

bar dates for other categories of claims. Among other exceptions described below, the General Claims Bar Date does not apply to claims of any governmental unit (as defined in section 101(27) of title 11 of the United States Code (the "Bankruptcy Code").

For your convenience, enclosed with this Notice is a proof of claim form, which identifies on its face the amount, nature and classification of your claim(s), if any, listed in the Debtors' schedules of assets and liabilities and statements of financial affairs filed in these cases (collectively, the "Schedules").

As used in this Notice, the term "claim" means, as to or against any of the Debtors and in accordance with section 101(5) of the Bankruptcy Code: (a) any right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured or unsecured; or (b) any right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured.

1. THE BAR DATES

The Bar Date Order establishes the following bar dates for filing proofs of claim in these cases (collectively, the "Bar Dates"):

(a) **The General Claims Bar Date.** Pursuant to the Bar Date Order, except as described below, all entities holding claims against the Debtors that arose or are deemed to have arisen prior to the commencement of these cases are required to file proofs of claim by the General Claims Bar Date (i.e., by **August 8, 2017 at 5:00 p.m., Eastern Time**). These cases were commenced on January 29, 2017 (the "Petition Date"). The General Claims Bar Date applies to all types of claims against the Debtors that arose prior to the Petition Date, including secured claims, unsecured priority claims (including, without limitation, claims entitled to priority under sections 507(a)(4) and 507(a)(5) and 503(b)(9) of the Bankruptcy Code) and unsecured nonpriority claims.

(b) **The Rejection Claims Bar Date.** Pursuant to the Bar Date Order, any entity asserting claims arising from or relating to the rejection of executory contracts or unexpired leases, in accordance with section 365 of the Bankruptcy Code and pursuant to an order entered prior to the confirmation of a chapter 11 plan in the applicable Debtor's chapter 11 case (any such order, a "Rejection Order"), or claims otherwise related to such rejected agreements, including claims entitled to administrative priority under section 503(b) of the Bankruptcy Code (the "Rejection Damage Claims") are required to file proofs of claim by the later of: (a) the General Claims Bar Date; and (b) 5:00 p.m., Eastern Time, on the date that is 60 days after the entry of the relevant Rejection Order. The later of these dates is referred to in this Notice as the "Rejection Claims Bar Date". For the avoidance of doubt, all prepetition and postpetition claims of any kind or nature arising from or relating to executory contracts or unexpired leases rejected by a Rejection Order must be filed by the Rejection Claims Bar Date.

(c) **The Amended Schedules Bar Date.** Pursuant to the Bar Date Order, if, subsequent to the date of this Notice, a Debtor amends or supplements its Schedules, the affected claimant is required to file a proof of claim or amend any previously filed proof of claim in respect of the amended scheduled claim on or before the later of (i) the General Claims Bar Date and (ii) 5:00 p.m., Eastern Time, on the date that is 60 days after the date that notice of the applicable amendment or supplement to the Schedules is served on the claimant (the "Amended Schedules Bar Date").

(d) **The Governmental Bar Date.** Pursuant to the Bar Date Order, all governmental units holding claims against the Debtors that arose or are deemed to have arisen prior to the Petition Date (including secured claims, unsecured priority claims and unsecured nonpriority claims) are required to file proofs of claim by **July 28, 2017 at 5:00 p.m., Eastern Time** (the "Governmental Bar Date").

2. WHO MUST FILE A PROOF OF CLAIM

Unless one of the exceptions described in Section 5 below applies, if you have a claim that arose or is deemed to have arisen prior to the Petition Date, you **MUST** file a proof of claim to vote on a chapter 11 plan or to share in distributions from the Debtors' bankruptcy estates. Claims based on acts or omissions of the Debtors that occurred before the Petition Date must be filed on or prior to the applicable Bar Date; even if such claims are not now fixed, liquidated or certain or did not mature or become fixed, liquidated or certain before the Petition Date.

Except where the Rejection Claims Bar Date, the Amended Schedules Bar Date, or the Governmental Bar Date apply to establish a different deadline or one of the exceptions in Section 5 applies, the following entities must file proofs of claim on or before the General Claims Bar Date:

- (a) any entity (i) whose prepetition claim against a Debtor is not listed in the applicable Debtor's Schedules or is listed as "disputed," "contingent" or "unliquidated," and (ii) that desires to share in any distribution to creditors in the Chapter 11 Cases;
- (b) any entity that believes its prepetition claim is improperly classified in the Schedules or is listed in an incorrect amount and that desires to have its claim allowed in a classification or amount other than that identified in the Schedules;
- (c) any entity that believes that its prepetition claims as listed in the Schedules is not an obligation of the specific Debtor against which the claim is listed and that desires to have its claim allowed against a Debtor other than as identified in the Schedules; and
- (d) any entity who believes that its claim against a Debtor is or may be an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code.

3. WHAT TO FILE

The Debtors are enclosing a proof of claim form for use in these cases, or you may use another proof of claim form that conforms substantially to Official Bankruptcy Form No. B410. If your claim is scheduled by the Debtors, the attached proof of claim form also sets forth: (a) the amount of your claim (if any) as scheduled by the Debtors; (b) the identity of the Debtor against which your claim is scheduled; (c) whether your claim is scheduled as disputed, contingent or unliquidated; and (d) whether your claim is scheduled as a secured claim, an unsecured priority claim, or an unsecured nonpriority claim. You will receive a different proof of claim form for each claim scheduled in your name by the Debtors. You may utilize the proof of claim form(s) provided by the Debtors to file your claim. Additional proof of claim forms may be obtained at the following websites:

<http://www.nysb.uscourts.gov/forms/> or <http://www.kccllc.net/toisa>.

All proof of claim forms must be **signed** by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant. The proof of claim form must be written in English and be asserted and denominated in United States currency. You should attach to your completed proof of claim form any documents on which the claim is based (or, if such documents are voluminous, attach a summary) or an explanation as to why the documents are not available.

All entities asserting a claim against more than one Debtor or that has multiple claims against different Debtors must file a separate proof of claim with respect to each such Debtor. In addition, any entity filing a proof of claim must identify on its proof of claim form the specific Debtor against which its claim is asserted. Any claim filed only in the lead case number (Toisa Limited, Case No. 17-10184) or that otherwise fails to identify a specific Debtor shall be deemed as filed only against Debtor Toisa Limited.

4. WHEN AND WHERE TO FILE

All proofs of claim must be mailed so as to be received on or before the applicable Bar Date, at the following address:

Toisa Limited et al., Claims Processing Center
c/o Kurtzman Carson Consultants
2335 Alaska Avenue
El Segundo, CA 90245

Alternatively, proofs of claim may be submitted electronically through the electronic filing system available through the claim's agent website at <http://www.kccllc.net/toisa>.

Proofs of claim will be deemed filed only when **actually received** by the Bankruptcy Court or at the addresses listed herein or filed electronically on or before the applicable Bar Date. **Proofs of claim may NOT be delivered by facsimile or electronic mail transmission.** Any facsimile or electronic mail submissions will not be accepted and will not be deemed filed until a proof of claim is submitted by one of the methods described above.

5. WHO NEED NOT FILE A PROOF OF CLAIM

The Bar Date Order further provides that the following entities, whose claims otherwise would be subject to the General Claims Bar Date, need *not* file proofs of claim:

- (a) Any entity that already has filed a signed proof of claim against the applicable Debtor(s) with the Clerk of the Bankruptcy Court for the Southern District of New York or Kurtzman Carson Consultants, LLC, the Debtors' claims agent, in a form substantially similar to Official Bankruptcy Form No. 410;
- (b) Any entity whose claim is listed on the Schedules if (i) the claim is not scheduled as "disputed," "contingent" or "unliquidated;" (ii) such entity agrees with the amount, nature and priority of the claim as set forth in the Schedules; and (iii) such entity does not dispute that its claim is an obligation only of the specific Debtor against which the claim is listed in the Schedules;
- (c) A holder of a claim that previously has been allowed by order of the Court;
- (d) A holder of a claim that has been paid in full by any of the Debtors (or any other party) in accordance with the Bankruptcy Code or an order of the Court;
- (e) A holder of a claim for which a specific filing deadline previously has been fixed by the Court;
- (f) Any Debtor or an affiliate (as defined in section 101(2) of the Bankruptcy Code) thereof having a claim against another Debtor; and
- (g) Any holder of a claim allowable under sections 503(b) and 507(a)(2) of the Bankruptcy Code as an expense of administration (other than claims entitled to priority under section 503(b)(9) of the Bankruptcy Code).

No Bar Date for Proofs of Interest. Any entity holding an interest in any Debtor (an "Interest Holder"), which interest is based exclusively upon the ownership of common or preferred stock in a corporation, a membership interest in a limited liability corporation or partnership or warrants or rights to purchase, sell or subscribe to such a security or interest (any such security or interest being referred to in this Notice as an "Interest"), need not file a proof of interest on or before the General Claims Bar Date; provided, however, that Interest Holders who wish to assert *claims* against any of the Debtors that arise out of or relate to the ownership or purchase of an Interest, including claims arising out of or relating to the sale, issuance or distribution of the Interest, must file proofs of claim on or before the General Claims Bar Date, unless another exception identified in this Notice applies. The Debtors have reserved the right to establish at a later time a bar date requiring Interest Holders to file proofs of interest. If such bar date is established, Interest Holders will be notified of the bar date for filing proofs of interest at the appropriate time.

6. EXECUTORY CONTRACTS AND UNEXPIRED LEASES

As described in Section 1 above, any entity wishing to assert a Rejection Damage Claim must file a proof of claim for any prepetition or postpetition damages caused by such rejection or any other prepetition or postpetition claims of any kind or nature whatsoever relating to the rejected agreement, by the Rejection Claims Bar Date.

7. CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM BY THE APPLICABLE BAR DATE

ANY ENTITY THAT IS REQUIRED TO FILE A PROOF OF CLAIM, BUT THAT FAILS TO DO SO BY THE APPLICABLE BAR DATE DESCRIBED IN THIS NOTICE, SHALL BE FOREVER BARRED, ESTOPPED AND ENJOINED FROM THE FOLLOWING: (A) ASSERTING ANY CLAIM AGAINST THE DEBTORS OR THEIR ESTATES OR PROPERTY THAT (I) IS IN AN AMOUNT THAT EXCEEDS THE AMOUNT, IF ANY, THAT IS IDENTIFIED IN THE SCHEDULES ON BEHALF OF SUCH ENTITY AS UNDISPUTED, NONCONTINGENT AND LIQUIDATED OR (II) IS OF A DIFFERENT NATURE OR A DIFFERENT CLASSIFICATION THAN ANY CLAIM IDENTIFIED IN THE SCHEDULES ON BEHALF OF SUCH ENTITY (ANY SUCH CLAIM BEING REFERRED TO IN THIS NOTICE AS AN “UNSCHEDULED CLAIM”); OR (B) VOTING UPON, OR RECEIVING DISTRIBUTIONS UNDER, ANY CHAPTER 11 PLAN PROMULGATED IN THESE CHAPTER 11 CASES IN RESPECT OF AN UNSCHEDULED CLAIM.

8. THE DEBTORS’ SCHEDULES AND ACCESS THERETO

You may be listed as the holder of a claim against one or more of the Debtors in the Debtors’ Schedules. To determine if and how you are listed on the Schedules, please refer to the descriptions set forth on the enclosed proof of claim form(s) regarding the nature, amount and status of your claim(s). If you received postpetition payments from the Debtors (as authorized by the Court) on account of your claim, the information on the enclosed proof of claim form may reflect the net remaining amount of your claims. If the Debtors believe that you may hold claims against more than one Debtor, you will receive multiple proof of claim forms, each of which will reflect the nature and amount of your claim against one Debtor, as listed in the Schedules.

If you rely on the Debtors’ Schedules, it is your responsibility to determine that the claim is accurately listed in the Schedules. If you agree with the nature, amount and status of your claim as listed in the Debtors’ Schedules, and if you do not dispute that your claim is only against the Debtor specified by the Debtors in the Schedules, and if your claim is not described in the Schedules as “disputed,” “contingent” or “unliquidated,” you need not file a proof of claim. Otherwise, or if you decide to file a proof of claim, you must do so before the applicable Bar Date in accordance with the procedures set forth in this Notice.

9. RESERVATION OF RIGHTS

The Debtors reserve the right to (a) dispute, or to assert offsets or defenses against, any filed claim or any claim listed or reflected in the Schedules as to nature, amount, liability, priority, classification or otherwise; (b) subsequently designate any scheduled claim as disputed, contingent or unliquidated; and (c) otherwise amend or supplement the Schedules. Nothing contained in this Notice shall preclude the Debtors from objecting to any claim, whether scheduled or filed, on any grounds.

10. ADDITIONAL INFORMATION

Copies of the Debtors' Schedules are available for inspection on the Court's website at www.nysb.uscourts.gov. A login and password to the Court's Public Access to Court Electronic Records ("PACER") are required to access this information and can be obtained through the PACER Service Center at www.pacer.gov. Copies of the Schedules may also be examined between the hours of 9:00 a.m. and 4:30 p.m, Monday through Friday at the Office of the Clerk of the Bankruptcy Court, One Bowling Green, Room 534, New York, New York 10004. Copies of the Debtors' Schedules are also available for inspection at no cost on the Debtors' claims agents website at: <http://www.kccllc.net/toisa>. Copies of the Debtors' Schedules may also be obtained by written request to Debtors' Claims Agent at the following address: Toisa Limited *et al.*, Claims Processing Center, c/o Kurtzman Carson Consultants, 2335 Alaska Avenue, El Segundo, CA 90245.

A HOLDER OF A POSSIBLE CLAIM AGAINST THE DEBTORS SHOULD CONSULT AN ATTORNEY REGARDING ANY MATTERS NOT COVERED BY THIS NOTICE, SUCH AS WHETHER THE HOLDER SHOULD FILE A PROOF OF CLAIM.

DATED: New York, New York
June 13, 2017

TOISA LIMITED, *et al.*,
Debtors and Debtors in Possession
By Their Counsel
TOGUT, SEGAL & SEGAL LLP,
By:

/s/Frank A. Oswald
ALBERT TOGUT
FRANK A. OSWALD
SCOTT E. RATNER
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000

If you have any questions related to this notice, please call 888-830-4662 (toll-free US and Canada), or 310-751-2646 for international callers. You may access documents and case information at <http://www.kccllc.net/toisa>.