

Instruction Letter for Completing the Proof of Claim in respect of W.C. Wood Corporation, Ltd. and W.C. Wood Corporation, Inc.

A. – Claims Procedure

By Order of the Honourable Madam Justice Conway dated July 22, 2010 (the “**Claims Procedure Order**”) made pursuant to the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36 (the “**CCAA**”), the Ontario Superior Court of Justice (Commercial List) approved a claims procedure (the “**Claims Procedure**”) for determining claims against W.C. Wood Corporation, Ltd. (“**Wood Canada**”) and W.C. Wood Corporation, Inc. (“**Wood US**”, and, together with Wood Canada, “**W.C. Wood**” or the “**Applicants**”).

This letter provides instructions for responding to or completing the enclosed Proof of Claim. For your information there currently is no proposed plan under the CCAA. Any capitalized terms not defined herein shall have the meaning ascribed thereto in the Claims Procedure Order. A copy of the Claims Procedure Order can be obtained from the website of BDO Canada Limited, the Court-appointed receiver and monitor of W.C. Wood (the “**Receiver and Monitor**”) at www.bdo.ca/wcwood.

Please note that this letter is intended as a guide only, and that, in the event of any inconsistency between the terms of this letter and the terms of the Claims Procedure Order, the terms of the Claims Procedure Order will govern.

Please review the Claims Procedure Order for the complete definition of Claim.

If you have any questions regarding the Claims Process, please contact the Receiver and Monitor at the address provided below.

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

BDO Canada Limited
the Court-appointed Monitor and Receiver of
W.C. Wood Corporation, Ltd., et al
123 Front Street West, Suite 1200
Toronto, Ontario M5J 2M2

Attention: Ken Pearl
Telephone: (416) 369-3063
Facsimile: (416) 865-0904
Email: kpearl@bdo.ca

B. – General Instructions for Completing the Proof of Claim

The Proof of Claim must be completed by an individual and not a corporation. An individual acting for a corporation or other person must state the capacity in which such individual is acting, such as “Credit Manager”, “Treasurer”, “Authorized Agent”, etc. The individual completing the Proof of Claim must have knowledge of the circumstances connected with the Claim. All Proofs of Claim must be signed, dated and witnessed.

A Statement of Account containing full details of the Claim must be attached to the Proof of Claim. The Proof of Claim should include all amounts owing to you for any goods or services provided to the Applicants on or after May 19, 2009.

If the Creditor holds a contingent or unliquidated Claim, the details of any guarantee giving rise to such contingent or unliquidated Claim, or reasons for the Claim must be provided in addition to the basis upon which the Claim has been valued.

If the Claim or a portion thereof has been sold or assigned, the name of the party purchasing the Claim, the amount of the Claim sold or assigned, as well as supporting documentation, must be attached to the Proof of Claim submitted. The Proof of Claim can be completed by either the original Creditor or by the assignee, but not both. Creditors and assignee(s) must determine amongst themselves who will file the Proof of Claim.

Creditors who have separate Claims against each of the Applicants shall file a separate Proof of Claim in respect of each of the Applicants. Only one Proof of Claim may be filed per legal entity per Applicant even if separate divisions or operating units of a Creditor supply and bill an Applicant separately.

C. – For Creditors Submitting a Proof of Claim

If you believe that you have a Claim against the Applicants you will have to file a Proof of Claim with the Receiver and Monitor.

Proof of Claim for all Claims ***MUST BE RECEIVED BY 5:00 PM (EASTERN STANDARD TIME) ON OCTOBER 29, 2010***, or such later date as the Receiver and Monitor may consent to in writing or as order by the Court.

Additional Proof of Claim forms can be found on the Receiver and Monitor's website at www.bdo.ca/wcwood or obtained by contacting the Receiver and Monitor at the address indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Receiver and Monitor has this information, you will receive, as soon as practicable, additional Proof of Claim forms.

Failure to file your Proof of Claim so that it is received by the Receiver and Monitor by the Claims Bar Date will result in your Claim being barred and you will be prevented from making or enforcing a Claim against any or all of the Applicants. In addition, you shall not be entitled to further notice in and shall not be entitled to participate as a creditor in these proceedings.

PROOF OF CLAIM

FOR CREDITORS OF W.C. Wood Corporation, Ltd. (“**Wood Canada**”) and/or W.C. Wood Corporation, Inc. (“**Wood US**” and, together with Wood Canada, “**W.C. Wood**” or the “**Applicants**”).

A separate Proof of Claim must be submitted in respect of each of the Applicants.

Please read carefully the enclosed Instruction Letter for completing this Proof of Claim. Defined terms not defined within this Proof of Claim form shall have the meaning ascribed thereto in the Instruction Letter. Please print legibly.

A. PARTICULARS OF CREDITOR

1. 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 Applicants, notwithstanding whether an assignment of its Claims, or a portion thereof, has occurred.

2. Full mailing address of the Creditor (the original Creditor and not any assignee):

3. Other contact information of the Creditor:

Telephone number: _____

Email address: _____

Facsimile number: _____

Attention: _____

4. Has the Claim(s), or a portion thereof, 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(s) set out herein, or a portion thereof, has been sold, transferred or assigned, complete the required information set out below. If there is more than one assignee, please attach a separate sheet which contains all of the required information set out below for each assignee.

1. Full legal name of the Assignee:

2. Full mailing address of the Assignee:

3. Other contact information of the Assignee:

Telephone number: _____

Email address: _____

Facsimile number: _____

Attention: _____

C. CERTIFICATION

THE UNDERSIGNED HEREBY CERTIFIES AS FOLLOWS:

1. That I:

- am a Creditor or assignee of Wood Canada; **OR**
- am _____ of
(position _____ or title)

(name of Creditor of Wood Canada) **OR**

- am a Creditor or assignee of Wood US; **OR**
- am _____ of
(position _____ or title)

(name of Creditor of Wood US)

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

3. That Wood Canada **OR** Wood US (*circle one only*) was and still is indebted to the Creditor as follows.

D. NATURE OF CLAIM

TOTAL CLAIM:

CDN\$ _____ [insert \$ value of Claim]

USD\$ _____ [insert \$ value of Claim]

POST FILING CLAIM:

(portion of above listed Claim relating only to the unpaid value of goods or services provided to W.C. Wood after May 19, 2009)

CDN\$ _____ [insert \$ value of Claim]

USD\$ _____ [insert \$ value of Claim]

Note: Any Claim against Wood Canada in a currency other than Canadian dollars will be converted to Canadian Dollars at the Bank of Canada noon spot rate on the date of the distribution in respect of such Claim, if any, and any Claim against Wood US in a currency other than United States dollars will be converted to United States dollars at the applicable exchange rate on the date of the distribution in respect of such claim, if any.

E. PARTICULARS OF CLAIM

Other than as already set out herein, the particulars of the undersigned's total Claim against the Applicants are attached on a separate sheet.

(Provide all particulars of the Claim and supporting documentation that you feel will assist in the determination of your Claim, including: amount, description of transaction(s) or agreement(s) giving rise to the Claim; name of any guarantor which that has guaranteed the Claim; amounts of invoices, particulars of all credits, discounts, etc. claimed; and description of the security, if any, granted by W.C. Wood to the Creditor and estimated value of such security)

F. FILING OF CLAIM

Proof of Claim for all Claims **must be received** by the Receiver and Monitor by no later than 5:00 p.m. (Eastern Standard Time) on the Claims Bar Date of October 29, 2010, or such later date as the Receiver and Monitor may consent to in writing.

Failure to file your Proof of Claim as directed by the Claims Bar Date set out above will result in your Claim being forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Applicants 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.

This Proof of Claim must be delivered by facsimile transmission, personal delivery, electronic communication or prepaid mail addressed to:

BDO Canada Limited
the Court-appointed Monitor and Receiver of
W.C. Wood Corporation, Ltd., et al
123 Front Street West, Suite 1200
Toronto, Ontario M5J 2M2

Attention: Ken Pearl
Telephone: (416) 369-3063
Facsimile: (416) 865-0904
Email: kpearl@bdo.ca

Any such notice or other communication delivered by a Creditor shall be deemed to be received upon actual receipt by the Receiver and Monitor thereof during normal business hours on a Business Day or, if delivered outside of normal business hours, the next Business Day.

DATED this _____ day of _____, 2010.

_____)	_____
Witness)	Print Name:
)	Print Title: