

District of: Manitoba  
Division No. 01-  
Court No. BK 17-01-04509  
Estate No. 21-2281867

FORM 77

**Notice of Disallowance of Claim, Right to Priority or Security or Notice of Valuation of Claim**  
(Subsection 135(3) of the Act)

Cervus Contractors Equipment LP  
Bellhop cross claim  
c/o Stewart Thom  
Suite 1500 – 151 Yonge Street  
Toronto ON M5C 2W7

**Take notice that:**

As trustee acting in the matter of the proposal of 5274398 Manitoba Ltd. operating as Cross Country Manufacturing, we have allowed your claim (or your right to a priority or your security on the property) to the extent of \$183,856.65, in respect of Claim B:

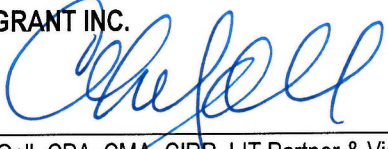
As trustee acting in the matter of the proposal of 5274398 Manitoba Ltd., we have allowed your claim (or your right to a priority or your security on the property) to the extent of \$1.00, pursuant to subsection 135(1.1) of the Act, in respect of Claim A for a number of reasons, including but not limited to the following:

1. Claim A is a claim for contribution and indemnification in respect of liability which Cervus Contractors Equipment LP ("**Cervus**") may have to Bellhop Express Corp. ("**BEC**") in litigation in Ontario Superior Court of Justice court file no. 914/17.
2. Cervus has denied any liability to BEC.
3. The litigation does not appear to have materially progressed and it is speculative and uncertain whether the litigation will progress. It is speculative and uncertain whether the litigation will result in any liability on the part of Cervus to BEC for which Cervus is entitled to contribution and/or indemnity from the debtor.

And further take notice that if you are dissatisfied with our decision in disallowing your claim in whole (or a right to rank or your security or valuation of your claim), you may appeal to the court within the 30-day period after the day on which this notice is served, or within any other period that the court may, on application made within the same 30-day period, allow.

Dated at the City of Winnipeg in the Province of Manitoba, this 10<sup>th</sup> day of September, 2018.

**LAZER GRANT INC.**

  
Per: \_\_\_\_\_  
Collin LeGall, CPA, CMA, CIRP, LIT Partner & Vice-President  
Lazer Grant Inc. - Licensed Insolvency Trustee  
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