

**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
CYGNAL TECHNOLOGIES CORPORATION,
CYGNAL TECHNOLOGIES LTD. AND
ACCORD COMMUNICATIONS LTD.**

APPLICANTS

**INSTRUCTION LETTER – CLAIMS PROCEDURE FOR VOTING AND
DISTRIBUTION PURPOSES**

On November 14, 2007, Cygnal Technologies Corporation, Cygnal Technologies Ltd. and Accord Communications Ltd. (collectively, the “Applicants”) filed for and obtained protection from their Creditors under the *Companies’ Creditors Arrangement Act* (the “CCAA”) pursuant to an order of the Ontario Superior Court of Justice. Pursuant to a Court Order dated November 14, 2007, PricewaterhouseCoopers Inc. was appointed by the Court as Monitor in the CCAA proceedings (the “Monitor”).

Under an Order dated November 23, 2007 (the “Claims Procedure Order”), the Court has established a claims procedure (the “Claims Procedure”) to determine the value of Creditors’ Claims against the Applicants for the purposes of voting on a plan of compromise or arrangement to be filed with the Court (the “Plan”) and receiving distributions under a Plan. A copy of the Claims Procedure Order is included with this package. Defined terms not defined within this instruction letter shall have the meaning ascribed hereto in the Claim Procedure Order.

A. – Claims Procedure

The Claims Procedure establishes a process to determine the value of your Claims (as defined in the Claims Procedure Order), if any, against the Applicants. In addition, the Claims Procedure is intended for any Person with a Restructuring Claim - i.e. a Claim arising between November 14, 2007 and November 30, 2007 (both dates included) as a result of the restructuring, repudiation or termination by the Applicants between November 14, 2007 and November 30, 2007 (both dates included) of any contract, lease or other type of agreement.

All notices and enquiries with respect to this Claims Procedure should be addressed to:

Pricewaterhouse Coopers Inc.
P.O. Box 82
Royal Trust Tower, TD Centre
Toronto, ON M5K 1G8

Attention: Mona Law
Telephone: (416) 941-8383, ext. 14294
Fax: (416) 814-3219
Email: mona.law@ca.pwc.com

B – Instructions for Creditors

1. – Proof of Claim

If you do not have any claims against the Applicants, there is no need to file a Proof of Claim.

If you believe that you have a Claim (other than an Excluded Claim) against the Applicants Claim, you should file a Proof of Claim (in the form enclosed herewith). The Proof of Claim must be delivered to, and received by the Monitor by the Claims Bar Date of 5:00 p.m. on December 31, 2007.

Failure to deliver a Proof of Claim so that it is received by the Monitor by the Claims Bar Date will disentitle you from voting and receiving distributions under the Plan, and your Claims (other than Excluded Claims) will be forever extinguished and barred.

2. – Notice of Revision or Disallowance

The Applicants and the Monitor will review your Proof of Claim and will determine whether to accept, revise or disallow your Claim as set out therein. The Monitor shall, no later than January 7, 2008, send a Notice of Revision or Disallowance to each Creditor whose Claim the Applicants and the Monitor have determined to revise or disallow. If the Monitor does not send a Notice of Revision or Disallowance by such date to a Creditor who has submitted a Proof of Claim, the Applicants shall be deemed to have accepted the Claim of the Creditor as set out in the Proof of Claim for all purposes.

C. – Instructions for Disputing a Notice of Revision or Disallowance

If you disagree with this revised amount of your Claim as set out in the Notice of Revision or Disallowance and intend to dispute the Notice of Revision or Disallowance, you must file a motion to have the amount of such Claim determined by the Ontario Superior Court of Justice (Commercial List) (the “Court”) in Court File No. 07-CL-7281 by serving on the Applicants and the Monitor and filing with the Court a motion record in respect of your Creditor’s motion by January 14, 2008. If you do not file and serve such a motion by January 14, 2008, you shall be deemed to have accepted the Claim as set out in the Notice of Revision or Disallowance for all purposes.

