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COURT FILE NUMBER 2501-00574

COURT COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE CALGARY

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

AND IN THE MATTER OF THE COMPROMISE  
OR ARRANGEMENT OF WESTPHALIA DEV.  
CORP.

APPLICANT WESTPHALIA DEV. CORP.

DOCUMENT **CLAIMS PROCESS ORDER**

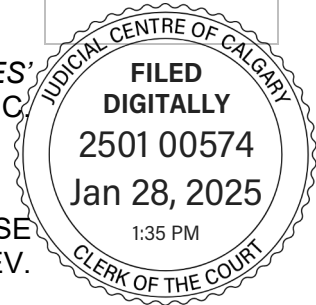
ADDRESS FOR  
SERVICE AND  
CONTACT  
INFORMATION OF  
PARTY FILING THIS  
DOCUMENT

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Lawyers for the Applicant, Westphalia Dev. Corp.  
File no.: 1001326363

Clerk's stamp



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DATE ON WHICH ORDER WAS PRONOUNCED: January 23, 2025

NAME OF JUDGE WHO MADE THIS ORDER: The Honourable Justice Harris

LOCATION OF HEARING: Edmonton, Alberta

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UPON the Application of the Applicant, Westphalia Dev. Corp. (**WDC** or the **Applicant**);  
AND UPON having read the Application; the first and second affidavits of Bryce Tingle, K.C., the  
First Report of the Monitor, to be filed; and the Affidavit of Service, filed; AND UPON hearing from  
counsel for the Applicant, counsel for the Monitor, and any other parties that may be present:

## **IT IS HEREBY ORDERED THAT:**

1. Capitalized terms not otherwise defined herein shall take their meaning from the Claims Process attached as **Schedule “A”**.

## **SERVICE**

2. Service of the Application and supporting materials is hereby declared to be good and sufficient and the Application is properly returnable today. Further service of the Application other than to those listed on the service list is hereby dispensed with.

## **APPROVAL OF CLAIMS PROCESS**

3. The Claims Process set out in the attached Schedule “A” for determining claims of Creditors is hereby approved, and the Applicant, in consultation with the Monitor, is authorized and directed to implement the Claims Process.

4. The following forms, together with any non-substantive amendments, are hereby approved: Claims Notice at **Schedule “B”**, Instruction Letter at **Schedule “C”**, Proof of Claim at **Schedule “D”**, Notice of Revision or Disallowance at **Schedule “E”**, Notice of Dispute at **Schedule “F”**, and Newspaper Notice at **Schedule “G”**.

## **CLAIMS BAR**

5. The Claims Bar Date of 5:00 PM MST on February 28, 2025 is hereby approved.

6. The Subsequent Claims Bar Date of the later of: (a) the Claims Bar Date; and (b) 5:00 pm MST on the day which is 30 days after the date on which the agreement in question was disclaimed, is hereby approved.

7. Any Known Creditor who has received a Claims Notice and fails to deliver a Proof of Claim in respect of a Pre-Filing Claim by the Claims Bar Date containing an alternate assessment of the classification and/or quantum of its Pre-Filing Claim shall be forever barred, estopped and enjoined from amending or otherwise putting forward any alternate or additional Claim(s) against the Applicant and the Claim as set out in the Claims Notice shall be a Proven Claim.

8. Any Unknown Creditor who fails to deliver a Proof of Claim in respect of a Pre-Filing Claim in accordance with the Claims Process on or before the Claims Bar Date shall:

- (a) be forever barred, estopped and enjoined from asserting or enforcing any Pre-Filing Claim (or filing a Proof of Claim in respect of such Pre-Filing Claim) against the Applicant and such Pre-Filing Claim shall be forever extinguished;
- (b) not be entitled to vote in any meeting of Creditors and not be entitled to receive any distribution under any plan; and
- (c) not be entitled to receive further notice in these proceedings.

9. Any Creditor with a Subsequent Claim who fails to deliver a Proof of Claim in respect of the Subsequent Claim in accordance with the Claims Process on or before the Subsequent Claims Bar Date shall:

- (a) be forever barred, estopped and enjoined from asserting or enforcing any Subsequent Claim (or filing a Proof of Claim in respect of such Subsequent Claim) against the Applicant and such Subsequent Claim shall be forever extinguished;
- (b) not be entitled to vote in any meeting of Creditors and not be entitled to receive any distribution under any plan;
- (c) not be entitled to receive further notice in these proceedings.

#### **NOTICE SUFFICIENT**

10. The publication of the Newspaper Notice, the posting of the Claims Package and this Claims Process Order on the Website, and the mailing to the Known Creditors of the Claims Package in accordance with the Claims Process and the requirements of this Order, shall constitute good and sufficient service and delivery of (i) notice of this Order, (ii) the Claims Bar Date, and (iii) the Subsequent Claims Bar Date, on all Persons who may be entitled to receive notice and who may wish to assert Pre-Filing Claims or Subsequent Claims, and no other notice or service need be given or made and no other document or material need be sent to or served upon any Person in respect of this Order.

## **FILING PROOFS OF CLAIM**

11. A Proof of Claim shall be deemed filed in a timely manner only if delivered by prepaid registered mail, courier, email (in PDF format) or facsimile transmission so as to actually be received by the Monitor on or before the Claims Bar Date or Subsequent Claims Bar Date, as applicable.

## **NOTICE OF TRANSFER OR ASSIGNMENT**

12. If a Creditor or any subsequent holder of a Pre-Filing Claim or Subsequent Claim transfers or assigns that Pre-Filing Claim or Subsequent Claim to another Person, neither the Applicant nor the Monitor shall be required to give notice to or otherwise deal with the transferee or assignee of the Pre-Filing Claim or Subsequent Claim as the holder of such Pre-Filing Claim or Subsequent Claim unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been delivered to the Applicant and the Monitor. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the holder of such Pre-Filing Claim or Subsequent Claim and shall be bound by notices given and steps taken in respect of such Pre-Filing Claim or Subsequent Claim in accordance with the provisions of this Order.

## **NOTICES AND COMMUNICATION**

13. Except as otherwise provided herein, the Applicant and the Monitor may deliver any notice or other communication to be given under this Order to Creditors or other interested Persons by forwarding true copies thereof by ordinary mail, courier, facsimile or email to such Creditors or Persons at the address last shown on the books and records of the Applicant and any such service or notice by courier, facsimile or email shall be deemed to be received on the next Business Day following the date of forwarding thereof, or if sent by ordinary mail, on the third Business Day after mailing within Alberta, the fifth Business Day after mailing within Canada and the tenth Business Day after mailing internationally.

14. Any notice or other communication to be given under this Order by a Creditor to the Monitor or the Applicant shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if delivered by prepaid registered mail, courier, email (in PDF) or facsimile transmission addressed to:

**To the Monitor:**

**FTI Consulting Canada Inc.**

1610-520 5<sup>th</sup> Ave S.W.  
Calgary, AB T2P 3R7  
Attn: Dustin Olver, Robert  
Kleebaum  
[Dustin.olver@fticonsulting.com](mailto:Dustin.olver@fticonsulting.com)

[Robert.kleebaum@fticonsulting.com](mailto:Robert.kleebaum@fticonsulting.com)

Copied to:

**Blake, Cassels & Graydon LLP**

855 2 St. S.W., Suite 3500,  
Calgary AB T2P 4J8  
Attn: Kelly Bourassa, Jenna Willis  
[kelly.bourassa@blakes.com](mailto:kelly.bourassa@blakes.com)  
[jenna.willis@blakes.com](mailto:jenna.willis@blakes.com)

**To the Applicant:**

**Westphalia Dev. Corp.**

25th Floor, 500 – 4th Avenue SW  
Calgary, Alberta, T2P 2V6, Canada  
Attn: Bill Doherty, Autumn Habermehl  
[bdoherly@walton.com](mailto:bdoherly@walton.com)  
[ahabermehl@walton.com](mailto:ahabermehl@walton.com)

Copied to :

**Norton Rose Fulbright Canada LLP**

400 3rd Avenue SW, Suite 3700  
Calgary, Alberta T2P 4H2 CANADA  
Attn: Howard A. Gorman, K.C. / Meghan L. Parker  
[howard.gorman@nortonrosefulbright.com](mailto:howard.gorman@nortonrosefulbright.com)  
[meghan.parker@nortonrosefulbright.com](mailto:meghan.parker@nortonrosefulbright.com)

15. In the event that the day on which any notice or communication required to be delivered pursuant to the Claims Process is not a Business Day, then such notice or communication shall be required to be delivered on the next Business Day.

16. In the event of any strike, lockout or other event which interrupts postal service in any part of Canada, all notices and communication during such interruption may only be delivered by courier, email or facsimile and any notice or other communication given or made by prepaid mail within the 5 Business Day period immediately preceding the commencement of such interruption, unless actually received, shall be deemed not to have been delivered.

**AID AND ASSISTANCE OF OTHER COURTS**

17. This Court hereby requests the aid and recognition (including assistance pursuant to section 17 of the CCAA, as applicable) of any court or any judicial, regulatory or administrative body in any province or territory of Canada and any judicial, regulator or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature of any provinces or any court or any judicial, regulatory or administrative body of the United States and of any other nation or state to act in aid of and to be complementary to this Court in carrying out the terms of this Order.

## GENERAL

18. The Applicant, with the consent of the Monitor, is hereby authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which Proofs of Claim and Notices of Dispute are completed and executed and may, if they are satisfied that a Pre-Filing Claim or Subsequent Claim has been adequately proven, waive strict compliance with the requirements of the Claims Process and this Order as to the completion and execution of Proofs of Claim and Notices of Dispute; however, for greater certainty, the Applicant, even with the consent of the Monitor, may not waive strict compliance with the Claims Bar Date or Subsequent Claims Bar Date.

19. The Monitor, in addition to its prescribed rights and obligations under the CCAA and under the Amended and Restated Initial Order, shall assist the Applicant in connection with the administration of the Claims Process, and is hereby authorized and directed to take such other actions and fulfill such other roles as are contemplated by the Claims Process and this Order.

20. References in this Order to the singular shall include the plural, references to the plural shall include the singular and references to any gender shall include the other gender.

21. Notwithstanding the terms of this Order, the Applicant may apply to this Court from time to time for such further order or orders as it considers necessary or desirable to amend, supplement or replace the Claims Process or this Order.



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Justice of the Court of King's Bench of Alberta

## SCHEDULE "A"

### CLAIMS PROCESS

#### DEFINITIONS

1. For purposes of this Claims Process, the following terms shall have the following meanings:

- (a) **"Amended and Restated Initial Order"** means the Order granted by the Honourable Justice Harris on January 23, 2025 in Court of King's Bench Action No. 2501-00574, as may be amended by further order of the Court;
- (b) **"Applicant"** means Westphalia Dev. Corp.;
- (c) **"Business Day"** means a day, other than a Saturday or a Sunday on which banks are generally open for business in Calgary, Alberta;
- (d) **"CAA"** means the *Companies' Creditors Arrangement Act*, RSC 1985, c C-36 as amended;
- (e) **"Claim"** means (i) any right or claim of any Person that may be asserted or made in whole or in part against the Applicant, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever, and any interest accrued thereon or costs payable in respect thereof, including without limitation, by reason of the commission of a tort (intentional or unintentional), by reason of any breach of contract or other agreement (oral or written), by reason of any breach of duty (including, without limitation, any legal, statutory, equitable or fiduciary duty) or by reason of any right of ownership of or title to property or assets or right to a trust or deemed trust (statutory, express, implied, resulting, constructive or otherwise), and whether or not any indebtedness, liability or obligation is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown, by guarantee, surety or otherwise and whether or not any right or claim is executory or anticipatory in nature, including without limitation, any 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, whether existing at present or commenced

in the future, together with any other rights or claims of any kind that, if unsecured, would be a debt provable in bankruptcy within the meaning of the BIA had the Applicant become bankrupt, but excluding Excluded Claims; (ii) any Tax Claim; and (iii) any D&O Claim;

- (f) **“Claims Bar Date”** means 5:00 p.m. MST on February 28, 2025;
- (g) **“Claims Notice”** means, in the case of Known Creditors, the letter regarding the assessment of the Known Creditor’s Claim, substantially in the form attached hereto as Schedule “B”;
- (h) **“Claims Package”** means the document package which shall include a copy of the Instruction Letter, Proof of Claim and such other materials as the Applicant or the Monitor consider necessary or appropriate;
- (i) **“Claims Process”** means the procedures outlined herein in connection with the assertion of Pre-Filing Claims or Subsequent Claims against one or more of the Applicant;
- (j) **“Claims Process Order”** means the order granted by the Honourable Justice Harris of the Court on January 23, 2025 approving the Claims Process;
- (k) **“Court”** means the Court of King’s Bench of Alberta;
- (l) **“Creditor”** means any Person asserting a Pre-Filing Claim or Subsequent Claim;
- (m) **“D&O Claim”** means any right or claim of any Person made in whole or in part in respect of the directors and/or officers of the Applicant, provided however, that such claim does not include any of the matters described in section 5.1(2) of the CCAA;
- (n) **“Excluded Claims”** means (i) indemnity claims for any former or current officers or directors of the Applicant; (ii) claims subject to the Administration Charge (as defined in the Amended and Restated Initial Order); (iii) the Regulatory Obligations owed or owing to any Regulator; and (iv) claims of Canadian Imperial Bank of Commerce;
- (o) **“Filing Date”** means January 14, 2025;



- (p) **“Known Creditors”** means Creditors which the books and records of the Applicant disclose were owed money by the Applicant as of the Filing Date, which obligations remain unpaid in whole or in part;
- (q) **“Monitor”** means FTI Consulting Canada Inc., in its capacity as the Court-appointed Monitor of the Applicant and not in its personal capacity;
- (r) **“Newspaper Notice”** means the notice of the Claims Process to be published in the newspapers in accordance with the Claims Process in substantially the form attached to the Claims Process Order as Schedule “G”;
- (s) **“Notice of Dispute”** means the notice that may be delivered by a Creditor who has received a Notice of Revision or Disallowance disputing such Notice of Revision or Disallowance, which notice shall be substantially in the form attached to the Claims Process Order at **Schedule “F”**;
- (t) **“Notice of Revision or Disallowance”** means the notice that may be delivered to a Creditor revising or rejecting such Creditor’s Pre-Filing Claim or Subsequent Claim as set out in its Proof of Claim in whole or in part, which notice shall be substantially in the form attached to the Claims Process Order at **Schedule “E”**;
- (u) **“Person”** shall be broadly interpreted and includes an individual, firm, partnership, joint venture, fund, limited liability company, unlimited liability company, association, trust, corporation, unincorporated association or organization, syndicate, committee, the government of a country or any political subdivision thereof, or any agency, board, tribunal, commission, bureau, or any other entity, howsoever designated or constituted, including any Taxing Authority, and the trustees, executors, administrators or other legal representatives of an individual;
- (v) **“Pre-Filing Claim”** means any Claim arising prior to the Filing Date and not including a Subsequent Claim;
- (w) **“Proof of Claim”** means the form, substantially in the form attached to the Claims Process Order at **Schedule “D”**, to be completed and filed by a Creditor setting forth its Pre-Filing Claim or Subsequent Claim;

- (x) **“Proven Claim”** means the amount, status and/or validity of the Claim as a Creditor as finally determined in accordance with this Claims Process. A Proven Claim will be “finally determined” in accordance with this Claims Process when: (i) the Notice to Creditor setting out such Claim is issued and remains unanswered, (ii) the Claim has been accepted by the Applicant, with the consent of the Monitor, (iii) the applicable time period for filing a Notice of Dispute in response to a Notice of Revision or Disallowance issued by any one of the Applicant has expired and no Notice of Dispute has been filed in accordance with this Order, or (iv) any court of competent jurisdiction has made a determination with respect to the amount, status and/or validity of the Claim, and no appeal or application for leave to appeal therefrom shall have been taken or served on either party, or if any appeal or application for leave to appeal shall have been taken therefrom or served on either party, any and all such appeal or application shall have been dismissed, determined or withdrawn;
- (y) **“Regulator”** means any regulator, government or government body;
- (z) **“Regulatory Obligation”** means any obligation owed or owing by the Applicant to any Regulator which includes, but is not limited to, any suspension, abandonment and/or reclamation obligations owed or owing by the Applicant;
- (aa) **“Subsequent Claim”** means any Claim arising on or after the Filing Date as a result of the disclaimer after the Filing Date of any contract, lease, employment agreement or other arrangement or agreements of any nature whatsoever, whether oral or written, and any amending agreement related thereto;
- (bb) **“Subsequent Claims Bar Date”** means the later of: (i) the Claims Bar Date; and (ii) 5:00 p.m. MST on the day which is 30 days after the date on which the agreement in question was disclaimed;
- (cc) **“Tax”** or **“Taxes”** means any and all amounts subject to a withholding or remitting obligation and any and all taxes, duties, fees and other governmental charges, duties, impositions and liabilities of any kind whatsoever whether or not assessed by the Taxing Authorities (including any Claims by any of the Taxing Authorities), including all interest, penalties, fines, fees, other charges and additions with respect to such amount;

- (dd) **“Taxing Authorities”** means His Majesty the King, His Majesty the King in right of Canada, His Majesty the King in right of any province or territory of Canada, the Canada Revenue Agency, any similar revenue or taxing authority of each and every province or territory of Canada and any political subdivision thereof, and any Canadian or foreign governmental authority, and “Taxing Authority” means any one of the Taxing Authorities;
- (ee) **“Tax Claim”** means any Claim against any one of the Applicant for any Taxes in respect of any taxation year or period ending on or prior to the applicable Filing Date, and in any case where a taxation year or period commences on or prior to the Filing Date, for any Taxes in respect of or attributable to the portion of the taxation period commencing prior to and including the Filing Date. For greater certainty, a Tax Claim shall include, without limitation, any and all Claims of any Taxing Authority in respect of transfer pricing adjustments and any Canadian or non-resident Tax related thereto;
- (ff) **“Unknown Creditor”** means creditors that are not Known Creditors;
- (gg) **“Website”** means the website maintained by the Monitor located at: <http://cfcanada.fticonsulting.com/westphaliadevcorp>.

## **NOTICE OF CLAIMS PROCESS**

2. The Monitor shall cause a Claims Package with a Claims Notice to be sent to each Known Creditor, whose Claims have been assessed by the Applicant in consultation with the Monitor, by regular prepaid mail, fax, courier or email on or before January 30, 2025. A form of Claims Notice is included as Schedule “B” to the Claims Process Order.
3. The Monitor shall cause the Newspaper Notice to be published in the *Calgary Herald* on or before February 7, 2025.
4. The Monitor shall cause the Claims Package to be posted on the Website.
5. The Applicant shall issue a press release outlining the existence of the Claims Process and may post notice of the Claims Process on its website, in both cases directing any creditor to the Website.

6. Any action taken by the Applicant to restructure, disclaim, resiliate, terminate or breach any contract, lease or other agreement that gives rise to a Subsequent Claim will occur on or before the day that is fifteen (15) calendar days prior to the date of any Creditors' meeting. Any such notice to disclaim or resiliate such an agreement will be accompanied by a Claims Package.

7. The Monitor shall cause a copy of the Claims Package to be sent to any Unknown Creditor requesting such material as soon as practicable.

### **FILING OF PROOFS OF CLAIM**

8. In the event a Known Creditor receives a Claims Package with a Claims Notice and such Known Creditor agrees with the assessment of the amount and classification of its Pre-Filing Claim as set out in the Claims Notice, it need not file a Proof of Claim or take any further action and upon no further action being taken, the Pre-Filing Claim shall be a Proven Claim.

9. In the event a Known Creditor receives a Claims Package with a Claims Notice and such Known Creditor disagrees with the assessment of either the amount or classification (or both) of its Pre-Filing Claim as set out in the Notice to Creditor, it must deliver a Proof of Claim setting out its Pre-Filing Claim so that it is received by the Monitor and the Applicant by no later than the Claims Bar Date.

10. An Unknown Creditor asserting a Pre-Filing Claim against the Applicant shall set out its aggregate Pre-Filing Claim in a written Proof of Claim and deliver that Proof of Claim so that it is received by the Monitor and the Applicant by no later than the Claims Bar Date.

11. Every Creditor asserting a Subsequent Claim against the Applicant shall set out its aggregate Subsequent Claim in a Proof of Claim and deliver that Proof of Claim so that it is received by the Monitor and the Applicant by no later than the Subsequent Claims Bar Date.

12. Every Creditor asserting a D&O Claim against any of the current or former directors or officers of the Applicant in the Claims Process shall set out its aggregate Claim in a Proof of Claim and deliver that Proof of Claim to the Monitor and the Applicant no later than the Claims Bar Date or the Subsequent Claims Bar Date, as the case may be. To the extent that any such D&O claims are filed in the Claims Process, a corresponding directors and officers indemnity claim shall be deemed to have been filed in respect of such D&O Claim.

### **DETERMINATION OF CLAIMS AND SUBSEQUENT CLAIMS**

13. The Applicant shall review each Proof of Claim received by the Claims Bar Date or Subsequent Claims Bar Date, as applicable, and subject to paragraph 14 herein, shall accept, revise or disallow the Pre-Filing Claim or Subsequent Claim with the consent of the Monitor.

14. The Applicant may attempt to consensually resolve the classification and amount of any Pre-Filing Claim or Subsequent Claim with any Creditor prior to the Applicant accepting, revising or disallowing a Pre-Filing Claim or Subsequent Claim with the consent of the Monitor.

15. If the Applicant, with the consent of the Monitor, accepts a Pre-Filing Claim or Subsequent Claim, then such Pre-Filing Claim or Subsequent Claim shall be a Proven Claim.

#### **NOTICE OF REVISION OR DISALLOWANCE**

16. If the Applicant, with the consent of the Monitor, determines to revise or disallow a Pre-Filing Claim or Subsequent Claim, the Monitor shall send a Notice of Revision or Disallowance to the Creditor.

#### **NOTICE OF DISPUTE**

17. Any Creditor who disputes the classification or amount of its Pre-Filing Claim or Subsequent Claim as set forth in a Notice of Revision or Disallowance shall deliver a Notice of Dispute to the Monitor by 5:00 p.m. MST on or before the day that is fifteen (15) days after the date of the Notice of Revision or Disallowance. In addition, the disputing Creditor must file an application with the Court supported by an affidavit setting out the basis for the dispute and must send the application and affidavit to the Applicant and to the Monitor immediately upon filing. The application and affidavit must be filed by the disputing Creditor within fifteen (15) calendar days after sending the Notice of Dispute to the Applicant and the Monitor.

18. Any Creditor who fails to deliver a Notice of Dispute and file an application with the Court by the deadlines set forth in paragraph 17 shall be deemed to accept the classification and the amount of its Pre-Filing Claim or Subsequent Claim as set out in the Notice of Revision or Disallowance. Such Pre-Filing Claim or Subsequent Claim as set out in the Notice of Revision or Disallowance shall, to the extent it is not wholly disallowed, constitute a Proven Claim.

#### **RESOLUTION OF CLAIMS AND SUBSEQUENT CLAIMS**

19. Upon receipt of a Notice of Dispute, the Applicant may with the consent of the Monitor, attempt to consensually resolve the classification and amount of the Pre-Filing Claim or Subsequent Claim with the Creditor.

20. If the Applicant and the Creditor consensually resolve the classification and amount of the Pre-Filing Claim or Subsequent Claim in accordance with paragraph 19 herein, the Applicant may accept, with the consent of the Monitor, a revised Pre-Filing Claim or Subsequent Claim, and such Pre-Filing Claim or Subsequent Claim will constitute a Proven Claim.

21. Where the value of a Creditor's Claim has not been finally determined by the Court by the date of any Creditors' meeting, the Applicant, in consultation with the Monitor, shall either:

- (a) accept the Creditor's determination of the value of the Claim as set out in the applicable Notice of Dispute only for the purposes of voting and conduct the vote of the Creditors on that basis subject to a final determination of the Claim, and in such case, the Monitor shall record separately the value of such Creditor's Claim and whether such Creditor voted in favour of or against any plan;
- (b) adjourn the Creditors' meeting until a final determination of the Claim(s) is made;  
or
- (c) deal with the matter as the Court may otherwise direct or as the Applicant, the Monitor and the Creditor may otherwise agree.

**SCHEDULE "B"**  
**CLAIMS NOTICE**

**CLAIMS NOTICE RE: WESTPHALIA DEV. CORP.**

**TO:** [Name of creditor]

On January 14, 2025, Westphalia Dev. Corp. ("WDC" or the "**Applicant**" or the "**Company**"), applied for and received protection from its creditors by order of the Court of King's Bench of Alberta (the "**Court**") pursuant to the *Companies Creditors' Arrangement Act* (the "**CCAA**"). FTI Consulting Canada Inc. was appointed Monitor of WDC (the "**Monitor**"). It is the intention of WDC to propose a plan of compromise and arrangement to its creditors.

On January 23, 2025, the Court granted a further order prescribing a process by which the identity and status of all creditors of WDC and the amounts of their claims will be established for purposes of the CCAA proceedings (the "**Claims Process Order**").

Capitalized terms not defined herein have the meaning given to such terms in the Claims Process Order, a copy of which can be accessed on the Monitor's website at <http://cfcanada.fticonsulting.com/westphaliadevcorp>. (the "**Monitor's Website**").

Pursuant to the Claims Process Order, the Monitor, in cooperation with WDC, is to send a notice to each Known Creditor of WDC (the "**Notice to Claimant**") indicating the amount of such creditor's claim as of January 14, 2025. The Company has attempted, on a best-efforts basis, and on the basis of its books and records, to assess the classification and value of any claims.

Based on this review, the Company has determined a total amount representing the amount owing pursuant to your Claim owed by WDC for obligations arising prior to January 14, 2025 (governed by the Claims Process Order) that you are entitled to, in the amount and classification set out herein. Where applicable, WDC's accounts payable were offset by any unpaid amounts owed to WDC by your company. Accordingly, subject to a dispute by you in accordance with the Claims Process Order, your Claim shall be allowed as follows:



Name of Creditor	Classification of Claim	Amount of Claim Accepted
	Unsecured	

IN THE EVENT THAT YOU ACCEPT WDC'S ASSESSMENT OF YOUR CLAIM, YOU NEED TAKE NO FURTHER ACTION.

HOWEVER, IF YOU WISH TO DISPUTE WDC'S ASSESSMENT OF YOUR CLAIM, YOU MUST TAKE THE STEPS OUTLINED BELOW:

- You must send a completed Proof of Claim to the Monitor, which is to be received by the Monitor no later than **5:00 p.m. MST on February 28, 2025 (the "Claims Bar Date")**.
- All Proofs of Claim should be delivered by prepaid registered mail, courier, email (in PDF format) or facsimile transmission to the following address:

**FTI Consulting Canada Inc.**

in its capacity as Monitor of  
 Westphalia Dev. Corp.  
 Suite 1610, 520 – 5<sup>th</sup> Ave SW  
 Calgary, Alberta T2P 3R7  
 Attention: Rob Kleebaum

Fax: 403-232-6116

Phone: 403-454-6035

Email: [Robert.kleebaum@FTIConsulting.com](mailto:Robert.kleebaum@FTIConsulting.com)

A copy of the Proof of Claim form is enclosed; however, further copies of the Proof of Claim form may be accessed at <http://cfcanada.fticonsulting.com/Westphaliadevcorp/>

If you do not submit a Proof of Claim on or before the Claims Bar Date, you will be deemed to have accepted your Claim in the amount and classification set forth herein, and for greater clarity will be **forever barred** from asserting a Claim in any amount, or in any classification, other than as set forth in this Notice to Claimant.

Where a Proof of Claim is sent to WDC, it will review the Proof of Claim accept, revise or disallow the Pre-Filing Claim or Subsequent Claim set out in such Proof Claim, with the consent of the Monitor. Where the claim is disputed in whole or in part, the Monitor will issue a Notice of Revision or Disallowance indicating the reasons for the revision or disallowance.

The Claims Process Order further provides that where a creditor objects to a Notice of Revision or Disallowance, the creditor must deliver a Notice of Dispute to the Monitor no later than fifteen (15) calendar days after the date of the Notice of Revision or Disallowance.

Where a creditor that receives a Notice of Revision or Disallowance does not return a Notice of Dispute for distribution purposes to the Monitor by the time set out above, the value of such creditor's claim shall be deemed to be as set out in the Notice of Revision or Disallowance and the creditor will be barred from disputing or appealing the same.

In the event that the Company and a Creditor are unable to resolve a dispute, the Creditor may file an application with supporting affidavit in WDC's CCAA proceedings setting out the basis for the dispute, which shall be filed with the Court within fifteen (15) calendar days after sending the Notice of Dispute to the Company and the Monitor and sent to the Company and the Monitor immediately upon filing.

If you have any questions regarding the Claims Process, or the attached materials, please contact the Monitor directly.

Dated the **[OPEN]** day of January 2025, at Calgary, Alberta,

Best regards,

**Deryck Helkaa**  
**Senior Managing Director**  
**FTI Consulting Canada Inc.**  
**in its capacity as Monitor of**  
**Westphalia Dev. Corp.**

**SCHEDULE "C"**  
**INSTRUCTION LETTER**

## **PROOF OF CLAIM INSTRUCTION LETTER**

### **IN THE MATTER OF THE CCAA PROCEEDINGS OF WESTPHALIA DEV. CORP. (the APPLICANT")**

**PLEASE TAKE NOTICE** that this proof of claim instruction letter (the “**POC Instruction Letter**”) is being sent pursuant to an order of the Court of King's Bench of Alberta, Judicial Centre of Calgary, granted January 23, 2025 (the “**Claims Process Order**”). All capitalized terms not otherwise defined in this Instruction Letter shall bear the meaning given to them in the Claims Process Order, which is posted on the website of the Monitor at <http://cfcanada.fticonsulting.com/westphaliadevcorp> (the “**Monitor's Website**”).

#### **Claims Process**

The Claims Process is intended for any Person asserting a Pre-Filing Claim (a Claim arising before January 14, 2025) or Subsequent Claim whatsoever against the Applicant and its directors and/or officers.

**If you wish to file a Proof of Claim because you are either in disagreement with the classification or amount outlined in the Claims Notice reflecting the amount per the Applicant's books and records as of January 14, 2025, or because you were not identified as a Known Creditor by the Applicant and as such did not receive a Claims Package, you must file a Proof of Claim to avoid the barring and extinguishment of any Claim which you may have against the Applicant and/or its Directors and/or Officers.**

#### **Submitting a Proof of Claim**

In the case of a Claim, you are required to file a Proof of Claim, in the form enclosed herewith, and **ensure that it is received by the Monitor, at the address below, by 5:00 p.m. MST on February 28, 2025** (the “**Claims Bar Date**”) to avoid the barring and extinguishment of any Claim you may have against the Applicant and/or its Directors and/or Officers, if any.

To the extent practicable, you must submit your Proof of Claim with all relevant supporting documentation by email to the Monitor at [Robert.Kleebaum@FTIConsulting.com](mailto:Robert.Kleebaum@FTIConsulting.com). If unable to submit a Proof of Claim through email, and in order for your Proof of Claim to be deemed to be filed with the Monitor in a timely manner, we recommend you submit your Proof of Claim via prepaid registered mail, courier or facsimile transmission to the Monitor at the following address:

**FTI Consulting Canada Inc.**

in its capacity as Monitor of  
Westphalia Dev. Corp.  
Suite 1610, 520 – 5<sup>th</sup> Ave SW  
Calgary, Alberta T2P 3R7  
Attention: Rob Kleebaum

Fax: 403-232-6116

Phone: 403-454-6035

Email: [Robert.kleebaum@FTIConsulting.com](mailto:Robert.kleebaum@FTIConsulting.com)

If you are submitting your Proof of Claim electronically, please submit it in PDF format and ensure the name of the file is **[legal name of creditor] POC.pdf**.

If you have any questions regarding the Claims Process, please contact the Monitor at the address above.

Additional Proof of Claim forms can be found on the Monitor's Website or obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information, you will receive, as soon as practicable, a Proof of Claim form.

IF YOU ARE AN **UNKNOWN CREDITOR** PER THE APPLICANT'S BOOKS AND RECORDS AND YOU DID NOT RECEIVE A CLAIMS NOTICE, A PROOF OF CLAIM IN RESPECT OF YOUR CLAIM MUST BE RECEIVED BY THE MONITOR BY THE CLAIMS BAR DATE. IF NOT:

YOUR CLAIM SHALL BE **FOREVER BARRED AND EXTINGUISHED** AND YOU WILL BE PROHIBITED FROM MAKING OR ENFORCING A CLAIM AGAINST THE APPLICANT AND/OR ITS DIRECTORS AND/OR OFFICERS AND/OR AS AGAINST ANY OTHER PERSON WHO COULD CLAIM CONTRIBUTION OR INDEMNITY FROM THE APPLICANT, ITS DIRECTORS AND ITS OFFICERS;

YOU SHALL NOT BE PERMITTED TO VOTE ON ANY PLAN OF ARRANGEMENT THAT IS ADVANCED ON BEHALF OF THE APPLICANT, OR ENTITLED TO ANY FURTHER NOTICE OR DISTRIBUTION UNDER SUCH A PLAN, IF ANY; AND

YOU SHALL NOT BE ENTITLED TO PARTICIPATE AS A CREDITOR IN THE CCAA PROCEEDINGS OF THE APPLICANT; NOTING, HOWEVER, THAT THE SENDING OF A NOTICE TO CLAIMANT, THE SOLICITATION OF PROOFS OF CLAIM BY THE MONITOR OR THE APPLICANT AND/OR THE SENDING OF A PROOF OF CLAIM BY A CLAIMANT TO THE MONITOR DOES NOT GRANT ANY CLAIMANT OR ANY PERSON STANDING IN THE CCAA PROCEEDINGS OR ANY RIGHTS UNDER ANY PLAN FILED IN RESPECT OF THE APPLICANT, ITS DIRECTORS OR OFFICERS.

IF YOU ARE A **KNOWN CREDITOR** PER THE APPLICANT'S BOOKS AND RECORDS AND YOU DID RECEIVE A CLAIMS NOTICE BUT YOU ARE IN DISAGREEMENT WITH THE CLASSIFICATION OR AMOUNT LISTED, A PROOF OF CLAIM IN RESPECT OF YOUR CLAIM MUST BE RECEIVED BY THE MONITOR BY THE CLAIMS BAR DATE. IF NOT, YOUR CLAIM WILL BE DEEMED TO BE AS SET OUT IN THE NOTICE TO CLAIMANT AND YOU WILL BE BARRED FROM DISPUTING OR APPEALING THE SAME.

**SCHEDULE "D"**  
**PROOF OF CLAIM**

## PROOF OF CLAIM

(See attached for instructions)

### IN THE MATTER OF THE CCAA PROCEEDINGS OF WESTPHALIA DEV. CORP. (the "APPLICANT")

Regarding the claim of \_\_\_\_\_ (referred  
to in this form as (the "**Claimant**").  
*(name of Claimant)*

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

\_\_\_\_\_  
\_\_\_\_\_

Telephone Number: \_\_\_\_\_

\_\_\_\_\_

Facsimile Number: \_\_\_\_\_

\_\_\_\_\_

Attention (Contact Person): \_\_\_\_\_

\_\_\_\_\_

Email Address: \_\_\_\_\_

\_\_\_\_\_

*(All future correspondence will be delivered to the designated email address unless the Claimant  
specifically requests that hardcopies be provided)*



Please provide hardcopies of materials to the address above.

I, \_\_\_\_\_ (*name of the Claimant or representative of the Claimant*), of \_\_\_\_\_ (*City, Province or State*) do hereby certify that:

I am the Claimant;

OR

I am \_\_\_\_\_ (*state position/title*) of the Claimant.

I have knowledge of all the circumstances connected with the claim referred to in this form.

The Applicant was at January 14, 2025 and still is indebted to the Claimant in the sum of CDN\$ \_\_\_\_\_ (*insert CDN\$ value of claim*) as shown by the statement of account attached hereto and marked Schedule "A". Claims should not include the value of goods and/or services supplied, or interest accrued after January 14, 2025. If a Claimant's claim is to be reduced by deducting any counterclaims to which the CCAA Applicant is entitled and/or amounts associated with the return of equipment and/or assets by the CCAA Applicant, please specify.

*The statement of account must specify the evidence in support of the claim including the date and location of the delivery of all services and materials. Any claim for interest must be supported by contractual documentation evidencing the entitlement to interest.*

- A. UNSECURED CLAIM OF\$ \_\_\_\_\_. That in respect of this claim, the Claimant does not hold and has not held any assets as security.
- B. SECURED CLAIM OF\$ \_\_\_\_\_. That in respect of this claim, the Claimant holds assets valued at\$ \_\_\_ as security, particulars of which are as follows:

*Give full particulars of the security, including the date on which the security was given and the value at which the Claimant assesses the security together with the basis of valuation, and attach a copy of the security documents as Schedule "B".*



**Corporate Finance & Restructuring**

1610, 520 – 5<sup>th</sup> Ave. SW  
Calgary, Alberta, T2P 3R7

Have you acquired this Claim by assignment?

No

Yes

(if yes, attach documents evidencing assignment)

(if yes) Full Legal Name of original creditor(s):

\_\_\_\_\_

DATED this \_\_\_\_ day of \_\_\_\_\_, 2025.

Per:

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Claimant Signature

\_\_\_\_\_  
Print name of Claimant:

*If Claimant is other than an individual, print name and title of authorized signatory.*

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**SCHEDULE "E"**

**NOTICE OF REVISION OR DISALLOWANCE**

**NOTICE OF REVISION OR DISALLOWANCE**

**IN THE MATTER OF THE CCAA PROCEEDINGS OF WESTPHALIA DEV. CORP.  
 (the "APPLICANT")**

**TO: [Name and address of Claimant]**

**PLEASE TAKE NOTICE** that this Notice of Revision or Disallowance is being sent pursuant to an order of the Court of King's Bench of Alberta, Judicial Centre of Calgary, dated January 23, 2025 (the "**Claims Process Order**"). All capitalized terms not otherwise defined in this Notice of Revision or Disallowance shall bear the meaning given to them in the Claims Process Order, which is posted on the website of the Monitor, at <http://cfcanada.fticonsulting.com/westphaliadevcorp> (the "**Monitor's Website**").

The Company has reviewed your Proof of Claim dated \_\_\_\_\_, 2025 and has revised or disallowed your Claim, with the consent of the Monitor, for the following reasons:

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Subject to further dispute by you in accordance with the provisions of the Claims Process Order, your Claim will be allowed as a (Voting and/or Distribution) Claim as follows:

Applicable Applicant	Claim Per Proof of Claim	Amount Revised/ Disallowed (for Voting/ Distribution)	Claim Amount Allowed (Voting and/or Distribution)

If you intend to dispute this Notice of Revision or Disallowance, **no later than 5:00 p.m. MST on the day that is 15 calendar days after your receipt of this Notice of Revision or Disallowance**, you must deliver a Notice of Dispute by registered mail, email (in PDF format), courier or facsimile transmission to the Monitor at the following address:

**FTI Consulting Canada Inc.**  
in its capacity as Monitor of  
Westphalia Dev. Corp.  
Suite 1610, 520 – 5<sup>th</sup> Ave SW  
Calgary, Alberta T2P 3R7  
Attention: Rob Kleebaum

Fax: 403-232-6116  
Phone: 403-454-6035  
Email: [Robert.kleebaum@FTIConsulting.com](mailto:Robert.kleebaum@FTIConsulting.com)

**No later than 5:00 p.m. MST on the day that is 15 calendar days after sending the Notice of Dispute to the Monitor**, you must file with the Court and deliver to the Monitor and the Company an application together with supporting affidavit.

Any Claimant who fails to deliver a Notice of Dispute and file and application together with a supporting affidavit by the date and time set out above shall be deemed to accept the classification and the amount of its Claim as set out in this Notice of Revision or Disallowance and the Claimant will have those rights set out in the Claims Process Order with respect to such Claim.

Dated at Calgary, Alberta, this \_\_\_ day of \_\_\_\_\_, 2025

**SCHEDULE "F"**  
**NOTICE OF DISPUTE**

## **NOTICE OF DISPUTE OF REVISION OR DISALLOWANCE OF THE CLAIMANT LISTED HEREIN**

### **IN THE MATTER OF THE CCAA PROCEEDINGS OF WESTPHALIA DEV. CORP. (the "APPLICANT")**

By order of the Court of King's Bench of Alberta (the “**Court**”) dated January 23, 2025 (as may be amended, restated or supplemented from time to time (the “**Claims Process Order**”), in the proceedings commenced by the Applicant under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”), the Applicant has been authorized to conduct a claims process (the “**Claims Process**”). A copy of the Claims Process Order, with **all** schedules, may be found on the Monitor's website at: <http://cfcanada.fticonsulting.com/westphaliadevcorp> (the "**Monitor's Website**"). Capitalized terms used in this Notice of Dispute not otherwise defined shall have the meaning given to them in the Claims Process Order.

Name of Claimant: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Telephone Number: \_\_\_\_\_

Facsimile Number: \_\_\_\_\_

Email Address: \_\_\_\_\_



**Corporate Finance & Restructuring**

1610, 520 – 5<sup>th</sup> Ave. SW  
Calgary, Alberta, T2P 3R7

**PLEASE TAKE NOTICE THAT**, pursuant to the Claims Process Order, we hereby give you notice of our intention to dispute the Notice of Revision or Disallowance dated **OPEN** issued by FTI Consulting Canada Inc., in its capacity as Court-appointed Monitor of the Applicant, in respect of our Claim. We accept/dispute the following portion(s) of our Claim as revised and/or disallowed in the said Notice of Revision or Disallowance:

Revised Claim as Accepted (\$CDN)	Revised Claim as Disputed (\$CDN)

Reason for the dispute (attach copies of any supporting documentation):

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Address for Service of Notice of Dispute of Revision or Disallowance:

**FTI Consulting Canada Inc.**  
in its capacity as Monitor of  
Westphalia Dev. Corp.  
Suite 1610, 520 – 5<sup>th</sup> Ave SW  
Calgary, Alberta T2P 3R7  
Attention: Rob Kleebaum

Fax: 403-232-6116  
Phone: 403-454-6035  
Email: [Robert.kleebaum@FTIConsulting.com](mailto:Robert.kleebaum@FTIConsulting.com)





**Corporate Finance & Restructuring**

1610, 520 – 5<sup>th</sup> Ave. SW  
Calgary, Alberta, T2P 3R7

**THIS FORM AND ANY REQUIRED SUPPORTING DOCUMENTATION, TOGETHER WITH AN APPLICATION AND SUPPORTING AFFIDAVIT FILED WITH THE COURT, MUST BE RETURNED TO THE MONITOR BY PREPAID REGISTERED MAIL, EMAIL (IN PDF FORMAT), FACSIMILE OR COURIER TO THE ADDRESS INDICATED ABOVE AND MUST BE ACTUALLY RECEIVED BY THE MONITOR BY 5:00 P.M. MST ON THE DAY WHICH IS FIFTEEN CALENDAR DAYS AFTER THE DATE OF THE NOTICE OF REVISION OR DISALLOWANCE.**

DATED this \_\_\_\_ day of \_\_\_\_\_, 2025.

Per:

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Claimant Signature

\_\_\_\_\_  
Print name of Claimant:

*If Claimant is other than an individual, print name and title of authorized signatory.*

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**SCHEDULE "G"**

**NEWSPAPER NOTICE**

## **NOTICE TO THE CREDITORS OF WESTPHALIA DEV. CORP.**

On January 14, 2025, Westphalia Dev. Corp. (“**WDC**” or the “**Company**”), applied for and received protection from its creditors by order of the Court of King's Bench of Alberta (the “**Court**”) pursuant to the *Companies Creditors' Arrangement Act* (the “**CCAA**”). FTI Consulting Canada Inc. was appointed Monitor of the Company (the “**Monitor**”). It is the intention of the Company to propose a plan of compromise and arrangement to its creditors.

On January 23, 2025, the Court granted a further order prescribing a process by which the identity and status of all creditors of the Company and the amounts of their claims will be established for purposes of the CCAA proceedings (the “**Claims Process Order**”). A copy of the Claims Process Order may be viewed at <http://cfcanada.fticonsulting.com/westphaliadevcorp>

Pursuant to the Claims Process Order, the Monitor, in cooperation with the Company, is to send a notice to each known creditor of the Company (the “**Claims Notice**”) indicating the amount of such creditor's claim as of January 14, 2025.

**CREDITORS RECEIVING A NOTICE TO CLAIMANT WHO AGREE WITH THE AMOUNT SHOWN AS OWED TO THEM BY THE COMPANY IN THE NOTICE TO CLAIMANT NEED TAKE NO FURTHER STEPS TO PROVE OR PRESERVE THEIR CLAIMS.**

**ANY CREDITOR HAVING A CLAIM AGAINST THE COMPANY WHO HAS NOT RECEIVED A NOTICE TO CLAIMANT OR WHO DISAGREES WITH THE AMOUNT OR STATUS OF THE CLAIM AS INDICATED IN THE NOTICE TO CLAIMANT MUST FILE A PROOF OF CLAIM WITH THE MONITOR IN THE PRESCRIBED FORM BEFORE FEBRUARY 28, 2025 IN ORDER TO PARTICIPATE IN ANY VOTING OR DISTRIBUTIONS ASSOCIATED WITH THE CCAA PROCEEDINGS. CLAIMS NOT PROVEN IN ACCORDANCE WITH THIS CLAIMS PROCESS SHALL, UNLESS OTHERWISE ORDERED BY THE COURT, BE DEEMED TO BE FOREVER BARRED AND MAY NOT BE ADVANCED AGAINST THE COMPANY.**

Any creditor who chooses to file a Proof of Claim is required to provide whatever supporting documentation they may have, such as contracts, cancelled cheques, bills of sale, receipts, or invoices in support of their claim, as at January 14, 2025.

All claims must be made in the prescribed “Proof of Claim” form together with the required supporting documentation and be postmarked or received the Monitor on or before the Claims Bar Date, being 5:00 p.m. MST on February 28, 2025.



**Corporate Finance &  
Restructuring**

1610, 520 – 5<sup>th</sup> Ave. SW  
Calgary, Alberta, T2P 3R7

The prescribed "Proof of Claim" form may be found at <http://cfcanada.fticonsulting.com/westphaliadevcorp> or can otherwise be obtained by contacting:

**FTI Consulting Canada Inc.**

in its capacity as Monitor of  
Westphalia Dev. Corp.  
Suite 1610, 520 – 5<sup>th</sup> Ave SW  
Calgary, Alberta T2P 3R7  
Attention: Rob Kleebaum

Fax: 403-232-6116

Phone: 403-454-6035

Email: [Robert.kleebaum@FTIConsulting.com](mailto:Robert.kleebaum@FTIConsulting.com)