

May 22, 2018

To the Creditors of Edwin Potato Growers Ltd.

Re: Claims Process in the Liquidation of Edwin Potato Growers Ltd.

Pursuant to an April 28, 2017 Order of the Manitoba Court of Queen's Bench (the "Court"), Deloitte Restructuring Inc. (hereafter referred to as the "Liquidator") was appointed as Liquidator of Taylor Bros. Farm Ltd. ("TBF") and Edwin Potato Growers Ltd. ("EPG").

On November 21, 2017 the Court further approved a Claims Process in the Liquidation proceeding. Enclosed you will find the following documents with respect to the Claims Process for EPG:

1. Instruction Letter for the Claims Process
2. Proof of Claim Form
3. November 21, 2017 Court Order

Please note that your Proof of Claim must be received by the Liquidator by **5:00 p.m. Manitoba Time on June 25, 2018 (the "Claims Receipt Date")**, unless the Court orders that your Proof of Claim be accepted after that date. Failure to file your Proof of Claim and any required documentation as directed in relation to your Claim by the Claims Receipt Date will mean the Claim will be barred and extinguished forever.

Regards,

DELOITTE RESTRUCTURING INC.

In its capacity as Liquidator of
Taylor Brothers Farm Ltd. &
Edwin Potato Growers Ltd. and
not in its personal capacity.



Per: Brent Warga CPA, CA, CIRP, LIT
Senior Vice-President

**INSTRUCTION LETTER FOR THE CLAIMS PROCESS
FOR EDWIN POTATO GROWERS LTD.**

1. CLAIMS PROCEDURE

By Order of the Manitoba Court of Queen's Bench pronounced November 21, 2017 (the "Order"), the Liquidator has been authorized to conduct a claims process (the "Claims Process"). The Order governs the Claims Process, notwithstanding any of the instructions contained herein. All capitalized terms not defined herein shall have the meaning ascribed thereto in the Order, a copy of which is enclosed with these instructions. It can also be accessed on the Liquidator's website at www.insolvencies.deloitte.ca/en-ca/tbf-epg.

This letter provides instructions for completing the Proof of Claim.

The Claims Process is intended for any person with a Claim of any kind or nature whatsoever against **Edwin Potato Growers Ltd.** which arose prior to the appointment of Deloitte Restructuring Inc. Liquidator on April 28th, 2017.

If you have any questions regarding the Claim Process, please contact the Liquidator at the address provided below.

All notices and enquiries with respect to the Claims Process should be addressed to:

Deloitte Restructuring Inc., as Liquidator
of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
360 Main Street, Suite 2300
Winnipeg, MB R3C 3Z3

Phone: (204)944-3586
Fax: (204)947-2689
E-mail : jofritz@deloitte.ca
Attention: John R. Fritz

2. GENERAL INSTRUCTIONS FOR CREDITORS SUBMITTING A PROOF OF CLAIM

For Creditors submitting a Proof of Claim:

The Proof of Claim must be received by the Liquidator by 5:00 p.m. Manitoba Time on JUNE 25, 2018 (the "Claims Receipt Date"), unless the Court orders that your Proof of Claim be accepted after that date. **Failure to file your Proof of Claim and any required documentation as directed in relation to your Claim by the Claims Receipt Date will mean the Claim will be barred and extinguished forever.**

Additional Proof of Claim forms can be obtained from the Liquidator by contacting the Liquidator at the telephone and fax numbers indicated above and providing particulars as to your name, address, facsimile number, and e-mail. Once the Liquidator has this information you will receive, as soon as practicable, additional Proof of Claim forms.

3. INSTRUCTIONS FOR COMPLETING THE PROOF OF CLAIM

A. Particulars of Creditor

- Creditor must state full and complete legal name of company or firm.
- Creditor must include contact details including phone number, fax number and email address (as applicable) as well as the name of the contact person including his or her position with the company.
- Indicate whether the Claim was sold or assigned by ticking the appropriate box.

B. Particulars of Assignee (if any)

- Instructions are the same as above if applicable.

C. Proof of Claim

- If the individual completing the Proof of Claim is the creditor mark the appropriate item.
- If the individual completing the Proof of Claim is not the creditor he or she must state his or her position or title with the creditor and state the full and complete legal name of the creditor.
- Insert value of Claim in Canadian dollars against the Company.

D. Nature of the Claim against Edwin Potato Growers Ltd.

- Indicate whether the Claim is unsecured or secured.
- If your Claim is secured provide full particulars of the security and supporting documentation.

E. Particulars of Claim

- Claim must include supporting documentation as summarized in the Proof of Claim Form.

F. Filing of Claim

- The Proof of Claim must be received by the Liquidator by the Claims Receipt Date. **Failure to file your Proof of Claim and any required documentation as directed in relation to your Claim by the Claims Receipt Date will mean the Claim will be barred and extinguished forever.**

PROOF OF CLAIM

**EDWIN POTATO GROWERS LTD.
(the "Company")**

PLEASE READ CAREFULLY THE ORDER AND APPENDIX A - CLAIMS PROCEDURE ALONG WITH THE INSTRUCTION LETTER ALL OF WHICH ARE ENCLOSED BEFORE COMPLETING THIS PROOF OF CLAIM.

A. PARTICULARS OF CREDITOR

- a. Full Legal Name of creditor (include trade name, if different):

(the "Creditor") The full legal name should be the name of the Creditor of the Company, notwithstanding whether an assignment of a Claim has occurred prior to or following April 28th, 2017.

- b. Full Mailing Address of the Creditor: (The mailing address should be the mailing address of the Creditor and not an assignee.)

- c. Other Contact Information of the Creditor:

Telephone Number: _____

Email Address: _____

Facsimile Number: _____

Attention (Contact Person): _____

- d. Has the Claim set out herein been sold, transferred or assigned by the Creditor to another party?

Yes: ____ No: ____

B. PARTICULARS OF ASSIGNEE(S) (IF APPLICABLE)

If the Claim set out herein has been sold, transferred or assigned, complete the required information set out below.

- a. Full Legal Name of the Assignee:

- b. Full Mailing Address of the Assignee:

c. Other Contact Information of the Assignee:

Telephone Number: _____

Email Address: _____

Facsimile Number: _____

Attention (Contact Person): _____

C. PROOF OF CLAIM

THE UNDERSIGNED HEREBY CERTIFIED AS FOLLOWS:

a. That I:

___ am a Creditor of the Company; OR

___ am

(state position or title)

of

(name of Creditor)

b. That I have knowledge of all the circumstances connected with the Claim described and set out below;

c. Edwin Potato Growers Ltd. was and still is indebted to the Creditor as follows (*include all Claims that you assert against Edwin Potato Growers Ltd.*):

\$ _____ CAD (insert \$ value of Claim)

D. NATURE OF CLAIM AGAINST EDWIN POTATO GROWERS LTD.

(CHECK AND COMPLETE APPROPRIATE CATEGORY)

1. ___ UNSECURED CLAIM OF \$ _____ CAD

That in respect of this debt, I do not hold any assets of the debtor as security and:

___ Regarding the amount of \$ _____ CAD, I do not claim a right to a priority.

___ Regarding the amount of \$ _____ CAD, I claim a right to a priority under section 136 of the *Bankruptcy and Insolvency Act* or would claim such a priority if this Proof of Claim was being filed in accordance with the *Bankruptcy and Insolvency Act*, or otherwise claim a right to a priority over unsecured creditors.

(Set out on an attached sheet details to support any priority claim)

Unless otherwise ordered by the Court, Failure to file your Proof of Claim and any required documentation as directed in relation to any Claim by 5:00 p.m. (Manitoba Time) on JUNE 25, 2018 will result in your Claim being forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Company and shall not be entitled to further notice or distribution, if any, and shall not be entitled to participate as a Creditor in these proceedings.

DATED this ____ day of _____, 2018.

Witness:

Per: _____
Signature

Print

*If Creditor is other than an individual, print name
and title of authorized signatory*

Witness:

Per: _____
Signature

Name

Title

THE QUEEN'S BENCH
WINNIPEG CENTRE

BETWEEN:

LINCOLN WOLFE and 5606269 MANITOBA LTD.

Applicant

-and-

**DUANE TAYLOR, 5608067 MANITOBA LTD., TAYLOR
BROS. FARM LTD. and EDWIN POTATO GROWERS LTD.**

Respondents

ORDER

MLT AIKINS LLP

Barristers and Solicitors
3000 – 360 Main Street
Winnipeg, Manitoba R3C 4G1

Jeffrey M. Lee, Q.C./J.J. Burnell
Ph: (306) 975-7136/(204) 957-4663
Fax: (306) 975-7145/(204) 957-4285
Email: jmlee@mltaikins.com

File No. 56074.8

Box No. 3

THE QUEEN'S BENCH
WINNIPEG CENTRE

THE HONOURABLE)
MR. JUSTICE TOEWS)
)

TUESDAY, the 21st DAY of NOVEMBER, 2017

BETWEEN:

LINCOLN WOLFE and 5606269 MANITOBA LTD.

Applicants,

-and-

**DUANE TAYLOR, 5608067 MANITOBA LTD., TAYLOR
BROS. FARM LTD. and EDWIN POTATO GROWERS LTD.**

Respondents.

ORDER

THIS MOTION, made by Deloitte Restructuring Inc., court-appointed liquidator (the "**Liquidator**") of the assets, undertakings and property (collectively, the "**Property**") of Taylor Bros. Farm Ltd. ("**TBF**") and Edwin Potato Growers Ltd. ("**EPG**"), for an Order approving the proposed Liquidation Plan and the Proposed Sales Process (and ancillary relief), and the Motion of Duanne Taylor and 5608067 Manitoba Ltd. for an Order if necessary, removing the Liquidator, directing that the arbitration be completed forthwith, prior to any sale of the lands and other relief was heard this day, at the Law Courts Building, 408 York Avenue, Winnipeg, Manitoba.

ON READING the Notice of Motion of the Liquidator dated October 31, 2017; the First Report of the Liquidator dated October 31, 2017; the First Confidential Report of the Liquidator dated October 31, 2017; the Notice of Motion of Duanne Taylor and

5608067 Manitoba Ltd.; and, the Affidavit of Duanne Taylor sworn November 17, 2017; and on hearing the submissions of counsel for the Liquidator, counsel for the Applicants, Lincoln Wolfe and 5606269 Manitoba Ltd., and counsel for the Respondents, Duane Taylor and 5608067 Manitoba Ltd. and counsel for Bank of Montreal and counsel for Gerald Wiebe and Martha Wiebe, both of whom were present, but neither of whom made any submissions, and no one appearing for any other person, although properly served with the Liquidator's motion materials as appears from the affidavit of Samantha Dunn sworn November 2, 2017 and upon hearing counsel to the Liquidator indicate that the Liquidator agrees to provide counsel to Mr. Taylor copies of all correspondence (if any): (a) sent by the Liquidator or its counsel to Mr. Wolfe or his counsel from April 28, 2017 to the present date on which Mr. Taylor or his counsel were not copied; and (b) sent by Mr. Wolfe or his counsel to the Liquidator or its counsel from April 28, 2017 to the present date on which Mr. Taylor or his counsel were not copied;

1. THIS COURT ORDERS that the Liquidation Plan and the Proposed Sales Process recommended by the Liquidator and described in the First Report of the Liquidator dated October 31, 2017 shall be and is hereby approved and the Liquidator shall be and is hereby authorized to implement same.
2. THIS COURT ORDERS that the proposed Claims Process recommended by the Liquidator, as described in the First Report of the Liquidator dated October 31, 2017 and as more particularly detailed in Appendix "A" to this Order, shall be and

is hereby approved and the Liquidator shall be and is hereby authorized to implement same.

3. THIS COURT ORDERS that the First Confidential Report of the Liquidator dated October 31, 2017 be sealed, kept confidential and not form part of the public record and shall only form part of the public record upon further Order of this Court.
4. THIS COURT ORDERS that the relief requested in paragraphs 4, 5 and 6 of the Liquidator's Notice of Motion be adjourned *sine die*.
5. THIS COURT ORDERS that the actions of the Liquidator to date in respect of its administration of these liquidation proceedings, inclusive of the Liquidator's statement of receipts and disbursements for the period from April 28, 2017 to October 27, 2017, as more particularly described in the Liquidator's First Report dated October 31, 2017 and filed in these proceedings, shall be and is hereby approved.
6. THIS COURT ORDERS that Mr. Taylor shall pay to the Liquidator costs of this motion in the amount of one thousand seven hundred dollars (\$1,700.00).
7. THIS COURT ORDERS that the Liquidator be at liberty to serve this Order and any materials and orders in these proceedings by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or electronic transmission on the parties on the Service List.

8. THIS COURT ORDERS that the Notice of Motion of Duanne Taylor and 5608067 Manitoba Ltd. be dismissed without costs.

① Dec.
November 11, 2017

V.E. TOEWS

TOEWS J.

CONSENT AS TO FORM:

PITBLADO LLP

Per:



Douglas Ward

Lawyers for the secured creditor, the Bank of Montreal

CONSENT AS TO FORM:

BOUDREAU LAW LLP

Per:



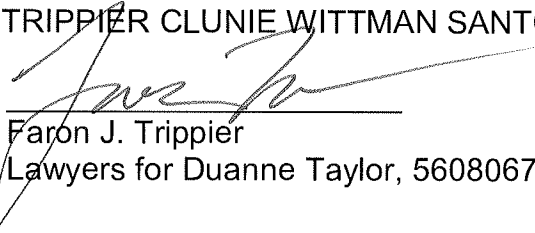
J.R. Norman Boudreau

Lawyers for the secured creditors, Gerald Wiebe and Martha Wiebe

CONSENT AS TO FORM:

FAST TRIPPIER CLUNIE WITTMAN SANTOS LLP

Per:



Faron J. Trippier

Lawyers for Duanne Taylor, 5608067 Manitoba Ltd. and Fat Cat Farms Ltd.

CONSENT AS TO FORM:

THOMPSON DORFMAN SWEATMAN LLP

Per:



Ross A. McFadyen

Lawyers for Lincoln Wolfe and 5606269 Manitoba Ltd.

SCHEDULE “A”

CLAIMS PROCESS

DEFINITIONS

1. For the purposes of this Claims Process, the following words and phrases shall have the following respective meanings:
 - a. “*Admission Notice*” means a written notice substantially in the form annexed as Schedule “G” confirming the amount and classification of a Proven Claim;
 - b. “*Claimant*” means any Person who has a Claim (as hereafter defined) or a successor in interest to such Claims, or a trustee, receiver, interim receiver, receiver and manager, liquidator or other person acting on behalf of such persons;
 - c. “*Claim*” means an amount of any kind or nature, whether unliquidated, contingent, or otherwise owing by the Companies;
 - d. “*Claims Officer*” means the individual appointed pursuant to an Order of the Court approving this Claims Process;
 - e. “*Claims Package*” means the document package which shall include a copy of the Order, the Instruction Letter, a Proof of Claim and such other materials as the Liquidator or the Court consider necessary or appropriate;
 - f. “*Claims Process*” means the process detailed herein which has been approved by the Order to determine the claims of creditors of the Companies;
 - g. “*Claims Receipt Date*” means 5:00 pm Central Standard Time on such day as is designated by the Order approving this Claims Process, which is at least 30 calendar days after the publication of the Newspaper Notice;
 - h. “*The Companies*” means Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd., the corporations subject to the Liquidation Order granted by the Honorable Mr. Justice J. Toews on April 28th, 2017;
 - i. “*Court*” means the Court of Queen’s Bench for the Province of Manitoba;
 - j. “*Dispute Notice*” means a written notice substantially in the form annexed as Schedule “F”;
 - k. “*Instruction Letter*” means an instruction letter substantially in the form annexed as Schedule “C”;
 - l. “*Newspaper Notice*” means the notice to be published in newspapers in accordance with paragraph 5 hereof and in the form substantially in the form annexed as Schedule “B”;
 - m. “*Notice of Revision or Disallowance of Proof of Claim*” means the form annexed as Schedule “E”;
 - n. “*Order*” means the order of the Court approving this Claims Process;
 - o. “*Proof of Claim*” means the form substantially in the form annexed as Schedule “D”;
 - p. “*Proven Claims*” means Claims that have been valued by the Liquidator or, if such Claims have been disputed in accordance with the procedures prescribed by the Order, such different valuation, if any.

NOTICE OF CLAIMS

2. The Liquidator shall send the Claims Package by ordinary mail to the last known address as shown in the Companies' books and records of all potential Claimants as disclosed in the Companies' books and records or any other potential claimant who the Liquidator has notice or knowledge of as of the date of the Order.
3. The Liquidator shall send the Claims Package by ordinary mail to each additional person who advises the Liquidator in writing of his, her or its intention to make a Claim, to the address provided by the Claimant.
4. The Liquidator shall post the Order approving the Claims Process on the website being maintained by the Liquidator in these proceedings at www.insolvencies.deloitte.ca/en-ca/tbf-epg.
5. The Liquidator shall place an advertisement in one edition of *The Winnipeg Free Press*, the *Brandon Sun*, and *The Portage Daily Graphic* as soon as practicable in the form annexed as Schedule "B".

CLAIMS APPROVAL PROCESS

6. A Claimant must file with the Liquidator a properly completed Proof of Claim by the Claims Receipt Date in accordance with the procedures set out in this Claims Process. The Proof of Claim must contain a fax number or email address where notices and communication can be served on the Claimant.
7. Unless otherwise ordered by the Court, Claims which are not received by the Liquidator by the Claims Receipt Date will be barred and extinguished forever.
8. The Liquidator shall be authorized and directed to use reasonable discretion as to the adequacy of the manner in which a Proof of Claim is completed and executed and may, where it is satisfied a Claim has been adequately proven, waive strict compliance with the requirements of the Order as to completion and execution of such form.
9. The Liquidator shall value and classify all Claims based on the Proof of Claim submitted by a Claimant and such Claims shall then be deemed to be finally and conclusively determined as disallowed Claims or Proven Claims when:
 - a. The Liquidator has served on the Claimant an Admission Notice;
 - b. A Notice of Revision or Disallowance of Proof of Claim has been served on the Claimant and the Claimant has not served on the Claims Officer a Dispute Notice within 30 calendar days of receipt of the Notice of Revision or Disallowance of Proof of Claim; or
 - c. The Claim has been determined by the Claims Officer.
10. The Liquidator may disallow, in whole or in part, the value or classification of any Claim.
11. Where the Liquidator disallows a Claim in whole or in part, it shall serve on the Claimant a Notice of Revision or Disallowance of Proof of Claim, setting out the reasons for its determination or disallowance, and a Dispute Notice for use by the Claimant if the Claimant objects to the Notice of Revision or Disallowance of Proof of Claim.

CLAIMS DISPUTE PROCESS

12. The Liquidator's revision or disallowance of a Claim is final, binding and conclusive unless, within 30 calendar days after the service of the Notice of Revision or Disallowance of Proof of Claim, or within such further time as the Court on motion may allow, the Claimant provides notice in writing of its intention to dispute the Liquidator's valuation or disallowance by serving a Dispute Notice and supporting documentation on the Liquidator and on the Claims Officer.

13. Within 15 calendar days of receipt of a Dispute Notice, the Claims Officer shall review the reasons for the dispute, reconsider on a summary basis the status, validity or value of the Claim and shall either:
 - a. issue a written determination of the issues raised in the Dispute Notice, or
 - b. schedule a hearing to determine the issues raised in the Dispute Notice, such hearing to be conducted by the Claims Officer at his discretion, as soon as such hearing can be reasonably be conducted.
14. The determination or decision of the Claims Officer in respect of matters raised in a Notice of Dispute is final, binding and conclusive on the Claimant in respect of its Claim unless, within 15 calendar days after the service of the notice of the Claims Officer's decision regarding the Dispute Notice, such Claimant appeals the Claims Officer's determination to the Court of Queen's Bench by way of a Notice of Motion that is served on the Liquidator and the Claims Officer.
15. Notwithstanding any term of this Order, the solicitation by the Liquidator of any Claims against the Companies and the filing by any Claimant of any Claim Form shall not, for that reason only, grant any Claimant or other person any right to any payments to be made by the Liquidator.
16. Any notice or communication to be served or delivered to a Claimant pursuant to this Claims Process can be served or given by personal delivery, ordinary mail, email or facsimile to the address, email address or facsimile number shown in the Claimants Proof of Claim. Where notice is given by personal delivery to the address shown in the Proof of Claim it shall be deemed to be served on the date of delivery. Where notice is given by email or facsimile it shall be deemed to be served on the business day following the day that it is sent. Where notice is given by ordinary mail it shall be deemed to be served on the third business day after mailing where the addressee is located within Manitoba, the fifth business day where the addressee is located outside of Manitoba but within Canada, and the tenth business day where the addressee is located outside of Canada.
17. All notices or other communications, including Dispute Notices to be served or delivered by a Claimant or other person to the Claims Officer, shall be hand delivered or sent by facsimile or email and shall be deemed to be served on the Liquidator if hand delivered on the date of delivery or if sent by email or facsimile on the business day following the day it is sent if delivered or sent to the following address, email address or facsimile number:

David R. M. Jackson
Taylor McCaffrey LLP
9th Floor, 400 St. Mary Avenue
Winnipeg, MB R3C 4K5
Email: djackson@tmlawyers.com
Fax: (204)953-7178

18. All notices or other communications including Proofs of Claims to be served or delivered by a Claimant or other person to the Liquidator shall be hand delivered or sent by facsimile or email and shall be deemed to be served on the Liquidator if hand delivered on the date of delivery or if sent by email or facsimile on the business day following the day it is sent if delivered or sent to the following address, email address or facsimile number:

Deloitte Restructuring Inc., as Liquidator
of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
360 Main Street, Suite 2300
Winnipeg, MB R3C 3Z3

Phone: (204)944-3586
Fax: (204)947-2689
Attention: John R. Fritz
jofritz@deloitte.ca

SCHEDULE "B"

NOTICE TO CREDITORS

**Claims as against
Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**

**Notice of last Day (Claims Receipt Date)
for the Filing of Proofs of Claim**

PLEASE TAKE NOTICE that this notice is being published pursuant to an order of the Court of Queen's Bench for the Province of Manitoba dated _____ (the "Order") establishing a procedure for determining the amount of Claims (as defined in the Order) against Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd. (the "Companies"). Anyone who has not received a Claims Package and filed a Proof of Claim and who believes that they have a claim against one or both of the Companies which arose prior to **April 28th, 2017** should send a completed Proof of Claim to the Liquidator to be received by **5:00 p.m. (Manitoba Time) on** _____ (the "Claims Receipt Date").

CLAIMS WHICH ARE NOT RECEIVED BY THE LIQUIDATOR BY THE CLAIMS RECEIPT DATE WILL BE BARRED AND EXTINGUISHED FOREVER.

Creditors who have not received a Proof of Claim form should contact John R. Fritz, Deloitte Restructuring Inc., the Court-appointed Liquidator of the Companies at Telephone: (204)944-3586, Fax: (204)947-2689, email: jofritz@deloitte.ca to obtain a Proof of Claim Package. Proof of Claim forms can also be accessed at www.insolvencies.deloitte.ca/en-ca/tbf-epg.

SCHEDULE "C"

INSTRUCTION LETTER FOR THE CLAIMS PROCESS

1. CLAIMS PROCEDURE

By Order of the Manitoba Court of Queen's Bench pronounced _____ (the "Order"), the Liquidator has been authorized to conduct a claims process (the "Claims Process"). The Order governs the Claims Process, notwithstanding any of the instructions contained herein. All capitalized terms not defined herein shall have the meaning ascribed thereto in the Order and Schedule A thereto, a copy of which is enclosed with these instructions. It can also be accessed on the Liquidator's website at www.insolvencies.deloitte.ca/en-ca/tbf-epg.

This letter provides instructions for completing the Proof of Claim.

The Claims Process is intended for any person with a Claim of any kind or nature whatsoever against Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd. which arose prior to the appointment of Deloitte Restructuring Inc. Liquidator on April 28th, 2017.

If you have any questions regarding the Claim Process, please contact the Liquidator at the address provided below.

All notices and enquiries with respect to the Claims Process should be addressed to:

Deloitte Restructuring Inc., as Liquidator
of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
360 Main Street, Suite 2300
Winnipeg, MB R3C 3Z3

Phone: (204)944-3586
Fax: (204)947-2689
E-mail : jofritz@deloitte.ca
Attention: John R. Fritz

2. GENERAL INSTRUCTIONS FOR CREDITORS SUBMITTING A PROOF OF CLAIM

For Creditors submitting a Proof of Claim:

The Proof of Claim must be received by the Liquidator by 5:00 p.m. Manitoba Time on _____ (the "Claims Receipt Date"), unless the Court orders that your Proof of Claim be accepted after that date. Failure to file your Proof of Claim and any required documentation as directed in relation to your Claim by the Claims Receipt Date will mean the Claim will be barred and extinguished forever.

Additional Proof of Claim forms can be obtained from the Liquidator by contacting the Liquidator at the telephone and fax numbers indicated above and providing particulars as to your name, address, facsimile number, and e-mail. Once the Liquidator has this information you will receive, as soon as practicable, additional Proof of Claim forms.

3. INSTRUCTIONS FOR COMPLETING THE PROOF OF CLAIM

A. Particulars of Creditor

- Creditor must state full and complete legal name of company or firm.
- Creditor must include contact details including phone number, fax number and email address (as applicable) as well as the name of the contact person including his or her position with the company.
- Indicate whether the Claim was sold or assigned by ticking the appropriate box.

B. Particulars of Assignee (if any)

- Instructions are the same as above if applicable.

C. Proof of Claim

- If the individual completing the Proof of Claim is the creditor mark the appropriate item.
- If the individual completing the Proof of Claim is not the creditor he or she must state his or her position or title with the creditor and state the full and complete legal name of the creditor.
- Insert value of Claim in Canadian dollars against each Company.

D. Nature of the Claim against Taylor Bros. Farm Ltd.

- Indicate whether the Claim is unsecured or secured.
- If your Claim is secured provide full particulars of the security and supporting documentation.

E. Nature of the Claim against Edwin Potato Growers Ltd.

- Indicate whether the Claim is unsecured or secured.
- If your Claim is secured provide full particulars of the security and supporting documentation.

F. Particulars of Claim

- Claim must include supporting documentation as summarized in the Proof of Claim Form.

G. Filing of Claim

- The Proof of Claim must be received by the Liquidator by the Claims Receipt Date. **Failure to file your Proof of Claim and any required documentation as directed in relation to your Claim by the Claims Receipt Date will mean the Claim will be barred and extinguished forever.**

SCHEDULE "D"

PROOF OF CLAIM

**TAYLOR BROS. FARM LTD. and/or EDWIN POTATO GROWERS LTD.
(the "Companies")**

PLEASE READ CAREFULLY THE ORDER AND SCHEDULE A - CLAIMS PROCEDURE ALONG WITH THE INSTRUCTION LETTER ALL OF WHICH ARE ENCLOSED BEFORE COMPLETING THIS PROOF OF CLAIM.

A. PARTICULARS OF CREDITOR

- a. Full Legal Name of creditor (include trade name, if different):

(the "Creditor") The full legal name should be the name of the Creditor of the Companies, notwithstanding whether an assignment of a Claim has occurred prior to or following April 28th, 2017.

- b. Full Mailing Address of the Creditor: (The mailing address should be the mailing address of the Creditor and not an assignee.)

- c. Other Contact Information of the Creditor:

Telephone Number: _____

Email Address: _____

Facsimile Number: _____

Attention (Contact Person): _____

- d. Has the Claim set out herein been sold, transferred or assigned by the Creditor to another party?

Yes: ____ No: ____

B. PARTICULARS OF ASSIGNEE(S) (IF APPLICABLE)

If the Claim set out herein has been sold, transferred or assigned, complete the required information set out below.

- a. Full Legal Name of the Assignee:

- b. Full Mailing Address of the Assignee:

c. Other Contact Information of the Assignee:

Telephone Number: _____

Email Address: _____

Facsimile Number: _____

Attention (Contact Person): _____

C. PROOF OF CLAIM

THE UNDERSIGNED HEREBY CERTIFIED AS FOLLOWS:

a. That I:

___ am a Creditor of the Companies; OR

___ am

(state position or title)

of

(name of Creditor)

b. That I have knowledge of all the circumstances connected with the Claim described and set out below;

c. Taylor Bros. Farm Ltd. was and still is indebted to the Creditor as follows (*include all Claims that you assert against Taylor Bros. Farm Ltd.*):

\$ _____ CAD (insert \$ value of Claim)

d. Edwin Potato Growers Ltd. was and still is indebted to the Creditor as follows (*include all Claims that you assert against Edwin Potato Growers Ltd.*):

\$ _____ CAD (insert \$ value of Claim)

D. NATURE OF CLAIM AGAINST TAYLOR BROS. FARM LTD.

(CHECK AND COMPLETE APPROPRIATE CATEGORY)

1. ___ UNSECURED CLAIM OF \$ _____ CAD

That in respect of this debt, I do not hold any assets of the debtor as security and:

___ Regarding the amount of \$ _____ CAD, I do not claim a right to a priority.

___ Regarding the amount of \$ _____ CAD, I claim a right to a priority under section 136 of the *Bankruptcy and Insolvency Act* or would claim such a priority if this Proof of Claim was being filed in accordance with the *Bankruptcy and Insolvency Act*, or otherwise claim a right to a priority over unsecured creditors.

(Set out on an attached sheet details to support any priority claim)

F. PARTICULARS OF THE CLAIM(S)

Other than as already set out herein, the particulars of the undersigned's total Claim against the one or both of the Companies are:

Provide all particulars of the Claim and supporting documentation, including the amount which should be summarized on a separate sheet and/or with copies of an account history or summary and all invoices, particulars of all credits, discounts and so forth claimed, a description of transaction(s) or agreement(s) giving rise to the Claim, and/or the name of any guarantor which has guaranteed the Claim.

G. FILING OF CLAIM

This Proof of Claim form must be received by the Liquidator by no later than **5:00 p.m. (Manitoba Time)** on the **Claims Receipt Date** of _____, 2017, by either personal delivery, email (in PDF format) or facsimile transmission at the following address:

**Deloitte Restructuring Inc., as Liquidator
of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
360 Main Street, Suite 2300
Winnipeg, MB R3C 3Z3**

**Phone: (204)944-3586
Fax: (204)947-2689
Attention: John R. Fritz
jofritz@deloitte.ca**

Unless otherwise ordered by the Court, Failure to file your Proof of Claim and any required documentation as directed in relation to any Claim by 5:00 p.m. (Manitoba Time) on _____, 2017 will result in your Claim being forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Companies and shall not be entitled to further notice or distribution, if any, and shall not be entitled to participate as a Creditor in these proceedings.

DATED this ____ day of _____, 2017.

Witness:

Per: _____
Signature

Print

If Creditor is other than an individual, print name and title of authorized signatory

Witness:

Per: _____
Signature

Name

Title

SCHEDULE "E"

NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM

**TAYLOR BROS. FARM LTD. and/or EDWIN POTATO GROWERS LTD.
(the "Companies")**

Name of Creditor: _____

Reference #: _____

Terms in capital letters which are not defined within this Notice of Revision or Disallowance of Proof of Claim have the meaning ascribed thereto in the Order dated _____, 2017 and Schedule A – Claims Process to the Order. Pursuant to the Order, Deloitte Restructuring Inc. in its capacity as Liquidator of the Companies, hereby gives you notice that it has reviewed your Proof of Claim and has revised or disallowed your Claim as follows:

Your Claim has been revised for Distribution Purposes; or

Your Claim has been disallowed;

Revision or Disallowance:

Proof of Claim as Submitted	Proof of Claim as Accepted

Reason for the Revision or Disallowance:

IF YOU DO NOT AGREE WITH THIS NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM, PLEASE TAKE NOTICE OF THE FOLLOWING:

1. If you intend to dispute this Notice of Revision or Disallowance of Proof of Claim you must **no later than 30 calendar days** after service of this Notice of Revision or Disallowance of Proof of Claim serve on the Liquidator and the Claims Officer a Dispute Notice by personal service, facsimile, or email (in PDF format) to the address, email address or fax number indicated below. The form of Dispute Notice is enclosed.
2. If you do not deliver a Dispute Notice, the value of your Claim shall be deemed to be as set out in this Notice of Revision or Disallowance of Proof of Claim.

Address for Service of Dispute Notices:

Deloitte Restructuring Inc., as Liquidator
of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
360 Main Street, Suite 2300
Winnipeg, MB R3C 3Z3

Phone: (204)944-3586
Fax: (204)947-2689
Attention: John R. Fritz
jofritz@deloitte.ca

AND

David R. M. Jackson
Taylor McCaffrey LLP
9th Floor, 400 St. Mary Avenue
Winnipeg, MB R3C 4K5
Email: djackson@tmlawyers.com
Fax: (204)953-7178

IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIODS, THIS NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM WILL BE BINDING UPON YOU FOR DISTRIBUTION PURPOSES.

DATED this _____ day of _____, 2017.

DELOITTE RESTRUCTURING INC.,
in its capacity as Liquidator
of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
and not in its personal capacity.

SCHEDULE "F"

DISPUTE NOTICE

**TAYLOR BROS. FARM LTD. and/or EDWIN POTATO GROWERS LTD.
(the "Companies")**

Terms in capital letters which are not defined within this Dispute Notice have meaning ascribed thereto in the Order dated _____, 2017 and Schedule A – Claims Process to the Order. Pursuant to the Order, we hereby give you notice of our intention to dispute the Notice of Revision or Disallowance of Proof of Claim bearing Reference #: _____ and dated _____, 2017 issued by Deloitte Restructuring Inc. in its capacity as Liquidator of the Companies.

Name of Creditor: _____

Reasons for Dispute (attach additional sheet and copies of all supporting documentation if necessary):

Signature of Individual/Authorized Signing Officer: _____

(Please print name) _____

Date: _____

Telephone Number: _____

Facsimile Number: _____

Email Address: _____

Full Mailing Address:

THIS FORM AND SUPPORTING DOCUMENTATION TO BE RETURNED BY PERSONAL SERVICE, FACSIMILE, OR EMAIL (IN PDF FORMAT) TO THE ADDRESS, EMAIL ADDRESS OR FAX NUMBER INDICATED HEREIN AND TO BE RECEIVED NO LATER THAN 30 CALENDAR DAYS AFTER SERVICE OF THE NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM ON YOU.

Address for Service of Dispute Notices:

Deloitte Restructuring Inc., as Liquidator
of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
360 Main Street, Suite 2300
Winnipeg, MB R3C 3Z3

Phone: (204)944-3586
Fax: (204)947-2689
Attention: John R. Fritz
jofritz@deloitte.ca

AND

David R. M. Jackson
Taylor McCaffrey LLP
9th Floor, 400 St. Mary Avenue
Winnipeg, MB R3C 4K5
Email: djackson@tmlawyers.com
Fax: (204)953-7178

SCHEDULE "G"

NOTICE OF ADMISSION OF A CLAIM AS A PROVEN CLAIM

**TAYLOR BROS. FARM LTD. and/or EDWIN POTATO GROWERS LTD.
(the "Companies")**

Terms in capital letters which are not defined within this Admission Notice have meaning ascribed thereto in the Order dated _____, 2017 and Schedule A – Claims Process to the Order. Pursuant to the Order, Deloitte Restructuring Inc. in its capacity as Liquidator of the Companies hereby give you notice of admission of your Claim dated _____ as a Proven Claim.

Name of Creditor: _____

Nature of Proven Claim:

Amount: \$ _____ CAD

Classification:

1. ___ UNSECURED CLAIM OF \$ _____ CAD

That in respect of this debt, you do not hold any assets of the debtor as security and:

___ Regarding the amount of \$ _____ CAD, you do not claim a right to a priority.

___ Regarding the amount of \$ _____ CAD, you claim a right to a priority under section 136 of the *Bankruptcy and Insolvency Act* or would claim such a priority if this Proof of Claim was being filed in accordance with the *Bankruptcy and Insolvency Act*, or otherwise claim a right to a priority over unsecured creditors, the particulars of which are as follows:

2. ___ SECURED CLAIM OF \$ _____ CAD

That in respect of this debt, you hold assets of the debtor valued at \$ _____ CAD as security, the particulars of which are as follows:

DATED this _____ day of _____, 2017.

DELOITTE RESTRUCTURING INC.,
in its capacity as Liquidator
of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
and not in its personal capacity.