



**An affiliate of
Raymond Chabot Grant Thornton
LLP**

District of: Ontario
Division No: 12
Court No: 33-2939293
Estate No: 33-2939293

FORM 68

Notice of Bankruptcy, First Meeting of Creditors

(Subsection 102(1) of the Act)

In the matter of the Bankruptcy of Sheba Gordon Sales Inc.
legal person carrying on business under the name of "West end Kids", at 376 Madison Avenue, in the city of Ottawa,
province of Ontario, K2A 0B7

Original Amended

Take notice that:

1. Sheba Gordon Sales Inc. filed an assignment on the 1st day of May, 2023, and the undersigned, Raymond Chabot Inc., was appointed as trustee of the estate of the bankrupt by the official receiver, subject to affirmation by the creditors of the trustee's appointment or substitution of another trustee by the creditors.
2. The first meeting of creditors of the bankrupt will be held on 23rd day of May, 2023, at 10:00 AM at via Teams videoconference. If you wish to join the said videoconference, please inform us by email at : reclamation-Claims@rcgt.com.
3. To be entitled to vote at the meeting, a creditor must file with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.
4. Enclosed with this notice are a proof of claim form, proxy form and list of creditors with claims amounting to \$25 or more showing the amounts of their claims.
5. Creditors must prove their claims against the estate of the bankrupt to share in any distribution of the proceeds realized from the estate.

Dated at Ottawa, Ontario, this 2nd day of May, 2023.

Raymond Chabot Inc.
Licensed Insolvency Trustee

District of: Ontario
 Division No: 12
 Court No: 33-2939293
 Estate No: 33-2939293

FORM 78

Statement of Affairs (Business Bankruptcy)

(Subsection 49(2) and Paragraph 158(d) of the Act)

In the matter of the Bankruptcy of Sheba Gordon Sales Inc.
 legal person carrying on business under the name of "West end Kids", at 376 Madison Avenue, in the city of Ottawa,
 province of Ontario, K2A 0B7

Original

Amended

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 your bankruptcy on the 1st day of May, 2023. When completed, this form and the applicable attachments will constitute your Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (As stated and estimated by Bankrupt)		
1.	Unsecured creditors as per list "A"	\$440,798.98
2.	Secured creditors as per list "B"	\$444,432.00
3.	Preferred creditors as per list "C"	\$22,119.65
4.	Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for	\$0.00
		\$0.00
Total Liabilities		\$907,350.63
Surplus		\$0.00

ASSETS (As stated and estimated by Bankrupt)		
1.	Inventory	\$350,000.00
2.	Trade fixtures, etc	\$10,000.00
3.	Accounts receivable and other receivables, as per List "E"	
	Good	\$0.00
	Doubtful	\$0.00
	Bad	\$0.00
	Estimated to produce	\$0.00
4.	Bills of exchange, promissory note, etc., as per List "F"	\$0.00
5.	Deposits in Financial Institutions	\$0.00
6.	Cash	\$0.00
7.	Livestock	\$0.00
8.	Machinery, equipment and plant	\$0.00
9.	Real property or immovable as per List "G"	\$0.00
10.	Furniture	\$2,000.00
11.	RRSPs, RRIFs, Life insurance, etc.	\$0.00
12.	Securities (Shares, Bonds, Debentures, etc.)	\$0.00
13.	Interests under wills	\$0.00
14.	Vehicles	\$34,151.00
15.	Other property, as per List "H"	\$0.00
<i>If Bankrupt is a corporation, add:</i>		
	Amount of subscribed capital	
	Amount paid on capital	
	Balance subscribed and unpaid	
	Estimated to produce	
Total Assets		\$396,151.00
Deficiency		\$511,199.63

I, Gordon Schmidt, of Sheba Gordon Sales Inc. of the city of Ottawa in the Province of Ontario, do swear(or solemnly declare) that this statement and the attached lists are to the best of knowledge a full, true and complete statement of affairs on the 1st day of May, 2023 and fully disclose all property of every description that is in possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)

Before me at Ottawa city
 in the Province of Ontario
 on this 1st day of May, 2023

Stanley Loiselle 141346
 Commissioner of Oaths
 for the Province of Quebec

Signature of Bankrupt

List "A"
Unsecured Creditors
Sheba Gordon Sales Inc.

No	Name of Creditor	Address	Amount of Claim
1	Agence du revenu du Canada (ON-NB)	4695, boul. de Shawinigan-Sud, Shawinigan, Quebec, Canada, G9P 5H9	\$5,656.05
2	Bell Canada (commercial)	FCT Default Solutions, P.O. Box 2514, Station B, London, Ontario, Canada, N6A 4G9	\$12.28
3	Boardriders Canada Corp.	PO Box 4090 Stn A / Lockbox# 914010, Toronto, Ontario, Canada, M5W 0E9	\$13,121.31
4	Callkids inc.	25 Ridingview Crescent, Stittsville, Ontario, Canada, K2S 1W3	\$177.45
5	Canada Post Corporation	2701 Riverside Dr, Ottawa, Ontario, Canada, K1A 1L7	\$500.00
6	City of Ottawa	100 Constellation Drive, 4th Floor East, Ottawa, Ontario, Canada, K2G 6J8	\$0.00
7	City of Ottawa, Revenue Services	PO Box 4648 Station A, Toronto, Ontario, Canada, M5W 0E8	\$168.60
8	Columbia Sportswear	PO Box 7472, Toronto, Ontario, Canada, M5W 3C1	\$18,070.03
9	Cougar Shoes inc.	2 Masonry Crt, Burlington, Ontario, Canada, L7T 4A8	\$1,505.51
10	Emballage Tout	6995, Thimens, Montréal, Quebec, Canada, H4S 2C7	\$299.26
11	Enbridge Gas Distribution Inc.	3401 Schmon Parkway, PO Box 1051, Thorold, Ontario, Canada, L2V 5A8	\$191.10
12	Hawley Signs & Graphics	5-203 Colonnade Rd S, Nepean, Ontario, Canada, K2E 7K3	\$1,219.27
13	Helly Hansen Leisure Canada	301 - 12033 Riverside Way, Richmond, British Columbia, Canada, V6W 1K6	\$41,040.29
14	Hydro Ottawa	2711 Hunt Club Rd, P.O. Box 8700, Ottawa, Ontario, Canada, K1G 3S4	\$77.61
15	Keen Canada Outdoor, ULC	201 - 57 Mill Street North, Brampton, Ontario, Canada, L6X 1S9	\$523.99
16	Killtec N.A. inc.	421, rue Principale, Saint-Sauveur, Quebec, Canada, J0R 1R4	\$7,057.05
17	Kombi Sports inc.	5711, rue Ferrier, Montréal, Quebec, Canada, H4P 1N3	\$13,031.62
18	Post Canada	PO The Bay, 73 Rideau Street, Ottawa, Ontario, Canada, K1N 3W0	\$698.83
19	Reima USA inc.	200- 350 Springfield avenue, Summit, New Jersey, USA, 07901-	\$51,549.12
20	SnowStoppers / Veranda Enterprises	143 Essex Street, 4th Floor, Haverhill, Massachusetts, USA, 01832-	\$1,600.00
21	Spyder Apparel Canada inc.	PO Box 12277, Station A, Toronto, Ontario, Canada, M5W 0K5	\$30,289.20
22	Sunice	200 - 1675 Canada Highway, Montréal, Quebec, Canada, H9P 1J1	\$24,136.02
23	TD The Toronto Dominion Bank	c/o FCT Default Solutions, P.O. Box 2514, Station B, London, Ontario, Canada, N6A 4G9	\$142,000.00
24	TD The Toronto Dominion Bank	c/o FCT Default Solutions, P.O. Box 2514, Station B, London, Ontario, Canada, N6A 4G9	\$60,000.00
25	TD The Toronto Dominion Bank	c/o FCT Default Solutions, P.O. Box 2514, Station B, London, Ontario, Canada, N6A 4G9	\$20,000.00
26	Telus / ADT Security Services Canada	8481, Langelier, Montréal, Quebec, Canada, H1P 2C3	\$347.29
27	Tuffo Products	4 - 115 First Street - Unit 321, Collingwood, Ontario, Canada, L9Y 4W3	\$1,817.04
28	Uline	Box 3500 / RPO Streetsville, Mississauga, Ontario, Canada, L5M 0S8	\$405.66
29	VF Outdoor (Canada)	C/O T6106 / PO Box 6100 Postal Station F, Toronto, Ontario, Canada, M4Y 2Z2	\$5,304.40
Total:			\$440,798.98

List "B"
Secured Creditors
Sheba Gordon Sales Inc.

No	Name and Address of Creditor Nature of Claim Particulars of Security	When Given	Amount of Claim	Estimated Value of Security	Estimated Surplus from Security	Balance of Claims Unsecured
1	Agence du revenu du Canada (ON-NB) 4695, boul. de Shawinigan-Sud Shawinigan, Quebec, G9P 5H9 DAS for April 2023 INV - Clothing and other apparel (value at cost approx. \$350,000) - as per management TF - Racking and shelving - value estimated by management FUR - Office furniture and computer equipment - value estimated by management VEH - Jeep Grand Cherokee, 2007 - value as per Canada Black Book VEH - Ford E250, 2012 - value as per Canadian Black Book		\$2,000.00	\$2,000.00	\$0.00	\$0.00
2	Driven Financial 3100 - 130 Adelaide Street West Toronto, Ontario, M5H 3P5 INV - Clothing and other apparel (value at cost approx. \$350,000) - as per management TF - Racking and shelving - value estimated by management FUR - Office furniture and computer equipment - value estimated by management VEH - Jeep Grand Cherokee, 2007 - value as per Canada Black Book VEH - Ford E250, 2012 - value as per Canadian Black Book		\$135,000.00	\$0.00	\$0.00	\$135,000.00
3	Employees (wages and vacation pay) 116 Albert St, Suite 1000 Ottawa, Ontario, K1P 5G3 WEPPA INV - Clothing and other apparel (value at cost approx. \$350,000) - as per management	29 Apr 2023	\$2,181.00	\$2,181.00	\$0.00	\$0.00
4	TD The Toronto Dominion Bank c/o FCT Default Solutions, P.O. Box 2514, Station B London, Ontario, N6A 4G9 INV - Clothing and other apparel (value at cost approx. \$350,000) - as per management TF - Racking and shelving - value estimated by management FUR - Office furniture and computer equipment - value estimated by management VEH - Jeep Grand Cherokee, 2007 - value as per Canada Black Book VEH - Ford E250, 2012 - value as per Canadian Black Book		\$150,000.00	\$150,000.00	\$0.00	\$0.00
5	TD The Toronto Dominion Bank c/o FCT Default Solutions, P.O. Box 2514, Station B London, Ontario, N6A 4G9 INV - Clothing and other apparel (value at cost approx. \$350,000) - as per management TF - Racking and shelving - value estimated by management FUR - Office furniture and computer equipment - value estimated by management VEH - Jeep Grand Cherokee, 2007 - value as per Canada Black Book VEH - Ford E250, 2012 - value as per Canadian Black Book		\$130,000.00	\$33,219.00	\$0.00	\$0.00
6	Toyota Cr�dit Canada Inc. 80, Micro Court, bureau 200 Markham, Ontario, L3R 9Z5 VEH - Subaru Forester, 2021 (leased)		\$25,251.00	\$25,251.00	\$0.00	\$0.00
Totals			\$444,432.00	\$212,651.00	\$0.00	\$135,000.00

Bankrupt

1st day of May, 2023
Date

List "C"
Preferred Creditors for Wages, Rent, etc.
 Sheba Gordon Sales Inc.

No	Name of Creditor Address Occupation	Nature of Claim	Period During Which Claim Occured	Amount of Claim	Amount Payable in Full	Difference Ranking for Dividend
1	371 Richmond Commercial inc. 1 - 371A Richmond Road Ottawa, Ontario, K2A 0E7	136(1)(f) - landlord for arrears of rent		\$7,347.71		
2	Exchange Madison Commercial inc. 1 - 371 Richmond Road Ottawa, Ontario, K2A 0E7	136(1)(f) - landlord for arrears of rent		\$14,771.94		
Totals:				\$22,119.65		

List "D"
Contingent or Other Liabilities
 Sheba Gordon Sales Inc.

No	Name of Creditor or Claimant, Address and Occupation	Amount of Liability or Claim	Amount expected to rank for dividend	Date when liability incurred	Nature of liability
Total:					

List "E"
 Debts Due to the Bankrupt
 Sheba Gordon Sales Inc.

No	Name of Debtor Address Occupation	Nature of Debt Particulars of Security Folio Ledger for Particulars	Debt Good Doubtful Bad	When contracted	Estimated to produce
Total:					

List "F"

Bills of Exchange, Promissory Notes, Lien Notes, Chattel Mortgages, etc., Available as Assets

Sheba Gordon Sales Inc.

No	Name of all promissory, acceptors, endorsers, mortgagors and guarantors, Address and Occupation	Amount of bill or note, etc.	Date when due	Estimated to produce	Particular of any property held as security for payment of bill or note, etc.
	Total:				

List "G"
Real Property or Immovable Owned by Bankrupt
 Sheba Gordon Sales Inc.

No	Description of property, Nature of Bankrupt's interest, In whose name does title stand	Total value	Particulars of mortgages, hypothecs, or other encumbrances		Equity or surplus
			Name, Address	Amount	
Total					

Bankrupt

1st day of May, 2023
Date

List "H"
Property
Sheba Gordon Sales Inc.

No	Nature of Property	Location and Details of Property	Original Cost	Estimated to Produce
1	Inventory	Clothing and other apparel (value at cost approx. \$350,000) - as per management 376 Madison avenue, Ottawa, Ontario, Canada, K2A 0B7	\$0.00	\$0.00
2	Trade Fixtures, etc.	Racking and shelving - value estimated by management 376 Madison avenue, Ottawa, Ontario, Canada, K2A 0B7	\$0.00	\$0.00
3	Furniture	Office furniture and computer equipment - value estimated by management 376 Madison avenue, Ottawa, Ontario, Canada, K2A 0B7	\$0.00	\$0.00
4	Vehicles	Jeep Grand Cherokee, 2007 - value as per Canada Black Book 376 Madison avenue, Ottawa, Ontario, Canada, K2A 0B7	\$0.00	\$0.00
5	Vehicles	Subaru Forester, 2021 (leased) 376 Madison avenue, Ottawa, Ontario, Canada, K2A 0B7	\$0.00	\$0.00
6	Vehicles	Ford E250, 2012 - value as per Canadian Black Book 376 Madison avenue, Ottawa, Ontario, Canada, K2A 0B7	\$0.00	\$0.00
Total:			\$0.00	\$0.00

Bankrupt

1st day of May, 2023

Date

If received electronically, the signed original of the form is being kept by the trustee/administrator of the file



**AVIS À TOUS LES CRÉANCIERS/NOTICE TO CREDITORS
ENVOI DE PREUVE DE RÉCLAMATION/TRANSMISSION OF PROOF OF CLAIM**

**Nous vous encourageons à nous transmettre votre preuve de réclamation par courriel.
We strongly encourage you to send your proof of claim by email.**

*******NOTE IMPORTANTE*******

DANS LE CADRE DE LA PANDÉMIE DE COVID-19, LES PROFESSIONNELS DU DOMAINE DE L'INSOLVABILITÉ, EN COLLABORATION AVEC LE BUREAU DU SURINTENDANT DES FAILLITES, ONT DÉCIDÉ DE METTRE EN PLACE DES MESURES PRÉVENTIVES AFIN DE RÉDUIRE LES CONTACTS DIRECTS ENTRE PERSONNES. POUR SE CONFORMER À L'INSTRUCTION DU SURINTENDANT, LE PRÉSIDENT DE L'ASSEMBLÉE DES CRÉANCIERS VALIDERA L'IDENTITÉ DES CRÉANCIERS PARTICIPANTS. LES CRÉANCIERS DEVRONT S'ASSURER D'AVOIR TRANSMIS LEURS RÉCLAMATIONS AVANT L'OUVERTURE DE L'ASSEMBLÉE.

SI VOUS AVEZ DES QUESTIONS OU PRÉOCCUPATIONS, N'HÉSITÉS PAS À COMMUNIQUER AVEC NOUS.

*******IMPORTANT NOTICE*******

DUE TO THE COVID-19 PANDEMIC, INSOLVENCY PROFESSIONALS, IN ASSOCIATION WITH THE OFFICE OF THE SUPERINTENDENT OF BANKRUPTCIES, HAVE DECIDED TO IMPLEMENT PREVENTIVE MEASURES TO REDUCE DIRECT CONTACT BETWEEN INDIVIDUALS. IN ORDER TO COMPLY WITH THE SUPERINTENDENT'S INSTRUCTIONS, THE CHAIR OF THE MEETING OF CREDITORS WILL VALIDATE THE IDENTITY OF PARTICIPATING CREDITORS. CREDITORS MUST ENSURE THEY HAVE SUBMITTED THEIR CLAIMS BEFORE THE START OF THE MEETING.

IF YOU HAVE ANY QUESTIONS OR CONCERNS, DO NOT HESITATE TO CONTACT US.

Merci,
Thank you,

RAYMOND CHABOT INC.
Syndic autorisé en insolvabilité/Licensed Insolvency Trustee



Raymond Chabot Inc.

An affiliate of
**Raymond Chabot Grant Thornton
LLP**

Proof of Claim

(Sections 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)

In the Matter of the bankruptcy (Proposal/Notice of Intention/Receivership) of

Sheba Gordon Sales Inc. (33-2939293)

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

Creditor Name:	_____	Telephone:	_____
Creditor Address:	_____	Fax:	_____
	_____	Email:	_____

I hereby certify:

- That I am a creditor of the above named estate (or I am _____ (state position or title), of _____ (name of creditor or representative of the creditor).
- That I have knowledge of all the circumstances connected with the claim referred to below.
- 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 1st day of May, 2023, 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.)
- Check and Complete the appropriate category
 - 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
 - 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. (Attach supporting documentation)
 - 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)
 - 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.)
 - 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.)
 - 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 \$ _____,
 - 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 \$ _____

- 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 as follows:

(Give full particulars of the claim, including the calculations upon which the claim is based)

- 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 as follows:

(Give full particulars of the claim, including the calculations upon which the claim is based.)

5. To the best of my knowledge, **I am** (or the above-named creditor is) / **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 determine 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 _____ (City) this _____ (day) of _____ (month), _____ (Year)

Creditor

Witness

Notes: 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.

PROXY

Subsection 102(2) and paragraphs 51(1)(e) and 66.15(3)(b) of the Act

IN THE MATTER OF THE BANKRUPTCY / PROPOSAL / RECEIVERSHIP of

Sheba Gordon Sales Inc. (Debtor) (33-2939293)

I, _____ (Name of Creditor), of _____ (City), in _____ (Province) a creditor in the above matter, hereby appoint _____ (Name of Proxy) of _____, to be my proxy holder in the above matter except as to the receipt of dividends with / without power to appoint another proxy holder in his / her place

Dated at _____ (City), in the Province of _____, this _____ (day) of _____ (Month), _____ (Year)

Individual Creditor

Witness

Name of Corporate Creditor

Per _____

Name and Title of Signing Officer

Witness

General Proxy Information

The Bankruptcy and Insolvency Act permits a Proof of Claim to be made by a duly authorized agent of a creditor; however, this does not give such a person power to vote at the First Meeting of Creditors or to act as the proxy of the creditors.

GENERAL

- A creditor may vote either in person or by proxy.
- The Trustee may be appointed as a proxy for any creditor.
- A Corporation may vote by an authorized agent at a meeting of creditors.
- Debtors may not be appointed a proxy to vote at any meeting of their creditors.
- In order for a duly authorized person to have a right to vote, they must be a creditor themselves or be the holder of a properly executed proxy, showing the name of the creditor.

Directions to Completing a Proof of Claim Form

The checklist below is provided to assist in the preparation of a Proof of Claim (Form31) and if required a Proxy (form36). Every creditor who does not prove his claim is not entitled to share in any distribution. Claims not completed correctly in every respect will be returned.

GENERAL

- The signature of a witness is required.
- This document must be signed personally by the person completing the Proof of Claim.
- Give the complete address, including postal code, where any notice or correspondence is to be forwarded.
- The amount on the Statement of Account must correspond with the amount indicated on the Proof of Claim.

PARAGRAPH I

- The creditor must state the full and complete legal name of the company or firm.
- If the individual completing the Proof of Claim is not the creditor himself, he must state his position or title.

PARAGRAPH III

- The Schedule A or Statement of Account must be complete and detailed, showing the date, number and amount of all invoices or charges, together with the date, number and amount of all creditors or payments. A Statement of Account is not complete if it begins with an amount brought forward.

PARAGRAPH IV

- Unsecured creditors must specify if they do or do not have a right to a priority. A schedule must be attached to support the priority claim. Details of Section 136 are available from the trustee upon request
- Secured creditors must attach a certified copy of the security documents to the proof of claim for each claim
- For claims arising from a realization of lease the creditor must provide full details of the claim including the relating calculations
- A claim by a farmer, fisherman or aqua culturist must attach a copy of the sales agreement and delivery documents.

PARAGRAPH V

- All claimants must indicate if they are / are not related to the debtor, as defined in Section 4 of the Bankruptcy and Insolvency Act, "If you are related by blood or marriage to the bankrupt, then you should consider yourself to be a related person pursuant to Section 4. If the bankrupt is a corporation, you would be considered to be related to it if you were a shareholder or if your company was controlled by the same shareholders as the bankrupt corporation."

PARAGRAPH VI

- All claimants must attach a detailed list of all payments or credits received or granted as follows:
- Within the three months preceding the bankruptcy / proposal, in the case where the claimant and debtor are not related;
- Within the twelve months preceding the bankruptcy / proposal, in the case where the claimant and debtor are related.

FORM 1.1
General Sender Identification for: Copies of all Prescribed Forms
Sent to Creditor(s) Electronically

Dated at Ottawa, Ontario,
this 2nd day of May, 2023.

Responsible Individual (Sender):	Stanley Loïselle -
(Trustee/Administrator/Interim Receiver/Receiver: indicate which)	<hr/> Licensed Insolvency Trustee
Corporate Name (if applicable) :	<hr/> Raymond Chabot Inc.
Address:	<hr/> 4805, boul. Lapinière, bureau 3300 Brossard (Québec) J4Z 0G2
Telephone:	<hr/> 1 514 875-6633
Fax:	<hr/> 1 514 393-4791
E-mail:	<hr/> claim@rcgt.com

NOTICE

Please be advised that the above-noted individual is required to retain the signed original
of this document as part of the official records of this proceeding