

Important Canadian Income Tax Information Concerning the

Distribution by Dean Foods Company of Stock in The WhiteWave Foods Company

The Canadian Income Tax Act provides that the distribution of common shares to shareholders resident in Canada in a U.S. Internal Revenue Code §355 tax-free distribution can, in certain circumstances, qualify for tax-deferred treatment for Canadian income tax purposes. The U.S. corporation must file an application with the Canada Revenue Agency (“CRA”) and the shareholder resident in Canada must file an election with the CRA to obtain the tax-deferred benefit.

On May 23, 2013, Dean Foods Company (“Dean Foods”) announced that it had completed the distribution (“spin-off”) of an aggregate of 47,686,000 shares of Class A common stock and 67,914,000 shares of Class B common stock of The WhiteWave Foods Company (“WhiteWave”) as a pro rata dividend on shares of Dean Foods common stock outstanding at the close of business on the record date of May 17, 2013. Each share of Dean Foods common stock received 0.25544448 shares of WhiteWave Class A common stock and 0.36380189 shares of WhiteWave Class B common stock.

On July 10, 2013, Dean Foods filed an application with the CRA requesting a Section 86.1 ruling on the spin-off. On October 8, 2013, the CRA ruled that the spin-off meets the requirement of paragraph 86.1(2) (e) of the Income Tax Act (Canada). The CRA has posted such information on its website at: <http://www.cra-arc.gc.ca/tx/bsnss/tpcs/spnffs-eng.html>.

Shareholders resident in Canada desiring to take advantage of the tax-deferred benefit may make an election under Section 86.1 with respect to the WhiteWave shares received in the spin-off. Information regarding the filing of the election by shareholders resident in Canada may be found on the CRA website at: <http://www.cra-arc.gc.ca/tx/bsnss/tpcs/cdnsrhldrs-eng.html>.

Consult Your Tax Advisor

The information regarding the Canadian income tax consequences of the spin-off presented above is for general information purposes only and does not constitute tax advice. The information presented does not purport to cover all income tax consequences that may apply to all categories of shareholders. Shareholders should consult their own tax advisors regarding the federal, foreign, and provincial tax consequences of the spin-off, including the applicability and the effect of any Canadian federal, provincial, territorial and foreign tax laws, and the advisability of, and actions and information necessary to make, any available election under Section 86.1 of the Canadian Tax Act. This document was not intended or written to be used, and it cannot be used, for the purpose of avoiding tax penalties that may be imposed on the taxpayer.