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CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL
Court No :500-11-056442-193

SUPERIOR COURT
Commercial Division

IN THE MATTER OF THE LIQUIDATION OF :

GROUPE DESSAU INC., DESSAU HOLDING INC., DESSAU CAPITAL INC., 9387-1325 QUÉBEC INC (FORMERLY LVM INC.), SOPRIN ADS INC., LANDRY GAUTHIER & ASSOCIÉS INC., FONDATEC INC., DESSAU INC., DESSAU ADL INC., CONSULTANTS VFP INC., LES CONSULTANTS RENÉ GERVAIS INC., PLANIA INC., GROUPE CONSTRUCTION VERREAULT INC., 9387-5631 QUÉBEC INC. (FORMERLY VERREAULT INC.) and 9198-6919 QUÉBEC INC.

Debtors

- and -

KPMG INC.

Liquidator

INSTRUCTIONS ON HOW TO COMPLETE THE PROOF OF CLAIM

Reference is made to the claims process order issued by the Superior Court of Québec (the "Court") on May 3, 2019 (the "**Claims Process Order**"), a copy of which is available on the Liquidator's website by following this link: home.kpmg/ca/dessau-en

The present instruction sheet aims to assist creditors in completing their proof of claim. Please consult the Liquidator's website if you need additional copies. For any other question on the proof of claim, please contact the Liquidator at the coordinates mentioned at the end of the present document.

Please note that the present document is only a guide and in case of conflict between its content and the Claims Process Order, the terms of the latter will prevail.

We invite you to consult the documents attached to this letter:

- Notice to creditors;
- Proof of claim form.

CREDITOR

- Any creditor who wishes to assert a Claim (as defined the Claims Process Order) against one or more Debtors, their directors or their officers, must complete a proof of claim.
- Creditors must file a distinct proof of claim form for each Debtor against which they assert a Claim.
- Creditors must include all the Claims they assert against one of the Debtors in a single proof of claim form.
- The full legal name of the creditor must be indicated in **Part 2** of the proof of claim form, as well as the name under which it does business, if different.
- If the Claim was assigned or transferred to another party, you must also complete **Part 5** of the proof of claim form.

Groupe Dessau inc. and related companies

Instructions on how to complete the proof of claim

- Unless the Claim has been assigned or transferred, all communications regarding the Claim will be sent to the address and to the contact person indicated in **Part 2** of the proof of claim form.

ASSIGNEE

- If the creditor has assigned or otherwise transferred its Claim, he must complete **Part 5** of the proof of claim form.
- The full legal name of the assignee must be given.
- If the assignee does business under one or many names, please indicate them on a distinct schedule to be attached with the supporting documents.
- Proofs of assignment must be provided. If the Liquidator is of the opinion that there has been an assignment or a transfer, all communications, all notices, etc. regarding the Claim will be sent to the address and to the contact person indicated in **Part 5** of the proof of claim.

AMOUNT OF CLAIM

- Indicate the value for which the Debtor is indebted to the creditor.

Currency

- The amount of the Claim must be indicated in the currency in which the Claim was originated.
- If the Claim is made in different currencies, indicate each amount of Claim made in a different currency on a distinct line. If there is not enough space, provide a schedule with the required information.
- The Liquidator will convert to Canadian dollars the Claims made in another currency by means of the Bank of Canada's currency rate as of the determination date.

Secured claim

- Check the box "Secured" only if the Claim indicated at this line is a claim secured on the assets of one or the other of the Debtors.
- The documents establishing the existence of the security that you hold must be submitted with the proof of claim. Provide all the details relating to the security, its nature and the date at which it was granted. Provide a copy of all documents relating to the security.

Claims against the officers and directors of the Debtors' obligations

- The creditor must indicate, in the space provided, if they have a Claim to assert against the officers and directors of the Debtors.

DOCUMENTATION

- In order for the proof of claim to be valid, supporting documents and relevant explanations regarding the Claim must be annexed to the proof of claim form.
- These documents must include, without limiting the foregoing, all details of the Claim, including the amount, the description of the transaction(s) or the agreement(s) giving rise to the Claim, the name of the surety who endorsed the Claim, if any, the invoices, the details regarding all the credits and discounts claimed, the description of the security granted, if any, to the creditor by the Debtors or by one of the Directors or Officers and the estimated value thereof, and the details regarding any Claim related to the Liquidation and all documents in support thereof.

Groupe Dessau inc. and related companies

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ATTESTATION

- The proof of claim for must be signed by a duly authorized representative of the creditor and before a witness.
- The person who signs the proof of claim form must:
 - be the creditor or its authorized representative;
 - be aware of all circumstances regarding the Claim at issue.
- By signing and submitting the proof of claim, the creditor asserts the Claim against the Debtors, their directors or their officers, by attesting its accuracy and its compliance to the Claims Process Order.

FILING THE PROOF OF CLAIM

- The proof of claim form must be received by the Liquidator at the latest at the claims bar date, which is at **5:00 p.m. (Eastern Standard time) on August 26, 2019**, or, for a creditor who files a Claim related to the Liquidation, at the latest of the following dates: a) August 26, 2019, or b) sixty (60) days after the date of receipt by the Creditor of a notice by the Liquidator giving rise to the Claim related to the Liquidation (the “**Claims Bar Date**”), by registered mail, by messenger, by fax, or by email, at the following coordinates:

Liquidator’s coordinates

KPMG inc.
Court-appointed Liquidator of Groupe Dessau Inc. and related companies
600 de Maisonneuve Blvd. West
Tour KPMG, Suite 1500
Montreal (Quebec) H3A 0A3

Attention: Richard Lépine, CPA, CA, CIRP, LIT
Tel.: 1-833-467-5381/ 514-940-4200
Fax: 514-840-2121
E-mail: dessau@kpmg.ca

**THE CLAIMS THAT ARE NOT RECEIVED AT THE LATEST
ON THE CLAIMS BAR DATE WILL BE FOREVER BARRED AND EXTINGUISHED.
YOU WILL NOT BE FURTHER NOTIFIED.**