

SCHEDULE D
NOTICE OF REVISION OR DISALLOWANCE OF CLAIM

REFERENCE NUMBER: ●

TO: [insert name of priority creditor]

BDO Canada Limited, the Court-appointed monitor (in such capacity, the “**Monitor**”) of 2055226 Ontario Inc., Alliance (Sutton) Inc., Berkstar Development Inc., Rose Sutton Limited Partnership and Rose Operating I GP Inc. (the “**Respondents**”) appointed in the Initial Order of The Honourable Mr. Justice Dunphy of the Ontario Superior Court of Justice (Commercial List) made August 24, 2026, hereby gives you notice that the Monitor has reviewed your Proof of Claim and has revised or rejected your Priority Claim or any part thereof, as follows:

The Priority Claim as Submitted	The Priority Claim as Determined

Reasons for Revision or Disallowance:

[insert explanation]

If you do not agree with this Notice of Revision or Disallowance, please take notice of the following:

1. If you dispute this Notice of Revision or Disallowance, you must, no later than 5:00 p.m. (Toronto time) on [●], being the Business Day which is ten (10) calendar days after the Notice of Revision or Disallowance is delivered by the Monitor (see paragraph 13 of the Priority Claims Procedure Order), notify the Monitor by delivery of a Notice of Dispute in accordance with the Priority Claims Procedure Order. The form of Notice of Dispute is enclosed.
2. **IF YOU DO NOT DELIVER A NOTICE OF DISPUTE WITHIN THE PRESCRIBED TIME PERIOD, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU AND YOUR PRIORITY CLAIM SHALL BE DEEMED TO BE AS SET OUT IN THIS NOTICE OF REVISION OR DISALLOWANCE.**

DATED at Toronto, this ●, day of ●, 2026.

**In its capacity as Court-Appointed Monitor of 2055226 Ontario Inc.,
Alliance (Sutton) Inc., Berkstar Development Inc.,
Rose Sutton Limited Partnership and Rose Operating I GP Inc.
and not in its personal or corporate capacity**