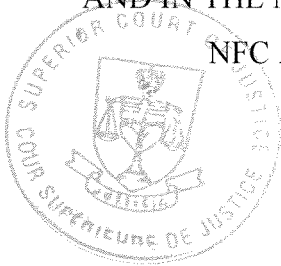


ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST

THE HONOURABLE ) TUESDAY, THE 9<sup>TH</sup> DAY  
JUSTICE BROWN ) OF APRIL 2013

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
NFC ACQUISITION GP INC., NFC ACQUISITION CORP. AND  
NFC LAND HOLDINGS CORP.



**ORDER**

**(CLAIMS PROCEDURE-DIRECTORS' CHARGE)**

THIS MOTION, made by FTI Consulting Canada Inc. in its capacity as CCAA Monitor in respect of NFC Acquisition GP Inc., NFC Acquisition Corp. and NFC Land Holdings Corp. (collectively, the “**Applicants**” and together with NFC Acquisition L.P., and New Food Classics, the “**NFC Entities**”) pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended, (the “**CCAA**”) for, orders *inter alia*, approving a procedure for the solicitation, determination and resolution of certain claims filed against the Directors and Officers of the NFC Entities and authorizing and directing FTI Consulting Canada Inc., in its capacity as court appointed Receiver of the property, assets and undertakings of the NFC Entities, to administer

the Claims Procedure (as defined herein) was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Motion, the Monitor's Fourth Report, and on hearing the submissions of counsel to the Directors and Officers, the Monitor, and BMO no one appearing for any other person on the service list, although properly served as appears from the affidavit of service of Anne Marie Runa sworn March 26, 2013, and filed:

## **SERVICE**

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and Motion Record in respect of this Motion is hereby abridged so that this Motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that for purposes of this Order the following terms shall have the following meanings:
  - (a) **"Bank Counsel"** means Gowling's LLP;
  - (b) **"Business Day"** means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Ontario;
  - (c) **"Claimant"** means a Person asserting a Directors' Charge Claim in the Claims Procedure;
  - (d) **"Claims Bar Date"** means 7:00 p.m. (Eastern Standard Time) on May 31, 2013, or any later date ordered by the Court;
  - (e) **"Claims Procedure"** means the procedures outlined in this Order, including the Schedules attached hereto;
  - (f) **"Court"** means the Ontario Superior Court of Justice (Commercial List);
  - (g) **"Creditor"** means any Person that may have a Directors' Charge Claim;

- (h) “**Director**” means any Person who served as a director of any one or more of the NFC Entities at any time from and after the date that is sixty (60) days prior to the Initial Order;
- (i) “**Directors’ Charge**” has the meaning ascribed thereto in paragraph 21 of the Initial Order;
- (j) “**Directors’ Charge Claim**” means any existing or future right or claim of any Person against one or more of the Directors or Officers which arose or arises on or after the date of the Initial Order as a result of such Director’s or Officer’s position, supervision, management or involvement as a Director or Officer (save and except any claim that arose as a result of such Director’s or Officer’s gross negligence or wilful misconduct) including, without limitation, claims in connection with wages and source deductions, vacation pay, PST, GST, HST, and liability of any kind under Saskatchewan legislation for pay in lieu of notice, if any, and without limiting the generality of the foregoing, against all claims, costs and expenses relating to the failure of the NFC Entities after the date of the Initial Order to make payments in connection with:
  - (i) any statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province thereof or any other taxation authority which are required to be deducted from employees’ wages including, without limitation, amounts in respect of employment insurance, the Canada Pension Plan, Quebec Pension Plan and income taxes;
  - (ii) all goods and services or other applicable sales taxes (collectively, “**Sales Taxes**”) required to be remitted by the NFC Entities in connection with the sale of goods and services by the NFC Entities, but only where such Sales Taxes are accrued or collected after the date of the Initial Order, or where such Sales Taxes are accrued or collected prior to the date of Initial Order but were not required to be remitted until on or after the date thereof; and

- (iii) any amounts payable to the Crown in right of Canada or of any Province thereof or any political subdivision thereof or any other taxation authority in respect of municipal realty, municipal business or other taxes, assessments or levies of any kind or nature which are entitled at law to be paid in priority to claims of secured creditors and which are attributable to or in respect to the carrying on of the business by the NFC Entities;
- (k) “**Directors’ Counsel**” means Lenczner Slaght Royce Smith Griffin LLP in its capacity as counsel to the independent Directors and Officers of the NFC Entities and Goodmans LLP in its capacity as counsel to the Directors and Officers of the NFC Entities appointed by EdgeStone Capital Partners Inc.;
- (l) “**Dispute Package**” means with respect to any Directors’ Charge Claim, a copy of the related Proof of Claim, Notice of Revision or Disallowance and Notice of Dispute;
- (m) “**D&O Charge Amount**” means the indemnity in the maximum amount of \$3,000,000 given by the NFC Entities in favour of the Directors and Officers and secured by the Directors’ Charge pursuant to and in accordance with the Initial Order;
- (n) “**D&O Insurance Policies**” means any applicable directors’ and officers’ insurance policy issued to the Directors and Officers in respect of their past or present position as a director or officer of any one or more of the NFC Entities;
- (o) “**Initial Order**” means the Initial Order of the Honourable Mr. Justice Morawetz dated January 17, 2012;
- (p) “**Proven Claims Insured Reserve**” means a reserve established by the Receiver for the purpose of paying Un-Insured Proven Claims, such reserve to be in the aggregate face value amount of all Proven Claims, provided that, at any given time, the Proven Claims Insured Reserve shall not exceed \$3,000,000 less the amounts, if any, paid by the Receiver on account of any Un-Insured Proven Claims;

- (q) “**Insurer**” means the insurer under an applicable D&O Insurance Policy;
- (r) “**Insurer Paid Amount**” means the amount of any Proven Claim or portion thereof that is satisfied and paid by an Insurer;
- (s) “**Known Creditor**” means a Person who the Directors and Officers, the Monitor or the Receiver have notice or knowledge may have a Directors’ Charge Claim;
- (t) “**Monitor**” means FTI Consulting Canada Inc., in its capacity as the Court-appointed Monitor of the NFC Entities;
- (u) “**Notice to Creditors**” means the form of notice substantially in the form attached hereto as Schedule “1”;
- (v) “**Notice of Dispute**” means a notice delivered to the Receiver by a Claimant disputing a Notice of Revision or Disallowance, which notice shall be substantially in the form attached hereto as Schedule “5” and shall set out the reasons for the dispute;
- (w) “**Notice of Revision or Disallowance**” means a notice informing a Claimant that the Receiver has revised or disallowed such Claimant’s Directors’ Charge Claim, which notice shall be substantially in the form attached hereto as Schedule “3” and shall set out the reasons for revision or disallowance;
- (x) “**Officer**” means any Person who served as an officer of any one or more of the NFC Entities;
- (y) “**Person**” means any individual, partnership, firm, joint venture, trust, entity, corporation, unincorporated organization, union, pension plan administrator, pension plan regulator, governmental authority, ministry or agency, regulatory body, labour board, employee, legal personal representative or litigation guardian, or other association, or similar entity, howsoever designated or constituted;
- (z) “**Proof of Claim**” means a completed proof of Directors’ Charge Claim filed by a Claimant, substantially in the form attached as Schedule “2”;

- (aa) **“Proven Claim”** means the amount and classification of a Creditor’s Directors’ Charge Claim as finally determined in accordance with this Claims Procedure;
  - (bb) **“Receiver”** means FTI Consulting Canada Inc., in its capacity as the Court-appointed Receiver of the property, assets and undertakings of the NFC Entities;
  - (cc) **“Receiver’s Charge”** means the Receiver’s Charge as that term is defined in the order of Justice Brown appointing FTI Consulting Canada Inc. as Receiver of the property, assets and undertakings of the NFC Entities;
  - (dd) **“Receiver’s Website”** means <http://cfcanada.fticonsulting.com/nfc/>;
  - (ee) **“Unasserted Directors’ Charge Claim”** means a Directors’ Charge Claim for which a Proof of Claim was not delivered to the Receiver by the Claims Bar Date; and
  - (ff) **“Un-Insured Proven Claim”** means the amount of a Proven Claim of a Creditor or portion thereof that has been denied coverage by an Insurer and in the opinion of the Receiver acting reasonably, the Directors and Officers have duly pursued all reasonable recourses to cause the applicable Insurer to provide coverage under the applicable Insurance Policy;
3. **THIS COURT ORDERS** that effective upon discharge of the Monitor, the Claims Procedure shall be administered by the Receiver.

## **SOLICITATION OF DIRECTORS’ CHARGE CLAIMS**

### **Notice to Creditors**

4. **THIS COURT ORDERS** that the Notice to Creditors is approved.
5. **THIS COURT ORDERS** that the Receiver shall endeavour to cause the Notice to Creditors to be published once in each of the Globe and Mail (National Edition), the Saskatoon Star Phoenix, and the St. Catharines Standard as soon as practicable after the date of this Order;

6. **THIS COURT ORDERS** that the Receiver shall cause the Notice to Creditors to be posted on the Receiver's Website as soon as practicable after the date of this Order until the Claims Bar Date.
7. **THIS COURT ORDERS** that the Receiver shall as soon as practicable after the date of this Order send the Notice to Creditors and a copy of this Order to each Known Creditor by regular prepaid mail or electronic mail to the last known address of such Known Creditor and to any Person who requests these documents.

**Deadline for Filing a Directors' Charge Claim Proof of Claim**

8. **THIS COURT ORDERS** that any Person that wishes to assert a Directors' Charge Claim must deliver a Proof of Claim in accordance with paragraphs 25 & 26 herein, together with all relevant supporting documentation in respect of such Directors' Charge Claim, so that such Proof of Claim is received by the Receiver by no later than the Claims Bar Date.
9. **THIS COURT ORDERS** that any Person who does not deliver a Proof of Claim in accordance with this Order to the Receiver by the Claims Bar Date shall be forever barred from asserting or enforcing such Unasserted Directors' Charge Claim against any of the Directors and Officers and/or against the Property (as defined in the Initial Order), and the Directors and Officers shall not have any liability whatsoever in respect of, and shall be released and discharged from, any and all Unasserted Directors' Charge Claims, and all Unasserted Directors' Charge Claims shall be forever extinguished, barred, and discharged as against the Property and the Directors and Officers without any further act or notification.

**DETERMINATION OF DIRECTORS' CHARGE CLAIMS**

10. **THIS COURT ORDERS** that the Receiver, in consultation with Directors' Counsel and Bank Counsel and shall review each Proof of Claim that is received by the Claims Bar Date. The Receiver may accept, revise or disallow all or any part of the Directors' Charge Claim. At any time the Receiver may request additional information from the Claimant with respect to any Directors' Charge Claim. The failure by the Receiver to send a

Notice of Revision or Disallowance shall not result in any Director's Charge Claim being accepted or being deemed to be accepted.

11. **THIS COURT ORDERS** that the Receiver will provide a copy of any delivered Proof of Claim, Notice of Revision or Disallowance and Notice of Dispute to Directors' Counsel and Bank Counsel, and will allow Directors' Counsel and Bank Counsel to review and provide comments in respect of any Notice of Revision or Disallowance that the Receiver intends to deliver to a Claimant and prior to the delivery thereof.
12. **THIS COURT ORDERS** that the Receiver may attempt to consensually resolve the classification or amount of any asserted Directors' Charge Claim with the Claimant prior to accepting, revising or disallowing such Directors' Charge Claim.
13. **THIS COURT ORDERS** that if the Receiver determines to revise or disallow a Directors' Charge Claim, the Receiver shall send a Notice of Revision or Disallowance to the Claimant.
14. **THIS COURT ORDERS** that if a Claimant disputes the disallowance or revision of its Directors' Charge Claim as set forth in a Notice of Revision or Disallowance and such Claimant intends to contest the Notice of Revision or Disallowance then such Claimant shall deliver a Notice of Dispute so that such Notice of Dispute is received by the Receiver by no later than 7:00 p.m. Eastern Standard Time on the day which is fourteen days after the date of the Notice of Revision or Disallowance or such later date as the Receiver may agree in writing or the Court may order.
15. **THIS COURT ORDERS** that (i) any Claimant who fails to deliver a Notice of Dispute to the Receiver by the deadline set forth in paragraph 14 shall be deemed to accept the amount of its Directors' Charge Claim as set out in the Notice of Revision or Disallowance and the Directors' Charge Claim as set out in the Notice of Revision or Disallowance shall constitute a Proven Claim (or, if the Directors' Charge Claim is disallowed in full in the Notice of Revision or Disallowance, the applicable Claimant shall be deemed to accept such disallowance and the Directors' Charge Claim shall be deemed to be fully disallowed), and (ii) any Directors' Charge Claim, or any portion thereof, that is disallowed pursuant to a Notice of Revision or Disallowance and in



respect of which no Notice of Dispute is received the Receiver by the deadline set forth in paragraph 14 hereof, shall be forever extinguished, barred, discharged and released as against the Property and as against the Directors and Officers without any further act or notification.

16. **THIS COURT ORDERS** that the Receiver may at any time refer a Directors' Charge Claim to the Court for resolution (and give reasonable advance notice of same to Directors' Counsel and Bank Counsel), where in the Receiver's view such a referral is preferable or necessary for the resolution of the Directors' Charge Claim. The Bank and the Directors and Officers shall have standing in respect of any such matter relating to the Claims Procedure that is brought before the Court, and the Directors and Officers shall be permitted to bring a motion to the Court, on notice to the Receiver and any Claimant affected thereby, with respect to the classification, revision, allowance, disallowance, quantification or determination of any Directors' Charge Claim.
17. **THIS COURT ORDERS** that upon receipt of a Notice of Dispute, the Receiver shall, if unable to consensually resolve the classification and the amount of the Directors' Charge Claim with the Claimant within fourteen (14) days of receipt of a Notice of Dispute, schedule a 9:30 appointment with the Court (and give reasonable advance notice of same to Directors' Counsel and Bank Counsel) for the purpose of scheduling a motion to resolve the Directors' Charge Claim and at such motion the Claimant shall be deemed to be the applicant, the Receiver shall be deemed to be the respondent.

#### **NOTICE OF TRANSFEREES**

18. **THIS COURT ORDERS** that if a Claimant, a Creditor, or any subsequent holder of a Directors' Charge Claim, who has been acknowledged by the Receiver as the holder of the Directors' Charge Claim, transfers or assigns that Directors' Charge Claim to another Person the Receiver shall not be obligated to give notice to or to otherwise deal with the transferee or assignee of the Directors' Charge Claim as the holder of such Directors' Charge Claim unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been delivered to the Receiver. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the holder

of such Directors' Charge Claim and shall be bound by notices given and steps taken in respect of such Directors' Charge Claim in accordance with the provisions of this Order.

19. **THIS COURT ORDERS** that if a Claimant, a Creditor or any subsequent holder of a Directors' Charge Claim, who has been acknowledged by the Receiver as the holder of the Directors' Charge Claim, transfers or assigns the whole of such Directors' Charge Claim to more than one Person or part of such Directors' Charge Claim to another Person, such transfers or assignments shall not create separate Directors' Charge Claims and such Directors' Charge Claims shall continue to constitute and be dealt with as a single Directors' Charge Claim notwithstanding such transfers or assignments. The Receiver shall not, in each case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Directors' Charge Claim only as a whole and then only to and with the Person last holding such Directors' Charge Claim, provided such Claimant or Creditor may, by notice in writing delivered to the Receiver, direct that subsequent dealings in respect of such Directors' Charge Claim, but only as a whole, shall be dealt with by a specified Person and in such event such Person shall be bound by any notices given or steps taken in respect of such Directors' Charge Claim with such Claimant or Creditor in accordance with the provisions of this Order.

## **INSURANCE CLAIMS**

20. **THIS COURT ORDERS** that, notwithstanding any other provision hereof, with respect to a Directors' Charge Claim for which the Directors and Officers are fully insured, the Receiver, with the consent of the Directors and Officers, may agree with the Insurer that the Directors' Charge Claim shall be adjudicated by way of an alternative process and not adjudicated in accordance with the procedure set out in this Order.
21. **THIS COURT ORDERS** that, the Directors and Officers shall, unless the Receiver agrees otherwise, promptly file a claim in respect of a Proven Claim under the D&O Insurance Policy. The Receiver shall establish a Proven Claims Insured Reserve in respect of each Proven Claim and the Proven Claims Insured Reserve shall be secured by the Directors' Charge and shall be administered as follows:

- (a) Upon payment by the Insurer of the Insurer Paid Amount and provided that either i) the aggregate amount of all Proven Claims and all unresolved Directors' Charge Claims is less than the D&O Charge Amount, or ii) the aggregate amount of all Un-Insured Proven Claims, all Proven Claims for which insurance coverage has not yet been determined and all unresolved Directors' Charge Claims is less than the D&O Charge Amount, the Receiver shall release an amount equal to the Insurer Paid Amount from the Proven Claims Insured Reserve for distribution to NFC creditors in accordance with their priorities.
  - (b) The Receiver shall pay from the Proven Claims Insured Reserve any Un-Insured Proven Claims provided that either (i) the aggregate amount of all Proven Claims and all unresolved Directors' Charge Claims is less than the D&O Charge Amount, or (ii) the aggregate amount of all Un-Insured Proven Claims, all Proven Claims for which insurance coverage has not been determined and all unresolved Directors' Charge Claims is less than the D&O Charge Amount. If the aggregate amount of all Un-Insured Proven Claims, are at any time, greater than the D&O Charge Amount, the Receiver shall pay on a pro rata basis to Creditors with Un-Insured Proven Claims the maximum amount of \$3,000,000 less any amounts paid to Directors' Counsel on account of their fees and disbursements provided for in paragraph 22.
22. **THIS COURT ORDERS** that Directors' Counsel shall be entitled to be paid by the Receiver for their professional fees and disbursements incurred at the standard rates and charges of such Directors' Counsel in respect of activities relating to the Claims Procedure to a maximum amount of \$50,000, the payment of which shall be secured by and paid out of, the funds in the Post Receivership Account charged by the Directors' Charge. For greater certainty, the fees and disbursements of Directors' Counsel in respect of any alternative process approved by the Court pursuant to paragraph 20 hereof, shall not be paid by the Receiver or be secured by the Directors' Charge.

## GENERAL PROVISIONS

23. **THIS COURT ORDERS** that the Receiver, in carrying out the terms of the Claims Procedure, shall have all of the protections given to it by BIA and the Receivership Order and as officer of this Court in its favour, shall incur no liability or obligation as a result of the carrying out of its obligations under the Claims Procedure, shall be entitled to rely on the book and records of NFC Entities, and any information provided by the Directors and Officers or a Claimant, and shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information.
24. **THIS COURT ORDERS** that for the purposes of the Claims Procedure, all Directors' Charge Claims which are denominated in a foreign currency shall be converted to Canadian dollars at the Bank of Canada noon spot rate of exchange for exchanging the currency to Canadian dollars on January 17, 2012.
25. **THIS COURT ORDERS** that any notice or communication required to be delivered pursuant to the terms of this Order shall be in writing and may be delivered by facsimile, email or electronic transmission, personal delivery, courier or, as necessary, by prepaid mail addressed to the respective party.
26. **THIS COURT ORDERS** that any document, notification or notice required to be delivered to the Receiver under this Claims Procedure shall be delivered to:

FTI Consulting Canada Inc.  
In its capacity as Receiver of NFC Acquisition GP Inc., NFC Acquisition Corp.  
and NFC Land Holdings Corp, NFC Acquisition L.P., and New Food Classics  
FTI Consulting Canada Inc.  
TD Waterhouse Tower  
79 Wellington Street West  
Suite 2010, P.O. Box 104  
Toronto, Ontario M5K 1G8

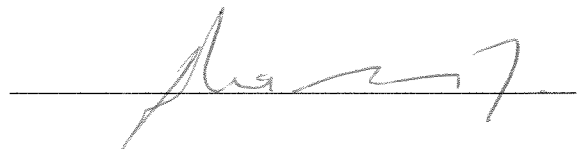
Attention: Julie Haghiri  
Telephone: 416-649-8081  
Facsimile: 416-649-8101  
Email: julie.haghiri@fticonsulting.com

27. **THIS COURT ORDERS** that in the event that the day on which any notice or communication required to be delivered pursuant to the Claims Procedure is not a Business Day then such notice or communication shall be required to be delivered on the next Business Day.
  
28. **THIS COURT ORDERS** that the Receiver is authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which Proofs of Claim, Notices of Dispute and other notices are completed and executed and may, where it is satisfied that a Directors' Charge Claim has been adequately filed or proven, waive strict compliance with the requirements of this Claims Procedure as to completion and execution of Proofs of Claim, Notices of Dispute and other notices to be provided herein.
  
29. **THIS COURT ORDERS AND REQUESTS** the aid and recognition of any court or any judicial, regulatory or administrative body in any province or territory of Canada (including the assistance of any court in Canada pursuant to section 17 of the CCAA or section 188 of the BIA) and the Federal Court of Canada and any judicial, regulatory or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature or any province and any court or any judicial, regulatory or administrative body of the United States and of any other nation or state, to act in aid of and be complementary to this Court in carrying out the terms of this Claims Procedure.

ENTERED AT / INSCRIT A TORONTO  
ON / BOOK NO:  
LE / DANS LE REGISTRE NO.:



APR 09 2013



Schedule "A"

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**NOTICE OF DIRECTORS' CHARGE CLAIMS BAR DATE**

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**IN RESPECT OF CLAIMS AGAINST THE FORMER DIRECTORS AND OFFICERS OF NFC ACQUISITION CORP., NFC ACQUISITION GP INC., NFC LAND HOLDINGS CORP., NFC ACQUISITION L.P. AND NEW FOOD CLASSICS (the "NFC ENTITIES")**

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**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C.1985, c. C-36, as amended (the "CCAA")**

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TO: CLAIMANTS HAVING A DIRECTORS' CHARGE CLAIM AND TO ANY OTHER PERSON OR PARTIES

**NOTICE OF DIRECTORS' CHARGE CLAIMS PROCEDURE AND CLAIMS BAR DATE**

***PLEASE TAKE NOTICE*** that this notice is being published pursuant to an order of the *Ontario* Superior Court of Justice (Commercial List) dated April 9, 2013 (the "Directors' Charge Claims Procedure Order"). All capitalized terms in this Notice are defined in the Directors' Charge Claims Procedure Order, a copy of which can be found on the Receiver's website at <http://cfcanada.fticonsulting.com/nfc/>.

Any Person who believes that it has Directors' Charge Claim against a Director or Officer of the NFC Entities should send a Proof of Claim to FTI Consulting Canada Inc., in its capacity as the Court-appointed receiver of the property, assets and undertakings of the NFC Entities (the "Receiver") to be received **by the Receiver by 7:00 p.m. (Eastern Standard Time) on May 31, 2013 or such other date as ordered by the Court (the "Claims Bar Date")**.

**DIRECTORS' CHARGE CLAIMS WHICH ARE NOT RECEIVED BY THE CLAIMS BAR DATE WILL BE BARRED AND EXTINGUISHED FOREVER.**

Claimants who require a Proof of Claim form may access these forms at the Receiver's website at <http://cfcanada.fticonsulting.com/nfc/> or they may contact the Receiver (Attention: Julie Haghiri, Telephone: (416) 649-8081 and Fax: (416) 649-8101) to obtain a claims package.

Claimants should file their Proof of Claim with the Receiver by mail, fax, email, courier or hand delivery, so that the Proof of Claim is actually received by the Claims Bar Date at the address below.

Address of Receiver

FTI Consulting Canada Inc.  
TD Waterhouse Tower  
79 Wellington Street West  
Suite 2010, P.O. Box 104  
Toronto, Ontario M5K 1G8

Attention: Julie Haghiri

Telephone: (416) 649-8081  
Facsimile: (416) 649-8101  
E-mail: [julie.haghiri@fticonsulting.com](mailto:julie.haghiri@fticonsulting.com)

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

**Schedule "B"**

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**PROOF OF DIRECTORS' CHARGE CLAIM**

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**IN RESPECT OF CLAIMS AGAINST THE FORMER DIRECTORS AND OFFICERS  
OF NFC ACQUISITION CORP., NFC ACQUISITION GP INC., NFC LAND  
HOLDINGS CORP., NFC ACQUISITION L.P. AND NEW FOOD CLASSICS**

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**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,**

**R.S.C. 1985, c. C-36, as amended**

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**A. PARTICULARS OF DIRECTORS' CHARGE CLAIM CREDITOR**

1. Full Legal Name of Director's Charge Claim Creditor:  
\_\_\_\_\_ (the "Creditor"). (*Full legal or Corporate name  
should be the name of the original Creditor.*)
  
2. Full Mailing Address of the Creditor:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
  
3. Telephone Number of Creditor: \_\_\_\_\_ \*
  
4. Facsimile Number of Creditor: \_\_\_\_\_ \*
  
5. Attention (Contact Person): \_\_\_\_\_ \*
  
6. Email address: \_\_\_\_\_ \*
  
7. Has the Directors' Charge Claim been sold or assigned by Creditor to another party?  
Yes \_\_\_ No \_\_\_ **(If yes please complete section D)**



**B. PROOF OF DIRECTORS' CHARGE CLAIM:**

I, \_\_\_\_\_ [Name of Creditor or Representative of the Creditor], do hereby certify:

that I am (please check one):

\_\_\_ the Creditor; or

\_\_\_ hold the following position of \_\_\_\_\_ of the Creditor

and have personal knowledge of all the circumstances connected with the Directors' Charge Claim described herein;

**C. PARTICULARS OF DIRECTORS' CHARGE CLAIM:**

Name of the Director/Officer and the amount for each Director/Officer which owes the amount claimed:

Director/Officer	Amount
<input type="checkbox"/>	\$ _____
<input type="checkbox"/>	\$ _____
<input type="checkbox"/>	\$ _____
<input type="checkbox"/>	\$ _____

Description of transaction, agreement or event giving rise or relating to the Directors' Charge Claim:

\_\_\_\_\_  
\_\_\_\_\_

If the Directors' Charge Claim is contingent or unliquidated, state the basis and provide evidence upon which the Directors' Charge Claim has been valued:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Description of security, if any, granted to the Creditor or assigned by Creditor in respect of the Directors' Charge Claim (other than the Director's Charge itself):

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***IF CLAIMANTS REQUIRE ADDITIONAL SPACE, PLEASE ATTACH A SCHEDULE HERETO. CLAIMANTS SHOULD ALSO PROVIDE COPIES OF ALL RELEVANT AGREEMENTS.***

A DETAILED, COMPLETE STATEMENT OF ACCOUNT MUST BE ATTACHED TO THE PROOF OF THE DIRECTORS' CHARGE CLAIM WHICH MUST SHOW THE DATE, THE NUMBER AND THE AMOUNT OF EACH INVOICE OR CHARGE, TOGETHER WITH THE DATE, THE NUMBER AND THE AMOUNT OF ALL CREDITS, COUNTERCLAIMS, DISCOUNTS, PAYMENTS, ETC., TO WHICH THE APPLICANTS ARE ENTITLED.

**D. PARTICULARS OF ASSIGNEE(S) (IF ANY):**

1. Full Legal Name of Assignee(s) of the Directors' Charge Claim (if all or a portion of the Claim has been sold). If there is more than one assignee, please attach separate sheets with the following information:

\_\_\_\_\_  
(the "Assignee(s)")

Amount of Total Directors' Charge Claim Assigned           \$ \_\_\_\_\_

Amount of Total Directors' Charge Claim Not Assigned       \$ \_\_\_\_\_

Total Amount of Directors' Charge Claim                       \$ \_\_\_\_\_

(should equal "Total Directors' Charge Claim" as entered on Section B)

2. Full Mailing Address of Assignee(s):

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3. Telephone Number of Assignee(s): \_\_\_\_\_

4. Facsimile Number of Assignee(s): \_\_\_\_\_

5. Email address of Assignee(s): \_\_\_\_\_

6. Attention (Contact Person): \_\_\_\_\_

**E. FILING OF CLAIMS:**

**The duly completed Proof of Directors' Charge Claim together with supporting documentation must be returned and received by the Receiver, no later than 7:00 pm (Eastern Standard Time) on May 31, 2013, to the following email address, address or facsimile:**

Failure to file your Proof of Directors' Charge Claim by such date will result in your claim being forever extinguished and barred and you will be prohibited from making or enforcing a Directors' Charge Claim against the NFC Entities.

This Proof of Directors' Charge Claim must be delivered by email, facsimile transmission, personal delivery, courier or prepaid mail at the following address:

**Address of Receiver:**

FTI Consulting Canada Inc.  
TD Waterhouse Tower  
79 Wellington Street West  
Suite 2010, P.O. Box 104  
Toronto, Ontario M5K 1G8

Attention: Julie Haghiri

Telephone: (416) 649-8081  
Facsimile: (416) 649-8101  
E-mail: julie.haghiri@fticonsulting.com

DATED at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
(Signature of Witness)

\_\_\_\_\_  
(Signature of individual completing this form)

\_\_\_\_\_  
(Please print name)

\_\_\_\_\_  
(Please print name)

Schedule "C"

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NOTICE OF REVISION OR DISALLOWANCE

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IN RESPECT OF CLAIMS AGAINST THE FORMER DIRECTORS AND OFFICERS OF NFC ACQUISITION CORP., NFC ACQUISITION GP INC., NFC LAND HOLDINGS CORP., NFC ACQUISITION L.P. AND NEW FOOD CLASSICS (the "NFC ENTITIES")

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IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, as amended

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**TO:** [insert name and address of creditor]

**FROM:** [FTI Consulting Canada Inc., in its capacity as Receiver]

Terms not otherwise defined in this Notice have the meaning ascribed to them in the Order of the Superior Court of Justice for Ontario made April 9, 2013 (the "Claims Procedure Order"). You can obtain a copy of the Claims Procedure Order on the Monitor's website at <http://cfcanada.fticonsulting.com/nfc/> or by contacting the Receiver as set out below.

This Notice of Revision or Disallowance is issued pursuant to the Claims Procedure Order.

The Receiver has reviewed your Claim, **as set out in your Proof of Claim** and hereby gives you notice that is has revised or rejected your Claim as follows:

<u>Claim Against Director/Officer</u>	<u>Amount Per Proof of Claim</u>	<u>Disallowed Amount</u>	<u>Allowed Amount</u>
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>TOTAL</b>	\$ _____	\$ _____	\$ _____

**REASONS FOR DISALLOWANCE:**

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If you do not agree with this Notice of Revision or Disallowance please take notice of the following:

1. If you intend to dispute a Notice of Revision or Disallowance, you must, by 5:00 p.m. (Eastern Standard Time) on the day which is fourteen (14) days after the date of this Notice of Revision or Disallowance or such later date as the Court may order, deliver a Notice of Dispute by email, facsimile transmission, courier, personal delivery or prepaid mail to the address indicated herein. The form of Notice of Dispute is attached to this Notice.
2. If you do not deliver a Notice of Dispute, the value of your Claim shall be deemed to be as set out in this Notice of Revision or Disallowance.

*Address for Service of Dispute Notices:*

**Address of Monitor:**

FTI Consulting Canada Inc.  
TD Waterhouse Tower  
79 Wellington Street West  
Suite 2010, P.O. Box 104  
Toronto, Ontario M5K 1G8

Attention: Julie Haghiri

Telephone: (416) 649-8081  
Facsimile: (416) 649-8101  
E-mail: [julie.haghiri@fticonsulting.com](mailto:julie.haghiri@fticonsulting.com)

**IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIOD, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU.**

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

**FTI CONSULTING CANADA INC.**

In its capacity as Court-Appointed Receiver of the NFC Entities

Per: \_\_\_\_\_

Encl.

Schedule "D"

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NOTICE OF DISPUTE

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**IN RESPECT OF CLAIMS AGAINST THE FORMER DIRECTORS AND OFFICERS  
OF NFC ACQUISITION CORP., NFC ACQUISITION GP INC., NFC LAND  
HOLDINGS CORP., NFC ACQUISITION L.P. AND NEW FOOD CLASSICS (the "NFC  
ENTITIES")  
(collectively, the "Directors and Officers")**

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**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, as amended**

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Pursuant to the order of the Court dated April 9, 2013, we hereby give you notice of our intention to dispute the Notice of Revision or Disallowance issued by FTI Consulting Canada Inc. in its capacity as Receiver of the property, assets, undertaking of the NFC Entities.

**A. PARTICULARS OF CREDITOR**

1. Full Legal Name of Creditor: \_\_\_\_\_

2. Full Mailing Address of the Creditor: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone Number of Creditor: \_\_\_\_\_ \*

Facsimile Number of Creditor: \_\_\_\_\_ \*

Email address: \_\_\_\_\_ \*

Attention (Contact Person): \_\_\_\_\_ \*

**B. PARTICULARS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED  
CLAIM, IF APPLICABLE:**

1. Have you acquired this Claim by assignment? Yes  No   
(if yes, attach documents evidencing assignment)

2. Full Legal Name of original creditor(s): \_\_\_\_\_

**C. DISPUTE:**

We hereby disagree with the value or classification of our Directors' Charge Claim as set out in the Notice of Revision or Disallowance:

Director/Officer	Claim per Notice of Revision or Disallowance	Claim per Creditor
	\$	\$
	\$	\$
	\$	\$
	\$	\$
Total Claim	\$	\$

***IF CLAIMANTS REQUIRE ADDITIONAL SPACE PLEASE ATTACH A SCHEDULE HERETO. CLAIMANTS SHOULD ALSO PROVIDE COPIES OF ALL RELEVANT AGREEMENTS.***

A DETAILED, COMPLETE STATEMENT OF ACCOUNT MUST BE ATTACHED TO THE PROOF OF DIRECTORS' CHARGE CLAIM WHICH MUST SHOW THE DATE, THE NUMBER AND THE AMOUNT OF EACH INVOICE OR CHARGE, TOGETHER WITH THE DATE, THE NUMBER AND THE AMOUNT OF ALL CREDITS, COUNTERCLAIMS, DISCOUNTS, PAYMENTS, ETC., TO WHICH THE APPLICANTS ARE ENTITLED.

**D. REASONS FOR DISPUTE:**

*(Provide full particulars of the Directors' Charge Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Claim.*

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**THIS FORM AND SUPPORTING DOCUMENTATION TO BE RETURNED BY FACSIMILE TRANSMISSION, COURIER, PERSONAL SERVICE OR PREPAID MAIL TO THE ADDRESS INDICATED HEREIN AND TO BE RECEIVED BY 700 P.M. (EASTERN STANDARD TIME) ON THE DAY WHICH IS FOURTEEN (14) DAYS AFTER THE DATE OF THE NOTICE OF REVISION OR DISALLOWANCE, OR SUCH LATER DATE AS THE COURT MAY ORDER.**

*Address for Service of Dispute Notices:*

**Address of Monitor:**

FTI Consulting Canada Inc.  
TD Waterhouse Tower  
79 Wellington Street West  
Suite 2010, P.O. Box 104  
Toronto, Ontario M5K 1G8

Attention: Julie Haghiri

Telephone: (416) 649-8081  
Facsimile: (416) 649-8101  
E-mail: [julie.haghiri@fticonsulting.com](mailto:julie.haghiri@fticonsulting.com)

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,  
R.S.C. 1985, c. C-36, AS AMENDED  
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF NFC ACQUISITION GP INC., NFC  
ACQUISITION CORP. AND NFC LAND HOLDINGS CORP.

ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

Proceedings commenced in Toronto

CLAIMS PROCEDURE-DIRECTORS' CHARGE

**BORDEN LADNER GERVAYS LLP**

**EDMOND F.B. LAMIEK**

(LSUC #33338U)

Tel: 416 367 6311

Fax: 416 361 2436

**OSLER, HOSKIN & HARCOURT LLP**

**CAITLIN E. FELL**

(LSUC #60091H)

Tel: 416 862 6690

Fax: 416 862 6666

Solicitors for FTI Consulting Canada Inc., Monitor of NFC ACQUISITION GP INC., NFC  
ACQUISITION CORP., NFC LAND HOLDINGS CORP., NFC ACQUISITION L.P.  
AND NEW FOOD CLASSICS