



## INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In particular types of cases or circumstances, such as bankruptcy cases that are not filed voluntarily by a debtor, there may be exceptions to these general rules.

BY ORDER OF THE SUPERIOR COURT OF QUÉBEC DATED NOVEMBER 8, 2004 (THE "ORDER") THE COURT RECOGNIZED CERTAIN ORDERS GRANTED IN THE CHAPTER 11 PROCEEDINGS OF THE DEBTOR WITH RESPECT TO THE CLAIMS PROCESS, DIRECTED SUCH CANADIAN CREDITORS TO FILE SUCH CLAIMS IN THE US PROCEEDINGS, AND ESTABLISHED THE PROCEDURES FOR THE FILING OF PROOFS OF CLAIM FOR GENERAL CLAIM BY CANADIAN CREDITORS OF THE DEBTOR AS SET FORTH IN THE NOTICE ACCOMPANYING THIS FORM.

TO ASSERT A CLAIM AGAINST THE DEBTOR, A PROOF OF CLAIM FORM MUST BE FILED ON OR BEFORE **4:00 PM EASTERN TIME ON JANUARY 31, 2005**. IN ORDER FOR A PROOF OF CLAIM TO BE PROPERLY FILED PURSUANT TO THE ORDER, THE PROOF OF CLAIM SHALL BE (A) WRITTEN IN THE ENGLISH OR FRENCH LANGUAGE; (B) DENOMINATED IN LAWFUL CANADIAN OR U.S. CURRENCY AS OF AUGUST 25, 2004; (C) CONFORM SUBSTANTIALLY WITH THE ATTACHED PROOF OF CLAIM FORM. PLEASE SEND ORIGINAL, COMPLETED PROOFS OF CLAIM AS FOLLOWS: **BY MAIL:** GARDEN CITY GROUP, INC., PO BOX 9000-6230, MERRICK, NY 11566-9000, ATTN: FLINTKOTE CLAIMS PROCESSING DEPARTMENT. **BY HAND OR OVERNIGHT COURIER:** THE GARDEN CITY GROUP, INC., 105 MAXESS RD., MELVILLE, NY 11747, ATTN: FLINTKOTE CLAIMS PROCESSING DEPARTMENT. **ANY PROOF OF CLAIM SUBMITTED BY FACSIMILE OR EMAIL WILL NOT BE ACCEPTED.**

### DEFINITIONS

#### Debtor

The person, corporation, or other entity that has filed a bankruptcy case is called the debtor.

#### Creditor

A creditor is any person, corporation, or other entity to whom the debtor owed a debt on the date that the bankruptcy case was filed.

#### Proof of Claim

A form telling the bankruptcy court how much the debtor owed a creditor at the time the bankruptcy case was filed (the amount of the creditor's claim). This form must be filed with the clerk of the bankruptcy court where the bankruptcy case was filed.

#### Secured Claim

A claim is a secured claim to the extent that the creditor has a lien on property of the debtor (collateral) that gives the creditor the right to be paid from that property before creditors who do not have liens on the property.

Examples of liens are a mortgage on real estate and a security interest in a car, truck, boat, television set, or other item of property. A lien may have been obtained through a court proceeding before the bankruptcy case began; in some states a court judgment is a lien. In addition, to the extent a creditor also owes money to the debtor (has a right of setoff), the creditor's claim may be a secured claim. (See also *Unsecured Claim*.)

#### Unsecured Claim

If a claim is not a secured claim it is an unsecured claim. A claim may be partly secured and partly unsecured if the property on which a creditor has a lien is not worth enough to pay the creditor in full.

#### Unsecured Priority Claim

Certain types of unsecured claims are given priority under the US Bankruptcy Code and are paid in bankruptcy cases before most other unsecured claims (if there is sufficient money or property available to pay these claims). The most common types of priority claims are listed on the proof of claim form. Unsecured claims that are not specifically given priority status by the bankruptcy laws are classified as *Unsecured Nonpriority Claims*. The Canadian and US Courts have not yet determined what priority will be accorded Canadian creditors for such claims. However, particulars of such claims are sought at this time.

**DO NOT USE THIS PROOF OF CLAIM FORM TO ASSERT AN "ASBESTOS-RELATED PERSONAL INJURY CLAIM." A DEFINITION OF THAT TERM MAY BE FOUND IN THE NOTICE ACCOMPANYING THIS FORM OR OBTAINED FROM THE DEBTOR'S CLAIMS WEBSITE AT [HTTP:WWW.FLINTKOTEBANKRUPTCY.COM](http://www.flintkotebankruptcy.com) OR BY CALLING THE DEBTOR'S CLAIMS AGENT AT 1-800-290-0537**

### Items to be completed in Proof of Claim form (if not already filled in)

#### Information about Creditor:

Complete the section giving the name, address, and telephone number of the creditor to whom the Debtor owes money or property, and the Debtor's account number, if any. If anyone else has already filed a proof of claim relating to this debt, if you never received notices from the bankruptcy court about this case, if your address differs from that to which the court sent notice, or if this proof of claim replaces or changes a proof of claim that was already filed, check the appropriate box on the form.

#### 1. Basis for Claim:

Check the type of debt for which the proof of claim is being filed. If the type of debt is not listed, check "Other" and briefly describe the type of debt. If you were an employee of the Debtor, fill in the dates of work for which you were not paid.

#### 2. Date Debt Incurred:

Fill in the date when the debt first was owed by the Debtor.

#### 3. Court Judgments:

If you have a court judgment for this debt, state the date the court entered the judgment.

#### 4. Total Amount of Claim at Time Case Filed:

Fill in the applicable amounts, including the total amount of the entire claim. If interest or other charges in addition to the principal amount of the claim are included, check the appropriate place on the form and attach an itemization of the interest and charges.

#### 5. Secured Claim:

Check the appropriate place if the claim is a secured claim. You must state the type and value of property that is collateral for the claim, attach copies of the documentation of your lien, and state the amount past due on the claim as of the date the bankruptcy case was filed. A claim may be partly secured and partly unsecured. (See DEFINITIONS, above).

#### 6. Unsecured Nonpriority Claim:

Check the appropriate place if you have an unsecured nonpriority claim, sometimes referred to as a "general unsecured claim". (See DEFINITIONS, above.) If your claim is partly secured and partly unsecured, state here the amount that is unsecured. If part of your claim is entitled to priority, state here the amount not entitled to priority.

#### 7. Unsecured Priority Claim:

Check the appropriate place if you have an unsecured priority claim, and state the amount entitled to priority. (See DEFINITIONS, above). A claim may be partly priority and partly nonpriority if, for example, the claim is for more than the amount given priority by the law. Check the appropriate place to specify the type of priority claim.

#### 8. Credits:

By signing this proof of claim, you are stating under oath that in calculating the amount of your claim you have given the Debtor credit for all payments received from the Debtor.

#### 9. Supporting Documents:

You must attach to this proof of claim form copies of documents that show the Debtor owes the debt claimed or, if the documents are too lengthy, a summary of those documents. If documents are not available, you must attach an explanation of why they are not available.