

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE) THURSDAY, THE 25TH
)
JUSTICE) DAY OF FEBRUARY, 2010

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 SIGNATURE ALUMINUM CANADA INC.

Applicant

CLAIMS PROCEDURE ORDER

THIS MOTION made by the Applicant pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended, for an Order:

- a) abridging the time for service of the Notice of Motion and the Motion Record and validating service thereof so that this Motion is properly returnable today and dispensing with further service thereof; and
- b) [approving the Claims Procedure \(as defined herein\)](#),

was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the material filed, including the Notice of Motion, the First Report of the Monitor, FTI Consulting Canada Inc., and the Affidavit of Parminder Punia sworn February 22, 2010, and on hearing the submissions of counsel for the Applicant and counsel for the Monitor;

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

APPROVAL OF CLAIMS PROCEDURE

2. **THIS COURT ORDERS** that the Claims Procedure set forth in the attached **Schedule “A”** for determining claims of creditors for voting and/or distribution purposes is hereby approved, and the Applicant and the Monitor are authorized and directed to implement the Claims Procedure and that any references to this Order shall be deemed to include the Claims Procedure and all schedules attached thereto.

3. **THIS COURT ORDERS** that the Notice to Creditors, Notice of Claim, Proof of Claim, Notice of Revision or Disallowance and Notice of Dispute set forth in **Schedule “1”**, **Schedule “2”**, **Schedule “3”**, **Schedule “4”** and **Schedule “5”** to the Claims Procedure, respectively, are hereby approved substantially in the form thereof.

DEFINITIONS

4. **THIS COURT ORDERS** that all capitalized terms not defined herein shall have the meaning given to them in the Claims Procedure set forth in the attached Schedule “A”.

CLAIMS BAR

5. **THIS COURT ORDERS** that any Claimant who does not receive a Notice of Claim and who fails to file a Proof of Claim in respect of a Claim in accordance with this Order on or before (i) the Claims Bar Date in respect of Pre-Filing Claims or (ii) the Subsequent Claims Bar Date in respect of Subsequent Claims, shall:

- (a) be forever barred, estopped and enjoined from asserting or enforcing any Claim (or filing a Proof of Claim with respect to such Claim) against the Applicant and such Claim shall be forever extinguished;

- (b) not be permitted to vote on the Plan or participate in any distribution in these proceedings on account of such Claim; and
- (c) not be entitled to receive further notice in these proceedings.

6. **THIS COURT ORDERS** that any Claimant who receives a Notice of Claim and who does not dispute the Deemed Claim Amount contained therein is not required to file a Proof of Claim by the relevant Bar Date, and that if such Claimant does not file a Notice of Dispute by (i) the Claims Bar Date in respect of Pre-Filing Claims or (ii) the Subsequent Claims Bar Date in respect of Subsequent Claims, the Deemed Claim Amount shall be that Claimant's Proven Claim for voting and distribution purposes and such Claimant is forever barred, estopped and enjoined from asserting or enforcing any Claim in excess of the Deemed Claim Amount.

CLAIMS OFFICER

7. **THIS COURT ORDERS** that the Applicant, should it consider it necessary or desirable to do so, with the concurrence of the Monitor in writing, is authorized and empowered but not obligated to appoint one or more Claims Officer(s) under such terms as may be approved by the Monitor and enter into an agreement with any such Claims Officer fixing the reasonable remuneration of such Claims Officer as the Monitor deems reasonable and appropriate.

8. **THIS COURT ORDERS** that, subject to further order of the Court, each Claims Officer shall determine the manner in which evidence may be brought before him or her as well as any other procedural matters which may arise in respect of the determination of any Claim.

NOTICE SUFFICIENT

9. **THIS COURT ORDERS** that the publication of the Notice to Creditors, the mailing to the Known Creditors and Subsequent Claimants of the Notice to Creditors and Notice of Claim or Notice to Creditors and form of proof of claim, as applicable, the posting of the Claims Procedure and this Order on the Monitor's Website, in accordance with the Claims Procedure and the requirements of this Order, shall constitute good and sufficient service and delivery of (i) notice of this Order, and (ii) the Bar Dates, on all Persons who may be entitled to receive notice and who may wish to assert Claims against the Applicant 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.

DELIVERY OF PROOFS OF CLAIM AND NOTICES OF DISPUTE

10. **THIS COURT ORDERS** that a Proof of Claim or Notice of Dispute shall be deemed timely delivered only if delivered by registered mail, personal delivery, courier, e-mail (in PDF format) or facsimile transmission so as to actually be received by the Monitor on or before the relevant date as provided for by the Claims Procedure.

NOTICE OF TRANSFEREES

11. **THIS COURT ORDERS** that if a Claimant or any subsequent holder of a Claim who has been acknowledged by the Monitor, in consultation with the Applicant, as the holder of the Claim transfers or assigns that Claim to another Person, neither the Applicant nor the Monitor shall be required to give notice to or to otherwise deal with the transferee or assignee of the Claim as the holder of such 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 by registered mail, courier, e-mail (in PDF format), personal delivery or facsimile transmission and is actually received by the Applicant and the Monitor. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the holder of such Claim and shall be bound by notices given and steps taken in respect of such Claim in accordance with the provisions of this Order.

12. **THIS COURT ORDERS** that if a Claimant or any subsequent holder of a Claim who has been acknowledged by the Monitor, in consultation with the Applicant, as the holder of the Claim transfers or assigns the whole of such Claim to more than one Person or part of such Claim to another Person or Persons, such transfers or assignments shall not create separate Claims and such Claims shall continue to constitute and be dealt with as a single Claim for voting and distribution purposes notwithstanding such transfers or assignments. Neither the Applicant nor the Monitor shall, in each such case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Claim only as a whole and then only to and with the person last holding the whole of such

Claim provided such Claimant may, by notice in writing delivered to the Applicant and the Monitor, direct that subsequent dealings in respect of such Claim, but only as a whole, shall be dealt with by a specified Person and in such event, such Person shall be bound by any notices given or steps taken in respect of such Claim with such Claimant in accordance with the provisions of this Order.

NOTICES AND COMMUNICATION

13. **THIS COURT ORDERS** that except as otherwise provided herein, the Applicant and the Monitor may deliver any notice or other communication to be given under this Order to Claimants or other interested Persons by forwarding copies thereof by ordinary mail, courier, personal delivery, facsimile transmission or electronic mail (in PDF format) to such Persons at the address last shown on the books and records of the Applicant.

14. **THIS COURT ORDERS** that any notice or other communication to be given under this Order by a Person to the Monitor or the Applicant shall be in writing in substantially the form, if any, provided for in this Order and the Claims Procedure, and will be sufficiently given only if delivered by registered mail, courier, electronic mail (in PDF format), personal delivery or facsimile transmission addressed to:

FTI Consulting Canada Inc.
Monitor of Signature Aluminum Canada Inc.
79 Wellington Street West,
Suite 2010
TD Waterhouse Tower
Toronto-Dominion Centre
Toronto, Ontario M5K 1G8
Attention: Brogan Taylor
Telephone: 416-649-8074
Facsimile: 416-649-8101
E-mail: signature@fticonsulting.com

15. **THIS COURT ORDERS** that any notice or communication provided in accordance with this Order sent by same day courier, personal delivery, facsimile transmission or electronic mail prior to 5:00 p.m. (Toronto Time) on a Business Day, shall be deemed to be received on the date such notice or communication is sent, or if sent by courier, personal delivery, facsimile transmission or electronic mail after 5:00 p.m. (Toronto Time) or on a day other than a Business

Day, shall be deemed to be received on the next Business Day or if sent by registered mail, on the third business day after mailing or if sent by ordinary mail, on the fifth business day after mailing.

16. **THIS COURT ORDERS** that in the event of any strike, lock-out or other event which interrupts postal service in any part of Canada, all notices and communications during such interruption may only be delivered by personal delivery, courier, electronic mail (in PDF format) or facsimile transmission and any notice or other communication given or made by prepaid mail within the five (5) Business Day period immediately preceding the commencement of such interruption, unless actually received, shall be deemed not to have been delivered.

17. **THIS COURT ORDERS** that in the event that the day on which any notice or communication required to be delivered pursuant to this Order is not a Business Day then such notice or communication shall be required to be delivered on the next Business Day.

AID AND ASSISTANCE OF OTHER COURTS

18. **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, regulatory or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature of any province 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

19. **THIS COURT ORDERS** that 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, Notices of Revision or Disallowance and Notices of Dispute are completed and executed, and may, if it is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Order as to the completion and execution of Proofs of Claim, Notices of Revision or Disallowance and Notices of Dispute.

20. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights and obligations under the CCAA and under the Initial Order, is hereby authorized and directed to take such other actions and fulfill such other roles as are contemplated by this Order and that the Applicant is required to assist the Monitor in fulfilling its duties under this Order and the Claims Procedure.

21. **THIS COURT ORDERS** that (i) in carrying out the terms of this Order, the Monitor shall have all of the protections given to it by the CCAA and the Initial Order or as an officer of this Court, including the stay of proceedings in its favour, (ii) the Monitor shall incur no liability or obligation as a result of the carrying out of its obligations under this Order, (iii) the Monitor shall be entitled to rely on the books and records of the Applicant, and any information provided by the Applicant, all without independent investigations, and (iv) the Monitor shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information.

22. **THIS COURT ORDERS** that notwithstanding the terms of this Order, the Applicant and the Monitor may apply to this Court from time to time for directions from this Court with respect to this Order, including the Claims Procedure and the schedules to this Order, or for such further order or orders as either of them may consider necessary or desirable to amend, supplement or replace this Order, including any schedule to this Order.

SCHEDULE "A"

SIGNATURE ALUMINUM CANADA INC. CLAIMS PROCEDURE

Definitions

1. The following terms shall have the following meanings:
 - (a) "**Applicant**" means Signature Aluminum Canada Inc.;
 - (b) "**Bar Date**" means either the Claims Bar Date or Subsequent Claims Bar Date, as applicable;
 - (c) "**BIA**" means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;
 - (d) "**Business Day**" means a day, other than Saturday, Sunday or a statutory holiday, on which chartered banks are generally open for business in Toronto, in the Province of Ontario, Canada;
 - (e) "**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;
 - (f) "**CCAA Proceedings**" means the proceedings commenced by the Applicant pursuant to the CCAA in the Court at Toronto under Court File No. CV-10-8561-00CL;
 - (g) "**Claims**" means collectively, Pre-Filing Claims and Subsequent Claims and a "**Claim**" means either a Pre-Filing Claim or a Subsequent Claim, as applicable;
 - (h) "**Claimants**" means collectively, Pre-Filing Claimants and Subsequent Claimants and a "**Claimant**" means either a Pre-Filing Claimant or a Subsequent Claimant, as applicable;
 - (i) "**Claims Bar Date**" means, in respect of Pre-Filing Claims, 5:00 p.m. Toronto Time on March 26, 2010, or any later date ordered by the Court;

- (j) “**Claims Officer**” means any individual appointed by the Applicant (as agreed to by the Monitor in writing or as otherwise ordered by the Court), under such terms as are approved by the Monitor or further Order of the Court, who shall determine disputed Claims in accordance with this Claims Procedure;
- (k) “**Claims Procedure**” means the process set out herein for the identification, settlement and resolution of Claims for voting and distribution purposes under the Plan, including the Schedules attached hereto;
- (l) “**Claims Procedure Order**” means an Order of the Court approving this Claims Procedure.
- (m) “**Court**” means the Ontario Superior Court of Justice (Commercial List);
- (n) “**Deemed Claim Amount**” means the amount stated on the Notice of Claim issued by the Monitor to a Known Creditor or Subsequent Claimant, as the case may be;
- (o) “**Deemed Claim**” means the Claim of a Known Creditor or a Subsequent Claimant whom the Applicant believes has a Claim, as the case may be, as set out in a Notice of Claim;
- (p) “**Disputed Claim**” means a Claim for which a Notice of Dispute has been delivered to the Monitor;
- (q) “**Excluded Claim**” shall mean (i) any claim secured by the Administration Charge or DIP Lender’s Charge (as such terms are defined in the Initial Order); and (ii) any claim with respect to goods and/or services provided to the Applicant on or after the Filing Date;
- (r) “**Filed Claim**” means a Claim evidenced in a Proof of Claim delivered to the Monitor by the relevant Bar Date;
- (s) “**Filing Date**” means January 29, 2010;

- (t) “**Initial Order**” means the issued and entered Order of the Honourable Mr. Justice Morawetz dated January 29, 2010 in the CCAA Proceeding, as may be amended from time to time;
- (u) “**Known Creditor**” means those Persons which the books and records of the Applicant disclose were owed money or claim to be owed money as at the Filing Date;
- (v) “**Monitor**” means FTI Consulting Canada Inc. in its capacity as Monitor of the Applicant and not in its personal or corporate capacity;
- (w) “**Monitor’s Website**” means <http://cfcanada.fticonsulting.com/signature>;
- (x) “**Notice of Claim**” means the notice of claim which may be provided by the Monitor to Known Creditors or Subsequent Claimants, as the case may be, substantially in the form attached as Schedule “2”;
- (y) “**Notice of Dispute**” means a written notice, substantially in the form attached as Schedule “4”, delivered to the Monitor by a Claimant disputing either a Notice of Claim or a Notice of Revision or Disallowance issued by the Monitor, with reasons for its dispute;
- (z) “**Notice of Revision or Disallowance**” means a notice, substantially in the form attached as Schedule “5”, advising a Claimant that the Monitor has revised or disallowed all or part of its Filed Claim for the purposes of voting and/or distribution and providing the reasons for the revision or disallowance;
- (aa) “**Notice to Creditors**” means the notice to creditors, substantially in the form attached as Schedule “1”;
- (bb) “**Person**” shall be broadly interpreted and includes, without limitation, any individual, corporation, limited or unlimited liability company, general or limited partnership, association, firm, trust, unincorporated organization, joint venture, venture capital fund, administrator or committee in respect of a registered pension plan, unincorporated association or organization, syndicate, committee, the

government of a country, province or political subdivision thereof, or any agency, board, tribunal, commission, bureau, instrumentality or department of such government or political subdivision, or any other entity, howsoever constituted, and the trustees, executors, administrators, or other legal representatives of an individual;

- (cc) **“Plan”** means any plan or plans of arrangement or compromise filed by the Applicant in connection with the CCAA Proceedings, as such plan(s) may be amended or supplemented from time to time;
- (dd) **“Plan Implementation Date”** shall have the meaning ascribed to such term in the Plan;
- (ee) **“Pre-Filing Claim”** means 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, that exists on the Filing Date and any interest that may accrue thereon for which there is an obligation to pay, and costs which such person would be entitled to receive pursuant to the terms of any contract with such Person at law or in equity, by reason of the commission of a tort (intentional or unintentional), any breach of contract or other agreement (oral or written), any breach of duty (including, without limitation, any legal, statutory, equitable or fiduciary duty), any right of ownership of or title to property or assets or to a trust or deemed trust (statutory, express, implied, resulting, constructive or otherwise) against any property or assets, whether or not such indebtedness, liability or obligation is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, or 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, and that is provable within the

meaning of section 2 of the BIA, but a “Pre-Filing Claim” shall not include an Excluded Claim;

- (ff) “**Pre-Filing Claimant**” means a Person who has or is asserting a Pre-Filing Claim, including those with a Deemed Claim and may, where the context requires, include the assignee of a Claim or Deemed Claim or a trustee, interim receiver, receiver, receiver and manager, or other person acting on behalf of such Person;
- (gg) “**Proof of Claim**” means a proof of claim delivered by a Claimant to the Monitor, substantially in the form attached as Schedule “3”;
- (hh) “**Proven Claim**” means the amount, status and/or validity of the Claim of a Claimant as finally determined in accordance with this Claims Procedure. A Proven Claim will be “finally determined” in accordance with this Claims Procedure when (i) it has been accepted by the Monitor in consultation with the Applicant, (ii) the applicable time period for filing a Notice of Dispute has expired and no Notice of Dispute has been filed in accordance with the Claims Procedure, (iii) a Notice of Dispute has been filed and a Claims Officer has been appointed with respect to such Notice of Dispute and the Claims Officer has issued his/her determination with respect to the Claim submitted to the Claims Officer for adjudication, and the time within which either party may file an appeal of such determination has expired and no appeal has been filed, or (iv) any court of competent jurisdiction has made a determination with respect to the Claim and no appeal or motion for leave to appeal therefrom shall have been taken or served on either party, or if any appeal(s) or motion(s) for leave to appeal or further appeal shall have been taken therefrom or served on either party, any (and all) such appeal(s) or motion(s) shall have been dismissed, determined or withdrawn.
- (ii) “**Subsequent Claim**” means any right or claim of any Person, that may be asserted 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, present or future, arising after the Filing Date (but before the Plan is

sanctioned by the Court) by reason of any obligation incurred by the Applicant before the Filing Date, including any indebtedness, liability, or obligation resulting from the termination of employment, or the disclaimer or resiliation by the Applicant in the CCAA Proceedings of an agreement that existed before the Filing Date, and any interest that may accrue thereon for which there is an obligation to pay, and costs payable at law or in equity in respect thereof, whether or not reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature and that is provable under the BIA, but a “Subsequent Claim” shall not include an “Excluded Claim”;

- (jj) **“Subsequent Claimant”** means a Person having or asserting a Subsequent Claim, including those with a Deemed Claim and may, where the context requires, include the assignee of a Claim or Deemed Claim or a trustee, interim receiver, receiver, receiver and manager, or other person acting on behalf of such Person; and
- (kk) **“Subsequent Claims Bar Date”** means, in respect of Subsequent Claims, the later of (i) the Claims Bar Date, and (ii) 15 days after the date of the Notice of Claim or Notice to Creditors, as applicable;

Notice of Claims Procedure

2. The Applicant shall provide to the Monitor a list of Known Creditors in form and content satisfactory to the Monitor by no later than February 26, 2010.
3. The Monitor shall either send (i) a Notice to Creditors and Notice of Claim or (ii) Notice to Creditors and form of proof of claim to each Known Creditor on or before March 3, 2010.
4. The Monitor shall cause the Notice to Creditors to be published in the Globe and Mail (national edition) on or around March 3, 2010. The Monitor shall also cause a French

translation of the Notice to Creditors to be published in La Presse on or around the same date.

5. The Monitor shall post a copy of the Claims Procedure, the Notice to Creditors, a blank form of proof of claim and blank form of notice of dispute on the Monitor's Website as soon as practicable following the issuance of the Claims Procedure Order.
6. The Monitor shall cause a blank form of proof of claim and a blank form of notice of dispute to be made available to any Person requesting same as soon as practicable.
7. Forthwith after taking any action that could result in a Subsequent Claim, the Applicant will provide the Monitor with details, in form and content satisfactory to the Monitor, of the Subsequent Claims arising from such action.
8. The Monitor shall send either (i) a Notice to Creditors and Notice of Claim or (ii) Notice to Creditors and form of proof of claim to each Subsequent Claimant identified in accordance with the preceding paragraph 7 of the Claims Procedure within three (3) Business Days of the receipt of the information required by paragraph 7.
9. The Monitor shall have the discretion as to whether a Known Creditor or Subsequent Creditor will be sent a Notice to Creditors and a Notice of Claim or alternatively a Notice to Creditors with a form of proof of claim.

Deadline for Disputing a Notice of Claim or Filing a Proof of Claim

10. For each Claimant who receives a Notice of Claim, the Deemed Claim Amount set out in the Notice of Claim shall be deemed to be that Claimant's Proven Claim for voting and distribution purposes unless disputed by that Claimant in accordance with the Claims Procedure.
11. Any Claimant who has received a Notice of Claim and who wishes to dispute the Deemed Claim Amount for either voting or distribution purposes, or both, must deliver a Notice of Dispute, which Notice of Dispute must be received by the Monitor by no later than the relevant Bar Date.

12. Any Claimant that does not receive a Notice of Claim and wishes to assert a Claim must file a Proof of Claim, together with all relevant supporting documentation in respect of such Claim, and the Proof of Claim must be received by the Monitor by no later than the Claims Bar Date in respect of Pre-Filing Claims or the Subsequent Claims Bar Date in respect of Subsequent Claims.

Procedure for Allowing and Disputing Claims for Voting and/or Distribution Purposes

13. If the Monitor receives a Filed Claim, it shall review the Filed Claim in consultation with the Applicant, and shall either accept, revise or disallow (in whole or in part) the amount or status of the Filed Claim. If the Monitor revises or disallows the Filed Claim it shall deliver a Notice of Revision or Disallowance to the Claimant. If the Monitor does not deliver a Notice of Revision or Disallowance to the Claimant, the Filed Claim shall be deemed to be accepted by the Monitor for all purposes.
14. If a Claimant with a Filed Claim disagrees with the Notice of Revision or Disallowance and such Claimant intends to contest the Notice of Revision or Disallowance, then such Claimant shall, by no later than 5:00 p.m. Toronto Time on [the day which is 15 days from the date of the Notice of Revision or Disallowance](#), deliver a Notice of Dispute to the Monitor.
15. If a Claimant with a Filed Claim does not deliver a Notice of Dispute in accordance with paragraph 14, then such Claimant shall be deemed to have accepted the determination of its Filed Claim as set out in the Notice of Revision or Disallowance and the amount and status of the Filed Claim as set out in such Notice of Revision or Disallowance shall be that Claimant's Proven Claim for voting and distribution purposes.
16. [If a Claimant delivers a Notice of Dispute to the Monitor in accordance with paragraphs 11 or 14, as applicable, and the Monitor, in consultation with the Applicant, does not accept all or any part of the Claim as set out in any Notice of Dispute delivered by a Claimant or is otherwise unable to resolve the dispute, the Monitor shall so advise the Claimant in writing and the dispute may be referred to the Claims Officer by the Monitor \(in consultation with the Applicant\) which Claims Officer shall determine the Claimant's Proven Claim.](#)

17. A Claimant, the Applicant or the Monitor may, within seven (7) days of the determination of the Claim's Officer under paragraph 16 of the Claims Procedure, appeal the determination of the Claims Officer to the Court by bringing a motion in the CCAA Proceeding, with the motion to be returnable within ten (10) calendar days of the filing of the notice of motion.
18. If neither party appeals the determination of value of a Claim by the Claims Officer within the time set out in paragraph 17, the decision of the Claims Officer shall be final and binding upon the Claimant, the Applicant, the Monitor and there shall be no further right of appeal, review or recourse to the Court from the Claims Officer's final determination of the Claim.

General Provisions

19. For the purposes of the Claims Procedure and the Plan, all Claims which are denominated in a foreign currency shall be converted to Canadian dollars at the Bank of Canada noon spot rate of exchange for exchanging the currency to Canadian dollars on the Filing Date.
20. Any notice or other communication to be given under the Claims Procedure by a Person to the Monitor or the Applicant shall be in writing in substantially the form, if any, provided for in this Claims Procedure and will be sufficiently given only if delivered by registered mail, courier, electronic mail (in PDF format), personal delivery or facsimile transmission addressed to:

FTI Consulting Canada Inc.
Monitor of Signature Aluminum Canada Inc.
79 Wellington Street West,
Suite 2010
TD Waterhouse Tower
Toronto-Dominion Centre
Toronto, Ontario M5K 1G8
Attention: Brogan Taylor
Telephone: 416-649-8074
Facsimile: 416-649-8101
E-mail: signature@fticonsulting.com

21. If any provision of this Claims Procedure is amended by or contrary to a provision of an order of the Court made in the CCAA Proceedings, the order shall have precedence over the provision of this Claims Procedure.
22. Notwithstanding anything to the contrary herein:
 - (i) the Monitor may at any time refer a Claim for resolution to the Claims Officer or the Court for any purpose where in the Monitor's discretion such a referral is preferable or necessary for the resolution of the valuation of the Claim for voting and/or distribution purposes;
 - (ii) the Monitor may (in consultation with the Applicant), in writing and at any time, accept the amount of a Claim for voting purposes without prejudice to the right of the Monitor to contest liability of the Claim for distribution purposes;
 - (iii) the Monitor may (in consultation with the Applicant), in writing and at any time, settle and resolve any disputed Claims.
23. References to the singular include the plural and to the plural include the singular.

Schedules

24. The following Schedules form part of this Claims Procedure:

Schedule “1” – Notice to Creditors

Schedule “2” – Notice of Claim

Schedule “3” – Proof of Claim

Schedule “4” – Notice of Dispute

Schedule “5” – Notice of Revision or Disallowance

SCHEDULE "1"

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT R.S.C. 1985, c.0-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF SIGNATURE ALUMINUM CANADA INC.

NOTICE OF CLAIMS BAR DATE TO CREDITORS OF SIGNATURE ALUMINUM CANADA INC. (the "Applicant") AND TO ANY OTHER PERSON OR PARTIES

PLEASE TAKE NOTICE, that an Order was issued by the Ontario Superior Court of Justice made February 25, 2010 approving a process for the identification, settlement and resolution of certain claims against the Applicant (the "Claims Procedure Order"). Any person who may have a claim against the Applicant must take notice of the following:

- (i) if your claim against the Applicant was in existence on or before January 29, 2010 (the "Filing Date") you may have a **Pre-Filing Claim** and unless you have received a Notice of Claim (as defined below, which will be sent by the Monitor on or before March 3, 2010), and you wish to assert a claim, you must deliver a Proof of Claim to the Monitor, FTI Consulting Canada Inc., by no later than 5:00 p.m., Toronto Time on **March 26, 2010** (the "Claims Bar Date");
- (ii) if your claim against the Applicant arose after the Filing Date by reason of any obligation incurred by the Applicant before the Filing Date, including any indebtedness, liability, or obligation resulting from the termination of employment or disclaimer or resiliation by the Applicant after the Filing Date of an agreement that existed before the Filing Date, you may have a **Subsequent Claim** and if you wish to assert a claim you must deliver to the Monitor a Proof of Claim by no later than 5:00 p.m. Toronto Time on the day that is the later of (i) the Claims Bar Date and (ii) **15** days after the date of a Notice of Claim or a Notice to Creditors, as applicable, delivered to you by the Monitor (the "Subsequent Claims Bar Date", and together with the Claims Bar Date, the "Bar Dates").

PLEASE TAKE NOTICE that your claim may have automatically been accepted the Monitor. The Monitor will be mailing notices of claim (the "Notice of Claim") to advise those creditors as to the accepted amount of their claim.

PLEASE TAKE NOTICE, that unless your claim is deemed to be accepted in a Notice of Claim, any person with a claim against or relating to the Applicant (a "Claimant") must file with the Monitor a Proof of Claim together with supporting documentation on or before the relevant Bar Date or thereafter such Claim will be **extinguished and forever barred** as against the Applicant.

PLEASE TAKE NOTICE that any Claimant who has not received a Notice of Claim must complete a Proof of Claim, which may be either (i) accessed from the Monitor's Website at: <http://cfcanada.fticonsulting.com/signature> or (ii) in the event that a Claimant does not have access to the Monitor's Website, be obtained by contacting the Monitor.

PLEASE TAKE NOTICE that if any Claimant receiving a Notice of Claim disputes the amount of their claim as set out in the Notice of Claim delivered to the Claimant by the Monitor, such Claimant must deliver to the Monitor a Notice of Dispute (setting out the claim and the reasons for the dispute) by the date set out in the Notice of Claim. The form of Notice of Dispute may be accessed from the Monitor's Website.

Claimants must file their Proofs of Claim and Notices of Dispute with the Monitor by registered mail, courier, e-mail (in PDF format), personal delivery or facsimile transmission, so that the Proof of Claim is actually received by the relevant Bar Date **at the following address:**

FTI Consulting Canada Inc.
Monitor of Signature Aluminum Canada Inc.
79 Wellington Street West,
Suite 2010
TD Waterhouse Tower
Toronto-Dominion Centre
Toronto, Ontario M5K 1G8
Attention: Brogan Taylor
Telephone: 416-649-8074
Facsimile: 416-649-8101
E-mail: signature@fticonsulting.com

If you have any questions about this Claims Procedure, you may go to the Monitor's Website for information or you may contact the Monitor at the above address.

SCHEDULE “2”

NOTICE OF CLAIM FOR VOTING AND DISTRIBUTION PURPOSES

**IN RESPECT OF CLAIMS AGAINST
SIGNATURE ALUMINUM CANADA INC.
(the “APPLICANT”)**

**IN THE MATTER OF THE *COMPANIES’ CREDITORS ARRANGEMENT ACT*,
R.S.C.1985, c. C-36, as amended**

TO: [insert name and address of creditor]

FROM: FTI Consulting Canada Inc. in its capacity as Monitor of the Applicant and not in its personal or corporate capacity (the “Monitor”)

Terms not otherwise defined in this Notice of Claim have the meaning ascribed to them in the Order of the Ontario Superior Court of Justice made February 25, 2010 (the “Claims Procedure Order”).

You can obtain a copy of the Claims Procedure Order on the Monitor’s website at <http://cfcanda.fticonsulting.com/signature> (the “Monitor’s Website”) or by contacting the Monitor at the contact information below. The Claims Procedure Order provides for a Claims Procedure for determining claims of creditors against the Applicant and to determine creditors’ claims for voting and/or distributions purposes under a Plan.

This Notice of Claim is issued pursuant to the Claims Procedure Order.

TAKE NOTICE that the Monitor has calculated your [**Prefiling/Subsequent**] (**Monitor to select option**) Claim for voting and distribution purposes, as set forth below:

	<u>Amount of Claim</u>	<u>Unsecured</u>	<u>Secured</u>
	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>
•	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>
TOTAL	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>

(For secured claims only) We have valued your security at \$ _____. Our valuation is based on the following:

[INSERT]

Claims in a foreign currency were converted to Canadian Dollars at the Bank of Canada noon spot rate as at January 29, 2010.

If you AGREE that the above amount accurately reflects your Claim, you are not required to respond to this Notice of Claim.

IF YOU DISAGREE WITH THE VALUE OF YOUR CLAIM AS CALCULATED BY THE MONITOR AND WISH TO DISPUTE THIS DEEMED CLAIM YOU MUST [IN RESPECT OF A PRE-FILING CLAIM, DELIVER A NOTICE OF DISPUTE NO LATER THAN MARCH 26, 2010 / IN RESPECT OF A SUBSEQUENT CLAIM, DELIVER A NOTICE OF DISPUTE BY NO LATER THAN 5:00 P.M. (TORONTO TIME) ON THE DAY THAT IS THE LATER OF (i) MARCH 26, 2010 and (ii) 15 DAYS AFTER THE DATE OF THIS NOTICE OF CLAIM.] (Monitor to select option)

NOTICES OF DISPUTE MAY BE OBTAINED BY ACCESSING THE MONITOR'S WEBSITE AT THE ABOVE-NOTED ADDRESS.

DATED at Toronto, this _____ day of •, 2010.

FTI Consulting Canada Inc.
Monitor of Signature Aluminum Canada Inc.
79 Wellington Street West,
Suite 2010
TD Waterhouse Tower
Toronto-Dominion Centre
Toronto, Ontario M5K 1G8
Attention: Brogan Taylor
Telephone: 416-649-8074
Facsimile: 416-649-8101

E-mail: signature@fticonsulting.com

SCHEDULE "3"

PROOF OF CLAIM
IN RESPECT OF CLAIMS AGAINST
SIGNATURE ALUMINUM CANADA INC.
(the "APPLICANT")

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,

R.S.C. 1985, c., C-36, as amended

Please indicate if this Proof of Claim is an (please check one):

- Original Proof of Claim, OR
- Amended Proof of Claim

A. PARTICULARS OF CREDITOR

1. Full Legal Name of Claimant: _____ (the "Creditor").

(Full legal or Corporate name should be the name of the original Creditor. Do not file separate Proofs of Claim by division of the same Creditor.)

2. Full Mailing Address of the Creditor.

3. Telephone Number of Creditor: _____ *

4. Facsimile Number of Creditor: _____ *

5. Attention (Contact Person): _____ *

6. Email address of Contact Person: _____ *

*** IN ORDER TO ENSURE ALL CLAIMS ARE PROCESSED IN AN EXPEDITED MANNER YOU MUST PROVIDE ONE (1) OR MORE OF YOUR TELEPHONE NUMBER, FAX NUMBER OR EMAIL ADDRESS.**

7. Has the Claim been sold or assigned by Creditor to another party?
Yes_____ No_____ (If yes please complete section D)

B. PROOF OF CLAIM:

I, _____[Name of Creditor or Representative of the Creditor], do hereby certify:

A) that I am (please check one):

_____the Creditor; or

_____hold the following position of _____ of the Creditor

and have personal knowledge of all the circumstances connected with the Claim described herein;

B) The Creditor is owed as follows:

Secured Claim \$_____ Cdn on a secured basis,

I have valued my security at \$_____ (this will be the amount at which you value your secured claim, the difference between the secured claim amount and the value of your security will be the amount of your unsecured claim)

Unsecured Claim \$_____ Cdn on an unsecured basis

(If the Claim is in a foreign currency, it should be converted to Canadian dollars at the exchange rate of the Bank of Canada as at the Filing Date)

C. PARTICULARS OF CLAIM:

Description of transaction, agreement or event giving rise or relating to the Claim:

If the Claim is contingent or unliquidated, state the basis and provide evidence upon which the Claim has been valued:

Description of security, if any, granted to the Creditor or assigned by Creditor in respect of the Claim:

Estimated value of security outlined above as at the date of the Claim:

IF CREDITOR REQUIRES ADDITIONAL SPACE THAN AS PROVIDED HEREIN, PLEASE ATTACH A SCHEDULE HERETO. CLAIMANTS SHOULD ALSO PROVIDE COPIES OF ALL RELEVANT AGREEMENTS

A DETAILED, COMPLETE STATEMENT OF ACCOUNT MUST BE ATTACHED TO THE PROOF OF CLAIM WHICH MUST SHOW THE DATE, THE NUMBER AND THE AMOUNT OF EACH INVOICE OR CHARGE, TOGETHER WITH THE DATE, THE NUMBER AND THE AMOUNT OF ALL CREDITS, COUNTERCLAIMS, DISCOUNTS, PAYMENTS, ETC., TO WHICH THE APPLICANT IS ENTITLED.

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

1. Full Legal Name of Assignee(s) of Claim (if all or a portion of the Claim has been sold). If there is more than one assignee, please attach separate sheets with the following information:

(the "Assignee(s)")

Amount of Total Claim Assigned \$ _____

Amount of Total Claim Not Assigned \$ _____

Total Amount of Claim \$ _____

(should equal "Total Claim" as entered on Section B)

2. Full Mailing Address of Assignee(s):

3. Telephone Number of Assignee(s): _____

4. Facsimile Number of Assignee(s): _____

5. Attention (Contact Person): _____

The duly completed Proof of Claim together with supporting documentation must be returned and received by FTI Consulting Canada Inc., no later than 5:00 pm (Toronto Time) on [INSERT RELEVANT DATE DEPENDING ON WHETHER PREFILING CLAIM OR SUBSEQUENT CLAIM], 2010 to the address or facsimile below.

FAILURE TO FILE YOUR PROOF OF CLAIM BY SUCH DATE WILL RESULT IN YOUR CLAIM BEING FOREVER EXTINGUISHED AND BARRED.

Mailing Address

FTI Consulting Canada Inc.
Monitor of Signature Aluminum Canada Inc.
79 Wellington Street West,
Suite 2010
TD Waterhouse Tower
Toronto-Dominion Centre
Toronto, Ontario M5K 1G8
Attention: Brogan Taylor
Telephone: 416-649-8074
Facsimile: 416-649-8101
E-mail: signature@fticonsulting.com

DATED at _____ this _____ day of _____, 2010.

(Signature of Witness)

(Signature of individual completing this form)

(Please print name)

(Please print name)

SCHEDULE "4"

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 SIGNATURE ALUMINUM CANADA INC.

RE: CLAIMS AS AGAINST
SIGNATURE ALUMINUM CANADA INC.
(the "Applicant")

NOTICE OF DISPUTE

A. PARTICULARS OF CLAIMANT:

- (1) Full Legal Name of Claimant: _____

- (2) Full Mailing Address of Claimant: _____

- (3) Telephone Number of Claimant: _____*

- (4) Facsimile Number of Claimant: _____*

- (5) Attention (Contact Person): _____

- (6) E-mail Address of Contact Person: _____*

B. PARTICULARS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF APPLICABLE:

- (1) Have you acquired this Claim by assignment? Yes No
(if yes, attach documents evidencing assignment)

* IN ORDER TO ENSURE ALL CLAIMS ARE PROCESSED IN AN EXPEDITED MANNER YOU MUST PROVIDE ONE (1) OR MORE OF YOUR TELEPHONE NUMBER, FAX NUMBER OR EMAIL ADDRESS.

(2) Full Legal Name of original creditor(s): _____

C. DISPUTE:

We hereby disagree with the value of our Claim as set out in

- The Monitor's Notice of Revision or Disallowance
- The Monitor's Notice of Claim

dated _____, as set out below:

TOTAL

Claim per Notice of Claim or Notice of Revision or Disallowance issued by the Monitor (state secured or unsecured)	Claim per Claimant (state secured or unsecured)
\$ _____	\$ _____

D. REASONS FOR DISPUTE:

(Provide full 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, and amount of Claim allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed.)

This Notice of Dispute must be returned to and received by the Monitor by no later than 5:00 p.m. (Toronto Time) on:

- (1) if you are disputing a Notice of Claim issued by the Monitor in respect of a Pre-Filing Claim: **March 26, 2010**;
- (2) if you are disputing a Notice of Claim issued by the Monitor in respect of a Subsequent Claim: the later of (i) **March 26, 2010** and (ii) **15** days after the date of the Notice of Claim;

(3) if you are disputing a Notice of Revision or Disallowance issued by the Monitor, **15** days after the Date of the Notice of Revision or Disallowance;

at the following address or facsimile:

FTI Consulting Canada Inc.
Monitor of Signature Aluminum Canada Inc.
79 Wellington Street West,
Suite 2010
TD Waterhouse Tower
Toronto-Dominion Centre
Toronto, Ontario M5K 1G8
Attention: Brogan Taylor
Telephone: 416-649-8074
Facsimile: 416-649-8101
E-mail: signature@fticonsulting.com

SCHEDULE “5”

Court File No. 06-CL-6453

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 SIGNATURE ALUMINUM CANADA INC.

RE: CLAIMS AS AGAINST
SIGNATURE ALUMINUM CANADA INC.
(the “Applicant”)

NOTICE OF REVISION OR DISALLOWANCE

TO: [insert name and address of creditor]

FROM: FTI Consulting Canada Inc. in its capacity as Monitor of the Applicant, and not in its personal or corporate capacity.

Terms not otherwise defined in this Notice of Revision or Disallowance have the meaning ascribed to them in the Order of the Ontario Superior Court of Justice made February 25, 2010 approving a process for the identification, settlement and resolution of certain claims against the Applicant (“Claims Procedure Order”). You can obtain a copy of the Claims Procedure Order on the Monitor’s website at <http://cfcanada.fticonsulting.com/signature> (the “Monitor’s Website”) or by contacting the Monitor at the contact information provided below.

This Notice of Revision or Disallowance is issued pursuant to the Claims Procedure Order.

The Monitor has disallowed in full, or in part, your Claim, **as set out in your Proof of Claim dated ●, as set out below:**

Claim Disallowed:

	for voting purposes
	for distribution purposes
	for both voting and distribution purposes

<u>Claim Against</u>	<u>Amount Per Proof Of Claim or Notice of Dispute</u>	<u>Disallowed Amount</u>	<u>Allowed Amount</u>	<u>Secured</u>	<u>Unsecured</u>
Signature Aluminum Canada Inc.	\$ _____	\$ _____	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>
•	\$ _____	\$ _____	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>
TOTAL	\$ _____	\$ _____	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>

REASONS FOR DISALLOWANCE:

If you disagree with the disallowance of your Claim or the value of your allowed Claim as valued by the Monitor in this Notice of Revision or Disallowance (“Allowed Claim”) and wish to dispute the disallowance or the Allowed Claim or the Monitor’s

assessment of your Claim, you must deliver a Notice of Dispute to the Monitor by no later than 5:00 p.m. (Toronto Time) on the day that is 15 days after the Date of this Notice of Revision or Disallowance. Dispute Notices may be accessed through the Monitor's Website at the above-noted address.

If you agree with the value of your Allowed Claim and do not dispute the Allowed Claim, there is no need to file anything further with the Monitor.

DATED at Toronto, this _____ day of •, 2010.

FTI Consulting Canada Inc.
Monitor of Signature Aluminum Canada Inc.
79 Wellington Street West,
Suite 2010
TD Waterhouse Tower
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Toronto, Ontario M5K 1G8
Attention: Brogan Taylor
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