	CAD	94,231.00	94,231.00	Unsecured	Unsecured	No
23	Majors Contracting Ltd.	CFI	Pre-Filing	CAD	754,028.58	754,028.58	Unsecured	Unsecured	No
24	Mallay's Industrial Services Ltd.	CFI	Pre-Filing	CAD	61,189.30	61,189.30	Unsecured	Unsecured	No
25	Meridian OneCap Credit Corp.	CFI	Pre-Filing	CAD	10,869.08	10,869.08	Unsecured	Unsecured	No
26	Mid-Ship Group LLC	CFI	Pre-Filing	CAD	7,679.68	7,679.68	Unsecured	Unsecured	No
27	Morrison Hershfield Limited	CFI	Pre-Filing	CAD	21,102.00	21,102.00	Unsecured	Unsecured	No
28	Multotech Canada Ltd.	CFI	Pre-Filing	CAD	51,750.98	51,750.98	Unsecured	Unsecured	No
29	Norman Marine Services	CFI	Pre-Filing	CAD	56,064.80	56,064.80	Unsecured	Unsecured	No
30	Norman Wilson	CFI	Pre-Filing	CAD	9,395.00	9,395.00	Unsecured	Unsecured	No
31	Orkin Canada Corporation	CFI	Pre-Filing	CAD	2,962.40	2,962.40	Unsecured	Unsecured	No
32	P.B.A Industrial Supplies Ltd.	CFI	Pre-Filing	CAD	13,403.25	13,403.25	Unsecured	Unsecured	No
33	Peninsula Glass and Tire	CFI	Pre-Filing	CAD	957.95	957.95	Unsecured	Unsecured	No
34	Peter Kiewit Sons ULC, f/k/a Peter Kiewit Infrastruct	CFI	Pre-Filing	CAD	132,283.06	132,283.06	Unsecured	Unsecured	No
35	Quadra Chemicals Ltd.	CFI	Pre-Filing	CAD	261,271.17	261,271.17	Unsecured	Unsecured	No
36	R&E Transport Ltd.	CFI	Pre-Filing	CAD	16,008.00	16,008.00	Unsecured	Unsecured	No
37	R.J.G. Construction Limited	CFI	Pre-Filing	CAD	520,874.55	520,874.55	Unsecured	Unsecured	No
38	Rideout Tool & Machine Inc.	CFI	Pre-Filing	CAD	25,841.74	25,841.74	Unsecured	Unsecured	No
39	Russel Metals Inc.	CFI	Pre-Filing	CAD	8,422.60	8,422.60	Unsecured	Unsecured	No
40	Samson Equipment Limited	CFI	Pre-Filing	CAD	99,726.35	99,726.35	Unsecured	Unsecured	No
41	Seabulk Inc.	CFI	Pre-Filing	CAD	16,399.69	16,399.69	Unsecured	Unsecured	No
42	Service Canada - WEPP - Unsecured	CFI	Pre-Filing	CAD	1,979,593.31	1,979,593.31	Unsecured	Unsecured	No

In the Matter of the CCAA Proceedings of
92834 Newfoundland and Labrador Inc.

Claims Identification Process - Summary of Pre-Filing Unsecured Claims Received

43	SGS Nederland B.V.	CFI	Pre-Filing	CAD	10,267.49	10,267.49	Unsecured	Unsecured	No
44	SMS Equipment Inc.	CFI	Pre-Filing	CAD	1,739,300.68	1,739,300.68	Unsecured	Unsecured	No
45	Soutex Inc.	CFI	Pre-Filing	CAD	81,889.18	81,889.18	Unsecured	Unsecured	No
46	Summit Mechanical Services (2020) Limited	CFI	Pre-Filing	CAD	46,405.43	46,405.43	Unsecured	Unsecured	No
47	Tamal Industrial Rubber Limited	CFI	Pre-Filing	CAD	1,706.90	1,706.90	Unsecured	Unsecured	No
48	Tega Industries Canada Inc.	CFI	Pre-Filing	CAD	88,943.67	88,943.67	Unsecured	Unsecured	No
49	Tema Isenmann Inc.	CFI	Pre-Filing	USD	7,386.51	10,067.07	Unsecured	Unsecured	No
50	Toromont Industries Ltd. DBA Battlefield Equipment I	CFI	Pre-Filing	CAD	23,784.71	23,784.71	Unsecured	Unsecured	No
51	Valmin Fire Protection Limited	CFI	Pre-Filing	CAD	93,374.93	93,374.93	Unsecured	Unsecured	No
52	W.F. Baird & Associates Coastal Engineers Ltd.	CFI	Pre-Filing	CAD	139,998.23	139,998.23	Unsecured	Unsecured	No
53	WESCO Distribution Canada LP	CFI	Pre-Filing	CAD	122,564.18	122,564.18	Unsecured	Unsecured	No
Total Pre-Filing Unsecured Claims Received					12,705,908.29	12,716,415.88			

In the Matter of the CCAA Proceedings of
92834 Newfoundland and Labrador Inc.
Claims Identification Process - Summary of Pre-Filing Unsecured Priority Claims Received

	Claimant	Debtor	Claim Type	Claim Currency	Claim Amount	CAD Claim Amount	Claim as Filed	Claim Determined by Monitor	Included in Proposed Distribution
54	Acklands Grainger Inc.	CFI	Pre-Filing	CAD	22,658.88	22,658.88	Priority Unsecured	Unsecured	No
55	ControlPro Distributors Inc.	CFI	Pre-Filing	CAD	10,623.98	10,623.98	Priority Unsecured	Unsecured	No
56	Pardy's Recreation and Marine Ltd.	CFI	Pre-Filing	CAD	28,638.05	28,638.05	Priority Unsecured	Unsecured	No
Total Pre-Filing Unsecured Priority Claims Received					61,920.91	61,920.91			

In the Matter of the CCAA Proceedings of
 92834 Newfoundland and Labrador Inc.
 Claims Identification Process - Summary of Pre-Filing Priority Claims Received

	Claimant	Debtor	Claim Type	Claim Currency	Claim Amount	CAD Claim Amount	Claim as Filed	Claim Determined by Monitor	Included in Proposed Distribution
57	Canada Revenue Agency	CFI	Pre-Filing	CAD	76,438.26	76,438.26	N/A	Priority	Yes - \$76,438.26
58	Service Canada - WEPP - Super Priority	CFI	Pre-Filing	CAD	52,536.84	52,536.84	Priority	Priority	Yes - \$52,536.84
Total Pre-Filing Priority Claims Received					128,975.10	128,975.10			

In the Matter of the CCAA Proceedings of
92834 Newfoundland and Labrador Inc.
Claims Identification Process - Summary of Pre-Filing Secured Claims Received

	Claimant	Debtor	Claim Type	Claim Currency	Claim Amount	CAD Claim Amount	Claim as Filed	Claim Determined by Monitor	Included in Proposed Distribution
59	Bank of Montreal	CFI	Pre-Filing	CAD	125,205.43	125,205.43	Secured	Disallowed	No
60	Bank of Montreal	CFI	Pre-Filing	CAD	147,602.23	147,602.23	Secured	Secured	Yes - \$88,561.34
61	De Lage Landen Financial Services Canada Inc.	CFI	Pre-Filing	CAD	58,260.53	58,260.53	Secured	Secured	Yes - \$34,956.32
62	Emco Corporation	CFI	Pre-Filing	CAD	116,508.37	116,508.37	Secured	Unsecured	No
63	Inaminka Marine Services Limited	CFI	Pre-Filing	CAD	146,870.02	146,870.02	Secured	Disallowed	No
64	Laurentide Controls Ltd.	CFI	Pre-Filing	CAD	81,400.16	81,400.16	Secured	Unsecured	No
65	Meridian OneCap Credit Corp.	CFI	Pre-Filing	CAD	50,062.08	50,062.08	Secured	Secured	Yes - \$20,400.00
66	Newfound Mechanical Ltd.	CFI	Pre-Filing	CAD	162,618.63	162,618.63	Secured	Unsecured	No
67	Pardy's Waste Management and Industrial Services	CFI	Pre-Filing	CAD	205,210.23	205,210.23	Secured	Unsecured	No
68	Pennecon Grand Banks Warehousing Inc.	CFI	Pre-Filing	CAD	622,515.67	622,515.67	Secured	Unsecured	No
69	Richard A. Spellacy, Master Mariner	CFI	Pre-Filing	CAD	68,000.00	68,000.00	Secured	Disallowed	No
70	Toromont Industries Ltd.	CFI	Pre-Filing	CAD	278,576.98	278,576.98	Secured	Unsecured	No
71	Town of St. Lawrence	CFI	Pre-Filing	CAD	1,230,700.00	1,230,700.00	Secured	Unsecured	No
72	trajectorE Engineering Inc.	CFI	Pre-Filing	CAD	93,525.30	93,525.30	Secured	Unsecured	No
Total Pre-Filing Secured Claims Received					3,387,055.63	3,387,055.63			

Secured Yes - \$88,561.34

In the Matter of the CCAA Proceedings of
92834 Newfoundland and Labrador Inc.
Claims Identification Process - Summary of Restructuring Unsecured Claims Received

	Claimant	Debtor	Claim Type	Claim Currency	Claim Amount	CAD Claim Amount	Claim as Filed	Claim Determined by Monitor	Included in Proposed Distribution
73	A. Harvey Logistics	CFI	Restructuring	CAD	11,239.01	11,239.01	Unsecured	Disallowed	No
74	Agat Laboratories Ltd.	CFI	Restructuring	CAD	1,995.26	1,995.26	Unsecured	Unsecured	No
75	Argentia Freezers & Terminals	CFI	Restructuring	CAD	6,210.00	6,210.00	Unsecured	Disallowed	No
76	Box L Mining and Ranching LLC	CFI	Restructuring	USD	90,306.00	123,078.05	Unsecured	Disallowed	No
77	Eastern Composite Services Inc.	CFI	Restructuring	CAD	73,560.17	73,560.17	Unsecured	Disallowed	No
78	Emberley's Transport Ltd.	CFI	Restructuring	CAD	57,427.06	57,427.06	Unsecured	Disallowed	No
79	Immersive Technologies Inc.	CFI	Restructuring	USD	211,500.21	288,253.64	Unsecured	Unsecured	No
80	Multotech Canada Ltd.	CFI	Restructuring	CAD	51,750.98	51,750.98	Unsecured	Disallowed	No
81	Peter Kiewit Sons ULC, f/k/a Peter Kiewit Infrastruct	CFI	Restructuring	CAD	160,286.85	160,286.85	Unsecured	Unsecured	No
82	SLR Consulting (Canada) Ltd.	CFI	Restructuring	CAD	10,784.99	10,784.99	Unsecured	Unsecured	No
Total Restructuring Unsecured Claims Received					675,060.53	784,586.01			

In the Matter of the CCAA Proceedings of
 92834 Newfoundland and Labrador Inc.
 Claims Identification Process - Summary of Restructuring Secured Claims Received

	Claimant	Debtor	Claim Type	Claim Currency	Claim Amount	CAD Claim Amount	Claim as Filed	Claim Determined by Monitor	Included in Proposed Distribution
83	Bank of Montreal	CFI	Restructuring	CAD	147,602.23	147,602.23	Secured	Disallowed	No
84	Richard A. Spellacy, Master Mariner	CFI	Restructuring	CAD	46,350.00	46,350.00	Secured	Disallowed	No
Total Restructuring Secured Claims Received					193,952.23	193,952.23			

Appendix H

Updated Statement of Receipts and Disbursements as of January 19, 2024

GRANT THORNTON LIMITED

**STATEMENT OF RECEIPTS AND DISBURSEMENTS IN THE MATTER OF
THE COMPANIES' CREDITORS ARRANGEMENT ACT PROCEEDINGS**

**CANADA FLUORSPAR INC., CANADA FLUORSPAR (NL) INC., CFI NEWSPAR HOLDINGS INC. AND
NEWSPAR (A GENERAL PARTNERSHIP)
FROM FEBRUARY 21, 2022 TO JANUARY 19, 2024**

	<u>Total</u>	<u>Notes</u>
RECEIPTS:		
Cash on Hand	\$ 51.60	
Purchase - Successful Bidder	24,500,000.00	
Deposit - Successful Bidder	500,000.00	
Deposit - Forfeited by Unsuccessful Bidder	1,250,000.00	
DIP Financing	4,700,000.00	
Funds from Retainer	36,209.50	
HST Collected	5,273.60	
HST Refunds	625,996.90	
Insurance Refund	5,024.71	
Interest	342,022.18	
Misc. Refunds	146,151.81	
Sale of Assets	177,411.65	
Sale of Inventory	2,952,809.15	1
Scrap Metals	36,652.91	
Transfer from Interim Receivership	210,124.80	
TOTAL RECEIPTS	<u>\$ 35,487,728.81</u>	
DISBURSEMENTS:		
Advertising	\$ 19,222.90	
Appraisal Fees	3,882.50	
Change of Locks	562.46	
Commission	15,750.00	
Computer Services	47,075.64	
Environmental	7,155.73	
Equipment Leases / Buyouts	197,040.59	
Filing Fees	72.97	
Freight & Shipping	4,233.80	
Fuel	210,180.38	
HST Paid (ITC)	687,560.29	
Insurance	1,110,615.60	
Interest Expense	3,632.21	
Inventory Trucking to Ship	338,483.00	2
Legal Fees	793,263.36	
Mining Licenses & Leases	255,046.54	
Miscellaneous Fees	4,041.38	
Monitor's Fees & Expenses	1,937,020.97	
Motor Vehicle Registrations	632.62	
Non-resident Withholding Tax Remitted	41,847.90	
Payroll Services	15,650.00	
Professional Services	516,376.04	3
Rent Expense	64,003.23	
Repairs & Maintenance	221,876.35	
Royalty Payments	400,000.00	
Storage	2,456.00	
Supplies	73,586.75	
Taxes	1,081.29	
Travel	54,720.70	
Utilities	498,050.25	
Wages & Benefits	3,084,509.59	
Workers' Compensation (Workplace NL)	36,655.64	
	<u>\$ 10,646,286.68</u>	
PAYMENTS TO CREDITORS		
Repayment of DIP Financing - Bridging Finance	\$ 4,022,790.00	
Repayment of DIP Financing - Province of NL	3,990,639.00	
Interim Distribution - Bridging Finance	14,112,409.00	
	<u>\$ 22,125,838.00</u>	
TOTAL DISBURSEMENTS	<u>\$ 32,772,124.68</u>	
FUNDS ON HAND	<u>\$ 2,715,604.13</u>	

Notes:

1. Sale of inventory is recorded net of certain disbursements related to brokerage, surveying and shipping, as well as a payment to secured creditor HSBC in the amount of \$2,118,000 USD.
2. Net of amount recovered from settlement with supplier (Farrell's).
3. Various services related to environmental monitoring, 43-101 mine survey and report, and mining consultants.