

Loewen Group, Inc. Securities Litigation
Instructions For Filing Electronically

Claims are to be filed electronically **ONLY** if an Authorized Claimant's trading activity during the Class Period exceeds 50 transactions; or if the filing contains multiple claims with numerous transactions.

1. When filing electronically (via disk, CD or e-mail), you will still need to complete and sign one original master Proof of Claim. NOTE: No electronic filing will be processed without the receipt of an original master paper Proof of Claim.
2. The electronic filing of the claimant information and transactional data should be in one of the following formats: Excel, Foxpro Database, SDF Text File (standard data format) with the specifications as indicated on the [Accepted Structure for Electronic Filing](#). Please note that an electronic filing will NOT be processed and will be returned to the claimant unless it matches the accepted structure.
3. For Institutional/Nominee Filers, a letter will also need to be completed and signed by someone authorized to file claims on behalf of your clients and returned to us with your paper Proof of Claim filing. This letter should be based on the following example:

Sender's Letterhead

Date

In re Loewen Group, Inc. Securities Litigation
c/o Heffler, Radetich & Saitta L.L.P.
P.O. Box 710
Philadelphia, PA 19105-0710

Re: In re Loewen Group, Inc. Securities Litigation

Dear _____:

Pursuant to the attached corporate resolution certification, the individuals listed are authorized to transact all duties necessary in the filing and processing of class action claims on behalf of <your firm's name>. All of the accounts for which we are filing are active accounts and we have current authority to act on behalf of each entity including the authority to electronically submit to claimsadministrator@heffler.com for processing <account total> individual accounts with aggregate totals of:

_____ purchase transactions totaling _____ shares
_____ sale transactions totaling _____ shares

An original master paper Proof of Claim is attached along with a copy of the electronic submission's e-mail cover text, if applicable, a list of all <account total> individual accounts, their respective taxpayer identification numbers, and a signed copy of the Release on page 21 of the Proof of Claim. (Note, in the transactional section of the Proof of Claim, please write, "SEE ELECTRONIC FILING OF TRANSACTIONAL DATA.")

Our electronic filing includes 2 documents:

1. a listing of the identities of all the claimants with their names, addresses, taxpayer identification numbers, account numbers (if necessary for processing correspondence or checks) opening balances, total number of purchase transactions, total shares purchased, total number of sale transactions, total shares sold and closing balances; and

2. the transactional information requested in the claim form including the following information: taxpayer identification numbers, transaction type (purchase, sale, etc.), type of security, trade date, number of shares, price per share, total transaction amount for each transaction for each account.

We attest, under penalty of perjury, that the information provided to you is from the books and records of <trustee>, that we have current authority to file for each account listed, and that the Proof of Claim Form and electronic submission is true, complete and accurate to the best of my knowledge and that we are not aware of any other claims being filed by someone else on behalf of any of our accounts. Further, we shall provide any supporting documentation if, and when requested.

Please contact me at <telephone number> with any questions.

Sincerely,

Signature

Printed Name and Title

4. For Non-Institutional/Nominee Filers, you must also include copies of broker's confirmation slips or other documentation of your transactions in Loewen Group securities as well as documentation to support the number and type of securities owned at the close of trading on March 4, 1997 and January 14, 1999.

5. The original master Proof of Claim form, cover letter and data file must be mailed to us at the following address:

In re Loewen Group, Inc. Securities Litigation
c/o Heffler, Radetich & Saitta L.L.P.
P.O. Box 710
Philadelphia, PA 19105-0710

**THE DEADLINE FOR SUBMISSION IS POSTMARKED ON OR BEFORE
OCTOBER 24, 2006.**