SCHEDULE "E"

NOTICE OF DISPUTE

We hereby give you notice of our intention to dispute the Notice of Revision or Disallowance

dated _____ issued in respect of our Priority Claim.

Reasons for Dispute (attach extra sheets and copies of all supporting documentation if necessary):

_____

_____

_____

_____

Name of Priority Claimant: _____

_____ _____

(Signature of individual completing this Dispute) Date

_____

(Please print name)

Telephone Number: _____

Email address: _____

Facsimile Number: _____

Full Mailing Address: _____

_____

THIS FORM IS TO BE RETURNED BY PREPAID ORDINARY MAIL, COURIER, PERSONAL DELIVERY OR ELECTRONIC OR DIGITAL TRANSMISSION AND MUST BE RECEIVED NO LATER THAN 5:00 P.M. (TORONTO TIME) ON _____, BEING THE BUSINESS DAY WHICH IS SEVEN CALENDAR DAYS AFTER THE NOTICE OF REVISION OR

DISALLOWANCE IS DELIVERED BY THE RECEIVER (PURSUANT TO PARAGRAPH 11 OF THE PRIORITY CLAIMS PROCEDURE ORDER) TO:

AlixPartners Restructuring Inc.,
in its capacity as Court-appointed receiver of the Debtors
220 Bay Street, Suite 1300
Toronto, ON M4S 1B1

Attention: Bobby Kofman and Nathalie El-Zakhem
Tel.: 647.282.6228; 437-298-4913
E-mail: robert.kofman@alixpartners.com;
nathalie.elzakhem@alixpartners.com