

District of: Quebec
Division No. 01 - Montréal
Court No. 500-11-044144-136
Estate No. 41-1698291

FORM 46
Certificate of Full Performance of Proposal
(Section 65.3 and 66.38 of the Act)

In the matter of the proposal of
Les Aliments Newland North America Inc./Newland North America Foods Inc.
Of the City of Vaudreuil-Dorion
in the Province of Québec

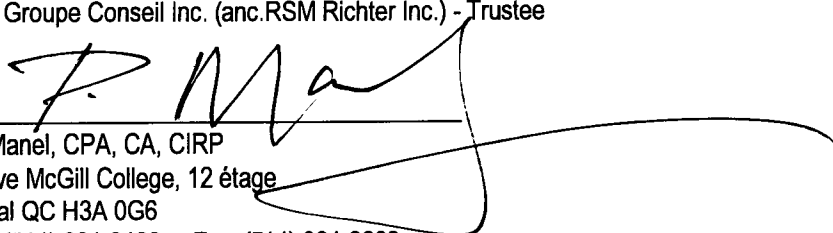
We, Richter Groupe Conseil Inc. (anc.RSM Richter Inc.)

- the trustee acting in the proposal of Les Aliments Newland North America Inc., certifies that the proposal,
- the administrator acting in the consumer proposal of Les Aliments Newland North America Inc., a consumer debtor, certifies that the consumer proposal,

as filed with the official receiver on the 17th day of January 2013 has been fully performed as of the 31st day of July 2013.

Dated at the City of Montréal in the Province of Quebec, this 19th day of August 2013.

Richter Groupe Conseil Inc. (anc.RSM Richter Inc.) - Trustee
Per:


Philip Manel, CPA, CA, CIRP
1981 ave McGill College, 12 étage
Montréal QC H3A 0G6
Phone: (514) 934-3400 Fax: (514) 934-8603