

SUPREME COURT OF NOVA SCOTIA

In Bankruptcy and Insolvency

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

IN THE MATTER OF: A Plan of Compromise or Arrangement of Atlantica Diversified Transportation Systems Inc.

CLAIMS PROCEDURE ORDER

Before the Honourable Justice James L. Chipman in Chambers

The Applicant has requested the grant of a Claims Procedure Order in the within proceeding pursuant to the *Companies Creditors Arrangement Act*, R.S.C. 1985, c-36 as amended (the "CCAA")

The following parties received notice of this application:

The Service List attached at Schedule "A" to the Notice of Motion filed December 13, 2017.

Appearing:

Party

Applicant
Canadian Western Bank and
Canadian Western Bank Leasing Inc.
Vaughn Sturgeon
TrailerWizards
BDO Canada Limited
Canada Revenue Agency

Counsel

D. Bruce Clarke, Q.C.

Gavin MacDonald
Sara L. Scott
Matthew J.D. Moir
Adam D. Crane
Gregory A. MacIntosh



On motion of the Applicant, the following is ordered:

SERVICE AND DEFINITIONS

1. The time for service and notice of this Motion is hereby abridged and validated and this Motion is properly returnable today without further service or notice thereof.

2. For the purposes of this Order (the "**Claims Procedure Order**"), in addition to terms defined elsewhere herein, the following terms shall have the following meanings:
- (a) "**Assessments**" means Claims of Her Majesty the Queen 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 reassessment, notice of objection, notice of appeal, audit, investigation, demand or similar request from any taxation authority;
 - (b) "**Business Day**" means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Halifax, Nova Scotia;
 - (c) "**CCAA Proceedings**" means these proceedings of the Applicant pursuant to the *Companies' Creditors Arrangements Act*, R.S.C. 1985, c. C-36, as amended;
 - (d) "**Claim**" means:
 - (i) any right or claim of any Person against the Company, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind of the Company in existence on the Effective Date, and any interest accrued thereon or costs payable in respect thereof up to the Effective Date, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, unknown, by guarantee, by surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any Assessment and any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation is based in whole or in part on facts that existed prior to the Effective Date and any other claims that would have been claims provable in bankruptcy had the Company become bankrupt on the Effective Date, including for greater certainty any Equity Claim and any claim against the Company for indemnification by any Director or Officer in respect of a Director/Officer Claim (but excluding any such claim for indemnification that is covered by the Directors' Charge (as defined in the Initial CCAA Order)) (each, a "**Prefiling Claim**", and collectively, the "**Prefiling Claims**");

- (ii) any right or claim of any Person against the Company in connection with any indebtedness, liability or obligation of any kind whatsoever owed by the Company to such Person arising out of (A) a disclaimer or resiliation under CCAA section 32 on or after the Effective Date, whether written or oral, or (B) any other action taken by the Company on or after the Effective Date under any of subsections 10 (a), (b) or (c) of the Initial Order (each, a "**Restructuring Period Claim**", and collectively, the "**Restructuring Period Claims**"); and
- (iii) any right or claim of any Person against one or more of the Directors and/or Officers howsoever arising, whether or not such right or claim 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 Assessment and any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, for which any Director or Officer is alleged to be, by statute or otherwise by law or equity, liable to pay in his or her capacity as a Director or Officer (each a "**Director/Officer Claim**", and collectively, the "**Director/Officer Claims**"),

provided that "Claim" shall not include any right or claim in respect of an amount owing to a Person by the Company that is secured by a priority charge (as set out in the Initial CCAA Order);

- (e) "**Claims Bar Date**" means 5:00 p.m. (Atlantic Time) on February 16, 2018, or such later date as may be ordered by the Court;
- (f) "**Company**" means Atlantica Diversified Transportation Systems Inc.;
- (g) "**Court**" means the Supreme Court of Nova Scotia;
- (h) "**Creditor**" means any Person having or asserting a Claim;
- (i) "**Directors**" means all current and former directors (or their estates) of the Company, in such capacity, and "**Director**" means any one of them;
- (j) "**Disputed Claim**" means a Claim or such portion thereof which is not barred by any provision of this Claims Procedure Order, which has not been allowed as a Claim, which is disputed for voting and/or distribution purposes in accordance with this Claims Procedure Order, and which

remains subject to adjudication for voting and/or distribution purposes in accordance with this Claims Procedure Order;

- (k) **"Dispute Notice"** means the dispute notice substantially in the form attached hereto as Schedule "E";
- (l) **"Effective Date"** means the date of the Initial CCAA Order;
- (m) **"Equity Claim"** has the meaning set forth in Section 2(1) of the CCAA;
- (n) **"Initial CCAA Order"** means the Initial Order under the CCAA dated December 7, 2017, as amended, restated or varied from time to time;
- (o) **"Instruction Letter"** means the instruction letter to Creditors, in substantially the form attached as Schedule "A" hereto, regarding completion by Creditors of the Proof of Claim;
- (p) **"Known Creditors"** means with respect to the Company, or the Directors or Officers or any of them:
 - (i) those Creditors that the books and records of the Company disclose were owed monies by the Company as of the Effective Date, where such monies remain unpaid in full or in part as of the date hereof;
 - (ii) any Person who commenced a legal proceeding against the Company or one or more Directors or Officers in respect of a Claim, which legal proceeding was commenced and served prior to the Effective Date; and
 - (iii) any other Creditor of whom the Company has knowledge as at the date of this Claims Procedure Order and for whom the Company has a current address or other contact information;
- (q) **"Meeting"** means a meeting of the Creditors of the Company called for the purpose of considering and voting in respect of a Plan;
- (r) **"Monitor"** means BDO Canada Limited, in its capacity as the Court-appointed monitor of the Company;
- (s) **"Notice of Revision or Disallowance"** means a notice, substantially in the form attached as Schedule "D" hereto, advising a Person that the Monitor has revised or disallowed all or part of its Proof of Claim for the purposes of voting and/or distribution, and providing the reasons for the revision or disallowance;

- (t) **"Notice to Creditors"** means the notice to Creditors for publication in substantially the form attached as Schedule "B" hereto;
- (u) **"Officers"** means all current and former officers (or their estates) of the Company, in such capacity, and **"Officer"** means any one of them;
- (v) **"Person"** means any individual, partnership, limited partnership, joint venture, trust, corporation, unincorporated organization, government or agency or instrumentality thereof, or any other corporate, executive, legislative, judicial, regulatory or administrative entity howsoever designated or constituted, including, without limitation, any present or former shareholder, supplier, customer, employee, agent, client, contractor, lender, lessor, landlord, sub-landlord, tenant, sub-tenant, licensor, licensee, partner or advisor;
- (w) **"Plan"** means a plan of compromise or arrangement filed by the Company within the CCAA Proceedings;
- (x) **"Proof of Claim"** means a Proof of Claim form in substantially the form attached hereto as Schedule "C";
- (y) **"Proof of Claim Document Package"** means a document package that includes a copy of the instruction Letter, the Proof of Claim, the Notice to Creditors and such other materials as the Monitor, the Applicant and the Company may consider appropriate or desirable; and
- (z) **"Restructuring Period Claims Bar Date"** means, in respect of a Restructuring Period Claim, 5:00 p.m. (Atlantic Time) on the day that is the later of (i) February 16, 2017 and (ii) seven (7) Business Days after the effective date of the termination, repudiation or cancellation of the applicable agreement or other event giving rise to the applicable Restructuring Period Claim.

GENERAL PROVISIONS

3. All references as to time herein shall mean Atlantic Time 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. All references to the word "including" shall mean "including without limitation".
5. All references to the singular herein include the plural, the plural include the singular, and any gender includes the other gender.

6. The Company and the Monitor are 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, where they are satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Claims Procedure Order as to completion, execution and time of delivery of such forms and to request any further documentation from a Creditor that the Monitor may require in order to enable them to determine the validity of a Claim.
7. 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 noon exchange rate in effect on the Effective Date. For greater certainty, U.S. dollar denominated claims shall be converted at the Bank of Canada Canadian/U.S. dollar noon exchange rate in effect on the Effective Date.
8. Copies of all forms delivered hereunder, as applicable, and determinations of Claims by the Court shall be maintained by the Monitor.

ROLE OF THE MONITOR

9. The Monitor, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA and under the Initial CCAA Order, shall assist the Company in the administration of the claims procedure provided for herein, including the assessment of Claims of Creditors, and is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this Claims Procedure Order.
10. The Monitor shall (i) have all protections afforded to it by the CCAA, this Claims Procedure Order, the Initial CCAA Order, any Orders of the Court in these proceedings and other applicable law in connection with its activities in respect of this Claims Procedure Order, including the stay of proceedings in its favour provided pursuant to the Initial CCAA Order; and (ii) incur no liability or obligation as a result of carrying out the provisions of this Claims Procedure Order, other than in respect of gross negligence or wilful misconduct.

NOTICE OF CREDITORS

11. (a) The Monitor shall, on or before January 10, 2018, dispatch a Proof of Claim Document Package by ordinary mail to each of the Known Creditors;
- (b) The Monitor shall cause to be published on or before January 15, 2018, the Notice to Creditors (Schedule "B" attached hereto) in the Chronicle-Herald (Provincial Edition);

- (c) The Monitor shall dispatch by ordinary mail as soon as reasonably possible following receipt of a request therefor, a copy of the Proof of Claim Document Package to any Person claiming to be a Creditor and requesting such material in writing; and
 - (d) The Monitor shall post a copy of this Claims Procedure Order, the Applicant's Motion Record in respect of this Claims Procedure Order and the Proof of Claim Document Package on its website at <http://extranets.bdo.ca/adts/index.cfm>.
12. The Monitor shall be entitled to rely on the accuracy and completeness of the information obtained from the books and records of the Company regarding the Known Creditors. For greater certainty, the Monitor shall have no liability in respect of the information provided to it or otherwise obtained by it regarding the Known Creditors and shall not be required to conduct any independent inquiry and/or investigation with respect to that information.

PROOFS OF CLAIM

13. All Proofs of Claim, including all supporting documentation in respect of the Claims set out therein, must be received by the Monitor on or before the Claims Bar Date in order to be effective, and any Person that does not deliver a Proof of Claim in respect of a Claim in the manner required by this Claims Procedure Order on or before the Claims Bar Date:
- (a) shall not be entitled to attend or vote at a Meeting in respect of such Claim;
 - (b) shall not be entitled to receive any distribution in respect of such Claim pursuant to a Plan;
 - (c) shall not be entitled to any further notice in the CCAA Proceedings (unless it has otherwise sought to be included on the service list); and
 - (d) shall be and is hereby forever barred from making or enforcing such Claim (other than a Restructuring Period Claim, as applicable) against the Company, or the Directors or Officers or any of them, and such Claim shall be and is hereby extinguished without any further act or notification.
14. Notwithstanding anything to the contrary in paragraph 13 hereof, the following shall apply with respect to any Restructuring Period Claims:
- (a) any notices of termination, repudiation or cancellation delivered to Creditors by the Company or the Monitor after the Effective Date shall be accompanied by a Proof of Claim Document Package;

- (b) the Monitor shall send a Proof of Claim Document Package to any Person claiming to be a Creditor and who makes a request therefor in respect of a Restructuring Period Claim prior to the applicable Restructuring Period Claims Bar Date;
- (c) any Person that wishes to assert a Restructuring Period Claim must deliver a completed Proof of Claim to the Monitor such that it is received by the Monitor on or before the applicable Restructuring Period Claims Bar Date; and
- (d) any Person that does not deliver a Proof of Claim in respect of a Restructuring Period Claim to the Monitor in the manner required by this Claims Procedure Order on or before the applicable Restructuring Period Claims Bar Date:
 - (i) shall not be entitled to attend or vote at a Meeting in respect of such Restructuring Period Claim;
 - (ii) shall not be entitled to receive any distribution in respect of such Restructuring Period Claim pursuant to a Plan;
 - (iii) shall not be entitled to any further notice in the CCAA Proceedings (unless it has otherwise sought to be included on the service list); and
 - (iv) shall be and is hereby forever barred from making or enforcing such Restructuring Period Claim against the Company, and such Restructuring Period Claim shall be and is hereby extinguished without any further act or notification.

SET-OFF

15. The Company may set-off (whether by way of legal, equitable or contractual set-off) against payments, obligations or other distributions to be made to any Creditor, any claims of any nature whatsoever that the Company may have against such Creditor; however, neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Company of any such claim that the Company may have against such Creditor.

TRANSFER OF CLAIMS

16. If, after the Effective Date, the holder of a Claim transfers or assigns the whole of such Claim to another Person, neither the Monitor nor the Company 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 satisfactory evidence of such transfer or assignment, shall have been received and acknowledged by the Company and the Monitor in writing, and thereafter such transferee or assignee shall for the purposes hereof constitute the "Creditor" 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 Procedure Order prior to receipt and acknowledgement by the Company and the Monitor of satisfactory evidence of such transfer or assignment. After the acknowledgement by the Company and the Monitor of satisfactory evidence of the transfer or assignment of a Claim, the Company and 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 rights of set-off to which the Company 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 the Company. Reference to transfer in this Claims Procedure Order includes a transfer or assignment whether absolute or intended as security.

CLAIMS RESOLUTION PROCESS

17. Following delivery of one or more Proofs of Claim to the Monitor on or before the Claims Bar Date or Restructuring Period Claims Bar Date, as applicable, the following provisions shall apply to each Proof of Claim, which, for greater certainty, includes Proofs of Claim in respect of a Director/Officer Claim:
 - (a) The Monitor, with the assistance of the Company, shall review each Proof of Claim received by the Claims Bar Date or the Restructuring Period Claims Bar Date, as applicable, and the Monitor shall, on or before February 23, 2018, either allow, partially allow or disallow a Proof of Claim for voting and/or distribution purposes. Where a Proof of Claim is allowed in its entirety, the Company and the Monitor need do nothing further and the Claim set out in the applicable Proof of Claim is deemed to be admitted unless a Notice of Revision or Disallowance is delivered to the applicable Person (or its counsel, if applicable) in respect of such Claim. Where a Proof of Claim is partially disallowed or disallowed in its entirety, the Monitor shall send a Notice of Revision or Disallowance to the applicable Person (or its counsel, if applicable), which Notice of Revision or Disallowance shall state whether such Proof of Claim has been partially disallowed or disallowed in its entirety for voting and/or distribution purposes and the reasons therefor. The Monitor may allow a Claim for voting purposes and may revise or disallow the Claim for distribution purposes provided it does so in the Notice of Revision or Disallowance.
 - (b) A Person that wishes to dispute a decision of the Monitor made pursuant to subparagraph (a) above may dispute such decision by delivering a

Dispute Notice to the Monitor on or before March 20, 2018 . Such Person shall specify therein the details of the dispute with respect to its Claim and shall specify whether it disputes the determination of the Claim for voting and/or distribution purposes, as applicable. A Person may accept a determination of a Claim for voting purposes as set out in the Notice of Revision or Disallowance and may dispute the determination of the Claim for distribution purposes, provided that it does so in its Dispute Notice and such Dispute Notice is received by the Monitor in accordance with this subparagraph (b). A determination of a Claim for voting purposes does not in any way affect and is without prejudice to the process to determine such Claim for distribution purposes.

- (c) A claims officer shall be appointed by the Monitor and shall be designated as the Claims Officer to review and determine any Dispute Notice, subject to any further order of this Court.
- (d) Subject to the direction of the court, the Claims Officer shall determine the manner, if any, in which evidence may be brought before him by the parties as well as any other procedural matters that may arise in respect of his determination of the value of the Claim for which a Claimant has delivered a Dispute Notice, The Claims Officer shall have the discretion to determine who shall bear the costs of any hearing before the Claims Officer. All costs of the Monitor and its counsel relating to the Claims Procedure shall be paid by the Monitor and may be included in the accounts of the Monitor, subject to any assessment as may be required pursuant to the Initial Order. All costs of the Claims Officer in any proceedings relating to disputed claims shall be included in the costs of the Monitor in administering the Claims Procedure.
- (e) Upon receiving a Dispute Notice from a claimant, the Claims Officer shall schedule a hearing in order to make a determination concerning the Disputed Claim and, following such hearing (all such hearings to be held no later than April 30, 2018, or such later date as may be allowed by the Claims Officer in relation to a Notice of Dispute delivered in connection with a Restructuring Period Claim, or such later date as may be ordered by this Honourable Court), the Claims Officer shall subsequently notify the Monitor and such Claimant of the value of the Claim; provided that, where the Monitor advises the Claims officer that it is negotiating with a Claimant as to its Claim, the scheduling of a hearing with respect to that Claim may be deferred pending the outcome of such negotiations.
- (f) A claimant or the Monitor, may, within seven (7) calendar days of notification of the Claim Officer's determination of the value of such claimant's claim under this Claims Procedure, appeal such determination to the Court by filing with this Court a notice of appeal, which appeal shall be made returnable within fourteen (14) calendar days of the filing of the

notice of appeal, in default of which such determination by the Claims Officer shall, subject to further Order of this Court, be deemed to be final.

- (g) The Monitor shall at times be authorized to enter into negotiations with the claimants and settle any claim on such terms as the Monitor may consider appropriate.
- (h) A Person holding a Disputed Claim which has not been resolved prior to a Meeting may vote its claim at the meeting:
 - (i) in the amount accepted by the Monitor for voting purposes in the Notice of Revision,
 - (ii) in the amount allowed by the Claims Officer if a decision has been made prior to the Meeting on a Notice of Dispute; or
 - (iii) as otherwise ordered by the Court.
- (i) If a Person having received a Notice of Revision or Disallowance does not dispute same in accordance with and by the deadline set forth in subparagraph (b) above, the Person's Claim shall be deemed to be as determined in the Notice of Revision or Disallowance, and any and all rights to dispute the Claim as determined in the Notice of Revision or Disallowance or to otherwise assert or pursue such Claim other than as determined in the Notice of Revision or Disallowance, shall be forever extinguished and barred without further act or notification, and if such Claim is thereby disallowed in full, such Person:
 - (i) shall not be entitled to attend or vote at a Meeting in respect of such Claim;
 - (ii) shall not be entitled to receive any distribution in respect of such Claim pursuant to a Plan;
 - (iii) shall not be entitled to any further notice in the CCAA Proceedings (unless it has otherwise sought to be included on the service list); and
 - (iv) shall be and is hereby forever barred from making or enforcing such Claim against the Company, or the Directors or Officers or any of them, and such Claim shall be and is hereby extinguished without any further act or notification.

SERVICE AND NOTICE

18. The Company and the Monitor may, unless otherwise specified by this Claims Procedure Order, serve and deliver or cause to be served and delivered the

Proof of Claim Document Package, any letters, notices or other documents to Creditors or any other interested Person by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, facsimile transmission or email to such Persons or their counsel at the physical or electronic address, as applicable, last shown on the books and records of the Company or set out in such Creditor'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.

19. Any notice or communication required to be provided or delivered by a Creditor to the Monitor or the Company under this Claims Procedure Order shall be in writing in substantially the form, if any, provided for in this Claims Procedure Order and will be sufficiently given only if delivered by prepaid registered mail, courier, personal delivery or email addressed to:

If to the Company:

Burchells LLP
Attention: D. Bruce Clarke, Q.C.
1800-1801 Hollis Street
Halifax NS B3J 3N4

Tel No: (902) 423-6361
Fax No: (902) 420-9326
Email: bclarke@burchells.ca

If to the Monitor:

BDO Canada Limited, as Court-appointed Monitor
Attention: Phil Clarke
201-255 Lacewood Drive
Halifax NS B3M 4G2

Tel No: (902) 425-3100
Fax No: (902) 425-3777
Email: pclarke@bdo.ca

Any such notice or communication delivered by a Creditor shall be deemed to be received upon actual receipt thereof during normal business hours on a Business Day or if delivered outside of the normal business hours, the next Business Day.

20. The publication of the Notice to Creditors and the mailing of the Proof of Claim Document Packages as set out in this Claims Procedure Order shall constitute good and sufficient notice to Creditors of the Claims Bar Date, the Restructuring Period 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.
21. In the event that this Claims Procedure Order is subsequently amended by further Order of the Court, the Company 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 amended Claims Procedure Order.

GENERAL

22. Notwithstanding any other provisions of this Claims Procedure Order, the solicitation by the Monitor or the Company of Proofs of Claim, the delivery of Proof of Claim Document Packages to Known Creditors, and the filing by any Person of any Proof of Claim shall not, for that reason only, grant any Person any standing in the CCAA Proceedings or rights under a Plan.
23. Nothing in this Claims Procedure Order shall constitute or be deemed to constitute an allocation or assignment of Claims into particular classes for the purpose of the Plan and, for greater certainty, the treatment of Claims, or any other claims and the classification of Creditors for voting and distribution purposes shall be subject to the terms of a Plan or further Order of this Court.
24. Except as expressly provided herein, the determination of Claims pursuant to this Claims Procedure Order shall apply for all purposes in these proceedings and any proceedings under the Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3, unless otherwise further ordered by the Court.
25. The Company or the Monitor may from time to time apply to this Court to amend, vary, supplement or replace this Claims Procedure Order or for advice and directions concerning the discharge of their respective powers and duties under this Claims Procedure Order or the interpretation or application of this Claims Procedure Order.
26. This Court thereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or outside Canada to give effect to this Claims Procedure Order and to assist the Company, the Monitor and their respective agents in carrying out the terms of this Claims Procedure Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Company and to the Monitor, as an officer of this Court, as may


be necessary or desirable to give effect to this Claims Procedure Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Company and the Monitor and their respective agents in carrying out the terms of this Claims Procedure Order.

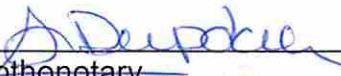
- 27. This Claims Procedure Order and all of its provisions are effective as of 12:01 a.m. (Atlantic Time) on the date of this Claims Procedure Order.

Issued December 22, 2017.

IN THE SUPREME COURT
COUNTY OF HALIFAX, N.S.
I hereby certify that the foregoing document,
identified by the seal of the court, is a true
copy of the original document on the file herein.

DEC 22 2017


Deputy Prothonotary
SARAH DRYSDALE
Deputy Prothonotary


Prothonotary
SARAH DRYSDALE
Deputy Prothonotary

SCHEDULE "A"

**INSTRUCTION LETTER FOR THE CLAIMS PROCEDURE OF:
ATLANTICA DIVERSIFIED TRANSPORTATION SYSTEMS INC. (the "Company")
and/or its Directors or Officers**

A. CLAIMS PROCEDURE

By Order of the Supreme Court of Nova Scotia made December 22, 2018 (the "**Claims Procedure Order**"), the Court-appointed Monitor of the Company, BDO Canada Limited (the "**Monitor**"), has been authorized to assist the Company in conducting a claims procedure (the "**Claims Procedure**") with respect to certain claims against the Company and its present or former Directors and Officers ("**Directors/Officers**") in accordance with the terms of the Claims Procedure Order.

Unless otherwise defined, all capitalized terms used herein shall have the meaning given to those terms in the Claims Procedure Order.

This letter provides instructions for responding to or completing the Proof of Claim. Reference should be made to the Claims Procedure Order for a complete description of the Claims Procedure. The Claims Procedure Order, the Proof of Claim Document Package, additional Proofs of Claim and related materials may be accessed from the Monitor's website at <http://extranets.bdo.ca/adts/index.cfm>.

The Claims Procedure is intended for any Person with any Claims of any kind or nature whatsoever against the Company or the Directors/Officers of the Company, whether liquidated, unliquidated, contingent or otherwise. Please review the enclosed material for the complete definitions of "Claim", "**Prefiling Claim**", "**Restructuring Period Claim**" and "**Director/Officer Claim**" to which the Claims Procedure applies.

A Proof of Claim form should be completed for the Company if you are asserting a Claim against the Company, and a separate Proof of Claim form should be completed for the Directors/Officers if you are asserting a Director/Officer Claim.

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

BDO Canada Limited, as Court-appointed Monitor
Attention: Phil Clarke
201-255 Lacewood Drive
Halifax NS B3M 4G2

Tel No: (902) 425-3100
Fax No: (902) 425-3777
Email: pclarke@bdo.ca

B. FOR CREDITORS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim against the Company or the Directors or Officers of the Company, you must file a Proof of Claim with the Monitor.

All Proofs of Claim for Prefiling Claims (i.e. Claims against the Company arising prior to the Effective Date) and all **Director/Officer Claims** must be received by the Monitor before **5:00 p.m. (Atlantic Time) on February 16, 2018** (the "**Claims Bar Date**").

All Proofs of Claim for Restructuring Period Claims (i.e. Claims against the Company arising on or after the Effective Date) must be received by the Monitor before the later of **5:00 p.m. (Atlantic Time) (i) on February 16, 2018, and (ii) on the date that is seven (7) Business Days after the effective date of the termination, repudiation or cancellation of the agreement or other event giving rise to the Restructuring Period Claim** (the "**Restructuring Period Claims Bar Date**").

PROOFS OF CLAIM MUST BE RECEIVED BY THE CLAIMS BAR DATE OR RESTRUCTURING PERIOD CLAIMS BAR DATE, AS APPLICABLE, OR THE APPLICABLE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you do not file a Proof of Claim in respect of a Claim by the Claims Bar Date or the Restructuring Period Claims Bar Date, as applicable, you shall not be entitled to vote at any Meeting regarding a Plan or participate in any distribution under a Plan in respect of such Claims.

All Claims denominated in foreign currency shall be converted to Canadian dollars at the Bank of Canada noon spot rate of exchange for the applicable currency in effect as of the date of the Initial CCAA Order.

Additional Proof 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.

DATED at Halifax, Nova Scotia this _____ day of _____, 201____.

BDO

Canada

Limited

SCHEDULE "B"

**NOTICE TO CREDITORS AND OTHERS OF FILING OF CLAIMS AS AGAINST:
ATLANTICA DIVERSIFIED TRANSPORTATION SYSTEMS INC. (the "Company")
and/or its Directors or Officers**

RE: NOTICE OF CLAIMS PROCEDURE AND CLAIMS BAR DATE

This notice is being published pursuant to an Order of the Court of Supreme Court of Nova Scotia made December 22, 2018 (the "**Claims Procedure Order**"). The Court has ordered that the Court-appointed Monitor of the Company, BDO Canada Limited (the "**Monitor**"), assist the Company with conducting a claims procedure (the "**Claims Procedure**") with respect to certain claims against the Company and its present and former Directors and Officers ("**Directors/Officers**"). The Monitor is required to send Proof of Claim Document Packages to the Company's Known Creditors. All capitalized terms herein shall have the meaning given to those terms in the Claims Procedure Order.

The Claims Procedure Order, the Proof of Claim Document Package, additional Proofs of Claim and related materials may be accessed from the Monitor's website at <http://extranets.bdo.ca/adts/index.cfm>.

THE CLAIMS BAR DATE is 5:00 p.m. (Atlantic Time) on February 16, 2018. Proofs of Claim in respect of Prefiling Claims and Director/Officer Claims must be completed and filed with the Monitor on or before the Claims Bar Date.

THE RESTRUCTURING PERIOD CLAIMS BAR DATE is 5:00 p.m. (Atlantic Time) on the later of (i) February 16, 2018 or (ii) the date that is seven (7) Business Days after the effective date of the termination, repudiation or cancellation of the agreement or other event giving rise to the Restructuring Period Claim. Proofs of Claim in respect of Restructuring Period Claims must be completed and filed with the Monitor on or before the Restructuring Period Claims Bar Date.

PROOFS OF CLAIM MUST BE RECEIVED BY THE MONITOR BY THE CLAIMS BAR DATE OR RESTRUCTURING PERIOD CLAIMS BAR DATE, AS APPLICABLE, OR THE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you do not file a Proof of Claim in respect of a Claim by the Claims Bar Date or the Restructuring Period Claims Bar Date, as applicable, you shall not be entitled to vote at any Meeting regarding a Plan or participate in any distribution under a Plan in respect of such Claims.

Reference should be made to the enclosed material for the complete definitions of "Claim", "Prefiling Claim", "Restructuring Period Claim" and "Director/Officer Claim" to which the Claims Procedure applies.

BDO Canada Limited, as Court-appointed Monitor
Attention: Phil Clarke
201-255 Lacewood Drive
Halifax NS B3M 4G2

Tel No: (902) 425-3100
Fax No: (902) 425-3777
Email: pclarke@bdo.ca

DATED at Halifax, Nova Scotia, this _____ day of _____, 201____.

BDO Canada Limited

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 Creditor(s): _____

II. PROOF OF CLAIM

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

(a) that I [check one]

am the Creditor; OR

am _____ (state position or title) of _____ (name of Creditor)

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

(c) that the Company and/or the Directors/Officers of the Company were and still are indebted to the Creditor as follows:

(Claims in a foreign currency are to be converted to Canadian Dollars at the Bank of Canada noon spot rate as at December 7, 2017. The Canadian Dollar/U.S. Dollar rate of exchange on that date was CDN\$1.00/ USD\$0.779074.)

(i) PRE-FILING CLAIMS AGAINST THE COMPANY:

_____ (insert \$ value of claim) CAD.

(ii) RESTRUCTURING PERIOD CLAIMS AGAINST THE COMPANY:

(insert \$ value of claim) CAD.

(iii) DIRECTOR/OFFICER CLAIMS AGAINST THE DIRECTORS/OFFICERS OF THE COMPANY:

(insert \$ value of claim) CAD.

(iv) TOTAL CLAIM:

_____ (insert total of (i), (ii) and (iii) above) CAD.

III. NATURE OF CLAIM

(check one and complete appropriate category)

(a) UNSECURED CLAIM OF \$ _____. In respect of this debt, I do not hold any _____ security and: (check appropriate description)

(i) Regarding the amount of \$ _____, I do not claim a right to a priority under section 136 of the *Bankruptcy and Insolvency Act* (Canada) (the "BIA").

(ii) Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the BIA or would claim such a priority if this Proof of Claim were being filed in accordance with the BIA. (Set out on an attached sheet details to support any priority claim.)

(b) SECURED CLAIM OF \$ _____. In respect of this debt, I hold security valued at \$ _____, particulars of which are attached to this Proof of Claim form. (Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

IV. PARTICULARS OF CLAIM

The particulars of the undersigned's total Claim (including Prefiling Claims, Restructuring Period Claims and Director/Officer Claims) are attached.

(Provide full particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) 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. If a claim is made against any Directors or Officers, specify the applicable Directors or Officers and the legal basis for the Claim against them.)

V. FILING OF CLAIM

For Prefiling Claims and all Director/Officer Claims, this Proof of Claim must be received by the Monitor before 5:00 p.m. (Atlantic Time) on February 16, 2018 (the "**Claims Bar Date**").

For Restructuring Period Claims, this Proof of Claim must be received by the Monitor before 5:00 p.m. (Atlantic Time) on the later of (i) February 16, 2018, and (ii) the date that is seven (7) Business Days after termination, repudiation or cancellation of the agreement or other event giving rise to the Restructuring Period Claim (the "**Restructuring Period Claims Bar Date**").

In both cases, completed forms must be delivered by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission at the following address:

BDO Canada Limited, as Court-appointed Monitor
Attention: Phil Clarke
201-255 Lacewood Drive
Halifax NS B3M 4G2

Tel No: (902) 425-3100
Fax No: (902) 425-3777
Email: pclarke@bdo.ca

A failure to file your Proof of Claim as directed by the Claims Bar Date or Restructuring Period Claims Bar Date, as applicable, will result in your Claim being extinguished and barred and in you being prevented from making or enforcing a Claim against the Debtor or an Director/Officer, as applicable.

Dated at _____ this _____ day of _____, 2018.

Signature of Creditor

SCHEDULE "D"

**NOTICE OF REVISION OR DISALLOWANCE REGARDING CLAIMS AGAINST
ATLANTICA DIVERSIFIED TRANSPORTATION SYSTEMS INC. (the "Company")
and/or its Directors or Officers**

TO: [insert name and address of creditor]

FROM: BDO Canada Limited, in its capacity as Court-appointed Monitor of the Company (the "Monitor").

Terms not otherwise defined in this Notice have the meaning ascribed to them in the Order of the Supreme Court of Nova Scotia (the "Court") dated December 22, 2018 (the "Claims Procedure Order"). You can obtain a copy of the Claims Procedure Order on the Monitor's website at <http://extranets.bdo.ca/adts/index.cfm> or by contacting the Monitor as set out below.

This Notice of Revision or Disallowance is issued pursuant to the Claims Procedure Order.

The Monitor has disallowed in full or in part of your Claim, as set out in your Proof of Claim, for voting and/or distribution purposes, as set out below:

Type of Claim (Prefiling Claim, Restructuring Period Claim and/or Director/Office Claim):

Claim Disallowed:

	<u>for voting purposes</u>
	<u>for distributions purposes</u>
	<u>for both voting and distribution purposes</u>

<u>Claim Against</u>	<u>Amount Per Proof of Claim</u>	<u>Disallowed Amount</u>	<u>Allowed Amount</u>	<u>Allowed As Secured</u>	<u>Allowed As Unsecured</u>
	\$	\$	\$	<input type="checkbox"/>	<input type="checkbox"/>
	\$	\$	\$	<input type="checkbox"/>	<input type="checkbox"/>
	\$	\$	\$	<input type="checkbox"/>	<input type="checkbox"/>

TOTAL	\$	\$	\$	<input type="checkbox"/>	<input type="checkbox"/>
	\$	\$	\$	<input type="checkbox"/>	<input type="checkbox"/>

REASONS FOR DISALLOWANCE:

If you intend to dispute this Notice of Revision or Disallowance, you must deliver a Dispute Notice, in the manner described in the Claims Procedure Order and in the form attached as Schedule "E" to the Claims Procedure Order, to the Monitor at the address listed below. Any such Dispute Notice must be received by the Monitor and the Company on or before March 20, 2018, in which case such Claim shall be treated as if the Claim had been entirely disallowed by the Monitor and will be reassessed by a claims officer appointed by Order of the Court. If you do not appeal this Notice of Revision or Disallowance in the prescribed manner and within the aforesaid time period, your Claim shall be deemed to be as set out in this Notice of Revision or Disallowance.

If you agree with the Notice of Revision or Disallowance, there is no need to file anything further with the Monitor.

The address of the Monitor is set out below:

BDO Canada Limited, as Court-appointed Monitor
 Attention: Phil Clarke
 201-255 Lacewood Drive
 Halifax NS B3M 4G2

Tel No: (902) 425-3100
 Fax No: (902) 425-3777
 Email: pclarke@bdo.ca

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

Dated at Halifax, Nova Scotia, this _____ day of _____, 2018.

BDO

Canada

Limited

SCHEDULE "E"

2017

Hfx No. 470769

SUPREME COURT OF NOVA SCOTIA
In Bankruptcy and Insolvency

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

IN THE MATTER OF: A Plan of Compromise or Arrangement of Atlantica
 Diversified Transportation Systems Inc.

DISPUTE NOTICE REGARDING A CLAIM AGAINST:
ATLANTICA DIVERSIFIED TRANSPORTATION SYSTEMS INC. (the "Applicant")
and/or its Directors or Officers

Pursuant to the Order of the Supreme Court of Nova Scotia dated December 22, 2018 (the "**Claims Procedure Order**"), we hereby give you notice of our intention to dispute the Notice of Revision or Disallowance issued by the Monitor in respect of our Claim, as detailed below.

Claim No: _____

Name of Claimant: _____

Complete Mailing Address of Claimant:

Telephone Number: _____

Facsimile Number: _____

Email Address: _____

Attention (Contact Person): _____

Amount as per Notice of Revision or Disallowance: \$ _____

Date of Notice of Revision or Disallowance: _____

Reasons for Dispute (please continue on additional pages if required – note also that you are required to attach to this Dispute Notice all relevant supporting documents on which you rely in support of your Claim(s))

Date: _____

(Print name of Claimant or, if the Claimant is a corporation, the name of the Claimant and the name of the authorized signing officer of the corporation that is executive this Dispute Notice)

(Signature of Claimant or, if the Claimant is a corporation, the signature of the authorized signing officer of the corporation that is executing this Dispute Notice)

This Notice of Dispute must be received by the Monitor by courier, personal delivery, email or facsimile on or before March 20, 2018 at the following address:

The Monitor

BDO Canada Limited, as Court-appointed Monitor
Attention: Phil Clarke
201-255 Lacewood Drive
Halifax NS B3M 4G2

Tel No: (902) 425-3100
Fax No: (902) 425-3777
Email: pclarke@bdo.ca

If you do not deliver a Dispute Notice in accordance with the foregoing and the Claims Procedure Order, the validity and quantum of your claim for voting and distribution purposes shall be deemed to be as set out in the Notice of Revision or Disallowance and such determination shall be final and finding in all respects.