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Estate File No.: 31-2658047

**IN THE MATTER OF THE BANKRUPTCY OF
MENDOCINO CLOTHING COMPANY LTD.
OF THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO**

**NOTICE OF BANKRUPTCY AND FIRST MEETING OF CREDITORS
(Subsection 102(1))**

Take notice that:

1. Mendocino Clothing Company Ltd. (the "Company") was deemed to have filed an assignment in bankruptcy on October 29, 2020 and KSV Restructuring Inc. was appointed the Licensed Insolvency Trustee (the "Trustee") of the Company by the Office of the Superintendent of Bankruptcy, subject to affirmation by the creditors of the Trustee's appointment, or the substitution of it, by another trustee by the creditors.
2. The first meeting of creditors of the bankrupt will be held on the 17th day of November, 2020 at 11:00 a.m., to be convened via Zoom at:
<https://us02web.zoom.us/j/84926258850?pwd=OG03Y2tNU2tkZ3pqZVoxYmlxVVkvUT09>
Meeting ID: 849 2625 8850, Passcode: 652674. To be entitled to vote at the meeting, creditors must lodge with the trustee, prior to the meeting, proofs of claim and, where necessary, proxies.
3. Enclosed with this notice is a form of proof of claim, a form of general proxy, and a list of creditors with claims of twenty-five dollars (\$25) or more, showing the amounts of their claims. Creditors can email their claims and proxy to emann@ksvadvisory.com.
4. Creditors must prove their claims against the Company to receive dividends, if any, in the bankruptcy proceedings.

DATED at Toronto, Ontario, this 4th day of November, 2020.

KSV Restructuring Inc.

**KSV RESTRUCTURING INC.
LICENSED INSOLVENCY TRUSTEE OF
MENDOCINO CLOTHING COMPANY LTD., AND NOT IN
ITS PERSONAL OR CORPORATE CAPACITIES**



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: Ontario
Division No.: 09 - Toronto
Court No.: 31-2658047
Estate No.: 31-2658047

In the Matter of the Bankruptcy of:

Mendocino Clothing Company Ltd.
Debtor

KSV RESTRUCTURING INC.
Licensed Insolvency Trustee
Ordinary Administration

Date of bankruptcy:	October 29, 2020	Security: \$0.00
Meeting of creditors:	November 17, 2020, 11:00 Meeting to be held by teleconference Meeting ID: 849 2625 8850 Passcode: 652674, Ontario Canada,	
Chair:	Trustee	Designated person: Jan Kaplan

CERTIFICATE OF ASSIGNMENT - Paragraph 50.4(8)(b.1) of the Act

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

- a notice of intention in respect of the aforementioned debtor was filed under section 50.4 of the *Bankruptcy and Insolvency Act*;
- the debtor has failed to file a cash-flow statement or a proposal within the provided period following the filing of the notice of intention or within any Court-granted extension and is thereupon deemed to have made an assignment.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: October 30, 2020

E-File/Dépôt Electronique

Official Receiver

151 Yonge Street, 4th Floor, Toronto, Ontario, Canada, M5C2W7, (877)376-9902

Canada

District of: Ontario
 Division No. 09 - Toronto
 Court No. 31-2658047
 Estate No. 31-2658047

Original Amended

Form 78

Statement of Affairs (Business Bankruptcy) made by an entity
 (Subsection 49(2) and Paragraph 158(d) of the Act/Subsections 50(2) and 62(1) of the Act)
 IN THE MATTER OF THE BANKRUPTCY OF
 MENDOCINO CLOTHING COMPANY LTD., OF THE
 CITY OF TORONTO, IN THE PROVINCE OF ONTARIO

To the bankrupt:

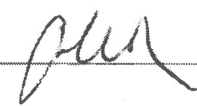
You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 18th day of June 2020. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (as stated and estimated by the officer)	ASSETS (as stated and estimated by the officer)
1. Unsecured creditors as per list "A"	1. Inventory
5,489,114.39	0.00
Balance of secured claims as per list "B"	2. Trade fixtures, etc.
0.00	0.00
Total unsecured creditors	3. Accounts receivable and other receivables, as per list "E"
5,489,114.39	Good
2. Secured creditors as per list "B"	0.00
0.00	Doubtful
3. Preferred creditors as per list "C"	0.00
0.00	Bad
4. Contingent, trust claims or other liabilities as per list "D"	0.00
estimated to be reclaimable for	Estimated to produce
0.00	0.00
Total liabilities	4. Bills of exchange, promissory note, etc., as per list "F" ...
5,489,114.39	0.00
Surplus	5. Deposits in financial institutions
NIL	0.00
	6. Cash
	10,172.10
	7. Livestock
	0.00
	8. Machinery, equipment and plant
	0.00
	9. Real property or immovable as per list "G"
	0.00
	10. Furniture
	0.00
	11. RRSPs, RRIFs, life insurance, etc.
	0.00
	12. Securities (shares, bonds, debentures, etc.)
	0.00
	13. Interests under wills
	0.00
	14. Vehicles
	0.00
	15. Other property, as per list "H"
	0.00
	if debtor is a corporation, add:
	Amount of subscribed capital
	0.00
	Amount paid on capital
	0.00
	Balance subscribed and unpaid
	0.00
	Estimated to produce
	0.00
	Total assets
	10,172.10
	Deficiency
	5,478,942.29

I, Jan Kaplan, Director of Mendocino Clothing Company Ltd., do swear (or solemnly declare) that the above statement and the attached lists are to the best of my knowledge, based on the information available to me, a full, true and complete statement of the affairs of Mendocino Clothing Company Ltd. on October 28, 2020, and fully disclose all of its property of every description in its possession or that may devolve on it in accordance with Section 67 of the Bankruptcy and Insolvency Act.

Sworn (or solemnly declared) before me at)
 the City of Toronto, in the Province of Ontario,)
 this 28th day of October, 2020.)


 _____)
 A Commissioner, etc.)



Rajinder Kashyap, a Commissioner, etc.,
 Province of Ontario, for KSV Kofman Inc.
 Expires January 22, 2021.

Creditor Mailing List

IN THE MATTER OF THE BANKRUPTCY OF
MENDOCINO CLOTHING COMPANY LTD., OF THE
CITY OF TORONTO, IN THE PROVINCE OF ONTARIO

Creditor Type	Name	Attention	Address	Amount Due (\$)
Unsecured	1566673 Ontario Limited		c/o Michael Kassen 59 Joseph Duggan Rd Toronto ON M4L 3X5	17,138.32
	1921285 Ontario Limited		25 Laurel Avenue Toronto ON M9B 4S9	39,443.36
	A-Pro-Tek Extermination Services		425 Palmerston Blvd. Toronto ON M6G 2N7	41.81
	A.Peach		735 E. 12th St. # 106 Los Angeles CA 90021	976.50
	AAA Vacuum Centres		710 Wilson Avenue Downsview ON M3K 1E2	275.70
	Aaron and Amber		1015 Crocker Street, #R03 Los Angeles CA 90021 USA	3,159.00
	Abell Pest Control		200 Tifffield Rd. Unit 107 Scarborough ON M1V 5J1	7,569.59
	Advanced System Patronage Inc.		25 Valleywood Drive, Unit #25 Markham ON L3R 5L9	7,164.20
	All in Favor		1100 S San Pedro St. #O-7 Los Angeles CA 90015	1,683.00
	Amante Clothing Inc		1015 Crocker St STE R32 Los Angeles CA 90021	13,462.06
	American Express Canada		PO Box 2000 West Hill ON M1E 5H4	737,513.96
	API Alarm Inc.		700 - 5775 Yonge Street North York ON M2M 4J1	7,064.60
	Arrival Ground Transport Inc		5375 Rue Pare Suite#140 Montreal QC H4P 1P7	8,369.02
	Astley Gilbert		42 Carnforth Rd Toronto ON M4A 2K7	1,463.35
	Audrey 3+1		1100 S. San Pedro N-07 Los Angeles CA 90015	4,160.25
	Barfied Apartments		Trivest Developments Corporation 40 Wynford Drive Suite 101 Don Mills ON M3C 1J5	72,834.48
	bcIMC Realty Corporation		2901 Bayview Ave. Unit # C-100 Toronto ON M2K 1E6	144,151.48
	Bell Canada		P.O. Box 9000 Stn Don Mills North York ON M3C 2X7	2,675.98
	Bestseller Wholesale Canada		225A De Liege Ouest Montreal QC H2P 1H4	141,059.65
	Better Be		P. O. Box 741084 Los Angeles CA 90074-1084	33,376.46
	Blithe		735 E. 12th St. #102 Los Angeles CA 90021	8,480.25
	Blue Blush		1015 Crocker St. Unit Q20 Los Angeles CA 90021	45,805.05
	Brave Leather		40 Eglinton Ave East, Suite 602 Toronto ON M4P 3A2	8,316.19
	Brookfield Properties (PI) Inc.		First Canadian Place PO Box 57198 Postal Station A Toronto ON M5W 5M5	57,344.27
	Burlington Hydro		1340 Brant Street Burlington ON L7R 3Z7	45.93
	Canon Canada Inc.		Lockbox 914820 PO Box 4090 Station A	1,302.48

	Toronto ON M5W 0E9	
Cascades Containerboard Packaging	450 Evans Avenue Etobicoke ON M8W 2T5	2,416.56
Cefian Fashion Inc	777 E 12th Street Unit 7 Los Angeles CA 90021	3,622.50
CF/Realty Holdings Inc.	The Cadillac Fairview Corporation Limited Shops at Don Mills Administration Office 7 Maginn Mews Toronto ON M3C 0G9	38,403.21
Charlotte Avery	2910 S Santa Fe Ave Vernon CA 90058	34,623.74
Citizens of Humanity USD	E 99 Park Avenue New York NY 10016	28,399.73
City Clean	6124 Shawson Drive Mississauga ON L5T 1E6	5,943.61
Collection La Marque Inc.	9150 Meilleur Suite #405 Montreal QC H2N 2A5	14,783.79
Common Crush	1100 S San Pedro St. H02 Los Angeles CA 90015	7,787.25
Compnet Communications Inc.	7676 Highway #7 Markham ON L0H 1J0	1,748.07
Cotton Candy LA	735 E. 12th Street Suite # 103 Los Angeles CA 90021	4,578.75
Crowe Soberman LLP	2 St. Clair Ave. East Suite 1100 Toronto ON M4T 2T5	30,792.50
Current Air Clothing Inc.	1015 S Crocker St. #R-7 Los Angeles CA 90021	612.00
D & C Sales and Services Ltd.	36 Wendell Avenue Toronto ON M9N 3K5	367.25
Dance & Marvel	P.O.Box 741084 Los Angeles CA 90074-1084	4,318.50
Dex Bros. Clothing Co. Ltd.	390 Rue Deslauriers Sain-Laurent QC H4N 1V8	11,920.60
Dial One Systems Inc.	403 Rustic Road Toronto ON M6L 1W8	1,237.35
Ellard-Willson Engineering Limited	260 Town Centre Blvd, Ste 202 Markham ON L3R 8H8	800.61
Emory Park	1169 Crocker St Los Angeles CA 90021	27,881.62
Employees	c/o 150 King Street West Toronto ON M5H 1J9	25.00
Enbridge	P.O. Box 644 Scarborough ON M1K 5H1	8,638.99
Enti Clothing	1130 Crocker Street Los Angeles CA 90021	3,359.25
Essue Clothing	110 E. 9th St., C900 Los Angeles CA 90079	18,821.25
Evenuel	800 E 12th St. # 144 Los Angeles CA 90021	1,512.00
Fore Collection	777 East 10th St. #408 Los Angeles CA 90021	2,862.00
Froya	1044 Richmond Street Los Angeles CA 90033 USA	89.10
GardaWorld Cash Services Canada Co.	1390 Barre Street Montreal QC H3C 1N4	6,856.59
Gilli Inc	2939 Bandini Boulevard Vernon CA 90058	861.00
Glam	P.O. Box 740952 Los Angeles CA 90074-0952	2,022.75
Grade & Gather	1100 S San Pedro #0-11 Los Angeles CA 90015	1,404.00

H & D Accessories	952 Towne Ave #ab Los Angeles CA 90021	1,974.60
Hammerschlag + Joffe Inc.	43 Lesmill Road Toronto ON M3B 2T8	1,695.00
Heart & Hips	2424 E. 26th Street Vernon CA 90058	3,079.80
Hello Miss	P.O.Box 740952 Los Angeles CA 90074-0952	7,560.00
Hera Collection, Inc.	1016 Towne Ave. #107 Los Angeles CA 90021	936.00
Hers & Mine	807 E 12th St #139 Los Angeles CA 90021	1,171.12
Hey Babe	Hey Babe 1124 Crocker St Los Angeles CA 90015	4,635.00
Hillcrest Mall Mgmt ITF Hillcrest Mall	9350 Yonge Street Management Office, Suite 205 Richmond Hill ON L4C 5G2	71,507.84
Hollanderizing	43 Densley Avenue North York ON M6M 2P5	190.97
Hot & Delicious	1015 S. Crocker Street # Q-9 Los Angeles CA 90021	29,156.25
HYFVE, Inc.	1015 Crocker St Q-28 Los Angeles CA 90021	18,882.22
I&M Jeans U.S.A	1100 S.San Pedro St. #C-03 CA 90015 CA 90015	20,388.00
i.cco Accessories	1015 S. Crocker Street Q22/23 CA 90021 CA 90021	1,425.09
Idem Ditto	1165 1/4 Crocker St. Los Angeles CA 90021	8,730.00
In the Beginning	P.O.Box 741084 Los Angeles CA 90074-1084	705.75
INA Fashion	754 E 12th Street Suite 3 Los Angeles CA 90021	5,371.88
Instant Supply Co.	RD Domestic 5275 Ferrier, Suite 200 Montreal QC H4P 1L7	12,764.93
IRIS	4701 S. Santa Fe Ave. Vernon CA 90058	9,747.00
Ivanhoe Cambridge - Mapleview	900 Maple Avenue PO Box 201 Burlington ON L7S 2J8	63,537.24
Ivanhoe Cambridge - Vaughan Mills	1 Bass Pro Mills Drive Vaughan ON L4K 5W4	82,241.50
Jane Plus One	1015 S. Crocker St. #Q18 Los Angeles CA 90021	724.50
Jani King of Southern Ontario	80 Acadia Avenue, Suite 100 Markham ON L3R 9V1	856.92
Jealous Tomato	1100 South San Pedro St. #D-7 Los Angeles CA 90015	2,868.75
Jessmat	496 Gilbert Avenue Toronto ON M6E 4X5	84,750.00
JH Secord Enterprises Limited	22 Riviera Drive Markham ON L3R 5M1	420.36
Jin Li USD	269 Nathaniel Crescent Burlington ON L7S 2B1	63.00
John G. Hofland Ltd.	6695 Pacific Circle Mississauga ON L5T 1V6	4,255.07
Joia Trading Inc.	1020 S. Crocker Street Los Angeles CA 90021	11,329.69
Krystle Lipson - US	452 Woburn Avenue North York ON M5M 1L7	37.50
L.G.L Holdings Inc.	128 Grand Avenue Toronto ON M8Y 2Z5	51,477.20

Large (Medium) Design Office Inc.	123 Fern Avenue Toronto ON M6R 1K2	28,646.94
Laven Industries Ltd	195 Konrad Cres Unit B Markham ON L3R 8T9	6,738.76
Leto Wholesale.Com	1123 S Boyle Ave Los Angeles CA 90023	2,211.30
Levi Strauss & Co. (Canada) Inc.	Levi Strauss & Co. (Canada) Inc. C/O T27525 PO Box 4275, Postal Station A Toronto ON M5W 5V8	304,872.53
Lovely Day Fashion	Lovely Day Fashion 1100 S. San Pedro St. #O-12 Los Angeles CA 90015	2,712.00
Luxxel	Luxxel 750 E 12th Street #2 Los Angeles CA 90021	6,484.50
Mable	Mable 1165 Crocker St Los Angeles CA 90021	30,073.50
Mad For Love	Mad For Love 1015 Crocker St. #S-03 Los Angeles CA 90021	6,473.25
Maronie	Maronie 1015 S. Crocker St. #R-24 Los Angeles CA 90021	3,951.00
Meticulous	Unknown Toronto ON M1M 1M1	7,632.02
Miley and Molly	1100 S San Pedro St #A-6 Los Angeles CA 90015	945.00
Miss Love	753 E 12Th Street Los Angeles CA 90021	7,854.75
Mono B	747 E. 10th street #107 Los Angeles CA 90021	3,178.50
Mr. Case	155 Champagne Drive, #12 North York ON M3J 2C6	149.11
Nemat International Inc	34135 7th Street Union City CA 94587	10,010.40
Newmarket Hydro	590 Steen Court Newmarket ON L3Y 6Z2	259.52
Norjan Ventures Inc	496 Gilbert Avenue Toronto ON M6E 4X5	36,160.00
Oakville Hydro	PO Box 1900 861 Redwood Square Oakville ON L6J 5E3	3,150.92
Office Team	P.O.Box 57349/ C.P 57349 File T57349C Station A Toronto ON M5W 5M5	3,563.46
Omar Kahin	9 Valhalla Inn Road, Unit 502 Etobicoke ON M9B 0B2	7,500.94
Ontrea Inc. CF Toronto Eaton Centre	220 Yonge Street Suite 110, Box 511 Toronto ON M5B 2H1	243,463.56
Ontrea Inc. Markville	c/o Administration Office 5000 Highway 7 Markham ON L3R 4M9	85,558.12
Ontrea Inc. Sherway	Cadillac Fairview Corporation Limited 20 Queen Street West 5th Fl Toronto ON M5H 3R4	284,688.42
Ontrea Inc. - Masonville Place	c/o Aministration Office 1680 Richmond Street North Box 23 London ON N6G 3Y9	131,964.88
Ontrea Inc. Limeridge	C/O Administration Office 999 Upper Wentworth Street Hamilton ON L9A 4X5	64,934.43
OnTwelfth	OnTwelfth P.O. Box 741084 Los Angeles CA 90074-1084	6,534.00
OPGI Mgmt LP o/a Oxford itf Square One	division of Omers Realty Management 100 City Centre Drive Mississauga ON L5B 2C9	340,779.13
Oxford ITF Upper Canada Mall	17600 Yonge Street, Box 256	85,489.28

Paxar Canada Corporation		Newmarket ON L3Y 4Z1 PO Box 11024 Postal Station A Toronto ON M5W 2G5	4,208.73
Penalta Group Ltd		504 Iroquois Short Road, Unit 12B Oakville ON L6H 1A5	315,593.32
Pitney Bowes		P.O. Box 278 Orangeville ON L9W 2Z7	452.08
Prime Visual Marketing		74 Edilcan Drive Concord ON L4K 3C5	25,133.43
Privy, Inc		1100 S. San Pedro St #O-15 Los Angeles CA 90015	21,135.38
Proforma Canada		PO Box 57558 Stn A Toronto ON M5W 5M5	6,758.53
Progress Packaging Limited		20 Tangiers Road Toronto ON M3J 2B2	5,392.31
Progress Packaging Limited - US		20 Tangiers Road Toronto ON M3J 2B2	25,927.83
Promenade Limited Partnership		c/o Centrecorp Management Services Ltd. 1 Promenade Circle, Suite 316 Thornhill ON L4J 4P8	68,980.76
PUROLATOR COURIER LTD.	FINANCE RECOVERY	5995 AVEBURY RD, 3 FLOOR Mississauga ON L4R 3T8 Fax: (905) 712-6711 ONESCI@purolator.com	219.92
RD International Style Collections Ltd.		5275 Ferrier Suite 200 Montreal QC H4P 1L7	117,406.17
Read Jones Christoffersen Ltd		100 University Ave North Tower, Suite 400 Toronto ON M5J 1V6	847.50
Rehab		1165 1/3 Crocker St Los Angeles CA 90021	526.50
Remco Forwarding Limited		5101 Orbitor Dr Mississauga ON L4W 5R8	940.24
Renamed		1023 S.Towne Ave Los Angeles CA 90021	1,368.00
Reneec / So Cool, Inc.		P.O.Box 741084 Los Angeles CA 90074-1084	3,357.00
RicherPoorer		225 West 35th Street New York NY 10001	6,400.92
RioCan YEC Holdings Inc.		c/o RioCan Management Inc. 20 Eglinton Ave West, Suite 1401 Toronto ON M4R 1K8	86,011.52
Rogers Canada		PO Box 9100 Don Mills ON M3C 3P9	9,166.63
RX Music		1020 Lawrence Ave W Suite # 206 Toronto ON M6A 1C3	5,421.96
Sabora Fashion		1013 Crocker St. Unit # 10 Los Angeles CA 90021	10,273.50
Sage Clothing (Seventh Day Inc.)		1013 Crocker St #5 Los Angeles CA 90021	6,314.62
Saints & Hearts		1100 S San Pedro St Unit C4 Los Angeles CA 90015	1,102.50
Saleslink Systems Inc.		Suite 308 101 Duncan Mill Road Toronto ON M3B 1Z3	55,086.94
San Joy Inc		1100 S.San Pedro St. G3 Los Angeles CA 90015	24,615.00
Sans Souci		1100 S. San Pedro Street # A - 1 Los Angeles CA 90015	7,762.50
Scarborough Town Centre Holdings Inc.		300 Borough Drive, Suite 230 Scarborough ON M1P 4P5	102,341.58
Sensormatic Canada		7 Paget Road	2,012.78

	Brampton ON L6T 5S2	
SHERO	735 E 12th St STE 111 Los Angeles CA 90021	1,800.00
Soberman Maker & Associates Inc.	72 Laureleaf Rd. Thornhill ON L3T 2Y1	3,390.00
Sountek Services	1235 Fairview St. Suite # 123 Burlington ON L7T 2K9	1,584.26
Spring Haze Inc.	1015 S. Crocker St # S14 Los Angeles CA 90021	2,722.50
Staples Business Depot	PO Box 8601 Downtown Station Montreal QB H3C 3V2	7,754.60
Stewardship Ontario	1 St Clair Ave West 7th Floor Toronto ON M4V 1K6	3,512.12
Storia	735 E. 12th Street, Unit 101 Los Angeles CA 90021	4,981.50
Sugar Lips	801 S. Grand Avenue, Ste 1000 Los Angeles CA 90017	841.50
Superink.ca	9225 Leslie Street, 2nd Fl Richmond Hill ON L4B 3H6	298.32
T & T Industrial Supplies Ltd.	51 Roysun Road Unit 10 Woodbridge ON L4L 8P9	1,622.96
TD Bank Visa	3140 Dufferin Street Toronto ON M6A 2T1	10,387.61
The Cadillac Fairview Corporation Limited	1800 Sheppard Ave E Suite # 330, PO Box 53 Toronto ON M2J 5A7	66,534.87
The Roll & Ribbon Company	3230 Yonge Street Toronto ON M4N 3P6	1,335.66
The Sang Clothing	1016 S Towne Ave # 118 Los Angeles CA 90021	1,262.25
The Timing, Inc	2809 S Santa Fe Ave Vernon CA 90058	3,289.50
The Vintage Shop	1015 S Crocker Street, #R-14 Los Angeles CA 90021 USA	123.75
Thompson Ahern and Co. Ltd.	6299 Airport Road Suite #506 Mississauga ON L4V 1N3	69,441.24
Three Coins Construction Limited	90 Eglinton Avenue West Suite 121 Toronto ON M4R 2E4	82,478.70
Tic Toc	P.O.Box 741084 Los Angeles CA 90074-1084	11,834.25
Top Chic	1015 Crocker St. Q-5 Los Angeles CA 90021	13,660.86
Toronto Hydro	P.O. Box 4490 Station A Toronto ON M5W 4H3	12,889.04
Toronto Water & Solid Waste Management	Box 6000 North York ON M2N 5V3	435.56
Tresser	800 E. 12th Street Suite # 143 Los Angeles CA 90021	84,903.76
Triple 7 Apparel, Inc	807 E 12th St # 151 Los Angeles CA 90021	4,512.00
Turner	55 York Street, Suite 1201 Toronto ON M5J 1R7	4,950.53
ULINE	Box 3500 RPO Streetsville Mississauga ON L5M 0S8	1,040.53
Union Gas	PO Box 2001 Chatham ON N7M 5M1	32.85
VTC Inc.	576 Glencairn Avenue Toronto ON M6B 1Z4	91,066.77
wasabi + mint	1100 S. San Pedro St. #C-1 Los Angeles CA 90015	1,466.63
Withy DBA Anwnd	1015 S. Crocker St R15	12,291.75

Workplace Safety & Insurance Board	Los Angeles CA 90021 PO Box 4115 Station A Toronto ON M5W 2V3	11,028.82
Yorkdale S.C. Holdings Inc.	1 Yorkdale Rd. #500 Toronto ON M6A 3A1	204,629.64
Zarby International	1400 Antonio Barbeau, Suite 102 Montreal QC H4N 1H5	6,222.00
<hr/>		<u>5,489,114.39</u>



Bankruptcy and Insolvency Act ("Act")

Proof of Claim

(Section 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1), and Paragraphs 51(1)(e) and 66.14(b) of the Act)

All notices or correspondence regarding this claim must be forwarded to the following address:

Creditor Name: _____ Telephone: _____
 Address: _____ Fax: _____
 _____ Email: _____
 Account No.: _____

In the matter of the bankruptcy (or the proposal, or the receivership) of _____ (name of debtor) of _____ (city and province) and the claim of _____, creditor.

I, _____ (name of creditor or representative of the creditor), of _____ (city and province), do hereby certify:

1. That I am a creditor of the above-named debtor (or that I am _____ (state position or title) of _____ (name of creditor)).
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of bankruptcy, (or the date of the receivership, or in the case of a proposal, the date of the notice of intention or of the proposal, *if no notice of intention was filed*), namely the _____ day of _____, _____, and still is, indebted to the creditor in the sum of \$ _____, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. *(The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)*
4. *(Check and complete appropriate category.)*
 - A. UNSECURED CLAIM OF \$ _____**
(other than as a customer contemplated by Section 262 of the Act)
 That in respect of this debt, I do not hold any assets of the debtor as security and
(Check appropriate description.)
 - Regarding the amount of \$ _____, I do not claim a right to a priority.
 - Regarding the amount of \$ _____, I claim a right to a priority under Section 136 of the Act.
(Set out on an attached sheet details to support priority claim.)
 - B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____**
 That I hereby make a claim under Subsection 65.2(4) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)
 - C. SECURED CLAIM OF \$ _____**
 That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:
(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)
 - D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____**
 That I hereby make a claim under Subsection 81.2(1) of the Act for the unpaid amount of \$ _____ *(Attach a copy of sales agreement and delivery receipts.)*
 - E. CLAIM BY WAGE EARNER OF \$ _____**
 - That I hereby make a claim under Subsection 81.3(8) of the Act in the amount of \$ _____
 - That I hereby make a claim under Subsection 81.4(8) of the Act in the amount of \$ _____
 - F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ _____**
 - That I hereby make a claim under Subsection 81.5 of the Act in the amount of \$ _____
 - That I hereby make a claim under Subsection 81.6 of the Act in the amount of \$ _____
 - G. CLAIM AGAINST DIRECTOR \$ _____**
(To be completed when a proposal provides for the compromise of claims against directors.)
 That I hereby make a claim under Subsection 50(13) of the Act, particulars of which are set out on the attached sheet(s). *(Give full particulars of the claim, including the calculations upon which the claim is based.)*
 - H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____**
 That I hereby make a claim as a customer for net equity as contemplated by Section 262 of the Act, particulars of which are set out on the attached sheet(s).
(Give full particulars of the claim, including the calculations upon which the claim is based.)

Bankruptcy and Insolvency Act ("Act")

Proof of Claim

(Section 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1), and Paragraphs 51(1)(e) and 66.14(b) of the Act)

- 5. That, to the best of my knowledge, I am (or the above-named creditor is) (or am not or is not) related to the debtor within the meaning of Section 4 of the Act, and have (or has) (or have not or has not) dealt with the debtor in a non-arm's-length manner.
6. That the following are the payments that I have received from, the credits that I have allowed to, and the transfers at undervalue within the meaning of Subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of Section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Subsection 2(1) of the Act: (Provide details of payments, credits and transfers at undervalue.)
7. (Applicable only in the case of the bankruptcy of an individual.)
[] Whenever the trustee reviews the financial situation of a bankrupt to redetermine whether or not the bankrupt is required to make payments under Section 68 of the Act, I request to be informed, pursuant to Paragraph 68(4) of the Act, of the new fixed amount or of the fact that there is no longer surplus income.
[] I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to Subsection 170(1) of the Act be sent to the above address.

Dated at _____, this _____ day of _____, _____

Witness _____

Creditor _____

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.
WARNINGS: A trustee may, pursuant to Subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor. Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

DIRECTIONS FOR COMPLETION OF THIS FORM ARE ON THE REVERSE SIDE

GENERAL PROXY

(Paragraphs 51(1)(e) and 66.15(3)(b) and Subsection 102(2))

In the matter of the bankruptcy) (or proposal) of _____ a bankrupt (or an insolvent)
I (or We), _____ (name of creditor), of _____ (name of city, town or village), a creditor in the above matter, hereby appoint _____, of _____, to be my (or our) general proxy in the above matter except as to the receipt of dividends, with (or without) power to appoint another general proxy in his or her place.

DATED AT _____ this _____ day of _____, _____

Witness _____

Individual Creditor OR Name of Corporate Creditor

Witness _____

Per: _____
Name and Title of Signing Officer

CHECKLIST FOR PROOF OF CLAIM

This checklist is provided to assist you in preparing the accompanying proof of claim form and, where required, proxy form in a complete and accurate manner. Please specifically check each requirement.

Under Section 109 of the Bankruptcy and Insolvency Act only those creditors who have filed their claims in the proper form with the trustee, before the time appointed for the meeting, are entitled to vote at the meeting.

Section 124 states that every creditor shall prove his claim and the creditor who does not prove his claim is not entitled to share in any distribution that may be made.

General

- The signature of a witness is required;
- The claim must be signed personally by the individual completing this declaration;
- Provide the complete address where all notices or correspondence are to be forwarded;
- The amount of the statement of account must correspond to the amount indicated on the proof of claim.

Notes:

- It is permissible to file a proof of claim by fax.
- A creditor may vote either in person or by proxy at any meeting of creditors if the proof of claim is filed with the trustee prior to the time appointed for the meeting.
- A quorum at any meeting of creditors consists of at least one creditor with a valid proof of claim in attendance in person or by proxy.
- A corporation may vote through an authorized agent or mandatary at meetings of creditors.
- In order for a duly authorized person to have a right to vote, they must be a creditor or be the holder of a properly executed proxy. The name of the creditor must appear in the proxy.
- A creditor who is participating in any distribution from an estate must have filed a proof of claim prior to the distribution being declared.
- In the case of an individual bankrupt, by checking the appropriate box or boxes at the bottom of the proof of claim form, you may request that the trustee advise you of any material change in the financial situation of the bankrupt or the amount the bankrupt is required to pay into the bankruptcy, and a copy of the trustee's report on the discharge of the bankrupt.

Paragraph 1

- Creditor must state full and complete legal name of company or firm;
- If the individual completing the proof of claim is not the creditor himself, he/she must state his/her position or title.

Paragraph 3

- The amount owing must be set out in paragraph 3.
- A detailed statement of account must be attached to the proof of claim and must show the date, the number and the amount of all the invoices or charges, together with the date, the number and the amount of all credits or payments. A statement of account is not complete if it begins with an amount brought forward.

Paragraph 4

- **Paragraph A** applies to *ordinary unsecured claims*. In addition to recording the amount of the claim, please indicate whether the claim has a priority pursuant to Section 136 of the Act.
- **Paragraph B** applies to lessor claims in a commercial proposal. Please ensure that the claim applies to a commercial proposal and, if so, include the full particulars of the claim.
- **Paragraph C** applies to *secured claims*. Please indicate the dollar value of the security and attach copies of the security document. In addition, please attach copies of the security registration documents, where appropriate.
- **Paragraph D** applies to *inventory claims of farmers, fishermen and aquaculturists*. Please note that such claims apply only to inventory supplied from farmers, fishermen and aquaculturists within 15 (fifteen) days of the date of bankruptcy. In addition, please attach copies of any applicable sales agreements and delivery slips.
- **Paragraph E** applies to *claims by wage earners*. Please note that such claims apply only for unpaid wages owed upon the bankruptcy of an employer or when the employer becomes subject to a receivership.
- **Paragraph F** applies to *claims by employees for unpaid amounts regarding pension plans*. Please note that such claims apply only to unremitted pension contributions outstanding when the sponsoring employer becomes bankrupt or is subject to a receivership.
- **Paragraph G** applies to *claims against directors*. Please note that such claims apply only to directors of corporations that have filed a commercial proposal to creditors that includes a compromise of statutory claims against directors.
- **Paragraph H** applies to *claims of customers of a bankrupt securities firm*. Please ensure that the claim of the customer is for net equity and, if so, include the full particulars of the claim, including the calculations upon which the claim is based.

Paragraph 5

- All claimants must indicate whether or not they are related to the debtor, as defined in Section 4 of the Act, or dealt with the debtor in a non-arm's-length manner.

Paragraph 6

- All claimants must attach a detailed list of all payments or credits received or granted, as follows:
 - a) Within the three (3) months preceding the initial bankruptcy event (including the bankruptcy or the proposal), in the case where the claimant and the debtor are not related;
 - b) Within the twelve (12) months preceding the initial bankruptcy event (including the bankruptcy or the proposal), in the case where the claimant and the debtor were not dealing at arm's length.

APPOINTING PROXY

Note: The Act permits a proof of claim to be made by a duly authorized representative of a creditor but, in the absence of a properly executed proxy, does not give such an individual the power to vote at the first meeting of creditors nor to act as the proxyholder of the creditors.

General

- In order for duly authorized persons to have a right to vote, they must themselves be creditors or be the holders of a properly executed proxy. The name of the creditor must appear in the proxy.

Notes:

- A creditor may vote either in person or by proxyholder.
- A proxy may be filed at any time prior to a vote at a meeting of creditors.
- A proxy can be filed with the trustee in person, by mail or by any form of telecommunication.
- A proxy does not have to be under the seal of a corporation unless required by its incorporating documents or its bylaws.
- The individual designated in a proxy cannot be substituted unless the proxy provides for a power of substitution.
- Bankrupts/debtors may not be appointed as proxyholders to vote at any meeting of their creditors.
- The trustee may be appointed as a proxyholder for any creditor.
- A corporation cannot be designated as a proxyholder.