



May 20, 2011

**NOTICE TO THE EMPLOYEES OF
All Continent Transport Ltd.**

Date of Receivership: February 23rd, 2011

Date of Bankruptcy: May 18th, 2011

Estate #: 43-1487909

Trustee's License #: 2702

Dear Former Employee:

Subject: Wage Earner Protection Program Act ("WEPPA")

In accordance with paragraph 21 (d) of the Wage Earner Protection Program Act (Canada) ("WEPPA"), PricewaterhouseCoopers Inc, in its capacity as Receiver of All Continent Transport Ltd. ("ACT") (the "Receiver") is required to advise all former employees of ACT of the existence of the Wage Earner Protection Program (the "Program") enacted by WEPPA. Information pertaining to the program may be obtained at www.servicecanada.gc.ca/eng/sc/wepp or by calling the Toll-Free number 1 866 683 6516.

Please be advised that, in accordance with WEPPA Regulations, in addition to any claim you make under the Program, you are also required to file a proof of claim form, pursuant to S.124 of the *Bankruptcy and Insolvency Act* (Canada) ("BIA"), for amounts owed to you by ACT, including any wages, vacation pay, termination pay and/or severance pay which might be owed to you, outstanding as at May 3, 2011, the date we consider that your employment was terminated following the interruption of the business of ACT, as more explicitly detailed in the Notice of Material Adverse Change that we filed on May 5, 2011, with the Official Receiver (http://www.pwc.com/en_CA/CA/car/transport-all-continent/assets/tac-003_050611.pdf).

A proof of claim form is enclosed. For your convenience, we have completed the proof of claim (yellow form) based on the amounts owed to you as per ACT's payroll records. Complete the proof of claim by signing it, have a witness sign it and return it to the Receiver at the address shown on the back of the form.

We understand that Service Canada will not process any amount you may be entitled to under the Program, unless you have filed a Proof of Claim against your former employer's estate.



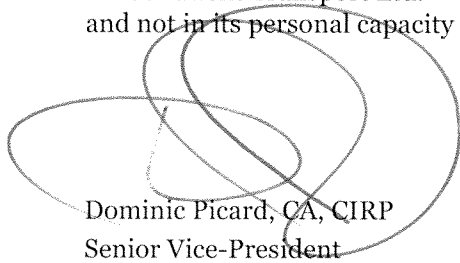
A copy of the materials provided by the Receiver to Service Canada complete with application instructions to enable you to make a claim under the Program, in respect of amounts owed to you by ACT, if any, is enclosed.

All employee enquiries regarding your claim should be made to Mr. François Sévigny of our office, at 418 522 7002, Extension 2208 or by e-mail at francois.sevigny@ca.pwc.com. All enquiries regarding the WEPPA program should be made directly to Service Canada.

Yours truly

PricewaterhouseCoopers Inc.

in its capacity as Court Appointed Receiver to some of the assets of
All Continent Transport Ltd.
and not in its personal capacity

A large, stylized handwritten signature in dark ink, appearing to be "DP", written over the printed name and title.

Dominic Picard, CA, CIRP
Senior Vice-President

Enclosures