Q.B.G. No. _____of 2009

CANADA)
PROVINCE OF SASKATCHEWAN)

IN THE QUEEN'S BENCH
JUDICIAL CENTRE OF SASKATOON

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

AND IN THE MATTER OF A PROPOSED PLAN OF ARRANGEMENT FOR THE CREDITORS OF BIG SKY FARMS INC., DRYCAST SYSTEMS INC. and BIG SKY MANAGEMENT CONSULTING CORP.

AFFIDAVIT OF SEAN MACNEIL

I, **SEAN MACNEIL,** of the City of Vancouver, in the Province of British Columbia, Certified General Accountant, Chartered Insolvency & Restructuring Professional and Licensed Trustee in Bankruptcy **MAKE OATH AND SAY THAT**:

1. I am a Vice President with Ernst & Young Inc., an international insolvency and restructuring firm and the proposed Monitor in this matter.

2. I have worked in the insolvency and restructuring field in the Provinces of British Columbia, Alberta, Saskatchewan, Manitoba, Nova Scotia, Newfoundland, New Brunswick and Prince Edward Island. I have insolvency experience having worked on assignments for numerous lenders, secured creditors, and Canadian Chartered banks, including conducting business reviews, informal workouts, receiverships, and assignments as Trustee in Bankruptcy under the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c.B-3. I have worked on complex CCAA proceedings involving large companies throughout Western Canada in the oil and gas, agriculture, transportation and financial services industry and have particular experience in the hog industry.

3. Ernst & Young Inc. has been asked by Big Sky, with the consent of the senior secured lenders, to act as the Monitor of Big Sky in the event that an Initial Order is obtained by Big Sky under the CCAA.

4. Along with Kevin Brennan, a Senior Vice-President with Ernst & Young Inc, who has earlier sworn an affidavit in these proceedings, I have personally attended at the business premises of Big Sky in Humboldt, Saskatchewan since October 26th of 2009. I have participated in discussions with senior management of Big Sky regarding the proposed restructuring of the business and financial affairs of Big Sky. I have also taken part in or been apprised of the discussions between Big Sky and the Senior Secured Lenders regarding the terms of an Initial Order that would be acceptable to these parties.

5. Since the filing with this Honourable Court of a draft Initial Order those discussions have been ongoing and have resulted in some significant changes to the draft Initial Order. The most notable change is the agreement that has been reached on the terms of debtor in possession financing.

6. These changes as well modify Big Sky's cash flow projections. I have worked with Big Sky's senior management to revise the cash flow projections to reflect these changes.

7. Attached and marked as Exhibit "A" to this Affidavit is a true copy of the updated cash flow projections ("Revised Big Sky Cash Flow Forecast"), a report of Big Sky containing prescribed representations and pertaining to the preparation of the Revised Big Sky Cash Flow Forecast and my report on the reasonableness thereof.

8. I make this Affidavit in support of the application by Big Sky for relief pursuant to the CCAA.

SWORN BEFORE ME at the City of Saskatoon, in the Province of Saskatchewan this 9th day of November, 2009.	))))))	
A Commissioner for Oaths in and for the Province of Saskatchewan ~~My Appointment expires:~~ - or – Being a Solicitor.		**SEAN MACNEIL**

This Affidavit was delivered by:

Wallace Meschishnick Clackson Zawada LPC
901 119 4th Avenue South
Saskatoon, SK S7K 5X2

and the address for service is same as above.
Lawyers in charge of file: Gary Meschishnick Q.C.
Telephone number: (306) 659-1226
Fax number: (306) 933-2006

Big Sky Farms Inc.
Revised Cash-flow Statement[1]
(In CDN Dollars)
For the Period of November 8, 2009 - February 10, 2010

	Notes	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7
Period Start		8-Nov-09	15-Nov-09	22-Nov-09	29-Nov-09	6-Dec-09	13-Dec-09	20-Dec-09
Period End		15-Nov-09	22-Nov-09	29-Nov-09	6-Dec-09	13-Dec-09	20-Dec-09	27-Dec-09
ASSUMPTIONS								
Market Hogs								
Estimated Number of Market Hogs Sold		17,615	17,000	17,000	17,000	17,000	17,000	17,000
Estimated Price per Market Hog		115.95	115.95	115.95	115.95	115.95	115.95	115.95
Estimated Exchange Rate		1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
SEW and Feeder Hogs								
Estimated Number of Feeder Hogs Sold		-	1,200	1,200	1,200	1,200	1,200	1,200
Estimated Price per Feeder Hog		29.00	29.00	29.00	29.00	29.00	29.00	29.00
Feed Costs								
Estimated Feed Cost per Hog		72.00	72.00	72.00	72.00	72.00	72.00	72.00
RECEIPTS AND DISBURSEMENTS								
Operating Receipts								
Sales - Market Hogs and Culls	2	2,042,544	1,971,231	1,971,231	1,971,231	1,971,231	1,971,231	1,971,231
Sales - SEW and Feeder Hogs	3	-	-	34,800	34,800	34,800	34,800	34,800
Total Operating Receipts		2,042,544	1,971,231	2,006,031	2,006,031	2,006,031	2,006,031	2,006,031
Other Receipts								
GST	4	-	110,000	-	-	-	110,000	-
Other Income	5	-	-	750,000	-	-	-	-
Total Other Receipts		-	110,000	750,000	-	-	110,000	-
Total Receipts		2,042,544	2,081,231	2,756,031	2,006,031	2,006,031	2,116,031	2,006,031
Operating Disbursements								
Feed Costs	6	2,100,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Operating Expenses	7	700,000	350,000	350,000	1,250,000	350,000	350,000	350,000
Payroll	8	175,000	400,000	175,000	400,000	175,000	400,000	175,000
Capital Expenditures	9	-	-	-	-	-	-	-
Debt Payments - P&I	10	-	-	-	-	-	-	-
Total Operating Disbursements		2,975,000	2,150,000	1,925,000	3,050,000	1,925,000	2,150,000	1,925,000
Other Disbursements								
Restructuring Costs - Professional Fees	11	350,000	-	350,000	-	350,000	-	250,000
Restructuring costs - DIP and Other	12	2,310	4,881	5,023	4,106	6,125	6,655	6,734
Total Other Disbursements		352,310	4,881	355,023	4,106	356,125	6,655	256,734
Total Disbursements		3,327,310	2,154,881	2,280,023	3,054,106	2,281,125	2,156,655	2,181,734
Total Net Cash Flow		(1,284,767)	(73,650)	476,008	(1,048,074)	(275,094)	(40,624)	(175,702)
Opening Cash		(388,238)	250,000	250,000	250,000	250,000	250,000	250,000
Total Net Cash Flow		(1,284,767)	(73,650)	476,008	(1,048,074)	(275,094)	(40,624)	(175,702)
DIP Loan Advances (Paydown)		1,923,005	73,650	(476,008)	1,048,074	275,094	40,624	175,702
Closing Cash		250,000	250,000	250,000	250,000	250,000	250,000	250,000
Beginning DIP Loan		(700,000)	(2,623,005)	(2,696,655)	(2,220,646)	(3,268,721)	(3,543,815)	(3,584,439)
Paydown (Advances)		(1,923,005)	(73,650)	476,008	(1,048,074)	(275,094)	(40,624)	(175,702)
Closing DIP Loan		(2,623,005)	(2,696,655)	(2,220,646)	(3,268,721)	(3,543,815)	(3,584,439)	(3,760,141)

	Week 8	Week 9	Week 10	Week 11	Week 12	Week 13	Week 14	Week 15	Total
Period Start	27-Dec-09	3-Jan-10	10-Jan-10	17-Jan-10	24-Jan-10	31-Jan-10	7-Feb-10	14-Feb-10	
Period End	3-Jan-10	10-Jan-10	17-Jan-10	24-Jan-10	31-Jan-10	7-Feb-10	14-Feb-10	21-Feb-10	
ASSUMPTIONS									
Market Hogs									
Estimated Number of Market Hogs Sold	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	255,815
Estimated Price per Market Hog	130.84	130.84	130.84	130.84	130.84	130.84	130.84	130.84	123.87
Estimated Exchange Rate	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	
SEW and Feeder Hogs									
Estimated Number of Feeder Hogs Sold	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	16,800
Estimated Price per Feeder Hog	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	26.93
Feed Costs									
Estimated Feed Cost per Hog	72.00	72.00	72.00	72.00	72.00	72.00	72.00	72.00	
RECEIPTS AND DISBURSEMENTS									
Operating Receipts									
Sales - Market Hogs and Culls	2,224,271	2,224,271	2,224,271	2,224,271	2,224,271	2,224,271	2,224,271	2,224,271	31,664,099
Sales - SEW and Feeder Hogs	34,800	34,800	34,800	34,800	34,800	34,800	34,800	34,800	452,400
Total Operating Receipts	2,259,071	2,259,071	2,259,071	2,259,071	2,259,071	2,259,071	2,259,071	2,259,071	32,116,499
Other Receipts									
GST	-	-	110,000	-	-	-	-	110,000	440,000
Other Income	-	-	-	-	-	-	-	-	750,000
Total Other Receipts	-	-	110,000	-	-	-	-	110,000	1,190,000
Total Receipts	2,259,071	2,259,071	2,369,071	2,259,071	2,259,071	2,259,071	2,259,071	2,369,071	33,306,499
Operating Disbursements									
Feed Costs	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	21,700,000
Operating Expenses	1,250,000	350,000	350,000	350,000	1,250,000	350,000	350,000	350,000	8,300,000
Payroll	400,000	175,000	400,000	175,000	400,000	175,000	400,000	175,000	4,200,000
Capital Expenditures	-	-	-	-	-	-	-	-	-
Debt Payments - P&I	-	-	-	-	-	-	-	-	-
Total Operating Disbursements	3,050,000	1,925,000	2,150,000	1,925,000	3,050,000	1,925,000	2,150,000	1,925,000	34,200,000
Other Disbursements									
Restructuring Costs - Professional Fees	-	250,000	-	250,000	-	250,000	-	250,000	2,300,000
Restructuring costs - DIP and Other	7,072	8,610	8,450	8,044	7,898	9,434	9,291	9,099	103,733
Total Other Disbursements	7,072	258,610	8,450	258,044	7,898	259,434	9,291	259,099	2,403,733
Total Disbursements	3,057,072	2,183,610	2,158,450	2,183,044	3,057,898	2,184,434	2,159,291	2,184,099	36,603,733
Total Net Cash Flow	(798,001)	75,461	210,621	76,026	(798,827)	74,636	99,780	184,972	(3,297,235)
Opening Cash	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	(388,238)
Total Net Cash Flow	(798,001)	75,461	210,621	76,026	(798,827)	74,636	99,780	184,972	(3,297,235)
DIP Loan Advances (Paydown)	798,001	(75,461)	(210,621)	(76,026)	798,827	(74,636)	(99,780)	(184,972)	3,935,473
Closing Cash	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Beginning DIP Loan	(3,760,141)	(4,558,142)	(4,482,681)	(4,272,060)	(4,196,033)	(4,994,861)	(4,920,224)	(4,820,444)	(700,000)
Paydown (Advances)	(798,001)	75,461	210,621	76,026	(798,827)	74,636	99,780	184,972	(3,935,473)
Closing DIP Loan	(4,558,142)	(4,482,681)	(4,272,060)	(4,196,033)	(4,994,861)	(4,920,224)	(4,820,444)	(4,635,473)	(4,635,473)

Canute Tagseth, CA
Chief Financial Officer

November 9, 2009
Date

This is Exhibit "A" referred to in the Affidavit of Sean MacNeil
Sworn before me this 9th day of November 2009
A Commissioner For Oaths/Notary Public in and for the Province of Sask.
Being a Solicitor - OR -
My ~~Appointment Expires:~~

Big Sky Farms Inc.
Revised Cash-flow Statement[1]
(In CDN Dollars)
For the Period of November 8, 2009 - February 10, 2010

Notes:

1. Management of Big Sky Farms Inc. (BSF) has prepared this Cash-Flow Statement based on the probable and hypothetical assumptions detailed in Notes 2 - 14. Consequently, actual results will likely vary from the financial performance projected and such variations may be material.
2. Hog sales are based on CME future settlement prices as at November 6, 2009 and a fixed exchange. Management has estimated the volume of hog sales based on current supply agreements with customers and BSF's production capacity.
3. Sales of SEW and feeder hogs are based on Management's best estimate of future prices for those types of hogs.
4. The Company has historically been in a GST refund position as GST is not charged on the sale of livestock. Estimated GST refunds for the forecast period are based on a percentage of the anticipated operating expenses.
5. Other Income represents payment of a claim made by BSF under the Canadian Agricultural Income Stability (CAIS) program, which is expected to be received in week 3.
6. Feed costs are based on the amount of hogs in inventory and projected feed prices.
7. Operating costs are based on historical figures and scale of operations throughout the forecast period.
8. Payroll is based on the amount of estimated staffing required to continue operations at the existing scale.
9. No capital expenditures are planned during the forecast period.
10. Payments of pre-CCAA debts will not be made.
11. Includes estimated costs for professional fees including the Monitor, its counsel, and BSF's counsel and U.S. counsel.
12. Includes DIP lender fees, interest, unused line fees, and legal fees based on a $6.3mm DIP facility.

Big Sky Farms Inc.
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Humboldt, SK S0K 2A0
Phone: (306) 682-5041
Fax: (306) 682-5042

November 9, 2009

Ernst & Young Inc.
Pacific Center
700 W. Georgia St., P.O. Box 10101
Vancouver, BC V7Y 1C7

Attention: Kevin Brennan, CA-CIRP, CIRP

Dear Sirs

Re: Proceedings under the *Companies' Creditors Arrangement Act* ("CCAA")
Responsibilities/Obligations and Disclosure with Respect to Cash Flow Projections

In connection with the application by Big Sky Farms Inc. for the commencement of proceedings under the CCAA in respect of Big Sky Farms Inc., the management of Big Sky Farms Inc. ("Management") has prepared the attached Cash-Flow Statement and the assumptions on which the Cash-Flow Statement is based.

Big Sky Farms Inc. confirms that:

1. the Cash-Flow Statement and the underlying assumptions are the responsibility of Big Sky Farms Inc.;
2. all material information relevant to the Cash-Flow Statement and to the underlying assumptions has been made available to Ernst & Young Inc. in its capacity as Monitor; and
3. Management has taken all actions that it considers necessary to ensure:
    a. That the individual assumptions underlying the Cash-Flow Statement are appropriate in the circumstances; and
    b. That the individual assumptions underlying the Cash-Flow Statement, taken as a whole, are appropriate in the circumstances.

Yours Truly,

Canute Tagseth, CA

Chief Financial Officer

ERNST & YOUNG

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November 9, 2009

IN THE COURT OF QUEEN'S BENCH
JUDICIAL CENTRE OF SASKATOON

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

AND IN THE MATTER OF A PROPOSED PLAN OF ARRANGEMENT FOR THE CREDITORS OF BIG SKY FARMS INC., DRY CAST SYSTEMS INC. and BIG SKY MANAGEMENT CONSULTING CORP. (collectively the "Applicant")

MONITOR'S REPORT ON DEBTOR'S CASH FLOW STATEMENT

The attached statement of projected cash-flow attached as appendix "A" of this report/the debtors application material (the "Cash-Flow Statement") of the Applicant for the period of November 8, 2009 to February 21, 2010, has been prepared by the management of the Company for the purpose of the Initial Application, using the Probable and Hypothetical Assumptions set out in Notes 1-14.

Our review consisted of inquiries, analytical procedures and discussion related to information supplied to us by certain of the management and employees of the Company. Since Hypothetical Assumptions need not be supported, our procedures with respect to them were limited to evaluating whether they were consistent with the purpose of the Cash-Flow Statement. We have also reviewed the support provided by management of the Company for the Probable Assumptions, and the preparation and presentation of the Cash-Flow Statement.

Based on our review, nothing has come to our attention that causes us to believe that, in all material respects:

a) the Hypothetical Assumptions are not consistent with the purpose of the Cash-Flow Statement;

b) as at the date of this report, the Probable Assumptions developed by management are not suitably supported and consistent with the plans of the Company or do not provide a reasonable basis for the Cash-Flow Statement, given the Hypothetical Assumptions; or

c) the Cash-Flow Statement does not reflect the Probable and Hypothetical Assumptions.

Since the Cash-Flow Statement is based on Assumptions regarding future events, actual results will vary from the information presented even if the Hypothetical Assumptions occur, and the variations may be material. Accordingly, we express no assurance as to whether the Cash-Flow Statement will be achieved. We express no opinion or other form of assurance with respect to the accuracy of any financial information presented in this report, or relied upon by us in preparing this report.

The Cash-Flow Statement has been prepared solely for the purpose described above, and readers are cautioned that it may not be appropriate for other purposes.

Dated at Saskatoon, this 9th day of November, 2009.

ERNST & YOUNG INC.
In its capacity as
Court appointed Monitor of
Big Sky Farms Inc., Dry Cast Systems Inc., and
Big Sky Management Consulting Corp.
Per:

Sean MacNeil, CGA, CIRP