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BDO Canada Limited
633 Colborne Street, Suite 100
London ON N6B 2V3 Canada

November 16, 2017

To: Creditors of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd. (collectively hereafter the "Debtors")

On November 2, 2017 BDO Canada Limited in its capacity as Court Appointed Receiver (the "Receiver") was ordered to administer a claims procedure ("Claims Process") to identify and confirm creditor claims against the Debtors ("Order").

The Debtors have identified you as a known or possible creditor of the Debtors. Accordingly, enclosed is the following:

- i) Copy of the Order;
- ii) Schedule A – Notice to Creditors advising of the Claims Process;
- iii) Schedule B – Instruction Letter for the Claims Process; and
- iv) Schedule C – Blank Proof of Claim

If you are a creditor of the Debtors, you are required to complete the attached Proof of Claim form and return same, with supporting documentation, to BDO at the address below before January 15, 2018 ("Claims Bar Date").

BDO Canada Limited
Receiver of Mara-Tech Aviation Services
633-100 Colborne St.
London, ON N6B 2V3
Attention: Brendan Hinton

CLAIMS OF CREDITORS WHO DO NOT FILE A PROOF OF CLAIM IN RESPECT OF SUCH CLAIMS BY THE CLAIMS BAR DATE SHALL BE FOREVER EXTINGUISHED AND BARRED.

Should you have any questions, you may contact the Receiver's representative, Mr. Brendan Hinton at bhinton@bdo.ca or 519 660-6540 ext 7512.

Yours truly

BDO Canada Limited
Court Appointed Receiver of
Mara Tech Aviation Fuels Ltd.
Mara Tech Aviation Services Ltd.
Mara Tech Aviation Fuels (Thompson) Ltd.
Mara Tech Aviation Fuels (Sudbury) Ltd.

Per: **Brendan T. Hinton, CIRP**
Manager, Corporate Insolvency and Restructuring

Court File No. 56184/15

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE JUSTICE *Ramsay*

THURSDAY, THE 2nd

DAY OF NOVEMBER, 2017

BETWEEN:

ROYAL BANK OF CANADA

Applicant

and

**MARA TECH AVIATION FUELS LTD.,
MARA TECH AVIATION SERVICES LTD.,
MARA TECH AVIATION FUELS (THOMPSON) LTD., and
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

Respondents

CLAIMS PROCEDURE ORDER

THIS MOTION, made by BDO Canada Inc. in its capacity as the Court-appointed Receiver (the "Receiver") of Mara Tech Aviation Fuels Ltd. ("Fuels"), Mara Tech Aviation Services Ltd. ("Services") and Mara Tech Aviation Fuels (Sudbury) Ltd. ("Sudbury"), was heard this day at 59 Church Street, St. Catharines, Ontario.

ON READING the Notice of Motion and the Motion Record of the Receiver and on hearing the submissions of counsel for the Receiver and *Respondents and Royal Bank of Canada* and no one appearing for any other person on the service list although duly served as appears from the affidavit of service of Carrie Venton sworn October 25, 2017.

SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Motion and the Motion Record filed in support of this Motion be and it is hereby abridged such that the Motion is properly returnable today and hereby dispenses with further service thereof.

DEFINITIONS

2. The following terms shall have the following meanings ascribed thereto:
 - (a) **"Business Day"** means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Toronto, Ontario;
 - (b) **"Claim"** means any right of any Person against any of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd. and Mara Tech Aviation Fuels (Sudbury) Ltd. (individually a **"Company"** and collectively **"Mara Tech"**) in connection with any indebtedness, liability or obligation of any kind of a Company, whether liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, present, future, known, or unknown, by guarantee, surety or otherwise and whether or not such right is executory in nature, including the 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, and including any indebtedness, liability or obligation of any kind arising out of the restructuring, termination, repudiation or disclaimer of any lease, contract, employment agreement or other agreement (each a **"Claim"**, and collectively, the **"Claims"**), provided however, that **"Claim"** shall not include an Excluded Claim;
 - (c) **"Claimant"** means any Person asserting a Claim;
 - (d) **"Claims Bar Date"** means 4:00 p.m. (Hamilton Time) on the date that is 60 days from the Claims Notice Date, or such later date as may be ordered by the Court;
 - (e) **"Claims Notice Date"** means the date on which the Receiver sends the Proof of Claim Document Package to the Known Creditors of the applicable Company pursuant to paragraph 5(a) this Order;

- (f) **"Claims Process"** means a process for the purposes of identifying and determining Claims of Creditors of a particular Company against such Company commenced and conducted by the Receiver in accordance with the terms of this Order;
- (g) **"Companies"** are those companies referenced in paragraph 2(b);
- (h) **"Court"** means the Ontario Superior Court of Justice;
- (i) **"Creditor"** means any Person having a Proven Claim;
- (j) **"Dispute Notice"** means a written notice to the Receiver, in substantially the form attached as Schedule "E" hereto, delivered to the Receiver by a Claimant who has received a Notice of Disallowance, of its intention to dispute such Notice of Disallowance and provide further evidence to support its claim;
- (k) **"Excluded Claim"** means the following claims, whether liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown:
 - (i) claims secured by any court-ordered charge in these proceedings; and
 - (ii) to the extent not already included in (i) above, any claims arising from or relating to an equity interest in the Companies, including but not limited to the ownership of shares issued by the Companies or the right to acquire or receive shares in the capital of the Companies.
- (l) **"Instruction Letter"** means the instruction letter to Claimants, in substantially the form attached as Schedule "B" hereto;
- (m) **"Known Creditors"** means:
 - (i) those Creditors which the books and records of the applicable Company disclose were owed monies by the applicable Company as of five Business Days prior to the Claims Notice Date and which monies remain unpaid in whole or in part; and
 - (ii) any other Creditor actually known to the Receiver as at five

Business Days prior to the Claims Notice Date;

- (o) **"Notice of Disallowance"** means the notice, in substantially the form attached as Schedule "D" hereto, advising a Claimant that the Receiver has revised or rejected all or part of such Claimant's Claim set out in the Proof of Claim;
- (p) **"Notice to Creditors"** means the notice to Creditors for publication in substantially the form attached as Schedule "A" hereto;
- (q) **"Person"** means any individual, partnership, joint venture, trust, corporation, unincorporated organization, government or agency or instrumentality thereof, or any other juridical entity howsoever designated or constituted;
- (r) **"Proof of Claim"** means the form of Proof of Claim in substantially the form attached as Schedule "C" hereto;
- (s) **"Proof of Claim Document Package"** means a document package that includes a copy of the Instruction Letter, a Proof of Claim, and such other materials as the Receiver may consider appropriate or desirable; and
- (t) **"Proven Claim"** means the amount of a Claim of a Creditor against the applicable Company as finally accepted and determined in accordance with the provisions of this Order.
- (u) **"Receiver"** is BDO Canada Inc., Court-appointed Receiver of Fuels, Services and Sudbury;

RECEIVER'S ROLE

3. THIS COURT ORDERS that the Receiver, in addition to its rights and obligations under the Order of Justice Lococo dated August 4, 2016, as supplemented, amended or varied from time to time, is hereby directed and empowered to take such other actions and fulfill such other roles as are authorized by this Order.

COMMENCEMENT OF A CLAIMS PROCESS

4. THIS COURT ORDERS that the Receiver is hereby authorized to commence and conduct a Claims Process, without further Order of the Court, in respect of Mara Tech.

NOTICE TO CREDITORS

5 THIS COURT ORDERS that:

- (a) the Receiver shall within fifteen (15) days of this Order post a copy of the Proof of Claim Document Package on:
<http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>
and deliver on behalf of the applicable Company to each of the Known Creditors of such Company (for which it has an address) a copy of the Proof of Claim Document Package;
- (b) the Receiver shall cause the Notice to Creditors to be published in the local newspaper in each of Windsor, Sudbury, North Bay and Sault Ste. Marie once on or before the date that is ten (10) days after the Claims Notice Date; and
- (c) the Receiver shall, provided such request is received prior to the Claims Bar Date, deliver as soon as reasonably possible following receipt of a request, a copy of the Proof of Claim Document Package to any Person claiming to be a Creditor of a Company and requesting such material.

CREDITORS' CLAIMS

- 6 THIS COURT ORDERS that Proofs of Claim shall be filed with the Receiver and that any Creditor that does not file a Proof of Claim in respect of all of its Claims as provided for herein such that the Proof of Claim is received by the Receiver on or before the Claims Bar Date (a) shall be and is hereby forever barred from making or enforcing any Claim against Mara Tech; and (b) shall not be entitled to any further notice, or to participate as a creditor in these proceedings.**

DETERMINATION OF CLAIMS

- 7 THIS COURT ORDERS that the amount and status of every Claim of a Creditor as finally determined in accordance with this Order, including any determination as to the nature, amount, value, priority or validity of any Claim shall be final for all purposes, including without limitation for any distribution made to Creditors of Mara Tech pursuant to further Order of the Court.**

PROOFS OF CLAIM

8 THIS COURT ORDERS that:

- (a) the Receiver may, where it is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Order as to completion and execution of Proofs of Claim; and
- (b) any Claims denominated in any currency other than Canadian dollars shall, for the purposes of this Order and the applicable Claims Process, be converted to, and constitute obligations in, Canadian dollars, such calculation to be effected by the Receiver using the Bank of Canada noon spot rate as at the applicable Claims Bar Date.

REVIEW OF PROOFS OF CLAIM

9 THIS COURT ORDERS that the Receiver shall review all Proofs of Claim filed on or before the Claims Bar Date and shall accept or disallow (in whole or in part) the amount and/or status of the Claim set out therein. At any time, the Receiver may request additional information with respect to the Claim, and may request that the Creditor file a revised Proof of Claim. The Receiver shall notify each Claimant who has delivered a Proof of Claim by the Claims Bar Date as to whether such Claim has been revised or rejected, and the reasons therefor, by sending a Notice of Disallowance.

10. THIS COURT ORDERS that, where a Claim has been accepted by the Receiver as a Proven Claim, such Claim shall constitute such Creditor's Proven Claim for all purposes, including for the purposes of distribution by the Receiver pursuant to further Order of the Court.

11. THIS COURT ORDERS that, where a Claim has been disallowed (in whole or in part), the disallowed Claim (or disallowed portion thereof) shall not be a Proven Claim unless the Claimant has disputed the disallowance and proven the disallowed Claim (or portion thereof) in accordance with paragraphs 12 to 16 of this Order.

DISPUTE NOTICE

12. THIS COURT ORDERS that any Claimant who intends to dispute a Notice of Disallowance shall file a Dispute Notice with the Receiver as soon as reasonably possible but in any event such that the Dispute Notice shall be received by the Receiver on or before 4:00 p.m. (Hamilton Time) on the day that is fourteen (14) days

after the Receiver sends the Notice of Disallowance in accordance with paragraph 19 of this Order. The filing of a Dispute Notice with the Receiver within the time set out in this paragraph shall constitute an application to have the amount or status of such Claim determined as set out in paragraphs 14 to 16 of this Order.

13. THIS COURT ORDERS that where a Claimant that receives a Notice of Disallowance fails to file a Dispute Notice with the Receiver within the time limit set out in paragraph 12 of this Order, the amount and status of such Claimant's Claim shall be deemed to be as set out in the Notice of Disallowance and such amount and status, if any, shall constitute such Claimant's Proven Claim.

RESOLUTION OF CLAIMS

14. THIS COURT ORDERS that as soon as practicable after the delivery of the Dispute Notice to the Receiver, the Claimant and the Receiver shall attempt to resolve and settle the Claimant's Claim.
15. THIS COURT ORDERS that in the event that the dispute between the Claimant and the Receiver is not settled within a time period or in a manner satisfactory to the Receiver, the Receiver may bring the dispute before the Court for determination.
16. THIS COURT ORDERS that the determination of a Claim by the Court shall be final and binding for all purposes.

DISTRIBUTION

17. THIS COURT ORDERS that the distribution to Creditors of any funds held by the Receiver in respect of the sale of any of the assets or properties of Fuels, Services or Sudbury in these proceedings shall be subject to further Order(s) of the Court.

SERVICE AND NOTICE

19. THIS COURT ORDERS that the Receiver shall be at liberty to deliver the Proof of Claim Document Package, and any letters, notices or other documents to Creditors, Claimants or other interested Persons, by forwarding true copies

thereof by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission to such Persons at the address as last shown on the records of a Company and that any such service or notice by courier, personal delivery or electronic or digital transmission shall be deemed to be received on the next Business Day following the date of forwarding thereof, or if sent by mail, on the second Business Day after mailing.

20. THIS COURT ORDERS that any notice or other communication (including, without limitation, Proofs of Claim and Dispute Notices) to be given under this Order by a Claimant or a Creditor to the Receiver shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if given by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission addressed to:

**BDO Canada Limited, Court-appointed Receiver
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.
and Mara Tech Aviation Fuels (Sudbury) Ltd.**

**633 Colborne Street, Suite 100
London, ON N6B 2V3
Attention: Brendan T. Hinton
Telephone: 519-660-6540
E-mail bhinton@bdo.ca
Fax: 519-439-4351**

Any such notice or other communication by a Claimant or Creditor shall be deemed received only upon actual receipt thereof by the Receiver during normal business hours on a Business Day.

SCHEDULE A

**NOTICE TO CREDITORS
OF MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD.,
AND MARA TECH AVIATION FUELS (SUDBURY) LTD.
(hereinafter referred to collectively as "Mara Tech")**

RE: NOTICE OF CLAIMS PROCESS AND CLAIMS BAR DATE

NOTICE IS HEREBY GIVEN that pursuant to an Order of the Ontario Superior Court of Justice Ramsay made November 2, 2017 (the "**Claims Procedure Order**"), a claims process has been commenced for the purpose of identifying and determining Claims against Mara Tech.

PLEASE TAKE NOTICE that the claims process applies only to the Claims described in the Claims Procedure Order. Mara Tech's creditors should have received Proof of Claim Document Packages, if those creditors are known to Mara Tech and if Mara Tech has a current address for such creditors. Any creditor who has not received a Proof of Claim Document Package and who believes that he, she or it has a Claim against Mara Tech under the Claims Procedure Order must contact the Receiver by telephone (519-660-6540, ext. 7512) or by fax (519-439-4351) in order to obtain a Proof of Claim form. Creditors may also obtain copies of the Claims Procedure Order and Proof of Claim forms from the Receiver's website: <http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>.

THE CLAIMS BAR DATE is 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order. Completed Proofs of Claim must be received by the Receiver by the Claims Bar Date. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

CLAIMS OF CREDITORS WHO DO NOT FILE A PROOF OF CLAIM IN RESPECT OF SUCH CLAIMS BY THE CLAIMS BAR DATE SHALL BE FOREVER EXTINGUISHED AND BARRED.

DATED at Hamilton this 16th day of November, 2017.

BDO CANADA LIMITED, in its capacity as Court-appointed Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd.

SCHEDULE B

INSTRUCTION LETTER FOR THE CLAIMS PROCESS FOR CREDITORS OF MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD. (hereinafter referred to collectively as "Mara Tech")

A. CLAIMS PROCESS

By Order of the Ontario Superior Court of Justice Ramsay made November 2, 2017 (the "**Claims Procedure Order**"), BDO Canada Limited, in its capacity as Court-appointed Receiver, has been authorized to conduct a claims process in respect of Claims against Mara Tech (the "**Claims Process**"). A copy of the Claims Procedure Order and other related information can be obtained from the Receiver's website: <http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>.

This letter provides general instructions for completing a Proof of Claim form in connection with the Claims Process. Capitalized terms not defined within this instruction letter shall have the meaning ascribed thereto in the Claims Procedure Order.

The Claims Process is intended to identify and determine the amount of Claims against the Mara Tech. Please review the Claims Procedure Order for the full terms of the Claims Process.

If you have any questions regarding the Claims Process, please consult the website of the Court-appointed Receiver provided above, or contact the Receiver at the address provided below.

All notices and enquiries with respect to the Claims Process should be addressed to the Court-appointed Receiver by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission addressed at:

BDO Canada Limited, Court-appointed Receiver
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.
and Mara Tech Aviation Fuels (Sudbury) Ltd.

633 Colborne Street, Suite 100
London, ON N6B 2V3
Attention: Brendan T. Hinton
Telephone: 519-660-6540
E-mail: bhinton@bdo.ca
Fax: 519-439-4351

B. FOR CREDITORS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim against Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd. and Mara Tech Aviation Fuels (Sudbury) Ltd., you must file a Proof of Claim with the Receiver. The Proof of Claim must be received by the Receiver by 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order, the Claims Bar Date. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

IF YOU DO NOT FILE A PROOF OF CLAIM IN RESPECT OF ANY SUCH CLAIMS BY THE CLAIMS BAR DATE, YOUR CLAIMS SHALL BE FOREVER EXTINGUISHED AND BARRED.

All Claims denominated in a currency other than Canadian dollars shall be converted by the Receiver to Canadian dollars at the Bank of Canada noon spot rate as at the Claims Bar Date.

C. ADDITIONAL PROOF OF CLAIM FORMS

Additional Proof of Claim forms and other related information, including the Claims Procedure Order establishing the Claims Process, can be obtained from the Receiver's website at <http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>, or by contacting the Receiver at the telephone and fax numbers indicated above.

DATED at Hamilton this 16th day of November, 2017.

**BDO CANADA LIMITED,
in its capacity as Court-appointed Receiver of
Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech
Aviation Fuels (Sudbury) Ltd.**

SCHEDULE C

**PROOF OF CLAIM RELATING TO MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD.
(hereinafter referred to collectively as "Mara Tech")**

A. PARTICULARS OF CREDITOR:

1. Full Legal Name of Creditor: _____

(the "Creditor"). (Full legal name should be the name of the original Creditor of Mara Tech, notwithstanding whether an assignment of a Claim, or a portion thereof, has occurred.)

2. Full Mailing Address of the Creditor (the original Creditor not the assignee):

3. Telephone Number: _____

4. E-Mail Address: _____

5. Facsimile Number: _____

6. Attention (Contact Person): _____

7. Has the Claim been sold or assigned by the Creditor to another party (check one)?

Yes: No:

B. PARTICULARS OF ASSIGNEE(S) (IF ANY):

8. Full Legal Name of Assignee(s):

(If Claim (or a portion thereof) has been assigned, insert full legal name of assignee(s) of Claim (of portion thereof). If there is more than one assignee, please attach a separate sheet with required information.)

9. Full Mailing Address of Assignee(s):

10. Telephone Number of Assignee(s): _____

11. E-Mail Address: _____

12. Facsimile Number: _____

13. Attention (Contact Person): _____

C. PROOF OF CLAIM:

I, _____ [insert name of Creditor]
of _____ [insert city and province], certify that I am:

- OR -

I, _____ [insert title/position
and name of Creditor] of _____ [insert city and province], certify
that _____ [insert Creditor name] is:

(a) a Creditor of (check the individual company name if known or alternatively
Mara Tech):

- Mara Tech Aviation Fuels Ltd.
- Mara Tech Aviation Services Ltd.
- Mara Tech Aviation Fuels (Sudbury) Ltd.; or
- Mara Tech

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

(c) the Creditor asserts its unsecured claim against Mara Tech; and

(d) Mara Tech was and still is indebted to the Creditor for \$ _____;
(Claims denominated in a currency other than Canadian dollars shall be
converted by the Manager to Canadian dollars at the Bank of Canada noon
spot rate as at the Claims Bar Date.)

D. PARTICULARS OF CLAIM:

Other than as already set out herein the particulars of the undersigned's total Claim are attached.

(Provide all 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, date and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the Company to the Creditor and estimated value of such security.)

E. FILING OF CLAIM:

This Proof of Claim must be received by the Receiver by no later than 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order, the Claims Bar Date, by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission at the following address:

BDO Canada Limited, Court-appointed Receiver
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.
and Mara Tech Aviation Fuels (Sudbury) Ltd.

633 Colborne Street, Suite 100
London, ON N6B 2V3
Attention: Brendan T. Hinton
Telephone: 519-660-6540
E-mail bhinton@bdo.ca
Fax: 519-439-4351

FAILURE TO FILE YOUR PROOF OF CLAIM AS DIRECTED BY THE CLAIMS BAR DATE WILL RESULT IN YOUR CLAIM BEING BARRED AND IN YOU BEING PREVENTED FROM MAKING OR ENFORCING A CLAIM AGAINST MARA TECH. In addition, you shall not be entitled to further notice, and shall not be entitled to participate as a Creditor, in these proceedings.

Dated at _____ this _____ day of _____, 201__.

Signature of Creditor