



KPMG Inc.  
DA - Restructuring & Turnaround  
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December 18, 2017

To all gift card holders:

**Re: 102036378 Saskatchewan Ltd. o/a “Spareparts” (the “Company”) – In Receivership**

Please take notice that on December 12, 2017, KPMG Inc. was appointed receiver and manager (the “Receiver”) over the assets, properties and undertaking of the Company pursuant to an Order of the Court of Queen’s Bench of Alberta (the “Order”). A copy of the Order is available at [www.kpmg.com/ca/spareparts](http://www.kpmg.com/ca/spareparts).

Gift cards will not be redeemed and accordingly gift card holders may be unsecured creditors of the Company. Based on the information currently available to the Receiver, it is unlikely there will be any realization available for unsecured creditors.

If you have a gift card, please contact Cameron Browning at (403) 691-8413 or [cbrowning@kpmg.ca](mailto:cbrowning@kpmg.ca) to provide us with relevant information to allow us to add you to our list of creditors.

Yours truly,

**KPMG Inc.**, in its capacity as  
Court-appointed receiver and manager  
of 102036378 Saskatchewan Ltd. o/a “Spareparts”  
and not in its personal or corporate capacity

Per: Neil Honess  
Senior Vice President