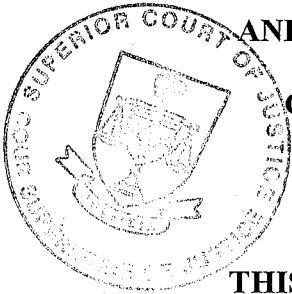


ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

THE HONOURABLE *Madam* ) WEDNESDAY, THE 14<sup>TH</sup>  
JUSTICE *Pepall* )  
) DAY OF FEBRUARY, 2007

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

AND IN THE MATTER OF A PROPOSED PLAN OF COMPROMISE OR  
ARRANGEMENT WITH RESPECT TO 3791351 CANADA INC.  
CARRYING ON BUSINESS AS "CU-CONNECT" (the "Applicant")



**DIRECTORS AND OFFICERS CLAIMS BAR ORDER**

**THIS MOTION**, made by the Applicant, pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA") for an Order, *inter alia*, establishing a procedure for the identification, quantification and barring of any claims against or relating to the Court appointed chief restructuring officer, the directors and officers of the Applicant, was heard this day at 330 University Avenue, Toronto, Ontario.

**ON READING** the Notice of Motion, dated February 8, 2007, the Affidavit of Terry Chapman Affidavit, sworn February 8, 2007 (the "**Chapman Affidavit**"), and the Third Report of KPMG Inc., in its capacity as Court appointed monitor of the Applicant, dated February 9, 2007 (the "**Monitor**"), and on hearing the submissions of counsel for the Applicant, counsel for the Monitor, and such other parties as may be present,

**DEFINITIONS AND INTERPRETATIONS**

1. **THIS COURT ORDERS** that, the following terms in this Order shall have the following meanings ascribed thereto:
  - (a) "**Affected Respondent**" means the CRO, a Director or Officer in respect of whom a Claim Notice is delivered in accordance with this Order;

- (b) **“Business Day”** means a day, other than a Saturday or Sunday, on which banks are generally open for business in Toronto, Ontario;
- (c) **“CCAA”** means the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;
- (d) **“Claimant”** means a Person who asserts, or could potentially assert, a D&O Claim;
- (e) **“Claim Notice”** means a Claimant’s written notice of a D&O Claim in the form of the Claim Notice attached as Schedule “C” to this Order;
- (f) **“Court”** means the Ontario Superior Court of Justice (Commercial List);
- (g) **“CRO”** means Chief Restructuring Officer appointed by the Court pursuant to the Initial Order;
- (h) **“Director”** means any of the directors of the Applicant, which terms shall include any individual deemed to be a director under any applicable law, or who has any present or future liabilities of directors or deemed directors by virtue of acting in a director-like capacity in relation to, and *de facto* directors of the Applicant;
- (i) **“D&O Claim”** means claims arising on or after the Filing Date in respect of acts or events occurring or omissions made up to and including the D&O Claims Bar Date, including, any and all demands, claims, actions, causes of actions, counterclaims, suits, debts, sums of money, accounts, covenants, damages, judgments, expenses, executions, charges and other recoveries on account of any liability, obligation, demand or cause of action of whatever nature, made against one or more of the CRO, the Directors and/or Officers, whether known or unknown, matured or unmatured, foreseen or unforeseen, existing or hereafter arising, liquidated or unliquidated, fixed or contingent, disputed or undisputed, secured or unsecured, assessed or non-assessed, inchoate, including, without limitation, any and all existing and future claims, disputes, liabilities, charges, expenses and obligations in respect of which the CRO, a Director or Officer may

be liable in his or her capacity as such as a result of any act, omission or breach of a duty, or that is related to a penalty, fine or claim for damages or costs;

- (j) **“D&O Claims Bar Date”** means 5:00 p.m. (Eastern Daylight Time) on April 5, 2007 or such later date as may be ordered by this Court;
- (k) **“D&O Claims Bar Notice”** means the notice of this Order and the D&O Claims Bar Date established herein to be published in accordance with paragraph 3 and sent to creditors in accordance with paragraph 4 of this Order in the form of notice attached as Schedule “A” hereto;
- (l) **“D&O Instruction Letter”** means the instruction letter to Claimants, in substantially the form attached as Schedule “B” hereto, regarding the completion of the Claim Notice;
- (m) **“Filing Date”** means November 20, 2006;
- (n) **“Initial Order”** means the Initial Order of The Honourable Madam Justice Mesbur in these proceedings dated November 20, 2006, as amended from time to time;
- (o) **“Officer”** means any of the officers of the Applicant, which term shall include any individual deemed to be an officer under any applicable law or who has any present or future liabilities of officers or deemed officers by virtue of acting in an officer-like capacity in relation to, and *de facto* officers of, the Applicant;
- (p) **“Person”** means any individual, corporation, limited or unlimited liability company, general or limited partnership, association, trust, unincorporated organization, joint venture, government or any agency or instrumentality thereof or any other entity including without limitation the Canada Revenue Agency;
- (q) **“Website”** means the website of the monitor, [www.kpmg.ca/cu-connect](http://www.kpmg.ca/cu-connect).

## **APPROVAL OF FORMS**

2. **THIS COURT ORDERS** that the D&O Claims Bar Notice, D&O Instruction Letter and Claim Notice substantially in the forms respectively attached as Schedule "A", "B" and "C" hereto are hereby approved. Despite the foregoing, the Applicant and the Monitor may, from time to time, make incidental minor changes to such forms as the Applicant and the Monitor consider necessary or desirable.

## **CLAIMS BAR PROCESS**

3. **THIS COURT ORDERS** that as soon as practicable, and no later than February 21, 2007, the Applicant shall cause the D&O Claims Bar Notice to be published in The Globe and Mail (National Edition).
4. **THIS COURT ORDERS** that as soon as practicable and no later than seven (7) days after the issuance of this Order the Monitor shall also send by ordinary mail a copy of the D&O Claims Bar Notice and the D&O Instruction Letter to:
  - (a) all of the creditors of the Applicant, as disclosed by the accounts payable records of the Applicant as at the date of this Order with claims in excess of \$1,000;
  - (b) all persons who have notified the Monitor in writing of a potential D&O Claim on or before the date of this Order; and
  - (c) all persons listed on the Service List.
5. **THIS COURT ORDERS** that a Claimant wishing to assert a D&O Claim shall deliver to the Monitor a Claim Notice on or before the D&O Claims Bar Date.
6. **THIS COURT ORDERS** that D&O Claims of all Persons who do not deliver to the Monitor a Claim Notice by the D&O Claims Bar Date shall be and are hereby forever extinguished and barred from and after the D&O Claims Bar Date and all such Persons shall be deemed to have fully and finally and forever released and discharged the CRO, the Directors and Officers (as applicable) from any and all such D&O Claims.

7. **THIS COURT ORDERS** that following delivery of one or more Claim Notices to the Monitor on or prior to the D&O Claims Bar Date, the Monitor shall forthwith provide a copy of the Claim Notice to the Affected Respondent and the solicitors for the Applicant.

#### **NOTICES AND COMMUNICATIONS**

8. **THIS COURT ORDERS** that any notice or other communication (including, without limitation, Claims Notices) to be given under this Order by a Claimant to the Monitor 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, personal delivery or facsimile transmission addressed to:

KPMG INC., in its capacity as Monitor for 3791351 Canada Inc.  
Suite 3300  
Commerce Court West  
P.O. Box 31 Stn Commerce Court  
Toronto, Ontario M5L 1B2  
Attention: Johnny E. Chow

Fax: (416) 777.3364  
Email: johnnychow@kpmg.ca

9. **THIS COURT ORDERS** that any document sent by the Monitor pursuant to this Order shall be deemed to have been received by the addressee thereof three (3) Business Days after the document is sent.

#### **GENERAL PROVISIONS**

10. **THIS COURT ORDERS** that the Monitor shall use reasonable discretion as to the adequacy of completion and execution of any document completed and executed pursuant to this Order and, where the Monitor is satisfied that any matter to be proven under this Order has been adequately proven, the Monitor may waive strict compliance with the requirements of this Order as to the completion and execution of documents.
11. **THIS COURT ORDERS** that references in this Order to the singular include the plural, to the plural include the singular and to any gender include the other gender.

12. **THIS COURT ORDERS** that the Monitor may apply to this Court for advice and direction in connection with the discharge or variation of its powers and duties under this Order.
  
13. **THIS COURT ORDERS** that, to the extent there is any discrepancy between the terms of this Order and the forms attached hereto, the terms of this Order shall take precedence.

  
\_\_\_\_\_

ENTERED AT / INSCRIT À TORONTO  
ON / BOOK NO:  
LE / DANS LE REGISTRE NO.:

FEB 14 2007

PER/PAR: 

**SCHEDULE "A"**

**NOTICE TO CREDITORS OF 3791351 Canada Inc.  
carrying on business as CU-Connect ("CU-Connect")**

**Re: NOTICE OF CLAIMS BAR DATE (CRO, DIRECTORS AND OFFICERS) IN  
COMPANIES' CREDITORS ARRANGEMENT ACT ("CCAA") PROCEEDINGS**

**NOTICE IS HEREBY GIVEN** that, pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) dated February 14, 2007 (the "Order"), a claims bar procedure (the "D&O Claims Procedure") was approved for the identification, quantification and barring of any claims against the CRO, the Directors and Officers (as each is defined in the Order) (the "D&O Claims") of CU-Connect.

**PLEASE TAKE NOTICE** that the D&O Claims Procedure approved by the Order addresses D&O Claims against the present and former CRO, the Directors and Officers of CU-Connect arising in respect of acts or events occurring or omissions made on or after November 20, 2006 to and including April 5, 2007. Such claims may include, without limitation, any and all claims, actions, debts, accounts, covenants, damages, judgments, and other recoveries on account of any liability, of whatever nature, made against one or more of the CRO, the Directors and/or Officers including, without limitation, any and all existing and future claims in respect of potential statutory liabilities.

**THE D&O CLAIMS BAR DATE IS 5:00 PM. (EASTERN DAYLIGHT TIME) ON  
April 5, 2007. D&O CLAIMS WHICH ARE NOT RECEIVED BY THE D&O CLAIMS  
BAR DATE WILL BE BARRED AND EXTINGUISHED FOREVER.**

**THE REQUEST FOR CLAIMS NOTICES DOES NOT APPLY TO CLAIMS  
AGAINST CU-CONNECT.**

**CLAIMANTS REQUIRING INFORMATION OR CLAIM DOCUMENTATION  
INCLUDING THE CLAIM NOTICE MAY CONTACT:**

KPMG INC., in its capacity as Monitor for 3791351 Canada Inc.  
Suite 3300  
Commerce Court West  
P.O. Box 31 Stn Commerce Court  
Toronto, Ontario M5L 1B2  
Attention: Johnny E. Chow

Fax: (416) 777.3364  
Email: johnnychow@kpmg.ca

## SCHEDULE "B"

### INSTRUCTION LETTER FOR CLAIMS AGAINST CRO, DIRECTORS AND OFFICERS OF 3791351 Canada Inc. carrying on business as CU-Connect ("CU-CONNECT")

#### DIRECTORS AND OFFICERS CLAIMS BAR ORDER

By Order of the Ontario Superior Court of Justice (Commercial List) dated February 14, 2007 under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 (the "CCAA"), CU-Connect has been authorized to conduct a procedure for the identification and quantification of any claims against or relating to the CRO, the Directors and Officers of CU-Connect (the "Directors and Officers Claims Bar Order"). A copy of the Directors and Officers Claims Bar Order can be obtained from the website of the Monitor at [www.kpmg.ca/cu-connect](http://www.kpmg.ca/cu-connect).<sup>1</sup>

This letter provides general instructions for completing the Claim Notice form which can be obtained from the Website of the Monitor. Capitalized terms not defined within this instruction letter shall have the meaning ascribed thereto in the Directors and Officers Claims Bar Order.

All notices and inquiries with respect of the Claim Notice should be directed to the Monitor by prepaid registered mail, courier, personal delivery or facsimile transmission at the address below:

KPMG INC., in its capacity as Monitor for 3791351 Canada Inc.  
Suite 3300  
Commerce Court West  
P.O. Box 31 Stn Commerce Court  
Toronto, Ontario M5L 1B2  
Attention: Johnny E. Chow

Fax: (416) 777.3364  
Email: [johnnychow@kpmg.ca](mailto:johnnychow@kpmg.ca)

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<sup>1</sup> To the extent that there is any discrepancy between the terms of the Directors and Officers Claims Bar Order and these forms, the terms of the Directors and Officers Claims Bar Order shall take precedence.

**CLAIMANTS WITH D&O CLAIMS**

If you believe that you have a D&O Claim against the CRO, a Director and/or Officer of CU-Connect, you must file a Claim Notice with the Monitor. **All Claim Notices must be received by the Monitor on or before 5:00 p.m. (Eastern Daylight Time) on April 5, 2007 (the "D&O Claims Bar Date").**

**D&O CLAIMS WHICH ARE NOT RECEIVED BY THE D&O CLAIMS BAR DATE WILL BE BARRED AND EXTINGUISHED FOREVER.**

DATED this \_\_\_\_\_ day of February, 2007

**SCHEDULE "C"**

**Court File No. 06-CL-6746**

**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 PROPOSED PLAN OF COMPROMISE OR  
ARRANGEMENT WITH RESPECT TO 3791351 CANADA INC.  
CARRYING ON BUSINESS AS "CU-CONNECT" (the "Applicant")**

**CLAIM NOTICE  
(D&O CLAIMS)**

**Please read carefully the instruction Letter for completing this Claim Notice.<sup>2</sup> Please print legibly.**

**1. Particulars of Claimant:**

(a) Full Legal Name of Claimant \_\_\_\_\_

(b) Full Mailing Address of Claimant:

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

(c) Other Contact information of Claimant:

Telephone Number:

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

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

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

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<sup>2</sup> To the extent that there is any discrepancy between the terms of the Directors and Officers Claims Bar Order and these forms, the terms of the Directors and Officers Claims Bar Order shall take precedence.

2. **Proof of Claim**

I, \_\_\_\_\_ [name of Claimant or Representative of the Claimant],  
of \_\_\_\_\_ do hereby certify:

(a)  I am the Claimant in respect of the CRO, the Directors and/or Officers of  
CU-Connect; OR

I am

\_\_\_\_\_  
(state position or title)

Of

\_\_\_\_\_  
(name of Claimant)

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

(c) the CRO, the Directors and/or Officers of CU-Connect was/were and still is/are  
indebted to the Claimant as follows:

**TOTAL D&O CLAIM: \$ \_\_\_\_\_ CAD**

3. **Particulars of D&O Claim**

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

*Provide all particulars of the D&O Claim and supporting documentation, including  
amount, date and description of event(s), transaction(s), statute(s) or agreement(s) or  
other legal basis giving rise to the D&O Claim.*

4. **Filing of D&O Claim**

This Claim Notice must be received by the Monitor no later than 5:00 p.m. (Eastern Daylight Time) on April 5, 2007 by either prepaid registered mail, personal delivery, courier or facsimile transmission to the following address:

KPMG INC., in its capacity as Monitor for 3791351 Canada Inc.  
Suite 3300  
Commerce Court West  
P.O. Box 31 Stn Commerce Court  
Toronto, Ontario M5L 1B2  
Attention: Johnny E. Chow

Fax: (416) 777.3364  
Email: johnnychow@kpmg.ca

**Failure to file any D&O Claim and any required documentation by 5:00 p.m. on April 5, 2007 (Eastern Standard Time) will result in such D&O Claim being barred and you will be prohibited from making or enforcing any D&O Claim against the CRO, the Directors and/or Officers of CU-Connect.**

**THE FILING OF A CLAIM NOTICE WITH THE MONITOR DOES NOT CREATE ANY SUBSTANTIVE RIGHTS AGAINST THE CRO, THE DIRECTORS OR OFFICERS OF CU-CONNECT NOR DOES IT ENTITLE THE CLAIMANT TO A DIVIDEND FROM THE PROCEEDS OF REALIZATION FROM THE PROPERTY OF CU-CONNECT. THE FILING OF A CLAIM NOTICE BY THE CLAIMS BAR DATE SOLELY PRESERVES THE RIGHT OF A CLAIMANT TO CONTINUE TO PURSUE THEIR REMEDIES AGAINST THE CRO, THE DIRECTORS AND OFFICERS DIRECTLY, SUBJECT TO THE STAY OF PROCEEDINGS CONTAINED IN THE INITIAL ORDER DATED NOVEMBER 20, 2006.**

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2007

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Signature of Claimant

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

Court File No: 06-CL-6746

AND IN THE MATTER OF A PROPOSED PLAN OF COMPROMISE OF  
ARRANGEMENT WITH RESPECT TO 3791351 CANADA INC. CARRYING ON  
BUSINESS AS "CU-CONNECT"

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**

Proceeding commenced at Toronto

**DIRECTORS AND OFFICERS**  
**CLAIMS BAR ORDER**

**MILLER THOMSON LLP**  
**SCOTIA PLAZA**  
**40 KING STREET WEST, SUITE 5800**  
**TORONTO, ON CANADA M5H 3S1**

**Jeffrey C. Carhart LSUC#: 23645M**  
**Margaret R. Sims LSUC#: 39664I**  
**Tel: 416.595.8615/8577**  
**Fax: 416.595.8695**

*Solicitors for the Applicant*