

May 26, 2014

TO THE CREDITORS OF JEANIE MARSHAL FOODS CANADA INC.

Sir/Madame,

Subject: Jeanie Marshal Foods Canada Inc. ("Jeanie Marshal") – Dividend

We enclose with this letter a cheque that represents a dividend from the above estate.

The proposal of Jeanie Marshal defined the convenience class as the first \$3,500 of any unsecured creditors proven claim. Further, the proposal stated that the payment of this convenience class dividend would occur on or before June 1, 2014.

If you are a creditor whose proven claim is less than \$3,500 the enclosed will represent the only dividend you are scheduled to receive from the estate. If you are a creditor whose proven claim exceeds \$3,500 the first quarterly dividend is scheduled to be paid on or before August 31, 2014.

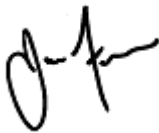
We trust you will find this correspondence to be in order. Should you have any questions please contact the undersigned at your convenience.

Sincerely,

DELOITTE RESTRUCTURING INC.

Acting in its capacity as
Proposal Trustee of Jeanie Marshal Foods Canada Inc.
and not in its personal capacity

Per:



James Foran, CA, CIRP
Vice President

Enclosure (Cheque)