

Notice of Intention to Make a Proposal
[Subsection 50.4(1)]

**IN THE MATTER OF THE PROPOSAL OF LINENS 'N THINGS CANADA
CORP.**

TAKE NOTICE THAT:

1. Linens 'N Things Canada Corp., an insolvent person, pursuant to subsection 50.4(1) of the *Bankruptcy and Insolvency Act*, intends to make a proposal to its creditors.
2. **RSM RICHTER INC.** of 200 King Street West, Suite 1100, Toronto, Ontario, a licensed trustee, has consented to act as trustee under the proposal and a copy of the consent is attached hereto.
3. A list of the names of the known creditors with claims amounting to \$250 or more and the amounts of their claims is attached.
4. Pursuant to Section 69 of the *Bankruptcy and Insolvency Act*, all proceedings against Linens 'N Things Canada Corp. are stayed as of the date of filing this notice with the Official Receiver in its locality.

DATED at Clifton, New Jersey this *17th* day of *October*, 2008

LINENS 'N THINGS CANADA CORP.

Per: 

Name: *Scott M. Hurd*

Title: *Chief Financial Officer*



Office of the Superintendent
of Bankruptcy Canada

An Agency of
Industry Canada

Bureau du surintendant
des faillites Canada

Un organisme
d'Industrie Canada

District of Ontario
Division No. 09 - Toronto
Court No. 31-1121528
Estate No. 31-1121528

In the Matter of the Notice of Intention to make a
proposal of:

LINENS 'N THINGS CANADA CORP.

Insolvent Person

RSM RICHTER INC.

Trustee

Date of the Notice of Intention: October 18, 2008

CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL
Subsection 50.4 (1)

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that the aforementioned insolvent person filed a Notice of Intention to Make a Proposal under subsection 50.4 (1) of the *Bankruptcy and Insolvency Act*.

Pursuant to subsection 69(1) of the Act, all proceedings against the aforementioned insolvent person are stayed as of the date of filing of the Notice of Intention.

Date: October 20, 2008, 11:07

E-File/Dépôt Electronique

Official Receiver

25 St. Clair Avenue East, 6th floor, Toronto, Ontario, Canada, M4T1M2, (416)973-6486

Canada

**IN THE MATTER OF THE NOTICE OF INTENTION OF
LINENS 'N THINGS CANADA CORP.
OF THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO**

*Preliminary List of Creditors, as at October 15, 2008, as submitted by the debtor,
without admission as to any liabilities or privilege herein shown.*

	Amount Owed (Can \$)
ADT SECURITY SVS. CANADA INC	96.86
ART IN MOTION	12,105.74
BISSELL LTD (CANADA)	51,491.33
BRANT QEW DEVELOPMENTS INC.	733.57
CALLOWAY REIT (CAMBRIDGE) INC.	122,296.64
Canada Revenue Agency re Business Number # 88755 1828 RT 0001	607,365.78
Canada Revenue Agency re #NRJ 39126 3	194,131.00
CHARLESCRAFT (HOMEDICS CANADA)	460,042.39
CUISINART CANADA	913.29
DANESCO INC.	7,069.91
DeLONGHI CANADA, INC.	58,338.00
DYSON CANADA LTD	324,878.56
ECOFAME INTERNATIONAL INC.	33,096.10
ELCO FINE FOODS, INC.	31,495.37
HELEN OF TROY L.P.(CANADA)	3,399.46
HOUSEHOLD PRODUCTS CANADA LIMITED	63,520.29
JOE WHITNEY	800.00
JOLLEN CANADA	72,117.06
KARRY'S DISTRIBUTION	21,406.93
LES ENTERPRISES MAGIC SLIDERS, INC.	3,403.90
Manitoba Finance Taxation Division re Account Number: 887551828MT0001	41,092.00
Ministry of Finance re Account Number 1963313	21,354.00
Ministry of Revenue Retail Sales Tax Act 0005075	727,490.00
ON THE WALL INC.	541.20
PHILIPS ELECTRONICS LTD.	6,208.78
Provincial Tax Commissioner re Account Number: 204159	31,025.00
RJS TRADING INT'L LTD. (CANADA)	12,800.64
SHOPPING CHANNEL DIRECT, THE	84,275.59
SOMERSET ENTERTAINMENT	25,011.81
SUNBEAM CORP(CANADA) LTD.	6,571.03
THANE DIRECT (CANADA) INC.	204,277.50
The Commissioner, Social Service Tax re Business Number: 887551828BT0001	280,441.00
THE STATE GROUP INC.	301.88
UMBRA LTD - CANADA	19,269.40
UPPER CANADA SOAP & CANDLE MAKERS	13,280.86
UPS SUPPLY CHAIN SOLUTIONS	125,112.79
W.J. HAGERTY & SONS, CANADA LTD	9,703.29
WATER PIK INC	33,974.79
WHITEROCK 193 MALPEQUE	19,430.88
WILTON INDUSTRIES - CANADA	120,314.67
	<u>3,851,179.29</u>

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	Amount Owed (US \$)
Secured	
GE Canada Finance Holding Company c/o McMillan LLP	<u>20,853,000</u>
Unsecured	
ACME INT ENTERPRISES, INC. IMPORT	5,893
ADVANTAGE 1 DISTRIBUTING, INC.	176
AEOLUS DOWN L/C	24,646
AERO PRODUCTS INTERNATIONAL	75,471
AMCO CORP.	1,957
AMERICAN CENTURY HOME FABRICS INC.	1,043
AMERICAN COVERS, INC.	627
AMERICAN EXPRESS INCENTIVE	54,324
AMERICAN FIBER IND.	101,414
AMERICAN OAK PRESERVING CO. INC L/C	2,765
AMERICAN PROJECT & REPAIR, INC.	159
AMERICAN SERVICES, INC	1,478
AMERICAN TACK & HARDWARE	1,576
AMM PARREL IMPORTS L/C	24
APEX PRODUCTS, LLC	827
ARBON EQUIPMENT CORPORATION	714
ARC INTERNATIONAL	2,110
ARY, INC.	549
ASSOCIATED/ACC INTERNATIONAL LTD	292
AUTO DOORS INC. OF GA	1,807
B & R PLASTICS, INC.	1,112
BARDWILL INDUSTRIES	7,459
BASSETT MIRROR COMPANY, INC.	125
BATH BY TOWN & COUNTRY LIVING	252
BATHMARK	3,648
BERKSHIRE BLANKET	12,252
BERNARD HODES GROUP	1,730
BETTER SLEEP INC.	25,186
BLUE BOX TOYS, INC.	10,853
BONAKEMI USA, INC.	746
BOSS FACILITY SERVICES, INC.	5,971
BOSTON WAREHOUSE TRADING CORP.	1,949
BRADSHAW INTERNATIONAL INC.	389
BRANT SCREEN CRAFT	28,937
BRENTWOOD ORIGINALS	54,328
BUDDEEZ, INC.	188
BUILT NY, INC.	8,751
BURNES HOME ACCENTS LLC	2,366
BY APPOINTMENT IMPORT	8,955
BYRNE PARTNERS	22,875
C & H DISTRIBUTORS, INC.	120
C.H.ROBINSON WORLDWIDE	28,283
C.R. GIBSON/THOMAS NELSON, INC.	247
CALDREA COMPANY, THE	204
CALPHALON CORP.	74,791
CAMBRIDGE SILVERSMITHS	8,935
CARPENTER COMPANY	205
CDR, INC.	1,220

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	Amount Owed (US \$)
CHECKPOINT	15,932
CHF INDUSTRIES, INC.IMPORT	31,879
COLONIAL CANDLE OF CAPE COD &	15,360
COMDATA STORED VALUE SOLUTIONS	5,037
COMPAC INDUSTRIES, INC.	86
CRISA CORP.	9,655
CROSCILL INC.	194,897
CRYOPAK CORPORATION	543
CUSTOMER OBLIGATIONS (AGGREGATE)*	4,439,404
DASCO	449
DEMARLE, INC.	1,801
DISCOVERY REFUSE MANAGEMENT INC.	22,988
DIVATEX HOME FASHIONS	5,636
DIVATEX HOME FASHIONS INC./IMPORT	5,922
DSC PRODUCTS	15,101
DYNAMIC DESIGNS, INC. IMPORT	1,444
ELLERY HOMESTYLES	1,200
ELLISON FIRST ASIA LLC	59,100
EPOCA INC	19,103
EVERGREEN ENTERPRISES	164
EVERGREEN LABS. INC.	642
EVRIHOLDER PRODUCTS INC.	1,953
FLOXITE COMPANY INC.	6,623
FOR LIFE PRODUCTS,INC.	139
FRAMED PICTURE ENTERPRISE	10,871
FREIGHT AND DUTY (ACCRUED)*	2,429,115
GERSON COMPANY, THE IMPORT	1,977
GLENOIT CORPORATION	10,416
GOLDEN GT, LLC	169
GOLDEN TADCO INT'L CORP. L/C	411
GT MEDIA, INC.	50
HANNA'S CANDLE COMPANY	187
HAUTE DECOR	4,049
HEARTLAND FRAGRANCE CO. LLC	766
HERITAGE MINT LTD.IMPORT	3,819
HINDOSTONE PRODUCTS, INC.	900
HOME TRADITIONS	503
HOMEDICS CORPORATION	24,076
HOMEDICS, INC IMPORT	231,524
HORIZON NATIONAL CONTRACT	12,850
ICUP INC. IMPORTS	10,240
IDEA VILLAGE PRODUCTS CORP	2,496
IGNITE USA LLC	1,608
IMPEX SYSTEMS GROUP, INC.	1,430
INDIA INK	7,096
INNOFRESH PRODUCTS, INC.	300
INTERCONTINENTAL ART INC.	21,023
INTERDESIGN,INC.	50,226
INTERNATIONAL SILVER	4,122
ISI-NORTH AMERICA, INC.	13,275
JOELSON INDUSTRIES	2,870
KDM-POP SOLUTIONS GROUP	4,812
KEMP & BEATLEY INC IMPORT	4,910

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	Amount Owed (US \$)
KEYSTONE MANUFACTURING CO.,INC.	371
KITCHEN ART INC.	2,883
L.A.IMPRINTS	349
LANG HOLDINGS,INC.	12,641
LARIEN PRODUCTS	1,139
LAVA WORLD INT'L	1,620
LEVINSOHN	5,858
LEXICAL TECHNOLOGIES	3,366
LIBBEY (GLASSWARE)	35,540
LIFETIME BRANDS INC.	20,627
LIPPER INTERNATIONAL INC.IMPORT	4,254
LITEMOR HD SUPPLY	946
LIZ CLAIBORNE DIV.OF AMERICAN PACIF	61,252
LOCKNET L.L.C.	2,027
LOUISVILLE BEDDING	255,645
LUIGI BORMIOLI CORPORATION - IMPORT	11,250
LUX PRODUCTS CORPORATION	1,023
M. KAMENSTEIN IMPORTS	21,371
MAPLES INDUSTRIES INC.	4,068
MEASUREMENT SPECIALTIES INC.	126
MEDELCO INC.	398
MEDICI 888, LLC IMPORT	3,568
MEDPORT LLC	2,014
MELANNCO INT'L LTD.	1,968
MERCH SOURCE LLC	76,382
METHOD PRODUCTS, INC.	5,534
METRO DOOR	770
MIDTOWN NEON SIGN CORP.	2,513
MISTO INTERNATIONAL LLC	360
MODERN MARKETING CONCEPTS	53,840
MONTI INDUSTRIES	168
MSRF, INC.	20,873
NASSAU CANDY DISTRIBUTORS, INC.	42,401
NAUTICA DIV.OF AMERICAN PACIFIC ENT	89,007
NEATNIX	1,154
NETWORK SERVICE MANAGEMENT, INC.	9,980
NEW ADVANCED PRODUCTS INC.	3,324
NEW VIEW/IMPORT	1,835
NEWPORT/LAYTON HOME FASHIONS C/O	578
NIFTY HOME PRODUCTS INC.	4,043
NII NORTHERN INTERNATIONAL INC.	4,793
OGGI CORPORATION	686
ONTEL PRODUCTS CORPORATION	54,525
OPERATING EXPENSES (ACCRUED)*	4,786,728
ORIGINAL GOURMET FOOD COMPANY, INC.	4,261
OUTSTANDING CHEQUES (AGGREGATE)*	8,038,360
OWEN MANUFACTURING	4,720
PARK B SMITH LTD.	59,716
PEARLESSENCE LTD.	171
PFALTZGRAFF	6,465
PHILIPS ACCESSORIES	741
PHOTOCO INC.	77
PINNACLE FRAMES & ACCENTS, INC.	189

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	Amount Owed (US \$)
POLDER INC/IMPORT	4,017
POMEROY COLLECTION, THE	27,970
POTTERY COLLABORATIVE,LLC.	29,152
PREPARA IMPORT	7,007
PRIMA TECHNOLOGIES, INC./NAIL TEK	2,254
PRODYNE	366
PROMOTOPIA,INC.	620
PUTNAM ROLLING LADDER CO., INC.	50
QUALITY SOLUTIONS, INC.	3,733
R.W. ROGERS COMPANY INC	720
REDI SHADE, INC.	523
REGENCY WRAPS INC.	2,274
REVERE MILLS INC.	7,760
S LICHTENBERG & CO., INC.	12,349
SANGO	2,418
SCG CAPITAL CORP	1,475
SCHAWK RETAIL MARKETING	1,050
SCHWARZ	11,379
SECURITY RESOURCES INC.	822
SHARPER IMAGE THE	24,851
SHOP TV, INC.	2,207
SHULSINGER SALES	608
SKOTZ MFG INC.	1,683
SMART INVENTIONS	936
SNOW RIVER	19,699
SOFT-TEX MFG CO.	134
SONIC SCRUBBERS, LLC	369
SOURCE GLOBAL ENTERPRISES INC	2,957
SOUTHRIDGE LIMITED PARTNERSHIP	35
SOY BASICS, LLC	15,877
SPECTRUM HOME FASHIONS, INC.	2,749
SPRING MILL HOME PRODUCTS CORP.	341
SPRINGS INDUSTRIES	127,609
STERLING IMPORT & EXPORT	2,651
SUNBEAM PRODUCTS, INC.	23,364
SUNBEAM PRODUCTS, INC.	33,910
SWING-A-WAY MFG. CO.	1,901
TAYLOR ENVIRONMENTAL INSTRUMENTS LP	2,004
TAYLOR PRECISION PRODUCTS	8,364
TELEBRANDS	7,800
TEN STRAWBERRY STREET	1,760
TEXTSTYLE LLC L/C	25,175
THIRSTYSTONE RESOURCES, INC.	1,712
TRI-DIM FILTER CORP.	16,394
TRUDEAU	44
TWEEZERMAN	24,626
UNITED SUPPLY	1,177
UPS SUPPLY CHAIN SOLUTIONS	890
VACUVIN USA	169
VARIMPO USA,LTD.L/C	18,939
VERSAILLES HOME FASHIONS INC.	2,492
VERSO PAPER	54,447
VICTORY LAND GROUP, INC. L/C	53,811

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	Amount Owed (US \$)
VORNADO AIR LLC	9,616
WALLACE INTERNATIONAL	12,317
WAMSUTTA DOMESTICS	600,582
WARP BROTHERS	4,202
W-C DESIGNS INC	2,383
WELSPUN USA INC. IMPORT	8,283
WESTPOINT HOME INC IMPORT	27,223
WHOLE SPACE INDUSTRIES LTD	44,487
WILLIAM BOUNDS	1,350
WILLOWBROOK COMPANY, THE	6,160
WMS TRADE GROUP INC	5,359
WYTHE-WILL DISTRIBUTE LLC	4,030
XCELL INTERNATIONAL CORP.	2,172
YANKEE CANDLE COMPANY	203,179
YUNG JOHANN HILLMAN INC.	325
	<hr/> 23,558,863
	<hr/> 44,411,863 <hr/>

* The above balances are owing to various creditor groups. Details with respect to these balances are not readily available at this time. The debtor with the assistance of the Trustee, is undertaking to reconcile these balances.