| Points Allocation Matrix |  |
| :---: | :---: |
| Criteria | Points per Criteria |
| 1. Age of the decedents | Age of Decedent   <br> - Less than 18 Points  <br> - 18 to less than 26 -  <br> - 26 to less than 60 -  <br> - 60 to less than 66 -  <br> - 66 and greater -  <br> - 8  <br> -   |
| 2. If decedent survived by children | Age of Surviving Children  Points  <br> - Less than 21 $\bullet$ 15  <br> - 21 to less than 31 $\bullet$ 7  <br> - 31 to less than 51 - 5  <br> - 51 and greater $\bullet$  |
| 3. If decedent is survived by a spouse |  Annual Income of Decedent  <br> - Less than $\$ 20,000$  <br> - $\$ 20,000$ to less thants $\$ 50,000$  <br> - - 12.50 <br> - $\$ 50,000$ to less than $\$ 75,000$  15.00 <br> - $\$ 75,000$ to less than $\$ 100,000$ - 17.50 <br> - $\$ 100,000$ and greater - |
| 4. If decedent is survived by a spouse but no children | - If parents, 5 additional points <br> - If no parents, but siblings, then 2.5 points per sibling to a maximum of 7.5 points |
| 5. If decedent is not survived by a spouse or child and the decedent is a minor | - 10 points for each surviving parent and <br> - 5 points for each surviving sibling |
| 6. If decedent is not survived by a spouse or child and the decedent is not a minor | - 5 points for each surviving parent and <br> - 2.5 points for each surviving sibling |
| 7. If decedent is survived by a child ${ }^{1}$ | - Set aside of $5 \%$ to parents and siblings with a potential reallocation to ensure a minimum payment of $\$ 25,000$ to each parent and sibling |

${ }^{1}$ As set forth in the CCAA Plan, in the event that, following review of the Derailment Property Damage Claims pursuant to the Claims Resolution Order (as defined in the CCAA Plan), the aggregate value of the Derailment Property Damage Claims is reduced below CAD\$75 million, the distribution related to the difference between the amount of CAD\$75 million and the revised aggregate value of these claims (the "Economic Savings") will be allocated as follows: (a) first, an amount up to CAD $\$ 884,000$ to permit a payment of up to CAD $\$ 24,000$ to each of the grandparents and grandchildren of the deceased, in which case the grandparents and grandchildren will be removed from Schedule B and included in this $\mathbb{T} 7$ of this Schedule A; (b) second, an amount of Economic Savings to permit the increase of the carve-out for parents, siblings, grandparents and grandchildren in this $\mathbb{\$ 7}$ of this Schedule A to increase from $5 \%$ up to the equivalent of $12.5 \%$; and (c) third, on a pro-rata basis, to the value of the claims in the other categories described in Section $4.2(\mathrm{a})$, (b), (d) and (e) of the CCAA Plan. For greater certainty, the total allocation of Economic Savings to increase the allocation to parents, siblings, grandparents and grandchildren to $12.5 \%$ in the wrongful death category shall not exceed CAD $\$ 4.9$ million.

| Victim | Total Points | Allocation \% | Estimated Potential Distribution |
| :---: | :---: | :---: | :---: |
| 1 | 68 | 4.83\% | \$5,374,000 |
| 2 | 23 | 1.65\% | 1,830,000 |
| 3 | 32 | 2.29\% | 2,548,000 |
| 4 | 20 | 1.43\% | 1,592,000 |
| 5 | 15 | 1.07\% | 1,194,000 |
| 6 | 20 | 1.43\% | 1,592,000 |
| 7 | 6 | 0.43\% | 478,000 |
| 8 | 38 | 2.68\% | 2,985,000 |
| 9 | 28 | 1.97\% | 2,189,000 |
| 10 | 14 | 1.00\% | 1,115,000 |
| 11 | 23 | 1.65\% | 1,831,000 |
| 12 | 16 | 1.15\% | 1,274,000 |
| 13 | 20 | 1.43\% | 1,592,000 |
| 14 | 28 | 1.97\% | 2,189,000 |
| 15 | 40 | 2.86\% | 3,185,000 |
| 16 | 52 | 3.69\% | 4,100,000 |
| 17 | 28 | 1.97\% | 2,189,000 |
| 18 | 25 | 1.79\% | 1,990,000 |
| 19 | 23 | 1.65\% | 1,830,000 |
| 20 | 40 | 2.86\% | 3,185,000 |
| 21 | 17 | 1.22\% | 1,353,000 |
| 22 | 18 | 1.29\% | 1,433,000 |
| 23 | 25 | 1.79\% | 1,990,000 |
| 24 | 21 | 1.47\% | 1,632,000 |
| 25 | 23 | 1.65\% | 1,831,000 |
| 26 | 55 | 3.94\% | 4,379,000 |
| 27 | 25 | 1.79\% | 1,990,000 |
| 28 | 53 | 3.76\% | 4,180,000 |
| 29 | 40 | 2.86\% | 3,185,000 |
| 30 | 31 | 2.18\% | 2,428,000 |
| 31 | 20 | 1.43\% | 1,592,000 |
| 32 | 23 | 1.65\% | 1,830,000 |
| 33 | 25 | 1.79\% | 1,990,000 |
| 34 | 40 | 2.86\% | 3,185,000 |
| 35 | 13 | 0.93\% | 1,035,000 |
| 36 | 13 | 0.93\% | 1,035,000 |
| 37 | 45 | 3.19\% | 3,543,000 |
| 38 | 21 | 1.47\% | 1,632,000 |
| 39 | 25 | 1.79\% | 1,990,000 |
| 40 | 30 | 2.15\% | 2,388,000 |
| 41 | 23 | 1.61\% | 1,791,000 |
| 42 | 41 | 2.95\% | 3,284,000 |
| 43 | 40 | 2.86\% | 3,185,000 |
| 44 | 40 | 2.86\% | 3,185,000 |
| 45 | 13 | 0.93\% | 1,035,000 |
| 46 | 53 | 3.76\% | 4,180,000 |
| 47 | 31 | 2.24\% | 2,488,000 |
| 48 | 40 | 2.86\% | 3,185,000 |
| 1,397 |  | 100.0\% | \$111,216,000 |

The amounts above are prior to any fees that may be claimed by the claimants' attorneys or the Class Representatives, as applicable.
(all amounts are in Canadian dollars)

