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CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL
N°: 500-11-058602-208

SUPERIOR COURT
(Commercial Division)
(Sitting as a court designated pursuant to the
Companies' Creditors Arrangement Act, R.S.C.
1995, c. 36, as amended)

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

**MAGASIN LAURA (P.V.) INC. /
LAURA'S SHOPPE (P.V.) INC.**

Applicant

-and-

KPMG INC.

Monitor

INSTRUCTIONS TO CREDITORS

The undersigned, KPMG Inc. (the "**Monitor**"), is the Court-appointed Monitor of Magasin Laura (P.V.) Inc. / Laura's Shoppe (P.V.) Inc. ("**Laura**") pursuant to a First-Day Initial Order rendered on July 31, 2020 and an Amended and Restated Initial Order rendered on August 10, 2020 by the Superior Court of Quebec (Commercial Division) (the "**Court**") in the above-captioned proceedings (the "**CCAA Proceedings**").

The present documentation is delivered to you pursuant to an order of the Court dated August 28, 2020 (the "**Claims Procedure Order**") to assist you in filing a Proof of Claim or a Landlord Proof of Claim, as the case may be, to permit the Monitor and Laura to identify and quantify any and all Claims (as defined in the Claims Procedure Order) against Laura, its directors and/or officers.

We enclose herewith (as applicable):

- a form entitled "Proof of Claim against Magasin Laura (P.V.) Inc. / Laura's Shoppe (P.V.) Inc. as at July 31, 2020" (the "**Proof of Claim**"); and
- a form entitled "Proof of Claim of a Landlord with a Renegotiated Lease Claim or a Disclaimed Lease Claim against Magasin Laura (P.V.) Inc. / Laura's Shoppe (P.V.) Inc. as at July 31, 2020" (the "**Landlord Proof of Claim**").

FILING A PROOF OF CLAIM

Please note that the deadline for filing a Proof of Claim with the Monitor (the "**Claims Bar Date**") is:

- **October 5, 2020 at 5:00 p.m. (Montreal time);** or

- in the case of a Landlord with a Renegotiated Lease Claim or a Disclaimed Lease Claim, the later of (i) October 5, 2020 at 5:00 p.m. (Montreal time), and (ii) twenty (20) days after: (a) the date of an agreement between the Applicant and the Landlord in respect of a Renegotiated Lease giving rise to the Renegotiated Lease Claim, or (b) the effective date of a notice of disclaimer from the Applicant giving rise to the Disclaimed Lease Claim.

(the "Claims Bar Date")

Pursuant to the Claims Procedure Order:

- Any Creditor with a Claim against Laura, its directors or officers, other than a Landlord with a Renegotiated Lease Claim or a Disclaimed Lease Claim, must file a Proof of Claim, together with supporting documentation, with the Monitor by no later than the Claims Bar Date; and
- Any Landlord with a Renegotiated Lease Claim or a Disclaimed Lease Claim must file a Landlord Proof of Claim, and establish its Claim in accordance with the formula provided for in section 7 of the Claims Procedure Order, by no later than the Claims Bar Date.

Pursuant to the Claims Procedure Order, you are required to complete and return to the Monitor (i) the Proof of Claim form or (ii) the Landlord Proof of Claim form, as applicable, on or before the Claims Bar Date. Otherwise such Claim(s) against Laura, its directors and/or officers will be forever barred and extinguished.

Please review all the enclosed documents carefully.

When submitting a Proof of Claim or Landlord Proof of Claim, you must attach documents that support the Claim(s) and provide a description of the basis for the Claim(s).

A completed and signed Proof of Claim or Landlord Proof of Claim must be delivered to the Monitor by e-mail at laura@kpmg.ca, facsimile at (514) 840-2121, or by mail, courier or registered mail to the address set out below.

FURTHER INFORMATION

If you have any questions regarding the Claims Process or any of the enclosed forms, please contact KPMG Inc. at the following coordinates:

KPMG INC.

Court-appointed Monitor of Magasin Laura (P.V.) inc. / Laura's Shoppe (P.V.) Inc..
600 de Maisonneuve Blvd West
Suite 1500
Montréal, QC H3A 0A3

Attention: Mr. Maxime Codère

Telephone: 514-940-7528
Fax: 514-840-2121
E-mail: laura@kpmg.ca

Additional Proof of Claim and Landlord Proof of Claim forms can be found on the Monitor's website at home.kpmg.ca/laura or obtained by contacting the Monitor at the coordinates indicated above and providing particulars as to your name, address, fax number and e-mail address.

KPMG INC., in its capacity as Court-appointed
Monitor of Magasin Laura (P.V.) Inc. / Laura's
Shoppe (P.V.) Inc.



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Proof of Claim Form (regular)

**Proof of Claim against
 Magasin Laura (P.V.) Inc. / Laura's Shoppe (P.V.) Inc.
 as at July 31, 2020**

IN THE MATTER OF THE PLAN OF COMPROMISE OR ARRANGEMENT OF :

MAGASIN LAURA (P.V.) INC. / LAURA'S SHOPPE (P.V.) INC. (referred to in this form as the "**Debtor**")

and the claim of _____ (referred to in this form as the "**Creditor**").

All notices or correspondence regarding this claim to be forwarded to the creditor at the following address:

_____ (name of creditor)

_____ (number and street)

_____ (city, province, country, postal code)

Phone _____ Fax _____ E-mail address _____

I, _____ residing in the City of _____

in the Province of _____ do hereby certify that:

If you are an officer of the company, state position or title	1.	<input type="checkbox"/> I am a creditor or <input type="checkbox"/> I am _____ of the creditor
	2.	<input type="checkbox"/> I have knowledge of all the circumstances connected with the claim referred to below.
The attached statement of account or affidavit (or solemn declaration) must specify the vouchers or other evidence in support of the claim	3.	The Debtor was, as at the Determination Date, namely July 31, 2020 and still is, indebted towards the creditor in the amount of \$_____, as specified in the statement of account (or affidavit or solemn declaration) attached and marked Schedule "A" hereto, after deducting any counterclaims to which the Debtor is entitled.
Write down the amount of the unsecured Claim against the Debtor	4.	Unsecured Claim in the amount of \$_____ for which I do not hold any assets of the Debtor as security.
Write down the amount of the secured Claim against the Debtor	5.	Secured Claim in the amount of \$_____ for which I hold a security on the assets of the Debtor. (Details annexed as Schedule B)
Write down the amount of the Restructuring Claim	6.	Restructuring Claim in the amount of \$_____ for which I do not hold any assets of the Debtor as security.

<p>Write down the Claim against the Officers and Directors of the Debtors</p>	<p>7.</p>	<p>Claim against the Officers and Directors of the Debtor in the amount of \$ _____</p>
<p>Write down the amounts owed to you as unused and accrued vacation pay, specifying the amount, which accrued during the specified period.</p> <p>Write down the amount you are owed as termination pay.</p> <p>If you are in agreement with the schedule provided to you by the Debtor, please attach it as Schedule "A". If you are not in agreement with said schedule, please explain your claim in an affidavit or solemn declaration.</p>	<p>8.</p>	<p>At the time of my termination, I was owed \$ _____ for accrued and unused vacation pay, \$ _____ of which accrued to me during the period of February 1, 2020 to July 30, 2020.</p> <p>In addition to my vacation pay, I am owed the following amount as termination pay pursuant to the applicable legislation \$ _____.</p> <p>The amount of my claim is specified in the statement of account (or affidavit or solemn declaration) attached and marked as Schedule "A" hereto.</p>
<p>Dated at _____, this _____ day of _____ 2020</p>		
<p>_____</p> <p>Witness</p>	<p>_____</p> <p>Signature of individual completing this form</p>	

Instructions for completing Proof of Claim forms:

- This Proof of Claim form should be used by all Creditors of the Applicant, other than a Landlord with a Renegotiated Lease Claim or a Disclaimed Lease Claim. For greater certainty, a Landlord that does not have a Renegotiated Lease Claim or a Disclaimed Lease Claim should use this Proof of Claim Form.
- A Landlord with a Renegotiated Lease Claim or a Disclaimed Lease Claim must file a Landlord Proof of Claim, a copy of which can be obtained on the Monitor's website: home.kpmg/ca/laura.
- All capitalized terms in the Proof of Claim form have the same meanings ascribed to them in the Claims Procedure Order.

The duly completed Proof of Claim together with supporting documentation must be returned and received by the Monitor, by e-mail, facsimile, mail, courier or registered mail to the address set out below, no later than 5:00 p.m. on October 5, 2020 (the "**Claims Bar Date**").

FAILURE TO FILE YOUR PROOF OF CLAIM AGAINST THE DEBTOR AND/OR ITS DIRECTORS OR OFFICERS BY THE CLAIMS BAR DATE WILL RESULT IN YOUR CLAIM BEING FOREVER EXTINGUISHED AND BARRED.

In completing the attached form, your attention is directed to the following requirements:

1. The Proof of Claim must be completed and signed by an individual and not by a corporation. If you are acting for a corporation or other person, you must state the capacity in which you are acting, such as, "Credit Manager", "Treasurer", "Authorized Agent", etc.
2. The person signing the Proof of Claim must have knowledge of the circumstances related with the claim.
3. All amounts claimed should be supported by a statement of account, an affidavit or a solemn declaration containing the details of such claim that must be marked "Schedule A". The date at which claims are to be calculated and the correct name of the Debtor must appear on the statement of account, affidavit or solemn declaration.
4. The person signing the Proof of Claim must insert the place and date and the signature must be witnessed.

KPMG Inc.

Monitor of Magasin Laura (P.V.) Inc. / Laura's Shoppe (P.V.) Inc.
Dev A. Coossa or Maxime Codère
600 de Maisonneuve Boulevard West, Suite 1500
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Fax: 514-840-2121
E-mail: laura@kpmg.ca



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Landlord Proof of Claim Form

**Proof of Claim of a Landlord with a Renegotiated Lease Claim
or a Disclaimed Lease Claim against
Magasin Laura (P.V.) Inc. / Laura's Shoppe (P.V.) Inc.
as at July 31, 2020**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED, AND THE PROCEEDINGS OF MAGASIN LAURA (P.V.) INC. / LAURA'S SHOPPE (P.V.) INC. (hereinafter the "Applicant")

1. Information concerning the Landlord

Name of Landlord:	_____
Contact Person	_____
Full Mailing Address:	_____ _____ _____
Telephone Number:	_____
Facsimile Number:	_____
Email Address:	_____

2. Information concerning the Original Lease or Disclaimed Lease

Date of the Lease:	_____
Term of the Lease:	_____
Address of Leased Premises:	_____ _____ _____
Date of Notice of Disclaimer or Renegotiated Lease:	_____

You must attach a copy of the Original Lease or Disclaimed Lease to the Landlord Proof of Claim as "Annex A".

3. Type of Claim

<input type="checkbox"/> Renegotiated Lease Claim
<input type="checkbox"/> Disclaimed Lease Claim

4. If the Landlord has a Renegotiated Lease Claim:

A. Are there less than 18 months remaining on the term of the Original Lease: _____ (yes or no)

If yes, complete the following table:

a. Aggregate rent payable pursuant to the Original Lease:	
b. Aggregate rent payable pursuant to the Renegotiated Lease:	
c. Difference between a and b	

The total amount of your Renegotiated Lease Claim is the number listed in c.

If no, complete the following table:

a. Monthly rent payable pursuant to the Original Lease:	
b. Monthly rent payable pursuant to the Renegotiated Lease:	
c. Difference between a and b	
d. $c \times 18$	

The total amount of your Renegotiated Lease Claim is the number listed in d.

In order for the Monitor to verify your Claim, you must attach to the Landlord Proof of Claim:

- A detailed calculation of the rent determined by the Landlord to be payable pursuant to the Original Lease
- A detailed calculation of the rent determined by the Landlord to be payable pursuant to the Renegotiated Lease

together with any supporting documentation that justifies the aforementioned calculations to the Landlord Proof of Claim as "Annex B".

5. If the Landlord has a Disclaimed Lease Claim:

Amount of Disclaimed Lease Claim : \$ _____

Basis of Landlord's calculation of Disclaimed Lease Claim :

In order for the Monitor to verify your Claim, you must attach to the Landlord Proof of Claim a detailed calculation of the rent determined by the Landlord to be payable pursuant to the Disclaimed Lease, together with any supporting documentation that justifies the aforementioned calculations, to the Landlord Proof of Claim as "Annex B"

6. If the Landlord has a Pre-Filing Rent Claim:

<p>A. What was the total amount of rent due to the Landlord as at July 31, 2020 in respect of the Lease? _____</p> <p>B. Is the Applicant entitled to any deductions for counterclaims in respect of the amount listed in A? If yes, please specify: _____ _____ _____</p> <p>C. What is the difference between the amounts listed in A and B? _____</p> <p><u>The total amount of your Pre-Filing Rent Claim is the amount listed in C.</u></p>

The amount due as a Pre-Filing Rent Claim, after deducting any counterclaims to which the Applicant is entitled, must be outlined in a statement of account (or affidavit or solemn declaration), and attached to the Landlord Proof of Claim as Schedule "C"

Note that the attached statement of account, affidavit or solemn declaration must specify the vouchers or other evidence in support of the Pre-Filing Rent Claim and that if an affidavit or solemn declaration is attached, it must have been made before a person qualified to take affidavits or solemn declarations.

Dated in the city of _____ this _____ day of _____, 2020

(Signature of Witness)

(Signature of Creditor, or Creditor's Representative)

(Please Print Name)

(Please Print Name)

INSTRUCTIONS FOR COMPLETING THE LANDLORD PROOF OF CLAIM

General Instructions

- This Landlord Proof of Claim form should be used by all Landlords with a Renegotiated Lease Claim or a Disclaimed Lease Claim. For greater certainty, a Landlord that does not have a Renegotiated Lease Claim or a Disclaimed Lease Claim should use the regular Proof of Claim Form for a Pre-Filing Rent Claim. If the Landlord is filing a Landlord Proof of Claim in respect of multiple Leases, an annex should be submitted detailing the calculations for each Lease.
- All capitalized terms in the Landlord Proof of Claim form have the same meanings ascribed to them in the Claims Procedure Order.

1. Information Concerning the Creditor

- If the Landlord is a corporation, the full and complete legal name of the corporation must be stated.
- Provide the complete mailing address for the Landlord, including postal code, where all notices or correspondence in respect of the Claim are to be sent

2. Information concerning the Original Lease or Disclaimed Lease

- Please provide the details requested in respect of the Original Lease or Disclaimed Lease and attach a copy of same as "Annex A".

3. Type of Claim

- Check the applicable box for either a Renegotiated Lease Claim or a Disclaimed Lease Claim.

4. Renegotiated Lease Claim

- As provided for in section 7.1 of the Claims Procedure Order, a Renegotiated Lease Claim is calculated by determining the difference between the aggregate rent payable under the Original Lease and the aggregate rent payable under the Renegotiated Lease, up to a maximum of 18 months.
- Fill in the table to calculate the amount of the Claim.
- You must attach to your Landlord Proof of Claim a calculation of the rent claimed in each instance where an amount is provided, and supporting documentation in respect of the calculation as "Annex B".

5. Disclaimed Lease Claim

- As provided for in section 7.2 of the Claims Procedure Order, a Disclaimed Lease Claim is calculated in accordance with the CCAA and must take into account any mitigation by the Landlord of the damages arising from the Disclaimed Lease.
- You must attach to your Landlord Proof of Claim a detailed calculation of the amount claimed, and supporting documentation in respect of the calculation as "Annex B".

6. Pre-Filing Rent Claim

- Use this section to assert any Pre-Filing Rent Claim.
- Include the details of any deductions or counterclaims that the Applicant may be entitled to claim in respect of the unpaid rent as at July 31, 2020.
- Attach a detailed statement of account, affidavit or solemn declaration outlining the Pre-Filing Rent Claim being asserted.

FILING THE LANDLORD PROOF OF CLAIM

- If you believe you have a Renegotiated Lease Claim or a Disclaimed Lease Claim against the Applicant, you must file with the Monitor a duly completed Landlord Proof of Claim, by the later of (i) October 5, 2020 at 5:00 p.m. (Montreal time), and (ii) twenty (20) days after: (a) the date of an agreement between the Applicant and the Landlord in respect of a Renegotiated Lease giving rise to the Renegotiated Lease Claim, or (b) the effective date of a notice of disclaimer from the Applicant giving rise to the Disclaimed Lease Claim (the "**Claims Bar Date**"), unless the Court orders that the Landlord Proof of Claim can be accepted after that date, failing which you will be forever barred from advancing a claim against the Applicant and from receiving a distribution under the eventual proposed plan or compromise and arrangement on account of such Claim.
- The Landlord Proof of Claim form must be sent to the Monitor by mail, messenger, facsimile or email so that they are received by the Monitor prior to the Claims Bar Date. No acknowledgement of receipt will be issued; the claimant remains responsible to ensure and must be able to demonstrate that the Landlord Proof of Claim has been duly transmitted.
- The Landlord Proof of Claim, and supporting documents, must be addressed to the Monitor as follows:

KPMG Inc.

Monitor of Magasin Laura (P.V.) Inc. / Laura's Shoppe (P.V.) Inc.
Attention: Mr. Dev A. Coossa or Mr. Maxime Codere
600 de Maisonneuve Boulevard West, Suite 1500
Montreal, Quebec H3A 0A3

Fax: 514-840-2121

E-mail: laura@kpmg.ca

- A copy of the Claims Procedure Order issued by the Court is available of the Monitor's website at: home.kpmg.ca/laura.



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Applicant

-and-

KPMG INC.

Monitor

PROXY FORM

Reference is made to the order for the processing of claims issued by the Court on August 28, 2020 (the "**Claims Procedure Order**"), copy of this Claims Procedure Order is available on the Monitor's website at: home.kpmg/ca/laura

Capitalized terms not otherwise defined herein have the meanings attributed to them in the Claims Procedure Order.

Please note that if there are inconsistencies between information in this notice and the provisions of the Claims Procedure Order, the latter shall prevail.

I, _____ (*name of Creditor or of representative*), from _____ (*City and Province*), Creditor in the above-mentioned matter, appoint _____ of _____ my proxy holder in all respects in the above-mentioned matter, except as to the receipt of dividends, without power to appoint another proxy holder in his or her place.

Signed in _____, this _____ day of _____ 2020

(signature and name of witness)

(signature of Creditor who is an individual)

- or -

(name of Creditor who is a legal person)

(signature and name of witness)

(signature, name and title or function of representative)