

SCHEDULE "C"

ALLEN-VANGUARD CORPORATION

Notice of Sanction Hearing to be held December 16, 2009

Allen-Vanguard Corporation ("Allen-Vanguard" or the "Company") applied for and obtained protection from its creditors under the *Companies' Creditor Arrangement Act* (the "CCAA") pursuant to an Initial Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated December 9, 2009. Deloitte & Touche Inc. was appointed as Monitor of Allen-Vanguard (the "Monitor"). All Court Orders, a copy of the Plan (as defined below), the proposed form of order to be sought at the Sanction Hearing (as defined below) (the "Sanction Order") and Monitor's Reports related to this proceeding can be found at the Monitor's website at www.deloitte.com/ca/allen-vanguard.

We are writing to advise you that a meeting of the Affected Creditors of Allen-Vanguard was held on Wednesday, December 9, 2009 (the "Meeting") to consider and vote on a Plan of Arrangement and Reorganization for Allen-Vanguard (the "Plan"). At that Meeting, the Plan was unanimously approved by the Affected Creditors voting on the Plan.

As a result of the approval of the Plan by the Affected Creditors, a court hearing will now be held on Wednesday, December 16, 2009 at 10:00 a.m. (or such other date and time as the court may set) with respect to the sanctioning of the Plan by the Court (the "Sanction Hearing").

The Sanction Order, if granted, will, among other things, approve the transactions contemplated by the Plan, including the cancellation of all existing Securities of Allen-Vanguard (as defined in the Plan) and the transfer of the Common Shares of Allen-Vanguard (as defined in the Plan), in each case without a return of capital or other compensation, consideration or relief of any kind to the current or former holders thereof, and the discharge and dismissal of any and all Claims (as defined in the Plan) against Allen-Vanguard related to any such Securities or Common Shares, pursuant to the terms of the Plan, the Sanction Order, the CCAA and section 186 of the Ontario *Business Corporations Act*. You may be impacted by these transactions and may have an interest in the terms of the Sanction Order. Should you wish to appear at the Sanction Hearing, and oppose the Sanction Order, you are required to serve on the service list a Notice of Appearance, a notice setting out the basis for your opposition and a copy of the material to be used to oppose the Sanction Order at least two (2) days before the date set for the Sanction Hearing, or such shorter time as the Court, by order, may allow.

For further information about the Plan, the Sanction Order or the Sanction Hearing, you may contact the Monitor, Deloitte & Touche Inc., Attention: David Boddy, Tel: 613-751-5227, Fax: 613-563-2244, Email: dboddy@deloitte.ca.

Yours very truly,

ALLEN-VANGUARD CORPORATION

Per: _____