

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

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

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
TACORA RESOURCES INC.**

**(Applicant)**

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**PROOF OF CLAIM INSTRUCTION LETTER**

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This instruction letter has been prepared to assist Claimants in filling out the Proof of Claim form for Claims against the Applicant. If you have additional questions regarding completion of the Proof of Claim, please contact the Monitor by email at [Tacora@fticonsulting.com](mailto:Tacora@fticonsulting.com) or via the telephone hotline (416-649-8138 or Toll Free: 1-833-420-9074).

If you have received a Statement of Known Claim, your Claim will be deemed to be accepted at the amount specified therein, and you do not need to take any further steps with respect to such Claim unless you disagree with the amount and/or Status of the Claim specified therein. **A Proof of Claim is intended only to be used by Claimants who wish to assert a Claim that is not captured in a Statement of Known Claim.**

Please note that this is a guide only, and that in the event of any inconsistency between the terms of this guide and the terms of the Claims Procedure Order granted April 23, 2024 (the "**Claims Procedure Order**"), the terms of the Claims Procedure Order will govern. Capitalized terms used herein and not otherwise defined have the meanings ascribed to them in the Claims Procedure Order. The Claims Procedure Order and related materials, including the Proof of Claim form, may be found on the Monitor's Website at <http://cfcanada.fticonsulting.com/tacora/>.

**SECTION A – PARTICULARS OF CLAIMANT**

1. A separate Proof of Claim must be filed by each Person asserting a Claim against the Applicant.
2. The Claimant shall include any and all Claims that it asserts against the Applicant in a single Proof of Claim, except for Claims described in any Statement of Known Claim sent to such Claimant by the Monitor. Claims included in a Proof of Claim that are already captured in such Claimant's Statement of Known Claim will not be accepted by the Monitor or the Applicant. Any Claimant who wishes to dispute any Claim set out in a Statement of Known Claim shall file a Notice of Dispute in respect of such Claim.

3. The full legal name of the Claimant must be provided. If the Claimant operates under a different name or names, please indicate this in a separate schedule in the supporting documentation.
4. If the Claim has been assigned or transferred to another Person, all documents evidencing such assignment or transfer must be attached.
5. The full legal name of the original Claimant must be provided. If the original Claimant operates under a different name or names, please indicate this in a separate schedule in the supporting documentation.

## **SECTION B – AMOUNT AND TYPE OF CLAIM**

6. If the Claim is a Pre-Filing Claim within the meaning of the Claims Procedure Order, then indicate the amount that the Applicant is indebted to the Claimant in the space reserved for Pre-Filing Claims, including interest, if applicable, up to and including October 10, 2023.
7. If the Claim is a Restructuring Claim within the meaning of the Claims Procedure Order, then indicate the amount that the Applicant is indebted to the Claimant in the space reserved for Restructuring Claims, including interest, if applicable, up to and including October 10, 2023.
8. If the Claim is a D&O Claim within the meaning of the Claims Procedure Order, then indicate the amount that the Director and/or Officer is indebted to the Claimant in the space reserved for D&O Claims.
9. If there are insufficient lines to record each Claim amount, attach a separate schedule indicating the required information.

### **Currency**

10. The amount of the Claim must be provided in the currency in which it arose.
11. Indicate the appropriate currency in the Currency column.
12. If the Claim is denominated in multiple currencies, use a separate line to indicate the Claim amount in each such currency. If there are insufficient lines to record these amounts, attach a separate schedule indicating the required information.

### **Security**

13. Check this box **ONLY** if the Claim recorded on that line is a secured claim. If it is, indicate the value which you ascribe to the assets charged by your security in the appropriate column.

## SECTION C – PARTICULARS OF CLAIM

14. Attach to the Proof of Claim form all particulars of the Claim and all available supporting documentation, including any invoices, purchase orders, proof of delivery, calculation of the amount, descriptions of transaction(s) or agreement(s), or legal breach(es) giving rise to the Claim, including any claim assignment/transfer agreement or similar document, if applicable, the name of any guarantor(s) which has guaranteed the Claim and a copy of such guarantee documentation, particulars of all credits, discounts, etc. claimed, as well as a description of the security, if any, granted by the Applicant to the Claimant and the estimated value of such security, along with the underlying security documents, if applicable.

## SECTION D – CERTIFICATION

15. The person signing the Claim should:
  - (a) be the Claimant or an authorized representative of the Claimant;
  - (b) have knowledge of all the circumstances connected with the Claim;
  - (c) assert the Claim against the Applicant or the Directors and Officers and certify all available supporting documentation is attached; and
  - (d) have a witness to the certification of the Proof of Claim.
16. By signing and submitting the Proof of Claim, the Claimant is asserting the Claim against the Applicant and/or its Directors and Officers, as applicable.

## SECTION E – FILING OF CLAIM AND APPLICABLE DEADLINES

17. If your Claim is a Pre-Filing Claim and/or D&O Claim within the meaning of the Claims Procedure Order, your completed Proof of Claim **MUST** be received by the Monitor by no later than 5:00 p.m. (Eastern Time) on May 31, 2024 (the “**Claims Bar Date**”).
18. If your Claim is a Restructuring Claim within the meaning of the Claims Procedure Order, your completed Proof of Claim **MUST** be received by the Monitor by no later than 5:00 p.m. (Eastern Time) on the later of (i) the Claims Bar Date, or (ii) on the day which is fourteen (14) days after the Monitor sends a Claims Package with respect to a Restructuring Claim in accordance with the Claims Procedure Order (the “**Restructuring Claims Bar Date**”).
19. Any notice or communication required to be provided or delivered pursuant to the Claims Procedure Order shall be in writing in substantially the form provided for in the Claims Procedure Order and **will be sufficiently given only if delivered to the Monitor by email**, or, if delivery by email is not possible, on the consent of the Monitor, by mail, courier, or personal delivery, addressed to:

**FTI CONSULTING CANADA INC.**

TD Waterhouse Tower  
79 Wellington Street West  
Suite 2010, P.O. Box 104  
Toronto, ON M5K 1G8

Attention: Paul Bishop / Jodi Porepa

Email: [Tacora@fticonsulting.com](mailto:Tacora@fticonsulting.com)

**Copy to:**

**CASSELS BROCK & BLACKWELL LLP**

Suite 3200, Bay Adelaide Centre – North Tower 40 Temperance Street  
Toronto, ON M5H 0B4

Attention: Ryan Jacobs / Jane Dietrich

Emails: [rjacobs@cassels.com](mailto:rjacobs@cassels.com) / [jdietrich@cassels.com](mailto:jdietrich@cassels.com)

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof before 5:00 p.m. (Eastern Time) on a Business Day or if delivered outside of normal business hours, the next Business Day.

**Failure to file your completed Proof of Claim so that it is actually received by the Monitor on or before 5:00 p.m. (Eastern Time) on the Claims Bar Date or the Restructuring Claims Bar Date, as applicable, WILL result in your Claims (except for any Claim outlined in any Statement of Known Claim that may have been addressed to you) being forever barred and you will be prevented from making or enforcing such Claims against the Applicant. In addition, unless you have separately received a Statement of Known Claim from the Monitor in respect of any other Claim, you shall not be entitled to further notice of and shall not be entitled to participate as a creditor in the Applicant's CCAA Proceedings with respect to any such Claims.**