

**Notice of Bankruptcy, First Meeting of Creditors
(Subsection 102(1) of the Act)**

**In the Matter of the Bankruptcy of
SFP Canada Ltd.
of the City of Toronto
in the Province of Ontario**

☒ **Original** ☐ **Amended**

Take notice that:

1. SFP Canada Ltd. ("**SFP**" or the "**Company**") filed an assignment on August 14, 2020, and the undersigned, Richter Advisory Group Inc., was appointed as trustee of the estate of the Company (the "**Trustee**") 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 SFP will be held on September 3, 2020 at 11:00 AM. The meeting is to be held by teleconference, as detailed in the attached letter.
3. Enclosed with this notice is (i) a condensed statement of assets and liabilities, including a list of creditors showing the amounts of their claims (as per the Company's records) and (ii) a form of proof of claim, proxy, and information sheet to assist in completing the proof of claim and proxy.
4. 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. Proofs of claim should be forwarded to Richter Advisory Group Inc., Bay Wellington Tower, 181 Bay Street, Suite 3510, Toronto, ON M5J 2T3 to the attention of Shane Connolly, by facsimile (514) 934-8603 or by email to claims@richter.ca.
5. Creditors must prove their claims against the estate of the bankrupt to share in any distribution of the proceeds realized from the estate.
6. Further information regarding the Company's bankruptcy proceedings may be obtained from the Trustee's website at the following address: <https://www.richter.ca/insolvencycase/sfp-canada-ltd/>.

Dated at Toronto, Province of Ontario, August 20, 2020.

**Richter Advisory Group Inc.
Trustee of the Estate of
SFP Canada Ltd.**

T. 416.488.2345 / 1.866.585.9751
F. 514.934.8603
claims@richter.ca

Richter Advisory Group Inc.
181 Bay Street, Suite 3510
Bay Wellington Tower
Toronto, ON M5J 2T3
www.richter.ca

Montréal, Toronto

RICHTER

August 20, 2020

To the Creditors of SFP Canada Ltd.

Re: Meeting of Creditors via Teleconference – September 3, 2020 at 11:00 AM

As a result of the ongoing COVID-19 pandemic, the Office of the Superintendent of Bankruptcy (the “OSB”) has provided guidance with respect to the holding of meetings of creditors, certain details of which are as follows:

- due to the concern about the ongoing COVID-19 pandemic in Canada, insolvency practitioners may be asked or may deem it is necessary to take steps to reduce in-person contact. The OSB will support Licensed Insolvency Trustees (“LITs”) in these efforts, whilst maintaining the integrity of Canada’s insolvency system;
- the OSB encourages LITs to make use of the extensive flexibilities that exist in the Superintendent’s Directives when determining which measures may be appropriate, considering the pandemic; and
- the Chair of a meeting of creditors to make every reasonable effort to hold creditor meetings by electronic or digital mediums of communication. The Chair of the meeting may rely on representations by attendees to confirm their identification.

Accordingly, the Trustee will be holding the First Meeting of Creditors of SFP Canada Ltd. by teleconference. Creditors who wish to participate in the meeting should contact Shane Connolly by email at sconnolly@richter.ca to obtain the required call-in details. For ease in taking attendance on the day of the First Meeting of Creditors, the Trustee kindly requests you provide the phone number that is anticipated to be used when joining the teleconference.

Yours truly,

**Richter Advisory Group Inc.
Trustee of the Estate of
SFP Canada Ltd.**

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Richter Advisory Group Inc.
181 Bay Street, Suite 3510
Bay Wellington Tower
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Montréal, Toronto

District of:
Division No.
Court No.
Estate No.

☒ 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
SFP Canada 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 SFP Canada Ltd. affairs on the date of the bankruptcy, on the 14th day of August 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)

1. Unsecured creditors as per list "A"	2,625,924.22
Balance of secured claims as per list "B"	5,061,025.03
Total unsecured creditors	7,686,949.25
2. Secured creditors as per list "B"	1.00
3. Preferred creditors as per list "C"	0.00
4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for	0.00
Total liabilities	7,686,950.25
Surplus	NIL

ASSETS
(as stated and estimated by the officer)

1. Inventory	0.00
2. Trade fixtures, etc.	0.00
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	130,648.00
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	0.00
11. RRSPs, RRIIFs, 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"	1.00

If bankrupt 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	130,649.00
Deficiency	7,556,301.25

I, Craig Boucher, of the City of Boston in the State of Massachusetts, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge, a full, true and complete statement of SFP Canada Ltd. affairs on the 14th day of August 2020 and fully disclose all property of every description that is in SFP Canada Ltd.'s possession or that may devolve on SFP Canada Ltd. in accordance with the Act.

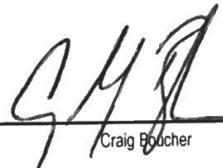
SWORN (or SOLEMNLY DECLARED)

*WM before me at the City of Louisa Grove in the State of Virginia, on this 14th day of August 2020,
over video conference this 19th day of August 2020. I was located in
the City of Toronto, in the Province of Ontario, and the deponent was
located in the City of Louisa Grove, in the State of Virginia. *WM

Waleed Malik

WALEED MALIK
Commissioner for Taking Affidavits in
the Province of Ontario.

LSO# 678460


Craig Boucher

District of:
Division No. -
Court No.
Estate No.

FORM 78 -- Continued

List "A"
Unsecured Creditors

SFP Canada Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	20 VIC MANAGEMENT	317 - 7TH AVENUE SW, UNIT 161 CALGARY AB T2P 2Y9	0.00	0.00	0.00
2	20 VIC MANAGEMENT	1320 TRANS CDA HWY W KAMLOOPS BC V1S 1J2	7,951.33	0.00	7,951.33
3	20 VIC MANAGEMENT	7001 MUMFORD ROAD UNIT 121 HALIFAX NS B3L 2H8	0.00	0.00	0.00
4	20 VIC MANAGEMENT	5100 ERIN MILLS PARKWAY MISSISSAUGA ON L5M 4Z5	7,617.86	0.00	7,617.86
5	20 VIC MANAGEMENT	2269 RIVERSIDE DRIVE UNIT 28 OTTAWA ON K1H 8K2	9,479.23	0.00	9,479.23
6	20 VIC MANAGEMENT	2121 CARLINGWOOD AVE UNIT #43 OTTAWA ON K2A 1H2	0.00	0.00	0.00
7	20 VIC MANAGEMENT	1355 KINGSTON RD. UNIT#146 PICKERING ON L1V 1B8	11,171.38	0.00	11,171.38
8	20 VIC MANAGEMENT	221 GLENDALE AVE. UNIT #106A ST. CATHARINES ON L2T 2K9	7,580.42	0.00	7,580.42
9	555	8882 170TH ST N. UNIT #2908 EDMONTON AB T5T 4J2	4,674.19	0.00	4,674.19
10	ABBOTT	545 TREYWEY DRIVE TORONTO ON M6M 2J4	6,297.57	0.00	6,297.57
11	ABF FREIGHT SYSTEM INC.-(NASHVILLE) *	890 VISCO DRIVE NASHVILLE TN 37210-2150 USA	684.05	0.00	684.05
12	ALLISON REED GROUP INC *	655 WATERMAN AVE EAST PROVIDENCE RI 02914 USA	3,644.44	0.00	3,644.44
13	AMERICAN ACCESSORIES, INC. *	FKA LODIS ACCESSORIES, INC P O BOX 31001-2258 PASADENA CA 91110-2258 USA	13,860.13	0.00	13,860.13
14	AMERICAN GREETING CORPORATION	C/O BLAKE CASSELS & GRAYDON 4000-199 BAY ST. TORONTO ON M5L 1A9	0.00	5,061,025.03	5,061,025.03
15	AMY HEITMAN *	2707 GULLIFORD DRIVE SE LOWELL MI 49331-9514 USA	16,786.24	0.00	16,786.24
16	ANGELO CHANTILIS *	CHANTILIS DESIGN, LLC DBA ROSANNE BECK COLLECTIONS 134 HOWELL STREET DALLAS TX 75207 USA	26,257.15	0.00	26,257.15
17	ARTSCROLL PRINTING CORP *	230 WEST 41ST STREET LOWER LEVEL B NEW YORK NY 10036 USA	350.92	0.00	350.92
18	ATTITUDES IMPORT INC. *	3025 LE CORBUSIER LAVAL QC H7L 4C3	36,070.48	0.00	36,070.48
19	AURORA WORLD INC *	8820 MERCURY LANE PICO RIVERA CA 90660 USA	36,448.12	0.00	36,448.12
20	AVANTI PRESS (CAD)	155 W CONGRESS SUITE 200 DETROIT MI 48226-3261 USA	658.44	0.00	658.44
21	BENS GARDEN *	95 AUDREY AVENUE OYSTER BAY NY 11711 USA	16,023.95	0.00	16,023.95
22	BENTALL	UNIT 112, 505 BURRAND ST., BOX 49 VANCOUVER BC V7X 1B1	4,452.20	0.00	4,452.20

14-Aug-2020

Date

Craig Boucher

District of:
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Estate No.

FORM 78 -- Continued


List "A"
Unsecured Creditors

SFP Canada Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
23	BENTALL	4900-27TH ST. VERNON BC V1T 7G7	0.00	0.00	0.00
24	BENTALL	40 KING STREET WEST TORONTO ON M5H 3Y2	8,914.99	0.00	8,914.99
25	BIELY & CO. *	4616 25TH AVENUE NE, PMB 706 SEATTLE WA 98105 USA	12,475.34	0.00	12,475.34
26	BLAIR AND GRAY, LLC *	DBA JOY DRAVECKY JEWELRY 456 E. 19TH ST. COSTA MESA CA 92627 USA	10,906.85	0.00	10,906.85
27	BLUE MOUNTAIN ARTS, INC. (CAD)	PO BOX 4549 BOULDER CO 80306 USA	39,854.13	0.00	39,854.13
28	BROOKFIELD	161 BAY STREET TORONTO ON M5J 2S1	0.00	0.00	0.00
29	BROOKFIELD	130 KING ST WEST CONCOURSE LVL CW6 TORONTO ON M5X 1C9	0.00	0.00	0.00
30	BROWNTROUT PUBLISHERS *	201 CONTINENTAL BLVD STE 220 EL SEGUNDA CA 90245-4500 USA	12,318.34	0.00	12,318.34
31	CAD. FAIRVIEW	66 WELLINGTON STREET WEST TORONTO ON M5K 1G8	17,530.47	0.00	17,530.47
32	CAD. FAIRVIEW	1 PROMENADE CIRCLE THORNHILL ON L4J 4P8	9,630.08	0.00	9,630.08
33	CAD. FAIRVIEW	999 UPPER WENTWORTH ST HAMILTON ON L9A 4X5	21,207.45	0.00	21,207.45
34	CAD. FAIRVIEW	2960 KINGSWAY DRIVE G007 KITCHENER ON N2C 1X1	12,950.65	0.00	12,950.65
35	CAD. FAIRVIEW	5000 HWY#7 E (AT MCCOWAN) MARKHAM ON L3R 4M9	14,264.40	0.00	14,264.40
36	CAD. FAIRVIEW	1485 PORTAGE AVENUE WINNIPEG MB R3G 0W4	20,159.58	0.00	20,159.58
37	CAD. FAIRVIEW	3625 SHAGANAPPI TR N.W. UNIT P048 CALGARY AB T3A 0E2	22,227.04	0.00	22,227.04
38	CAD. FAIRVIEW	6455 MACLEOD TRAIL SW, SPACE #283 CALGARY AB T2H 0K8	23,050.32	0.00	23,050.32
39	CAD. FAIRVIEW	6815 TRANS CANADA HWY, SPACE E001B POINTE-CLAIRE QC H9R 1C4	19,292.76	0.00	19,292.76
40	CANDY CLUB LLC *	134 PENN STREET EL SEGUNDO CA 90245 USA	125.38	0.00	125.38
41	CARLSON CRAFT (CP) *	P.O. BOX 8700 MANKATO MN 56002-8700 USA	387.72	0.00	387.72
42	CAVALLINI *	401 FORBES BLVD SAN FRANCISCO CA 94080 USA	60,785.93	0.00	60,785.93
43	CBC GROUP INC. *	DBA CREATIVE BRANDS 1013 VETERANS DRIVE LEWISBURG TN 37091 USA	41,670.71	0.00	41,670.71
44	CLOCK IT TO YA INC	AKA THOUGHTFUL ANGELS BOX 21055, 4 FOREST HILLS DR DARTMOUTH NS B2W 6B2	11,279.86	0.00	11,279.86

14-Aug-2020

Date


Craig Boucher

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FORM 78 -- Continued

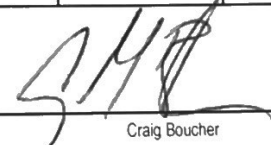
List "A"
Unsecured Creditors

SFP Canada Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
45	CMPCO INC. (CAD)	DBA UP WITH PAPER 6049 HI-TEK MASON OH 6049-45040 USA	23,720.50	0.00	23,720.50
46	CMPCO INC. *	DBA GEOCENTRAL (GEO) 6049 HI-TEK COURT MASON OH 45040 USA	3,270.64	0.00	3,270.64
47	COMMERCIAL FIRE INC *	2465 ST JOHNS BLUFF ROADS JACKSONVILLE FL 32246 USA	288.82	0.00	288.82
48	CONAIR	1500 ATWATER ST. MONTREAL QC H3Z 1X5	6,399.05	0.00	6,399.05
49	COYOTE LOGISTICS, LLC *	960 NORTH POINT PARKWAY SUITE 150 ALPHARETTE GA 30005 USA	690.93	0.00	690.93
50	CRANE & CO INC (CP) *	PO BOX 258 DALTON MA 1227-0258 USA	1,083.94	0.00	1,083.94
51	CRANE & CO INC.(PRODUCT) *	P.O. BOX 258 DALTON MA 1227-0258 USA	64,520.16	0.00	64,520.16
52	CROMBIE	5201 DUKE STREET HALIFAX NS B3J 1N9	5,390.12	0.00	5,390.12
53	CROMBIE	48 KENMOUNT ROAD ST.JOHN'S NL A1B 1W3	6,871.21	0.00	6,871.21
54	DESIGN DESIGN *	PO BOX 2266 GRAND RAPIDS MI 49501 USA	2,262.04	0.00	2,262.04
55	DESIGNER GREETINGS CANADA	190 ELIZABETH STREET EAST PO BOX 1030 DURHAM ON N0G 1R0	24,934.50	0.00	24,934.50
56	DOUGLAS CO. INC. *	P.O. BOX D 69 KRIF ROAD KEENE NH 03431 USA	10,391.91	0.00	10,391.91
57	ECHO GLOBAL LOGISTICS, INC *	600 W. CHICAGO AVE, SUITE 725 CHICAGO IL 60654 USA	1,330.95	0.00	1,330.95
58	EMILY MARKS *	CARINA EVENTS LLC DBA CARINA PAPER 2250 LANCASTER RD AKRON OH 44313 USA	1,596.87	0.00	1,596.87
59	ENESCO CANADA CORPORATION	7550 TRANMERE DR MISSISSAUGA ON L5S 1S6	265,644.31	0.00	265,644.31
60	EXPEDITORS CANADA INC. (USD) *	55 STANDISH COURT, 11TH FLOOR MISSISSAUGA ON L5R 4A1	2,196.12	0.00	2,196.12
61	FEDEX (660481) *	PO BOX 660481 DALLAS TX 75266-0481 USA	265.99	0.00	265.99
62	FEDEX FREIGHT (10306) *	DEPT CH PO BOX 10306 PALATINE IL 60055-0306 USA	1,596.10	0.00	1,596.10
63	FILION WAKELY THORUP ANGELETTI LLP	333 BAY STREET SUITE 2500, BOX 44 TORONTO ON M5H 2R2	2,709.46	0.00	2,709.46
64	FRANS KOPPERS IMPORTS	50 CUTTEN PLACE GUELPH ON N1G 4Z7	40,486.26	0.00	40,486.26
65	GANZ LLC	ONE PEARCE ROAD WOODBRIIDGE ON L4L 3T2	11,160.08	0.00	11,160.08
66	GIFT WRAP CO-INT'L GREETINGS *	338 INDUSTRIAL BLVD MIDWAY GA 31320 USA	1,009.38	0.00	1,009.38
67	GIFTCRAFT LTD (CAN)	8550 AIRPORT ROAD BRAMPTON ON L6T 5A3	62.75	0.00	62.75

14-Aug-2020

Date


Craig Boucher

District of:
Division No.
Court No.
Estate No.

FORM 7B -- Continued

List "A"
Unsecured Creditors

SFP Canada Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
68	GLOBALTRANZ ENTERPRISES, INC. *	P O BOX 203285 DALLAS TX 75320-3285 USA	1,259.19	0.00	1,259.19
69	GRAND & TOY	P.O. BOX 5500 DON MILLS ON M3C 3L5	8,976.70	0.00	8,976.70
70	GRAPHIQUE DE France *	9 STATE ST. WOBURN MA 01801 USA	51,634.18	0.00	51,634.18
71	HACHETTE BOOK GROUP (CAN) *	P O BOX 8828 JFK STATION BOSTON MA 02114 USA	18,677.03	0.00	18,677.03
72	HAMMOND'S CANDIES SINCE 1920 *	5735 N WASHINGTON ST. DENVER CO 80216 USA	13,433.74	0.00	13,433.74
73	HARTLEY & MARKS PUBLISHERS	400-948 HOMER ST VANCOUVER BC V6B 2W7	3,806.15	0.00	3,806.15
74	HENKE FOODS, LLC *	3590 CENTURY AVE MAHTOMEDI MN 55115 USA	39.03	0.00	39.03
75	HIMALAYAN SILVER, INC *	HIMALAYAN TRADING POST 202 LAREDO DRIVE DECATUR GA 30030 USA	5,223.55	0.00	5,223.55
76	IG DESIGN GROUP AMERICAS INC *	338 INDUSTRIAL ROAD MIDWAY GA 31320 USA	15,897.77	0.00	15,897.77
77	IH CASADECOR	7325 BRAMALEA ROAD MISSISSAUGA ON L5S 1C5	19,377.33	0.00	19,377.33
78	IMPACT LOGISTICS INC *	2754 JAMES SNOW PKWY MILTON ON L9T 6P3	8,194.37	0.00	8,194.37
79	INDEPENDENT	2720 CENTRAL CITY UNIT M715 SURREY BC V3T 2W1	4,268.44	0.00	4,268.44
80	INDEPENDENT	301 OXFORD STREET WEST UNIT #58 LONDON ON N6H 1S6	4,731.97	0.00	4,731.97
81	INDEPENDENT	2 KING ST. W. UNIT 00146 HAMILTON ON L8P 1A1	0.00	0.00	0.00
82	INDEPENDENT	765 BURRARD STREET Vancouver BC V6Z 1X6	33,556.71	0.00	33,556.71
83	INDEPENDENT	800 NIAGARA STREET NORTH L8B WELLAND ON L3C 5Z4	4,541.27	0.00	4,541.27
84	INDEPENDENT	2901 BAYVIEW AVENUE, SPACE #22D TORONTO ON M2K 1E6	10,499.20	0.00	10,499.20
85	INDEPENDENT	8 LEBOVIC AVENUE UNIT 5 SCARBOROUGH ON M1L 4V9	9,244.37	0.00	9,244.37
86	INTER-LINGUA *	6393 WESTERN SKIES WAY MISSISSAUGA ON L5W 1H5	1,017.58	0.00	1,017.58
87	ISCREAM *	DIVISION OF MINES PRESS 231 CROTON AVE CORTLANDT MANOR NY 10567 USA	7,845.25	0.00	7,845.25
88	IVANHOE C.	320 ST. JOSEPH BLVD. GATINEAU QC J8Y 3Y8	2,994.27	0.00	2,994.27
89	IVANHOE C.	100 BAYSHORE DRIVE UNIT CC1D NEPEAN ON K2B 8C1	0.00	0.00	0.00
90	IVANHOE C.	419 KING ST W. OSHAWA ON L1J 2K5	17,466.39	0.00	17,466.39

14-Aug-2020

Date

Craig Boucher

District of:
Division No.
Court No.
Estate No.

FORM 7B - Continued

List "A"
Unsecured Creditors

SFP Canada Ltd

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
91	IVANHOE C	650 WEST 41ST AVENUE VANCOUVER BC V5Z 2M9	14,747.60	0.00	14,747.60
92	IVANHOE C	1555 REGENT AVE W WINNIPEG MB R2C 4J2	6,881.45	0.00	6,881.45
93	IVANHOE C	21 MICMAC BLVD DARTMOUTH NS B3A 4N3	10,376.75	0.00	10,376.75
94	IVANHOE C	900 MAPLE AVENUE BURLINGTON ON L7S 2J8	21,297.32	0.00	21,297.32
95	IVANHOE C	#51, 5015-111 STREET NW, SPACE 320 EDMONTON AB T6H 4M6	15,290.62	0.00	15,290.62
96	IVANHOE C	285 6631 ISLAND HWY NORTH UNIT 51C NANAIMO BC V9T 4T7	5,970.94	0.00	5,970.94
97	IVANHOE C.	1 PLACE VILLE MARIE #11254 BOUTIQUE MONTREAL QC H3B 3Y1	0.00	0.00	0.00
98	JANNEX ENTERPRISES LTD	7-280 HILLMOUNT ROAD MARKHAM ON L6C 3A1	63,014.40	0.00	63,014.40
99	K. HALL STUDIO, INC. *	K HALL DESIGNS/SIMPACTICO/BARR.CO U.S.APOTHECARY 715 HANLEY INDUSTRIAL CT ST. LOUIS MO 63144 USA	8,516.66	0.00	8,516.66
100	KIKKERLAND *	C/O JP MORGAN CHASE LOCKBOX SERVICE P O BOX 30892 NEW YORK NY 10087 USA	5,160.65	0.00	5,160.65
101	KNOCK KNOCK *	1633 ELECTRIC AVENUE VENICE CA 90291 USA	540.97	0.00	540.97
102	LEASE	444 YONGE STREET UNIT #F2 TORONTO ON M5B 2H4	0.00	0.00	0.00
103	LIFEGUARD PRESS *	134 Beech Bend Road Ste #100 BOWLING GREEN KY 42101 USA	11,834.39	0.00	11,834.39
104	MADELAINE CHOCOLATE NOVELTIES *	96-03 BEACH CHANNEL DRIVE ROCKAWAY BEACH NY 11693 USA	3,174.82	0.00	3,174.82
105	MAPLE LEAF PRODUCTS, LLC (CP) *	MAPLE LEAF AT HOME 3310 KELLER SPRINGS DRIVE, SUITE 130 CARROLLTON TX 75006 USA	74.92	0.00	74.92
106	MARY MEYER CORPORATION *	P O BOX 275 TOWNSHEND VT 05353 USA	11,077.18	0.00	11,077.18
107	MAY ARTS LLC *	2780 LIMEKILN PIKE GLENSIDE PA 19038 USA	782.88	0.00	782.88
108	MCCOR REALTIES	785 WONDERLAND RD, SPACE C6 LONDON ON N6K 1M6	2,811.55	0.00	2,811.55
109	MCCOR REALTIES	800 GRAND LAKE RD. SYDNEY NS B1P 6S9	8,455.68	0.00	8,455.68
110	MELIE BIANCO ACCESSORIES INC. *	1900 NEW YORK DRIVE ALTADENA CA 91001 USA	457.38	0.00	457.38
111	MELISSA AND DOUG (CAN-USD) *	PO BOX 590 WEST PORT CT 06881 USA	4,052.78	0.00	4,052.78
112	MIGUEL A. CHENG *	BC IMPORTS DBA BC USA 101 QUINT STREET SAN FRANCISCO CA 94124 USA	21,055.09	0.00	21,055.09

14-Aug-2020

Date

Craig Boucher

District of:
Division No. -
Court No.
Estate No.

FORM 78 -- Continued

List "A"
Unsecured Creditors

SFP Canada Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
113	MORGUARD	355 HESPELER RD. CAMBRIDGE ON N1R 6B3	9,491.69	0.00	9,491.69
114	MORGUARD	2929 BARNET HWY PORT COQUITLAM BC V3B 5R5	12,612.38	0.00	12,612.38
115	MORGUARD	83RD ST. & 82ND AVE. UNIT #161 EDMONTON AB T6C 4E3	3,476.51	0.00	3,476.51
116	MORGUARD	1200 ST. LAURENT BLVD, UNIT G530 OTTAWA ON K1K 3B8	5,721.67	0.00	5,721.67
117	MORGUARD	1000 FORT WILLIAM ROAD THUNDER BAY ON P7B 6B9	0.00	0.00	0.00
118	MORGUARD	134 PRIMROSE DRIVE SASKATOON SK S7K 5S6	3,658.45	0.00	3,658.45
119	NATIONAL PROJECTS	1744 MIDLAND AVE SCARBOROUGH ON M1P 3C2	8,756.26	0.00	8,756.26
120	ORANGE CIRCLE STUDIO CORP *	8687 RESEARCH DRIVE, SUITE 150 IRVINE CA 92618 USA	904.24	0.00	904.24
121	OUTSET MEDIA CORPORATION (CAD)	4226 COMMERCE CIRCLE SUITE 106 VICTORIA BC V8Z 6N6	87,637.77	0.00	87,637.77
122	OXFORD	1 YORKDALE ROAD, SPACE 302 TORONTO ON M6A 3A1	0.00	0.00	0.00
123	OXFORD	9350 YONGE STREET RICHMOND HILL ON L4C 5G2	0.00	0.00	0.00
124	OXFORD	200 WELLINGTON STREET WEST TORONTO ON M5V 3C7	7,800.29	0.00	7,800.29
125	OXFORD	100 CITY CENTRE DR. UNIT 1-823 MISSISSAUGA ON L5B 2C9	21,011.16	0.00	21,011.16
126	OXFORD	26A 100 ANDERSON SE CALGARY AB T2J 3V1	22,312.89	0.00	22,312.89
127	OXFORD	101 ST & 102 ST, SUITE 0020 EDMONTON AB T5J 2Y7	10,181.59	0.00	10,181.59
128	OXFORD	680 109 ST. EDMONTON AB T5G 3A6	7,469.31	0.00	7,469.31
129	PAPER E. CLIPS INC	132 RAILSIDE ROAD UNIT #5 TORONTO ON M3A 1A3	20,303.10	0.00	20,303.10
130	PAULA SKENE DESIGNS *	1250 45TH ST., STE 240 EMERYVILLE CA 94608 USA	12,938.43	0.00	12,938.43
131	PENS, PAINT & PAPER INC. *	DBA XONEX 26055 EMERY ROAD UNIT K CLEVELAND OH 44128 USA	5,609.83	0.00	5,609.83
132	PERFECTLY PLUSH INC.	1228 GORHAM STREET UNIT 15 NEWMARKET ON L3Y 8W4	31,907.40	0.00	31,907.40
133	PRECIOUS MOMENTS CO/PMI (CAD)	4105 CHAPEL CARTHAGE MO 64836 USA	95,818.20	0.00	95,818.20
134	PRICEWATERHOUSECOOPERS LLP(CAD)	PWC CAC, PWC CENTRE 354 DAVIS ROAD, SUITE 600 OAKVILLE ON L6J 0C5	14,175.00	0.00	14,175.00
135	PRIMARIS	501 FIRST AVENUE SOUTH - UNIT A12 LETHBRIDGE AB T1J 4L9	7,953.62	0.00	7,953.62

14-Aug-2020

Date

Craig Boucher

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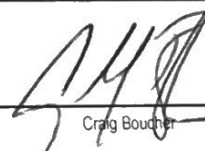
List "A"
Unsecured Creditors

SFP Canada Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
136	PRIMARIS	2020 SHERWOOD DRIVE UNIT#62 SHERWOOD PARK AB T8A 3H9	5,193.55	0.00	5,193.55
137	PRIMARIS	375 ST. ALBERT ROAD ST. ALBERT AB T8N 3K8	6,765.10	0.00	6,765.10
138	PRIMARIS	435 STONE RD. WEST GUELPH ON N1G 2X6	14,628.57	0.00	14,628.57
139	PRIMARIS	110 PLACE D'ORLEAN DRIVE ORLEANS ON K1C 2L9	6,434.24	0.00	6,434.24
140	QUADREAL	2945 JACKLIN ROAD VICTORIA BC V9B 5E3	4,372.30	0.00	4,372.30
141	QUADREAL	19705 FRASER HIGHWAY LANGLEY BC V3A 7E9	11,951.97	0.00	11,951.97
142	RAY'S WRAP INC. *	3300 WEST CASTOR STREET SANTA ANA CA 92704 USA	10,176.47	0.00	10,176.47
143	RED CAP CARDS *	P.O. BOX 412019 LOS ANGELES CA 90041 USA	10,201.60	0.00	10,201.60
144	RIFLE PAPER CO. *	558 WEST NEW ENGLAND AVE. SUITE 150 WINTER PARK FL 32789 USA	39,790.64	0.00	39,790.64
145	RIOCAN	2300 YONGE STREET, SUITE C034 TORONTO ON M4P 1E4	16,154.88	0.00	16,154.88
146	RITE LITE LTD *	333 STANLEY AVENUE BROOKLYN NY 11207 USA	888.57	0.00	888.57
147	ROBERTSON ELECTRIC WHOLESALE (CAD)	180 NEW HUNTINGTON ROAD UNIT 2 VAUGHAN ON L4H 0P5	708.98	0.00	708.98
148	ROSY RINGS INC. *	ATTN: VALERIE HICKS 3795 EAST 38TH AVENUE DENVER CO 80205 USA	12,022.69	0.00	12,022.69
149	RR DONNELLEY LOGISTICS SVC WORLDWID *	WORLDWIDE INC P O BOX 932721 CLEVELAND OH 44193 USA	793.10	0.00	793.10
150	SAROJ AIMERA DBA IN THINGS *	56 LAFAYETTE AVE, SUITE 210 WHITE PLAINS NY 10603 USA	12,486.38	0.00	12,486.38
151	SAXON CHOCOLATES (CAD)	21 COLVILLE ROAD TORONTO ON M6M2Y2	22,796.56	0.00	22,796.56
152	SIMON & SCHUSTER	JP MORGAN CHASE CANADA - LOCKBOX 1508 66 WELLINGTON STREET WEST SUITE 4500 TORONTO ON M5K 1E7	3,611.28	0.00	3,611.28
153	SIMPLY GUM, INC. *	270 LAFAYETTE STREET SUITE 1301 NEW YORK NY 10012 USA	7,068.83	0.00	7,068.83
154	SORRELLI *	125 W MAIN STREET KUTZTOWN PA 19530 USA	11,229.64	0.00	11,229.64
155	SPLASH INTERNATIONAL MARKETING INC.	395 COCHRANE DRIVE MARKHAM ON L3R 9R5	102,502.09	0.00	102,502.09
156	STEWART TODD SMITH & DEBORAH FOSTER *	DBA MASALA 29 ZEPHYR DRIVE ASHEVILLE NC 28806 USA	4,097.46	0.00	4,097.46
157	STRATH ALLEN	2325 PRESTON AVENUE SASKATOON SK S7J 2G2	2,336.29	0.00	2,336.29
158	STRATH ALLEN	2965 GORDON ROAD REGINA SK S4S 6H7	8,774.14	0.00	8,774.14

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List "A"
Unsecured Creditors

SFP Canada Ltd

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
159	SULLIVAN PAPER COMPANY INC *	P.O. BOX 88 WEST SPRINGFIELD MA 1090-0088 USA	3,306.83	0.00	3,306.83
160	SUZANNE BECH-YOUNG *	DBA PAPERLOVE BOUTIQUE 2310 30TH STREET SANTA MONICA CA 90405 USA	14,669.95	0.00	14,669.95
161	TDX TECH *	PO BOX 1575 #177 MINNEAPOLIS MN 55480-1575 USA	420.58	0.00	420.58
162	TEKMARK GLOBAL SOLUTIONS, LLC *	P O BOX 780228 PHILADELPHIA PA 19178-0228 USA	26,673.74	0.00	26,673.74
163	THE GLASS BARON *	1601 DIAMOND SPRINGS ROAD VIRGINIA BEACH VA 23455 USA	95,823.27	0.00	95,823.27
164	THOUGHTFUL HUMAN INC. *	1408 BERNARD WAY MARTINEZ CA 94553 USA	32,491.55	0.00	32,491.55
165	TIME FACTORY PUBLISHING *	6355 MORENCI INDIANAPOLIS IN 46268 USA	59,607.83	0.00	59,607.83
166	TOULON DEVELOPMENT CORPORATION	76 STARRS ROAD UNIT 21 YARMOUTH NS B5A 2T5	0.00	0.00	0.00
167	TOURANCE INC *	680 8TH STREET #261 SAN FRANCISCO CA 94103 USA	6,308.64	0.00	6,308.64
168	TRIOVEST	333 ST MARY AVE-UNIT 55 WINNIPEG MB R3C 1M8	347.17	0.00	347.17
169	TRIOVEST	75 CENTENNIAL PKWY N STONEY CREEK ON L8E 2P2	0.00	0.00	0.00
170	TRIOVEST	1105 WELLINGTON ROAD SPACE 77 LONDON ON N6E 1V4	12,827.19	0.00	12,827.19
171	TY INC (CAD)	280 CHESTNUT AVE WESTMONT IL 60559 USA	747.00	0.00	747.00
172	UNITED PARCEL SERVICE- IL *	28013 NETWORK PLACE CHICAGO IL 60673-1280 USA	63,542.72	0.00	63,542.72
173	UPPER CANADA SOAP & CANDLE MAKERS	5875 CHEDWORTH WAY MISSISSAUGA ON L5R 3L9	19,457.39	0.00	19,457.39
174	UPS (444QY) *	PO BOX 7247-0244 PHILADELPHIA PA 19170-0001 USA	881.82	0.00	881.82
175	UPS (444RD) *	PO BOX 894820 LOS ANGELES CA 14820 USA	3,337.76	0.00	3,337.76
176	UPS (MONTREAL)	P.O. BOX 4900, STATION A TORONTO ON M5W 0A7	12,459.03	0.00	12,459.03
177	UPS CANADA (CAD)	PO BOX 4900, STATION A TORONTO ON M5W 0A7	2,162.67	0.00	2,162.67
178	UPS SCS INC (USD) *	ATTN: ACCOUNTS RECEIVABLE PO BOX 689 STATION ST-LAURENT ST-LAURENT QC H4L 4V9	4,089.75	0.00	4,089.75
179	UPS SUPPLY CHAIN SOLUTIONS *	28013 NETWORK PLACE CHICAGO IL 60673-1280 USA	978.82	0.00	978.82
180	VSI GLOBAL LLC *	9090 BANK STREET VALLEY VIEW OH 44125 USA	283.48	0.00	283.48
181	WARRINGTON	45585 LUCKAKUCK WAY CHILLIWACK BC V2R 1A1	7,790.32	0.00	7,790.32

14-Aug-2020

Date

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List "A"
Unsecured Creditors

SFP Canada Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
182	WESTCLIFF	44 MAPLE VALLEY ROAD CORNER BROOK NL A2H 6L8	3,328.44	0.00	3,328.44
183	WESTCLIFF	200 PROMENADE DU PORTAGE GATINEAU QC J8X 4B7	5,583.90	0.00	5,583.90
184	WESTCLIFF	1200 BOUL. ALPHONSE-DESJARDINS BLVD LEVIS QC G6V 6Y8	2,302.95	0.00	2,302.95
185	WIRELESS SERVICES CENTER, INC. *	DBA MACH NETWORKS 1930 PALOMAR POINT WAY, SUITE 104 CARLSBAD CA 92008 USA	201.09	0.00	201.09
186	WIS INTERNATIONAL (CAD)	335 BRITANNIA RD.E. STE.#102 MISSISSAUGA ON L4Z 1W9	36,394.50	0.00	36,394.50
Total:			2,625,924.22	5,061,025.03	7,686,949.25

14-Aug-2020

Date


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Estate No.

FORM 78 -- Continued

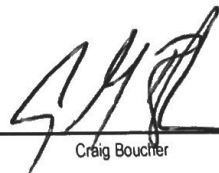
List "B"
Secured Creditors

SFP Canada Ltd.

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
1	AMERICAN GREETING CORPORATION	C/O BLAKE CASSELS & GRAYDON 4000-199 BAY ST. TORONTO ON M5L 1A9	5,061,026.03	Other - HST Receivable		1.00		5,061,025.03
Total:			5,061,026.03			1.00	0.00	5,061,025.03

14-Aug-2020

Date


Craig Boucher

RICHTER

THIS INFORMATION SHEET IS SUPPLIED IN ORDER TO ASSIST YOU IN COMPLETING THE PROOF OF CLAIM FORM

- ☐ The proof of claim must be signed by the individual completing the form.
- ☐ The signature of the claimant must be witnessed.
- ☐ Give the complete address (including postal code) where all notices and correspondence are to be forwarded.
- ☐ The amount on the statement of account must agree with the amount claimed on the proof of claim.

PARAGRAPH 1 OF THE PROOF OF CLAIM

- ☐ If the individual completing the proof of claim is not the creditor himself, he must state his position or title.
- ☐ The creditor must state the full and complete legal name of the Company or the claimant.

PARAGRAPH 3 OF THE PROOF OF CLAIM

- ☐ A detailed statement of account must be attached to the proof of claim and must show the date, the invoice number and the dollar 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. In addition, a creditor must indicate his/her address, phone number, fax number and E-mail address.

PARAGRAPH 4 OF THE PROOF OF CLAIM

- ☐ An unsecured creditor (subparagraph (A)) must check and state whether or not a priority rank is claimed under Section 136 of the Bankruptcy and Insolvency Act.
- ☐ A claim of landlord (subparagraph (B)) for disclaim of lease must be completed with full particulars and calculations.
- ☐ A secured creditor must complete subparagraph (C) and attach a copy of the security documents.
- ☐ A farmer, fisherman or aquaculturist must complete subparagraph (D).
- ☐ A wage earner must complete subparagraph (E), if applicable.
- ☐ Section F must be completed with regard to a pension plan.
- ☐ A claim against director(s) (subparagraph (G)), in a proposal which compromises a creditor's claim, must contain full particulars and calculations.
- ☐ A customer of a bankrupt securities firm must complete subparagraph (H).

PARAGRAPH 5 OF THE PROOF OF CLAIM

- ☐ The claimant must indicate whether he/she **is** or **is not related** to the debtor, as defined in the Bankruptcy and Insolvency Act, by striking out that which is not applicable.

PARAGRAPH 6 OF THE PROOF OF CLAIM

- ☐ The claimant must attach a detailed list of all payments received and/or credits granted, as follows:
 - a) within the **three months** preceding the initial bankruptcy event, in the case where the claimant and the debtor are **not related**;
 - b) within the **twelve months** preceding the initial bankruptcy event, in the case where the claimant and the debtor are **related**.

PROXY

- a) A creditor may vote either in person or by proxy;
- b) A debtor may not be appointed as proxy to vote at any meeting of the creditors;
- c) The Trustee may be appointed as a proxy for any creditor;
- d) In order for a duly authorized person to have a right to vote he must himself be a creditor or be the holder of a properly executed proxy. The name of the creditor must appear in the proxy.

T. 416.488.2345 / 1.866.585.9751
F. 514.934.8603
claims@richter.ca

Richter Advisory Group Inc.
181 Bay Street, Suite 3510
Bay Wellington Tower
Toronto, ON M5J 2T3
www.richter.ca

Montréal, Toronto

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RICHTER

PROOF OF CLAIM

(Section 50.1, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 81.5, 81.6, 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:

In the Matter of the Bankruptcy of **SFP Canada Ltd.** of the City of Toronto, Province of Ontario, 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 or representative of the creditor).
2. That I have knowledge of all of the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of the Bankruptcy, namely August 14, 2020, 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.
(**"Ordinary Creditor"**)

- ☐ Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the Act.
(**"Preferred Creditor"**)

(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).

T 416.488.2345 / 1.866.585.9751
F. 514.934.8603
claims@richter.ca

Richter Advisory Group Inc.
181 Bay Street, Suite 3510 Bay
Wellington Tower Toronto, ON
M5J 2T3 www.richter.ca

Montréal, Toronto

- ☐ 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 as follows:
(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 as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

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)*

Dated at _____, this _____ day of _____

Signature of creditor

Signature of witness

Telephone number: _____ Fax number: _____

E-mail address: _____

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.

PROXY

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

In the Matter of the Bankruptcy of **SFP Canada Ltd.**

I, _____, of _____
(name of creditor) (name of town or city)

a creditor in the above matter, hereby appoint _____ of _____,
 to be my proxyholder in the above matter, except as to the receipt of dividends, _____ (with or without) power to
 appoint another proxyholder in his or her place.

Dated at _____, this _____ day of _____

Signature of creditor

Per: _____
Name and Title of Signing Officer

Signature of witness