UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF IOWA

In re: Big Sky Farms Inc., by Ernst & Young Inc., as its Monitor, Debtor in a Foreign Proceeding.	Case No. 09-03293 Chapter 15 MOTION TO DISCHARGE MONITOR AND CLOSE CHAPTER 15 CASE

Pursuant to Sections 350(a) and 1517(d) of Title 11 of the United States Code (the "Bankruptcy Code"), Ernst & Young Inc. ("E&Y" or the "Monitor"), an international insolvency restructuring firm, acting as the Monitor and Foreign Representative of Big Sky Farms Inc. ("Big Sky" or the "Debtor"), a corporation formed under the laws of Saskatchewan, Canada, by its United States counsel, Julie Johnson McLean of the law firm of Davis, Brown, Koehn, Shors & Roberts, P.C., files this Motion to Discharge Monitor and Close Chapter 15 Case and requests this Court enter an order discharging the Monitor and closing the above-captioned Chapter 15 case substantially in the form annexed hereto as Exhibit D. In support hereof, the Monitor respectfully states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction of these matters pursuant to 28 U.S.C. § 1334 and 157. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P).

2. Venue is properly located in this District pursuant to 28 U.S.C. § 1410.

PROCEDURAL BACKGROUND

3. On November 10, 2009 (the "Petition Date"), Big Sky filed for and obtained protection in the Court of Queen's Bench for Saskatchewan, Judicial Centre of Saskatoon (the

"Canadian Court"), QB No. 1461 of 2009 (the "Canadian Proceeding"), in which the Canadian Court entered an Initial Order appointing the Monitor of Big Sky and providing Big Sky with protection under the Companies' Creditors Arrangement Act ("CCAA").

4. On November 10, 2009, E&Y filed in this Court (i) a Petition for Recognition ("Chapter 15 Petition") of the Canadian Proceeding as a "foreign main proceeding" under 11 U.S.C. § 1515 and 1517; and (ii) a Motion for Provisional Relief pursuant to 11 U.S.C. §1519 with respect to Big Sky and the assets of Big Sky located in Iowa and the United States (collectively, the "Assets"), including, without limitation, approximately 29,600 wean-to-finish pigs and 23,460 finishing pigs as of October 17, 2009 ("Pigs") in the possession of various contract growers located in Northwest Iowa and a pork processing plant located in Sioux Center, Iowa, seeking immediate imposition of the automatic stay pursuant to Bankruptcy Code Section 362 pending recognition of the Chapter 15 Petition.

5. On November 12, 2009, this Court entered an Order Granting Provisional Relief pursuant to 11 U.S.C. §1519 granting, in part, the following relief of a provisional nature:

(a) Staying execution and all other actions described in 11 U.S.C. §362(a) against Big Sky and its Assets, including the Pigs;

(b) Entrusting the protection and preservation of all of the Assets of Big Sky to Big Sky under the supervision of the Monitor and subject to the orders of the Canadian Court in the Canadian Proceeding;

(c) Prohibiting the interference or discontinuance of any right or agreement in favor of Big Sky for the provision of goods and services, provided in each case that the normal prices or charges for all goods and services provided to Big Sky on and after November 10, 2009, are paid by Big Sky in accordance with normal payment practices;

(d) Prohibiting all persons from interfering with, intercepting, garnishing or asserting a claim against monies, accounts receivable or other amounts payable to Big Sky by any party, including, without limitation, Sioux-Preme Packing Co.;

(e) A stay of any collection or enforcement actions or proceedings commenced by any creditor of Big Sky in respect of a debt due by Big Sky to such creditor prior to November 10, 2009; and

(f) All of such relief shall be effective until such time as the Court enters an order on the Chapter 15 Petition.

6. In the Third Report of the Monitor dated December 16, 2009, as filed in this Chapter 15 case on December 17, 2009, the Monitor advised the Canadian Court of the existence of potential agricultural supply dealer lien claims under Iowa Code Chapter 570A of indeterminable priority (the "Agricultural Lien Claims") filed in respect of the Pigs located in Iowa and requested the Canadian Court's entry of an order requesting the aid and assistance of this Court for a determination of the validity and priority of the alleged Agricultural Lien Claims.

7. On December 7, 2009, Farmers Cooperative Company of Hinton ("FCC-Hinton") filed an Objection to the Chapter 15 Petition.

8. On December 28, 2009, DEL-uxe Feeds, Inc. ("DEL-uxe") filed a Partial Objection to the Chapter 15 Petition.

9. In the Second Report of the Monitor dated December 28, 2009, as filed in this Chapter 15 case on December 30, 2009, the Monitor reported on the Debtor's Plan of Compromise and Arrangement ("Plan") which provided, in part, that all agricultural supply dealers who claim an Agricultural Lien Claim for the purchase price of feed or other supplies for amounts owing as of November 10, 2009, secured by a lien on the Debtor's livestock consuming the feed, or the proceeds thereof, file a Notice of Lien. Plan, Section 4.2(h).

10. On December 30, 2009, DEL-uxe filed a Notice of Assertion of Agricultural Supply Dealer Lien Pursuant to Section 4.2(h) of the Plan of Compromise in which it asserted an agricultural supply dealer's lien against the Pigs.

11. On December 31, 2009, this Court entered an Order Recognizing Foreign Proceeding under Chapter 15 in which it recognized the Canadian Proceeding as a "Foreign Main Proceeding" as defined in Section 1502(4) of the Bankruptcy Code (the "Recognition Order"). The Recognition Order further provided as follows:

> (a) The provisions of 11 U.S.C. §1520(a), including, without limitation, the automatic stay of 11 U.S.C. §362, apply with respect to the Debtor and its Assets throughout the duration of this case or until otherwise ordered by this Court;
>
> (b) Paragraph 7 provided that the Monitor may monitor the business and financial affairs of Big Sky in the United States, including the Assets of Big Sky in the United States, subject to the orders of the Canadian Court, including, without limitation, any orders of the Canadian Court requesting this Court determine the rights of the parties in Assets of Big Sky located within the territorial jurisdiction of the United States and the proceeds thereof; and
>
> (c) Paragraph 13 provided that nothing therein shall prevent or prejudice two United States feed suppliers, DEL-uxe and FCC-Hinton, from asserting or claiming an interest in or lien upon the property of the Debtor that is located within the territorial jurisdiction of the United States, and the proceeds of such property, wherever such proceeds may be located, or from seeking adequate protection of their interests under Section 361 of the Bankruptcy Code.

12. On January 14, 2010, FCC-Hinton filed its Notice of Assertion of Agricultural Supply Dealer's Lien and Filing of Adversarial Proceeding in which FCC-Hinton claimed a statutory lien pursuant to Iowa Code Chapter 570A on the Pigs of the Debtor consuming the feed, and the proceeds thereof.

13. On January 15, 2010, FCC-Hinton filed a Complaint against Bank of Nova Scotia, Bank of Montreal, National Bank of Canada and Farm Credit Canada (collectively, the "Senior Secured Lenders"), Adversary Proceeding No. 10-09007, in which FCC-Hinton requested that this Court enter a judgment declaring that FCC-Hinton holds a valid first priority security interest and lien in the Pigs having consumed the feed provided by FCC-Hinton, and

proceeds thereof, and that such lien and security interest is senior to all creditors including the liens of the Senior Secured Lenders.

14. On February 9, 2010, the Debtor filed a Motion to Intervene in the Adversary Proceeding as a defendant.

15. On March 4, 2010, this Court entered an Order granting the Debtor's Motion to Intervene in the Adversary Proceeding.

<u>THE PLAN SANCTIONED BY THE CANADIAN COURT
AND RECOGNIZED BY THIS COURT</u>

16. Section 4.2 of the Plan dated December 29, 2009, addressed the types of claims unaffected by the Plan (the "Unaffected Claims" or "Excluded Claims") including any portion of the claim of an agricultural supply dealer of livestock feed and other agricultural supplies based in the United States (the "U.S. Feed Suppliers") for the purchase of feed or other supplies in the amount owing as of November 10, 2009, secured by a lien upon the livestock that consumed the feed and which is properly perfected in compliance with Chapter 570A of the Iowa Code. Accordingly, in the event and to the extent FCC-Hinton and/or DEL-uxe were determined to hold claims secured by liens on the Pigs, then the secured portion of such claims would be considered "Excluded Claims" unaffected by the compromise provisions applicable to Affected Claims pursuant to the Plan. See Section 4.2(h) of the Plan.

17. Section 5.2 of the Plan provided for the payment on the Distribution Date by the Monitor of a (i) Fixed Distribution comprising $3,960 or 99% of the Proven Distribution Claim of the Affected Creditor, whichever is less, or (ii) a Percentage Distribution comprising 10% to each Affected Creditor in full satisfaction of such Affected Creditor's Proven Distribution Claim.

18. On February 9, 2010, the Monitor filed its Fifth Report dated February 9, 2010, in which it detailed the results of the Claims Process Order of the Canadian Court, and advised of

the Amended and Restated Plan of Compromise and Arrangement filed by Big Sky on February 8, 2010 (the "Amended Plan"). The results included 762 creditors representing over 98% in both the number of creditors and dollar value of Proven Claims accepted the Amended Plan and only 12 creditors holding approximately 2% in number and value voted against the Amended Plan. Fourteen (14) U.S. creditors voted in favor of the Amended Plan and the balance abstained from voting, but all but six (6) of the U.S. creditors submitted a Distribution Election to the Monitor pursuant to the Amended Plan. FCC-Hinton, holding a Disputed Claim in the amount of $413,099, was the only U.S. creditor who voted against the Amended Plan.

19. On February 11, 2010, the Canadian Court entered an Order of Sanction of Plan of Arrangement (the "Sanction Order") in which the Canadian Court determined that the CCAA requirements were satisfied with respect to Big Sky's Amended Plan and, in addition, provided as follows:

> (a) Paragraph 10 of the Sanction Order provided that the CCAA Initial Order, and the stay of proceedings against Big Sky, was extended and continued to apply from February 11, 2010, to and including the earlier of (i) March 18, 2010; or (ii) one Business Day after the Plan Implementation Date, whereupon the stay will automatically terminate without further order of the Canadian Court;
>
> (b) Paragraph 14 of the Sanction Order preserved the alleged obligation and the alleged lien of FCC-Hinton as an "Excluded Claim" in the event and to the extent this Court would enter a final determination that FCC-Hinton held a valid and perfected claim secured by a lien on the Debtor's Pigs which is prior to the liens of the Senior Secured Lenders;
>
> (c) Paragraph 15 of the Sanction Order provided, effective as of the filing date of the Monitor's Distribution Funding Payments Receipts Certificate, all Affected Claims were discharged and released in accordance with the Plan;
>
> (d) Paragraph 25 (a) of the Sanction Order provided, effective as of the filing date of the Monitor's Discharge Certificate, E&Y, having fulfilled its duties as Monitor of Big Sky pursuant to the terms of the CCAA Initial Order, shall thereupon (without further order of the Court) be discharged from its duties;

(e) Paragraph 34 of the Sanction Order provided that the claim of FCC-Hinton shall be heard and determined and, if applicable, enforced by the U.S. Court and the Lien Claim shall not be extinguished or alternatively enforced until the U.S. Court so orders; and

(f) Paragraph 36 of the Sanction Order constituted the Canadian Court's request for the aid of the U.S. Court to give effect to the Sanction Order and to assist Big Sky, the Monitor and their respective agents in carrying out the terms of the Sanction Order.

20. On February 12, 2010, the Monitor filed its Motion for Recognition and Enforcement of Canadian Court Sanction Order requesting that this Court grant the relief requested in the Motion and recognize and enforce the Sanction Order in the United States.

21. On February 18, 2010, DEL-uxe withdrew its Partial Objection filed on December 28, 2009, and its Notice of Assertion of Lien filed on December 30, 2009.

22. On March 3, 2010, this Court entered its Order recognizing the Canadian Court Sanction Order as a final order approving the Amended Plan of Big Sky. In its Order, this Court also recognized the request of the Canadian Court seeking the aid and assistance of this Court in hearing and determining the lien issues raised by FCC-Hinton in the Pigs located in the United States and accepted the request, taking jurisdiction of the dispute to hear, determine and enforce its orders and judgments in the Adversary Proceeding filed to determine such lien issues. The Order also provided that this Court shall retain jurisdiction with respect to the enforcement of the Order pending a resolution of Adversary Proceeding No. 10-9007 commenced by FCC-Hinton against the Senior Secured Lenders.

23. In the Seventh Report of the Monitor dated March 15, 2010, and filed in this Chapter 15 Case on March 22, 2010, the Monitor advised the Canadian Court of the availability of funding to fund the Plan Distribution Fund and the Disputed Claims Reserve (collectively, the "Distribution Funding Payments") as defined in the Second Amended Plan. The estimate of

distribution to be made to Affected Creditors in respect of Proven Distribution Claims was 13.8% and the estimation of amounts to be held in respect of the Disputed Claim Reserve was 10.0%. The Monitor also advised that Senior Secured Lenders had consented to proposed amendments to the Amended Plan of a technical or administrative nature to prevent material prejudice to the interests of any Affected Creditors and were necessary in order to give effect to the substance of the Second Amended Plan and Sanction Order. The Monitor also requested an extension of time with regard to the claims of certain Big Sky finishers located in Canada resulting from the Debtor's notice of repudiation of certain contractual obligations of such finishers. The Monitor requested that the Canadian Court grant the Distribution Funding Payments Charge and extend the stay period as against such finishers to a date upon which a final Order of the Canadian Court is rendered with respect to the notice of repudiation of the contracts issued by Big Sky to such finishers, and an extension of the stay period with respect to Affected Creditors (excluding the finishers) until and including March 23, 2010, or one business day after the Plan Implementation Date.

24. On March 19, 2010, the Monitor filed its Distribution Funding Payments Receipts Certificate in which E&Y certified that Big Sky had made the Distribution Funding Payments required by Section 7.1 of the Second Amended Plan. A copy of the Monitor's Distribution Funding Payments Receipts Certificate is attached hereto marked as Exhibit A and incorporated herein by this reference.

25. On March 24, 2010, the Monitor filed its Plan Certificate stating that the conditions precedent set out in Section 9.2 of the Second Amended Plan had been satisfied or waived in accordance with the Second Amended Plan and, accordingly, the Plan Implementation

Date was March 25, 2010. A copy of the Monitor's Plan Certificate is attached hereto marked as Exhibit B and incorporated herein by this reference.

26. Pursuant to the provisions of the Sanction Order, effective on the Plan Implementation Date, each of the Affected Creditors released all Claims (other than Excluded Claims) against Big Sky (Paragraph 13), all liens in favor of Affected Creditors were discharged and extinguished (Paragraph 16), and the proposed Articles of Reorganization of Big Sky were approved, confirmed and became legally effective (Paragraph 27).

RESOLUTION OF AGRICULTURAL LIEN CLAIMS OF FCC-HINTON

27. On August 13, 2010, the Debtor and FCC-Hinton jointly moved the Court to continue the hearing on pending motions for summary judgment in the Adversary Proceeding due to the parties' settlement of the claims, which settlement was expected to be fully implemented on or before November 1, 2010. Counsel for the Senior Secured Lenders consented to continuing the hearing to a later date in order to permit the settlement to be fully implemented.

28. On August 16, 2010, this Court granted the Joint Motion to Continue Hearing and continued the hearing scheduled for August 17, 2010, to a later date and provided that other action in the Adversary Proceeding be held in abeyance until November 1, 2010.

29. On November 3, 2010, the Debtor and FCC-Hinton filed a Joint Motion to Dismiss with Prejudice the Adversary Proceeding, advising the Court that the anticipated settlement was performed and implemented by November 1, 2010.

30. On November 23, 2010, this Court entered an Order granting the Motion and dismissing the Adversary Proceeding with Prejudice.

RELIEF REQUESTED

31. On November 4, 2010, the Monitor filed its Discharge Certificate in the Canadian Proceeding stating that it had completed its duties and obligations imposed upon it by the Initial Order, the Chapter 15 Proceeding (including the U.S.C. Confirmation Order), and the CCAA and, accordingly, the Monitor was discharged and the Canadian Proceeding was closed. A copy of the Monitor's Discharge Certificate is attached hereto marked Exhibit C and incorporated herein by this reference.

32. The Monitor seeks entry of an order substantially in the form attached hereto as Exhibit D discharging the Monitor and closing the Chapter 15 case without prejudice. The Monitor respectfully submits that such relief is available pursuant to Section 1517(d) of the Bankruptcy Code.

33. Section 1517(d) of the Bankruptcy Code provides that "[a] case under this chapter may be closed in the manner prescribed under section 350." 11 U.S.C. §1517(d). Pursuant to Section 350 of the Bankruptcy Code, a bankruptcy case may be closed "[a]fter an estate is fully administered and the court has discharged the trustee." 11 U.S.C. §350(a). Pursuant to Section 350(b) of the Bankruptcy Code, the closing of a case may be reopened in the court in which such case was closed to administer assets, to accord relief to the Debtor, or for other cause."

34. With the creditors of Big Sky paid pursuant to the Second Amended Plan sanctioned by the Canadian Court and recognized by this Court or pursuant to the parties' subsequent settlement, the Canadian Proceeding is completed, and the Debtor's affairs in both the United States and in Canada reorganized, there is no further activity anticipated. There are no outstanding requests for relief in this Chapter 15 case and the Monitor believes that this case has been "fully administered" for purposes of Section 350(a) of the Bankruptcy Code made

applicable to this proceeding by Section 1517(d) of the Bankruptcy Code. Accordingly, the discharge of the Monitor and the closing of this Chapter 15 case are appropriate at this time.

35. If, however, subsequent to the closing of this Chapter 15 case, the Monitor or the Debtor requires assistance from this Court in connection with the closed Canadian Proceeding or enforcement of the Recognition Order or otherwise, then the Monitor or the Debtor shall not be precluded to seeking such future assistance. Accordingly, the closing of this Chapter 15 case should be without prejudice to the rights of the Monitor or the Debtor to seek an order reopening this Chapter 15 case for cause pursuant to Section 350(b) of the Bankruptcy Code.

NOTICE

36. The bankruptcy rules do not set forth specific notice requirements for the relief sought in this Motion. Pursuant to Rules 9007 and 2002(m), this Court has the authority to set standards for notice and the form and manner such notices shall be given. While FCC-Hinton was the only U.S. creditor who objected to the Recognition Order and who voted against the Amended Plan, its claim has now been settled and paid. Since the entry of the Recognition Order, U.S. counsel for the Monitor has not received any inquiries regarding this Chapter 15 case. The Monitor proposes that Notice of this Motion be given to DEL-uxe, FCC-Hinton, the Office of the United States Trustee, the Debtor, and all persons who have filed a notice of appearance in this Chapter 15 case. Accordingly, the Monitor requests entry of an order in the form annexed as Exhibit D discharging the Monitor and closing this Chapter 15 case on notice to the above parties.

NO PRIOR REQUESTS

37. No prior request for the relief requested herein has been made by the Monitor to this or any other Court.

CONCLUSION

WHEREFORE, the Monitor respectfully requests that this Court grant the relief requested herein and grant such other and further relief as the Court deems just and proper.

Dated this 4th day of January, 2011.

Respectfully submitted,

/s/ Julie Johnson McLean
Julie Johnson McLean (AT#0005185)
Davis, Brown, Koehn, Shors & Roberts, P.C.
215 10th Street, Suite 1300
Des Moines, IA 50309
Phone # (515) 288-2500
Facsimile # (515) 243-0654
Julie.McLean@davisbrownlaw.com
ATTORNEY FOR ERNST & YOUNG INC. AS MONITOR OF BIG SKY FARMS INC.

Copies mailed to:

John Schmillen
United States Trustee
Law Building Suite 400
225 - 2nd Street SE
Cedar Rapids, IA 52401

Big Sky Farms Inc.
10333 8th Ave.
Humboldt, Saskatchewan
S0K 2A0 Canada

PROOF OF SERVICE

The undersigned certifies that the foregoing instrument was served upon all parties to the above cause (1) to each of the attorneys of record herein based upon the Notice of Electronic Filing received from CM_ECF@ianb.uscourts.gov on January 4, 2011 served electronically upon the parties listed on the Electronic Service List herein; and (2) served by mail on the parties listed on the Mailing Service List herein by depositing a true, accurate and complete copy thereof in a United States Mail receptacle located in Des Moines, Iowa, first class, postage prepaid, on January 4, 2011.

Signature: */s/ Julie Johnson McLean*

Julie Johnson McLean

MONITOR'S DISTIBUTION FUNDING PAYMENTS RECIEPTS CERTIFICATE

Q.B. No. 1461 of 2009

CANADA)
PROVINCE OF SASKATCHEWAN)

FILED IN THE OFFICE OF THE LOCAL REGISTRAR, THE 19 DAY OF May 2010
DEPUTY LOCAL REGISTRAR

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, AS AMENDED (the "*CCAA*")

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.

MONITOR'S DISTRIBUTION FUNDING PAYMENTS RECEIPTS CERTIFICATE

RECITALS

A. Pursuant to the Order of this Honourable Court dated November 10, 2009 (the "**CCAA Initial Order**"), Big Sky Farms Inc., Drycast Systems Inc. and Big Sky Management Consulting Corp. (collectively "**Big Sky**") filed for and obtained protection from their creditors under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

B. Pursuant to the CCAA Initial Order, Ernst & Young Inc. was appointed the Monitor of Big Sky (the "**Monitor**") with the powers, duties and obligations set out in the CCAA Initial Order.

C. Big Sky has filed the Amended and Restated Plan of Compromise and Arrangement under the CCAA dated February 8, 2010 (the "**Plan**"), which Plan has been approved by the Required Majority and sanctioned by the Court.

D. The Plan has subsequently amended on March 15, 2010 pursuant to Article 10.2 of the Plan and is now entitled Second Amended and Restated Plan of Compromise and Arrangement ("**Second Amended Plan**")

E. Capitalized terms not defined herein have the meanings ascribed to them in the Amended Plan.

THE MONITOR HEREBY CERTIFIES that Big Sky has made the Distribution Funding Payments required by Section 7.1 of the Second Amended Plan.

EXHIBIT
tabbles
A

DATED at Toronto, Ontario, this 19th day of March, 2010.

ERNST & YOUNG INC. in its
capacity as Monitor of Big Sky and
not in its personal or corporate
capacity

Per: ______________________________
Name: Kevin Brennan
Title: Senior Vice President

MONITOR'S PLAN CERTIFICATE

Q.B. No. 1461 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, AS AMENDED (the "*CCAA*")

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.

MONITOR'S PLAN CERTIFICATE

RECITALS

A. Pursuant to the Order of this Honourable Court dated November 10, 2009 (the "**CCAA Initial Order**"), Big Sky Farms Inc., Drycast Systems Inc. and Big Sky Management Consulting Corp. (collectively "**Big Sky**") filed for and obtained protection from their creditors under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

B. Pursuant to the CCAA Initial Order, Ernst & Young Inc. was appointed the Monitor of Big Sky (the "**Monitor**") with the powers, duties and obligations set out in the CCAA Initial Order.

C. Big Sky has filed the Amended and Restated Plan of Compromise and Arrangement under the CCAA dated February 8, 2010 (the "**Plan**"), which Plan has been approved by the Required Majority and sanctioned by the Court.

D. The Plan was subsequently amended on March 15, 2010, pursuant to Article 10.2 of the Plan and is now entitled Second Amended and Restated Plan of Compromise and Arrangement ("**Second Amended Plan**")

E. Capitalized terms not defined herein have the meanings ascribed to them in the Plan.

THE MONITOR HEREBY CERTIFIES that the conditions precedent set out in section 9.2 of the Amended Plan have been satisfied or waived in accordance with the Amended Plan on March 24, 2010 and that accordingly, the Plan Implementation Date is March 25, 2010.

EXHIBIT
tabbles'
B

DATED at Calgary, Alberta, this 24th day of March, 2010.

ERNST & YOUNG INC. in its capacity as Monitor of Big Sky and not in its personal or corporate capacity

Per:
Name: Kevin Brennan
Title: Senior Vice President

Q.B. No. 1461 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, AS AMENDED (the "*CCAA*")

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.

MONITOR'S DISCHARGE CERTIFICATE

RECITALS

A. Pursuant to the Order of this Honourable Court dated November 10, 2009 (the "**CCAA Initial Order**"), Big Sky Farms Inc., Drycast Systems Inc. and Big Sky Management Consulting Corp. (collectively "**Big Sky**") filed for and obtained protection from their creditors under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

B. Pursuant to the CCAA Initial Order, Ernst & Young Inc. was appointed the Monitor of Big Sky (the "**Monitor**") with the powers, duties and obligations set out in the CCAA Initial Order.

C. Big Sky has filed the Amended and Restated Plan of Compromise and Arrangement under the CCAA dated February 8, 2010 (the "**Plan**"), which Plan has been approved by the Required Majority and sanctioned by the Court.

D. The Plan was subsequently amended on March 15, 2010, pursuant to Article 10.2 of the Plan and is now entitled Second Amended and Restated Plan of Compromise and Arrangement ("**Second Amended Plan**")

E. Capitalized terms not defined herein have the meanings ascribed to them in the Plan.

THE MONITOR HEREBY CERTIFIES that, in the sole opinion of the Monitor, the Monitor has completed the duties and obligations imposed upon it by the CCAA Initial Order, the Chapter 15 Proceedings (including the US Confirmation Order) and the CCAA. Accordingly, pursuant to the CCAA Initial Order and the Plan, the Monitor is discharged.

EXHIBIT
C

FILED IN THE OFFICE OF THE LOCAL REGISTRAR, THE 4th DAY OF NOV 2010.
Bulerzak
DEPUTY LOCAL REGISTRAR

DATED at Vancouver, BC, this 3 day of November, 2010.

ERNST & YOUNG INC. in its capacity as Monitor of Big Sky and not in its personal or corporate capacity

Per:

Name: Kevin Brennan
Title: Senior Vice President

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF IOWA

In re: Big Sky Farms Inc., by Ernst & Young Inc., as its Monitor, Debtor in a Foreign Proceeding.	Case No. 09-03293 Chapter 15 ORDER DISCHARGING MONITOR AND CLOSING CHAPTER 15 CASE

This matter comes before the Court on the Motion to Discharge Monitor and Close Chapter 15 Case filed by Ernst & Young Inc. as the Monitor of Big Sky Farms Inc. (the "Debtor"). After due and timely Notice of the Motion having been given to DEL-uxe Feeds, Inc., Farmers Cooperative Company of Hinton, the Office of the United States Trustee, the Debtor, and all persons who have filed a notice of appearance in this Chapter 15 case, which notice was adequate for all purposes such that no other or further notice thereof need be given; and no objections or responses having been filed to the Motion, and all interested parties having had due and proper notice and an opportunity to be heard; and after due deliberation and sufficient cause appearing therefore, this Court finds that the above-captioned Chapter 15 case is fully administered, and that the Monitor should be discharged and the case closed. Accordingly, it is hereby:

ORDERED, that the Monitor is discharged and the above-captioned Chapter 15 case is closed pursuant to Sections 350(a) and 1517(d), without prejudice to the right of the Monitor or the Debtor to seek an order reopening the case under Section 350(b) of the Bankruptcy Code; and it is further

EXHIBIT
tabbies
D

#1932107

ORDERED, that this Court shall retain jurisdiction with respect to the enforcement, amendment or modification of this Order or requests for any additional relief in or related to this case.

This Order constitutes judgment as required by Fed.R. Bankr.P. 9021.

DATED AND ENTERED into on this ____ day of January, 2011.

____

William L. Edmonds, Bankruptcy Judge