

**PROOF OF CLAIM FOR POST-FILING CREDITORS
AGAINST THE PETITIONERS LISTED HEREIN
(hereinafter referred to as the "Petitioners")**

Petitioners:

Pope & Talbot Ltd.
Pope & Talbot, Inc.
MacKenzie Pulp Land Ltd.
P&T Funding Ltd.
Penn Timber, Inc.
Pope & Talbot Lumber Sales, Inc.
Pope & Talbot Pulp Sales U.S., Inc.
Pope & Talbot Relocation Services, Inc.
P&T Power Company
P&T Finance Three LLC
P&T Factoring Limited Partnership
P&T LFP Investment Limited Partnership
Pope & Talbot Spearfish Limited Partnership
P&T Finance One Limited Partnership
P&T Finance Two Limited Partnership

POST-FILING CREDITORS PROOF OF CLAIM

This form is to be completed, and returned to the Monitor at the address below, by Post-Filing Creditors. Post-Filing Creditors are those persons having unsecured claims for goods or services provided by that person to any of the Petitioners after October 29, 2007 (the "Filing Date") for which payment has not been received ("Post-Filing Claims"). Post-Filing Claims do not include claims of former employees of any of the Petitioners in respect of severance obligations and do not include claims arising from the termination of any contracts entered into by any of the Petitioners whether before or after the Filing Date.

Please print legibly.

1. Full Legal Name of **Post-Filing** Creditor _____ (the "Post-Filing Creditor").

2. Full Mailing Address of the Creditor (All notices and correspondence regarding your Claim will be forwarded to this address):

3. Telephone Number: _____
Facsimile Number: _____
Attention (Contact Person): _____

Name(s) of Petitioner(s) Against Which Post-Filing Claims Are Asserted: _____

Total Post-Filing Claim Amount: (please indicate currency) \$ _____

4. THE UNDERSIGNED HEREBY CERTIFIES AS FOLLOWS:

- A. I am the Post-Filing Creditor (or I am the _____ of the Post-Filing Creditor).
- B. I have knowledge of all the circumstances concerning the Post-Filing Claim hereafter referred to.
- C. Attached as schedules to this Proof of Claim are:
 - (a) documents which establish the validity and amount of the Post-Filing Claim; and
 - (b) a description of the transaction or agreement giving rise or relating to the Post-Filing Claim.

DATED at _____, this ___ day of _____, 2008.

(Signature of Witness)

(Signature of individual completing this form)

(please print name)

(please print name)

In order to be eligible for payment under or pursuant to, or otherwise obtain a benefit under, the carve-out provisions of the Debtor-in-Possession Credit and Security Agreement dated November 19, 2007 between the Petitioners, Wells Fargo Financial Corporation Canada and Ableco Finance LLC, **the duly completed Proof of Claim, together with all schedules and accompanying documents, must be returned to the Monitor, PricewaterhouseCoopers Inc., at the following address on or before the Claims Bar Date of June 30, 2008:**

PricewaterhouseCoopers Inc..
Suite 700 – 250 Howe Street
Vancouver, B.C. V6C 3S7
Fax No. (604) 806-7806
Attention: Lisa Parrotta

If your Post-Filing Claim is disallowed in whole or in part, then, by **July 18, 2008**, the Monitor will send you a Notice of Disallowance along with particulars as to how you may dispute the Notice of Disallowance. If you do not receive a Notice of Disallowance by that deadline, then the Monitor has accepted your Post-Filing Claim for the purpose of receiving a payment in respect of your Post-Filing Claim.