

Year	Debtor-Corporation	Arrangement Synopsis	Industry	Jurisdiction	Governing Legislation Pre-arrangement	Size of Company		CBCA Interim Order	Days to CBCA Final Order	Interim Stay Orders Granted				Approach to Satisfaction of Solvency Requirement
						Revenue (Year)	Employees			No-default	Scope of Stay*	Continued Supply	Duration of Interim Stay (Days)	
2008	Ainsworth Lumber Co. Ltd.	CBCA restructuring; CBCA and BC BCA arrangements	Forestry	BC	CBCA, BC BCA	\$544,200,000 (2007)	1550 (2007)	6/23/2008	32	Release contained in Arrangement Agreement			-	Solvent through arrangement: (i) converting debt into equity; (ii) exchanging debt security of insolvent Co for debt of solvent NewCo
2008	Tembec Arrangement Inc.	CBCA restructuring	Forestry	ON	QCBCA	\$2,748,000,000 (2007)	8000 (2007)	1/24/2008	34	Re: s. 192 proceeding &/or failure to make interest or any other payment	Permanent, as of Effective Date, narrow	-	Permanent	Solvent through arrangement: exchanging debt security of insolvent Co for debt of solvent NewCo
2009	Abitibi-Consolidated Inc.	Proposed CBCA restructuring; Converted to CCAA 17/04/2009 (34 days post- Interim Order)	Forestry	QC	CBCA, QCBCA	\$6,771,000,000 (2008)	9861 (2008)	3/13/2009	-	Y	Temporary, 3rd party, very broad;	Y	50	Solvent through arrangement: exchanging debt security of insolvent Co for debt of solvent NewCo
2009	Masonite International Inc.	CBCA restructuring, converted from CCAA; US Ch 11 as main proceeding	Manufacturing & Retail - Doors	ON	CBCA, OBCA	USD \$1,820,000,000 worldwide (2008)	8500 worldwide (1163 in Canada) (2008)	-	-	CCAA Stay			-	Solvent applicant: at least 1 applicant corporation was solvent
2010	Compton Petroleum (I)	CBCA restructuring converting debt securities into shares	Energy - Natural Gas	AB	ABCA	\$186,250,000 (2010)	100 (31/12/2010)	7/19/2010	60	Y	Permanent, 1st party, narrow	N	Permanent	Solvent through arrangement: amending and extending terms of credit agreement
2010	Frontera Copper Corp.	CBCA restructuring compromising debt; converted from CCAA	Minerals	ON	BC BCA	\$43,918,000 (2009); \$112,354,000 (2008)	370 (2009)	5/12/2010	29	Existing defaults waived on Plan implementation; Releases in Arrangement Agreement			33 days: until approval and implementation	Solvent through arrangement: amending and extending terms of credit agreement

Year	Company Name	CBCA Fairness Opinion			Support of CBCA Director	Support Agreement	Debt Claims Proposed to be Compromised under s. 192 Plan		Recovery by Shareholders		Support Agreement Consideration
		Fairness Opinion Provider	Transaction Financial Advisor	Contingent Fees			Secured	Unsecured	Common Shareholders	Preferred Shareholders	
2008	Ainsworth Lumber Co. Ltd.	UBS	UBS	Y	Y	Y: 79% Secured Notes; 55% Unsecured Notes	-	\$823,540,000 aggregate: floating rate Senior Unsecured 2010 Notes; 7.25% Senior Unsecured 2012 Notes; FR Senior Unsecured 2013 Notes; 6.75% Senior Unsecured 2014 Notes	-	-	-
2008	Tembec Arrangement Inc.	BMO Capital Markets	BMO Capital Markets	Y	Y	Y: IQ & SGF; 65% Noteholders	n/a	\$1.2 billion aggregate principal amount: Existing 2009 Senior unsecured Notes; Existing 2011 Senior unsecured Notes; Existing 2012 Senior unsecured Notes	Pro rata of 5% of New Shares (5.84 per 100 Existing Shares) & New Share Warrants (12.9778 per 100)	-	IQ & SGF: \$20 million Note + 100% Preferred Shares exchanged for \$18 million New IQ 6% Note (in Support Agreement)
2009	Abitibi-Consolidated Inc. (45133541)	-	-	-	Y "Concerned" re stay orders	Y: 1/3 in value of Unsecured Noteholders	\$441,400,000 aggregate Secured Notes; \$347,000,000 Credit Agreement, both repaid in full under CBCA plan	\$2,946,000,000 aggregate: 11 series of Notes	-	-	-
2009	Masonite International Inc.	n/a	n/a	n/a	Y	Y: 75% Secured Debtholders; 83% Unsecured Noteholders	\$2,200,000,000 Senior Secured claims exchanged for \$300,000,000 New Debt + New Shares	11% Unsecured Senior 2015 Notes (USD \$358 million in Canadian Notes + \$412 million in US Notes)	-	-	-
2010	Compton Petroleum (I)	BMO Capital Markets	BMO Capital Markets	Y	Y	Y: >66.66%	-	\$450,000,000 in 7 5/8% Senior 2013 Notes exchanged for: \$45,000,000 in 10% Senior Unsecured Convertible 2011 Notes and \$193,4999,645 in 10% Senior Unsecured 2017 Notes	-	-	-
2010	Frontera Copper Corp.	RBC Capital Markets	RBC Dominion Securities Inc	Y	Y	Y: 65%	-	\$64,510,000 Series 1 10% Senior Unsecured 2010 Notes & \$24,379,000 Series 2 - 10% Senior Unsecured 2011 Notes, all exchanged for new Senior Secured Notes	-	-	Additional New Series 1A or 2A Notes, at 5% of principal of Series 1 or 2 Notes

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						Revenue (Year)	Employees			No-default	Scope of Stay*	Continued Supply	Duration of Interim Stay (Days)	
2010	Gateway Casinos	CBCA restructuring	Casinos	BC	BC BCA, CBCA	\$257,566,000 (2010)	3000 (2012)	6/1/2010	107	n/a	n/a	n/a	-	Solvent through arrangement: (i) converting debt into equity; (ii) exchanging debt security of insolvent Co for debt of solvent NewCo
2010	MEGA Brands Inc.	CBCA restructuring; US Ch 15 recognition	Manufacturing & Retail - Toys	QC	CBCA	USD \$338,912,000 (2009); \$447,677,000 (2010)	1300-1500 worldwide (>50% in Canada)	2/12/2010	38	Re: s. 192 proceeding or arrangement	Temporary, 3rd party, broad; current and future assets	-	40	(i) Solvent applicant; (ii) Continued to meet obligations as they became due; (iii) Solvent through arrangement
2011	Compton Petroleum (II)	CBCA restructuring converting debt securities into shares; CCAA as alternative	Energy - Natural Gas	AB	CBCA, ABCA	\$141,996,000 (2011)	100 (31/12/2011)	6/24/2011	31	Release contained in Arrangement Agreement			-	Not addressed
2012	Catalyst Paper	Proposed CBCA restructuring, contemplated CCAA filing if >66.6% lockup for CBCA plan; Converted to CCAA 31/01/2012 (14 days post-Interim Order)	Forestry	BC	CBCA	\$1,261,500,000 (2011)	2100 (1750 in Canada)	1/17/2012	-	Re: s. 192 proceeding &/or failure to make interest or any other payment	3rd party, broad, defined exemption	Y	Indefinite	n/a
2012	Yellow Media	CBCA restructuring to reduce debt; rise in profits during previous quarter; arrangement vocally opposed; CCAA filing used as threat to encourage support of CBCA 9 days before vote; QCSC rejected amendment allowing for a CCAA filing of same plan	Communications and Media	QC	CBCA	\$1,328,900,000 (2011)	>1500 (2011)	7/23/2012	144	Re: any contract or agreement, Re s 192 application or Re being party to the proceedings	3rd party, narrow	N	83	n/a
2013	Mobilicity	Proposed CBCA restructuring; Concurrent Interim Orders: Acquisition plan of arrangement and Recapitalization plan of arrangement; (TELUS) Acquisition plan abandoned; Converted to CCAA 30/09/2013	Communications and Media	ON	CBCA	\$70,190,000 (2012)	150 (2012)	4/26/2013	-	Y	3rd party, narrow	Y (limited)	65	Acquisition: Solvent through arrangement; potential acquiror must be solvent; Recapitalization: Solvent through arrangement, based on support agreement commitments

Average Duration: 59.38

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		Fairness Opinion Provider	Transaction Financial Advisor	Contingent Fees			Secured	Unsecured	Common Shareholders	Preferred Shareholders	
2010	Gateway Casinos	n/a	n/a	n/a	Y	n/a	\$1,000,000,000 aggregate in First Lien Senior Credit Facility and Second Lien Senior Credit Facility	-	-	-	-
2010	MEGA Brands Inc.	Rothschild Canada	Rothschild Canada	Y	Y	Y: 72% Secured Debt; 100% Unsecured Notes	\$344 million Bank debt under credit agreement with >1 bank; \$12.3 million Secured debt owing on 2 swap agreements	\$70,400,000 Unsecured 8% Convertible 2013 Debentures; aggregate total recovery \$15,000,000 = 21%	-	-	-
2011	Compton Petroleum (II)	BMO Capital Markets; Supported by ISS	BMO Capital Markets	Y	Y	Y: >66.66%	-	\$45,000,000 in 10% Senior Unsecured Convertible 2011 Notes and \$193,499,645 in 10% Senior Unsecured 2017 Notes, all exchanged for equity	2 Warrants + 1 Right per 200 pre-consolidated shares	-	Right to act as Backstop Party and receive Backstop consideration
2012	Catalyst Paper	-	-	-	Conditional (no further details provided)	Y: 79.47% Secured Notes; 54.96% Unsecured Notes	\$390,000,000 secured Notes; Debt instruments were to be compromised, with some converted to shares	\$250,000,000 Unsecured 2014 Notes	0.5% of New Shares	-	Cash; 4.5% of New Shares
2012	Yellow Media	BMO Capital Markets and Canaccord Genuity; Supported by ISS and Glass Lewis & Co.	BMO Capital Markets and Canaccord Genuity	Substantial	-	Y: 23.7% Senior Unsecured Debt, 30% Unsecured	-	\$1,800,000,000 aggregate of credit facility dated 28/09/2011 and the following unsecured medium term notes: 6.5% due July 2013, 6.85% due Dec 2013, 5.71% due Apr 2014, 7.3% due Feb 2015, 5.25% due Feb 2016, 7.75% due Mar 2020, 6.25% due Feb 2036	Pro rata of 17.5% (4,892,140) of New Common Shares + 100% of Warrants (2,795,509) for up to 10% of New Common Shares	Series 7: 3.75 Common Shares; Series 1, 2, 3, 5: 12.5 Common Shares; each then exchanged for pro rata share of 4,892,140 New Common Shares + 2,795,509 Warrants	-
2013	Mobilicity	-	-	-	-	-	-	-	-	-	-



