



September 12, 2013

To whom it may concern:

**In the matter of Poseidon Concepts Corp., et al**

Pursuant to the Canadian Possessory Lien Claims Process Procedure Order granted by the Court of Queen's Bench of Alberta on September 12, 2013, PricewaterhouseCoopers Inc., in its capacity as Monitor of Poseidon Concepts Inc., hereby gives you notice of a claims process for those Canadian creditors who may be asserting a possessory lien pursuant to the Alberta *Possessory Liens Act*, RSA 2000, c. P-19, or a similar act in other jurisdictions.

The highlights of the claims process are as follows:

- The claims process is limited to those creditors who are claiming a possessory lien;
- Claims bar date is set at 5:00 P.M. (Mountain Time), the 17<sup>th</sup> of October, 2013 (the "Claims Bar Date");
- Proofs of claim must be received by PwC by the Claims Bar Date;
- After reviewing the claims received by the Claims Bar Date, the Monitor, in consultation with the Company, will issue a notice of acceptance, revision or disallowance of the relevant claims received, by no later than November 6, 2013;
- Claimants who wish to dispute the notice of revision or disallowance of their claim by the Monitor must do so within 10 business days of receipt of the notice of revision or disallowance; and
- The Monitor will file and serve an application by no later than December 5, 2013 for a determination of all unresolved, disputed possessory lien claims.

Please find enclosed a copy of the Proof of Claim form approved by the Court. Please note that this form must be returned to the Monitor as outlined in the Form. In addition, please find enclosed an Affidavit of Truth which must be sworn in front of a Commissioner for Oaths (if sworn in Alberta) or a Notary Public (if sworn outside Alberta). The sworn Affidavit of Truth must be returned, with the Proof of Claim form to the Monitor on or before the Claims Bar Date.

A copy of the Claim Procedure Order and claims package are posted on the Monitor's website [www.pwc.com/can-poseidon](http://www.pwc.com/can-poseidon)

If you have any question or concerns, please feel free to contact PwC.

**PricewaterhouseCoopers Inc.**

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