

IN THE COURT OF QUEEN'S BENCH OF ALBERTA  
JUDICIAL DISTRICT OF CALGARY

No. 0401 07186

IN THE MATTER OF ADVICE AND DIRECTION SOUGHT BY  
THE CALGARY BOARD OF EDUCATION AND THE RETURN  
OF EXCESS FUNDS FOR LONG TERM DISABILITY INSURANCE  
PAID BY PLAN PARTICIPANTS TO THE CALGARY BOARD OF  
EDUCATION ("CBE"), PLAN POLICY HOLDER

AND IN THE MATTER OF SECTIONS 42 AND 43 OF THE *TRUSTEE  
ACT*, R.S.A. 2000, CHAPTER T-8, AS AMENDED, AND RULE 410 OF  
*THE ALBERTA RULES OF COURT*

No. 0501 03598

IN THE MATTER OF APPOINTMENT OF A NEW TRUSTEE AND  
OTHER CONSEQUENTIAL ORDER SOUGHT  
BY THE ALBERTA TEACHERS' ASSOCIATION ON BEHALF OF  
PLAN PARTICIPANTS  
FOR THE RETURN OF EXCESS FUNDS  
FROM LONG TERM DISABILITY  
INSURANCE PAID BY PLAN PARTICIPANTS TO  
BOARD OF TRUSTEES OF CALGARY SCHOOL DISTRICT #19  
(a.k.a. CALGARY BOARD OF EDUCATION),  
PLAN POLICY HOLDER

*I hereby certify this to be a true copy  
of the original filed in the  
District this 14<sup>th</sup> day of September 2007  
for Clerk of the Court*

AND IN THE MATTER OF  
RULE 410(b) OF *THE ALBERTA RULES OF COURT*

BEFORE THE HONOURABLE  
MR. JUSTICE B. E. MAHONEY  
IN CHAMBERS

) At the Court House, in the City of Calgary,  
)  
) in the Province of Alberta, on Tuesday,  
)  
) the 18<sup>th</sup> day of September, 2007.  
)  
)

ORDER

UPON THE APPLICATION OF Johnson Inc., as sole judicial trustee for the Plan Participants;  
and UPON NOTING that the Calgary Board of Education is no longer participating in the within  
proceedings, and UPON HAVING READ the "Trustee Final Report to the Court", dated the 14<sup>th</sup>

day of September, 2007, delivered to the Court; and UPON HAVING HEARD Mr. J. Perry Dorgan and Ms. Shelley Malanchuk, principals of Johnson Inc.:

IT IS HEREBY ORDERED THAT:

1. Johnson Inc.'s "Trustee Final Report to the Court" (the "Report") is hereby approved as written.
2. Johnson Inc. shall now proceed with the distribution of the LTD Surplus Funds (the "Funds") to the Plan Participants who were included in the application process and were deemed eligible prior to, but not after, August 31, 2007, in accordance with the terms of the within Order and the process set out in paragraphs 38.0 through 43.0 of the Report. The modifications to the sample cover letter to be sent out with the cheques (Report, paragraph 42.0 and Appendix G), attached hereto as Schedule A, are hereby approved.
3. Johnson Inc. may access the Funds for the purpose of distributing them in accordance with the Report and the within Order, and Mawer Investment Management Ltd. shall release the Funds to Johnson Inc. forthwith upon receiving the written request of Johnson Inc.
4. Prior to distributing the Funds, Johnson Inc. may deduct from them and retain the sum of \$80,186.00 representing Johnson Inc.'s full compensation for its fees and disbursements as judicial trustee for the period March 1, 2007, through October 31, 2008, as set out in paragraph 39.0 of the Report.
5. No interest shall accrue to the Funds after August 31, 2007, and the total net amount of the Funds, \$4,952,613.23., shall be distributed to the eligible Plan Participants according to the table of allocations per employee group and years of service, as set out in paragraph 40.0 of the Report.
6. Prior to the subsequent disposition of any residue of the Funds in accordance with Term 23 of the Order of the Honourable Justice B. E. Mahoney transcribed July 5, 2005, and filed March 9, 2006, Johnson Inc. shall have the authority to pay from such residue:

- (a) any further taxes assessed on the Funds by Canada Revenue Agency; and
- (b) legal fees necessarily incurred by Johnson Inc. to resolve contentious claims by the estates or beneficiaries of deceased Plan Participants.

7. No later than October 31, 2008, Johnson Inc. shall complete its duties and make its final report to the Court as set out in paragraph 45.0 of the Report.

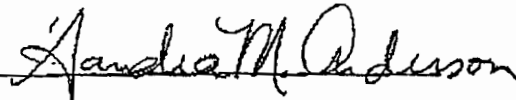
  
\_\_\_\_\_  
J.C.Q.B.A.

Consented to by:

Johnson Inc.

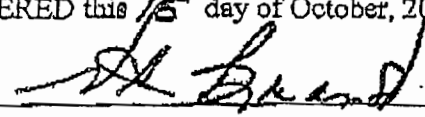

Per: 

Field LLP

Per: 

Counsel for the Alberta Teachers' Association  
on behalf of Plan Participants

ENTERED this 16 day of October, 2007

Clerk of the Court of Queen's Bench of Alberta



**Johnson Inc.**

Schedule A

300, 736 - 8th Avenue SW  
Calgary, Alberta  
T2P 1H4  
smalanchuk@johnson.ca

October 10, 2007

*First Name, Last Name*  
*Address*  
*City, Province*  
*Postal Code Country*

Dear *First Name*:

Re: Calgary Board of Education ("CBE") - Return of Excess Funds to Long Term Disability ("LTD") Plan Claimants - Court Order No. 0401-07186

We are pleased to enclose your cheque in the amount of *Cheque Amount* due as a claimant of the return of excess Long Term Disability funds associated with your employment with the Calgary Board of Education during 1981 to 1996 and your participation in the Long Term Disability benefit plan during that time. As a result of a Consent Order filed with the Court of Queen's Bench of Alberta on June 28, 2007, Johnson Inc. is the Sole Trustee in this matter.

The original Court Order defined the process for determining the amounts allocated to each of the nine participating employee groups. The value per year of service allocated to persons in your employee group is *Yearly Allocation EE Group*. Enclosed is your personal refund for your participation in the *EE Group* employee group, based on your *Years of Service* years of eligible service for purposes of this claim. Income tax has been paid on behalf of all claimants; therefore, you are not required to report your refund cheque as income for personal income tax reasons.

If you have eligible service in more than one employee group, you will be receiving a separate cheque for each employee group.

Should you have any questions, please contact Shelley Malanchuk at our Calgary, Johnson Inc. office. Phone 403-298-0488, 1-800-661-1233 or [smalanchuk@johnson.ca](mailto:smalanchuk@johnson.ca).

Yours truly,

JOHNSON INC.

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J. Perry Dorgan,  
In my capacity as judicial trustee  
of the CBE/LTD Surplus Funds

JPD/stm

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INSURANCE PAID BY PLAN PARTICIPANTS TO  
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No. 0501 03591

IN THE MATTER OF APPOINTMENT OF A NEW  
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SOUGHT BY THE ALBERTA TEACHERS'  
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PARTICIPANTS FOR THE RETURN OF EXCESS  
FUNDS FROM LONG TERM DISABILITY  
INSURANCE PAID BY PLAN PARTICIPANTS TO  
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DISTRICT #19 (a.k.a. CALGARY BOARD OF  
EDUCATION), PLAN POLICY HOLDER

AND IN THE MATTER OF RULE 410(b) OF THE  
*ALBERTA RULES OF COURT*

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**ORDER**

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**FIELD LLP**

Barristers & Solicitors  
2000, 10235 - 101 Street  
Edmonton, Alberta T5J 3G1

Tel: (780) 423-3003

Fax: (780) 424-5657

File No. 10-1518

Sandra M. Anderson

