

District of: Québec
Division No. 01 - Montréal
Court No. 500-11-052107-170
Estate No. 41-2219514

FORM 40
Report of Trustee on Joint Proposal
(Section 59(1) and paragraph 58(d) of the Act)

In the Matter of the Joint Proposal ("Proposal") of
Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc. and Freemark Apparel Brands USA Inc.
of the City of Montreal
in the Province of Quebec

We, Richter Advisory Group Inc, the trustee acting in the Proposal of Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc. and Freemark Apparel Brands USA Inc. hereby report to the Court as follows:

1. That a Proposal was filed with us on the 21st day of July 2017, a copy of which is attached and marked as **Exhibit "A"**, and that we filed a copy of the Proposal with the official receiver on the 24th day of July 2017.
2. That on the 26th day of July 2017, we gave notice to the debtor, to the division office and to every known creditor affected by the proposal, whose names and addresses are shown in **Exhibit "B"** to this report, of the calling of a meeting of creditors to be held on the 14th day of August 2017 to consider the Proposal.
3. That with the notice was included a condensed statement of the assets and liabilities of the debtor, a list of the creditors affected by the proposal who have claims of \$250 or more and showing the amounts of their claims, a copy of the Proposal, a form of proof of claim and proxy in blank and a voting letter. Copies of the notice, the condensed statement and the list of creditors are attached and marked as **Exhibits "C1", "C2" and "C3"**, respectively.
4. That prior to the meeting of creditors we made a detailed and careful inquiry into the liabilities of the debtor, the debtor's assets and their value, the debtor's conduct and the causes of the debtor's insolvency.
5. That the meeting of creditors was held on the 14th day of August 2017, and was presided over by Andrew Adessky, CPA, CA, CIRP, LIT.
6. That the Proposal was accepted by the required majority of creditors.
7. That a copy of the minutes of the meeting is attached and marked as **Exhibit "D"**.
8. That we are of the opinion that:

(a) the assets of the debtor and their fair realizable value are as follows:

Property Name	Estimated \$	Realizable \$
No property	\$0	\$0
Total Property Value:		

(b) the liabilities of the debtor are as follows:

Secured Claims: \$0
Preferred Claims: \$0

Unsecured Liabilities per Statement of Affairs: \$20,742,823.76
Unsecured Claims admitted for voting on Proposal: \$17,962,993.10

9. That we are also of the opinion that:

(a) the causes of the insolvency of the debtor are as follows:

Commencing in 2014, the Debtors began experiencing a decline in both sales and profits, which accelerated into a significant downturn in 2016. Management attributes the negative trending to a number of factors including:

- increased competition in the marketplace including the recent entry of international retailers not previously present in Canada;
- overhead cost structure not in line with the declining level of operations;
- unprofitability of numerous retail locations; and
- the unsuccessful launch of the Thread + Copper banner in 2016.

(b) the conduct of the debtor is subject to censure in the following respects: N/A

(c) the following facts, mentioned in section 173 of the Act, may be proved against the debtor: N/A

10. In view of the overwhelming support and vote in favour of the Proposal and given that the Proposal is in the best interests of creditors generally, the Trustee is of the view that the Proposal is fair and reasonable.

11. That we forwarded a copy of this report to the official receiver on this day.

Dated at the City of Montréal, in the Province of Québec, this 14th day of August 2017.

Richter Advisory Group Inc - Licensed Insolvency Trustee

Per:



Andrew Adessky, CPA, CA, CIRP, LIT
1981 McGill College Ave., 12th Floor
Montréal QC H3A 0G6
Phone: (514) 934-3400 Fax: (514) 934-8603

EXHIBIT A

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL
DIVISION NO.: 01-MONTRÉAL
COURT NO.: 500-11-052107-170
500-11-052108-178
500-11-052109-176
500-11-052106-172
ESTATE NO.: 41-2219514
41-2219516
41-2219518
41-2219519

SUPERIOR COURT
(Commercial Division)

IN THE MATTER OF THE PROPOSAL OF:

Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc., and Freemark Apparel Brands USA Inc., insolvent persons, having their domicile at 5640 Paré Street, Mont-Royal, Québec, H4P 2M1.

JOINT PROPOSAL

We, **Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc., and Freemark Apparel Brands USA Inc.** (collectively, the “Debtors” or the “Companies”), hereby submit the following proposal under the *Bankruptcy and Insolvency Act*:

1. **Definitions:** For all purposes relating to the present proposal under the *Bankruptcy and Insolvency Act*, the following terms shall have the following meaning:

“Act” means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;

“Approval” means the situation arising from the Proposal having been duly accepted by the required majority of creditors of the Companies and having been duly approved by the Court in a judgment which has become executory as a result of the delay for appeal having expired without there having been an appeal, or an appeal having been lodged and the judgment having been confirmed or the appeal withdrawn or otherwise settled;

“Claim” means the claim of any Creditor of the Companies, whether it is a Secured Claim, a Preferred Claim, an Employee Claim or an Unsecured Claim which existed as at the date of the filing of the Notice of Intention. Therefore, it does not include a Subsequent Claim;

“Court” means the Superior Court of the District of Montréal sitting in bankruptcy and insolvency matters (Commercial Division);

“**Creditor**” means the holder of a Claim;

“**Employee Claim(s)**” means, for each employee, the aggregate sum of all amounts owing to such employee, including any amounts owing in respect of notice of termination or pay in lieu thereof and severance claims, as set forth in the Employee Claim Notice.

“**Employee Claim Notice**” means the notice sent to each employee together with this Proposal setting out the employee’s Employee Claim.

“**Employee Creditor**” means a Creditor having an Employee Claim;

“**Landlords**” means those Creditors of which the Companies was a commercial tenant under a lease of real property, as acknowledged by the Companies;

“**Landlord Claims**” means the Unsecured Claims of the Landlords for the lesser of (i) the actual losses resulting from the disclaimers of leases or (ii) the amount calculated in accordance with the formula provided for at Section 65.2(4)b of the Act, which Claims shall be treated as Unsecured Claims in accordance with Section 65.2(5) of the Act;

“**Notice of Intention**” means the Notice of Intention to Make a Proposal under the Act filed by the Companies on February 17, 2017;

“**Preferred Claims**” means all Claims of a Creditor of the Companies governed by section 136 the Act and to be paid in priority by the Companies to all other Unsecured Claims in the distribution of the Shareholder’s Contribution;

“**Preferred Creditor**” means a Creditor having a Preferred Claim;

“**Proposal**” means this Joint Proposal as allowed by the Court in its order dated February 23, 2017;

“**Proposal Expenses**” means all fees, expenses, liabilities and obligations of the Trustee, and all legal fees, consulting fees and accounting fees on and incidental to the proceedings arising out of the Notice of Intention and the Proposal and including without limitation advice to the Companies and the Trustee in connection therewith;

“**Proven Claim**” means the amount accepted by the Companies for any Claim, or further to the Court’s determination and then as per the final judgment to be rendered and that the delay of appeal has expired without having been an appeal, or an appeal having been lodged and the judgment having been confirmed or the appeal withdrawn or otherwise settled;

“**Related Creditor**” means Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc. and Freemark Apparel Brands USA Inc.;

“**Related Creditor Claim**” means the Claim of a Related Creditor;

“**Secured Claims**” means Claims of Secured Creditors within the meaning of the Act;

“**Secured Creditor**” means a Creditor having a Secured Claim;

“**Shareholder**” means Freemark Apparel Holdings Inc.

“**Shareholder’s Contribution**” has the meaning set forth in section 2.2 herein. Said contribution is only to be distributed, in accordance with the terms of the Proposal, once the Creditors have duly approved the Proposal and the Approval has been obtained;

“**Subsequent Claims**” means the claims arising in respect to goods supplied, services rendered or other consideration given as and from the date of the filing of the Notice of Intention;

“**Subsequent Creditor**” means the holder of a Subsequent Claim;

“**Trustee**” means Richter Advisory Group Inc., the Trustee under the Notice of Intention and the Trustee named in the Proposal of the Companies;

“**Unsecured Claims**” means in respect of the Companies, the claims of the Unsecured Creditors including claims of every nature and kind whatsoever, whether due or not due for payment as of the date of the filing of the Notice of Intention as well as contingent or unliquidated claims arising out of any transaction entered into by one of the Companies prior to the date thereof;

“**Unsecured Creditor**” means a Creditor having an Unsecured Claim or a Landlords Claim;

2. **Purpose of the Proposal:**

2.1 On February 17, 2017, the Companies each filed a Notice of Intention. To facilitate the administration, and for that sole reason, the Court, on February 23, 2017 authorized the joint administration. In the same spirit and for the very same (and sole) reason, the Companies have filed a joint proposal.

2.2 As a result of the Court authorized and supervised solicitation process, and the transaction that resulted, each of the Companies has no known remaining assets. However, the Shareholder has offered offer to inject an aggregate amount of \$225,000.00 (the “**Shareholder’s Contribution**”) for the sole purpose of distributing said Shareholder’s Contribution to the Creditors other than HSBC Bank Canada and Freemark Apparel Holdings Inc. should the joint proposal be duly accepted by the Creditors and approved by the Court.

3. **Secured Claims:** The Secured Claims shall be paid in accordance with arrangements existing between the Companies and the holders of Secured Claims or as may be arranged between the Companies and the holders of Secured Claims. This Proposal is not made in respect of the Claims of HSBC Bank Canada and Freemark Apparel Holdings Inc., if any, and there shall be no distribution pursuant to the terms of this Proposal on account of any claims of either HSBC Bank Canda or Freemark Apparel Holdings Inc.
4. **Employee Claims:** Each employee which is in agreement with the Employee Claim Notice shall not be required to file a proof of claim and his (her) Proven Claim shall be deemed to be as set forth in the Employee Claim Notice, for voting and distribution purposes under the Proposal. Employees who do not agree with the amount of their claim as set forth in the Employee Claim Notice must complete and file their proof of claim in respect of their Claim,

prior to the first meeting of creditors if they wish to vote on the Proposal, together with any and all supporting documents, and a proper statement of account, which proof of claim shall be dealt with pursuant to the Act;

5. **Amounts:**

- (a) owing to Her Majesty in right of Canada or a Province that could be subject to a demand under Section 224 (1.2) of the *Income Tax Act*, or under any substantially similar provision of provincial legislation, outstanding at the time of the filing of the Notice of Intention, will be paid in full within six (6) months after the Approval, as per the Act;
- (b) owing to employees and former employees, that they would have been entitled to receive under Paragraph 136(1)(d) of the Act if the employer became bankrupt on the date of the filing of the Notice of Intention, as well as wages, salaries, commissions or compensation for services rendered after that date and before the Approval, will be paid in full immediately after the Approval as per the Act.

6. **Proposal Expenses and Subsequent Claims:** The Proposal Expenses and the Subsequent Claims shall be assumed by third parties and the Companies declare that this Proposal does not apply to the Proposal Expenses and the Subsequent Claims;

7. **Preferred Claims:** The payment of the Preferred Claims other than those referred to in Section 5(b) hereof will be paid in full in priority to all Unsecured Claims, thirty (30) days after the Approval;

8. **Distribution of the Shareholder's Contribution:** The Shareholder will remit to the Trustee, no later than ten (10) days after the Approval, the Shareholder's Contribution to be distributed by the Trustee as follows and in the following order:

- (a.) in payment of the Secured Claims, as per Section 3 herein, if any;
- (b.) in payment of all Proven Claims of the Preferred Claims of the Preferred Creditors, to be paid in accordance with Sections 5 and 7 above;
- (c.) the balance of the Shareholder's Contribution, to be distributed to the Unsecured Creditors with a Proven Claim, in full and final settlement of their Unsecured Claims, without interest, as follows:
 - (1) the lesser of: (i) the amount of the Proven Claim of such Unsecured Creditor and (ii) \$1,000.00 (the "**First Level Distribution**") which amount, subject to paragraph d) below, shall be disbursed within (i) sixty (60) days after the Approval for all the Unsecured Creditors other than the Employee Creditors and (ii) fifteen (15) days of the receipt by the Trustee of the required governmental confirmations in respect of the Employee Creditors only;
 - (2) an amount equal to such Unsecured Creditor's pro rata share, calculated on the basis of the remaining amount of its Proven Claim, of any amount remaining in the Shareholder's Contribution after the distribution of all of the First Level Distribution amounts, and subject to paragraph d) below, to all Unsecured

Creditors (“**Second Level Distribution**”). The Second Level Distribution will be paid by the Trustee within sixty (60) days after the following:

- (i) within (i) sixty (60) days after the Approval for all the Unsecured Creditors other than the Employee Creditors and (ii) fifteen (15) days of the receipt by the Trustee of the required governmental confirmations in respect of the Employees Creditors only;
 - (d.) the distribution referred to above shall be net of any amount to be set aside by the Trustee while Claims are being determined, litigated or for any disputed Claim. The Trustee shall use its best judgment in the determination of any amount which should be set aside, and for which period. Once all Claims have been settled or adjudicated with a final judgment, any amount set aside pursuant to this paragraph d) shall be disbursed by the Trustee;
9. **Reviewable Transactions and Preferential Payments:** Conditionally upon the Approval, the statutory terms of Sections 95 to 101 of the Act and any provision of provincial legislation having a similar objective (including but not limited to Articles 1631 to 1636 of the *Civil Code of Quebec*) shall not apply, the whole pursuant to Section 101.1 of the Act;
 10. **Claims against directors:** In accordance with Section 50(13) of the Act, the Proposal herein made will constitute a compromise of claims against the present and past directors of the Companies (the “**Directors**”) that arose before the filing of the Notice of Intention and that relate to the obligations of the Companies where the directors are by law or otherwise liable in their capacity as directors for the payment of such obligations, and acceptance of the Proposal, upon Approval, will operate as a discharge in favour of such present and past directors with respect to such obligations. Nothing herein shall be interpreted as an acknowledgement of any liability or obligation of the directors of the Companies;
 11. **Release:** Upon the payment described in section 8 herein each of the Companies, the Directors and the Shareholder shall be released and discharged from any and all demands, claims, actions, law suits, debts, taxes, obligations to do anything, damages, judgments, judgment enforcement proceedings arising from any liability, obligation, demand or cause of action of any nature whatsoever, whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, that any Employee Creditors, Preferred Creditors or Unsecured Creditors would otherwise be entitled to assert based, in whole or in part, on any act or omission, contract, duty, responsibility, or obligation of any nature having arisen on the date of the Notice of Intention or previously thereto relating to the Claims, the conduct of the business of the Companies, this Proposal or the Companies’ proceedings under the Act, to the fullest extent permissible in law, and any such right resulting from any such act or omission, shall be forever waived and released (other than the right to enforce any of the Companies’ obligations under this Proposal or any related agreement), provided that nothing herein shall affect the right of any Creditor to recover any insurance proceeds or benefits under any contract pursuant to which such Creditor is an insured.
 12. **Deemed approval:** Each of the Unsecured Creditors with a Proven Claim equal to or less than \$1,000.00 shall be deemed to have voted in favour of the Proposal. Likewise, any employee that has not filed a proof of claim, **prior to the first meeting of creditors**, shall be

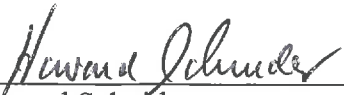
deemed to have voted in favour of the Proposal in an amount equal to the Employee Claim. Notwithstanding the foregoing, the Unsecured Creditors and the Employees described in the present clause may choose to vote against the Proposal in the context of the creditors' vote on the Proposal.

13. **Related Creditors:** Conditional upon the acceptance by its Creditors of the Proposal and to the approval thereof by the Court, the Related Creditors waive and renounce to (i) any right to prove in whole or in part any Related Creditor Claim they may have and (ii) any dividend that is or could be payable to them under the Proposal.
14. **Trustee:** The Trustee will be the Trustee under the Proposal and all monies payable under the Proposal will be paid over to the Trustee which will remit the dividends in accordance with the terms of the Proposal.

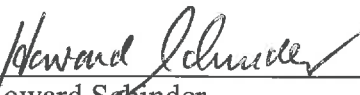
IN THE EVENT OF ANY DISCREPANCY BETWEEN THE ENGLISH AND THE FRENCH VERSION OF THIS PROPOSAL, THE ENGLISH VERSION WILL TAKE PRECEDENCE.

DATED AT MONTREAL, QUEBEC, this 21th day of July 2017.

**FREEMARK APPAREL BRANDS
INC.**

Per 
Name: Howard Schneider

**FREEMARK APPAREL BRANDS ESP
INC.**

Per 
Name: Howard Schneider

**FREEMARK APPAREL BRANDS
TEC INC.**

Per 
Name: Howard Schneider

**FREEMARK APPAREL BRANDS USA
INC.**


Per 
Name: Howard Schneider

EXHIBIT B

CANADA
 Province de Québec
 District de : Québec
 No Division : 01-Montréal
 No Cour : 500-11-052107-170
 No Dossier : 41-2219514

COUR SUPÉRIEURE
 (Chambre commerciale)
 Loi sur la faillite et l'insolvabilité

**Affidavit d'envoi
 Avis de la proposition conjointe aux créanciers et
 Avis d'audition de la demande d'approbation par le tribunal d'une proposition**

**Dans l'affaire de la proposition conjointe de
 Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
 Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
 de la ville de Montréal
 dans la province de Québec**

Je, soussignée, du cabinet de Richter Groupe Conseil Inc., 1981 McGill College, 12^e étage, Montréal, Québec, déclare et dis ce qui suit :


1. Que j'ai fait expédier, par courrier ordinaire dûment affranchi, du bureau de poste de la ville de Montréal, province de Québec, le 26 juillet 2017, à tous les créanciers connus apparaissant à la Liste de poste ci-jointe (« **Liste d'envoi aux créanciers** »), ainsi qu'à toutes les parties apparaissant à la liste des envois supplémentaires ci-jointe (« **Liste de poste des envois supplémentaires** », au dirigeant de la personne morale insolvable, ainsi qu'à la cour, les documents suivants, soit :

- (a) l'*Avis de la proposition aux créanciers et Avis d'audition de la demande d'approbation par le tribunal d'une proposition*, auquel étaient joints :
- i. une copie de la proposition;
 - ii. un état succinct de son actif et de son passif;
 - iii. une liste des créanciers visés par la proposition et dont les réclamations se chiffrent à 250 \$ ou plus;
 - iv. un formulaire de preuve de réclamation et de procuration; et
 - v. un formulaire de votation.

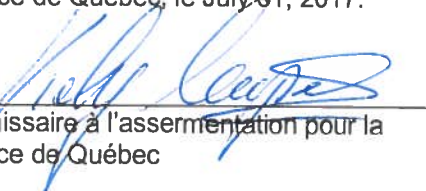
(b) le *Rapport du syndic sur la situation financière de la débitrice et sur la proposition*, dont copies conformes desdits documents sont annexées au présent affidavit.

2. Qu'à cette même date, j'ai fait expédier, par courriel, à toutes les personnes apparaissant à la « **Liste des envois supplémentaires par courriel** », une copie du formulaire 01.1, l'*Avis de la proposition aux créanciers et Avis d'audition de la demande d'approbation par le tribunal d'une proposition*, le *Rapport du syndic sur la situation financière de la débitrice et sur la proposition*, dont copie conforme desdits documents sont annexées au présent affidavit; et

3. Que le 27 juillet 2017 j'ai également déposé électroniquement auprès du Bureau de division l'*Avis de la proposition aux créanciers et Avis d'audition de la demande d'approbation par le tribunal d'une proposition*, le *Rapport du syndic sur la situation financière de la débitrice et sur la proposition*, dont copies des confirmations de dépôt sont jointes au présent affidavit.


 Cindy Michaud

Assermentée dans la ville de Montréal, en la province de Québec, le July 31, 2017.


 Commissaire à l'assermentation pour la province de Québec



Liste d'envoi aux créanciers

Dans l'affaire de la proposition conjointe de
 Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
 Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
 de la ville de Montréal
 dans la province de Québec

Howard Schneider 5640 Paré Montréal QC H4W 1T6	Cour Supérieure - Montréal Ministre des Finances Palais de justice de Montréal, 1, rue Notre-Dame E., bur. 1.140 Montréal QC H2Y 1B6	2K FINISHERS INC 8301 PARKWAY BLVD. VILLE D'ANJOU QC H1J 1M8
2STEPZAHEAD BV * HOOGOORDDREEF 73A 1101 BB 2STEPZAHEAD B.V AMSERDAM THE NETHERLANDS --	5 SEASONS SHOWROOM * 116 - 695 PYLANT STREET ATLANTA GA 30306 USA	AARON MIECHKOTA 203 - 6605 RUE HOCHELAGA MONTREAL QC H1N 1X8
ABZ INSURANCE 200-4098 RUE STE-CATHERINE O. Westmount QC H3Z 1P2	AGENCE DE MANNEQUIN MONTAGE INC 400 - 3451 ST. LAURENT MONTREAL QC H4P 2T6	ALBERTA MENS WEAR ASSOCIATION P.O. BOX 66037 HERITAGE Edmonton AB T6J 6T4
ARAV FASHION SPA VIA DEI LANAIOLI 53 ARGELATO, BOLOGNA 40050 ITALY	ARROW MARKETING 15 MCLAREN AVENUE Cambridge ON N1R 8K9	ASCENSEURS SUPERIEUR INC. 1029 RUE DU VIGER Terrebonne QC J6W 6B6
ASMARA INTERNATIONAL LTD.* UNIT 8B, TONG YUEN FACTORY BUILDING 505 CASTLE PEAK ROAD LAI CHI KOK, KOWLOON HONGKONG --	ASTRAL MEDIA OUTDOOR, L.P. 1600-1800 MCGILL COLLEGE MONTREAL QC H3A 3J6	ASTRAL MEDIA RADIO GP 1717 RENE-LEVESQUE BLVD EAST MONTREAL QC H2L 4T9
ATRAIDIUS COLLECTIONS LIMITED 1430-1 ROBERT SPECK PKWY MISSISSAUGA ON L4Z 3M3	BCIMC REALTY CORPORATION 1600-925 WEST GEORGIA ST. Vancouver BC V6C 3L2	BCIMC REALTY CORPORATION 1600-925 WEST GEORGIA ST. Vancouver BC V6C 3L2
BELL CANADA CASE POSTALE 8712 SUCC. CENTRE-VILLE MONTREAL QC H3C 3P6	BENCH LIMITED ARDWICK GREEN NORTH TANZARO HOUSE MANCHESTER, ENGLAND M12 6FZ - -	BENCH LTD * TANZARO HOUSE ARDWICK GREEN NORTH MANCHESTER, M12 6FZ ENGLAND - -
BRILLIANT SIGN DESIGN 256 - 5475 PARE STREET MONTREAL QC H4P 1P7	BUNZL RETAIL * LAMPLIGHT WAY, AGECROFT COMMERCE PARK SWINTON MANCHESTER UK - M27 8UJ	C&O APPAREL INC. 3788 NORTH FRASER WAY BURNABY BC V5J 5G1
CAFE GRAN SASSO 4830 COTE VERTU O. VILLE SAINT LAURENT QC H4S 1J9	CANADA POST CORPORATION 2701 RIVERSIDE DR. OTTAWA ON K1A 1L7	CANADA REVENUE AGENCY - SALES TAXES MICHAEL LOPES 305 BOUL. RENE-LEVESQUE O. MONTREAL QC H2Z 1A6
CANPAR TRANSPORT L.P. 102-201 WEST CREEK BLVD Brampton ON L6T 0G8	CASABAWA IMPORTS INC 8900 AV DU PARC MONTREAL QC H2N 1Y8	CATCRES HOLDINGS INC. 1000 - 1255 PEEL STREET MONTRAL QC H3B 2T9
CATEGORY 5 IMAGING 1062 COOKE BOULEVARD BURLINGTON ON L7T 4A8	CHANGSHU RICH-WEAR* E-COMMERCE ZONE, NO.88 TAOSHAN ROAD, CHANGSHU JIANGSU, CHINA, 215500 -	CITY OF CALGARY PO BOX 2405 STN M 800 MACLEOD TRAIL SE Calgary AB T2P 3L9
CITY OF EDMONTON PO BOX 2670 Edmonton AB T5J 2G4	CITY PALLETS 1640 BONHILL RD.UNIT # 10 - 11 Mississauga ON L5T 1C8	CLEAN SHINE 351 AVENUE RAIMBAULT Pointe-Claire QC H9R 5V1

Liste d'envoi aux créanciers

Dans l'affaire de la proposition conjointe de
 Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
 Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
 de la ville de Montréal
 dans la province de Québec

CLEAR CHANNEL 1901 - 250 YONGE STREET Toronto ON M5B 2L7	CLOUD NYNE INC.* 1204 - 209 WEST 38TH STREET NEW YORK NY 10018 USA	COFACE, BANKRUPTCY COLLECTIONS AMY SCHMIDT 50 MILLSTONE RD, BLDG 100 SUITE 360 East Windsor NJ 08520 USA
COPIDATA 450 RUE WRIGHT ST. LAURENT QC H4N 1M6	CORAL SERVICES 1335 ROCKWOOD DRIVE Kingston ON K7P 2M8	CORMACK RECRUITMENT 600-1285 WEST BROADWAY Vancouver BC V6H 3X8
CORP. OF THE CITY OF NEW WESTMINSTER 511 ROYAL AVENUE NEW Westminster BC V3L 1H9	CROMBIE DEVELOPMENTS LTD 200-610 EAST RIVER ROAD NEW GLASGOW NS B2H 3S2	D.O.D. TRANSPORT INC. 9189 SAGUENAY ST. LEONARD QC H1R 2M5
DAMA CONSTRUCTION 117 AVE LINSAY Dorval QC H9P 2S6	DAVID KIRSCH FORWARDER 600-185 DORVAL AVE. Dorval QC H9S 5J9	DE LAGE LANDEN FINANCIAL SERVICES CANADA INC. 3450 SUPERIOR COURT, UNIT 1 OAKVILLE ON L6L 0C4
DELMAR INTERNATIONAL INC. 10636 COTE DE LIESSE MONTREAL QC H8T 1A5	DEMAC MEDIA 300 - 71 KING STREET EAST Toronto ON M5C 1G3	DENIS OFFICE SUPPLIES AND FURNITURES 2990 BOUL. LE CORBUSIER Laval QC H7L 3M2
DLL FINANCIAL SOLUTIONS MARCO JACUTA C/O M JACUTA, DE LAGE LANDEN 1 - 3450 SUPERIOR COURT OAKVILLE ON L6L 0C4	DOGREE FASHIONS INC.* 3205 CHEMIN BEDFORD MONTREAL QC H3S 1G3	DULCEDO MANAGEMENT 200-438 RUE MCGILL MONTREAL QC H2Y 2G1
DYNAMIC BUSINESS FORMS 227 BLUE HAVEN DDO QC H9G 2N6	EASTMAN EXPORT GLOBAL CLOTHING * PITCHAMPALAYAM PUDUR 5/591,SRI LAKSHMI NAGAR TIRUPUR-641 603 INDIA - - INDIA	EBATES CANADA, INC.* 805-90 EGLINTON AVE EAST Toronto ON M4P 2Y5
EMBALLAGES KUSH-PACK INC. 5757 BOUL. THIMENS VILLE SAINT LAURENT QC H4R 2H6	ESPRIT REGIONAL DISTRIBUTION LIMITED * 43/F ENTERPRISE SQUARE THREE 39 WANG CHIU ROAD KOWLOON BAY,HONGKONG - -	ESPRIT EUROPE GmbH ESPRIT-ALLEE, 40882 RATINGEN, GERMANY - - GERMANY
ESPRIT INTERNATIONAL 1370 BROADWAY, 14 FLOOR NEW YORK NY 10018 USA	EXECUTIVE MAT SERVICE B.C. LTD. 6 -20113 - 92ND AVENUE LANGLEY BC VIM 3A5	ESPRIT WHOLESALE GmbH ESPRIT ALLEE RATINGEN 40082 GERMANY
ESSEX POWERLINE CORPORATION 3 - 2730 HIGHWAY OLDCASTLE ON N0R 1L0	FED EXPRESS CANADA LTD P.O. BOX 4626TORONTO STN A Toronto ON M5W 5B4	FED EXPRESS CANADA LTD P.O. BOX 4626TORONTO STN A Toronto ON M5W 5B4
FEDERAL EXPRESS CANADA LTD (ESPRIT) P.O. BOX: 4626TORONTO STN. A Toronto ON M5W 5B4	FIBRENOIRE INC Jan-Érik Lavoie 320 - 550, AV BEAUMONT MONTREAL QC H3N 1V1	FIBRENOIRE INC * P.O. BOX: 921933 Norcross GA 30010 USA

Liste d'envoi aux créanciers

Dans l'affaire de la proposition conjointe de
 Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
 Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
 de la ville de Montréal
 dans la province de Québec

FOLIO MONTREAL
 295 DE LA COMMUNE OUEST
 MONTREAL QC H2Y 2E1

FORTIS BC - NATURAL GAS
 PO BOX 6666 STN TERMINAL
 Vancouver BC V6B 6M9

FREEMARK APPAREL BRANDS
 GROUP INC.
 5640 RUE PARÉ
 MONTREAL QC H4P 2M1

FRESHA CONSTRUCTION
 431 AVENUE PINE BEACH
 Dorval QC H9S 2X2

FRESHA CONSTRUCTION INC.
 11-431 AVE PINE BEACH
 Dorval QC H9S 2X2

FUZE HR SOLUTIONS INC.
 250-333 DECARIE BLVD
 MONTREAL QC H4N 3M9

FUZHOU GARMENTS*
 2#3 (YUAN CHANGZHEN ZHUBAO)
 HOUSHAN, MINHOU
 FUZHOU, CHINA -

G & G SALES AGENCY
 295 - 1951 GLEN DRIVE
 Vancouver BC V6A 4J6

G.L. SMITH PLANNING & DESIGN
 INC.
 229 SHEPPARD AVE. WEST
 Toronto ON M2N 1N2

GAINFUL GROUP LIMITED *
 UNIT 2209, 22/F., WU CHUNG HOUSE
 213 QUEENS ROAD EAST
 WANCHAI HONG KONG - -

GARDA
 1390 BARRE STREET
 MONTREAL QC H3C 1N4

GLOBAL HANGERS INC
 UNIT C - 9600 RUE IGNACE
 Brossard QC J4Y 2R4

GROUPE DE SECURITE GARDA
 SENC
 1390 RUE BARRE
 MONTREAL QC H3C 1N4

HALO METRICS INC.
 183-21300 GORDON WAY
 Richmond BC V6W 1M2

HANGZHOU BODA GROUP*
 C/O: HONGKONG BODA GOURP
 GROUP CO., LTD. 1501-1508
 418 KWUN TONG ROAD, KWUN
 TONG
 KOWLOON, HONG KONG -

HEADCOUNT
 9419 - 20TH AVENUE NW
 Edmonton AB T6N 1E5

HERSHY WEINBERG SALES INC.
 104-160 TYCOS DRIVE
 Toronto ON M6B 1W8

HOLIDAY GROUP INC.
 4875 BOUL. DES
 GRANDES-PRAIRIES
 ST-LEONARD QC H1R 1X4

HORTON BERNER FASHION GROUP
 195-1951 GLEN DRIVE
 Vancouver BC V6A 4J6

HYDRO OTTAWA
 PO BOX 4483 STATION A
 Toronto ON M5W 5Z1

HYDRO QUEBEC
 C.P. 270SUCC YOUVILLE
 MONTREAL QC H2P 2V4

HYPE ONE.COM LTD
 400 - 1235 BAY STREET
 Toronto ON M5R 3K4

IBC (INTERNATIONAL BAR CODE
 SERVICES INC.)
 121-433 CHABANEL O
 MONTREAL QC H2N 2J3

IDEON PACKAGING
 11251 DYKE ROAD
 RICHMOND BC V7A 0A1

IMPRIMERIE BCSS INC.
 100-9800 MEILLEUR
 MONTREAL QC H3L 3J4

ING BANK (US) *
 VAN HENNAERTWEG 8
 GARCIA BV
 2952 CA ALBLASSERDAM, THE
 NETHERLANDS - -

INNOVATIVE SYSTEMS, LLC *
 125-23382 MILL CREEK DR
 LAGUNA HILLS CA 92653 USA

ITC LIMITED*
 BLOCK B, 14/F HIGH WIN FACTORY
 BUILDING, 47 HOI YUEN ROAD
 KWUN TONG HLN, HONG KONG -

IVANHOE CAMBRIDGE II INC.
 300 - 95 WELLINGTON STREET
 WEST
 TORONTO ON M5J 2R2

IVANHOE CAMBRIDGE INC. -
 TSAWWASSEN MILLS
 TSAWWASSEM MILLS
 MANAGEMENT OFFICE
 5000 CANOE PASS WAY
 TSAWWASSEN BC V4M 0B3

Liste d'envoi aux créanciers

Dans l'affaire de la proposition conjointe de
 Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
 Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
 de la ville de Montréal
 dans la province de Québec

JERRY COHEN FORWARDERS LIMITED 5203 FAIRWAY LACHINE QC H8T 3K8	JIANGSU SAINTY* ROOM 304 BUILDING C, 21 SOFTWARE AVENUE NANJING, CHINA, 210012 -	JIANGSU SKYRUN WUXI CO.LTD * 28 FLOOR, 88 XIANQUJIAN EAST ST. WUXI,JIANGSU CHINA -- CHINA
JINNAT APPARELS LTD * SARDAGONJ KASHIMPUR GAZIPUR-1349, BANGLADESH --	JOURNAL DECLARATION 8061 RUE ST. HUBERT MONTREAL QC H2R 2P4	KESTENBERG SIEGAL LIPKUS LLP 65 GRANBY ST. Toronto ON M5B 1H8
KOH BRAND LTD. * FARNCOMBE ROAD, WORTHING WEST SUSSEX BN11 2BW UK --	L FASHION PTE LTD * 10 RAEBURN PARK, NO.3-08 BLOCK A SINGAPORE 088702 --	L'EQUIPE DAIGLE LAROCHE R03-555 CHABANEL O. MONTREAL QC H2N 2H7
LES DISTRIBUTIONS BERSA INC. 2320 RUE BEAUZELE St. Laurent QC H4K 2R7	LES PRODUCTIONS GRAPH X INC. 2170 AV. CHARLAND MONTREAL QC H1Z 1B1	LF FASHION PTE LTD. * NO.3-08 BLOCK A 10 RAEBURN PARK SINGAPORE 088702 --
LIVEFREE SHOWROOM * 2013 WARFIELD AVE REDONDO BEACH CA 90278 USA	LUXELIFE 6J-8 ROSEBANK DRIVE Toronto ON M1B 5Z3	MACINTYRE COMMUNICATIONS 3504 - 70 DISTILLERY LANE Toronto ON M5A 0E3
MEDIA TRANSCONTINENTAL S.E.N.C. 300-400 AV. SAINTE CROIX E. ST-LAURENT QC H4N 3L4	METRO / BCMAC 103 - 1951 GLEN DRIVE Vancouver BC V6A 4J6	METRO CUSTOMS BROKERS INC.* 4300 JEAN TALON OUEST MONTREAL QC H4P 1W3
MEYKING ENTREPRISE INC 228 - 5475 PARÉ STREET MONT-ROYAL QC H3P 1P7	MINISTRY OF FINANCE - SASKACHEWAN PO BOX 200 Regina SK S4P 2Z6	MINTZ GLOBAL SCREENING INC. 200-1303, WILLIAM MONTREAL QC H3C 1R4
MIRABEL OUTLET CTRE GEN. PARTNERSHIP PO BOX 15627 STATION A Toronto ON M5W 1C1	MOMENTIS SYSTEMS INC 250-5500 ROYALMOUNT AVE. MONTREAL QC H4P 1H7	MORGUARD 800 - 55 CITY CENTRE DRIVE MISSISSAUGA ON L5B 1M3
MTS INC. BOX 7500 Winnipeg MB R3C 3B5	MULTI BAG IMPORTS INC 200 - 5653 PARE MONTREAL QC H4P 1S1	MULTI BAG IMPORTS INC. US* 200 -5653 PARE MONTREAL QC H4P 1S1
MY PRINTER.CA 2155 RUE VINCENT MONTREAL QC H4M 1M6	NATIONAL PROJECTS 222 CROCUS DRIVE Toronto ON MIR 4T7	NBS-USD * 9315 TRANS CANADA ST-LAURENT QC H4S 1V3
NEW ACCESSORIES GROUP LTD * THE OLD BARN.LEDGER FARM FOREST GREEN RD FIFIELD, BERKS, 2L62NR UK -- UK	NEWFORM DISPLAY INC. 2250, 46TH AVENUE Lachine QC H8T 2P3	NEXT CANADA (3790142 CANADA INC.) KATRINE MONAGHAN 2029-777 RICHMOND ST. W. Toronto ON M6J 0C2
NINGBO DYON IMP. & EXP* 72-106 GONGMAO YI RD. 315171 JISHIGANG, NINGBO, CHINA -	NKPR INC. 100-312 ADELAIDE STREET W. Toronto ON M5V 1R2	NO BETTER SERVICE 9315 TRANS-CANADA HWY VILLE ST. LAURENT QC H4S 1V3
OLIAN INDUSTRIAL CO. LTD. * 201 HSIN HSIAO ROAD TAINAN, TAIWAN --	OMNIBRAND LIMITED * 13/F., PAT TAT INDUSTRIAL BUILDING 1 PAT TAT STREET SAN PO KONG, KOWLOON, HONGKONG --	OMNITRANS (ESP) 4300 JEAN TALON O. MONTREAL QC H4P 1W3

Liste d'envoi aux créanciers

Dans l'affaire de la proposition conjointe de
 Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
 Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
 de la ville de Montréal
 dans la province de Québec

OMNITRANS (US) *
 4300 JEAN TALON W
 MONTREAL QC H4P 1W3

OMNITRANS INC
 4300 JEAN TALON O.
 MONTREAL QC H4P 1W3

OPTRUST RETAIL INC. - WINDSOR
 CROSSING
 C/O BENTALL KENNEDY (CANADA)
 785 WONDERLAND ROAD S
 London ON N6K 1M6

OUTFRONT MEDIA CANADA LP
 377 HORNER AVE.
 Toronto ON M8W 1Z6

OUTGROWTH LTD
 534-250A EGLINTON AVE EAST
 Toronto ON M4P 1K0

OUTSOURCED PROGRAM
 MANAGEMENT
 4990 JEAN TALON W
 MONTREAL QC H4P 1W9

OXFORD
 ROYAL BANK PLAZA, NORTH
 TOWER
 900 - 200 BAY STREET
 TORONTO ON M5J 2J2

PARADIGM LEATHER*
 PLT NO.#194, SECTOR-6, IMT
 MANESAR, GURGAON
 HARYANA-122050, INDIA -

PATTISON OUTDOOR ADVERTISING
 LP
 500 - 2700 MATHESON BLVD. E W
 TOWER
 Mississauga ON L4W 4V9

PAULINA RICHARDS
 3448 D'IBERVILLE
 MONTREAL QC H2K 3E2

PEREGRINE PLASTICS LTD
 313 PRODUCTION WAY
 BURNABY BC V5A 3H1

PRESTIGE RECRUITMENT
 1800 - 1010 SHERBROOKE W
 MONTREAL QC H3A 2R7

PRIMARIS MANAGEMENT INC.
 500 - 3625 ST DUFFERIN
 TORONTO ON M3K 1N4

PRODUCTION SWAT INC.
 1061 RUE MARTIAL
 Laval QC H7P 1E4

PRODUITS COM TECH INC.
 1375 BERGAR
 LAVAL QC H7L 4Z7

PROFORMA CANADA INC
 8-400 STEELES AVE.E.SUITE 319
 Brampton ON L6W 4T4

PROGRESS LUV2PACK
 20 TANGIERS ROAD
 Toronto ON M3J 2B2

PT FOREVER GARMINDO *
 MR. RAGHU SHETTY
 JL.RAYA BANJARAN
 JAWA BARAT -- INDONESIA

PT INDOMATRA BUSANA JAYA
 MR. STEVE HONG
 (for labels purpose only)
 JL. H. DIMUN NO. 9 KP, SIDAMUKTI
 SUKAMAJU, CILODONG DEPOK
 DePOK 16415 INDONESIA

PT PANTJATUNGGAL KNITTING
 MILL *
 MRS. FELICIA TEOFANI
 JL. SIMONGAN NO.98, SEMARANG
 50148, CENTRAL JAVA
 JAVA 50148 INDONESIA
 PT. RICKY PUTRA GLOBALINDO.
 MR. EFENDI LEE
 TARIKOLOT, CITEREUP BOGOR,
 JL.INDUSTRI no. 54
 JAWA BARAT, INDONESIA - -
 INDONESIA

PT PEVALI GROUP INTERNATIONAL
 PETER LUND
 (for labels purpose only)
 JL. KP. PULO ARMIN B NO. 11, KEL.
 BARANANGSIANG
 BOGOR TIMUR 16143 INDONESIA
 PT. UNI KYUNG SEUNG
 MRS. DEBBY KIM
 KAWASAN BERIKAT, NUSANTARA
 JL.SUMATRA BLOK D.17
 JAKARTA UTARA 14140 INDONESIA
 14140 INDONESIA

PURULATOR COURIER LTD.
 110 - 7075 PLACE ROBERT JONCAS
 St-Laurent QC H4M 2Z2

Q COLLECTION PTE LIMITED *
 NO.12-1, UNITED SQUARE
 101 THOMPSON ROAD
 SINGAPORE 307591 - -

QINGDAO V-DESIGN*
 ROOM 1116,BUILDING B,WANDA
 PLAZA,NO.33 LIAN YUN GANG
 ROAD,
 QINGDAO, CHINA -

Liste d'envoi aux créanciers

Dans l'affaire de la proposition conjointe de
 Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
 Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
 de la ville de Montréal
 dans la province de Québec

RCI ENVIRONNEMENT INC.
 9501 BOUL RAY LAWSON
 Anjou QC H1J 1L4

REBOX
 601 STINSON
 St. Laurent QC H4N 2E1

RECEIVER GENERAL FOR CANADA
 4695, BOUL. DE SHAWINIGAN-SUD
 Shawinigan QC G9P 5H9

RECRUTEMENT PRESTIGE
 DOMINIQUE VALLIÈRES
 1 PLACE VILLE-MARIE
 MONTREAL QC H3B 4M4

REMCO
 4565 HICKMORE
 St. Laurent QC H4T 1S5

RIOCAN HOLDINGS
 500 - 2300 YONGE ST. , PO BOX 2386
 TORONTO ON M4P 1E4

RMB EXTERMINATION INC.
 477 BOUL DES LAURENTIDES
 PONT VIAUVAL VAL QC H7G 2V2

ROGERS
 2645 RUFUS ROCKHEAD, CP 11442
 MONTREAL QC H3C 5J2

ROGERS MEDIA
 1 MOUNT PLEASANT RD, 5TH FL
 Toronto ON M4Y 2Y5

RUBAN MICRO
 1985 LUCIEN THIMENS
 VILLE ST. LAURENT QC H4R 1K8

SANIYO*
 24 BRILLIANCE COURT,
 HILLGROVE VILLAGE
 DISCOVERY BAY, HONG KONG -

SASK. MEN'S APPAREL CLUB INC.
 P.O. BOX: 8778
 Saskatoon SK S7K 6S5

SASKTEL
 PO BOX 2121
 Regina SK S4P 4C5

SCOTCH & SODA
 JACOBUS SPIJKERDREEF 20-24, 2132
 PZ
 HOOFDDORP, NETHERLANDS --

SECURITAS CANADA LIMITED
 400 - 235 YOURLAND BLVD
 North York ON M2J 4Y8

SENSORMATIC CANADA, INC
 2815 MATHESON BLVD EAST
 Mississauga ON L4W 5J8

SENTINEL ALARM
 610-6600 COTE DES NEIGES
 MONTREAL QC H3S 2A9

SERVICORP
 10-8600 BOUL. DECARIE
 VILLE MONT-ROYAL QC H4P 2N2

SHANGHAI NEW CENTURY INT'L
 HENGRUI INTERNATIONAL PLAZA,
 560 ZHANGYANG RD.
 1601-1602, WEST TOWER IGING FIBG
 HENG
 PUDONG, SHANGHAI 200122 CHINA

SHAW CABLES SYSTEMS GP
 630-3RD AVENUE SW
 Calgary AB T2P 4L4

SHRED-IT INTERNATIONAL ULC
 5000 THIMENS BLVD
 ST LAURENT QC H4R 2B2

SIGNAL SECURITY
 7735 ST.LAURENT
 MONTREAL QC H2R 1X1

SIMONS *
 225 WEST WASHINGTON STREET
 INDIANAPOLIS IN 46204 USA

SINO STAR INDUSTRIAL LTD. *
 RM 34, UNIT B, 2/F ON DAK
 INDUSTRIAL BUILDING
 NO.2-6 WAH SING STREET
 KWAI CHUNG, N.T. HK --

SMART REIT
 200 - 700 APPLEWEEK CRES.
 VAUGHAN ON L4K 5X3

SQUARE FASHIONS *
 H.O.SQUARE CENTRE
 48 MOHAKHALI
 C/A DHAKA-1212, BANGLADESH --

SREE SANTOSH GARMENTS *
 SHASTRI NAGAR ANGERIPALAYAM
 ROAD
 52/3, FULCHAND STREET
 TIRUPUR, INDIA 641602 --

STAPLES
 PO BOX 11714 SUCC. CENTRE-VILLE
 MONTREAL QC H3C 6M6

STICKY MEDIA
 1050 PACIFIC AVE.
 Lachine QC H8S 2R2

STINGRAY360
 730 RUE WELLINGTON
 MONTREAL QC H3C 1T4

Liste d'envoi aux créanciers

Dans l'affaire de la proposition conjointe de
 Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
 Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
 de la ville de Montréal
 dans la province de Québec

STUDENT PRICE CARD 1 - 999 EDGELEY BLVD VAUGHAN ON L4K 5Z4	SUZHOU JISHENG GARMENTS CO. LTD. * NO.1777 ZHONGSHAN SOUTH ROAD WUJIANG CITY, JIANGSU, CHINA --	SWEATER GARMENT (HK) LIMITED UNIT 3-5,3/FL FABRICO IND'L,BLDG. 78-84 KWAI CHEONG RD KWAI CHUNG, NEW TERR. HONGKONG --
SWEATER GARMENT* UNIT 3-5, 3/F, FABRICO IND'L BLDG., 78-84 KWAI CHEONG ROAD, KWAI CHUNG N.T., HONG KONG -	T&A SHOWROOM * 400 - 824 S. LOS ANGELES ST. LOS ANGELES CA 90014 USA	TAI ERH ENTERPRISE * NO. 201, XINXIAO RD, SOUTH DISTRICT TAIWAN 702 --
TECHNI-CENTRE 1867 BOUL. DES LAURENTIDES LAVAL QC H7M 2P8	TECHNIRACK 5455 RAMSAY ST. HUBERT QC J3Y 2S3	TELUS PO BOX 7575 VANCOUVER BC V6B 8N9
TEMPLETON DOC LTD PARTNERSHIP V8201 STATION TERMINAL VANCOUVER BC V6B 6N3	TEMPO 509 LINIDBERGH STREET LAVAL QC H7P 2N8	TERPAC PLASTICS INT'L INC. 11600 ALBERT-HUDON MONTREAL QC H1G 3K2
THE CADILLAC FAIRVIEW CORPORATION 500 - 20 QUEEN STREET W. TORONTO ON M5H 3R4	THE HARTFORD * PO BOX 660916 DALLAS TX 752 66-0916 USA	THE KINGTEX CORPORATION * 18F 91 ROOSEVELT RD SEC 2 TAIPEI TAIWAN --
THE NORTHEAST GROUP INC.* 12 NEPCO WAY PLATTSBURGH NY 12903 USA	TIS PERSONNEL 1005-5000 RUE BUCHANSUITE MONTREAL QC H4P 1T2	TNL GLOBAL INC. * 726 E. MAIN ST.,STE F-260 LEBANON OH 45036-1900 USA
TRAVELSTYLE (HK) LTD, * 8/F., 51 BEDFORD ROAD TAI KOK TSUI, KOWLOON, HONGKONG --	TRUE CROWD PLEASERZ ENTERTAINMENT INC. 540 LAURIER CRESCENT PICKERING ON L1V 4P9	TRUE INC.* PO BOX 1517 NEW YORK NY 10021 USA
TUCCI & ASSOCIES 201, RUE SAINT-ZOTIQUE EST MONTREAL QC H2S 1L2	UNO DIGITAL SCREEN PRESS LTD. 135-5751 CEDARBRIDGE WAY RICHMOND BC V6X 2A8	UPS CANADA LTD. P.O. BOX 2127 CRO Halifax NS B3J 3B7
UTILITIES KINGSTON PO BOX 790 KINGSTON ON K7L 4X7	V&H SOURCING LTD* OLD VICARAGE COTTAGE LYMINSTER ROAD, LYMINSTER, LITTLEHAMPTON, LITTLEHAMPTON, WEST SUSSEX, ENGLAND, BN17 7QF, UK - WORK SAFE - NS C/O CANADA REVENUE AGENCY TECH. 875 HERON RD OTTAWA ON K1A 1B1	VICINITY FASHION AGENTS 170-1951 GLEN DRIVE Vancouver BC V6A 4J6
WEST EDMONTON MALL PROPERTY INC. 3000 - 8882, 170ST. NW EDMONTON AB T5T 4J2	WORKPLACE SAFETY & INSURANCE BOARD PO BOX 4115 STATION A TORONTO ON M5W 2V3	WORK SAFE BC PO BOX 9600 STN TERMINAL VANCOUVER BC V6B 5J5
WORKERS COMPENSATION BOARD BC C/O DAVE ALLEN PO BOX 5350 STN TERMINAL VANCOUVER BC V6B 5L5	YVONNE CAMPBELL * 104 - 7040 AVENIDA ENCINAS CARLSBAD CA 92011 USA	YORKWELL ASIA COMPANY * ROOM D, 8/F HONG KONG BUILDING PHASE 5, 760-762 CHEUNG SHA WAN RD KOWLOON HONGKONG -- HONG KONG
YORKWELL ASIA COMPANY ROOM D, 8/F HONG KONG SPINNERS IND.BLDG PHASE 5, 760-762 CHEUNG SHA WAN ROAD KOWLOON HONGKONG --		Z STEPZAHEAD BV HOOGOORDDREEF 73A 1101BB AMSTERDAM, THE NETHERLANDS --

Liste de poste des envois supplémentaires

Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec

AGENCE DU REVENU DU CANADA
CENTRE D'ARRIVAGE REGIONAL EN INSOLVABILITE
25, RUE DES FORGES, BUREAU 111
TROIS-RIVIERES QC G9A 2G4

COMMISSION DES NORMES DU TRAVAIL
A/S J.G.LABERGE, SERV. SURVEILLANCE
26^E ÉTAGE 500 RENÉ-LÉVESQUE O
MONTRÉAL QC H2Z 2A5

CSST
1 COMPLEXE DESJARDINS
TOUR SUD SUCC DESJARDINS
MONTRÉAL QC H5B 1H1

DUN & BRADSTREET DU CANADA LTÉE
705-715 SQUARE VICTORIA
MONTRÉAL QC H2Y 2H7

EDC-EXPORT DEVELOPMENT CANADA
151 O'CONNOR
OTTAWA ON K1A 1K3

GAZ MÉTROPOLITAIN
1717 RUE DU HAVRE
MONTRÉAL QC H2K 2X3

HYDRO-QUÉBEC
BUREAU DU RECOUVREMENT
1^{ER} ÉTAGE 140 CRÉMAZIE O.
MONTRÉAL QC H2P 1C3

REVENU QUÉBEC
DIRECTION PRINCIPALE DU RECOUVREMENT DE
MONTRÉAL
1600 RENÉ-LÉVESQUE O., 3^E ÉTAGE
SECTEUR R23-CPF
MONTRÉAL QC H3H 2V2

EULER HERMES
2810-1155 RENÉ-LÉVESQUE O.
MONTRÉAL QC H3B 2L2

REVENU QUÉBEC
DIRECTION PRINCIPALE DU RECOUVREMENT
DE LA CAPITALE-NATIONALE
1265 BOUL CHAREST O., SECT. C65-61
QUÉBEC QC G1N 4V5

HYDRO-QUÉBEC
C.P. 11022, SUCC. CENTRE-VILLE
MONTRÉAL QC H3C 4V6

CANADA
Province of Quebec
District of: Quebec
Division No.: 01-Montréal
Court No.: 500-11-052107-170
Estate No.: 41-2219514

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

**Notice of Joint Proposal to Creditors and
Notice of Hearing of Application for Court Approval of Proposal
(Section 51 and Paragraph 58(b) of the Act)**

**In the matter of the joint proposal of
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.
of the City of Montreal
in the Province of Quebec**

Take notice that Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc. of the City of Montreal in the Province of Quebec have lodged with us a joint proposal under the Bankruptcy and Insolvency Act.

A copy of the joint proposal, a condensed statement of the debtor's assets and liabilities and a list of the creditors affected by the joint proposal and whose claims amount to \$250 or more are enclosed herewith.

A general meeting of the creditors will be held at the Trustee's office, 1981 McGill College, 11th Floor, Montreal, QC H3A 0G6 on August 14, 2017 at 10:00 AM.

The creditors or any class of creditors qualified to vote at the meeting may by resolution accept the joint proposal either as made or as altered or modified at the meeting. If so accepted and if approved by the court the joint proposal is binding on all the creditors or the class of creditors affected.

Take notice that, if the joint proposal is accepted by the creditors at a meeting held on August 14, 2017 at 10:00 AM, an application will be made to the court, Superior Court – Montreal, Montreal Court house, 1 Notre-Dame street E., Room 16.10, Montreal, QC H2Y 1B6, on August 21, 2017 at 8:45 AM to approve the joint proposal of Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.

Proofs of claim, proxies and voting letters intended to be used at the meeting must be lodged with us prior to the commencement of the meeting.

Dated at Montreal in the Province of Quebec, July 25, 2017.

Richter Advisory Group Inc.
Trustee acting *in re* the joint proposal of Freemark Apparel Brands Inc;
Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc
and Freemark Apparel Brands USA Inc.


Andrew Adessky, CPA, CA, CIRP, LIT

T. 514.934.3400
F. 514.934.8603
claims@richter.ca

Richter Groupe Conseil Inc.
1981 McGill College
Montréal, QC H3A 0G6
www.richter.ca

Montréal, Toronto

(Français- recto)



CANADA

Province de Québec

District de : Québec

No division : 01-Montréal

No cour : 500-11-052107-170

No dossier : 41-2219514

COUR SUPÉRIEURE

(Chambre commerciale)

Loi sur la faillite et l'insolvabilité

**Avis de la proposition conjointe aux créanciers et
Avis d'audition de la demande d'approbation par le tribunal d'une proposition
(article 51 et alinéa 58(b) de la Loi)**

**Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec**

Avis est donné que Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc. de la ville de Montréal dans la province de Québec ont déposé une proposition conjointe entre nos mains, en vertu de la Loi sur la faillite et l'insolvabilité.

Ci-inclus vous trouverez une copie de la proposition conjointe, d'un état succinct de son actif et de son passif ainsi qu'une liste des créanciers visés par la proposition conjointe et dont les réclamations se chiffrent à 250 \$ ou plus.

Une assemblée générale des créanciers sera tenue au bureau du syndic, 1981 McGill College, 11^e étage, Montréal, Québec H3A 0G6 le 14 août, 2017 à 10 heures.

Les créanciers ou toute catégorie de créanciers ayant droit de voter à l'assemblée peuvent, au moyen d'une résolution, accepter la proposition conjointe, telle que formulée ou telle que modifiée à l'assemblée. Si la proposition conjointe est ainsi acceptée et si elle est approuvée par le tribunal, elle deviendra obligatoire pour tous les créanciers ou pour la catégorie de créanciers visés.

Avis est donné que, si la proposition conjointe est acceptée à l'assemblée générale des créanciers qui sera tenue le 14 août 2017 à 10 heures, une demande sera faite au tribunal, Cour Supérieure – Montréal, Palais de justice de Montréal, 1, rue Notre-Dame E., bur. 16.10, Montréal, Québec H2Y 1B6, le 21 août 2017 à 8 h 45, en vue de faire approuver la proposition conjointe de Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.

Les preuves de réclamation, procurations et formulaires de votation dont l'usage est projeté à l'assemblée doivent nous être remis au préalable.

Daté le July 25, 2017, à Montréal en la province de Québec.

Richter Groupe Conseil Inc.

Syndic agissant *in re* la proposition conjointe de

Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,

Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.


Andrew Adessky, CPA, CA, CIRP, SAI

T. 514.934.3400
F. 514.934.8603
reclamations@richter.ca

Richter Groupe Conseil Inc.
1981 McGill College
Montréal, QC H3A 0G6
www.richter.ca

Montréal, Toronto

(English – over)



CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL
DIVISION NO.: 01-MONTRÉAL
COURT NO.: 500-11-052107-170
500-11-052108-178
500-11-052109-176
500-11-052106-172
ESTATE NO.: 41-2219514
41-2219516
41-2219518
41-2219519

SUPERIOR COURT
(Commercial Division)

IN THE MATTER OF THE PROPOSAL OF:

Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc., and Freemark Apparel Brands USA Inc., insolvent persons, having their domicile at 5640 Paré Street, Mont-Royal, Québec, H4P 2M1.

JOINT PROPOSAL

We, **Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc., and Freemark Apparel Brands USA Inc.** (collectively, the “Debtors” or the “Companies”), hereby submit the following proposal under the *Bankruptcy and Insolvency Act*:

1. **Definitions:** For all purposes relating to the present proposal under the *Bankruptcy and Insolvency Act*, the following terms shall have the following meaning:

“Act” means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;

“Approval” means the situation arising from the Proposal having been duly accepted by the required majority of creditors of the Companies and having been duly approved by the Court in a judgment which has become executory as a result of the delay for appeal having expired without there having been an appeal, or an appeal having been lodged and the judgment having been confirmed or the appeal withdrawn or otherwise settled;

“Claim” means the claim of any Creditor of the Companies, whether it is a Secured Claim, a Preferred Claim, an Employee Claim or an Unsecured Claim which existed as at the date of the filing of the Notice of Intention. Therefore, it does not include a Subsequent Claim;

“Court” means the Superior Court of the District of Montréal sitting in bankruptcy and insolvency matters (Commercial Division);

“Creditor” means the holder of a Claim;

“Employee Claim(s)” means, for each employee, the aggregate sum of all amounts owing to such employee, including any amounts owing in respect of notice of termination or pay in lieu thereof and severance claims, as set forth in the Employee Claim Notice.

“Employee Claim Notice” means the notice sent to each employee together with this Proposal setting out the employee’s Employee Claim.

“Employee Creditor” means a Creditor having an Employee Claim;

“Landlords” means those Creditors of which the Companies was a commercial tenant under a lease of real property, as acknowledged by the Companies;

“Landlord Claims” means the Unsecured Claims of the Landlords for the lesser of (i) the actual losses resulting from the disclaimers of leases or (ii) the amount calculated in accordance with the formula provided for at Section 65.2(4)b of the Act, which Claims shall be treated as Unsecured Claims in accordance with Section 65.2(5) of the Act;

“Notice of Intention” means the Notice of Intention to Make a Proposal under the Act filed by the Companies on February 17, 2017;

“Preferred Claims” means all Claims of a Creditor of the Companies governed by section 136 the Act and to be paid in priority by the Companies to all other Unsecured Claims in the distribution of the Shareholder’s Contribution;

“Preferred Creditor” means a Creditor having a Preferred Claim;

“Proposal” means this Joint Proposal as allowed by the Court in its order dated February 23, 2017;

“Proposal Expenses” means all fees, expenses, liabilities and obligations of the Trustee, and all legal fees, consulting fees and accounting fees on and incidental to the proceedings arising out of the Notice of Intention and the Proposal and including without limitation advice to the Companies and the Trustee in connection therewith;

“Proven Claim” means the amount accepted by the Companies for any Claim, or further to the Court's determination and then as per the final judgment to be rendered and that the delay of appeal has expired without having been an appeal, or an appeal having been lodged and the judgment having been confirmed or the appeal withdrawn or otherwise settled;

“Related Creditor” means Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc. and Freemark Apparel Brands USA Inc.;

“Related Creditor Claim” means the Claim of a Related Creditor;

“Secured Claims” means Claims of Secured Creditors within the meaning of the Act;

“Secured Creditor” means a Creditor having a Secured Claim;

“**Shareholder**” means Freemark Apparel Holdings Inc.

“**Shareholder’s Contribution**” has the meaning set forth in section 2.2 herein. Said contribution is only to be distributed, in accordance with the terms of the Proposal, once the Creditors have duly approved the Proposal and the Approval has been obtained;

“**Subsequent Claims**” means the claims arising in respect to goods supplied, services rendered or other consideration given as and from the date of the filing of the Notice of Intention;

“**Subsequent Creditor**” means the holder of a Subsequent Claim;

“**Trustee**” means Richter Advisory Group Inc., the Trustee under the Notice of Intention and the Trustee named in the Proposal of the Companies;

“**Unsecured Claims**” means in respect of the Companies, the claims of the Unsecured Creditors including claims of every nature and kind whatsoever, whether due or not due for payment as of the date of the filing of the Notice of Intention as well as contingent or unliquidated claims arising out of any transaction entered into by one of the Companies prior to the date thereof;

“**Unsecured Creditor**” means a Creditor having an Unsecured Claim or a Landlords Claim;

2. **Purpose of the Proposal:**

2.1 On February 17, 2017, the Companies each filed a Notice of Intention. To facilitate the administration, and for that sole reason, the Court, on February 23, 2017 authorized the joint administration. In the same spirit and for the very same (and sole) reason, the Companies have filed a joint proposal.

2.2 As a result of the Court authorized and supervised solicitation process, and the transaction that resulted, each of the Companies has no known remaining assets. However, the Shareholder has offered offer to inject an aggregate amount of \$225,000.00 (the “**Shareholder’s Contribution**”) for the sole purpose of distributing said Shareholder’s Contribution to the Creditors other than HSBC Bank Canada and Freemark Apparel Holdings Inc. should the joint proposal be duly accepted by the Creditors and approved by the Court.

3. **Secured Claims:** The Secured Claims shall be paid in accordance with arrangements existing between the Companies and the holders of Secured Claims or as may be arranged between the Companies and the holders of Secured Claims. This Proposal is not made in respect of the Claims of HSBC Bank Canada and Freemark Apparel Holdings Inc., if any, and there shall be no distribution pursuant to the terms of this Proposal on account of any claims of either HSBC Bank Canda or Freemark Apparel Holdings Inc.
4. **Employee Claims:** Each employee which is in agreement with the Employee Claim Notice shall not be required to file a proof of claim and his (her) Proven Claim shall be deemed to be as set forth in the Employee Claim Notice, for voting and distribution purposes under the Proposal. Employees who do not agree with the amount of their claim as set forth in the Employee Claim Notice must complete and file their proof of claim in respect of their Claim,

prior to the first meeting of creditors if they wish to vote on the Proposal, together with any and all supporting documents, and a proper statement of account, which proof of claim shall be dealt with pursuant to the Act;

5. **Amounts:**

(a) owing to Her Majesty in right of Canada or a Province that could be subject to a demand under Section 224 (1.2) of the *Income Tax Act*, or under any substantially similar provision of provincial legislation, outstanding at the time of the filing of the Notice of Intention, will be paid in full within six (6) months after the Approval, as per the Act;

(b) owing to employees and former employees, that they would have been entitled to receive under Paragraph 136(1)(d) of the Act if the employer became bankrupt on the date of the filing of the Notice of Intention, as well as wages, salaries, commissions or compensation for services rendered after that date and before the Approval, will be paid in full immediately after the Approval as per the Act.

6. **Proposal Expenses and Subsequent Claims:** The Proposal Expenses and the Subsequent Claims shall be assumed by third parties and the Companies declare that this Proposal does not apply to the Proposal Expenses and the Subsequent Claims;

7. **Preferred Claims:** The payment of the Preferred Claims other than those referred to in Section 5(b) hereof will be paid in full in priority to all Unsecured Claims, thirty (30) days after the Approval;

8. **Distribution of the Shareholder's Contribution:** The Shareholder will remit to the Trustee, no later than ten (10) days after the Approval, the Shareholder's Contribution to be distributed by the Trustee as follows and in the following order:

(a.) in payment of the Secured Claims, as per Section 3 herein, if any;

(b.) in payment of all Proven Claims of the Preferred Claims of the Preferred Creditors, to be paid in accordance with Sections 5 and 7 above;

(c.) the balance of the Shareholder's Contribution, to be distributed to the Unsecured Creditors with a Proven Claim, in full and final settlement of their Unsecured Claims, without interest, as follows:

(1) the lesser of: (i) the amount of the Proven Claim of such Unsecured Creditor and (ii) \$1,000.00 (the "**First Level Distribution**") which amount, subject to paragraph d) below, shall be disbursed within (i) sixty (60) days after the Approval for all the Unsecured Creditors other than the Employee Creditors and (ii) fifteen (15) days of the receipt by the Trustee of the required governmental confirmations in respect of the Employee Creditors only;

(2) an amount equal to such Unsecured Creditor's pro rata share, calculated on the basis of the remaining amount of its Proven Claim, of any amount remaining in the Shareholder's Contribution after the distribution of all of the First Level Distribution amounts, and subject to paragraph d) below, to all Unsecured

Creditors (“**Second Level Distribution**”). The Second Level Distribution will be paid by the Trustee within sixty (60) days after the following:

- (i) within (i) sixty (60) days after the Approval for all the Unsecured Creditors other than the Employee Creditors and (ii) fifteen (15) days of the receipt by the Trustee of the required governmental confirmations in respect of the Employees Creditors only;
 - (d.) the distribution referred to above shall be net of any amount to be set aside by the Trustee while Claims are being determined, litigated or for any disputed Claim. The Trustee shall use its best judgment in the determination of any amount which should be set aside, and for which period. Once all Claims have been settled or adjudicated with a final judgment, any amount set aside pursuant to this paragraph d) shall be disbursed by the Trustee;
9. **Reviewable Transactions and Preferential Payments:** Conditionally upon the Approval, the statutory terms of Sections 95 to 101 of the Act and any provision of provincial legislation having a similar objective (including but not limited to Articles 1631 to 1636 of the *Civil Code of Quebec*) shall not apply, the whole pursuant to Section 101.1 of the Act;
 10. **Claims against directors:** In accordance with Section 50(13) of the Act, the Proposal herein made will constitute a compromise of claims against the present and past directors of the Companies (the “**Directors**”) that arose before the filing of the Notice of Intention and that relate to the obligations of the Companies where the directors are by law or otherwise liable in their capacity as directors for the payment of such obligations, and acceptance of the Proposal, upon Approval, will operate as a discharge in favour of such present and past directors with respect to such obligations. Nothing herein shall be interpreted as an acknowledgement of any liability or obligation of the directors of the Companies;
 11. **Release:** Upon the payment described in section 8 herein each of the Companies, the Directors and the Shareholder shall be released and discharged from any and all demands, claims, actions, law suits, debts, taxes, obligations to do anything, damages, judgments, judgment enforcement proceedings arising from any liability, obligation, demand or cause of action of any nature whatsoever, whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, that any Employee Creditors, Preferred Creditors or Unsecured Creditors would otherwise be entitled to assert based, in whole or in part, on any act or omission, contract, duty, responsibility, or obligation of any nature having arisen on the date of the Notice of Intention or previously thereto relating to the Claims, the conduct of the business of the Companies, this Proposal or the Companies’ proceedings under the Act, to the fullest extent permissible in law, and any such right resulting from any such act or omission, shall be forever waived and released (other than the right to enforce any of the Companies’ obligations under this Proposal or any related agreement), provided that nothing herein shall affect the right of any Creditor to recover any insurance proceeds or benefits under any contract pursuant to which such Creditor is an insured.
 12. **Deemed approval:** Each of the Unsecured Creditors with a Proven Claim equal to or less than \$1,000.00 shall be deemed to have voted in favour of the Proposal. Likewise, any employee that has not filed a proof of claim, **prior to the first meeting of creditors**, shall be

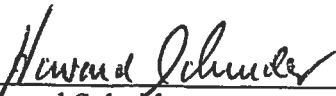
deemed to have voted in favour of the Proposal in an amount equal to the Employee Claim. Notwithstanding the foregoing, the Unsecured Creditors and the Employees described in the present clause may choose to vote against the Proposal in the context of the creditors' vote on the Proposal.

13. **Related Creditors:** Conditional upon the acceptance by its Creditors of the Proposal and to the approval thereof by the Court, the Related Creditors waive and renounce to (i) any right to prove in whole or in part any Related Creditor Claim they may have and (ii) any dividend that is or could be payable to them under the Proposal.
14. **Trustee:** The Trustee will be the Trustee under the Proposal and all monies payable under the Proposal will be paid over to the Trustee which will remit the dividends in accordance with the terms of the Proposal.


IN THE EVENT OF ANY DISCREPANCY BETWEEN THE ENGLISH AND THE FRENCH VERSION OF THIS PROPOSAL, THE ENGLISH VERSION WILL TAKE PRECEDENCE.

DATED AT MONTREAL, QUEBEC, this 21th day of July 2017.

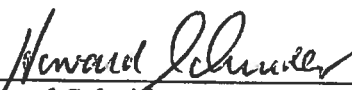
**FREEMARK APPAREL BRANDS
INC.**

Per 
Name: Howard Schneider

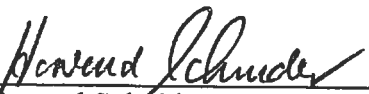
**FREEMARK APPAREL BRANDS ESP
INC.**

Per 
Name: Howard Schneider

**FREEMARK APPAREL BRANDS
TEC INC.**

Per 
Name: Howard Schneider

**FREEMARK APPAREL BRANDS USA
INC.**

Per 
Name: Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

Original Amended

-- Form 78 --
 Statement of Affairs (Business Proposal) 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 Proposal of
 Freemark Apparel Brands Inc
 of the of Mont-Royal
 in the Province of Quebec

To the debtor:

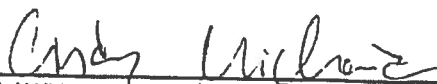
You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the filing of your proposal (or notice of intention, if applicable), on the 17th day of February 2017. When completed, this form and the applicable attachments 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
20,743,736.17	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"
20,743,736.17	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" estimated to be reclaimable for	0.00
0.00	Estimated to produce
Total liabilities	0.00
20,743,736.17	4. Bills of exchange, promissory note, etc., as per list "F" ...
Surplus	0.00
NIL	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
	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
	0.00
	Deficiency
	20,743,736.17

I, Howard Schnider, of the City of Montréal in the Province of Quebec, 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 Freemark Apparel Brands Inc. affairs on the 24th day of July 2017 and fully disclose all property of every description that is in Freemark Apparel Brands Inc. possession or that may devolve on Freemark Apparel Brands Inc. in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)

before me at the City of Montréal in the Province of Quebec, on this 24th day of July 2017.


 Cindy M Michaud, Commissioner of Oaths
 For the Province of Quebec
 Expires April 12, 2018


 Howard Schnider



District de: Québec
 No division: 01 - Montréal
 No cour: 500-11-052107-170
 No dossier: 41-2219514

original modifié

- FORMULAIRE 78 -
 Bilan - proposition déposée par une entité
 (paragraphe 49(2), alinéa 158d) et paragraphes 50(2) et 62(1) de la Loi)

Dans l'affaire de la proposition de
 Freemark Apparel Brands Inc
 de la ville de Montréal
 dans la province de Québec

Au débiteur :

Vous êtes tenu de remplir avec soin et exactitude le présent formulaire et les annexes applicables indiquant la situation de vos affaires à la date du dépôt de votre proposition (ou de votre avis d'intention) le 17 février 2017. Une fois rempli, ce formulaire et les listes annexées, constituent votre bilan, qui doit être vérifié sous serment ou par une déclaration solennelle.

PASSIF (tel que déclaré et estimé par l'officier)		ACTIF (tel que déclaré et estimé par l'officier)	
1. Créanciers non garantis: voir liste A	20,743,736.17	1. Inventaire	0.00
Équilibre de réclamations garantis: voir liste "B".....	0.00	2. Aménagements	0.00
Créanciers non garantis total.	20,743,736.17	3. Comptes à recevoir et autres créances: voir liste E	
2. Créanciers garantis: voir liste B	0.00	Bonnes	0.00
3. Créanciers privilégiés: voir liste C	0.00	Douteuses	0.00
4. Dettes éventuelles, réclamations de fiducie ou autres (voir liste D)pouvant être réclamées pour une somme de. . .	0.00	Mauvaises	0.00
Total du passif	20,743,736.17	Estimation des créances qui peuvent être réalisées	0.00
Surplus	NIL	4. Lettres de change, billets à ordre, etc., voir liste F	0.00
		5. Dépôts en institutions financières	0.00
		6. Espèces	0.00
		7. Bétail	0.00
		8. Machines, outillage et installation	0.00
		9. Immeubles et biens réels : voir liste G	0.00
		10. Ameublement	0.00
		11. REER, FERR, Assurances-vie etc	0.00
		12. Valeurs mobilières(actions, obligations, débentures etc.	0.00
		13. Droits en vertu de testaments	0.00
		14. Véhicules	0.00
		15. Autres biens : voir liste H	0.00
		Si le débiteur est une personne morale, ajoutez :	
		Montant du capital souscrit	0.00
		Montant du capital payé	0.00
		Solde souscrit et impayé	0.00
		Estimation du solde qui peut être réalisé	0.00
		Total de l'actif	0.00
		Déficit	20,743,736.17

Je, Howard Schnider, de Montréal en la province de Québec, étant dûment assermenté (ou ayant déclaré solennellement) déclare que le bilan qui suit et les listes annexées sont, à ma connaissance, un relevé complet, véridique et entier de mes affaires en ce 24 juillet 2017, et indiquent au complet tous mes biens de quelque nature qu'ils soient, en ma possession et réversibles, tels que définis par la Loi.

ASSERMENTÉ (ou déclaré solennellement)
 devant moi le 24 juillet 2017, à Montréal en la province de Québec.

(signé)

 Cindy M Michaud, Commissaire à l'Assermentation
 Pour la province de Québec
 Expire le 12 avril 2018

(signé)

 Howard Schnider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	2K FINISHERS INC	8301PARKWAY BLVD. VILLE D'ANJOU QC H1J 1M8	172,578.91	0.00	172,578.91
2	2STEPZAHEAD BV *	HOOGOORDDREEF 73A 1101BB 2STEPZAHEAD B.V AMSERDAM THE NETHERLANDS --	14,971.37	0.00	14,971.37
3	5 SEASONS SHOWROOM *	116 - 696 PYLANT STREET ATLANTA GA 30306 USA	0.00	0.00	0.00
4	AARON MIECHKOTA	203 - 6605 RUE HOHELAGA MONTREAL QC H1N 1X8	4,881.25	0.00	4,881.25
5	ABZ INSURANCE	200-4098 RUE STE-CATHERINE O. Westmount QC H3Z 1P2	0.00	0.00	0.00
6	AGENCE DE MANNEQUIN MONTAGE INC	400 - 3451 ST. LAURENT MONTREAL QC H4P 2T6	1,379.70	0.00	1,379.70
7	ALBERTA MENS WEAR ASSOCIATION	P.O. BOX 66037 HERITAGE Edmonton AB T6J 6T4	0.00	0.00	0.00
8	ARROW MARKETING	15 MCLAREN AVENUE Cambridge ON N1R 8K9	4,570.17	0.00	4,570.17
9	ASCENSEURS SUPERIEUR INC.	1029 RUE DU VIGER Terrebonne QC J6W 6B6	735.87	0.00	735.87
10	ASMARA INTERNATIONAL LTD.*	UNIT 8B, TONG YUEN FACTORY BUILDING 505 CASTLE PEAK ROAD LAI CHI KOK, KOWLOON HONGKONG --	2,049.55	0.00	2,049.55
11	ASTRAL MEDIA OUTDOOR, L.P.	1600-1800 MCGILL COLLEGE MONTREAL QC H3A 3J6	121,969.31	0.00	121,969.31
12	ASTRAL MEDIA RADIO GP	1717 RENE-LEVESQUE BLVD EAST MONTREAL QC H2L 4T9	5,200.32	0.00	5,200.32
13	ATRADIUS COLLECTIONS LIMITED	1430-1 ROBERT SPECK PKWY MISSISSAUGA ON L4Z 3M3	0.00	0.00	0.00
14	BCIMC REALTY CORPORATION	1600-925 WEST GEORGIA ST. Vancouver BC V6C 3L2	363,094.39	0.00	363,094.39
15	BCIMC REALTY CORPORATION	1600-925 WEST GEORGIA ST. Vancouver BC V6C 3L2	5,849.16	0.00	5,849.16
16	BELL CANADA	CASE POSTALE 8712 SUCC. CENTRE-VILLE MONTREAL QC H3C 3P6	1,095.35	0.00	1,095.35
17	BENCH LIMITED	ARDWICK GREEN NORTH TANZARO HOUSE MANCHESTER, ENGLAND M12 6FZ --	0.00	0.00	0.00
18	BENCH LTD *	TANZARO HOUSE ARDWICK GREEN NORTH MANCHESTER, M12 6FZ ENGLAND --	0.00	0.00	0.00
19	BRILLIANT SIGN DESIGN	256 - 5475 PARE STREET MONTREAL QC H4P 1P7	802.30	0.00	802.30
20	BUNZL RETAIL *	LAMPLIGHT WAY, AGECROFT COMMERCE PARK SWINTON MANCHESTER UK - M27 8UJ	6,066.75	0.00	6,066.75
21	C&O APPAREL INC.	3788 NORTH FRASER WAY BURNABY BC V5J 5G1	563,720.84	0.00	563,720.84
22	CAFE GRAN SASSO	4830 COTE VERTU O. VILLE SAINT LAURENT QC H4S 1J9	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 – Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
23	CANADA POST CORPORATION	2701 RIVERSIDE DR. OTTAWA ON K1A 1L7	13,603.66	0.00	13,603.66
24	CANADA REVENUE AGENCY - SALES TAXES Attn: MICHAEL LOPES	305 BOUL. RENE-LEVESQUE O. MONTREAL QC H2Z 1A6	236,691.24	0.00	236,691.24
25	CANPAR TRANSPORT L.P.	102-201 WEST CREEK BLVD Brampton ON L6T 0G8	21,641.63	0.00	21,641.63
26	CASABAWA IMPORTS INC	8900 AV DU PARC MONTREAL QC H2N 1Y8	14,793.83	0.00	14,793.83
27	CATCRES HOLDINGS INC.	1000 - 1255 PEEL STREET MONTRAL QC H3B 2T9	138,147.88	0.00	138,147.88
28	CATEGORY 5 IMAGING	1062 COOKE BOULEVARD BURLINGTON ON L7T 4A8	30,534.84	0.00	30,534.84
29	CHANGSHU RICH-WEAR*	E-COMMERCE ZONE, NO.88 TAOSHAN ROAD, CHANGSHU JIANGSU, CHINA, 215500 -	1,330.90	0.00	1,330.90
30	CITY OF CALGARY	PO BOX 2405 STN M 800 MACLEOD TRAIL SE Calgary AB T2P 3L9	1,150.30	0.00	1,150.30
31	CITY OF EDMONTON	PO BOX 2670 Edmonton AB T5J 2G4	0.00	0.00	0.00
32	CITY PALLETS	1640 BONHILL RD. UNIT # 10 - 11 Mississauga ON L5T 1C8	853.69	0.00	853.69
33	CLEAN SHINE	351 AVENUE RAIMBAULT Pointe-Claire QC H9R 5V1	1,827.00	0.00	1,827.00
34	CLEAR CHANNEL	1901 - 250 YONGE STREET Toronto ON M5B 2L7	33,155.98	0.00	33,155.98
35	CLOUD NYNE INC.*	1204 - 209 WEST 38TH STREET NEW YORK NY 10018 USA	0.00	0.00	0.00
36	COFACE, BANKRUPTCY COLLECTIONS Attn: AMY SCHMIDT	50 MILLSTONE RD, BLDG 100 SUITE 360 East Windsor NJ 08520 USA	0.00	0.00	0.00
37	COPI DATA	450 RUE WRIGHT ST. LAURENT QC H4N 1M6	4,205.95	0.00	4,205.95
38	CORAL SERVICES	1335 ROCKWOOD DRIVE Kingston ON K7P 2M8	2,718.32	0.00	2,718.32
39	CORMACK RECRUITMENT	600-1285 WEST BROADWAY Vancouver BC V6H 3X8	8,662.50	0.00	8,662.50
40	CORP. OF THE CITY OF NEW WESTMINSTER	511 ROYAL AVENUE NEW Westminster BC V3L 1H9	0.00	0.00	0.00
41	CROMBIE DEVELOPMENTS LTD	200-610 EAST RIVER ROAD NEW GLASGOW NS B2H 3S2	382,676.10	0.00	382,676.10
42	D.O.D. TRANSPORT INC.	9189 SAGUENAY ST. LEONARD QC H1R 2M5	5,636.08	0.00	5,636.08
43	DAMA CONSTRUCTION	117 AVE LINSAY Dorval QC H9P 2S6	189,825.34	0.00	189,825.34
44	DAVID KIRSCH FORWARDER	600-185 DORVAL AVE. Dorval QC H9S 5J9	28,117.28	0.00	28,117.28
45	DE LAGE LANDEN FINANCIAL SERVICES CANADA INC.	3450 SUPERIOR COURT, UNIT 1 OAKVILLE ON L6L 0C4	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schnider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 - Continued

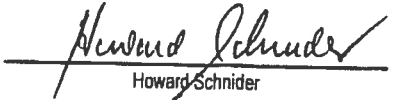
List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
46	DELMAR INTERNATIONAL INC.	10636 COTE DE LIESSE MONTREAL QC H8T 1A5	0.00	0.00	0.00
47	DEMAC MEDIA	300 - 71 KING STREET EAST Toronto ON M5C 1G3	158,736.88	0.00	158,736.88
48	DENIS OFFICE SUPPLIES AND FURNITURES	2990 BOUL. LE CORBUSIER Laval QC H7L 3M2	0.00	0.00	0.00
49	DLL FINANCIAL SOLUTIONS Attn: MARCO JACUTA	C/O M JACUTA, DE LAGE LANDEN 1 - 3450 SUPERIOR COURT OAKVILLE ON L6L 0C4	0.00	0.00	0.00
50	DOGREE FASHIONS INC.*	3205 CHEMIN BEDFORD MONTREAL QC H3S 1G3	55,351.62	0.00	55,351.62
51	DULCEDO MANAGEMENT	200-438 RUE MCGILL MONTREAL QC H2Y 2G1	17,184.16	0.00	17,184.16
52	DYNAMIC BUSINESS FORMS	227 BLUE HAVEN DDO QC H9G 2N6	0.00	0.00	0.00
53	EASTMAN EXPORT GLOBAL CLOTHING *	PITCHAMPALAYAM PUDUR 5/591, SRI LAKSHMI NAGAR TIRUPUR-641 603 INDIA -- INDIA	0.00	0.00	0.00
54	EBATES CANADA, INC.*	805-90 EGLINTON AVE EAST Toronto ON M4P 2Y5	0.00	0.00	0.00
55	EMBALLAGES KUSH-PACK INC.	5757 BOUL. THIMENS VILLE SAINT LAURENT QC H4R 2H6	3,766.14	0.00	3,766.14
56	EMPLOYEES	5640 RUE PARE MOUNT ROYAL QC H4P 2M1	214,523.00	0.00	214,523.00
57	ESPRIT EUROPE GmbH	ESPRIT-ALLEE, 40882 RATINGEN, GERMANY -- GERMANY	0.00	0.00	0.00
58	ESPRIT INTERNATIONAL	1370 BROADWAY, 14 FLOOR NEW YORK NY 10018 USA	56,081.38	0.00	56,081.38
59	ESPRIT REGIONAL DISTRIBUTION LIMITED *	43/F ENTERPRISE SQUARE THREE 39 WANG CHIU ROAD KOWLOON BAY, HONGKONG --	118,097.72	0.00	118,097.72
60	ESPRIT WHOLESALE GmbH	ESPRIT ALLEE RATINGEN 40082 GERMANY	184,313.95	0.00	184,313.95
61	ESSEX POWERLINE CORPORATION	3 - 2730 HIGHWAY OLDCASTLE ON NDR 1L0	0.00	0.00	0.00
62	EXECUTIVE MAT SERVICE B.C. LTD.	6 - 20113 - 92ND AVENUE LANGLEY BC V1M 3A5	427.72	0.00	427.72
63	FED EXPRESS CANADA LTD	P.O. BOX 4626 TORONTO STN A Toronto ON M5W 5B4	0.00	0.00	0.00
64	FEDERAL EXPRESS CANADA LTD (ESPRIT)	P.O. BOX: 4626 TORONTO STN A Toronto ON M5W 5B4	112,613.11	0.00	112,613.11
65	FIBRENOIRE INTERNET Attn: Jan-Erik Lavoie	320 - 550, AV BEAUMONT MONTREAL QC H3N 1V1	0.00	0.00	0.00
66	FINELINE TECHNOLOGIES INC. *	P.O. BOX: 921933 Norcross GA 30010 USA	8,354.77	0.00	8,354.77
67	FOLIO MONTREAL	295 DE LA COMMUNE OUEST MONTREAL QC H2Y 2E1	28,341.34	0.00	28,341.34
68	FORTIS BC - NATURAL GAS	PO BOX 6666 STN TERMINAL Vancouver BC V6B 6M9	1,768.05	0.00	1,768.05

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
69	FREEMARK APPAREL BRANDS GROUP INC.	5640 RUE PARÉ MONTREAL QC H4P 2M1	1,560,801.95	0.00	1,560,801.95
70	FRESHA CONSTRUCTION	431 AVENUE PINE BEACH Dorval QC H9S 2X2	37,021.31	0.00	37,021.31
71	FRESHA CONSTRUCTION INC.	11-431 AVE PINE BEACH Dorval QC H9S 2X2	0.00	0.00	0.00
72	FUZE HR SOLUTIONS INC.	250-333 DECARIE BLVD MONTREAL QC H4N 3M9	38,827.13	0.00	38,827.13
73	FUZHOU GARMENTS*	2#3 (YUAN CHANGZHEN ZHUBAO) HOUSHAN, MINHOU FUZHOU, CHINA -	2,991.61	0.00	2,991.61
74	G & G SALES AGENCY	295 - 1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
75	G.L. SMITH PLANNING & DESIGN INC.	229 SHEPPARD AVE. WEST Toronto ON M2N 1N2	15,130.06	0.00	15,130.06
76	GAINFUL GROUP LIMITED *	UNIT 2209, 22/F., WU CHUNG HOUSE 213 QUEENS ROAD EAST WANCHAI HONG KONG - -	40.14	0.00	40.14
77	GARDA	1390 BARRE STREET MONTREAL QC H3C 1N4	58,934.20	0.00	58,934.20
78	GLOBAL HANGERS INC	UNIT C - 9600 RUE IGNACE Brossard QC J4Y 2R4	918.81	0.00	918.81
79	GROUPE DE SECURITE GARDA SENC	1390 RUE BARRE MONTREAL QC H3C 1N4	3,909.49	0.00	3,909.49
80	HALO METRICS INC.	183-21300 GORDON WAY Richmond BC V6W 1M2	7,659.08	0.00	7,659.08
81	HANGZHOU BODA GROUP*	C/O: HONGKONG BODA GOURP GROUP CO., LTD. 1501-1508 MILLENNIUM CITYS (APM) 418 KWUN TONG ROAD, KWUN TONG KOWLOON, HONG KONG -	1,636.90	0.00	1,636.90
82	HEADCOUNT	9419 - 20TH AVENUE NW Edmonton AB T6N 1E5	27,456.82	0.00	27,456.82
83	HERSHY WEINBERG SALES INC.	104-160 TYCOS DRIVE Toronto ON M6B 1W8	0.00	0.00	0.00
84	HOLIDAY GROUP INC.	4875 BOUL DES GRANDES-PRAIRIES ST-LEONARD QC H1R 1X4	54,383.18	0.00	54,383.18
85	HORTON BERNER FASHION GROUP	195-1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
86	HYDRO OTTAWA	PO BOX 4483 STATION A Toronto ON M5W 5Z1	0.00	0.00	0.00
87	HYDRO QUEBEC	C.P. 270 SUCC YOUVILLE MONTREAL QC H2P 2V4	8,762.85	0.00	8,762.85
88	HYPE ONE.COM LTD	400 - 1235 BAY STREET Toronto ON M5R 3K4	1,243.00	0.00	1,243.00
89	IBC (INTERNATIONAL BAR CODE SERVICES INC.)	121-433 CHABANEL O MONTREAL QC H2N 2J3	269.62	0.00	269.62
90	IDEON PACKAGING	11251 DYKE ROAD RICHMOND BC V7A 0A1	2,749.16	0.00	2,749.16

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 - Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
91	IMPRIMERIE BCSS INC.	100-9800 MEILLEUR MONTREAL QC H3L 3J4	505.89	0.00	505.89
92	ING BANK (US) *	VAN HENNAERTWEG 8 GARCIA BV 2952 CA ALBLASSERDAM, THE NETHERLANDS -	467,476.01	0.00	467,476.01
93	INNOVATIVE SYSTEMS, LLC *	125-23382 MILL CREEK DR LAGUNA HILLS CA 92653 USA	0.00	0.00	0.00
94	ITC LIMITED*	BLOCK B, 14/F HIGH WIN FACTORY BUILDING, 47 HOI YUEN ROAD KWUN TONG HLN, HONG KONG -	205.70	0.00	205.70
95	IVANHOE CAMBRIDGE II INC.	300 - 95 WELLINGTON STREET WEST TORONTO ON M5J 2R2	2,109,357.05	0.00	2,109,357.05
96	IVANHOE CAMBRIDGE INC. - TSAWWASSEN MILLS	TSAWWASSEM MILLS MANAGEMENT OFFICE 5000 CANOE PASS WAY TSAWWASSEN BC V4M 0B3	0.00	0.00	0.00
97	JERRY COHEN FORWARDERS LIMITED	5203 FAIRWAY LACHINE QC H8T 3K8	265.59	0.00	265.59
98	JIANGSU SAINTY*	ROOM 304 BUILDING C, 21 SOFTWARE AVENUE NANJING, CHINA, 210012 -	2,679.88	0.00	2,679.88
99	JIANGSU SKYRUN WUXI CO.LTD *	28 FLOOR, 88 XIANQUAN EAST ST. WUXI,JIANGSU CHINA -- CHINA	0.00	0.00	0.00
100	JINNAT APPARELS LTD *	SARDAGONJ KASHIMPUR GAZIPUR-1349, BANGLADESH --	0.00	0.00	0.00
101	JOURNAL DECLARATION	8061 RUE ST. HUBERT MONTREAL QC H2R 2P4	517.39	0.00	517.39
102	KESTENBERG SIEGAL LIPKUS LLP	65 GRANBY ST. Toronto ON M5B 1H8	0.00	0.00	0.00
103	KOH BRAND LTD. *	FARNCOMBE ROAD, WORTHING WEST SUSSEX BN11 2BW UK --	5,667.01	0.00	5,667.01
104	L FASHION PTE LTD *	10 RAEBURN PARK, NO.3-08 BLOCK A SINGAPORE 088702 --	0.00	0.00	0.00
105	L'EQUIPE DAIGLE LAROCHE	R03-555 CHABANEL O. MONTREAL QC H2N 2H7	0.00	0.00	0.00
106	LES DISTRIBUTIONS BERSA INC.	2320 RUE BEAUZELE SL Laurent QC H4K 2R7	0.00	0.00	0.00
107	LES PRODUCTIONS GRAPH X INC.	2170 AV. CHARLAND MONTREAL QC H1Z 1B1	17,128.50	0.00	17,128.50
108	LF FASHION PTE LTD. *	NO.3-08 BLOCK A 10 RAEBURN PARK SINGAPORE 088702 --	0.00	0.00	0.00
109	LIVEFREE SHOWROOM *	2013 WARFIELD AVE REDONDO BEACH CA 90278 USA	0.00	0.00	0.00
110	LUXELIFE	6J-8 ROSEBANK DRIVE Toronto ON M1B 5Z3	0.00	0.00	0.00
111	MACINTYRE COMMUNICATIONS	3504 - 70 DISTILLERY LANE Toronto ON M5A 0E3	27,642.84	0.00	27,642.84
112	MEDIA TRANSCONTINENTAL S.E.N.C.	300-400 AV. SAINTE CROIX E. ST-LAURENT QC H4N 3L4	8,881.83	0.00	8,881.83

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
113	METRO / BCMAC	103 - 1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
114	METRO CUSTOMS BROKERS INC.*	4300 JEAN TALON OUEST MONTREAL QC H4P 1W3	0.00	0.00	0.00
115	MEYKING ENTREPRISE INC	228 - 5475 PARE STREET MONT-ROYAL QC H3P 1P7	1,085.08	0.00	1,085.08
116	MINISTRY OF FINANCE - SASKACHEWAN	PO BOX 200 Regina SK S4P 2Z6	0.00	0.00	0.00
117	MINTZ GLOBAL SCREENING INC.	200-1303, WILLIAM MONTREAL QC H3C 1R4	0.00	0.00	0.00
118	MIRABEL OUTLET CTRE GEN. PARTNERSHIP	PO BOX 15627 STATION A Toronto ON M5W 1C1	0.00	0.00	0.00
119	MOMENTIS SYSTEMS INC	250-5500 ROYALMOUNT AVE MONTREAL QC H4P 1H7	0.00	0.00	0.00
120	MORGUARD	800 - 55 CITY CENTRE DRIVE MISSISSAUGA ON L5B 1M3	391,216.33	0.00	391,216.33
121	MTS INC.	BOX 7500 Winnipeg MB R3C 3B5	0.00	0.00	0.00
122	MULTI BAG IMPORTS INC	200 - 5653 PARE MONTREAL QC H4P 1S1	67,414.44	0.00	67,414.44
123	MULTI BAG IMPORTS INC. US*	200 - 5653 PARE MONTREAL QC H4P 1S1	34,871.13	0.00	34,871.13
124	MY PRINTER.CA	2155 RUE VINCENT MONTREAL QC H4M 1M6	8,235.14	0.00	8,235.14
125	NATIONAL PROJECTS	222 CROCUS DRIVE Toronto ON M1R 4T7	113,744.96	0.00	113,744.96
126	NBS-USD *	9315 TRANS CANADA ST-LAURENT QC H4S 1V3	0.00	0.00	0.00
127	NEW ACCESSORIES GROUP LTD *	THE OLD BARN.LEDGER FARM FOREST GREEN RD FIFIELD, BERKS, 2L62NR UK -- UK	0.00	0.00	0.00
128	NEWFORM DISPLAY INC.	2250, 46TH AVENUE Lachine QC H8T 2P3	14,968.59	0.00	14,968.59
129	NEXT CANADA (3790142 CANADA INC.) Attn: KATRINE MONAGHAN	2029-777 RICHMOND ST. W. Toronto ON M6J 0C2	0.00	0.00	0.00
130	NINGBO DYON IMP. & EXP*	72-106 GONGMAO YI RD. 315171 JISHIGANG, NINGBO, CHINA -	5,628.72	0.00	5,628.72
131	NKPR INC.	100-312 ADELAIDE STREET W. Toronto ON M5V 1R2	34,184.02	0.00	34,184.02
132	NO BETTER SERVICE	9315 TRANS-CANADA HWY VILLE ST. LAURENT QC H4S 1V3	7,955.73	0.00	7,955.73
133	OLIAN INDUSTRIAL CO. LTD. *	201HSIN HSIAO ROAD TAINAN, TAIWAN --	20,119.70	0.00	20,119.70
134	OMNIBRAND LIMITED *	13/F., PAT TAT INDUSTRIAL BUILDING 1 PAT TAT STREET SAN PO KONG, KOWLOON, HONGKONG --	23,692.29	0.00	23,692.29
135	OMNITRANS (ESP)	4300 JEAN TALON O. MONTREAL QC H4P 1W3	5,892.14	0.00	5,892.14

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 - Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
136	OMNITRANS (US) *	4300 JEAN TALON W MONTREAL QC H4P 1W3	35,441.90	0.00	35,441.90
137	OMNITRANS INC	4300 JEAN TALON O. MONTREAL QC H4P 1W3	5,225.03	0.00	5,225.03
138	OPTRUST RETAIL INC. - WINDSOR CROSSING	C/O BENTALL KENNEDY (CANADA) 785 WONDERLAND ROAD S London ON N6K 1M6	7,742.09	0.00	7,742.09
139	OUTFRONT MEDIA CANADA LP	377 HORNER AVE Toronto ON M8W 1Z6	336,051.38	0.00	336,051.38
140	OUTGROWTH LTD	534-250A EGLINTON AVE EAST Toronto ON M4P 1K0	4,633.00	0.00	4,633.00
141	OUTSOURCED PROGRAM MANAGEMENT	4990 JEAN TALON W MONTREAL QC H4P 1W9	61,499.50	0.00	61,499.50
142	OXFORD	ROYAL BANK PLAZA, NORTH TOWER 900 - 200 BAY STREET TORONTO ON M5J 2J2	872,690.65	0.00	872,690.65
143	PARADIGM LEATHER*	PLT NO.#194, SECTOR-6, IMT MANESAR, GURGAON HARYANA-122050, INDIA -	769.87	0.00	769.87
144	PATTISON OUTDOOR ADVERTISING LP	500 - 2700 MATHESON BLVD. E W TOWER Mississauga ON L4W 4V9	2,586.94	0.00	2,586.94
145	PAULINA RICHARDS	3448 D'IBERVILLE MONTREAL QC H2K 3E2	5,782.04	0.00	5,782.04
146	PEREGRINE PLASTICS LTD	313 PRODUCTION WAY BURNABY BC V5A 3H1	69,591.45	0.00	69,591.45
147	PRESTIGE RECRUITMENT	1800 - 1010 SHERBROOKE W MONTREAL QC H3A 2R7	14,946.76	0.00	14,946.76
148	PRIMARIS MANAGEMENT INC.	500 - 3625 ST DUFFERIN TORONTO ON M3K 1N4	77,443.11	0.00	77,443.11
149	PRODUCTION SWAT INC.	1061 RUE MARTIAL Laval QC H7P 1E4	387,251.28	0.00	387,251.28
150	PRODUITS COM TECH INC.	1375 BERGAR LAVAL QC H7L 4Z7	1,614.25	0.00	1,614.25
151	PROFORMA CANADA INC	8-400 STEELES AVE.E.SUITE 319 Brampton ON L6W 4T4	4,868.85	0.00	4,868.85
152	PROGRESS LUV2PACK	20 TANGIERS ROAD Toronto ON M3J 2B2	51,440.48	0.00	51,440.48
153	PT FOREVER GARMINDO * Attn: MR. RAGHU SHETTY	JL RAYA BANJARAN JAWA BARAT -- INDONESIA	0.00	0.00	0.00
154	PT INDOMATRA BUSANA JAYA Attn: MR. STEVE HONG	(for labels purpose only) JL. H. DIMUN NO. 9 KP, SIDAMUKTI SUKAMAJU, CILODONG DEPOK 16145 DePOK 16415 INDONESIA	3,257.68	0.00	3,257.68
155	PT PANTJATUNGGAL KNITTING MILL * Attn: MRS. FELICIA TEOFANI	JL. SIMONGAN NO.98, SEMARANG 50148, CENTRAL JAVA JAVA 50148 INDONESIA	147,103.40	0.00	147,103.40
156	PT PEVALI GROUP INTERNATIONAL Attn: PETER LUND	(for labels purpose only) JL KP. PULO ARMIN B NO. 11, KEL BARANANGSIANG BOGOR TIMUR 16143 INDONESIA	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 - Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
157	PT. ASIA PENTA GARMENT*	JL.MEKAR MULYA KAV.11 BANDUNG 40613, INDONESIA -- INDIA	0.00	0.00	0.00
158	PT. RICKY PUTRA GLOBALINDO. TBK * Attn: MR. EFENDI LEE	TARIKOLOT, CITEREUP BOGOR, KABUPATEN BOGOR JL.INDUSTRI no. 54 JAWA BARAT, INDONESIA -- INDONESIA	83,665.11	0.00	83,665.11
159	PT. UNI KYUNG SEUNG INTERNATIONAL * Attn: MRS. DEBBY KIM	KAWASAN BERIKAT, NUSANTARA B1 KBN CAKUNG CILINCING JL.SUMATRA BLOK D.17 JAKARTA UTARA 14140 INDONESIA 14140 INDONESIA	8,529.36	0.00	8,529.36
160	PUROLATOR COURIER LTD.	ETOBICOKE POSTAL STATION A P.O. BOX 1100 Etobicoke ON M9C 5K2	334,730.00	0.00	334,730.00
161	Q COLLECTION PTE LIMITED *	NO.12-1, UNITED SQUARE 101 THOMPSON ROAD SINGAPORE 307591 - -	0.00	0.00	0.00
162	QINGDAO V-DESIGN*	ROOM 1116,BUILDING B,WANDA PLAZA,NO.33 LIAN YUN GANG ROAD, QINGDAO, CHINA -	249.99	0.00	249.99
163	RCI ENVIRONNEMENT INC.	9501 BOUL RAY LAWSON Anjou QC H1J 1L4	0.00	0.00	0.00
164	REBOX	601 STINSON St. Laurent QC H4N 2E1	0.00	0.00	0.00
165	RECEIVER GENERAL FOR CANADA	4695, BOUL. DE SHAWINIGAN-SUD Shawinigan QC G9P 5H9	748,581.73	0.00	748,581.73
166	RECRUTEMENT PRESTIGE Attn: DOMINIQUE VALLIÉRES	1 PLACE VILLE-MARIE MONTREAL QC H3B 4M4	0.00	0.00	0.00
167	REMCO	4565 HICKMORE St. Laurent QC H4T 1S5	3,107.25	0.00	3,107.25
168	RIOCAN HOLDINGS	500 - 2300 YONGE ST. , PO BOX 2386 TORONTO ON M4P 1E4	7,083.70	0.00	7,083.70
169	RMB EXTERMINATION INC.	477 BOUL DES LAURENTIDES PONT VIAUVAVAL QC H7G 2V2	0.00	0.00	0.00
170	ROGERS	2645 RUFUS ROCKHEAD, CP 11442 MONTREAL QC H3C 5J2	9,198.00	0.00	9,198.00
171	ROGERS MEDIA	1 MOUNT PLEASANT RD, 5TH FL Toronto ON M4Y 2Y5	0.00	0.00	0.00
172	RUBAN MICRO	1985 LUCIEN THIMENS VILLE ST. LAURENT QC H4R 1K8	8,675.68	0.00	8,675.68
173	SANIYO*	24 BRILLIANCE COURT, HILLGROVE VILLAGE DISCOVERY BAY, HONG KONG -	232.95	0.00	232.95
174	SASK. MEN'S APPAREL CLUB INC.	P.O. BOX: 8778 Saskatoon SK S7K 6S5	0.00	0.00	0.00
175	SASKTEL	PO BOX 2121 Regina SK S4P 4C5	0.00	0.00	0.00
176	SCOTCH & SODA	JACOBUS SPIJKERDREEF 20-24, 2132 PZ HOOFDDORP.NERTHERLANDS - -	1,961,861.67	0.00	1,961,861.67
177	SECURITAS CANADA LIMITED	400 - 235 YOURLAND BLVD North York ON M2J 4Y8	3,114.00	0.00	3,114.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 - Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
178	SENSORMATIC CANADA, INC	2815 MATHESON BLVD EAST Mississauga ON L4W 5J8	17,390.05	0.00	17,390.05
179	SENTINEL ALARM	610-6600 COTE DES NEIGES MONTREAL QC H3S 2A9	0.00	0.00	0.00
180	SERVICORP	10-8600 BOUL DECARIE VILLE MONT-ROYAL QC H4P 2N2	3,450.70	0.00	3,450.70
181	SHANGHAI NEW CENTURY INT'L TRADING CO.,LTD *	HENGRUI INTERNATIONAL PLAZA, 560 ZHANGYANG RD. 1601-1602, WEST TOWER IGING FIBG HENG PUDONG, SHANGHAI 200122 CHINA	246,551.05	0.00	246,551.05
182	SHAW CABLES SYSTEMS GP	630-3RD AVENUE SW Calgary AB T2P 4L4	0.00	0.00	0.00
183	SHRED-IT INTERNATIONAL ULC	5000 THIMENS BLVD ST LAURENT QC H4R 2B2	689.79	0.00	689.79
184	SIGNAL SECURITY	7735 ST.LAURENT MONTREAL QC H2R 1X1	36,964.84	0.00	36,964.84
185	SIMONS *	225 WEST WASHINGTON STREET INDIANAPOLIS IN 46204 USA	102,425.89	0.00	102,425.89
186	SINO STAR INDUSTRIAL LTD. *	RM 34, UNIT B, 2/F. ON DAK INDUSTRIAL BUILDING NO.2-6 WAH SING STREET KWAI CHUNG, N.T. HK -	1,420,083.20	0.00	1,420,083.20
187	SMART REIT	200 - 700 APPLEWEEK CRES. VAUGHAN ON L4K 5X3	25,698.13	0.00	25,698.13
188	SQUARE FASHIONS *	H.O.SQUARE CENTRE 48 MOHAKHALI C/A DHAKA-1212, BANGLADESH - -	0.00	0.00	0.00
189	SREE SANTOSH GARMENTS *	SHASTRI NAGAR ANGERIPALAYAM ROAD 52/3, FULCHAND STREET TIRUPUR, INDIA 641602 - -	68,523.84	0.00	68,523.84
190	STAPLES	PO BOX 11714 SUCC. CENTRE-VILLE MONTREAL QC H3C 6M6	1,246.92	0.00	1,246.92
191	STICKY MEDIA	1050 PACIFIC AVE. Lachine QC H8S 2R2	570,584.50	0.00	570,584.50
192	STINGRAY360	730 RUE WELLINGTON MONTREAL QC H3C 1T4	49,310.38	0.00	49,310.38
193	STUDENT PRICE CARD	1 - 999 EDGELEY BLVD VAUGHAN ON L4K 5Z4	1,911.77	0.00	1,911.77
194	SUZHOU JISHENG GARMENTS CO. LTD. *	NO.1777 ZHONGSHAN SOUTH ROAD WUJIANG CITY, JIANGSU, CHINA - -	0.00	0.00	0.00
195	SWEATER GARMENT (HK) LIMITED *	UNIT 3-5,3/FL FABRICO IND'L,BLDG. 78-84 KWAI CHEONG RD KWAI CHUNG, NEW TERR. HONGKONG - -	17,814.85	0.00	17,814.85
196	SWEATER GARMENT*	UNIT 3-5, 3/F, FABRICO IND'L BLDG., 78-84 KWAI CHEONG ROAD, KWAI CHUNG N.T., HONG KONG -	6,555.98	0.00	6,555.98
197	T&A SHOWROOM *	400 - 824 S. LOS ANGELES ST. LOS ANGELES CA 90014 USA	0.00	0.00	0.00
198	TAI ERH ENTERPRISE *	NO. 201 XINXIAO RD, SOUTH DISTRICT TAIWAN 702 -	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 - Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
199	TECHNI-CENTRE	1867 BOUL DES LAURENTIDES LAVAL QC H7M 2P8	2,844.62	0.00	2,844.62
200	TECHNIRACK	5455 RAMSAY ST. HUBERT QC J3Y 2S3	20,138.28	0.00	20,138.28
201	TELUS	PO BOX 7575 VANCOUVER BC V6B 8N9	0.00	0.00	0.00
202	TEMPLETON DOC LTD PARTNERSHIP	V8201STATION TERMINAL VANCOUVER BC V6B 6N3	0.00	0.00	0.00
203	TEMPO	509 LINIDBERGH STREET LAVAL QC H7P 2N8	2,433.06	0.00	2,433.06
204	TERPAC PLASTICS INT'L INC.	11600 ALBERT-HUDON MONTREAL QC H1G 3K2	7,727.47	0.00	7,727.47
205	THE CADILLAC FAIRVIEW CORPORATION	500 - 20 QUEEN STREET W. TORONTO ON M5H 3R4	3,430,777.96	0.00	3,430,777.96
206	THE HARTFORD *	PO BOX 660916 DALLAS TX 752 66-0916 USA	889.46	0.00	889.46
207	THE KINGTEX CORPORATION *	18F 91 ROOSEVELT RD SEC 2 TAIPEI TAIWAN -	183.63	0.00	183.63
208	THE NORTHEAST GROUP INC.*	12 NEPCO WAY PLATTSBURGH NY 12903 USA	0.00	0.00	0.00
209	TIS PERSONNEL	1005-5000 RUE BUCHANSUITE MONTREAL QC H4P 1T2	63,689.43	0.00	63,689.43
210	TNL GLOBAL INC. *	726 E. MAIN ST., STE F-260 LEBANON OH 45036-1900 USA	0.00	0.00	0.00
211	TRAVELSTYLE (HK) LTD, *	8/F., 51 BEDFORD ROAD TAI KOK TSUI, KOWLOON, HONGKONG - -	15,535.63	0.00	15,535.63
212	TRUE CROWD PLEASERZ ENTERTAINMENT INC.	540 LAURIER CRESCENT PICKERING ON L1V 4P9	8,136.50	0.00	8,136.50
213	TRUE INC.*	PO BOX 1517 NEW YORK NY 10021 USA	0.00	0.00	0.00
214	UNO DIGITAL SCREEN PRESS LTD.	135-5751 CEDARBRIDGE WAY RICHMOND BC V6X 2A8	652.40	0.00	652.40
215	UPS CANADA LTD.	P.O. BOX 2127 CRO Halifax NS B3J 3B7	314.59	0.00	314.59
216	UTILITIES KINGSTON	PO BOX 790 KINGSTON ON K7L 4X7	0.00	0.00	0.00
217	V&H SOURCING LTD*	OLD VICARAGE COTTAGE LYMINSTER ROAD, LYMINSTER, LITTLEHAMPTON, LITTLEHAMPTON, WEST SUSSEX, ENGLAND, BN17 7QF, UK -	2,345.26	0.00	2,345.26
218	VICINITY FASHION AGENTS	170-1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
219	WEST EDMONTON MALL PROPERTY INC.	3000 - 8882, 170ST. NW EDMONTON AB T5T 4J2	813,346.43	0.00	813,346.43
220	WORK SAFE - NS	C/O CANADA REVENUE AGENCY TECH. 875 HERON RD OTTAWA ON K1A 1B1	0.00	0.00	0.00
221	WORK SAFE BC	PO BOX 9600 STN TERMINAL VANCOUVER BC V6B 5J5	2,465.46	0.00	2,465.46

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
222	WORKERS COMPENSATION BOARD BC	C/O DAVE ALLEN PO BOX 5350 STN TERMINAL VANCOUVER BC V6B 5L5	0.00	0.00	0.00
223	WORKPLACE SAFETY & INSURANCE BOARD	PO BOX 4115 STATION A TORONTO ON M5W 2V3	7,916.13	0.00	7,916.13
224	YORKWELL ASIA COMPANY *	ROOM D, 8/F HONG KONG SPINNERS INC. BUILDING PHASE 5, 760-762 CHEUNG SHA WAN RD KOWLON HONGKONG -- HONG KONG	0.00	0.00	0.00
225	YORKWELL ASIA COMPANY LIMITED *	ROOM D, 8/F HONG KONG SPINNERS IND.BLDG PHASE 5, 760-762 CHEUNG SHA WAN ROAD KOWLOON HONGKONG --	0.00	0.00	0.00
226	YVONNE CAMPBELL *	104 - 7040 AVENIDA ENCINAS CARLSBAD CA 92011 USA	0.00	0.00	0.00
227	Z STEPZAHEAD BV	HOOGOORDDREEF 73A 1101BB AMSTERDAM, THE NETHERLANDS --	0.00	0.00	0.00
Total:			20,743,736.17	0.00	20,743,736.17

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
Division No. 01 - Montréal
Court No. 500-11-052107-170
Estate No. 41-2219514

FORM 78 – Continued


List "B"
Secured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
			Total:			0.00	0.00	0.00

24-Jul-2017

Date


Howard Schneider

RICHTER

CETTE FEUILLE DE RENSEIGNEMENTS EST FOURNIE AFIN DE VOUS AIDER À REMPLIR LE FORMULAIRE DE PREUVE DE RÉCLAMATION

- La preuve de réclamation doit être signée par l'individu qui la remplit.
- La signature du réclamant doit être attestée.
- Indiquer l'adresse complète (incluant le code postal) où tout avis et correspondance doivent être expédiés.
- Le montant sur le relevé de compte doit correspondre au montant réclamé sur la preuve de réclamation.

PARAGRAPHE 1 DE LA PREUVE DE RÉCLAMATION

- Si la personne qui complète la preuve de réclamation n'est pas le créancier lui-même, elle doit préciser son poste ou sa fonction.
- Le créancier doit déclarer la raison sociale complète de la compagnie ou du réclamant.

PARAGRAPHE 3 DE LA PREUVE DE RÉCLAMATION

- Un relevé de compte détaillé doit accompagner la preuve de réclamation et doit refléter les date, numéro de facture et montant de chaque facture ou charge, ainsi que les date, numéro et montant de tout crédit ou paiement. Un relevé de compte sera considéré comme incomplet si ce dernier commence avec un solde d'ouverture. Le créancier doit également indiquer ses adresse postale, numéro de téléphone, numéro de télécopieur et adresse électronique.

PARAGRAPHE 4 DE LA PREUVE DE RÉCLAMATION

- Un créancier non garanti (sous-paragraphe A) doit cocher ce qui s'applique en indiquant s'il revendique ou non un droit à un rang prioritaire en vertu de l'article 136 de la Loi sur la faillite et l'insolvabilité.
- Un créancier à titre de locateur suite à la résiliation d'un bail doit compléter le sous-paragraphe B et joindre tous les détails et les calculs.
- Un créancier garanti doit compléter le sous-paragraphe C et joindre les documents de garantie.
- Un agriculteur, un pêcheur ou un aquiculteur doit compléter le sous-paragraphe D.
- Un salarié doit compléter le sous-paragraphe E, le cas échéant.
- La partie F doit être complétée relativement à un régime de pension.
- Un créancier ayant une réclamation contre les administrateurs, lorsqu'une proposition le prévoit, doit compléter le sous-paragraphe G et y joindre tous les détails et les calculs.
- Un client d'un courtier en valeurs mobilières failli doit compléter le sous-paragraphe H.

PARAGRAPHE 5 DE LA PREUVE DE RÉCLAMATION

- Le réclamant doit indiquer **s'il est ou n'est pas lié** au débiteur, au sens de la définition de la Loi sur la faillite et l'insolvabilité, en rayant ce qui n'est pas applicable.

PARAGRAPHE 6 DE LA PREUVE DE RÉCLAMATION

- Le réclamant doit fournir une liste détaillée de tous les paiements reçus et/ou crédits accordés, soit :
 - a) au cours des **trois mois** précédant l'ouverture de la faillite, dans le cas où le réclamant et le débiteur **ne sont pas liés**;
 - b) au cours des **douze mois** précédant l'ouverture de la faillite, dans le cas où le réclamant et le débiteur **sont liés**.

PROCURATION

- a) un créancier peut voter en personne ou par procuration;
- b) une débitrice ne peut être nommée à titre de fondée de pouvoir pour voter à toute assemblée des créanciers;
- c) le syndic peut être désigné à titre de fondé de pouvoir pour le bénéfice de tout créancier;
- d) afin qu'une personne dûment autorisée ait le droit de voter, elle doit elle-même être créancière ou détentrice d'une procuration dûment exécutée. Le nom du créancier doit apparaître sur la procuration.

T. 514.934.3400
F. 514.934.8603
reclamations@richter.ca

Richter Groupe Conseil Inc.
Richter Advisory Group Inc.
1981 McGill College
Montréal (QC) H3A 0G6

Montréal, Toronto

(English – Over)



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. 514.934.3400
F. 514.934.8603
claims@richter.ca

Richter Advisory Group Inc.
Richter Groupe Conseil Inc.
1981 McGill College
Montréal (QC) H3A 0G6

Montréal, Toronto

(français – recto)



RICHTER

PREUVE DE RÉCLAMATION

(articles 50.1, 81.5 et 81.6, paragraphes 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2) et 128(1) et alinéas 51(1)e) et 66.14b) de la Loi)

Expédier tout avis ou toute correspondance concernant la présente réclamation à l'adresse suivante :

Dans l'affaire de la proposition conjointe de **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.** de la ville de Montréal, province de Québec, et de la réclamation de

_____, créancier.

Je soussigné, _____ (nom du créancier ou du représentant du créancier), de _____ (ville et province), certifie ce qui suit :

1. Je suis le créancier du débiteur susnommé (ou je suis _____ (préciser le poste ou la fonction) de _____ (nom du créancier ou de son représentant)).

2. Je suis au courant de toutes les circonstances entourant la réclamation visée par le présent formulaire.

3. Le débiteur était, à la date de l'avis d'intention, soit le 17 février 2017, endetté envers le créancier et l'est toujours, pour la somme de _____ \$, comme l'indique l'état de compte (ou l'affidavit) ci-annexé et désigné comme l'annexe A, après déduction du montant de toute créance compensatoire à laquelle le débiteur a droit. (L'état de compte ou l'affidavit annexé doit faire mention des pièces justificatives ou de toute autre preuve à l'appui de la réclamation.)

4. (Cochez la catégorie qui s'applique et remplissez les parties requises.)

A. RÉCLAMATION NON GARANTIE AU MONTANT DE _____ \$
(Autre qu'une réclamation d'un client visée par l'article 262 de la Loi)

En ce qui concerne cette créance, je ne détiens aucun avoir du débiteur à titre de garantie et :
(Cochez ce qui s'applique.)

pour le montant de _____ \$, je ne revendique aucun droit à un rang prioritaire.
(« Créancier chirographaire »)

pour le montant de _____ \$, je revendique le droit à un rang prioritaire en vertu de l'article 136 de la Loi.
(« Créancier privilégié »)

(Indiquez sur une feuille annexée les renseignements à l'appui de la réclamation prioritaire.)

B. RÉCLAMATION DU LOCATEUR SUITE À LA RÉSILIATION D'UN BAIL, AU MONTANT DE _____ \$

J'ai une réclamation en vertu du paragraphe 65.2(4) de la Loi, dont les détails sont mentionnés ci-après.
(Donnez tous les détails de la réclamation, y compris les calculs s'y rapportant.)

C. RÉCLAMATION GARANTIE AU MONTANT DE _____ \$

En ce qui concerne la créance susmentionnée, je détiens des avoirs du débiteur à titre de garantie, dont la valeur estimative s'élève à _____ \$ et dont les détails sont mentionnés ci-après :

(Donnez des renseignements complets au sujet de la garantie, y compris la date à laquelle elle a été donnée et la valeur que vous lui attribuez, et annexe une copie des documents relatifs à la garantie.)

D. RÉCLAMATION D'UN AGRICULTEUR, D'UN PÊCHEUR OU D'UN AQUICULTEUR AU MONTANT DE _____ \$

J'ai une réclamation en vertu du paragraphe 81.2 (1) pour la somme impayée de _____ \$
(Veuillez joindre une copie de l'acte de vente et des reçus de livraison.)

T. 514.934.3400
F. 514.934.8603
reclamations@richter.ca

Richter Groupe Conseil Inc.
Richter Advisory Group Inc.
1981 McGill College
Montréal (QC) H3A 0G6 Montréal, Toronto





- E. RÉCLAMATION D'UN SALARIÉ AU MONTANT DE _____ \$
- J'ai une réclamation en vertu du paragraphe 81.3(8) de la Loi au montant de _____ \$
- J'ai une réclamation en vertu du paragraphe 81.4(8) de la Loi au montant de _____ \$
- F. RÉCLAMATION D'UN EMPLOYÉ RELATIVE AU RÉGIME DE PENSION AU MONTANT DE _____ \$
- J'ai une réclamation en vertu du paragraphe 81.5 de la Loi au montant de _____ \$
- J'ai une réclamation en vertu du paragraphe 81.6 de la Loi au montant de _____ \$
- G. RÉCLAMATION CONTRE LES ADMINISTRATEURS AU MONTANT DE _____ \$
(A remplir lorsque la proposition vise une transaction quant à une réclamation contre les administrateurs.)
J'ai une réclamation en vertu du paragraphe 50(13) de la Loi, dont les détails sont mentionnés ci-après :
(Donnez tous les détails de la réclamation, y compris les calculs s'y rapportant.)
- H. RÉCLAMATION D'UN CLIENT D'UN COURTIER EN VALEURS MOBILIÈRES FAILLI AU MONTANT DE _____ \$
J'ai une réclamation en tant que client en conformité avec l'article 262 de la Loi pour des capitaux nets, dont les détails sont mentionnés ci-après :
(Donnez tous les détails de la réclamation, y compris les calculs s'y rapportant.)

5. Au meilleur de ma connaissance, je suis lié (ou le créancier susnommé est lié) (ou je ne suis pas lié ou le créancier susnommé n'est pas lié) au débiteur selon l'article 4 de la Loi, et j'ai (ou le créancier susnommé a) (ou je n'ai pas ou le créancier susnommé n'a pas) un lien de dépendance avec le débiteur.

6. Les montants suivants constituent les paiements que j'ai reçus du débiteur, les crédits que j'ai attribués à celui-ci et les opérations sous-évaluées selon le paragraphe 2(1) de la Loi auxquelles j'ai contribué ou été partie intéressée au cours des trois mois (ou, si le créancier et le débiteur sont des « personnes liées » au sens du paragraphe 4 de la Loi ou ont un lien de dépendance, au cours des 12 mois) précédant immédiatement l'ouverture de la faillite, telle que définie au paragraphe 2(1) de la Loi. (Donnez les détails des paiements, des crédits et des opérations sous-évaluées.)

Daté le _____, à _____.

Signature du créancier

Signature du témoin

Numéro de téléphone : _____

Numéro de télécopieur : _____

Adresse électronique : _____

REMARQUE : Si un affidavit est joint au présent formulaire, il doit avoir été fait devant une personne autorisée à recevoir des affidavits.
AVERTISSEMENTS : Le syndic peut, en vertu du paragraphe 128(3) de la Loi, racheter une garantie sur paiement au créancier garanti de la créance ou de la valeur de la garantie telle qu'elle a été fixée par le créancier garanti dans la preuve de garantie.
Le paragraphe 201(1) de la Loi prévoit l'imposition de peines sévères en cas de présentation de réclamations, de preuves, de déclarations ou d'états de compte qui sont faux.

FORMULAIRE DE PROCURATION

(paragraphe 102(2) et alinéas 51(1)e) et 66.15(3)b) de la Loi)

Dans l'affaire de la proposition conjointe de **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.**

Je, _____, de _____
(nom du créancier) (nom du village ou de la ville)

créancier dans l'affaire susmentionnée, nomme _____ de _____,

mon fondé de pouvoir à tous égards dans l'affaire susmentionnée, sauf la réception de dividendes, celui-ci _____
(étant ou n'étant pas) habilité à nommer un autre fondé de pouvoir à sa place.

Daté le _____, à _____.

Signature du créancier

Par : _____
Nom et titre du signataire autorisé

Signature du témoin

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 joint proposal of **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.** of the City of Montréal, Province of Quebec, 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 Notice of Intention, namely February 17, 2017, 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. 514.934.3400
F. 514.934.8603
claims@richter.ca

Richter Advisory Group Inc.
Richter Groupe Conseil Inc.
1981 McGill College
Montréal (QC) H3A 0G6 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 joint proposal of **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.**

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

RICHTER

CANADA

Province de Québec

District de : Québec

No division : 01-Montréal

No cour : 500-11-052107-170

No dossier : 41-2219514

COUR SUPÉRIEURE

(Chambre commerciale)

Loi sur la faillite et l'insolvabilité

FORMULAIRE DE VOTATION (proposition déposée en vertu de la section I) (alinéa 51(1)f) de la Loi)

Dans l'affaire de la proposition conjointe de
**Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.**

Je, _____, créancier
(ou Je, _____, représentant de _____ créancier)
de _____ (nom de la ville), créancier dans l'affaire susmentionnée à l'égard de la
somme de _____ \$, demande au syndic agissant relativement à la proposition de **Freemark
Apparel Brands Inc**, de consigner mon vote _____ (en faveur de ou contre) l'acceptation de la
proposition faite le .

Daté le ____ jour de _____ 201____, à _____.

Nom du créancier (personne physique)
(Veuillez écrire en lettres moulées)

Signature du créancier (personne physique)

Signature du témoin

- OU -

Nom du créancier (personne morale)
(Veuillez écrire en lettres moulées)

Signature du créancier (personne morale)

Signature du témoin

Nom et titre du signataire autorisé
(Veuillez écrire en lettres moulées)

RICHTER

CANADA

Province of Québec

District of: Québec

Division No.: 01-Montréal

Court No.: 500-11-052107-170

Estate No.: 41-2219514

SUPERIOR COURT

(Commercial Division)

Bankruptcy and Insolvency Act

VOTING LETTER (Division 1 Proposal) (Paragraph 51(1)f) of the Act)

In the matter of the joint proposal of
**Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.**

I, _____, creditor
(or I, _____, representative of _____, creditor)
of _____ (name of city), a creditor in the above matter for the sum of
\$ _____, hereby request the trustee acting with respect to the proposal of **Freemark Apparel
Brands Inc** to record my vote _____ (for or against) the acceptance of the proposal as made on .

Dated at _____, this _____ day of _____ 201____.

Name of Individual Creditor (Please print)

Signature of Individual Creditor

Signature of Witness

- OR -

Name of Corporate Creditor (Please print)

Signature of Corporate Creditor

Signature of Witness

Name and Title of Signing Officer (Please print)

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL
No cour : 500-11-052107-170
No dossier : 41-2219514

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

IN THE MATTER OF THE PROPOSAL OF:

FREEMARK APPAREL BRANDS INC.
FREEMARK APPAREL BRANDS TEC INC.
FREEMARK APPAREL BRANDS ESP INC.
FREEMARK APPAREL BRANDS USA INC.
legal persons duly incorporated under the laws of
Canada, having their principal places of business at
5640 Pare Street, Mount Royal, Quebec, H3B 1M1

Debtors

-and-

RICHTER ADVISORY GROUP INC.

Trustee

**REPORT OF THE TRUSTEE ON THE FINANCIAL SITUATION
OF THE DEBTORS AND ON THE PROPOSAL
(Sections 50(5) and 50(10)(b) of the *Bankruptcy and Insolvency Act*)**

1. The purpose of the First Meeting of Creditors is to consider the joint proposal filed on July 24, 2017 (hereinafter the "Proposal") by Freemark Apparel Brands Inc., Freemark Apparel Brands TEC Inc., Freemark Apparel Brands ESP Inc. and Freemark Apparel Brands USA Inc. (hereinafter referred collectively as the "Debtors" or the "FAB Group").
2. Pursuant to Sections 50(5) and 50(10)(b) of the Bankruptcy and Insolvency Act, and in order to assist the ordinary unsecured creditors (hereinafter the "Unsecured Creditors") in considering the Proposal, the Trustee is hereby submitting its report on the financial situation of the Debtors and on the Proposal.
3. All the capitalized terms that are not otherwise defined herein shall have the meaning ascribed thereto in the Proposal.
4. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian dollars.

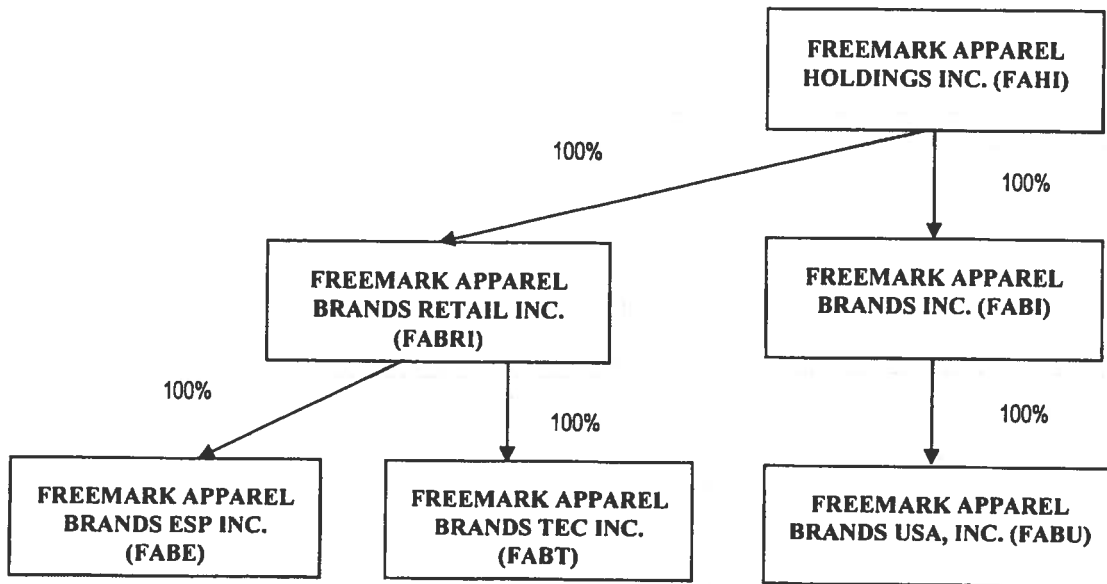
INTRODUCTION

5. On February 17, 2017, each of Freemark Apparel Brands Inc. ("FABI"), Freemark Apparel Brands TEC Inc. ("FABT"), Freemark Apparel Brands ESP Inc. ("FABE") and Freemark Apparel Brands USA Inc. ("FABU") filed a Notice of Intention to Make a Proposal (the "NOI"), the whole as appears in the documents filed in the court records.
6. On February 23, 2017, the court ordered the joint administration of FABI's notice of intention to make a proposal with the notices of intention to make a proposal of FABT, FABE and FABU.
7. On February 24, 2017, documents were sent by regular mail to all creditors of the Debtors, as identified by them, which included a copy of the Debtors' NOI, the whole as appears in the documents filed in the court records.
8. On March 16, 2017, April 27, 2017 and June 9, 2017, the Court granted extensions of time for the filing of a Proposal through to July 24, 2017 in order to allow the Debtors to implement certain restructuring initiatives, and subsequently to pursue and conclude a sale of the assets and business operations of the FAB Group.
9. On July 24, 2017, the Debtors filed a Joint Proposal ("Proposal") to their creditors. We enclose herewith the Proposal made by the Debtors to their creditors, a proof of claim form, a voting form, a proxy and a notice indicating the place and time of the creditors' meeting to address the Proposal.
10. This report summarizes the relevant information and key elements that may assist the Unsecured Creditors in evaluating the Debtors' affairs and the Proposal, presented as follows:
 - a) Overview of the Debtors
 - b) Causes of Insolvency
 - c) Restructuring Initiatives and Sale Transactions
 - d) Financial Information
 - e) Proposal
 - f) Estimated Distribution to the Unsecured Creditors
 - g) Conclusion and Recommendation

11. Additional information related to the overview of the Debtors, causes of insolvency, restructuring measures and asset sale transactions have previously been detailed in reports of the Trustee dated March 7, March 14, April 25, May 9 and June 7, 2017. All prior reports of the Trustee have been filed in the court records and can be found on the Trustee's website at: <http://www.richter.ca/Folder/Insolvency-Cases/F/Freemark-Apparel-Brands>.

OVERVIEW OF THE DEBTORS

12. The organizational chart for the Freemark group of companies, which includes the four Debtors subject to the NOI proceedings and the Proposal, can be represented as follows:



13. At the time of the NOI filing, the FAB Group was a premier retailer of branded apparel, operating since 2004. The business is more fully described as follows:
- FABE and FABT operated 58 retail locations throughout Canada under the following brands: Bench, Scotch & Soda, Esprit & Thread+Copper. FABT operated the Bench, Scotch & Soda and Thread+Copper stores while FABE operated the Esprit stores;
 - FABI operated the wholesale business of the FAB Group in Canada. FABI had long-standing relationships with The Bay, Simons, Winners, Saks Off 5th and many other retailers;
 - FABU operated the wholesale business of the FAB Group in the United States.

14. The Debtors operated their retail and wholesale businesses pursuant to various license agreements with several brands based in Europe: Bench, Scotch & Soda / Amsterdam Couture, Esprit and Garcia.
15. The Debtors' head office and principal distribution center were located in Montreal and, at the time of filing, the Debtors employed approximately 600 employees at the head office, distribution center and retail stores.

CAUSES OF INSOLVENCY

16. Commencing in 2014, the Debtors began experiencing a decline in both sales and profits, which accelerated into a significant downturn in 2016. Management attributes the negative trending to a number of factors including:
 - a) Increasing competition in the marketplace including the recent entry of international retailers not previously present in Canada;
 - b) Overhead cost structure not in line with the declining level of operations;
 - c) Unprofitability of numerous retail locations;
 - d) Unsuccessful launch of the Thread + Copper banner in 2016.

In response to the above-noted challenges, the Debtors attempted to restructure the businesses but ultimately came to the conclusion that a formal restructuring was the only alternative to try and preserve a going concern operation.

RESTRUCTURING INITIATIVES AND SALE TRANSACTIONS

17. Following the NOI filing, the Debtors implemented several operational restructuring initiatives which were developed with the assistance of retail, leasing and financial restructuring professionals, including:
 - a) Headcount reductions at the corporate head office, and other overhead rationalizations;
 - b) Closure of unprofitable retail stores, including the wind-down and liquidation of all 10 Thread+Copper stores, and shuttering 5 unprofitable Bench locations;
 - c) Renegotiation of more favorable lease terms for 16 Bench and Esprit stores;
 - d) Operational initiatives to improve retail store profitability;
 - e) Shift in wholesale strategy towards off-price channels.

18. Concurrently with the implementation of these operational restructuring initiatives, the Debtors concluded two separate asset sale transactions during the NOI period, which were reviewed and recommended by the Trustee and approved by the Court:
- a) The Debtors sold to the Scotch and Soda licensor (Scotch & Soda Export B.V.) substantially all the assets related to the brand's retail and wholesale business operations in Canada.
 - On March 8, 2017, the Court issued an Approval and Vesting Order authorizing the transaction, which was concluded by the parties shortly thereafter.
 - The net purchase price paid by Scotch and Soda Export B.V. was \$2 million, of which \$1.3 million was applied as a reduction to the secured indebtedness of HSBC Bank Canada ("HSBC"), and \$0.7 million was retained by the Debtors to provide liquidity for operations.
 - b) Pursuant to a court-approved sale and investment solicitation process conducted by the Trustee, the Debtors concluded a transaction for the sale of substantially all the remaining assets and operations of the FAB Group to 10036331 Canada Inc. (the "Purchaser"), an entity controlled by the majority shareholders of the FAB Group.
 - The purchase price of approximately \$24 million consisted of the repayment in full of the secured indebtedness due to HSBC (\$10.2 million), the assumption of a secured loan due to FAHI (\$11.2 million), and the assumption of accrued employee benefits and post-filing operating liabilities (estimated at \$2.4 million).
 - Following the issuance by the Court of an Approval and Vesting Order on May 16, 2017, the Debtors and the Purchaser completed the transaction on May 19, 2017.
19. As a result of the above noted transactions, the Debtors no longer own any assets and no longer carry on any business activities.

FINANCIAL INFORMATION

20. The following financial data is based upon unaudited financial information prepared by the Debtors' representatives, the Debtors' books and records, and discussions with the Debtors' representatives. The Trustee has not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of such information. This information is submitted solely to assist the reader in assessing the financial position of the Debtors. The Trustee makes no representation or warranty as to the accuracy of said financial information.

Statement of Earnings (Loss)

FAB Group Income statement In thousands	7 mo. ended	12 months ended	
	31-Jan-17 (Unaudited)	26-Jun-16 (Audited)	28-Jun-15 (Audited)
Net sales	\$ 51,015	\$ 71,594	\$ 75,543
COGS	27,059	30,511	33,217
Gross margin	23,956	41,084	42,326
Operating expenses			
Selling	24,829	33,168	31,983
General and administrative	7,541	9,026	9,359
Financial	733	577	492
	33,103	42,770	41,834
Earnings (loss) from operations	(9,147)	(1,687)	492
Other Expenses	-	(561)	(436)
Earning (loss) before income taxes	(9,147)	(2,248)	56
Income tax recovered	(1,154)	(562)	(107)
Net earnings (loss)	\$ (7,993)	\$ (1,686)	\$ 163

21. As noted above, the Debtors reported a combined net loss of \$8.0 million for the 7-months ended January 31, 2017. The FAB Group's cumulative 19-month loss prior to filing the NOI on February 17, 2017 approximated \$9.7 million.

January 31, 2017 Balance Sheet

22. The following table summarizes the Debtors' last month-end balance sheet (by entity and on a combined basis) prior to the February 17, 2017 NOI filing:

FAB Group Balance Sheet as at Jan. 31, 2017 (Unaudited) In thousands	FABE	FABT	FABI	FABU	Total Combined
Assets					
Current assets					
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 38	\$ 38
Accounts receivable	8	549	1,644	405	2,606
Income taxes receivable	-	599	916	-	1,516
Inventory	1,971	11,242	3,980	421	17,615
Prepaid expenses and deposits	18	661	1,208	17	1,904
Intercompany receivable (payable)	(2,362)	(8,382)	10,941	-	198
	(364)	4,669	18,690	881	23,876
Furniture, fixtures, leasehold Improvements	813	10,730	1,410	-	12,952
Total assets	\$ 449	\$ 15,399	\$ 20,100	\$ 881	\$ 36,829
Liabilities					
Current Liabilities					
Bank indebtedness	\$ 65	\$ 836	\$ 5,077	\$ -	\$ 5,978
Accounts payable and accrued liabilities	59	5,744	9,892	873	16,568
Income tax payable	-	-	-	8	8
Current portion of obligations under capital leases	194	2,256	183	-	2,632
	318	8,836	15,152	881	25,187
Obligations under capital leases	473	2,460	328	-	3,260
Loans payable, parent company	-	6,000	4,200	-	10,200
Deferred lease inducements	-	986	-	-	986
Deferred lease obligations	20	1,221	-	-	1,240
Total liabilities	810	19,502	19,680	881	40,874
Shareholders' equity					
Capital stock	-	-	2,000	-	2,000
Retained earnings (losses)	(362)	(4,103)	(1,580)	-	(6,045)
	(362)	(4,103)	420	-	(4,045)
Total liabilities and shareholders' equity	\$ 449	\$ 15,399	\$ 20,100	\$ 881	\$ 36,829

Debtors' Statement of Financial Affairs

23. We have summarized the assets and liabilities of the FAB Group as at July 7, 2017, reported on the Debtors' Statement of Financial Affairs. The Debtors have elected to present a joint Proposal for the FAB Group, and as such the Statement of Financial Affairs was prepared on a combined basis.

a) Assets

As a result of the two asset sale transactions outlined in a prior section of this report, the Debtors no longer own any assets or carry on any business activity.

b) **Liabilities**

Liabilities indicated below are based on the books and records of the Debtors, the Statements of Affairs as of July 7, 2017 and management's representations.

Freemark Apparel Brands Inc.	
Estimated Liabilities - July 7, 2017	
In thousands	
Secured Creditors	\$ -
Preferred Creditors	-
Subsequent Creditors	-
Related Creditors	1,561
Unsecured Creditors	
Trade Creditors	10,254
Landlord damages	8,714
Employees (severance)	215
	<u>19,183</u>
Total	\$ <u>20,744</u>

Secured Creditors (\$0)

- At the time of the NOI filing, the Debtors had two secured creditors:
 - HSBC, which was owed \$11.0 million; and
 - FAHI, which had made secured loans to both FABI and FABT in the aggregate amount of \$10.7 million, which loans were fully subordinated to the security of HSBC.
- The Trustee engaged independent legal counsel, who provided the Trustee with opinions confirming the validity and enforceability of the security granted by the Debtors in favour of HSBC, as well as the validity and enforceability of the security granted by FABI and FABT in favor of FAHI.
- As a result of the aforementioned asset sales, the indebtedness due to HSBC was repaid in full, while the secured loans owed to FAHI were assumed by the Purchaser as part of the May 19, 2017 transaction. However, the Debtors have not been released of said FAHI claims.

Preferred Creditors (estimated at \$0)

- The Debtors believe that all amounts owing to Preferred Creditors (including employee wages and vacation) have been paid in full. However, it will be determined through the claims process if any creditors will claim preferred status.

Subsequent Creditors (estimated at \$0)

- To the knowledge of the Trustee, all obligations incurred by the Debtors subsequent to the filing of the NOI were either paid by the Debtors post-filing, or assumed by the Purchaser as part of the asset sale transaction concluded on May 19, 2017.

Related Creditors (estimated at \$1.6M)

- FABI (\$1.3M) and FABU (\$0.3M) currently have \$1.6M of unsecured indebtedness owed to Freemark Apparel Brands Group Inc., a company controlled by the majority shareholders of the FAB Group.

Unsecured Creditors (estimated at \$19.2M)

With regards to Unsecured Creditors, we note the following:

- Trade creditors: the amounts reflected above are based on the books and records of the Debtors;
- Landlords: the amounts reflected above represent an estimate of the aggregate amount that could be claimed by landlords pursuant to section 65.2(4)(b) of the Act in respect of damages for resiliated leases, mitigated by certain short term rental agreements entered into for several store locations;
- Employees: the amounts reflected above consist of estimated amounts owing for pay in lieu of notice of termination and severance for certain head office and store employees. All wages and accrued vacation pay were paid to terminated employees upon their departure. The estimated claims of approximately \$215,000 are based upon a recently received government notice and claim filed on behalf of certain employees.

24. Proof of claim forms and Employee Claim Notices (where applicable) will be sent to all known creditors. However, at the present date, the Trustee is unable to determine if the Debtor's records are consistent with those of its creditors. Upon reception of the proofs of claim, the Trustee will review them and deal with any discrepancies for purposes of collocation of claims.
25. The Trustee cautions that these amounts may change as proofs of claims are filed and such changes may be significant.

PROPOSAL

26. The Trustee notes that the following is only a summary of the terms of the Proposal. Creditors are advised to read the Proposal for complete details of the terms of the Proposal.
27. The terms of the Proposal provide that a payment of \$225,000 will be remitted to the Trustee by FAHI (hereinafter referred as the "Debtors' Shareholder") within 10 days following the approval of the Proposal by the Court, for distribution to the Debtors' creditors.
28. The Proposal applies only to Unsecured Claims, Preferred Claims (if any) and Employee Claims. For further clarity, the Proposal does not apply to Secured Claims, or to Subsequent Claims and Proposal Expenses which are to be assumed by third parties.
29. According to the terms of the Proposal, the following amounts must be paid in priority:
 - a) Crown claims that could be subject to a demand under Section 224 (1.2) of the *Income Tax Act*, or under any substantially similar provision of provincial legislation, shall be paid in full, within six months of the approval of the Proposal by the Court, or as may otherwise be arranged with the Crown;
 - b) Amounts owing to employees (past and present) and that they would have been entitled to receive under Section 136(1)(d) of the Act if the Debtors had been declared bankrupt on the date of the approval of the Proposal, shall be paid in their entirety immediately after the approval of the Proposal;
 - c) Preferred Claims, as described in paragraph 136 the Act, being such claims directed by the Act to be paid in priority to all other claims in the distribution of the property of a bankrupt, excluding the employee claims noted in the b) above. The Preferred Claims, without interest or penalty, shall be paid in their entirety in priority to Unsecured Claims within thirty (30) days of the approval of the Proposal by the Court or as may be otherwise arranged with the Preferred Creditors.

As noted in the following section, these priority amounts are expected to be Nil.

30. The amount available after payment of the above-mentioned amounts ("Net Amount") shall be paid to the Trustee within 10 days of the Approval of the Proposal. Each of the Unsecured Creditors shall receive in full and final payment of its Unsecured Claim, without interest or penalty, the following amounts:
 - a) The lesser of one thousand dollars (\$1,000) or the amount of its Proven Claim; and

- b) A pro-rata share, calculated on the basis of the remaining amount of its Proven Claim, of the balance of the Net Amount after payment of the amounts defined in a) above.

The funds shall be disbursed by the Trustee within (i) sixty (60) days after the Approval for all the Unsecured Creditors other than the Employee Creditors and (ii) fifteen (15) days of the receipt by the Trustee of the required governmental confirmations in respect of the Employee Creditors;

31. Conditional upon the acceptance by the creditors of the Proposal and to the approval thereof by the Court, the Related Creditors waive and renounce (i) to any right to prove in whole or in part any Unsecured Claims they may have and (ii) to any dividend that is or could be payable to them under the Proposal.
32. Subject to the terms of the Proposal, each Unsecured Creditor with a Proven Claim equal to or less than \$1,000 shall be deemed to have voted in favour of the Proposal. Likewise, any employee that has not filed a proof of claim prior to the first meeting of creditors shall be deemed to have voted in favour of the Proposal in an amount equal to his Employee Claim.

ESTIMATED DISTRIBUTION TO UNSECURED CREDITORS

33. In the event that the creditors reject the Proposal, the Debtors will automatically be bankrupt. The following information serves to advise the creditors of the Trustee's estimate as to the distribution to creditors under the Proposal in comparison to the estimated distribution under a bankruptcy scenario.

Proposal

34. Based on the Claims reflected in the Debtors' Statements of Affairs, the amount of the Proposal (\$225,000) would be distributed as follows:

Freemark Apparel Brands Inc. Summary of Proposal	# of Creditors	Estimated Claims	Estimated Distribution	Recovery %
Secured Creditors		\$ -	\$ -	N/A
Preferred Creditors		-	-	N/A
Subsequent Creditors		-	-	N/A
Related Creditors	1	1,560,802	-	0.0%
Unsecured Creditors				
Trade creditors	142	10,254,454	158,926	1.5%
Landlord damages	12	8,713,958	32,956	0.4%
Employees (severance)	35	214,523	33,118	15.4%
Total Unsecured Creditors		19,182,934	225,000	1.2%
Total		\$ 20,743,736	\$ 225,000	

35. It is estimated that the \$225,000 Proposal would represent a 1.2% total recovery to Unsecured Creditors, based upon the estimated claims known to the Trustee. We caution that these amounts may change as proofs of claims are filed and such changes may be significant.
- The Proposal would provide some level of recovery to an estimated 142 unsecured trade creditors, of which approximately 50 would receive in excess of 25% of their claim and 22 would be paid in full;
 - 35 Employee Creditors, with total claims of approximately \$215,000, would receive a total of approximately \$33,000 (15% recovery). Of this group, 8 employees are expected to have their claims paid in full pursuant to the Proposal.

Bankruptcy

36. As previously noted, the Debtors no longer own any assets following the two asset sale transactions concluded during the NOI period. In a bankruptcy scenario, the realization to Unsecured Creditors from the Debtors' estate would therefore be Nil.
37. However, we note that 27 employees whose claim for unpaid severance / notice exceeds \$1,000 would likely recover a greater sum in a bankruptcy scenario, pursuant to the Wage Earner Protection Program Act ("WEPPA"). Under the WEPPA program, which applies in the case of bankruptcy but not in the event of a Proposal, employees may claim up to \$3,400 of unpaid severance and/or pay in lieu of notice.
38. Payment of Employee Claims under the Proposal is expected to be significantly quicker than the timeline for processing and distribution in respect of claims under the WEPPA program.

Other considerations

39. Sections 95 to 101 of the Act will not be applicable to the Proposal. The remedies pursuant to these provisions relate to the recovery of certain amounts under reviewable transactions, preferential treatments and asset disposals.
40. The Trustee has performed a cursory review of the transactions that occurred during the three month period (with unrelated third parties) and 12-month period (for transactions with related parties), prior to the filing of the NOI. Pursuant to our cursory review of these transactions, it appears that same have been concluded in the normal course of business according to historical payment patterns and/or terms of payment made available to the Debtors by the creditors. No material reviewable transaction was noted.

TRUSTEE'S CONCLUSION AND RECOMMENDATION

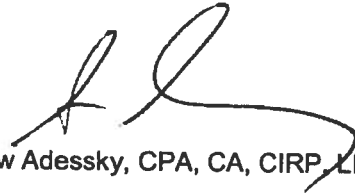
41. The Proposal presented by the Debtors, which is funded directly by the Debtors' Shareholder, will provide recovery to the Unsecured Creditors of approximately 1.2%. Alternatively, given the fact that the Debtors have no remaining assets, there will be no dividend to Unsecured Creditors in the event of a bankruptcy of the Debtors.
42. Notwithstanding that Employee Creditors in general are expected to realize a greater recovery in a bankruptcy scenario, through a claim under the WEPPA program, acceptance of the Debtors' Proposal is in the best interest of the general body of Unsecured Creditors.
43. Accordingly, the Trustee recommends the Unsecured Creditors vote in favour of the Proposal.

Respectfully submitted at Montreal, this 24th day of July 2017.

Richter Advisory Group Inc.
Trustee



Eric Barbieri, CPA, CA, CIRP, LIT



Andrew Adessky, CPA, CA, CIRP, LIT

District of: Quebec
Division No. 01 - Montréal
Court No. 500-11-052107-170
Estate No. 41-2219514

FORM 01.1
General Sender Identification for: Copies of all Prescribed Forms
Sent to Creditor(s) Electronically

In the matter of the Joint Proposal of
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.
of the City of Montreal
in the Province of Quebec

Dated at the Ville of Montréal in the Province of Quebec, this 26th day of July 2017.

Responsible Individual (Sender): Andrew Adessky, CPA, CA, CIRP, LIT
(Trustee)

Corporate Name : Richter Advisory Group Inc/Richter Groupe Conseil inc

Address: 1981 avenue McGill College, 12e étage
Montréal QC H3A 0G6

Telephone: (514) 934-3400

Fax: (514) 934-8603

E-mail: reclamations@richter.ca

NOTICE

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

District de: Québec
No division: 01 - Montréal
No cour: 500-11-052107-170
No dossier: 41-2219514

FORMULAIRE 01.1

Identification générale de l'expéditeur pour copies de tous formulaires prescrits
envoyés au(x) créancier(s) par voie électronique

Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec

Daté le 26 juillet 2017, à Montréal en la province de Québec.

Personne responsable (expéditeur) : Andrew Adessky, CPA, CA, CIRP, SAI
(Syndic)

Dénomination sociale: Richter Advisory Group Inc/Richter Groupe Conseil inc

Adresse : 1981 avenue McGill College, 12e étage
Montréal QC H3A 0G6

Téléphone : (514) 934-3400

Télécopieur : (514) 934-8603

Courriel : reclamations@richter.ca

AVIS

Veillez prendre note que la personne susmentionnée est tenue de conserver la copie originale signée du
présent document dans les dossiers officiels de la présente procédure.

Liste des envois supplémentaires par courriel

**Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
De la ville de Montréal
En la province de Québec**

Envoi à

Freemark Apparel Brands Inc., Debtor
Freemark Apparel Brands Inc.
Bell Canada F-88

Bell Mobility
Commission des normes du travail
Commission des normes du travail
Commission des normes du travail
Davies Ward Phillips & Vineberg
Euler Hermes Canada
Gaz Métropolitain
Hydro Québec
McLean & Kerr LLP
McLean & Kerr LLP
Purolator
Registre des entreprises
Richter Groupe Conseil Inc.
Richter Groupe Conseil Inc.
Richter Groupe Conseil Inc.
Vidéotron

Richter – Internal information
PT Pevali Group International
Esprit Europe GmbH
Shanghai New Century Int'l Trading Co.,Ltd.
Employee
Tucci & Associés
De Lage Landen Financial Services Canada
Inc.

À l'attention de

Howard Schnider
Victor Levis
Groupe Insolvabilité –
Affaires
Insolvency Team
Juan Manuel Diz Grana
Monique Bélanger
Marie-Claude Lepage
Me Denis Ferland
Antonio Sullo, VP, Accts Mgt
Insolvabilité
Line Ducharme
S. Michael Citak
Linda Galessiere
Suzy Di Biase

Eric Barbieri
Andrew Adessky
Patrick Ifergan
Département de la
perception
Anne Marie Fitzpatrick
Peter Lund
Finn Simper
Jason Feng
George Fasulo
Dorina Tucci
Marco Jacuta

Adresse courriel

hschnider@fabinc.ca;
vlevis@fabinc.ca;
insolv@bell.ca;
bellmobilityinsolvencyteam@bell.ca;
Juan-Manuel.Diz-Grana@cnt.gouv.qc.ca;
Monique.belanger@cnt.gouv.qc.ca;
Marie-claude.lepage@cnesst.gouv.qc.ca;
dferland@dwppv.com;
tony.sullo@eulerhermes.com;
Insolvabilite2@gazmetro.com;
Ducharme.Line@hydro.qc.ca;
mcitak@mcleankerr.com;
lgalessiere@mcleankerr.com;
SDiBiase@Purolator.com;
registre@servicesquebec.gouv.qc.ca;
ebarbieri@richter.ca;
aadessky@richter.ca;
pifergan@richter.ca;
Syndics@videotron.com;
AFitzpatrick@richter.ca;
pl@pevali.com;
Finn.simper@esprit.com;
jasonfeng@snt-intl.com;
fasulo2@hotmail.com;
dtucci@tucci.ca;
mjacuta@leasedirect.com



Government
of Canada

Gouvernement
du Canada

Update filing - update is confirmed

Welcome **Cindy Michaud** | [Preferences](#) | [E-Filing helpdesk](#) | [Instructions](#) | [Logout](#)

Estate Information

Please Note: The following estate(s) were updated:

- **Estate Number:** 41-2219514
- **Estate Name:** Freemark Apparel Brands Inc

Document(s) submitted

The following document(s) have been successfully submitted

- Notice of Joint Proposal to Creditors

Reference

- The Reference Number for this transaction is: **13467824**.
- Submitted by Cindy Michaud.
- 2017-07-27 13:38 EDT

[Submit another document for this estate.](#)

If you would like to submit a document against a different estate, please click on the **Update** link in the left hand side menu.

Date modified: 2017-04-01



Government
of Canada

Gouvernement
du Canada

Update filing - update is confirmed

Welcome **Cindy Michaud** | [Preferences](#) | [E-Filing helpdesk](#) | [Instructions](#) | [Logout](#)

Estate Information

Please Note: The following estate(s) were updated:

- **Estate Number:** 41-2219514
- **Estate Name:** Freemark Apparel Brands Inc

Document(s) submitted

The following document(s) have been successfully submitted

- Report of the Trustee on Financial situation of the Debtors and on the Proposal

Reference

- The Reference Number for this transaction is: **13467893**.
- Submitted by Cindy Michaud.
- 2017-07-27 13:44 EDT

[Submit another document for this estate.](#)

If you would like to submit a document against a different estate, please click on the **Update** link in the left hand side menu.

Date modified: 2017-04-01

COUR SUPÉRIEURE
(Chambre commerciale)
Loi sur la faillite et l'insolvabilité

Province de Québec
No Division : 01-Montréal
No Cour : 500-11-052107-170

Dans l'affaire de la proposition conjointe de

Freemark Apparel Brands Inc,
Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et
Freemark Apparel Brands USA Inc.

Débitrices

- et -

Richter Groupe Conseil Inc.

Syndic

Richter Groupe Conseil Inc.
Syndic
Andrew Adessky, CPA, CA, CIRP, SAI
1981 McGill College
Montréal (Québec) H3A 0G6
Téléphone : 514.934.3400
Télécopieur : 514.934.3504

CANADA
Province de Québec
District de : Québec
No Division : 01-Montréal
No Cour : 500-11-052107-170
No Dossier : 41-2219514

COUR SUPÉRIEURE
(Chambre commerciale)
Loi sur la faillite et l'insolvabilité

Affidavit d'envoi
Avis de la proposition conjointe aux créanciers et
Avis d'audition de la demande d'approbation par le tribunal d'une proposition

Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec

Je, soussignée, du cabinet de Richter Groupe Conseil Inc., 1981 McGill College, 12^e étage, Montréal, Québec, déclare et dis ce qui suit :

1. Que j'ai fait expédier, par courrier ordinaire dûment affranchi, du bureau de poste de la ville de Montréal, province de Québec, le 28 juillet 2017, à tous les créanciers connus apparaissant à la Liste de poste ci-jointe (« **Liste de poste des envois aux employés**») les documents suivants, soit :
 - (a) *l'Avis de la proposition aux créanciers et Avis d'audition de la demande d'approbation par le tribunal d'une proposition*, auquel étaient joints :
 - i. une copie de la proposition;
 - ii. un état succinct de son actif et de son passif;
 - iii. une liste des créanciers visés par la proposition et dont les réclamations se chiffrent à 250 \$ ou plus;
 - iv. un formulaire de preuve de réclamation et de procuration; et
 - v. un formulaire de votation.
 - (b) *l' Avis de Réclamation d'Employé*
 - (c) *le Rapport du syndic sur la situation financière de la débitrice et sur la proposition*,dont copies conformes desdits documents sont annexées au présent affidavit.

Ann Stremski

Assermentée dans la ville de Montréal, en la province de Québec, le 1^{er} août, 2017.

Commissaire à l'assermentation pour la province de Québec



Liste de poste des envois aux employés

**Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec**

Nathalie Pelchat
100 rue Lawrence
Bromont, QC J2L3C5

Nancy Chervin
5774 Wolseley
Cote-st-luc, QC H4W2L7

Samantha Green
4366 MADISON AVE
MONTREAL, QC H4B 2V2

Aristéa Fotopoulos
273 Justin
Laval, QC H7P6G7

Suzanne Nadeau
101-9 Boul. Kirkland
Kirkland, QC H9J1N2

George Fasulo
108-4445 Boul. St-Jean
Dollard-des-Ormeaux, QC
H9H2A4

Manon Theroux
65 rue des Tournois
Blainville, QC J7C4Y4

Tommy Blouin
10244 St-Denis
Montreal, QC H2L2H7

Nathalie Cyr
107-126 Boul. Hymus
Pointe-Claire, QC H9R1E8

Ashlee Rose Paoella
6338 Rue de Normanville
Montreal, QC H2S2B6

Sylvie Cantin
2775 rue des Francs-Bourgeois
Boisbriand, QC J7H0E9

Azad Sarkissian
12190 Martin Ave.
Montreal, QC H4K2B6

Alice Nehme
11-1595 Rue Dudemaine
Montreal, QC H3M1R2

Bina Patel
17195 rue de Montcalm
Mirabel, QC J7J0J3

Claudia Campanella
5111 rue Antonino-Spada
Saint-Leonard, QC H1R0B5

Lisa Vesely
46 Manuel
Dollard-Des-Ormeaux, QC
H9B2L9

Monique Lemba
205-4825 Borden Avenue
Montreal, QC H4V2S9

Tina Ghazalian
660 Rue Pierre
Laval, QC H7X3T1

Anna Vetrone
1066 Des Crocus
Laval, QC H7Y2H6

Lisa De Sousa
102-3185 nboul. De la Gare
Vaudreuil-Dorion, QC J7V 0P8

Min Luo
550 Blvd Alexis-Nihon
Saint-Laurent, QC H4M2A8

Kisha Charles
932 Maher
Lasalle, QC H8R2S3

Daniel Bederov
395 Jules Lafreniere
Laval, QC H7L6B6

Kimberly Cherubin
11 rue de Blainville
Blainville, QC J7C 5A8

Liste de poste des envois aux employés

**Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec**

Victoria Hann Robshaw
591 Beauprepaire Drive
Beaconsfield, QC H9W 3E4

Bryan Jay
3875 John Lyman
St-Laurent, QC H4R 0C4

Jeff Jean-Baptiste
303 Wilson
Longueuil, QC J4L 4A2

Judith Lafreniere
1114 Des Grands Ducs
Longueuil, QC J4G 2N9

Elodie Levesque
168 du Glaieul
Saint Constant, QC J5A 0C3

Reachell Pierre-Muller
8050 Odile
Brossard, QC J4Y 2W5

Kassy Pion
13444 Boul. Cure-Labelle
Mirabel, QC J7J 1G9

Marianne Poudrier
30 rue de la Louisiane
LaPrairie, QC J5R 0C4

Alia Seyman
18-4799 Jolicoeur
Pierrefonds, QC H9H 5M7

Johannie Villeneuve
551 rue des Cèdres
Ste-Anne-des-Plaines, QC J0N
1H0

Rachel Warren
6263, Ave Merriam
Anjou, QC H1K 3V9

RICHTER

CANADA
Province of Quebec
District of: Quebec
Division No.: 01-Montréal
Court No.: 500-11-052107-170
Estate No.: 41-2219514

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

**Notice of Joint Proposal to Creditors and
Notice of Hearing of Application for Court Approval of Proposal
(Section 51 and Paragraph 58(b) of the Act)**

**In the matter of the joint proposal of
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.
of the City of Montreal
in the Province of Quebec**

Take notice that Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc. of the City of Montreal in the Province of Quebec have lodged with us a joint proposal under the Bankruptcy and Insolvency Act.

A copy of the joint proposal, a condensed statement of the debtor's assets and liabilities and a list of the creditors affected by the joint proposal and whose claims amount to \$250 or more are enclosed herewith.

A general meeting of the creditors will be held at the Trustee's office, 1981 McGill College, 11th Floor, Montreal, QC H3A 0G6 on August 14, 2017 at 10:00 AM.

The creditors or any class of creditors qualified to vote at the meeting may by resolution accept the joint proposal either as made or as altered or modified at the meeting. If so accepted and if approved by the court the joint proposal is binding on all the creditors or the class of creditors affected.

Take notice that, if the joint proposal is accepted by the creditors at a meeting held on August 14, 2017 at 10:00 AM, an application will be made to the court, Superior Court – Montreal, Montreal Court house, 1 Notre-Dame street E., Room 16.10, Montreal, QC H2Y 1B6, on August 21, 2017 at 8:45 AM to approve the joint proposal of Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.

Proofs of claim, proxies and voting letters intended to be used at the meeting must be lodged with us prior to the commencement of the meeting.

Dated at Montreal in the Province of Quebec, July 25, 2017.

Richter Advisory Group Inc.
Trustee acting *in re* the joint proposal of Freemark Apparel Brands Inc;
Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc
and Freemark Apparel Brands USA Inc.


Andrew Adessky, CPA. CA, CIRP, LIT

T. 514.934.3400
F. 514.934.8803
claims@richter.ca

Richter Groupe Conseil Inc.
1981 McGill College
Montréal, QC H3A 0G6
www.richter.ca

Montréal, Toronto

(Français- recto)



CANADA
Province de Québec
District de : Québec
No division : 01-Montréal
No cour : 500-11-052107-170
No dossier : 41-2219514

COUR SUPÉRIEURE
(Chambre commerciale)
Loi sur la faillite et l'insolvabilité

**Avis de la proposition conjointe aux créanciers et
Avis d'audition de la demande d'approbation par le tribunal d'une proposition
(article 51 et alinéa 58(b) de la Loi)**

**Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec**

Avis est donné que Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc. de la ville de Montréal dans la province de Québec ont déposé une proposition conjointe entre nos mains, en vertu de la Loi sur la faillite et l'insolvabilité.

Ci-inclus vous trouverez une copie de la proposition conjointe, d'un état succinct de son actif et de son passif ainsi qu'une liste des créanciers visés par la proposition conjointe et dont les réclamations se chiffrent à 250 \$ ou plus.

Une assemblée générale des créanciers sera tenue au bureau du syndic, 1981 McGill College, 11^e étage, Montréal, Québec H3A 0G6 le 14 août, 2017 à 10 heures.

Les créanciers ou toute catégorie de créanciers ayant droit de voter à l'assemblée peuvent, au moyen d'une résolution, accepter la proposition conjointe, telle que formulée ou telle que modifiée à l'assemblée. Si la proposition conjointe est ainsi acceptée et si elle est approuvée par le tribunal, elle deviendra obligatoire pour tous les créanciers ou pour la catégorie de créanciers visés.

Avis est donné que, si la proposition conjointe est acceptée à l'assemblée générale des créanciers qui sera tenue le 14 août 2017 à 10 heures, une demande sera faite au tribunal, Cour Supérieure – Montréal, Palais de justice de Montréal, 1, rue Notre-Dame E., bur. 16.10, Montréal, Québec H2Y 1B6, le 21 août 2017 à 8 h 45, en vue de faire approuver la proposition conjointe de Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.

Les preuves de réclamation, procurations et formulaires de votation dont l'usage est projeté à l'assemblée doivent nous être remis au préalable.

Daté le July 25, 2017, à Montréal en la province de Québec.

Richter Groupe Conseil Inc.
Syndic agissant *in re* la proposition conjointe de
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.


Andrew Adessky, CPA, CA, CIRP, SAI

T. 514.934.3400
F. 514.934.8603
reclamations@richter.ca

Richter Groupe Conseil Inc.
1981 McGill College
Montréal, QC H3A 0G6
www.richter.ca

Montréal, Toronto

(English – over)



CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL
DIVISION NO.: 01-MONTRÉAL
COURT NO.: 500-11-052107-170
500-11-052108-178
500-11-052109-176
500-11-052106-172
ESTATE NO.: 41-2219514
41-2219516
41-2219518
41-2219519

SUPERIOR COURT
(Commercial Division)

IN THE MATTER OF THE PROPOSAL OF:

Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc., and Freemark Apparel Brands USA Inc., insolvent persons, having their domicile at 5640 Paré Street, Mont-Royal, Québec, H4P 2M1.

JOINT PROPOSAL

We, **Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc., and Freemark Apparel Brands USA Inc.** (collectively, the “Debtors” or the “Companies”), hereby submit the following proposal under the *Bankruptcy and Insolvency Act*:

1. **Definitions:** For all purposes relating to the present proposal under the *Bankruptcy and Insolvency Act*, the following terms shall have the following meaning:

“Act” means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;

“Approval” means the situation arising from the Proposal having been duly accepted by the required majority of creditors of the Companies and having been duly approved by the Court in a judgment which has become executory as a result of the delay for appeal having expired without there having been an appeal, or an appeal having been lodged and the judgment having been confirmed or the appeal withdrawn or otherwise settled;

“Claim” means the claim of any Creditor of the Companies, whether it is a Secured Claim, a Preferred Claim, an Employee Claim or an Unsecured Claim which existed as at the date of the filing of the Notice of Intention. Therefore, it does not include a Subsequent Claim;

“Court” means the Superior Court of the District of Montréal sitting in bankruptcy and insolvency matters (Commercial Division);

“Creditor” means the holder of a Claim;

“Employee Claim(s)” means, for each employee, the aggregate sum of all amounts owing to such employee, including any amounts owing in respect of notice of termination or pay in lieu thereof and severance claims, as set forth in the Employee Claim Notice.

“Employee Claim Notice” means the notice sent to each employee together with this Proposal setting out the employee’s Employee Claim.

“Employee Creditor” means a Creditor having an Employee Claim;

“Landlords” means those Creditors of which the Companies was a commercial tenant under a lease of real property, as acknowledged by the Companies;

“Landlord Claims” means the Unsecured Claims of the Landlords for the lesser of (i) the actual losses resulting from the disclaimers of leases or (ii) the amount calculated in accordance with the formula provided for at Section 65.2(4)b of the Act, which Claims shall be treated as Unsecured Claims in accordance with Section 65.2(5) of the Act;

“Notice of Intention” means the Notice of Intention to Make a Proposal under the Act filed by the Companies on February 17, 2017;

“Preferred Claims” means all Claims of a Creditor of the Companies governed by section 136 the Act and to be paid in priority by the Companies to all other Unsecured Claims in the distribution of the Shareholder’s Contribution;

“Preferred Creditor” means a Creditor having a Preferred Claim;

“Proposal” means this Joint Proposal as allowed by the Court in its order dated February 23, 2017;

“Proposal Expenses” means all fees, expenses, liabilities and obligations of the Trustee, and all legal fees, consulting fees and accounting fees on and incidental to the proceedings arising out of the Notice of Intention and the Proposal and including without limitation advice to the Companies and the Trustee in connection therewith;

“Proven Claim means the amount accepted by the Companies for any Claim, or further to the Court’s determination and then as per the final judgment to be rendered and that the delay of appeal has expired without having been an appeal, or an appeal having been lodged and the judgment having been confirmed or the appeal withdrawn or otherwise settled;

“Related Creditor” means Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc. and Freemark Apparel Brands USA Inc.;

“Related Creditor Claim” means the Claim of a Related Creditor;

“Secured Claims” means Claims of Secured Creditors within the meaning of the Act;

“Secured Creditor” means a Creditor having a Secured Claim;

“**Shareholder**” means Freemark Apparel Holdings Inc.

“**Shareholder’s Contribution**” has the meaning set forth in section 2.2 herein. Said contribution is only to be distributed, in accordance with the terms of the Proposal, once the Creditors have duly approved the Proposal and the Approval has been obtained;

“**Subsequent Claims**” means the claims arising in respect to goods supplied, services rendered or other consideration given as and from the date of the filing of the Notice of Intention;

“**Subsequent Creditor**” means the holder of a Subsequent Claim;

“**Trustee**” means Richter Advisory Group Inc., the Trustee under the Notice of Intention and the Trustee named in the Proposal of the Companies;

“**Unsecured Claims**” means in respect of the Companies, the claims of the Unsecured Creditors including claims of every nature and kind whatsoever, whether due or not due for payment as of the date of the filing of the Notice of Intention as well as contingent or unliquidated claims arising out of any transaction entered into by one of the Companies prior to the date thereof;

“**Unsecured Creditor**” means a Creditor having an Unsecured Claim or a Landlords Claim;

2. **Purpose of the Proposal:**

2.1 On February 17, 2017, the Companies each filed a Notice of Intention. To facilitate the administration, and for that sole reason, the Court, on February 23, 2017 authorized the joint administration. In the same spirit and for the very same (and sole) reason, the Companies have filed a joint proposal.

2.2 As a result of the Court authorized and supervised solicitation process, and the transaction that resulted, each of the Companies has no known remaining assets. However, the Shareholder has offered offer to inject an aggregate amount of \$225,000.00 (the “**Shareholder’s Contribution**”) for the sole purpose of distributing said Shareholder’s Contribution to the Creditors other than HSBC Bank Canada and Freemark Apparel Holdings Inc. should the joint proposal be duly accepted by the Creditors and approved by the Court.

3. **Secured Claims:** The Secured Claims shall be paid in accordance with arrangements existing between the Companies and the holders of Secured Claims or as may be arranged between the Companies and the holders of Secured Claims. This Proposal is not made in respect of the Claims of HSBC Bank Canada and Freemark Apparel Holdings Inc., if any, and there shall be no distribution pursuant to the terms of this Proposal on account of any claims of either HSBC Bank Canda or Freemark Apparel Holdings Inc.
4. **Employee Claims:** Each employee which is in agreement with the Employee Claim Notice shall not be required to file a proof of claim and his (her) Proven Claim shall be deemed to be as set forth in the Employee Claim Notice, for voting and distribution purposes under the Proposal. Employees who do not agree with the amount of their claim as set forth in the Employee Claim Notice must complete and file their proof of claim in respect of their Claim,

prior to the first meeting of creditors if they wish to vote on the Proposal, together with any and all supporting documents, and a proper statement of account, which proof of claim shall be dealt with pursuant to the Act;

5. **Amounts:**

(a) owing to Her Majesty in right of Canada or a Province that could be subject to a demand under Section 224 (1.2) of the *Income Tax Act*, or under any substantially similar provision of provincial legislation, outstanding at the time of the filing of the Notice of Intention, will be paid in full within six (6) months after the Approval, as per the Act;

(b) owing to employees and former employees, that they would have been entitled to receive under Paragraph 136(1)(d) of the Act if the employer became bankrupt on the date of the filing of the Notice of Intention, as well as wages, salaries, commissions or compensation for services rendered after that date and before the Approval, will be paid in full immediately after the Approval as per the Act.

6. **Proposal Expenses and Subsequent Claims:** The Proposal Expenses and the Subsequent Claims shall be assumed by third parties and the Companies declare that this Proposal does not apply to the Proposal Expenses and the Subsequent Claims;

7. **Preferred Claims:** The payment of the Preferred Claims other than those referred to in Section 5(b) hereof will be paid in full in priority to all Unsecured Claims, thirty (30) days after the Approval;

8. **Distribution of the Shareholder's Contribution:** The Shareholder will remit to the Trustee, no later than ten (10) days after the Approval, the Shareholder's Contribution to be distributed by the Trustee as follows and in the following order:

(a.) in payment of the Secured Claims, as per Section 3 herein, if any;

(b.) in payment of all Proven Claims of the Preferred Claims of the Preferred Creditors, to be paid in accordance with Sections 5 and 7 above;

(c.) the balance of the Shareholder's Contribution, to be distributed to the Unsecured Creditors with a Proven Claim, in full and final settlement of their Unsecured Claims, without interest, as follows:

(1) the lesser of: (i) the amount of the Proven Claim of such Unsecured Creditor and (ii) \$1,000.00 (the "**First Level Distribution**") which amount, subject to paragraph d) below, shall be disbursed within (i) sixty (60) days after the Approval for all the Unsecured Creditors other than the Employee Creditors and (ii) fifteen (15) days of the receipt by the Trustee of the required governmental confirmations in respect of the Employee Creditors only;

(2) an amount equal to such Unsecured Creditor's pro rata share, calculated on the basis of the remaining amount of its Proven Claim, of any amount remaining in the Shareholder's Contribution after the distribution of all of the First Level Distribution amounts, and subject to paragraph d) below, to all Unsecured

Creditors (“**Second Level Distribution**”). The Second Level Distribution will be paid by the Trustee within sixty (60) days after the following:

- (i) within (i) sixty (60) days after the Approval for all the Unsecured Creditors other than the Employee Creditors and (ii) fifteen (15) days of the receipt by the Trustee of the required governmental confirmations in respect of the Employees Creditors only;
 - (d.) the distribution referred to above shall be net of any amount to be set aside by the Trustee while Claims are being determined, litigated or for any disputed Claim. The Trustee shall use its best judgment in the determination of any amount which should be set aside, and for which period. Once all Claims have been settled or adjudicated with a final judgment, any amount set aside pursuant to this paragraph d) shall be disbursed by the Trustee;
9. **Reviewable Transactions and Preferential Payments:** Conditionally upon the Approval, the statutory terms of Sections 95 to 101 of the Act and any provision of provincial legislation having a similar objective (including but not limited to Articles 1631 to 1636 of the *Civil Code of Quebec*) shall not apply, the whole pursuant to Section 101.1 of the Act;
 10. **Claims against directors:** In accordance with Section 50(13) of the Act, the Proposal herein made will constitute a compromise of claims against the present and past directors of the Companies (the “**Directors**”) that arose before the filing of the Notice of Intention and that relate to the obligations of the Companies where the directors are by law or otherwise liable in their capacity as directors for the payment of such obligations, and acceptance of the Proposal, upon Approval, will operate as a discharge in favour of such present and past directors with respect to such obligations. Nothing herein shall be interpreted as an acknowledgement of any liability or obligation of the directors of the Companies;
 11. **Release:** Upon the payment described in section 8 herein each of the Companies, the Directors and the Shareholder shall be released and discharged from any and all demands, claims, actions, law suits, debts, taxes, obligations to do anything, damages, judgments, judgment enforcement proceedings arising from any liability, obligation, demand or cause of action of any nature whatsoever, whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, that any Employee Creditors, Preferred Creditors or Unsecured Creditors would otherwise be entitled to assert based, in whole or in part, on any act or omission, contract, duty, responsibility, or obligation of any nature having arisen on the date of the Notice of Intention or previously thereto relating to the Claims, the conduct of the business of the Companies, this Proposal or the Companies’ proceedings under the Act, to the fullest extent permissible in law, and any such right resulting from any such act or omission, shall be forever waived and released (other than the right to enforce any of the Companies’ obligations under this Proposal or any related agreement), provided that nothing herein shall affect the right of any Creditor to recover any insurance proceeds or benefits under any contract pursuant to which such Creditor is an insured.
 12. **Deemed approval:** Each of the Unsecured Creditors with a Proven Claim equal to or less than \$1,000.00 shall be deemed to have voted in favour of the Proposal. Likewise, any employee that has not filed a proof of claim, **prior to the first meeting of creditors**, shall be

deemed to have voted in favour of the Proposal in an amount equal to the Employee Claim. Notwithstanding the foregoing, the Unsecured Creditors and the Employees described in the present clause may choose to vote against the Proposal in the context of the creditors' vote on the Proposal.

13. **Related Creditors:** Conditional upon the acceptance by its Creditors of the Proposal and to the approval thereof by the Court, the Related Creditors waive and renounce to (i) any right to prove in whole or in part any Related Creditor Claim they may have and (ii) any dividend that is or could be payable to them under the Proposal.
14. **Trustee:** The Trustee will be the Trustee under the Proposal and all monies payable under the Proposal will be paid over to the Trustee which will remit the dividends in accordance with the terms of the Proposal.

IN THE EVENT OF ANY DISCREPANCY BETWEEN THE ENGLISH AND THE FRENCH VERSION OF THIS PROPOSAL, THE ENGLISH VERSION WILL TAKE PRECEDENCE.

DATED AT MONTREAL, QUEBEC, this 21th day of July 2017.

**FREEMARK APPAREL BRANDS
INC.**

Per Howard Schneider
Name: Howard Schneider

**FREEMARK APPAREL BRANDS ESP
INC.**

Per Howard Schneider
Name: Howard Schneider

**FREEMARK APPAREL BRANDS
TEC INC.**

Per Howard Schneider
Name: Howard Schneider

**FREEMARK APPAREL BRANDS USA
INC.**

Per Howard Schneider
Name: Howard Schneider

-- Form 78 --
 Statement of Affairs (Business Proposal) 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 Proposal of
 Freemark Apparel Brands Inc
 of the of Mont-Royal
 in the Province of Quebec

To the debtor:

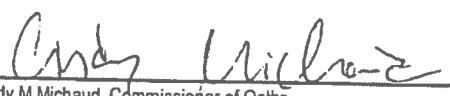
You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the filing of your proposal (or notice of intention, if applicable), on the 17th day of February 2017. When completed, this form and the applicable attachments 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"	20,743,736.17
Balance of secured claims as per list "B"	0.00
Total unsecured creditors	20,743,736.17
2. Secured creditors as per list "B"	0.00
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	20,743,736.17
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	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	0.00
11. RRSPs, RRRIFs, 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	0.00
Deficiency	20,743,736.17

I, Howard Schnider, of the City of Montréal in the Province of Quebec, 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 Freemark Apparel Brands Inc. affairs on the 24th day of July 2017 and fully disclose all property of every description that is in Freemark Apparel Brands Inc. possession or that may devolve on Freemark Apparel Brands Inc. in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)
 before me at the City of Montréal in the Province of Quebec, on this 24th day of July 2017.


 Cindy M Michaud, Commissioner of Oaths
 For the Province of Quebec
 Expires April 12, 2018


 Howard Schnider



District de: Québec
 No division: 01 - Montréal
 No cour: 500-11-052107-170
 No dossier: 41-2219514

original modifié

-- FORMULAIRE 78 --
 Bilan - proposition déposée par une entité
 (paragraphe 49(2), alinéa 158d) et paragraphes 50(2) et 62(1) de la Loi)

Dans l'affaire de la proposition de
 Freemark Apparel Brands Inc
 de la ville de Montréal
 dans la province de Québec

Au débiteur :

~~Vous êtes tenu de remplir avec soin et exactitude le présent formulaire et les annexes applicables indiquant la situation de vos affaires à la date du dépôt de votre proposition (ou de votre avis d'intention) le 17 février 2017. Une fois rempli, ce formulaire et les listes annexées constituent votre bilan qui doit être vérifié sous serment ou par une déclaration solennelle.~~

PASSIF (tel que déclaré et estimé par l'officier)		ACTIF (tel que déclaré et estimé par l'officier)	
1. Créanciers non garantis: voir liste A	20,743,736.17	1. Inventaire	0.00
Équilibre de réclamations garantis: voir liste "B"	0.00	2. Aménagements	0.00
Créanciers non garantis total	20,743,736.17	3. Comptes à recevoir et autres créances: voir liste E	
2. Créanciers garantis: voir liste B	0.00	Bonnes	0.00
3. Créanciers privilégiés: voir liste C	0.00	Douteuses	0.00
4. Dettes éventuelles, réclamations de fiducie ou autres (voir liste D)pouvant être réclamées pour une somme de ...	0.00	Mauvaises	0.00
Total du passif	20,743,736.17	Estimation des créances qui peuvent être réalisées	0.00
Surplus	NIL	4. Lettres de change, billets à ordre, etc., voir liste F	0.00
		5. Dépôts en institutions financières	0.00
		6. Espèces	0.00
		7. Bétail	0.00
		8. Machines, outillage et installation	0.00
		9. Immeubles et biens réels: voir liste G	0.00
		10. Ameublement	0.00
		11. REER, FERR, Assurances-vie etc	0.00
		12. Valeurs mobilières(actions, obligations, débetures etc.	0.00
		13. Droits en vertu de testaments	0.00
		14. Véhicules	0.00
		15. Autres biens: voir liste H	0.00
		Si le débiteur est une personne morale, ajoutez :	
		Montant du capital souscrit	0.00
		Montant du capital payé	0.00
		Solde souscrit et impayé	0.00
		Estimation du solde qui peut être réalisé	0.00
		Total de l'actif	0.00
		Déficit	20,743,736.17

Je, Howard Schnider, de Montréal en la province de Québec, étant dûment assermenté (ou ayant déclaré solennellement) déclare que le bilan qui suit et les listes annexées sont, à ma connaissance, un relevé complet, véridique et entier de mes affaires en ce 24 juillet 2017, et indiquent au complet tous mes biens de quelque nature qu'ils soient, en ma possession et réversibles, tels que définis par la Loi.

ASSERMENTÉ (ou déclaré solennellement)
 devant moi le 24 juillet 2017, à Montréal en la province de Québec.

(signé)

 Cindy M Michaud, Commissaire à l'Assermentation
 Pour la province de Québec
 Expire le 12 avril 2018

(signé)

 Howard Schnider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	2K FINISHERS INC	8301 PARKWAY BLVD. VILLE D'ANJOU QC H1J 1M8	172,578.91	0.00	172,578.91
2	2STEPZAHEAD BV *	HOOGORDDREEF 73A 1101BB 2STEPZAHEAD B.V AMSERDAM THE NETHERLANDS --	14,971.37	0.00	14,971.37
3	5 SEASONS SHOWROOM *	116 - 695 PYLANT STREET ATLANTA GA 30306 USA	0.00	0.00	0.00
4	AARON MIECHKOTA	203 - 6605 RUE HOCHELAGA MONTREAL QC H1N 1X8	4,881.25	0.00	4,881.25
5	ABZ INSURANCE	200-4098 RUE STE-CATHERINE O. Westmount QC H3Z 1P2	0.00	0.00	0.00
6	AGENCE DE MANNEQUIN MONTAGE INC	400 - 3451 ST. LAURENT MONTREAL QC H4P 2T6	1,379.70	0.00	1,379.70
7	ALBERTA MENS WEAR ASSOCIATION	P.O. BOX 66037 HERITAGE Edmonton AB T6J 6T4	0.00	0.00	0.00
8	ARROW MARKETING	15 MCLAREN AVENUE Cambridge ON N1R 8K9	4,570.17	0.00	4,570.17
9	ASCENSEURS SUPERIEUR INC.	1029 RUE DU VIGER Terrebonne QC J6W 6B6	735.87	0.00	735.87
10	ASMARA INTERNATIONAL LTD.*	UNIT 8B, TONG YUEN FACTORY BUILDING 505 CASTLE PEAK ROAD LAI CHI KOK, KOWLOON HONGKONG --	2,049.55	0.00	2,049.55
11	ASTRAL MEDIA OUTDOOR, L.P.	1600-1800 MCGILL COLLEGE MONTREAL QC H3A 3J6	121,969.31	0.00	121,969.31
12	ASTRAL MEDIA RADIO GP	1717 RENE-LEVESQUE BLVD EAST MONTREAL QC H2L 4T9	5,200.32	0.00	5,200.32
13	ATRADIUS COLLECTIONS LIMITED	1430-1 ROBERT SPECK PKWY MISSISSAUGA ON L4Z 3M3	0.00	0.00	0.00
14	BCIMC REALTY CORPORATION	1600-925 WEST GEORGIA ST. Vancouver BC V6C 3L2	363,094.39	0.00	363,094.39
15	BCIMC REALTY CORPORATION	1600-925 WEST GEORGIA ST. Vancouver BC V6C 3L2	5,849.16	0.00	5,849.16
16	BELL CANADA	CASE POSTALE 8712 SUCC. CENTRE-VILLE MONTREAL QC H3C 3P6	1,095.35	0.00	1,095.35
17	BENCH LIMITED	ARDWICK GREEN NORTH TANZARO HOUSE MANCHESTER, ENGLAND M12 6FZ --	0.00	0.00	0.00
18	BENCH LTD *	TANZARO HOUSE ARDWICK GREEN NORTH MANCHESTER, M12 6FZ ENGLAND --	0.00	0.00	0.00
19	BRILLIANT SIGN DESIGN	256 - 5475 PARE STREET MONTREAL QC H4P 1P7	802.30	0.00	802.30
20	BUNZL RETAIL *	LAMPLIGHT WAY, AGECROFT COMMERCE PARK SWINTON MANCHESTER UK - M27 8UJ	6,066.75	0.00	6,066.75
21	C&O APPAREL INC.	3788 NORTH FRASER WAY BURNABY BC V5J 5G1	563,720.84	0.00	563,720.84
22	CAFE GRAN SASSO	4830 COTE VERTU O. VILLE SAINT LAURENT QC H4S 1J9	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
23	CANADA POST CORPORATION	2701 RIVERSIDE DR. OTTAWA ON K1A 1L7	13,603.66	0.00	13,603.66
24	CANADA REVENUE AGENCY - SALES TAXES Attn: MICHAEL LOPES	305 BOUL. RENE-LEVESQUE O. MONTREAL QC H2Z 1A6	236,691.24	0.00	236,691.24
25	CANPAR TRANSPORT L.P.	102-201 WEST CREEK BLVD Brampton ON L6T 0G8	21,641.63	0.00	21,641.63
26	CASABAWA IMPORTS INC	8900 AV DU PARC MONTREAL QC H2N 1Y8	14,793.83	0.00	14,793.83
27	CATCRES HOLDINGS INC.	1000 - 1255 PEEL STREET MONTRAL QC H3B 2T9	138,147.88	0.00	138,147.88
28	CATEGORY 5 IMAGING	1062 COOKE BOULEVARD BURLINGTON ON L7T 4A8	30,534.84	0.00	30,534.84
29	CHANGSHU RICH-WEAR*	E-COMMERCE ZONE, NO.88 TAOSHAN ROAD, CHANGSHU JIANGSU, CHINA, 215500 -	1,330.90	0.00	1,330.90
30	CITY OF CALGARY	PO BOX 2405 STN M 800 MACLEOD TRAIL SE Calgary AB T2P 3L9	1,150.30	0.00	1,150.30
31	CITY OF EDMONTON	PO BOX 2670 Edmonton AB T5J 2G4	0.00	0.00	0.00
32	CITY PALLETS	1640 BONHILL RD. UNIT # 10 - 11 Mississauga ON L5T 1C8	853.69	0.00	853.69
33	CLEAN SHINE	351 AVENUE RAIMBAULT Pointe-Claire QC H9R 5V1	1,827.00	0.00	1,827.00
34	CLEAR CHANNEL	1901 - 250 YONGE STREET Toronto ON M5B 2L7	33,155.98	0.00	33,155.98
35	CLOUD NYNE INC.*	1204 - 209 WEST 38TH STREET NEW YORK NY 10018 USA	0.00	0.00	0.00
36	COFACE, BANKRUPTCY COLLECTIONS Attn: AMY SCHMIDT	50 MILLSTONE RD, BLDG 100 SUITE 360 East Windsor NJ 08520 USA	0.00	0.00	0.00
37	COPIDATA	450 RUE WRIGHT ST. LAURENT QC H4N 1M6	4,205.95	0.00	4,205.95
38	CORAL SERVICES	1335 ROCKWOOD DRIVE Kingston ON K7P 2M8	2,718.32	0.00	2,718.32
39	CORMACK RECRUITMENT	600-1285 WEST BROADWAY Vancouver BC V6H 3X8	8,662.50	0.00	8,662.50
40	CORP. OF THE CITY OF NEW WESTMINSTER	511 ROYAL AVENUE NEW Westminster BC V3L 1H9	0.00	0.00	0.00
41	CROMBIE DEVELOPMENTS LTD	200-610 EAST RIVER ROAD NEW GLASGOW NS B2H 3S2	382,676.10	0.00	382,676.10
42	D.O.D. TRANSPORT INC.	9189 SAGUENAY ST. LEONARD QC H1R 2M5	5,636.08	0.00	5,636.08
43	DAMA CONSTRUCTION	117 AVE LINSAY Dorval QC H9P 2S6	189,825.34	0.00	189,825.34
44	DAVID KIRSCH FORWARDER	600-185 DORVAL AVE. Dorval QC H9S 5J9	28,117.28	0.00	28,117.28
45	DE LAGE LANDEN FINANCIAL SERVICES CANADA INC.	3450 SUPERIOR COURT, UNIT 1 OAKVILLE ON L6L 0C4	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
46	DELMAR INTERNATIONAL INC.	10636 COTE DE LIESSE MONTREAL QC H8T 1A5	0.00	0.00	0.00
47	DEMAC MEDIA	300 - 71 KING STREET EAST Toronto ON M5C 1G3	158,736.88	0.00	158,736.88
48	DENIS OFFICE SUPPLIES AND FURNITURES	2990 BOUL. LE CORBUSIER Laval QC H7L 3M2	0.00	0.00	0.00
49	DLL FINANCIAL SOLUTIONS Attn: MARCO JACUTA	C/O M JACUTA, DE LAGE LANDEN 1 - 3450 SUPERIOR COURT OAKVILLE ON L6L 0C4	0.00	0.00	0.00
50	DOGREE FASHIONS INC.*	3205 CHEMIN BEDFORD MONTREAL QC H3S 1G3	55,351.62	0.00	55,351.62
51	DULCEDO MANAGEMENT	200-438 RUE MCGILL MONTREAL QC H2Y 2G1	17,184.16	0.00	17,184.16
52	DYNAMIC BUSINESS FORMS	227 BLUE HAVEN DDO QC H9G 2N6	0.00	0.00	0.00
53	EASTMAN EXPORT GLOBAL CLOTHING *	PITCHAMPALAYAM PUDUR 5/591, SRI LAKSHMI NAGAR TIRUPUR-641 603 INDIA -- INDIA	0.00	0.00	0.00
54	EBATES CANADA, INC.*	805-90 EGLINTON AVE EAST Toronto ON M4P 2Y5	0.00	0.00	0.00
55	EMBALLAGES KUSH-PACK INC.	5757 BOUL THIMENS VILLE SAINT LAURENT QC H4R 2H6	3,766.14	0.00	3,766.14
56	EMPLOYEES	5640 RUE PARE MOUNT ROYAL QC H4P 2M1	214,523.00	0.00	214,523.00
57	ESPRIT EUROPE GmbH	ESPRIT-ALLEE, 40882 RATINGEN, GERMANY -- GERMANY	0.00	0.00	0.00
58	ESPRIT INTERNATIONAL	1370 BROADWAY, 14 FLOOR NEW YORK NY 10018 USA	56,081.38	0.00	56,081.38
59	ESPRIT REGIONAL DISTRIBUTION LIMITED *	43/F ENTERPRISE SQUARE THREE 39 WANG CHIU ROAD KOWLOON BAY, HONGKONG --	118,097.72	0.00	118,097.72
60	ESPRIT WHOLESALE GmbH	ESPRIT ALLEE RATINGEN 40082 GERMANY	184,313.95	0.00	184,313.95
61	ESSEX POWERLINE CORPORATION	3 - 2730 HIGHWAY OLDCASTLE ON N0R 1L0	0.00	0.00	0.00
62	EXECUTIVE MAT SERVICE B.C. LTD.	6 -20113 - 92ND AVENUE LANGLEY BC V1M 3A5	427.72	0.00	427.72
63	FED EXPRESS CANADA LTD	P.O. BOX 4626 TORONTO STN A Toronto ON M5W 5B4	0.00	0.00	0.00
64	FEDERAL EXPRESS CANADA LTD (ESPRIT)	P.O. BOX: 4626 TORONTO STN A Toronto ON M5W 5B4	112,613.11	0.00	112,613.11
65	FIBRENOIRE INTERNET Attn: Jan-Érik Lavoie	320 - 550, AV BEAUMONT MONTREAL QC H3N 1V1	0.00	0.00	0.00
66	FINELINE TECHNOLOGIES INC. *	P.O. BOX: 921933 Norcross GA 30010 USA	8,354.77	0.00	8,354.77
67	FOLIO MONTREAL	295 DE LA COMMUNE OUEST MONTREAL QC H2Y 2E1	28,341.34	0.00	28,341.34
68	FORTIS BC - NATURAL GAS	PO BOX 6666 STN TERMINAL Vancouver BC V6B 6M9	1,768.05	0.00	1,768.05

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
69	FREEMARK APPAREL BRANDS GROUP INC.	5640 RUE PARÉ MONTREAL QC H4P 2M1	1,560,801.95	0.00	1,560,801.95
70	FRESHA CONSTRUCTION	431 AVENUE PINE BEACH Dorval QC H9S 2X2	37,021.31	0.00	37,021.31
71	FRESHA CONSTRUCTION INC.	11-431 AVE PINE BEACH Dorval QC H9S 2X2	0.00	0.00	0.00
72	FUZE HR SOLUTIONS INC.	250-333 DECARIE BLVD MONTREAL QC H4N 3M9	38,827.13	0.00	38,827.13
73	FUZHOU GARMENTS*	2#3 (YUAN CHANGZHEN ZHUBAO) HOUSHAN, MINHOU FUZHOU, CHINA -	2,991.61	0.00	2,991.61
74	G & G SALES AGENCY	295 - 1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
75	G.L. SMITH PLANNING & DESIGN INC.	229 SHEPPARD AVE. WEST Toronto ON M2N 1N2	15,130.06	0.00	15,130.06
76	GAINFUL GROUP LIMITED *	UNIT 2209, 22/F., WU CHUNG HOUSE 213 QUEENS ROAD EAST WANCHAI HONG KONG - -	40.14	0.00	40.14
77	GARDA	1390 BARRE STREET MONTREAL QC H3C 1N4	58,934.20	0.00	58,934.20
78	GLOBAL HANGERS INC	UNIT C - 9600 RUE IGNACE Brossard QC J4Y 2R4	918.81	0.00	918.81
79	GROUPE DE SECURITE GARDA SENC	1390 RUE BARRE MONTREAL QC H3C 1N4	3,909.49	0.00	3,909.49
80	HALO METRICS INC.	183-21300 GORDON WAY Richmond BC V6W 1M2	7,659.08	0.00	7,659.08
81	HANGZHOU BODA GROUP*	C/O: HONGKONG BODA GOURP GROUP CO., LTD. 1501-1508 MILLENNIUM CITYS (APM) 418 KWUN TONG ROAD, KWUN TONG KOWLOON, HONG KONG -	1,636.90	0.00	1,636.90
82	HEADCOUNT	9419 - 20TH AVENUE NW Edmonton AB T6N 1E5	27,456.82	0.00	27,456.82
83	HERSHY WEINBERG SALES INC.	104-160 TYCOS DRIVE Toronto ON M6B 1W8	0.00	0.00	0.00
84	HOLIDAY GROUP INC.	4875 BOUL. DES GRANDES-PRAIRES ST-LEONARD QC H1R 1X4	54,383.18	0.00	54,383.18
85	HORTON BERNER FASHION GROUP	195-1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
86	HYDRO OTTAWA	PO BOX 4483 STATION A Toronto ON M5W 5Z1	0.00	0.00	0.00
87	HYDRO QUEBEC	C.P. 270 SUCC YOUVILLE MONTREAL QC H2P 2V4	8,762.85	0.00	8,762.85
88	HYPE ONE.COM LTD	400 - 1235 BAY STREET Toronto ON M5R 3K4	1,243.00	0.00	1,243.00
89	IBC (INTERNATIONAL BAR CODE SERVICES INC.)	121-433 CHABANEL O MONTREAL QC H2N 2J3	269.62	0.00	269.62
90	IDEON PACKAGING	11251 DYKE ROAD RICHMOND BC V7A 0A1	2,749.16	0.00	2,749.16

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
91	IMPRIMERIE BCSS INC.	100-9800 MEILLEUR MONTREAL QC H3L 3J4	505.89	0.00	505.89
92	ING BANK (US) *	VAN HENNAERTWEG 8 GARCIA BV 2952 CA ALBLASSERDAM, THE NETHERLANDS -	467,476.01	0.00	467,476.01
93	INNOVATIVE SYSTEMS, LLC *	125-23382 MILL CREEK DR LAGUNA HILLS CA 92653 USA	0.00	0.00	0.00
94	ITC LIMITED*	BLOCK B, 14/F HIGH WIN FACTORY BUILDING, 47 HOI YUEN ROAD KWUN TONG HLN, HONG KONG -	205.70	0.00	205.70
95	IVANHOE CAMBRIDGE II INC.	300 - 95 WELLINGTON STREET WEST TORONTO ON M5J 2R2	2,109,357.05	0.00	2,109,357.05
96	IVANHOE CAMBRIDGE INC. - TSAWWASSEN MILLS	TSAWWASSEM MILLS MANAGEMENT OFFICE 5000 CANOE PASS WAY TSAWWASSEN BC V4M 0B3	0.00	0.00	0.00
97	JERRY COHEN FORWARDERS LIMITED	5203 FAIRWAY LACHINE QC H8T 3K8	265.59	0.00	265.59
98	JIANGSU SAINTY*	ROOM 304 BUILDING C, 21 SOFTWARE AVENUE NANJING, CHINA, 210012 -	2,679.88	0.00	2,679.88
99	JIANGSU SKYRUN WUXI CO.LTD *	28 FLOOR, 88 XIANQUAN EAST ST. WUXI,JIANGSU CHINA -- CHINA	0.00	0.00	0.00
100	JINNAT APPARELS LTD *	SARDAGONJ KASHIMPUR GAZIPUR-1349, BANGLADESH --	0.00	0.00	0.00
101	JOURNAL DECLARATION	8061 RUE ST. HUBERT MONTREAL QC H2R 2P4	517.39	0.00	517.39
102	KESTENBERG SIEGAL LIPKUS LLP	65 GRANBY ST. Toronto ON M5B 1H8	0.00	0.00	0.00
103	KOH BRAND LTD. *	FARNCOMBE ROAD, WORTHING WEST SUSSEX BN11 2BW UK --	5,667.01	0.00	5,667.01
104	L FASHION PTE LTD *	10 RAEBURN PARK, NO.3-08 BLOCK A SINGAPORE 088702 --	0.00	0.00	0.00
105	L'EQUIPE DAIGLE LAROUCHE	R03-555 CHABANEL O. MONTREAL QC H2N 2H7	0.00	0.00	0.00
106	LES DISTRIBUTIONS BERSA INC.	2320 RUE BEAUZELE St. Laurent QC H4K 2R7	0.00	0.00	0.00
107	LES PRODUCTIONS GRAPH X INC.	2170 AV. CHARLAND MONTREAL QC H1Z 1B1	17,128.50	0.00	17,128.50
108	LF FASHION PTE LTD. *	NO.3-08 BLOCK A 10 RAEBURN PARK SINGAPORE 088702 --	0.00	0.00	0.00
109	LIVEFREE SHOWROOM *	2013 WARFIELD AVE REDONDO BEACH CA 90278 USA	0.00	0.00	0.00
110	LUXELIFE	6J-8 ROSEBANK DRIVE Toronto ON M1B 5Z3	0.00	0.00	0.00
111	MACINTYRE COMMUNICATIONS	3504 - 70 DISTILLERY LANE Toronto ON M5A 0E3	27,642.84	0.00	27,642.84
112	MEDIA TRANSCONTINENTAL S.E.N.C.	300-400 AV. SAINTE CROIX E. ST-LAURENT QC H4N 3L4	8,881.83	0.00	8,881.83

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
113	METRO / BCMAC	103 - 1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
114	METRO CUSTOMS BROKERS INC.*	4300 JEAN TALON OUEST MONTREAL QC H4P 1W3	0.00	0.00	0.00
115	MEYKING ENTREPRISE INC	228 - 5475 PARÉ STREET MONT-ROYAL QC H3P 1P7	1,085.08	0.00	1,085.08
116	MINISTRY OF FINANCE - SASKACHEWAN	PO BOX 200 Regina SK S4P 2Z6	0.00	0.00	0.00
117	MINTZ GLOBAL SCREENING INC.	200-1303, WILLIAM MONTREAL QC H3C 1R4	0.00	0.00	0.00
118	MIRABEL OUTLET CTRE GEN. PARTNERSHIP	PO BOX 15627 STATION A Toronto ON M5W 1C1	0.00	0.00	0.00
119	MOMENTIS SYSTEMS INC	250-5500 ROYALMOUNT AVE MONTREAL QC H4P 1H7	0.00	0.00	0.00
120	MORGUARD	800 - 55 CITY CENTRE DRIVE MISSISSAUGA ON L5B 1M3	391,216.33	0.00	391,216.33
121	MTS INC.	BOX 7500 Winnipeg MB R3C 3B5	0.00	0.00	0.00
122	MULTI BAG IMPORTS INC	200 - 5653 PARE MONTREAL QC H4P 1S1	67,414.44	0.00	67,414.44
123	MULTI BAG IMPORTS INC. US*	200 - 5653 PARE MONTREAL QC H4P 1S1	34,871.13	0.00	34,871.13
124	MY PRINTER.CA	2155 RUE VINCENT MONTREAL QC H4M 1M6	8,235.14	0.00	8,235.14
125	NATIONAL PROJECTS	222 CROCUS DRIVE Toronto ON M1R 4T7	113,744.96	0.00	113,744.96
126	NBS-USD *	9315 TRANS CANADA ST-LAURENT QC H4S 1V3	0.00	0.00	0.00
127	NEW ACCESSORIES GROUP LTD *	THE OLD BARN LEDGER FARM FOREST GREEN RD FIFIELD, BERKS, 2L62NR UK - - UK	0.00	0.00	0.00
128	NEWFORM DISPLAY INC.	2250, 46TH AVENUE Lachine QC H8T 2P3	14,968.59	0.00	14,968.59
129	NEXT CANADA (3790142 CANADA INC.) Attn: KATRINE MONAGHAN	2029-777 RICHMOND ST. W. Toronto ON M6J 0C2	0.00	0.00	0.00
130	NINGBO DYON IMP. & EXP*	72-106 GONGMAO YI RD. 315171 JISHIGANG, NINGBO, CHINA -	5,628.72	0.00	5,628.72
131	NKPR INC.	100-312 ADELAIDE STREET W. Toronto ON M5V 1R2	34,184.02	0.00	34,184.02
132	NO BETTER SERVICE	9315 TRANS-CANADA HWY VILLE ST. LAURENT QC H4S 1V3	7,955.73	0.00	7,955.73
133	OLIAN INDUSTRIAL CO. LTD. *	201HSIN HSIAO ROAD TAINAN, TAIWAN - -	20,119.70	0.00	20,119.70
134	OMNIBRAND LIMITED *	13/F., PAT TAT INDUSTRIAL BUILDING 1 PAT TAT STREET SAN PO KONG, KOWLOON, HONGKONG - -	23,692.29	0.00	23,692.29
135	OMNITRANS (ESP)	4300 JEAN TALON O. MONTREAL QC H4P 1W3	5,892.14	0.00	5,892.14

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
136	OMNITRANS (US) *	4300 JEAN TALON W MONTREAL QC H4P 1W3	35,441.90	0.00	35,441.90
137	OMNITRANS INC	4300 JEAN TALON O. MONTREAL QC H4P 1W3	5,225.03	0.00	5,225.03
138	OPTRUST RETAIL INC. - WINDSOR CROSSING	C/O BENTALL KENNEDY (CANADA) 785 WONDERLAND ROAD S London ON N6K 1M6	7,742.09	0.00	7,742.09
139	OUTFRONT MEDIA CANADA LP	377 HORNER AVE Toronto ON M8W 1Z6	336,051.38	0.00	336,051.38
140	OUTGROWTH LTD	534-250A EGLINTON AVE EAST Toronto ON M4P 1K0	4,633.00	0.00	4,633.00
141	OUTSOURCED PROGRAM MANAGEMENT	4990 JEAN TALON W MONTREAL QC H4P 1W9	61,499.50	0.00	61,499.50
142	OXFORD	ROYAL BANK PLAZA, NORTH TOWER 900 - 200 BAY STREET TORONTO ON M5J 2J2	872,690.65	0.00	872,690.65
143	PARADIGM LEATHER*	PLT NO.#194, SECTOR-6, IMT MANESAR, GURGAON HARYANA-122050, INDIA -	769.87	0.00	769.87
144	PATTISON OUTDOOR ADVERTISING LP	500 - 2700 MATHESON BLVD. E W TOWER Mississauga ON L4W 4V9	2,586.94	0.00	2,586.94
145	PAULINA RICHARDS	3448 D'IBERVILLE MONTREAL QC H2K 3E2	5,782.04	0.00	5,782.04
146	PEREGRINE PLASTICS LTD	313 PRODUCTION WAY BURNABY BC V5A 3H1	69,591.45	0.00	69,591.45
147	PRESTIGE RECRUITMENT	1800 - 1010 SHERBROOKE W MONTREAL QC H3A 2R7	14,946.76	0.00	14,946.76
148	PRIMARIS MANAGEMENT INC.	500 - 3625 ST DUFFERIN TORONTO ON M3K 1N4	77,443.11	0.00	77,443.11
149	PRODUCTION SWAT INC.	1061 RUE MARTIAL Laval QC H7P 1E4	387,251.28	0.00	387,251.28
150	PRODUITS COM TECH INC.	1375 BERGAR LAVAL QC H7L 4Z7	1,614.25	0.00	1,614.25
151	PROFORMA CANADA INC	8-400 STEELES AVE.E.SUITE 319 Brampton ON L6W 4T4	4,868.85	0.00	4,868.85
152	PROGRESS LUV2PACK	20 TANGIERS ROAD Toronto ON M3J 2B2	51,440.48	0.00	51,440.48
153	PT FOREVER GARMINDO * Attn: MR. RAGHU SHETTY	JL RAYA BANJARAN JAWA BARAT -- INDONESIA	0.00	0.00	0.00
154	PT INDOMATRA BUSANA JAYA Attn: MR. STEVE HONG	(for labels purpose only) JL. H. DIMUN NO. 9 KP, SIDAMUKTI SUKAMAJU, CILODONG DEPOK 16145 DePOK 16415 INDONESIA	3,257.68	0.00	3,257.68
155	PT PANTJATUNGGA KNITTING MILL * Attn: MRS. FELICIA TEOFANI	JL. SIMONGAN NO.98, SEMARANG 50148, CENTRAL JAVA JAVA 50148 INDONESIA	147,103.40	0.00	147,103.40
156	PT PEVALI GROUP INTERNATIONAL Attn: PETER LUND	(for labels purpose only) JL. KP. PULO ARMIN B NO. 11, KEL. BARANANGSIANG BOGOR TIMUR 16143 INDONESIA	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 - Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
157	PT. ASIA PENTA GARMENT*	JL.MEKAR MULYA KAV.11 BANDUNG 40613, INDONESIA - - INDIA	0.00	0.00	0.00
158	PT. RICKY PUTRA GLOBALINDO. TBK * Attn: MR. EFENDI LEE	TARIKOLOT, CITEREUP BOGOR, KABUPATEN BOGOR JL.INDUSTRI no. 54 JAWA BARAT, INDONESIA - - INDONESIA	83,665.11	0.00	83,665.11
159	PT. UNI KYUNG SEUNG INTERNATIONAL * Attn: MRS. DEBBY KIM	KAWASAN BERIKAT, NUSANTARA B1 KBN CAKUNG CILINCING JL.SUMATRA BLOK D.17 JAKARTA UTARA 14140 INDONESIA 14140 INDONESIA	8,529.36	0.00	8,529.36
160	PUROLATOR COURIER LTD.	ETOBICOKE POSTAL STATION A P.O. BOX 1100 Etobicoke ON M9C 5K2	334,730.00	0.00	334,730.00
161	Q COLLECTION PTE LIMITED *	NO.12-1, UNITED SQUARE 101 THOMPSON ROAD SINGAPORE 307591 - -	0.00	0.00	0.00
162	QINGDAO V-DESIGN*	ROOM 1116,BUILDING B,WANDA PLAZA,NO.33 LIAN YUN GANG ROAD, QINGDAO, CHINA -	249.99	0.00	249.99
163	RCI ENVIRONNEMENT INC.	9501 BOUL RAY LAWSON Anjou QC H1J 1L4	0.00	0.00	0.00
164	REBOX	601 STINSON St. Laurent QC H4N 2E1	0.00	0.00	0.00
165	RECEIVER GENERAL FOR CANADA	4695, BOUL. DE SHAWINIGAN-SUD Shawinigan QC G9P 5H9	748,581.73	0.00	748,581.73
166	RECRUTEMENT PRESTIGE Attn: DOMINIQUE VALLIÈRES	1 PLACE VILLE-MARIE MONTREAL QC H3B 4M4	0.00	0.00	0.00
167	REMCO	4565 HICKMORE St. Laurent QC H4T 1S5	3,107.25	0.00	3,107.25
168	RIOCAN HOLDINGS	500 - 2300 YONGE ST. , PO BOX 2386 TORONTO ON M4P 1E4	7,083.70	0.00	7,083.70
169	RMB EXTERMINATION INC.	477 BOUL DES LAURENTIDES PONT VIAUVAL QC H7G 2V2	0.00	0.00	0.00
170	ROGERS	2645 RUFUS ROCKHEAD, CP 11442 MONTREAL QC H3C 5J2	9,198.00	0.00	9,198.00
171	ROGERS MEDIA	1 MOUNT PLEASANT RD, 5TH FL Toronto ON M4Y 2Y5	0.00	0.00	0.00
172	RUBAN MICRO	1985 LUCIEN THIMENS VILLE ST. LAURENT QC H4R 1K8	8,675.68	0.00	8,675.68
173	SANIYO*	24 BRILLIANCE COURT, HILLGROVE VILLAGE DISCOVERY BAY, HONG KONG -	232.95	0.00	232.95
174	SASK. MEN'S APPAREL CLUB INC.	P.O. BOX: 8778 Saskatoon SK S7K 6S5	0.00	0.00	0.00
175	SASKTEL	PO BOX 2121 Regina SK S4P 4C5	0.00	0.00	0.00
176	SCOTCH & SODA	JACOBUS SPIJKERDREEF 20-24, 2132 PZ HOOFDDORP.NETHERLANDS - -	1,961,861.67	0.00	1,961,861.67
177	SECURITAS CANADA LIMITED	400 - 235 YOURLAND BLVD North York ON M2J 4Y8	3,114.00	0.00	3,114.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 - Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
178	SENSORMATIC CANADA, INC	2815 MATHESON BLVD EAST Mississauga ON L4W 5J8	17,390.05	0.00	17,390.05
179	SENTINEL ALARM	610-6600 COTE DES NEIGES MONTREAL QC H3S 2A9	0.00	0.00	0.00
180	SERVICORP	10-8600 BOUL. DECARIE VILLE MONT-ROYAL QC H4P 2N2	3,450.70	0.00	3,450.70
181	SHANGHAI NEW CENTURY INT'L TRADING CO.,LTD *	HENGRUI INTERNATIONAL PLAZA, 560 ZHANGYANG RD. 1601-1602, WEST TOWER IGING FIBG HENG PUDONG, SHANGHAI 200122 CHINA	246,551.05	0.00	246,551.05
182	SHAW CABLES SYSTEMS GP	630-3RD AVENUE SW Calgary AB T2P 4L4	0.00	0.00	0.00
183	SHRED-IT INTERNATIONAL ULC	5000 THIMENS BLVD ST LAURENT QC H4R 2B2	689.79	0.00	689.79
184	SIGNAL SECURITY	7735 ST.LAURENT MONTREAL QC H2R 1X1	36,964.84	0.00	36,964.84
185	SIMONS *	225 WEST WASHINGTON STREET INDIANAPOLIS IN 46204 USA	102,425.89	0.00	102,425.89
186	SINO STAR INDUSTRIAL LTD. *	RM 34,UNIT B,2/F.ON DAK INDUSTRIAL BUILDING NO.2-6 WAH SING STREET KWAI CHUNG, N.T. HK -	1,420,083.20	0.00	1,420,083.20
187	SMART REIT	200 - 700 APPLEWEEK CRES. VAUGHAN ON L4K 5X3	25,698.13	0.00	25,698.13
188	SQUARE FASHIONS *	H.O.SQUARE CENTRE 48 MOHAKHALI C/A DHAKA-1212, BANGLADESH - -	0.00	0.00	0.00
189	SREE SANTOSH GARMENTS *	SHASTRI NAGAR ANGERIPALAYAM ROAD 52/3, FULCHAND STREET TIRUPUR, INDIA 641602 --	68,523.84	0.00	68,523.84
190	STAPLES	PO BOX 11714 SUCC. CENTRE-VILLE MONTREAL QC H3C 6M6	1,246.92	0.00	1,246.92
191	STICKY MEDIA	1050 PACIFIC AVE. Lachine QC H8S 2R2	570,584.50	0.00	570,584.50
192	STINGRAY360	730 RUE WELLINGTON MONTREAL QC H3C 1T4	49,310.38	0.00	49,310.38
193	STUDENT PRICE CARD	1 - 999 EDGELEY BLVD VAUGHAN ON L4K 5Z4	1,911.77	0.00	1,911.77
194	SUZHOU JISHENG GARMENTS CO. LTD. *	NO.1777 ZHONGSHAN SOUTH ROAD WUJIANG CITY, JIANGSU, CHINA - -	0.00	0.00	0.00
195	SWEATER GARMENT (HK) LIMITED *	UNIT 3-5,3/FL FABRICO IND'L,BLDG. 78-84 KWAI CHEONG RD KWAI CHUNG, NEW TERR. HONGKONG - -	17,814.85	0.00	17,814.85
196	SWEATER GARMENT*	UNIT 3-5, 3/F, FABRICO IND'L BLDG., 78-84 KWAI CHEONG ROAD, KWAI CHUNG N.T., HONG KONG -	6,555.98	0.00	6,555.98
197	T&A SHOWROOM *	400 - 824 S. LOS ANGELES ST. LOS ANGELES CA 90014 USA	0.00	0.00	0.00
198	TAI ERH ENTERPRISE *	NO. 201, XINXIAO RD, SOUTH DISTRICT TAIWAN 702 -	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
199	TECHNI-CENTRE	1867 BOUL DES LAURENTIDES LAVAL QC H7M 2P8	2,844.62	0.00	2,844.62
200	TECHNIRACK	5455 RAMSAY ST. HUBERT QC J3Y 2S3	20,138.28	0.00	20,138.28
201	TELUS	PO BOX 7575 VANCOUVER BC V6B 8N9	0.00	0.00	0.00
202	TEMPLETON DOC LTD PARTNERSHIP	V8201 STATION TERMINAL VANCOUVER BC V6B 6N3	0.00	0.00	0.00
203	TEMPO	509 LINDBERGH STREET LAVAL QC H7P 2N8	2,433.06	0.00	2,433.06
204	TERPAC PLASTICS INT'L INC.	11600 ALBERT-HUDON MONTREAL QC H1G 3K2	7,727.47	0.00	7,727.47
205	THE CADILLAC FAIRVIEW CORPORATION	500 - 20 QUEEN STREET W. TORONTO ON M5H 3R4	3,430,777.96	0.00	3,430,777.96
206	THE HARTFORD *	PO BOX 660916 DALLAS TX 752 66-0916 USA	889.46	0.00	889.46
207	THE KINGTEX CORPORATION *	18F 91 ROOSEVELT RD SEC 2 TAIPEI TAIWAN --	183.63	0.00	183.63
208	THE NORTHEAST GROUP INC.*	12 NEPCO WAY PLATTSBURGH NY 12903 USA	0.00	0.00	0.00
209	TIS PERSONNEL	1005-5000 RUE BUCHANSUITE MONTREAL QC H4P 1T2	63,689.43	0.00	63,689.43
210	TNL GLOBAL INC. *	726 E. MAIN ST., STE F-260 LEBANON OH 45036-1900 USA	0.00	0.00	0.00
211	TRAVELSTYLE (HK) LTD, *	8/F., 51 BEDFORD ROAD TAI KOK TSUI, KOWLOON, HONGKONG --	15,535.63	0.00	15,535.63
212	TRUE CROWD PLEASERZ ENTERTAINMENT INC	540 LAURIER CRESCENT PICKERING ON L1V 4P9	8,136.50	0.00	8,136.50
213	TRUE INC.*	PO BOX 1517 NEW YORK NY 10021 USA	0.00	0.00	0.00
214	UNO DIGITAL SCREEN PRESS LTD.	135-5751 CEDARBRIDGE WAY RICHMOND BC V6X 2A8	652.40	0.00	652.40
215	UPS CANADA LTD.	P.O. BOX 2127 CRO Halifax NS B3J 3B7	314.59	0.00	314.59
216	UTILITIES KINGSTON	PO BOX 790 KINGSTON ON K7L 4X7	0.00	0.00	0.00
217	V&H SOURCING LTD*	OLD VICARAGE COTTAGE LYMINSTER ROAD, LYMINSTER, LITTLEHAMPTON, LITTLEHAMPTON, WEST SUSSEX, ENGLAND, BN17 7QF, UK -	2,345.26	0.00	2,345.26
218	VICINITY FASHION AGENTS	170-1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
219	WEST EDMONTON MALL PROPERTY INC.	3000 - 8882, 170ST. NW EDMONTON AB T5T 4J2	813,346.43	0.00	813,346.43
220	WORK SAFE - NS	C/O CANADA REVENUE AGENCY TECH 875 HERON RD OTTAWA ON K1A 1B1	0.00	0.00	0.00
221	WORK SAFE BC	PO BOX 9600 STN TERMINAL VANCOUVER BC V6B 5J5	2,465.46	0.00	2,465.46

24-Jul-2017

Date


 Howard Schnider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
222	WORKERS COMPENSATION BOARD BC	C/O DAVE ALLEN PO BOX 5350 STN TERMINAL VANCOUVER BC V6B 5L5	0.00	0.00	0.00
223	WORKPLACE SAFETY & INSURANCE BOARD	PO BOX 4115 STATION A TORONTO ON M5W 2V3	7,916.13	0.00	7,916.13
224	YORKWELL ASIA COMPANY *	ROOM D, 8/F HONG KONG SPINNERS INC. BUILDING PHASE 5, 760-762 CHEUNG SHA WAN RD KOWLON HONGKONG -- HONG KONG	0.00	0.00	0.00
225	YORKWELL ASIA COMPANY LIMITED *	ROOM D, 8/F HONG KONG SPINNERS IND.BLDG PHASE 5, 760-762 CHEUNG SHA WAN ROAD KOWLOON HONGKONG --	0.00	0.00	0.00
226	YVONNE CAMPBELL *	104 - 7040 AVENIDA ENCINAS CARLSBAD CA 92011 USA	0.00	0.00	0.00
227	Z STEPZAHEAD BV	HOOGOORDDREEF 73A 1101BB AMSTERDAM, THE NETHERLANDS --	0.00	0.00	0.00
Total:			20,743,736.17	0.00	20,743,736.17

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
Division No. 01 - Montréal
Court No. 500-11-052107-170
Estate No. 41-2219514

FORM 78 – Continued

List "B"
Secured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
			0.00			0.00	0.00	0.00
		Total:	0.00			0.00	0.00	0.00

24-Jul-2017

Date


Howard Schneider

CETTE FEUILLE DE RENSEIGNEMENTS EST FOURNIE AFIN DE VOUS AIDER À REMPLIR LE FORMULAIRE DE PREUVE DE RÉCLAMATION

- La preuve de réclamation doit être signée par l'individu qui la remplit.
- La signature du réclamant doit être attestée.
- Indiquer l'adresse complète (incluant le code postal) où tout avis et correspondance doivent être expédiés.
- Le montant sur le relevé de compte doit correspondre au montant réclamé sur la preuve de réclamation.

PARAGRAPHE 1 DE LA PREUVE DE RÉCLAMATION

- Si la personne qui complète la preuve de réclamation n'est pas le créancier lui-même, elle doit préciser son poste ou sa fonction.
- Le créancier doit déclarer la raison sociale complète de la compagnie ou du réclamant.

PARAGRAPHE 3 DE LA PREUVE DE RÉCLAMATION

- Un relevé de compte détaillé doit accompagner la preuve de réclamation et doit refléter les date, numéro de facture et montant de chaque facture ou charge, ainsi que les date, numéro et montant de tout crédit ou paiement. Un relevé de compte sera considéré comme incomplet si ce dernier commence avec un solde d'ouverture. Le créancier doit également indiquer ses adresse postale, numéro de téléphone, numéro de télécopieur et adresse électronique.

PARAGRAPHE 4 DE LA PREUVE DE RÉCLAMATION

- Un créancier non garanti (sous-paragraphe A) doit cocher ce qui s'applique en indiquant s'il revendique ou non un droit à un rang prioritaire en vertu de l'article 136 de la Loi sur la faillite et l'insolvabilité.
- Un créancier à titre de locateur suite à la résiliation d'un bail doit compléter le sous-paragraphe B et joindre tous les détails et les calculs.
- Un créancier garanti doit compléter le sous-paragraphe C et joindre les documents de garantie.
- Un agriculteur, un pêcheur ou un aquiculteur doit compléter le sous-paragraphe D.
- Un salarié doit compléter le sous-paragraphe E, le cas échéant.
- La partie F doit être complétée relativement à un régime de pension.
- Un créancier ayant une réclamation contre les administrateurs, lorsqu'une proposition le prévoit, doit compléter le sous-paragraphe G et y joindre tous les détails et les calculs.
- Un client d'un courtier en valeurs mobilières failli doit compléter le sous-paragraphe H.

PARAGRAPHE 5 DE LA PREUVE DE RÉCLAMATION

- Le réclamant doit indiquer s'il est ou n'est pas lié au débiteur, au sens de la définition de la Loi sur la faillite et l'insolvabilité, en rayant ce qui n'est pas applicable.

PARAGRAPHE 6 DE LA PREUVE DE RÉCLAMATION

- Le réclamant doit fournir une liste détaillée de tous les paiements reçus et/ou crédits accordés, soit :
 - a) au cours des **trois mois** précédant l'ouverture de la faillite, dans le cas où le réclamant et le débiteur **ne sont pas liés**;
 - b) au cours des **douze mois** précédant l'ouverture de la faillite, dans le cas où le réclamant et le débiteur **sont liés**.

PROCURATION

- a) un créancier peut voter en personne ou par procuration;
- b) une débitrice ne peut être nommée à titre de fondée de pouvoir pour voter à toute assemblée des créanciers;
- c) le syndic peut être désigné à titre de fondé de pouvoir pour le bénéfice de tout créancier;
- d) afin qu'une personne dûment autorisée ait le droit de voter, elle doit elle-même être créancière ou détentrice d'une procuration dûment exécutée. Le nom du créancier doit apparaître sur la procuration.

T. 514.934.3400
F. 514.934.8603
reclamations@richter.ca

Richter Groupe Conseil Inc.
Richter Advisory Group Inc.
1981 McGill College
Montréal (QC) H3A 0G6

Montréal, Toronto

(English – Over)



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. 514.934.3400
F. 514.934.8603
claims@richter.ca

Richter Advisory Group Inc.
Richter Groupe Conseil Inc.
1981 McGill College
Montréal (QC) H3A 0G6

Montréal, Toronto

(français – recto)



PREUVE DE RÉCLAMATION

(articles 50.1, 81.5 et 81.6, paragraphes 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2) et 128(1) et alinéas 51(1)e) et 66.14b) de la Loi)

Expédier tout avis ou toute correspondance concernant la présente réclamation à l'adresse suivante :

Dans l'affaire de la proposition conjointe de **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.** de la ville de Montréal, province de Québec, et de la réclamation de

_____, créancier.

Je soussigné, _____ (nom du créancier ou du représentant du créancier), de

_____ (ville et province), certifie ce qui suit :

1. Je suis le créancier du débiteur susnommé (ou je suis _____ (préciser le poste ou la fonction) de _____ (nom du créancier ou de son représentant)).

2. Je suis au courant de toutes les circonstances entourant la réclamation visée par le présent formulaire.

3. Le débiteur était, à la date de l'avis d'intention, soit le 17 février 2017, endetté envers le créancier et l'est toujours, pour la somme de _____ \$, comme l'indique l'état de compte (ou l'affidavit) ci-annexé et désigné comme l'annexe A, après déduction du montant de toute créance compensatoire à laquelle le débiteur a droit. (L'état de compte ou l'affidavit annexé doit faire mention des pièces justificatives ou de toute autre preuve à l'appui de la réclamation.)

4. (Cochez la catégorie qui s'applique et remplissez les parties requises.)

A. RÉCLAMATION NON GARANTIE AU MONTANT DE _____ \$
(Autre qu'une réclamation d'un client visée par l'article 262 de la Loi)

En ce qui concerne cette créance, je ne détiens aucun avoir du débiteur à titre de garantie et :
(Cochez ce qui s'applique.)

pour le montant de _____ \$, je ne revendique aucun droit à un rang prioritaire.
(« Créancier chirographaire »)

pour le montant de _____ \$, je revendique le droit à un rang prioritaire en vertu de l'article 136 de la Loi.
(« Créancier privilégié »)

(Indiquez sur une feuille annexée les renseignements à l'appui de la réclamation prioritaire.)

B. RÉCLAMATION DU LOCATEUR SUITE À LA RÉSILIATION D'UN BAIL, AU MONTANT DE _____ \$

J'ai une réclamation en vertu du paragraphe 65.2(4) de la Loi, dont les détails sont mentionnés ci-après.
(Donnez tous les détails de la réclamation, y compris les calculs s'y rapportant.)

C. RÉCLAMATION GARANTIE AU MONTANT DE _____ \$

En ce qui concerne la créance susmentionnée, je détiens des avoirs du débiteur à titre de garantie, dont la valeur estimative s'élève à _____ \$ et dont les détails sont mentionnés ci-après :

(Donnez des renseignements complets au sujet de la garantie, y compris la date à laquelle elle a été donnée et la valeur que vous lui attribuez, et annexez une copie des documents relatifs à la garantie.)

D. RÉCLAMATION D'UN AGRICULTEUR, D'UN PÊCHEUR OU D'UN AQUICULTEUR AU MONTANT DE _____ \$

J'ai une réclamation en vertu du paragraphe 81.2 (1) pour la somme impayée de _____ \$
(Veuillez joindre une copie de l'acte de vente et des reçus de livraison.)





- E. RÉCLAMATION D'UN SALARIÉ AU MONTANT DE _____ \$
- J'ai une réclamation en vertu du paragraphe 81.3(8) de la Loi au montant de _____ \$
- J'ai une réclamation en vertu du paragraphe 81.4(8) de la Loi au montant de _____ \$
- F. RÉCLAMATION D'UN EMPLOYÉ RELATIVE AU RÉGIME DE PENSION AU MONTANT DE _____ \$
- J'ai une réclamation en vertu du paragraphe 81.5 de la Loi au montant de _____ \$
- J'ai une réclamation en vertu du paragraphe 81.6 de la Loi au montant de _____ \$
- G. RÉCLAMATION CONTRE LES ADMINISTRATEURS AU MONTANT DE _____ \$
 (A remplir lorsque la proposition vise une transaction quant à une réclamation contre les administrateurs.)
 J'ai une réclamation en vertu du paragraphe 50(13) de la Loi, dont les détails sont mentionnés ci-après :
 (Donnez tous les détails de la réclamation, y compris les calculs s'y rapportant.)
- H. RÉCLAMATION D'UN CLIENT D'UN COURTIER EN VALEURS MOBILIÈRES FAILLI AU MONTANT DE _____ \$
 J'ai une réclamation en tant que client en conformité avec l'article 262 de la Loi pour des capitaux nets, dont les détails sont mentionnés ci-après :
 (Donnez tous les détails de la réclamation, y compris les calculs s'y rapportant.)

5. Au meilleur de ma connaissance, je suis lié (ou le créancier susnommé est lié) (ou je ne suis pas lié ou le créancier susnommé n'est pas lié) au débiteur selon l'article 4 de la Loi, et j'ai (ou le créancier susnommé a) (ou je n'ai pas ou le créancier susnommé n'a pas) un lien de dépendance avec le débiteur.

6. Les montants suivants constituent les paiements que j'ai reçus du débiteur, les crédits que j'ai attribués à celui-ci et les opérations sous-évaluées selon le paragraphe 2(1) de la Loi auxquelles j'ai contribué ou été partie intéressée au cours des trois mois (ou, si le créancier et le débiteur sont des « personnes liées » au sens du paragraphe 4 de la Loi ou ont un lien de dépendance, au cours des 12 mois) précédant immédiatement l'ouverture de la faillite, telle que définie au paragraphe 2(1) de la Loi. (Donnez les détails des paiements, des crédits et des opérations sous-évaluées.)

Daté le _____, à _____.

Signature du créancier

Signature du témoin

Numéro de téléphone : _____

Numéro de télécopieur : _____

Adresse électronique : _____

REMARQUE : Si un affidavit est joint au présent formulaire, il doit avoir été fait devant une personne autorisée à recevoir des affidavits.
 AVERTISSEMENTS : Le syndic peut, en vertu du paragraphe 128(3) de la Loi, racheter une garantie sur paiement au créancier garanti de la créance ou de la valeur de la garantie telle qu'elle a été fixée par le créancier garanti dans la preuve de garantie.
 Le paragraphe 201(1) de la Loi prévoit l'imposition de peines sévères en cas de présentation de réclamations, de preuves, de déclarations ou d'états de compte qui sont faux.

FORMULAIRE DE PROCURATION

(paragraphe 102(2) et alinéas 51(1)e) et 66.15(3)b) de la Loi)

Dans l'affaire de la proposition conjointe de **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.**

Je, _____, de _____
 (nom du créancier) (nom du village ou de la ville)

créancier dans l'affaire susmentionnée, nomme _____ de _____,

mon fondé de pouvoir à tous égards dans l'affaire susmentionnée, sauf la réception de dividendes, celui-ci _____
 (étant ou n'étant pas) habilité à nommer un autre fondé de pouvoir à sa place.

Daté le _____, à _____.

Signature du créancier

Par : _____
Nom et titre du signataire autorisé

Signature du témoin

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 joint proposal of **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.** of the City of Montréal, Province of Quebec, 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 Notice of Intention, namely February 17, 2017, 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. 514.934.3400
F. 514.934.8603
claims@richter.ca

Richter Advisory Group Inc.
Richter Groupe Conseil Inc.
1981 McGill College
Montréal (QC) H3A 0G6 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
 Telephone number: _____ Fax number: _____
 E-mail address: _____

 Signature of witness

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 joint proposal of **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.**

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

RICHTER

CANADA
Province de Québec
District de : Québec
No division : 01-Montréal
No cour : 500-11-052107-170
No dossier : 41-2219514

COUR SUPÉRIEURE
(Chambre commerciale)
Loi sur la faillite et l'insolvabilité

FORMULAIRE DE VOTATION (proposition déposée en vertu de la section I) (alinéa 51(1)f) de la Loi)

Dans l'affaire de la proposition conjointe de
**Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.**

Je, _____, créancier
(ou Je, _____, représentant de _____ créancier)
de _____ (nom de la ville), créancier dans l'affaire susmentionnée à l'égard de la
somme de _____ \$, demande au syndic agissant relativement à la proposition de **Freemark
Apparel Brands Inc**, de consigner mon vote _____ (en faveur de ou contre) l'acceptation de la
proposition faite le .

Daté le ___ jour de _____ 201___, à _____.

Nom du créancier (personne physique)
(Veuillez écrire en lettres moulées)

Signature du créancier (personne physique)

Signature du témoin

- OU -

Nom du créancier (personne morale)
(Veuillez écrire en lettres moulées)

Signature du créancier (personne morale)

Signature du témoin

Nom et titre du signataire autorisé
(Veuillez écrire en lettres moulées)

RICHTER

CANADA
Province of Québec
District of: Québec
Division No.: 01-Montréal
Court No.: 500-11-052107-170
Estate No.: 41-2219514

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

VOTING LETTER
(Division 1 Proposal)
(Paragraph 51(1)f) of the Act)

**In the matter of the joint proposal of
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.**

I, _____, creditor
(or I, _____, representative of _____, creditor)
of _____ (name of city), a creditor in the above matter for the sum of
\$ _____, hereby request the trustee acting with respect to the proposal of **Freemark Apparel
Brands Inc** to record my vote _____ (for or against) the acceptance of the proposal as made on .

Dated at _____, this ____ day of _____ 201__.

Name of Individual Creditor (Please print)

Signature of Individual Creditor

Signature of Witness

- OR -

Name of Corporate Creditor (Please print)

Signature of Corporate Creditor

Signature of Witness

Name and Title of Signing Officer (Please print)

CANADA
Province of Quebec
District of: Quebec
Division No.: 01-Montréal
Court No.: 500-11-052107-170
Estate No.: 41-2219514

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

EMPLOYEE CLAIM NOTICE

In the Matter of the Joint Proposal of
Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc. and Freemark Apparel Brands USA Inc.
(hereinafter "Freemark" or the "Debtors")

Nathalie Pelchat
100 rue Lawrence
Bromont, QC J2L3C5

Take notice that:

Pursuant to the Joint Proposal filed on July 24, 2017 by Freemark, "**Employee Claim(s)**" means, for each employee, the aggregate sum of all amounts owing to such employee, including any amounts owing in respect of notice of termination or pay in lieu thereof and severance claims, as set forth in the Employee Claim Notice.

Amount owing to you based on the information in the Debtors' books and records is as follow:

Termination pay (8.0 weeks, according to current legislation)	\$23,653.85
Less 4 weeks working notice given by Freemark	0.00
Total Claim	<u>\$23,653.85</u>

If you are in agreement with this Employee Claim Notice, you are not required to file a proof of claim and your Proven Claim shall be deemed to be as set forth in this Employee Claim Notice, for voting and distribution purposes under the Joint Proposal.

The above claim constitutes a regular unsecured claim. Claims for termination pay are not considered a secured claim under paragraph 81.3 of the *Bankruptcy and Insolvency Act*. The present Claim Notice supersedes any proof of claim that may have been previously filed with the Trustee.

Employees who do not agree with the amount of their claim as set forth in this Employee Claim Notice must complete and file their proof of claim in respect of their Claim prior to the first meeting of creditors together with any and all supporting documents, and a proper statement of account, which proof of claim shall be dealt with pursuant to the Act. Any employee that has not filed a proof of claim and voting form shall be deemed to have voted in favor of the Joint Proposal in an amount equal to the Employee Claim.

If you have any questions regarding this notice, please communicate with us at 514.934.3400 or at claims@richter.ca

Dated at Montréal, Province of Québec, July 28, 2017.

Richter Advisory Group Inc.

T. 514.934.3400
F. 514.934.8603
claims@richter.ca

Richter Groupe Conseil Inc.
Richter Advisory Group Inc.
1981 McGill College
Mtl (Qc) H3A 0G6
www.richter.ca

Montréal, Toronto

(français - recto)



CANADA
Province de Québec
District de : Québec
No division : 01-Montréal
No cour : 500-11-052107-170
No dossier : 41-2219514

COUR SUPÉRIEURE
(Chambre commerciale)
Loi sur la faillite et l'insolvabilité

AVIS DE RÉCLAMATION D'EMPLOYÉ

Dans l'affaire de la proposition conjointe de
**Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc. et Freemark Apparel Brands USA Inc.**
(ci-après « Freemark » ou les « Débitrices »)

Nathalie Pelchat
100 rue Lawrence
Bromont, QC J2L3C5

Avis est donné que :

Conformément à la proposition conjointe déposée le 24 juillet 2017 par Freemark, « **Réclamation(s) des Employés** » désigne, pour chaque employé, le montant total de toutes les sommes dues à cet employé, incluant toute somme due en vertu d'un avis de fin d'emploi ou le paiement en lieu et place de celui-ci ainsi que des indemnités de départ, tel que défini par l'Avis de Réclamation d'Employé.

Le montant qui vous est dû selon les informations aux livres et registres des Débitrices est comme suit :

Indemnité de préavis (8.0 semaines, en vertu des lois en vigueur)	\$23,653.85
Moins préavis de 4 semaines travaillées donné par Freemark	0.00
Total de la réclamation	\$23,653.85

Si vous êtes d'accord avec cet Avis de Réclamation d'Employé, vous n'avez pas à déposer de preuve de réclamation et votre Réclamation prouvée sera réputée être celle prévue dans cet Avis de Réclamation d'Employé aux fins de vote et de distribution en vertu de la proposition conjointe.

La réclamation ci-dessus constitue une créance ordinaire non garantie. Les réclamations pour indemnité de préavis ne sont pas considérées comme des créances garanties en vertu de l'article 81.3 de la *Loi sur la Faillite et l'Insolvabilité*. Le présent Avis de Réclamation remplace toute preuve de réclamation qui pourrait avoir été déposée auprès du syndic.

Les employés qui sont en désaccord avec le montant de leur réclamation tel que défini dans cet Avis de Réclamation d'Employé devront compléter et déposer une preuve de réclamation concernant leur réclamation avant la première assemblée des Créanciers avec tous et chacun des documents justificatifs, ainsi qu'un état de compte approprié, laquelle preuve de réclamation sera traitée conformément à la Loi. Tout employé qui n'aura pas déposé de preuve de réclamation et de formulaire de votation sera réputé avoir voté en faveur de la proposition conjointe pour un montant équivalent à celui de la Réclamation d'Employé.

Si vous avez quelque question que ce soit concernant cet avis, veuillez communiquer avec nous au 514.934.3400 ou à claims@richter.ca

Fait à Montréal, province de Québec, le 28 juillet 2017.

Richter Groupe Conseil Inc.

T. 514.934.3400
F. 514.934.8603
claims@richter.ca

Richter Advisory Group Inc.
Richter Groupe Conseil Inc.
1981 McGill College
Mtl (Qc) H3A 0G6
www.richter.ca

Montréal, Toronto

(English - Over)



CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL
No cour : 500-11-052107-170
No dossier : 41-2219514

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

IN THE MATTER OF THE PROPOSAL OF:

**FREEMARK APPAREL BRANDS INC.
FREEMARK APPAREL BRANDS TEC INC.
FREEMARK APPAREL BRANDS ESP INC.
FREEMARK APPAREL BRANDS USA INC.**
legal persons duly incorporated under the laws of
Canada, having their principal places of business at
5640 Pare Street, Mount Royal, Quebec, H3B 1M1

Debtors

-and-

RICHTER ADVISORY GROUP INC.

Trustee

**REPORT OF THE TRUSTEE ON THE FINANCIAL SITUATION
OF THE DEBTORS AND ON THE PROPOSAL
(Sections 50(5) and 50(10)(b) of the *Bankruptcy and Insolvency Act*)**

1. The purpose of the First Meeting of Creditors is to consider the joint proposal filed on July 24, 2017 (hereinafter the "Proposal") by Freemark Apparel Brands Inc., Freemark Apparel Brands TEC Inc., Freemark Apparel Brands ESP Inc. and Freemark Apparel Brands USA Inc. (hereinafter referred collectively as the "Debtors" or the "FAB Group").
 2. Pursuant to Sections 50(5) and 50(10)(b) of the Bankruptcy and Insolvency Act, and in order to assist the ordinary unsecured creditors (hereinafter the "Unsecured Creditors") in considering the Proposal, the Trustee is hereby submitting its report on the financial situation of the Debtors and on the Proposal.
 3. All the capitalized terms that are not otherwise defined herein shall have the meaning ascribed thereto in the Proposal.
 4. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian dollars.
-

INTRODUCTION

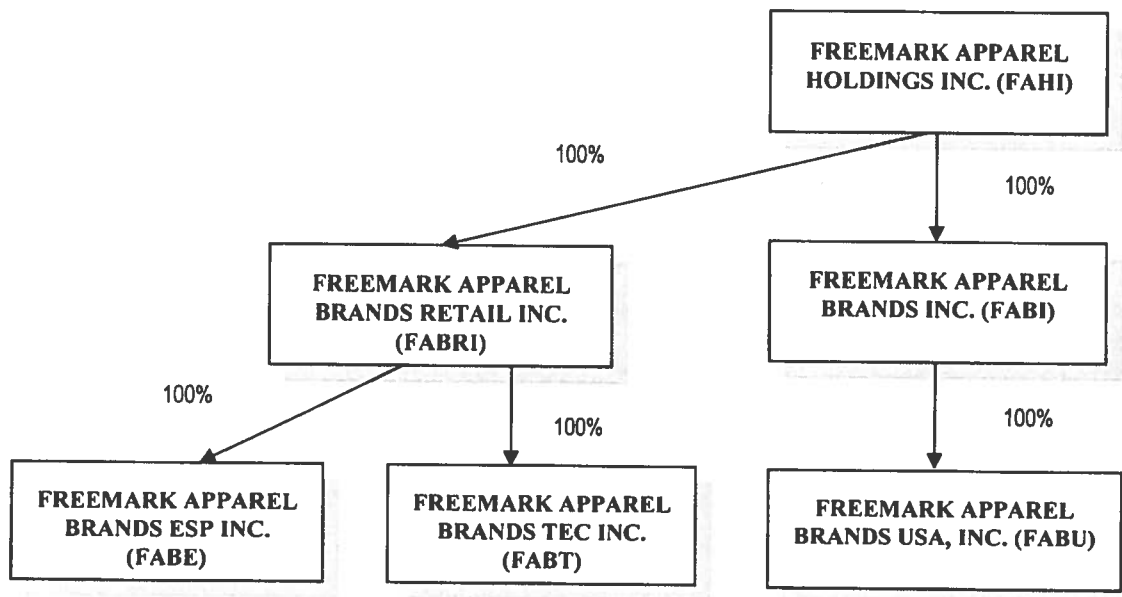
5. On February 17, 2017, each of Freemark Apparel Brands Inc. ("FABI"), Freemark Apparel Brands TEC Inc. ("FABT"), Freemark Apparel Brands ESP Inc. ("FABE") and Freemark Apparel Brands USA Inc. ("FABU") filed a Notice of Intention to Make a Proposal (the "NOI"), the whole as appears in the documents filed in the court records.

6. On February 23, 2017, the court ordered the joint administration of FABI's notice of intention to make a proposal with the notices of intention to make a proposal of FABT, FABE and FABU.
7. On February 24, 2017, documents were sent by regular mail to all creditors of the Debtors, as identified by them, which included a copy of the Debtors' NOI, the whole as appears in the documents filed in the court records.
8. On March 16, 2017, April 27, 2017 and June 9, 2017, the Court granted extensions of time for the filing of a Proposal through to July 24, 2017 in order to allow the Debtors to implement certain restructuring initiatives, and subsequently to pursue and conclude a sale of the assets and business operations of the FAB Group.
9. On July 24, 2017, the Debtors filed a Joint Proposal ("Proposal") to their creditors. We enclose herewith the Proposal made by the Debtors to their creditors, a proof of claim form, a voting form, a proxy and a notice indicating the place and time of the creditors' meeting to address the Proposal.
10. This report summarizes the relevant information and key elements that may assist the Unsecured Creditors in evaluating the Debtors' affairs and the Proposal, presented as follows:
 - a) Overview of the Debtors
 - b) Causes of Insolvency
 - c) Restructuring Initiatives and Sale Transactions
 - d) Financial Information
 - e) Proposal
 - f) Estimated Distribution to the Unsecured Creditors
 - g) Conclusion and Recommendation

11. Additional information related to the overview of the Debtors, causes of insolvency, restructuring measures and asset sale transactions have previously been detailed in reports of the Trustee dated March 7, March 14, April 25, May 9 and June 7, 2017. All prior reports of the Trustee have been filed in the court records and can be found on the Trustee's website at: <http://www.richter.ca/Folder/Insolvency-Cases/F/Freemark-Apparel-Brands> .

OVERVIEW OF THE DEBTORS

12. The organizational chart for the Freemark group of companies, which includes the four Debtors subject to the NOI proceedings and the Proposal, can be represented as follows:



13. At the time of the NOI filing, the FAB Group was a premier retailer of branded apparel, operating since 2004. The business is more fully described as follows:
- FABE and FABT operated 58 retail locations throughout Canada under the following brands: Bench, Scotch & Soda, Esprit & Thread+Copper. FABT operated the Bench, Scotch & Soda and Thread+Copper stores while FABE operated the Esprit stores;
 - FABI operated the wholesale business of the FAB Group in Canada. FABI had long-standing relationships with The Bay, Simons, Winners, Saks Off 5th and many other retailers;
 - FABU operated the wholesale business of the FAB Group in the United States.

14. The Debtors operated their retail and wholesale businesses pursuant to various license agreements with several brands based in Europe: Bench, Scotch & Soda / Amsterdam Couture, Esprit and Garcia.
 15. The Debtors' head office and principal distribution center were located in Montreal and, at the time of filing, the Debtors employed approximately 600 employees at the head office, distribution center and retail stores.
-

CAUSES OF INSOLVENCY

16. Commencing in 2014, the Debtors began experiencing a decline in both sales and profits, which accelerated into a significant downturn in 2016. Management attributes the negative trending to a number of factors including:
 - a) Increasing competition in the marketplace including the recent entry of international retailers not previously present in Canada;
 - b) Overhead cost structure not in line with the declining level of operations;
 - c) Unprofitability of numerous retail locations;
 - d) Unsuccessful launch of the Thread + Copper banner in 2016.

In response to the above-noted challenges, the Debtors attempted to restructure the businesses but ultimately came to the conclusion that a formal restructuring was the only alternative to try and preserve a going concern operation.

RESTRUCTURING INITIATIVES AND SALE TRANSACTIONS

17. Following the NOI filing, the Debtors implemented several operational restructuring initiatives which were developed with the assistance of retail, leasing and financial restructuring professionals, including:
 - a) Headcount reductions at the corporate head office, and other overhead rationalizations;
 - b) Closure of unprofitable retail stores, including the wind-down and liquidation of all 10 Thread+Copper stores, and shuttering 5 unprofitable Bench locations;
 - c) Renegotiation of more favorable lease terms for 16 Bench and Esprit stores;
 - d) Operational initiatives to improve retail store profitability;
 - e) Shift in wholesale strategy towards off-price channels.

18. Concurrently with the implementation of these operational restructuring initiatives, the Debtors concluded two separate asset sale transactions during the NOI period, which were reviewed and recommended by the Trustee and approved by the Court:
- a) The Debtors sold to the Scotch and Soda licensor (Scotch & Soda Export B.V.) substantially all the assets related to the brand's retail and wholesale business operations in Canada.
 - On March 8, 2017, the Court issued an Approval and Vesting Order authorizing the transaction, which was concluded by the parties shortly thereafter.
 - The net purchase price paid by Scotch and Soda Export B.V. was \$2 million, of which \$1.3 million was applied as a reduction to the secured indebtedness of HSBC Bank Canada ("HSBC"), and \$0.7 million was retained by the Debtors to provide liquidity for operations.
 - b) Pursuant to a court-approved sale and investment solicitation process conducted by the Trustee, the Debtors concluded a transaction for the sale of substantially all the remaining assets and operations of the FAB Group to 10036331 Canada Inc. (the "Purchaser"), an entity controlled by the majority shareholders of the FAB Group.
 - The purchase price of approximately \$24 million consisted of the repayment in full of the secured indebtedness due to HSBC (\$10.2 million), the assumption of a secured loan due to FAHI (\$11.2 million), and the assumption of accrued employee benefits and post-filing operating liabilities (estimated at \$2.4 million).
 - Following the issuance by the Court of an Approval and Vesting Order on May 16, 2017, the Debtors and the Purchaser completed the transaction on May 19, 2017.
19. As a result of the above noted transactions, the Debtors no longer own any assets and no longer carry on any business activities.

FINANCIAL INFORMATION

20. The following financial data is based upon unaudited financial information prepared by the Debtors' representatives, the Debtors' books and records, and discussions with the Debtors' representatives. The Trustee has not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of such information. This information is submitted solely to assist the reader in assessing the financial position of the Debtors. The Trustee makes no representation or warranty as to the accuracy of said financial information.

Statement of Earnings (Loss)

FAB Group Income statement In thousands	7 mo. ended	12 months ended	
	31-Jan-17 (Unaudited)	26-Jun-16 (Audited)	28-Jun-15 (Audited)
Net sales	\$ 51,015	\$ 71,594	\$ 75,543
COGS	27,059	30,511	33,217
Gross margin	23,956	41,084	42,326
Operating expenses			
Selling	24,829	33,168	31,983
General and administrative	7,541	9,026	9,359
Financial	733	577	492
	33,103	42,770	41,834
Earnings (loss) from operations	(9,147)	(1,687)	492
Other Expenses	-	(561)	(436)
Earning (loss) before income taxes	(9,147)	(2,248)	56
Income tax recovered	(1,154)	(562)	(107)
Net earnings (loss)	\$ (7,993)	\$ (1,686)	\$ 163

21. As noted above, the Debtors reported a combined net loss of \$8.0 million for the 7-months ended January 31, 2017. The FAB Group's cumulative 19-month loss prior to filing the NOI on February 17, 2017 approximated \$9.7 million.

January 31, 2017 Balance Sheet

22. The following table summarizes the Debtors' last month-end balance sheet (by entity and on a combined basis) prior to the February 17, 2017 NOI filing:

FAB Group Balance Sheet as at Jan. 31, 2017 (Unaudited) In thousands	FABE	FABT	FABI	FABU	Total Combined
Assets					
Current assets					
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 38	\$ 38
Accounts receivable	8	549	1,644	405	2,606
Income taxes receivable	-	599	916	-	1,516
Inventory	1,971	11,242	3,980	421	17,615
Prepaid expenses and deposits	18	661	1,208	17	1,904
Intercompany receivable (payable)	(2,362)	(8,382)	10,941	-	198
	(364)	4,669	18,690	881	23,876
Furniture, fixtures, leasehold improvements	813	10,730	1,410	-	12,952
Total assets	\$ 449	\$ 15,399	\$ 20,100	\$ 881	\$ 36,829
Liabilities					
Current Liabilities					
Bank indebtedness	\$ 65	\$ 836	\$ 5,077	\$ -	\$ 5,978
Accounts payable and accrued liabilities	59	5,744	9,892	873	16,568
Income tax payable	-	-	-	8	8
Current portion of obligations under capital leases	194	2,256	183	-	2,632
	318	8,836	15,152	881	25,187
Obligations under capital leases	473	2,460	328	-	3,260
Loans payable, parent company	-	6,000	4,200	-	10,200
Deferred lease inducements	-	986	-	-	986
Deferred lease obligations	20	1,221	-	-	1,240
Total liabilities	810	19,502	19,680	881	40,874
Shareholders' equity					
Capital stock	-	-	2,000	-	2,000
Retained earnings (losses)	(362)	(4,103)	(1,580)	-	(6,045)
	(362)	(4,103)	420	-	(4,045)
Total liabilities and shareholders' equity	\$ 449	\$ 15,399	\$ 20,100	\$ 881	\$ 36,829

Debtors' Statement of Financial Affairs

23. We have summarized the assets and liabilities of the FAB Group as at July 7, 2017, reported on the Debtors' Statement of Financial Affairs. The Debtors have elected to present a joint Proposal for the FAB Group, and as such the Statement of Financial Affairs was prepared on a combined basis.

a) Assets

As a result of the two asset sale transactions outlined in a prior section of this report, the Debtors no longer own any assets or carry on any business activity.

b) Liabilities

Liabilities indicated below are based on the books and records of the Debtors, the Statements of Affairs as of July 7, 2017 and management's representations.

Freemark Apparel Brands Inc.	
Estimated Liabilities - July 7, 2017	
<u>In thousands</u>	
Secured Creditors	\$ -
Preferred Creditors	-
Subsequent Creditors	-
Related Creditors	1,561
Unsecured Creditors	
Trade Creditors	10,254
Landlord damages	8,714
Employees (severance)	215
	<u>19,183</u>
Total	\$ 20,744

Secured Creditors (\$0)

- At the time of the NOI filing, the Debtors had two secured creditors:
 - HSBC, which was owed \$11.0 million; and
 - FAHI, which had made secured loans to both FABI and FABT in the aggregate amount of \$10.7 million, which loans were fully subordinated to the security of HSBC.
- The Trustee engaged independent legal counsel, who provided the Trustee with opinions confirming the validity and enforceability of the security granted by the Debtors in favour of HSBC, as well as the validity and enforceability of the security granted by FABI and FABT in favor of FAHI.
- As a result of the aforementioned asset sales, the indebtedness due to HSBC was repaid in full, while the secured loans owed to FAHI were assumed by the Purchaser as part of the May 19, 2017 transaction. However, the Debtors have not been released of said FAHI claims.

Preferred Creditors (estimated at \$0)

- The Debtors believe that all amounts owing to Preferred Creditors (including employee wages and vacation) have been paid in full. However, it will be determined through the claims process if any creditors will claim preferred status.

Subsequent Creditors (estimated at \$0)

- To the knowledge of the Trustee, all obligations incurred by the Debtors subsequent to the filing of the NOI were either paid by the Debtors post-filing, or assumed by the Purchaser as part of the asset sale transaction concluded on May 19, 2017.

Related Creditors (estimated at \$1.6M)

- FABI (\$1.3M) and FABU (\$0.3M) currently have \$1.6M of unsecured indebtedness owed to Freemark Apparel Brands Group Inc., a company controlled by the majority shareholders of the FAB Group.

Unsecured Creditors (estimated at \$19.2M)

With regards to Unsecured Creditors, we note the following:

- Trade creditors: the amounts reflected above are based on the books and records of the Debtors;
- Landlords: the amounts reflected above represent an estimate of the aggregate amount that could be claimed by landlords pursuant to section 65.2(4)(b) of the Act in respect of damages for resiliated leases, mitigated by certain short term rental agreements entered into for several store locations;
- Employees: the amounts reflected above consist of estimated amounts owing for pay in lieu of notice of termination and severance for certain head office and store employees. All wages and accrued vacation pay were paid to terminated employees upon their departure. The estimated claims of approximately \$215,000 are based upon a recently received government notice and claim filed on behalf of certain employees.

24. Proof of claim forms and Employee Claim Notices (where applicable) will be sent to all known creditors. However, at the present date, the Trustee is unable to determine if the Debtor's records are consistent with those of its creditors. Upon reception of the proofs of claim, the Trustee will review them and deal with any discrepancies for purposes of collocation of claims.
25. The Trustee cautions that these amounts may change as proofs of claims are filed and such changes may be significant.

PROPOSAL

26. The Trustee notes that the following is only a summary of the terms of the Proposal. Creditors are advised to read the Proposal for complete details of the terms of the Proposal.
27. The terms of the Proposal provide that a payment of \$225,000 will be remitted to the Trustee by FAHI (hereinafter referred as the "Debtors' Shareholder") within 10 days following the approval of the Proposal by the Court, for distribution to the Debtors' creditors.
-
28. The Proposal applies only to Unsecured Claims, Preferred Claims (if any) and Employee Claims. For further clarity, the Proposal does not apply to Secured Claims, or to Subsequent Claims and Proposal Expenses which are to be assumed by third parties.
29. According to the terms of the Proposal, the following amounts must be paid in priority:
- a) Crown claims that could be subject to a demand under Section 224 (1.2) of the *Income Tax Act*, or under any substantially similar provision of provincial legislation, shall be paid in full, within six months of the approval of the Proposal by the Court, or as may otherwise be arranged with the Crown;
 - b) Amounts owing to employees (past and present) and that they would have been entitled to receive under Section 136(1)(d) of the Act if the Debtors had been declared bankrupt on the date of the approval of the Proposal, shall be paid in their entirety immediately after the approval of the Proposal;
 - c) Preferred Claims, as described in paragraph 136 the Act, being such claims directed by the Act to be paid in priority to all other claims in the distribution of the property of a bankrupt, excluding the employee claims noted in the b) above. The Preferred Claims, without interest or penalty, shall be paid in their entirety in priority to Unsecured Claims within thirty (30) days of the approval of the Proposal by the Court or as may be otherwise arranged with the Preferred Creditors.

As noted in the following section, these priority amounts are expected to be Nil.

30. The amount available after payment of the above-mentioned amounts ("Net Amount") shall be paid to the Trustee within 10 days of the Approval of the Proposal. Each of the Unsecured Creditors shall receive in full and final payment of its Unsecured Claim, without interest or penalty, the following amounts:
- a) The lesser of one thousand dollars (\$1,000) or the amount of its Proven Claim; and

- b) A pro-rata share, calculated on the basis of the remaining amount of its Proven Claim, of the balance of the Net Amount after payment of the amounts defined in a) above.

The funds shall be disbursed by the Trustee within (i) sixty (60) days after the Approval for all the Unsecured Creditors other than the Employee Creditors and (ii) fifteen (15) days of the receipt by the Trustee of the required governmental confirmations in respect of the Employee Creditors;

31. Conditional upon the acceptance by the creditors of the Proposal and to the approval thereof by the Court, the Related Creditors waive and renounce (i) to any right to prove in whole or in part any Unsecured Claims they may have and (ii) to any dividend that is or could be payable to them under the Proposal.
32. Subject to the terms of the Proposal, each Unsecured Creditor with a Proven Claim equal to or less than \$1,000 shall be deemed to have voted in favour of the Proposal. Likewise, any employee that has not filed a proof of claim prior to the first meeting of creditors shall be deemed to have voted in favour of the Proposal in an amount equal to his Employee Claim.

ESTIMATED DISTRIBUTION TO UNSECURED CREDITORS

33. In the event that the creditors reject the Proposal, the Debtors will automatically be bankrupt. The following information serves to advise the creditors of the Trustee's estimate as to the distribution to creditors under the Proposal in comparison to the estimated distribution under a bankruptcy scenario.

Proposal

34. Based on the Claims reflected in the Debtors' Statements of Affairs, the amount of the Proposal (\$225,000) would be distributed as follows:

Freemark Apparel Brands Inc. Summary of Proposal	# of Creditors	Estimated Claims	Estimated Distribution	Recovery %
Secured Creditors		\$ -	\$ -	N/A
Preferred Creditors		-	-	N/A
Subsequent Creditors		-	-	N/A
Related Creditors	1	1,560,802	-	0.0%
Unsecured Creditors				
Trade creditors	142	10,254,454	158,926	1.5%
Landlord damages	12	8,713,958	32,956	0.4%
Employees (severance)	35	214,523	33,118	15.4%
Total Unsecured Creditors		19,182,934	225,000	1.2%
Total		\$ 20,743,736	\$ 225,000	

35. It is estimated that the \$225,000 Proposal would represent a 1.2% total recovery to Unsecured Creditors, based upon the estimated claims known to the Trustee. We caution that these amounts may change as proofs of claims are filed and such changes may be significant.
- The Proposal would provide some level of recovery to an estimated 142 unsecured trade creditors, of which approximately 50 would receive in excess of 25% of their claim and 22 would be paid in full;
 - 35 Employee Creditors, with total claims of approximately \$215,000, would receive a total of approximately \$33,000 (15% recovery). Of this group, 8 employees are expected to have their claims paid in full pursuant to the Proposal.

Bankruptcy

36. As previously noted, the Debtors no longer own any assets following the two asset sale transactions concluded during the NOI period. In a bankruptcy scenario, the realization to Unsecured Creditors from the Debtors' estate would therefore be Nil.
37. However, we note that 27 employees whose claim for unpaid severance / notice exceeds \$1,000 would likely recover a greater sum in a bankruptcy scenario, pursuant to the Wage Earner Protection Program Act ("WEPPA"). Under the WEPPA program, which applies in the case of bankruptcy but not in the event of a Proposal, employees may claim up to \$3,400 of unpaid severance and/or pay in lieu of notice.
38. Payment of Employee Claims under the Proposal is expected to be significantly quicker than the timeline for processing and distribution in respect of claims under the WEPPA program.

Other considerations

39. Sections 95 to 101 of the Act will not be applicable to the Proposal. The remedies pursuant to these provisions relate to the recovery of certain amounts under reviewable transactions, preferential treatments and asset disposals.
40. The Trustee has performed a cursory review of the transactions that occurred during the three month period (with unrelated third parties) and 12-month period (for transactions with related parties), prior to the filing of the NOI. Pursuant to our cursory review of these transactions, it appears that same have been concluded in the normal course of business according to historical payment patterns and/or terms of payment made available to the Debtors by the creditors. No material reviewable transaction was noted.

TRUSTEE'S CONCLUSION AND RECOMMENDATION

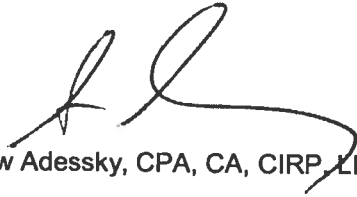
41. The Proposal presented by the Debtors, which is funded directly by the Debtors' Shareholder, will provide recovery to the Unsecured Creditors of approximately 1.2%. Alternatively, given the fact that the Debtors have no remaining assets, there will be no dividend to Unsecured Creditors in the event of a bankruptcy of the Debtors.
42. Notwithstanding that Employee Creditors in general are expected to realize a greater recovery in a bankruptcy scenario, through a claim under the WEPPA program, acceptance of the Debtors' Proposal is in the best interest of the general body of Unsecured Creditors.
43. Accordingly, the Trustee recommends the Unsecured Creditors vote in favour of the Proposal.

Respectfully submitted at Montreal, this 24th day of July 2017.

Richter Advisory Group Inc.
Trustee



Eric Barbieri, CPA, CA, CIRP, LIT



Andrew Adessky, CPA, CA, CIRP, LIT

COUR SUPÉRIEURE
(Chambre commerciale)
Loi sur la faillite et l'insolvabilité

Province de Québec
No Division : 01-Montréal
No Cour : 500-11-052107-170

Dans l'affaire de la proposition conjointe de

Freemark Apparel Brands Inc,
Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et
Freemark Apparel Brands USA Inc.

Débitrices

- et -

Richter Groupe Conseil Inc.

Syndic

Richter Groupe Conseil Inc.
Syndic
Andrew Adessky, CPA, CA, CIRP, SAI
1981 McGill College
Montréal (Québec) H3A 0G6
Téléphone : 514.934.3400
Télécopieur : 514.934.3504

EXHIBIT C1

RICHTER

CANADA

Province of Quebec

District of: Quebec

Division No.: 01-Montréal

Court No.: 500-11-052107-170

Estate No.: 41-2219514

SUPERIOR COURT

(Commercial Division)

Bankruptcy and Insolvency Act

**Notice of Joint Proposal to Creditors and
Notice of Hearing of Application for Court Approval of Proposal
(Section 51 and Paragraph 58(b) of the Act)**

**In the matter of the joint proposal of
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.
of the City of Montreal
in the Province of Quebec**

Take notice that Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc. of the City of Montreal in the Province of Quebec have lodged with us a joint proposal under the Bankruptcy and Insolvency Act.

A copy of the joint proposal, a condensed statement of the debtor's assets and liabilities and a list of the creditors affected by the joint proposal and whose claims amount to \$250 or more are enclosed herewith.

A general meeting of the creditors will be held at the Trustee's office, 1981 McGill College, 11th Floor, Montreal, QC H3A 0G6 on August 14, 2017 at 10:00 AM.

The creditors or any class of creditors qualified to vote at the meeting may by resolution accept the joint proposal either as made or as altered or modified at the meeting. If so accepted and if approved by the court the joint proposal is binding on all the creditors or the class of creditors affected.

Take notice that, if the joint proposal is accepted by the creditors at a meeting held on August 14, 2017 at 10:00 AM, an application will be made to the court, Superior Court – Montreal, Montreal Court house, 1 Notre-Dame street E., Room 16.10, Montreal, QC H2Y 1B6, on August 21, 2017 at 8:45 AM to approve the joint proposal of Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.

Proofs of claim, proxies and voting letters intended to be used at the meeting must be lodged with us prior to the commencement of the meeting.

Dated at Montreal in the Province of Quebec, July 25, 2017.

Richter Advisory Group Inc.

Trustee acting *in re* the joint proposal of Freemark Apparel Brands Inc;
Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc
and Freemark Apparel Brands USA Inc.



Andrew Adessky, CPA, CA, CIRP, LIT

T. 514.934.3400
F. 514.934.8603
claims@richter.ca

Richter Groupe Conseil Inc.
1981 McGill College
Montréal, QC H3A 0G6
www.richter.ca

Montréal, Toronto

(Français- recto)



CANADA
Province de Québec
District de : Québec
No division : 01-Montréal
No cour : 500-11-052107-170
No dossier : 41-2219514

COUR SUPÉRIEURE
(Chambre commerciale)
Loi sur la faillite et l'insolvabilité

**Avis de la proposition conjointe aux créanciers et
Avis d'audition de la demande d'approbation par le tribunal d'une proposition
(article 51 et alinéa 58(b) de la Loi)**

**Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec**

Avis est donné que Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc. de la ville de Montréal dans la province de Québec ont déposé une proposition conjointe entre nos mains, en vertu de la Loi sur la faillite et l'insolvabilité.

Ci-inclus vous trouverez une copie de la proposition conjointe, d'un état succinct de son actif et de son passif ainsi qu'une liste des créanciers visés par la proposition conjointe et dont les réclamations se chiffrent à 250 \$ ou plus.

Une assemblée générale des créanciers sera tenue au bureau du syndic, 1981 McGill College, 11^e étage, Montréal, Québec H3A 0G6 le 14 août, 2017 à 10 heures.

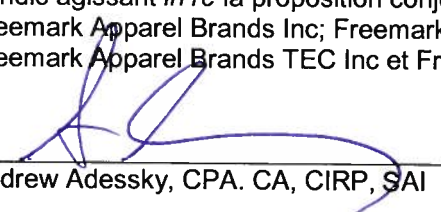
Les créanciers ou toute catégorie de créanciers ayant droit de voter à l'assemblée peuvent, au moyen d'une résolution, accepter la proposition conjointe, telle que formulée ou telle que modifiée à l'assemblée. Si la proposition conjointe est ainsi acceptée et si elle est approuvée par le tribunal, elle deviendra obligatoire pour tous les créanciers ou pour la catégorie de créanciers visés.

Avis est donné que, si la proposition conjointe est acceptée à l'assemblée générale des créanciers qui sera tenue le 14 août 2017 à 10 heures, une demande sera faite au tribunal, Cour Supérieure – Montréal, Palais de justice de Montréal, 1, rue Notre-Dame E., bur. 16.10, Montréal, Québec H2Y 1B6, le 21 août 2017 à 8 h 45, en vue de faire approuver la proposition conjointe de Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.

Les preuves de réclamation, procurations et formulaires de votation dont l'usage est projeté à l'assemblée doivent nous être remis au préalable.

Daté le July 25, 2017, à Montréal en la province de Québec.

Richter Groupe Conseil Inc.
Syndic agissant *in re* la proposition conjointe de
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.


Andrew Adessky, CPA, CA, CIRP, SAI

T. 514.934.3400
F. 514.934.8603
reclamations@richter.ca

Richter Groupe Conseil Inc.
1981 McGill College
Montréal, QC H3A 0G6
www.richter.ca

Montréal, Toronto

(English – over)



EXHIBIT C2

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

Original Amended

-- Form 78 --
 Statement of Affairs (Business Proposal) 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 Proposal of
 Freemark Apparel Brands Inc
 of the of Mont-Royal
 in the Province of Quebec

To the debtor:

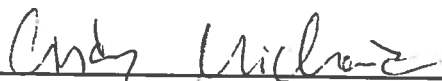
You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the filing of your proposal (or notice of intention, if applicable), on the 17th day of February 2017. When completed, this form and the applicable attachments 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"	20,743,736.17
Balance of secured claims as per list "B"	0.00
Total unsecured creditors	20,743,736.17
2. Secured creditors as per list "B"	0.00
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	20,743,736.17
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	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	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	0.00
Deficiency	20,743,736.17

I, Howard Schnider, of the City of Montréal in the Province of Quebec, 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 Freemark Apparel Brands Inc. affairs on the 24th day of July 2017 and fully disclose all property of every description that is in Freemark Apparel Brands Inc. possession or that may devolve on Freemark Apparel Brands Inc. in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)
 before me at the City of Montréal in the Province of Quebec, on this 24th day of July 2017.


 Cindy M Michaud, Commissioner of Oaths
 for the Province of Quebec
 Expires April 12, 2018


 Howard Schnider



EXHIBIT C3

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	2K FINISHERS INC	8301 PARKWAY BLVD. VILLE D'ANJOU QC H1J 1M8	172,578.91	0.00	172,578.91
2	2STEPZAHEAD BV *	HOOGOORDDREEF 73A 1101BB 2STEPZAHEAD B.V AMSERDAM THE NETHERLANDS --	14,971.37	0.00	14,971.37
3	5 SEASONS SHOWROOM *	116 - 695 PYLANT STREET ATLANTA GA 30306 USA	0.00	0.00	0.00
4	AARON MIECHKOTA	203 - 6605 RUE HOCHELAGA MONTREAL QC H1N 1X8	4,881.25	0.00	4,881.25
5	ABZ INSURANCE	200-4098 RUE STE-CATHERINE O. Westmount QC H3Z 1P2	0.00	0.00	0.00
6	AGENCE DE MANNEQUIN MONTAGE INC	400 - 3451 ST. LAURENT MONTREAL QC H4P 2T6	1,379.70	0.00	1,379.70
7	ALBERTA MENS WEAR ASSOCIATION	P.O. BOX 66037 HERITAGE Edmonton AB T6J 6T4	0.00	0.00	0.00
8	ARROW MARKETING	15 MCLAREN AVENUE Cambridge ON N1R 8K9	4,570.17	0.00	4,570.17
9	ASCENSEURS SUPERIEUR INC.	1029 RUE DU VIGER Terrebonne QC J6W 6B6	735.87	0.00	735.87
10	ASMARA INTERNATIONAL LTD.*	UNIT 8B, TONG YUEN FACTORY BUILDING 505 CASTLE PEAK ROAD LAI CHI KOK, KOWLOON HONGKONG --	2,049.55	0.00	2,049.55
11	ASTRAL MEDIA OUTDOOR, L.P.	1600-1800 MCGILL COLLEGE MONTREAL QC H3A 3J6	121,969.31	0.00	121,969.31
12	ASTRAL MEDIA RADIO GP	1717 RENE-LEVESQUE BLVD EAST MONTREAL QC H2L 4T9	5,200.32	0.00	5,200.32
13	ATRADIUS COLLECTIONS LIMITED	1430-1 ROBERT SPECK PKWY MISSISSAUGA ON L4Z 3M3	0.00	0.00	0.00
14	BCIMC REALTY CORPORATION	1600-925 WEST GEORGIA ST. Vancouver BC V6C 3L2	363,094.39	0.00	363,094.39
15	BCIMC REALTY CORPORATION	1600-925 WEST GEORGIA ST. Vancouver BC V6C 3L2	5,849.16	0.00	5,849.16
16	BELL CANADA	CASE POSTALE 8712 SUCC. CENTRE-VILLE MONTREAL QC H3C 3P6	1,095.35	0.00	1,095.35
17	BENCH LIMITED	ARDWICK GREEN NORTH TANZARO HOUSE MANCHESTER, ENGLAND M12 6FZ --	0.00	0.00	0.00
18	BENCH LTD *	TANZARO HOUSE ARDWICK GREEN NORTH MANCHESTER, M12 6FZ ENGLAND --	0.00	0.00	0.00
19	BRILLIANT SIGN DESIGN	256 - 5475 PARE STREET MONTREAL QC H4P 1P7	802.30	0.00	802.30
20	BUNZL RETAIL *	LAMPLIGHT WAY, AGECROFT COMMERCE PARK SWINTON MANCHESTER UK - M27 8UJ	6,066.75	0.00	6,066.75
21	C&O APPAREL INC.	3788 NORTH FRASER WAY BURNABY BC V5J 5G1	563,720.84	0.00	563,720.84
22	CAFE GRAN SASSO	4830 COTE VERTU O. VILLE SAINT LAURENT QC H4S 1J9	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
23	CANADA POST CORPORATION	2701 RIVERSIDE DR. OTTAWA ON K1A 1L7	13,603.66	0.00	13,603.66
24	CANADA REVENUE AGENCY - SALES TAXES Attn: MICHAEL LOPES	305 BOUL. RENE-LEVESQUE O. MONTREAL QC H2Z 1A6	236,691.24	0.00	236,691.24
25	CANPAR TRANSPORT L.P.	102-201 WEST CREEK BLVD Brampton ON L6T 0G8	21,641.63	0.00	21,641.63
26	CASABAWA IMPORTS INC	8900 AV DU PARC MONTREAL QC H2N 1Y8	14,793.83	0.00	14,793.83
27	CATCRES HOLDINGS INC.	1000 - 1255 PEEL STREET MONTRAL QC H3B 2T9	138,147.88	0.00	138,147.88
28	CATEGORY 5 IMAGING	1062 COOKE BOULEVARD BURLINGTON ON L7T 4A8	30,534.84	0.00	30,534.84
29	CHANGSHU RICH-WEAR*	E-COMMERCE ZONE, NO.88 TAOSHAN ROAD, CHANGSHU JIANGSU, CHINA, 215500 -	1,330.90	0.00	1,330.90
30	CITY OF CALGARY	PO BOX 2405 STN M 800 MACLEOD TRAIL SE Calgary AB T2P 3L9	1,150.30	0.00	1,150.30
31	CITY OF EDMONTON	PO BOX 2670 Edmonton AB T5J 2G4	0.00	0.00	0.00
32	CITY PALLETS	1640 BONHILL RD. UNIT # 10 - 11 Mississauga ON L5T 1C8	853.69	0.00	853.69
33	CLEAN SHINE	351 AVENUE RAIMBAULT Pointe-Claire QC H9R 5V1	1,827.00	0.00	1,827.00
34	CLEAR CHANNEL	1901 - 250 YONGE STREET Toronto ON M5B 2L7	33,155.98	0.00	33,155.98
35	CLOUD NYNE INC.*	1204 - 209 WEST 38TH STREET NEW YORK NY 10018 USA	0.00	0.00	0.00
36	COFACE, BANKRUPTCY COLLECTIONS Attn: AMY SCHMIDT	50 MILLSTONE RD, BLDG 100 SUITE 360 East Windsor NJ 08520 USA	0.00	0.00	0.00
37	COPIDATA	450 RUE WRIGHT ST. LAURENT QC H4N 1M6	4,205.95	0.00	4,205.95
38	CORAL SERVICES	1335 ROCKWOOD DRIVE Kingston ON K7P 2M8	2,718.32	0.00	2,718.32
39	CORMACK RECRUITMENT	600-1285 WEST BROADWAY Vancouver BC V6H 3X8	8,662.50	0.00	8,662.50
40	CORP. OF THE CITY OF NEW WESTMINSTER	511 ROYAL AVENUE NEW Westminster BC V3L 1H9	0.00	0.00	0.00
41	CROMBIE DEVELOPMENTS LTD	200-610 EAST RIVER ROAD NEW GLASGOW NS B2H 3S2	382,676.10	0.00	382,676.10
42	D.O.D. TRANSPORT INC.	9189 SAGUENAY ST. LEONARD QC H1R 2M5	5,636.08	0.00	5,636.08
43	DAMA CONSTRUCTION	117 AVE LINSAY Dorval QC H9P 2S6	189,825.34	0.00	189,825.34
44	DAVID KIRSCH FORWARDER	600-185 DORVAL AVE. Dorval QC H9S 5J9	28,117.28	0.00	28,117.28
45	DE LAGE LANDEN FINANCIAL SERVICES CANADA INC.	3450 SUPERIOR COURT, UNIT 1 OAKVILLE ON L6L 0C4	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
46	DELMAR INTERNATIONAL INC.	10636 COTE DE LIESSE MONTREAL QC H8T 1A5	0.00	0.00	0.00
47	DEMAC MEDIA	300 - 71 KING STREET EAST Toronto ON M5C 1G3	158,736.88	0.00	158,736.88
48	DENIS OFFICE SUPPLIES AND FURNITURES	2990 BOUL. LE CORBUSIER Laval QC H7L 3M2	0.00	0.00	0.00
49	DLL FINANCIAL SOLUTIONS Attn: MARCO JACUTA	C/O M JACUTA, DE LAGE LANDEN 1 - 3450 SUPERIOR COURT OAKVILLE ON L6L 0C4	0.00	0.00	0.00
50	DOGREE FASHIONS INC.*	3205 CHEMIN BEDFORD MONTREAL QC H3S 1G3	55,351.62	0.00	55,351.62
51	DULCEDO MANAGEMENT	200-438 RUE MCGILL MONTREAL QC H2Y 2G1	17,184.16	0.00	17,184.16
52	DYNAMIC BUSINESS FORMS	227 BLUE HAVEN DDO QC H9G 2N6	0.00	0.00	0.00
53	EASTMAN EXPORT GLOBAL CLOTHING *	PITCHAMPALAYAM PUDUR 5/591,SRI LAKSHMI NAGAR TIRUPUR-641 603 INDIA -- INDIA	0.00	0.00	0.00
54	EBATES CANADA, INC.*	805-90 EGLINTON AVE EAST Toronto ON M4P 2Y5	0.00	0.00	0.00
55	EMBALLAGES KUSH-PACK INC.	5757 BOUL THIMENS VILLE SAINT LAURENT QC H4R 2H6	3,766.14	0.00	3,766.14
56	EMPLOYEES	5640 RUE PARE MOUNT ROYAL QC H4P 2M1	214,523.00	0.00	214,523.00
57	ESPRIT EUROPE GmbH	ESPRIT-ALLEE, 40882 RATINGEN, GERMANY -- GERMANY	0.00	0.00	0.00
58	ESPRIT INTERNATIONAL	1370 BROADWAY, 14 FLOOR NEW YORK NY 10018 USA	56,081.38	0.00	56,081.38
59	ESPRIT REGIONAL DISTRIBUTION LIMITED *	43/F ENTERPRISE SQUARE THREE 39 WANG CHIU ROAD KOWLOON BAY,HONGKONG --	118,097.72	0.00	118,097.72
60	ESPRIT WHOLESALE GmbH	ESPRIT ALLEE RATINGEN 40082 GERMANY	184,313.95	0.00	184,313.95
61	ESSEX POWERLINE CORPORATION	3 - 2730 HIGHWAY OLDCASTLE ON N0R 1L0	0.00	0.00	0.00
62	EXECUTIVE MAT SERVICE B.C. LTD.	6 -20113 - 92ND AVENUE LANGLEY BC V1M 3A5	427.72	0.00	427.72
63	FED EXPRESS CANADA LTD	P.O. BOX 4626TORONTO STN A Toronto ON M5W 5B4	0.00	0.00	0.00
64	FEDERAL EXPRESS CANADA LTD (ESPRIT)	P.O. BOX: 4626TORONTO STN A Toronto ON M5W 5B4	112,613.11	0.00	112,613.11
65	FIBRENOIRE INTERNET Attn: Jan-Érik Lavoie	320 - 550, AV BEAUMONT MONTREAL QC H3N 1V1	0.00	0.00	0.00
66	FINELINE TECHNOLOGIES INC. *	P.O. BOX: 921933 Norcross GA 30010 USA	8,354.77	0.00	8,354.77
67	FOLIO MONTREAL	295 DE LA COMMUNE OUEST MONTREAL QC H2Y 2E1	28,341.34	0.00	28,341.34
68	FORTIS BC - NATURAL GAS	PO BOX 6666 STN TERMINAL Vancouver BC V6B 6M9	1,768.05	0.00	1,768.05

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
69	FREEMARK APPAREL BRANDS GROUP INC.	5640 RUE PARÉ MONTREAL QC H4P 2M1	1,560,801.95	0.00	1,560,801.95
70	FRESHA CONSTRUCTION	431 AVENUE PINE BEACH Dorval QC H9S 2X2	37,021.31	0.00	37,021.31
71	FRESHA CONSTRUCTION INC.	11-431 AVE PINE BEACH Dorval QC H9S 2X2	0.00	0.00	0.00
72	FUZE HR SOLUTIONS INC.	250-333 DECARIE BLVD MONTREAL QC H4N 3M9	38,827.13	0.00	38,827.13
73	FUZHOU GARMENTS*	2#3 (YUAN CHANGZHEN ZHUBAO) HOUSHAN, MINHOU FUZHOU, CHINA -	2,991.61	0.00	2,991.61
74	G & G SALES AGENCY	295 - 1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
75	G.L. SMITH PLANNING & DESIGN INC.	229 SHEPPARD AVE. WEST Toronto ON M2N 1N2	15,130.06	0.00	15,130.06
76	GAINFUL GROUP LIMITED *	UNIT 2209, 22/F., WU CHUNG HOUSE 213 QUEENS ROAD EAST WANCHAI HONG KONG - -	40.14	0.00	40.14
77	GARDA	1390 BARRE STREET MONTREAL QC H3C 1N4	58,934.20	0.00	58,934.20
78	GLOBAL HANGERS INC	UNIT C - 9600 RUE IGNACE Brossard QC J4Y 2R4	918.81	0.00	918.81
79	GROUPE DE SECURITE GARDA SENC	1390 RUE BARRE MONTREAL QC H3C 1N4	3,909.49	0.00	3,909.49
80	HALO METRICS INC.	183-21300 GORDON WAY Richmond BC V6W 1M2	7,659.08	0.00	7,659.08
81	HANGZHOU BODA GROUP*	C/O: HONGKONG BODA GOURP GROUP CO., LTD. 1501-1508 MILLENNIUM CITYS (APM) 418 KWUN TONG ROAD, KWUN TONG KOWLOON, HONG KONG -	1,636.90	0.00	1,636.90
82	HEADCOUNT	9419 - 20TH AVENUE NW Edmonton AB T6N 1E5	27,456.82	0.00	27,456.82
83	HERSHY WEINBERG SALES INC.	104-160 TYCOS DRIVE Toronto ON M6B 1W8	0.00	0.00	0.00
84	HOLIDAY GROUP INC.	4875 BOUL. DES GRANDES-PRAIRIES ST-LEONARD QC H1R 1X4	54,383.18	0.00	54,383.18
85	HORTON BERNER FASHION GROUP	195-1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
86	HYDRO OTTAWA	PO BOX 4483 STATION A Toronto ON M5W 5Z1	0.00	0.00	0.00
87	HYDRO QUEBEC	C.P. 270SUCC YOUVILLE MONTREAL QC H2P 2V4	8,762.85	0.00	8,762.85
88	HYPE ONE.COM LTD	400 - 1235 BAY STREET Toronto ON M5R 3K4	1,243.00	0.00	1,243.00
89	IBC (INTERNATIONAL BAR CODE SERVICES INC.)	121433 CHABANEL O MONTREAL QC H2N 2J3	269.62	0.00	269.62
90	IDEON PACKAGING	11251 DYKE ROAD RICHMOND BC V7A 0A1	2,749.16	0.00	2,749.16

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
91	IMPRIMERIE BCSS INC.	100-9800 MEILLEUR MONTREAL QC H3L 3J4	505.89	0.00	505.89
92	ING BANK (US) *	VAN HENNAERTWEG 8 GARCIA BV 2952 CA ALBLASSERDAM, THE NETHERLANDS - -	467,476.01	0.00	467,476.01
93	INNOVATIVE SYSTEMS, LLC *	125-23382 MILL CREEK DR LAGUNA HILLS CA 92653 USA	0.00	0.00	0.00
94	ITC LIMITED*	BLOCK B, 14/F HIGH WIN FACTORY BUILDING, 47 HOI YUEN ROAD KWUN TONG HLN, HONG KONG -	205.70	0.00	205.70
95	IVANHOE CAMBRIDGE II INC.	300 - 95 WELLINGTON STREET WEST TORONTO ON M5J 2R2	2,109,357.05	0.00	2,109,357.05
96	IVANHOE CAMBRIDGE INC. - TSAWWASSEN MILLS	TSAWWASSEM MILLS MANAGEMENT OFFICE 5000 CANOE PASS WAY TSAWWASSEN BC V4M 0B3	0.00	0.00	0.00
97	JERRY COHEN FORWARDERS LIMITED	5203 FAIRWAY LACHINE QC H8T 3K8	265.59	0.00	265.59
98	JIANGSU SAINTY*	ROOM 304 BUILDING C, 21 SOFTWARE AVENUE NANJING, CHINA, 210012 -	2,679.88	0.00	2,679.88
99	JIANGSU SKYRUN WUXI CO.LTD *	28 FLOOR, 88 XIANQUAN EAST ST. WUXI,JIANGSU CHINA -- CHINA	0.00	0.00	0.00
100	JINNAT APPARELS LTD *	SARDAGONJ KASHIMPUR GAZIPUR-1349, BANGLADESH --	0.00	0.00	0.00
101	JOURNAL DECLARATION	8061 RUE ST. HUBERT MONTREAL QC H2R 2P4	517.39	0.00	517.39
102	KESTENBERG SIEGAL LIPKUS LLP	65 GRANBY ST. Toronto ON M5B 1H8	0.00	0.00	0.00
103	KOH BRAND LTD. *	FARNCOMBE ROAD, WORTHING WEST SUSSEX BN11 2BW UK --	5,667.01	0.00	5,667.01
104	L FASHION PTE LTD *	10 RAEBURN PARK, NO.3-08 BLOCK A SINGAPORE 088702 --	0.00	0.00	0.00
105	L'EQUIPE DAIGLE LAROCHE	R03-555 CHABANEL O. MONTREAL QC H2N 2H7	0.00	0.00	0.00
106	LES DISTRIBUTIONS BERSA INC.	2320 RUE BEAUZELE St. Laurent QC H4K 2R7	0.00	0.00	0.00
107	LES PRODUCTIONS GRAPH X INC.	2170 AV. CHARLAND MONTREAL QC H1Z 1B1	17,128.50	0.00	17,128.50
108	LF FASHION PTE LTD. *	NO.3-08 BLOCK A 10 RAEBURN PARK SINGAPORE 088702 --	0.00	0.00	0.00
109	LIVEFREE SHOWROOM *	2013 WARFIELD AVE REDONDO BEACH CA 90278 USA	0.00	0.00	0.00
110	LUXELIFE	6J-8 ROSEBANK DRIVE Toronto ON M1B 5Z3	0.00	0.00	0.00
111	MACINTYRE COMMUNICATIONS	3504 - 70 DISTILLERY LANE Toronto ON M5A 0E3	27,642.84	0.00	27,642.84
112	MEDIA TRANSCONTINENTAL S.E.N.C.	300-400 AV. SAINTE CROIX E. ST-LAURENT QC H4N 3L4	8,881.83	0.00	8,881.83

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
113	METRO / BCMAC	103 - 1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
114	METRO CUSTOMS BROKERS INC.*	4300 JEAN TALON OUEST MONTREAL QC H4P 1W3	0.00	0.00	0.00
115	MEYKING ENTREPRISE INC	228 - 5475 PARÉ STREET MONT-ROYAL QC H3P 1P7	1,085.08	0.00	1,085.08
116	MINISTRY OF FINANCE - SASKACHEWAN	PO BOX 200 Regina SK S4P 2Z6	0.00	0.00	0.00
117	MINTZ GLOBAL SCREENING INC.	200-1303, WILLIAM MONTREAL QC H3C 1R4	0.00	0.00	0.00
118	MIRABEL OUTLET CTRE GEN. PARTNERSHIP	PO BOX 15627 STATION A Toronto ON M5W 1C1	0.00	0.00	0.00
119	MOMENTIS SYSTEMS INC	250-5500 ROYALMOUNT AVE MONTREAL QC H4P 1H7	0.00	0.00	0.00
120	MORGUARD	800 - 55 CITY CENTRE DRIVE MISSISSAUGA ON L5B 1M3	391,216.33	0.00	391,216.33
121	MTS INC.	BOX 7500 Winnipeg MB R3C 3B5	0.00	0.00	0.00
122	MULTI BAG IMPORTS INC	200 - 5653 PARE MONTREAL QC H4P 1S1	67,414.44	0.00	67,414.44
123	MULTI BAG IMPORTS INC. US*	200 -5653 PARE MONTREAL QC H4P 1S1	34,871.13	0.00	34,871.13
124	MY PRINTER.CA	2155 RUE VINCENT MONTREAL QC H4M 1M6	8,235.14	0.00	8,235.14
125	NATIONAL PROJECTS	222 CROCUS DRIVE Toronto ON M1R 4T7	113,744.96	0.00	113,744.96
126	NBS-USD *	9315 TRANS CANADA ST-LAURENT QC H4S 1V3	0.00	0.00	0.00
127	NEW ACCESSORIES GROUP LTD *	THE OLD BARN, LEDGER FARM FOREST GREEN RD FIFIELD, BERKS, 2L62NR UK -- UK	0.00	0.00	0.00
128	NEWFORM DISPLAY INC.	2250, 46TH AVENUE Lachine QC H8T 2P3	14,968.59	0.00	14,968.59
129	NEXT CANADA (3790142 CANADA INC.) Attn: KATRINE MONAGHAN	2029-777 RICHMOND ST. W. Toronto ON M6J 0C2	0.00	0.00	0.00
130	NINGBO DYON IMP. & EXP*	72-106 GONGMAO YI RD. 315171 JISHIGANG, NINGBO, CHINA -	5,628.72	0.00	5,628.72
131	NKPR INC.	100-312 ADELAIDE STREET W. Toronto ON M5V 1R2	34,184.02	0.00	34,184.02
132	NO BETTER SERVICE	9315 TRANS-CANADA HWY VILLE ST. LAURENT QC H4S 1V3	7,955.73	0.00	7,955.73
133	OLIAN INDUSTRIAL CO. LTD. *	201HSIN HSIAO ROAD TAINAN, TAIWAN --	20,119.70	0.00	20,119.70
134	OMNIBRAND LIMITED *	13/F., PAT TAT INDUSTRIAL BUILDING 1 PAT TAT STREET SAN PO KONG, KOWLOON, HONGKONG --	23,692.29	0.00	23,692.29
135	OMNITRANS (ESP)	4300 JEAN TALON O. MONTREAL QC H4P 1W3	5,892.14	0.00	5,892.14

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 – Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
136	OMNITRANS (US) *	4300 JEAN TALON W MONTREAL QC H4P 1W3	35,441.90	0.00	35,441.90
137	OMNITRANS INC	4300 JEAN TALON O. MONTREAL QC H4P 1W3	5,225.03	0.00	5,225.03
138	OPTRUST RETAIL INC. - WINDSOR CROSSING	C/O BENTALL KENNEDY (CANADA) 785 WONDERLAND ROAD S London ON N6K 1M6	7,742.09	0.00	7,742.09
139	OUTFRONT MEDIA CANADA LP	377 HORNER AVE. Toronto ON M8W 1Z6	336,051.38	0.00	336,051.38
140	OUTGROWTH LTD	534-250A EGLINTON AVE EAST Toronto ON M4P 1K0	4,633.00	0.00	4,633.00
141	OUTSOURCED PROGRAM MANAGEMENT	4990 JEAN TALON W MONTREAL QC H4P 1W9	61,499.50	0.00	61,499.50
142	OXFORD	ROYAL BANK PLAZA, NORTH TOWER 900 - 200 BAY STREET TORONTO ON M5J 2J2	872,690.65	0.00	872,690.65
143	PARADIGM LEATHER*	PLT NO.#194, SECTOR-6, IMT MANESAR, GURGAON HARYANA-122050, INDIA -	769.87	0.00	769.87
144	PATTISON OUTDOOR ADVERTISING LP	500 - 2700 MATHESON BLVD. E W TOWER Mississauga ON L4W 4V9	2,586.94	0.00	2,586.94
145	PAULINA RICHARDS	3448 D'IBERVILLE MONTREAL QC H2K 3E2	5,782.04	0.00	5,782.04
146	PEREGRINE PLASTICS LTD	313 PRODUCTION WAY BURNABY BC V5A 3H1	69,591.45	0.00	69,591.45
147	PRESTIGE RECRUITMENT	1800 - 1010 SHERBROOKE W MONTREAL QC H3A 2R7	14,946.76	0.00	14,946.76
148	PRIMARIS MANAGEMENT INC.	500 - 3625 ST DUFFERIN TORONTO ON M3K 1N4	77,443.11	0.00	77,443.11
149	PRODUCTION SWAT INC.	1061 RUE MARTIAL Laval QC H7P 1E4	387,251.28	0.00	387,251.28
150	PRODUITS COM TECH INC.	1375 BERGAR LAVAL QC H7L 4Z7	1,614.25	0.00	1,614.25
151	PROFORMA CANADA INC	8-400 STEELES AVE E. SUITE 319 Brampton ON L6W 4T4	4,868.85	0.00	4,868.85
152	PROGRESS LUV2PACK	20 TANGIERS ROAD Toronto ON M3J 2B2	51,440.48	0.00	51,440.48
153	PT FOREVER GARMINDO * Attn: MR. RAGHU SHETTY	JL RAYA BANJARAN JAWA BARAT -- INDONESIA	0.00	0.00	0.00
154	PT INDOMATRA BUSANA JAYA Attn: MR. STEVE HONG	(for labels purpose only) JL. H. DIMUN NO. 9 KP, SIDAMUKTI SUKAMAJU, CILODONG DEPOK 16145 DePOK 16415 INDONESIA	3,257.68	0.00	3,257.68
155	PT PANTJATUNGGAL KNITTING MILL * Attn: MRS. FELICIA TEOFANI	JL SIMONGAN NO.98, SEMARANG 50148, CENTRAL JAVA JAVA 50148 INDONESIA	147,103.40	0.00	147,103.40
156	PT PEVALI GROUP INTERNATIONAL Attn: PETER LUND	(for labels purpose only) JL. KP. PULO ARMIN B NO. 11, KEL. BARANANGSIANG BOGOR TIMUR 16143 INDONESIA	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
157	PT. ASIA PENTA GARMENT*	JL.MEKAR MULYA KAV.11 BANDUNG 40613, INDONESIA -- INDIA	0.00	0.00	0.00
158	PT. RICKY PUTRA GLOBALINDO. TBK * Attn: MR. EFENDI LEE	TARIKOLOT, CITEREUP BOGOR, KABUPATEN BOGOR JL.INDUSTRI no. 54 JAWA BARAT, INDONESIA -- INDONESIA	83,665.11	0.00	83,665.11
159	PT. UNI KYUNG SEUNG INTERNATIONAL * Attn: MRS. DEBBY KIM	KAWASAN BERIKAT, NUSANTARA B1 KBN CAKUNG CILINCING JL.SUMATRA BLOK D.17 JAKARTA UTARA 14140 INDONESIA 14140 INDONESIA	8,529.36	0.00	8,529.36
160	PUROLATOR COURIER LTD.	ETOBICOKE POSTAL STATION A P.O. BOX 1100 Etobicoke ON M9C 5K2	334,730.00	0.00	334,730.00
161	Q COLLECTION PTE LIMITED *	NO.12-1, UNITED SQUARE 101 THOMPSON ROAD SINGAPORE 307591 --	0.00	0.00	0.00
162	QINGDAO V-DESIGN*	ROOM 1116,BUILDING B,WANDA PLAZA,NO.33 LIAN YUN GANG ROAD, QINGDAO, CHINA -	249.99	0.00	249.99
163	RCI ENVIRONNEMENT INC.	9501 BOUL RAY LAWSON Anjou QC H1J 1L4	0.00	0.00	0.00
164	REBOX	601 STINSON St. Laurent QC H4N 2E1	0.00	0.00	0.00
165	RECEIVER GENERAL FOR CANADA	4695, BOUL. DE SHAWINIGAN-SUD Shawinigan QC G9P 5H9	748,581.73	0.00	748,581.73
166	RECRUTEMENT PRESTIGE Attn: DOMINIQUE VALLIÈRES	1 PLACE VILLE-MARIE MONTREAL QC H3B 4M4	0.00	0.00	0.00
167	REMCO	4565 HICKMORE St. Laurent QC H4T 1S5	3,107.25	0.00	3,107.25
168	RIOCAN HOLDINGS	500 - 2300 YONGE ST., PO BOX 2386 TORONTO ON M4P 1E4	7,083.70	0.00	7,083.70
169	RMB EXTERMINATION INC.	477 BOUL DES LAURENTIDES PONT VIAUVALE QC H7G 2V2	0.00	0.00	0.00
170	ROGERS	2645 RUFUS ROCKHEAD, CP 11442 MONTREAL QC H3C 5J2	9,198.00	0.00	9,198.00
171	ROGERS MEDIA	1 MOUNT PLEASANT RD, 5TH FL Toronto ON M4Y 2Y5	0.00	0.00	0.00
172	RUBAN MICRO	1985 LUCIEN THIMENS VILLE ST. LAURENT QC H4R 1K8	8,675.68	0.00	8,675.68
173	SANIYO*	24 BRILLIANCE COURT, HILLGROVE VILLAGE DISCOVERY BAY, HONG KONG -	232.95	0.00	232.95
174	SASK. MEN'S APPAREL CLUB INC.	P.O. BOX: 8778 Saskatoon SK S7K 6S5	0.00	0.00	0.00
175	SASKTEL	PO BOX 2121 Regina SK S4P 4C5	0.00	0.00	0.00
176	SCOTCH & SODA	JACOBUS SPIJKERDREEF 20-24, 2132 PZ HOOFDDORP.NETHERLANDS --	1,961,861.67	0.00	1,961,861.67
177	SECURITAS CANADA LIMITED	400 - 235 YOURLAND BLVD North York ON M2J 4Y8	3,114.00	0.00	3,114.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 – Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
178	SENSORMATIC CANADA, INC	2815 MATHESON BLVD EAST Mississauga ON L4W 5J8	17,390.05	0.00	17,390.05
179	SENTINEL ALARM	610-6600 COTE DES NEIGES MONTREAL QC H3S 2A9	0.00	0.00	0.00
180	SERVICORP	10-8600 BOUL. DECARIE VILLE MONT-ROYAL QC H4P 2N2	3,450.70	0.00	3,450.70
181	SHANGHAI NEW CENTURY INT'L TRADING CO.,LTD *	HENGRUI INTERNATIONAL PLAZA, 560 ZHANGYANG RD. 1601-1602, WEST TOWER IGING FIBG HENG PUDONG, SHANGHAI 200122 CHINA	246,551.05	0.00	246,551.05
182	SHAW CABLES SYSTEMS GP	630-3RD AVENUE SW Calgary AB T2P 4L4	0.00	0.00	0.00
183	SHRED-IT INTERNATIONAL ULC	5000 THIMENS BLVD ST LAURENT QC H4R 2B2	689.79	0.00	689.79
184	SIGNAL SECURITY	7735 ST.LAURENT MONTREAL QC H2R 1X1	36,964.84	0.00	36,964.84
185	SIMONS *	225 WEST WASHINGTON STREET INDIANAPOLIS IN 46204 USA	102,425.89	0.00	102,425.89
186	SINO STAR INDUSTRIAL LTD. *	RM 34, UNIT B, 2/F. ON DAK INDUSTRIAL BUILDING NO.2-6 WAH SING STREET KWAI CHUNG, N.T. HK --	1,420,083.20	0.00	1,420,083.20
187	SMART REIT	200 - 700 APPLEWEEK CRES. VAUGHAN ON L4K 5X3	25,698.13	0.00	25,698.13
188	SQUARE FASHIONS *	H.O. SQUARE CENTRE 48 MOHAKHALI C/A DHAKA-1212, BANGLADESH --	0.00	0.00	0.00
189	SREE SANTOSH GARMENTS *	SHASTRI NAGAR ANGERIPALAYAM ROAD 52/3, FULCHAND STREET TIRUPUR, INDIA 641602 --	68,523.84	0.00	68,523.84
190	STAPLES	PO BOX 11714 SUCC. CENTRE-VILLE MONTREAL QC H3C 6M6	1,246.92	0.00	1,246.92
191	STICKY MEDIA	1050 PACIFIC AVE. Lachine QC H8S 2R2	570,584.50	0.00	570,584.50
192	STINGRAY360	730 RUE WELLINGTON MONTREAL QC H3C 1T4	49,310.38	0.00	49,310.38
193	STUDENT PRICE CARD	1 - 999 EDGELEY BLVD VAUGHAN ON L4K 5Z4	1,911.77	0.00	1,911.77
194	SUZHOU JISHENG GARMENTS CO. LTD. *	NO.1777 ZHONGSHAN SOUTH ROAD WUJIANG CITY, JIANGSU, CHINA --	0.00	0.00	0.00
195	SWEATER GARMENT (HK) LIMITED *	UNIT 3-5,3/FL FABRICO IND'L,BLDG. 78-84 KWAI CHEONG RD KWAI CHUNG, NEW TERR. HONGKONG --	17,814.85	0.00	17,814.85
196	SWEATER GARMENT*	UNIT 3-5, 3/F, FABRICO IND'L BLDG., 78-84 KWAI CHEONG ROAD, KWAI CHUNG N.T., HONG KONG -	6,555.98	0.00	6,555.98
197	T&A SHOWROOM *	400 - 824 S. LOS ANGELES ST. LOS ANGELES CA 90014 USA	0.00	0.00	0.00
198	TAI ERH ENTERPRISE *	NO. 201 XINXIAO RD, SOUTH DISTRICT TAIWAN 702 --	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
199	TECHNI-CENTRE	1867 BOUL. DES LAURENTIDES LAVAL QC H7M 2P8	2,844.62	0.00	2,844.62
200	TECHNIRACK	5455 RAMSAY ST. HUBERT QC J3Y 2S3	20,138.28	0.00	20,138.28
201	TELUS	PO BOX 7575 VANCOUVER BC V6B 8N9	0.00	0.00	0.00
202	TEMPLETON DOC LTD PARTNERSHIP	V8201 STATION TERMINAL VANCOUVER BC V6B 6N3	0.00	0.00	0.00
203	TEMPO	509 LINIDBERGH STREET LAVAL QC H7P 2N8	2,433.06	0.00	2,433.06
204	TERPAC PLASTICS INT'L INC.	11600 ALBERT-HUDON MONTREAL QC H1G 3K2	7,727.47	0.00	7,727.47
205	THE CADILLAC FAIRVIEW CORPORATION	500 - 20 QUEEN STREET W. TORONTO ON M5H 3R4	3,430,777.96	0.00	3,430,777.96
206	THE HARTFORD *	PO BOX 660916 DALLAS TX 752 66-0916 USA	889.46	0.00	889.46
207	THE KINGTEX CORPORATION *	18F 91 ROOSEVELT RD SEC 2 TAIPEI TAIWAN --	183.63	0.00	183.63
208	THE NORTHEAST GROUP INC.*	12 NEPCO WAY PLATTSBURGH NY 12903 USA	0.00	0.00	0.00
209	TIS PERSONNEL	1005-5000 RUE BUCHANSUITE MONTREAL QC H4P 1T2	63,689.43	0.00	63,689.43
210	TNL GLOBAL INC. *	726 E. MAIN ST., STE F-260 LEBANON OH 45036-1900 USA	0.00	0.00	0.00
211	TRAVELSTYLE (HK) LTD, *	8/F., 51 BEDFORD ROAD TAI KOK TSUI, KOWLOON, HONGKONG --	15,535.63	0.00	15,535.63
212	TRUE CROWD PLEASERZ ENTERTAINMENT INC.	540 LAURIER CRESCENT PICKERING ON L1V 4P9	8,136.50	0.00	8,136.50
213	TRUE INC.*	PO BOX 1517 NEW YORK NY 10021 USA	0.00	0.00	0.00
214	UNO DIGITAL SCREEN PRESS LTD.	135-5751 CEDARBRIDGE WAY RICHMOND BC V6X 2A8	652.40	0.00	652.40
215	UPS CANADA LTD.	P.O. BOX 2127 CRO Halifax NS B3J 3B7	314.59	0.00	314.59
216	UTILITIES KINGSTON	PO BOX 790 KINGSTON ON K7L 4X7	0.00	0.00	0.00
217	V&H SOURCING LTD*	OLD VICARAGE COTTAGE LYMINSTER ROAD, LYMINSTER, LITTLEHAMPTON, LITTLEHAMPTON, WEST SUSSEX, ENGLAND, BN17 7QF, UK -	2,345.26	0.00	2,345.26
218	VICINITY FASHION AGENTS	170-1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
219	WEST EDMONTON MALL PROPERTY INC.	3000 - 8882, 170ST. NW EDMONTON AB T5T 4J2	813,346.43	0.00	813,346.43
220	WORK SAFE - NS	C/O CANADA REVENUE AGENCY TECH. 875 HERON RD OTTAWA ON K1A 1B1	0.00	0.00	0.00
221	WORK SAFE BC	PO BOX 9600 STN TERMINAL VANCOUVER BC V6B 5J5	2,465.46	0.00	2,465.46

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
222	WORKERS COMPENSATION BOARD BC	C/O DAVE ALLEN PO BOX 5350 STN TERMINAL VANCOUVER BC V6B 5L5	0.00	0.00	0.00
223	WORKPLACE SAFETY & INSURANCE BOARD	PO BOX 4115 STATION A TORONTO ON M5W 2V3	7,916.13	0.00	7,916.13
224	YORKWELL ASIA COMPANY *	ROOM D, 8/F HONG KONG SPINNERS INC. BUILDING PHASE 5, 760-762 CHEUNG SHA WAN RD KOWLON HONGKONG -- HONG KONG	0.00	0.00	0.00
225	YORKWELL ASIA COMPANY LIMITED *	ROOM D, 8/F HONG KONG SPINNERS IND.BLDG PHASE 5, 760-762 CHEUNG SHA WAN ROAD KOWLOON HONGKONG --	0.00	0.00	0.00
226	YVONNE CAMPBELL *	104 - 7040 AVENIDA ENCINAS CARLSBAD CA 92011 USA	0.00	0.00	0.00
227	Z STEPZAHEAD BV	HOOGOORDDREEF 73A 1101BB AMSTERDAM, THE NETHERLANDS --	0.00	0.00	0.00
Total:			20,743,736.17	0.00	20,743,736.17

24-Jul-2017

Date


 Howard Schnider

District of: Quebec
Division No. 01 - Montréal
Court No. 500-11-052107-170
Estate No. 41-2219514

FORM 78 -- Continued

List "B"
Secured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
			0.00			0.00	0.00	0.00
		Total:	0.00			0.00	0.00	0.00

24-Jul-2017

Date


Howard Schnider

District of: Quebec
Division No. 01 - Montréal
Court No. 500-11-052107-170
Estate No. 41-2219514

FORM 78 -- Continued

List "C"
Preferred Creditors for Wages, Rent, etc.

Freemark Apparel Brands Inc

No.	Name of creditor	Address and occupation	Nature of claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
Total:					0.00	0.00	0.00

24-Jul-2017

Date


Howard Schneider

District of: Quebec
Division No. 01 - Montréal
Court No. 500-11-052107-170
Estate No. 41-2219514

FORM 78 -- Continued

List "D"
Contingent or Other Liabilities

Freemark Apparel Brands 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:			0.00	0.00		

24-Jul-2017

Date


Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "E"
 Debts Due to the Debtor

Freemark Apparel Brands Inc

No.	Name of debtor	Address and occupation	Nature of debt	Amount of debt (good, doubtful, bad)	Folio of ledgers or other book where particulars to be found	When contracted	Estimated to produce	Particulars of any securities held for debt
			Total:	0.00 0.00 0.00			0.00	

24-Jul-2017

Date


 Howard Schnider

District of: Quebec
Division No. 01 - Montréal
Court No. 500-11-052107-170
Estate No. 41-2219514

FORM 78 -- Continued

List "F"

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

Freemark Apparel Brands Inc

No.	Name of all promissory, acceptors, endorsers, mortgagors, and guarantors	Address	Occupation	Amount of bill or note, etc.	Date when due	Estimated to produce	Particulars of any property held as security for payment of bill or note, etc.
Total:				0.00		0.00	

24-Jul-2017

Date


Howard Schneider

District of: Quebec
Division No. 01 - Montréal
Court No. 500-11-052107-170
Estate No. 41-2219514

FORM 78 -- Continued

List "G"
Real Property or Immovables Owned by Debtor

Freemark Apparel Brands Inc

Description of property	Nature of debtor interest	In whose name does title stand	Total value	Particulars of mortgages, hypothecs, or other encumbrances (name, address, amount)	Equity or surplus
Total:			0.00		0.00

24-Jul-2017

Date


Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Concluded

List "H"
 Property

Freemark Apparel Brands Inc
 FULL STATEMENT OF PROPERTY

Nature of property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade			0.00	0.00
(b) Trade fixtures, etc.			0.00	0.00
(c) Cash in financial institutions			0.00	0.00
(d) Cash on hand			0.00	0.00
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant			0.00	0.00
(g) Furniture			0.00	0.00
(h) Life insurance policies, RRSPs, etc.			0.00	0.00
(i) Securities			0.00	0.00
(j) Interests under wills, etc.			0.00	0.00
(k) Vehicles			0.00	0.00
(l) Taxes			0.00	0.00
(m) Other			0.00	0.00
			Total:	0.00

24-Jul-2017

Date


 Howard Schneider

EXHIBIT D

C A N A D A
Province of Québec
District of: Québec
Division No.: 01- Montréal
Court No.: 500-11-052107-170
Estate No.: 41-2219514

SUPERIOR COURT
(Commercial Role)
In Bankruptcy and Insolvency

MINUTES OF THE FIRST MEETING OF CREDITORS

In the Matter of the Joint Proposal ("Proposal") of : Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc. and Freemark Apparel Brands USA Inc.	
Location of the meeting: <input type="checkbox"/> Office of the Superintendent of Bankruptcy Sun Life Building 1155 Metcalfe, Suite 950 Montréal QC H3B 2V6 <input checked="" type="checkbox"/> Trustee's Office Richter Advisory Group Inc. 1981 McGill College, 11 th Floor Montréal QC H3B 2G2	Chair of the meeting: Andrew Adessky, CPA. CA, CIRP, LIT Date and Time of the meeting: August 14, 2017 at 10:00 AM

I. ATTENDANCE

As per attached attendance sheet signed by all parties present.

II. QUORUM

The president examines the proofs of claim and the proof of calling the meeting.

- confirms that the meeting is validly constituted and can proceed.
- declares that after 30 minutes, quorum has not been met for ___ time and communicate his instructions to the attendees (see VIII).

III. TRUSTEE'S REPORT AND QUESTION PERIOD

At 10:00 AM the meeting commences with a single creditor representative present: Andrew Adessky, the trustee, holding the voting proxies of 11 creditors for purposes of the meeting.

The president confirms that the trustee has mailed the Notice of Joint Proposal to Creditors to all known creditors of the debtor. The mailing included the Joint Proposal, the trustee's report on the state of affairs and finances of the debtor and on the Proposal, a proof of claim and proxy form and a votation form.

The assembly acknowledged receipt of the Trustee's report on the state of affairs and finances of the debtor and on the proposal.

The purpose of this meeting is to vote on the proposal.

A representative of the trustee, Eric Barbieri, presents a summary of the trustee's analysis of the proposal.

Although no creditor attended in person, the trustee informed the assembly that it would wait until 10:15 before adjourning the meeting, in case any creditor arrives late to the meeting.

At 10:06 AM, two (2) additional creditors join the meeting: one unsecured creditor and one employee creditor.

The trustee's representative repeats the presentation of the trustee's analysis of the proposal for the benefit of the two additional creditors present in person, including:

- Review of the Debtors' background and causes of insolvency;
- Review of the sale transactions concluded during the NOI period and current financial position of the Debtors – Nil assets / approximately \$20M in liabilities;
- Explanation of the proposal: \$225,000 "basket" to be funded by the Debtors' shareholder, Freemark Apparel Holdings Inc., and to be distributed to unsecured creditors as follows:
 - Payment to each creditor of the lesser of \$1,000 or their proven claim; and
 - Remaining amount of the "basket" distributed to creditors on a pro-rata share of the balance of their claims.
 - Payments to be issued within 60 days of sanction of the proposal by court.
- Estimated recovery to creditors at large is 1.2%;
- Alternative to a successful proposal is a bankruptcy of the Debtors, which would result in:
 - General unsecured creditors would recover Nil, as there are no assets in the estate; however
 - Employees with claims exceeding \$1,000 would recover a greater sum in bankruptcy as a result of a claim under the Wage Earner Protection Program Act.
- Notwithstanding that Employee Creditors in general would realize a greater recovery in a bankruptcy scenario, through a claim under the WEPPA program, acceptance of the Debtors' proposal is in the best interest of the general body of unsecured creditors.

For these reasons, the trustee recommends the approval of the proposal.

IV. QUESTION PERIOD

2 questions were asked and answered by the trustee:

1. Creditor wished to clarify terms of the proposal, which provide that each unsecured creditor will receive \$1,000. Answer: Each creditor with a proven claim will receive the lesser of \$1,000 and the amount of their claim, plus a pro-rata share of the balance of the \$225,000 "basket".
2. Employee creditor enquired as to who purchased the assets of the Debtors? Answer: The assets were purchased by a company owned by the shareholders of the Debtors, following an open and thorough sale process conducted by the trustee. It was, by far, the highest and best bid received by the trustee.

V. VOTE ON THE PROPOSAL

<i>Compilation of the creditors votation</i>				
	<i>In value</i>		<i>In number</i>	
	<u>\$</u>	<u>%</u>	<u>#</u>	<u>%</u>
In favour	\$16,765,964	99.8%	97	98%
Against	\$32,660	0.2%	2	2%

The president informs the creditors that the proposal has been accepted by the required majority.

VI. ADJOURNMENT OF MEETING

- The Trustee was deemed affirmed pursuant to section 106(2) of the Bankruptcy and Insolvency Act (check if the trustee is not substituted)
- The meeting was adjourned at the offices of • on • day of • 20• at • A.M./P.M.
- The debtor or the officer of the debtor company was • required to attend at the adjournment of the first meeting of creditors.
- There being no further items to discuss, the meeting was ended at 10:25 A.M.



Andrew Adessky, CPA, CA, CIRP, LIT, President

- Appendices:**
- Proof of calling for meeting
 - Attendance sheet
 - Trustee's report to the first meeting of creditors

CANADA
 Province de Québec
 District de : Québec
 No Division : 01-Montréal
 No Cour : 500-11-052107-170
 No Dossier : 41-2219514

COUR SUPÉRIEURE
 (Chambre commerciale)
 Loi sur la faillite et l'insolvabilité

**Affidavit d'envoi
 Avis de la proposition conjointe aux créanciers et
 Avis d'audition de la demande d'approbation par le tribunal d'une proposition**

**Dans l'affaire de la proposition conjointe de
 Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
 Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
 de la ville de Montréal
 dans la province de Québec**

Je, soussignée, du cabinet de Richter Groupe Conseil Inc., 1981 McGill College, 12^e étage, Montréal, Québec, déclare et dis ce qui suit :


1. Que j'ai fait expédier, par courrier ordinaire dûment affranchi, du bureau de poste de la ville de Montréal, province de Québec, le 26 juillet 2017, à tous les créanciers connus apparaissant à la Liste de poste ci-jointe (« **Liste d'envoi aux créanciers** »), ainsi qu'à toutes les parties apparaissant à la liste des envois supplémentaires ci-jointe (« **Liste de poste des envois supplémentaires** », au dirigeant de la personne morale insolvable, ainsi qu'à la cour, les documents suivants, soit :

- (a) l'*Avis de la proposition aux créanciers et Avis d'audition de la demande d'approbation par le tribunal d'une proposition*, auquel étaient joints :
- i. une copie de la proposition;
 - ii. un état succinct de son actif et de son passif;
 - iii. une liste des créanciers visés par la proposition et dont les réclamations se chiffrent à 250 \$ ou plus;
 - iv. un formulaire de preuve de réclamation et de procuration; et
 - v. un formulaire de votation.

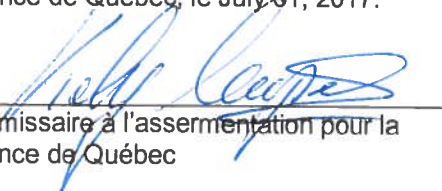
(b) le *Rapport du syndic sur la situation financière de la débitrice et sur la proposition*, dont copies conformes desdits documents sont annexées au présent affidavit.

2. Qu'à cette même date, j'ai fait expédier, par courriel, à toutes les personnes apparaissant à la « **Liste des envois supplémentaires par courriel** », une copie du formulaire 01.1, l'*Avis de la proposition aux créanciers et Avis d'audition de la demande d'approbation par le tribunal d'une proposition*, le *Rapport du syndic sur la situation financière de la débitrice et sur la proposition*, dont copie conforme desdits documents sont annexées au présent affidavit; et

3. Que le 27 juillet 2017 j'ai également déposé électroniquement auprès du Bureau de division l'*Avis de la proposition aux créanciers et Avis d'audition de la demande d'approbation par le tribunal d'une proposition*, le *Rapport du syndic sur la situation financière de la débitrice et sur la proposition*, dont copies des confirmations de dépôt sont jointes au présent affidavit.


 Cindy Michaud

Assermentée dans la ville de Montréal, en la province de Québec, le July 31, 2017.


 Commissaire à l'assermentation pour la province de Québec



Liste d'envoi aux créanciers

Dans l'affaire de la proposition conjointe de
 Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
 Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
 de la ville de Montréal
 dans la province de Québec

Howard Schneider 5640 Paré Montréal QC H4W 1T6	Cour Supérieure - Montréal Ministre des Finances Palais de justice de Montréal, 1, rue Notre-Dame E., bur. 1.140 Montréal QC H2Y 1B6	2K FINISHERS INC 8301 PARKWAY BLVD. VILLE D'ANJOU QC H1J 1M8
2STEPZAHEAD BV * HOOGOORDDREEF 73A 1101 BB 2STEPZAHEAD B.V AMSERDAM THE NETHERLANDS --	5 SEASONS SHOWROOM * 116 - 695 PYLANT STREET ATLANTA GA 30306 USA	AARON MIECHKOTA 203 - 6605 RUE HOCHELAGA MONTREAL QC H1N 1X8
ABZ INSURANCE 200-4098 RUE STE-CATHERINE O. Westmount QC H3Z 1P2	AGENCE DE MANNEQUIN MONTAGE INC 400 - 3451 ST. LAURENT MONTREAL QC H4P 2T6	ALBERTA MENS WEAR ASSOCIATION P.O. BOX 66037 HERITAGE Edmonton AB T6J 6T4
ARAV FASHION SPA VIA DEI LANAIOLI 53 ARGELATO, BOLOGNA 40050 ITALY	ARROW MARKETING 15 MCLAREN AVENUE Cambridge ON N1R 8K9	ASCENSEURS SUPERIEUR INC. 1029 RUE DU VIGER Terrebonne QC J6W 6B6
ASMARA INTERNATIONAL LTD.* UNIT 8B, TONG YUEN FACTORY BUILDING 505 CASTLE PEAK ROAD LAI CHI KOK, KOWLOON HONGKONG - -	ASTRAL MEDIA OUTDOOR, L.P. 1600-1800 MCGILL COLLEGE MONTREAL QC H3A 3J6	ASTRAL MEDIA RADIO GP 1717 RENE-LEVESQUE BLVD EAST MONTREAL QC H2L 4T9
ATRAIDIUS COLLECTIONS LIMITED 1430-1 ROBERT SPECK PKWY MISSISSAUGA ON L4Z 3M3	BCIMC REALTY CORPORATION 1600-925 WEST GEORGIA ST. Vancouver BC V6C 3L2	BCIMC REALTY CORPORATION 1600-925 WEST GEORGIA ST. Vancouver BC V6C 3L2
BELL CANADA CASE POSTALE 8712 SUCC. CENTRE-VILLE MONTREAL QC H3C 3P6	BENCH LIMITED ARDWICK GREEN NORTH TANZARO HOUSE MANCHESTER, ENGLAND M12 6FZ - -	BENCH LTD * TANZARO HOUSE ARDWICK GREEN NORTH MANCHESTER, M12 6FZ ENGLAND - -
BRILLIANT SIGN DESIGN 256 - 5475 PARE STREET MONTREAL QC H4P 1P7	BUNZL RETAIL * LAMPLIGHT WAY, AGECROFT COMMERCE PARK SWINTON MANCHESTER UK - M27 8UJ	C&O APPAREL INC. 3788 NORTH FRASER WAY BURNABY BC V5J 5G1
CAFE GRAN SASSO 4830 COTE VERTU O. VILLE SAINT LAURENT QC H4S 1J9	CANADA POST CORPORATION 2701 RIVERSIDE DR. OTTAWA ON K1A 1L7	CANADA REVENUE AGENCY - SALES TAXES MICHAEL LOPES 305 BOUL. RENE-LEVESQUE O. MONTREAL QC H2Z 1A6
CANPAR TRANSPORT L.P. 102-201 WEST CREEK BLVD Brampton ON L6T 0G8	CASABAWA IMPORTS INC 8900 AV DU PARC MONTREAL QC H2N 1Y8	CATCRES HOLDINGS INC. 1000 - 1255 PEEL STREET MONTRAL QC H3B 2T9
CATEGORY 5 IMAGING 1062 COOKE BOULEVARD BURLINGTON ON L7T 4A8	CHANGSHU RICH-WEAR* E-COMMERCE ZONE, NO.88 TAOSHAN ROAD, CHANGSHU JIANGSU, CHINA, 215500 -	CITY OF CALGARY PO BOX 2405 STN M 800 MACLEOD TRAIL SE Calgary AB T2P 3L9
CITY OF EDMONTON PO BOX 2670 Edmonton AB T5J 2G4	CITY PALLETS 1640 BONHILL RD.UNIT # 10 - 11 Mississauga ON L5T 1C8	CLEAN SHINE 351 AVENUE RAIMBAULT Pointe-Claire QC H9R 5V1

Liste d'envoi aux créanciers

Dans l'affaire de la proposition conjointe de
 Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
 Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
 de la ville de Montréal
 dans la province de Québec

CLEAR CHANNEL
 1901 - 250 YONGE STREET
 Toronto ON M5B 2L7

CLOUD NYNE INC.*
 1204 - 209 WEST 38TH STREET
 NEW YORK NY 10018 USA

COFACE, BANKRUPTCY
 COLLECTIONS
 AMY SCHMIDT
 50 MILLSTONE RD, BLDG 100 SUITE
 360
 East Windsor NJ 08520 USA

COPIDATA
 450 RUE WRIGHT
 ST. LAURENT QC H4N 1M6

CORAL SERVICES
 1335 ROCKWOOD DRIVE
 Kingston ON K7P 2M8

CORMACK RECRUITMENT
 600-1285 WEST BROADWAY
 Vancouver BC V6H 3X8

CORP. OF THE CITY OF NEW
 WESTMINSTER
 511 ROYAL AVENUE NEW
 Westminster BC V3L 1H9

CROMBIE DEVELOPMENTS LTD
 200-610 EAST RIVER ROAD
 NEW GLASGOW NS B2H 3S2

D.O.D. TRANSPORT INC.
 9189 SAGUENAY
 ST. LEONARD QC H1R 2M5

DAMA CONSTRUCTION
 117 AVE LINSAY
 Dorval QC H9P 2S6

DAVID KIRSCH FORWARDER
 600-185 DORVAL AVE.
 Dorval QC H9S 5J9

DE LAGE LANDEN FINANCIAL
 SERVICES CANADA INC.
 3450 SUPERIOR COURT, UNIT 1
 OAKVILLE ON L6L 0C4

DELMAR INTERNATIONAL INC.
 10636 COTE DE LIESSE
 MONTREAL QC H8T 1A5

DEMAC MEDIA
 300 - 71 KING STREET EAST
 Toronto ON M5C 1G3

DENIS OFFICE SUPPLIES AND
 FURNITURES
 2990 BOUL. LE CORBUSIER
 Laval QC H7L 3M2

DLL FINANCIAL SOLUTIONS
 MARCO JACUTA
 C/O M JACUTA, DE LAGE LANDEN
 1 - 3450 SUPERIOR COURT
 OAKVILLE ON L6L 0C4

DOGREE FASHIONS INC.*
 3205 CHEMIN BEDFORD
 MONTREAL QC H3S 1G3

DULCEDO MANAGEMENT
 200-438 RUE MCGILL
 MONTREAL QC H2Y 2G1

DYNAMIC BUSINESS FORMS
 227 BLUE HAVEN
 DDO QC H9G 2N6

EASTMAN EXPORT GLOBAL
 CLOTHING *
 PITCHAMPALAYAM PUDUR
 5/591, SRI LAKSHMI NAGAR
 TIRUPUR-641 603 INDIA - - INDIA

EBATES CANADA, INC.*
 805-90 EGLINTON AVE EAST
 Toronto ON M4P 2Y5

EMBALLAGES KUSH-PACK INC.
 5757 BOUL. THIMENS
 VILLE SAINT LAURENT QC H4R 2H6

ESPRIT REGIONAL DISTRIBUTION
 LIMITED *
 43/F ENTERPRISE SQUARE
 THREE 39 WANG CHIU ROAD
 KOWLOON BAY, HONGKONG - -

ESPRIT EUROPE GmbH
 ESPRIT-ALLEE, 40882
 RATINGEN, GERMANY - -
 GERMANY

ESPRIT INTERNATIONAL
 1370 BROADWAY, 14 FLOOR
 NEW YORK NY 10018 USA

ESPRIT WHOLESALE GmbH
 ESPRIT ALLEE
 RATINGEN 40082 GERMANY

ESSEX POWERLINE CORPORATION
 3 - 2730 HIGHWAY
 OLDCASTLE ON N0R 1L0

EXECUTIVE MAT SERVICE B.C.
 LTD.
 6 - 20113 - 92ND AVENUE
 LANGLEY BC V1M 3A5

FED EXPRESS CANADA LTD
 P.O. BOX 4626 TORONTO STN A
 Toronto ON M5W 5B4

FEDERAL EXPRESS CANADA LTD
 (ESPRIT)
 P.O. BOX: 4626 TORONTO STN. A
 Toronto ON M5W 5B4

FIBRENOIRE INC
 Jan-Érik Lavoie
 320 - 550, AV BEAUMONT
 MONTREAL QC H3N 1V1

FINELINE TECHNOLOGIES INC. *
 P.O. BOX: 921933
 Norcross GA 30010 USA

Liste d'envoi aux créanciers

**Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec**

FOLIO MONTREAL
295 DE LA COMMUNE OUEST
MONTREAL QC H2Y 2E1

FORTIS BC - NATURAL GAS
PO BOX 6666 STN TERMINAL
Vancouver BC V6B 6M9

FREEMARK APPAREL BRANDS
GROUP INC.
5640 RUE PARÉ
MONTREAL QC H4P 2M1

FRESHA CONSTRUCTION
431 AVENUE PINE BEACH
Dorval QC H9S 2X2

FRESHA CONSTRUCTION INC.
11-431 AVE PINE BEACH
Dorval QC H9S 2X2

FUZE HR SOLUTIONS INC.
250-333 DECARIE BLVD
MONTREAL QC H4N 3M9

FUZHOU GARMENTS*
2#3 (YUAN CHANGZHEN ZHUBAO)
HOUSHAN, MINHOU
FUZHOU, CHINA -

G & G SALES AGENCY
295 - 1951 GLEN DRIVE
Vancouver BC V6A 4J6

G.L. SMITH PLANNING & DESIGN
INC.
229 SHEPPARD AVE. WEST
Toronto ON M2N 1N2

GAINFUL GROUP LIMITED *
UNIT 2209, 22/F., WU CHUNG HOUSE
213 QUEENS ROAD EAST
WANCHAI HONG KONG - -

GARDA
1390 BARRE STREET
MONTREAL QC H3C 1N4

GLOBAL HANGERS INC
UNIT C - 9600 RUE IGNACE
Brossard QC J4Y 2R4

GROUPE DE SECURITE GARDA
SENC
1390 RUE BARRE
MONTREAL QC H3C 1N4

HALO METRICS INC.
183-21300 GORDON WAY
Richmond BC V6W 1M2

HANGZHOU BODA GROUP*
C/O: HONGKONG BODA GOURP
GROUP CO., LTD. 1501-1508
418 KWUN TONG ROAD, KWUN
TONG
KOWLOON, HONG KONG -

HEADCOUNT
9419 - 20TH AVENUE NW
Edmonton AB T6N 1E5

HERSHY WEINBERG SALES INC.
104-160 TYCOS DRIVE
Toronto ON M6B 1W8

HOLIDAY GROUP INC.
4875 BOUL. DES
GRANDES-PRAIRIES
ST-LEONARD QC H1R 1X4

HORTON BERNER FASHION GROUP
195-1951 GLEN DRIVE
Vancouver BC V6A 4J6

HYDRO OTTAWA
PO BOX 4483 STATION A
Toronto ON M5W 5Z1

HYDRO QUEBEC
C.P. 270SUCC YOUVILLE
MONTREAL QC H2P 2V4

HYPE ONE.COM LTD
400 - 1235 BAY STREET
Toronto ON M5R 3K4

IBC (INTERNATIONAL BAR CODE
SERVICES INC.)
121-433 CHABANEL O
MONTREAL QC H2N 2J3

IDEON PACKAGING
11251 DYKE ROAD
RICHMOND BC V7A 0A1

IMPRIMERIE BCSS INC.
100-9800 MEILLEUR
MONTREAL QC H3L 3J4

ING BANK (US) *
VAN HENNAERTWEG 8
GARCIA BV
2952 CA ALBLASSERDAM, THE
NETHERLANDS - -

INNOVATIVE SYSTEMS, LLC *
125-23382 MILL CREEK DR
LAGUNA HILLS CA 92653 USA

ITC LIMITED*
BLOCK B, 14/F HIGH WIN FACTORY
BUILDING, 47 HOI YUEN ROAD
KWUN TONG HLN, HONG KONG -

IVANHOE CAMBRIDGE II INC.
300 - 95 WELLINGTON STREET
WEST
TORONTO ON M5J 2R2

IVANHOE CAMBRIDGE INC. -
TSAWWASSEN MILLS
TSAWWASSEM MILLS
MANAGEMENT OFFICE
5000 CANOE PASS WAY
TSAWWASSEN BC V4M 0B3

Liste d'envoi aux créanciers

Dans l'affaire de la proposition conjointe de
 Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
 Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
 de la ville de Montréal
 dans la province de Québec

JERRY COHEN FORWARDERS LIMITED 5203 FAIRWAY LACHINE QC H8T 3K8	JIANGSU SAINTY* ROOM 304 BUILDING C, 21 SOFTWARE AVENUE NANJING, CHINA, 210012 -	JIANGSU SKYRUN WUXI CO.LTD * 28 FLOOR, 88 XIANQUJIAN EAST ST. WUXI,JIANGSU CHINA -- CHINA
JINNAT APPARELS LTD * SARDAGONJ KASHIMPUR GAZIPUR-1349, BANGLADESH --	JOURNAL DECLARATION 8061 RUE ST. HUBERT MONTREAL QC H2R 2P4	KESTENBERG SIEGAL LIPKUS LLP 65 GRANBY ST. Toronto ON M5B 1H8
KOH BRAND LTD. * FARNCOMBE ROAD, WORTHING WEST SUSSEX BN11 2BW UK --	L FASHION PTE LTD * 10 RAEBURN PARK, NO.3-08 BLOCK A SINGAPORE 088702 --	L'EQUIPE DAIGLE LAROCHE R03-555 CHABANEL O. MONTREAL QC H2N 2H7
LES DISTRIBUTIONS BERSA INC. 2320 RUE BEAUZELE St. Laurent QC H4K 2R7	LES PRODUCTIONS GRAPH X INC. 2170 AV. CHARLAND MONTREAL QC H1Z 1B1	LF FASHION PTE LTD. * NO.3-08 BLOCK A 10 RAEBURN PARK SINGAPORE 088702 --
LIVEFREE SHOWROOM * 2013 WARFIELD AVE REDONDO BEACH CA 90278 USA	LUXELIFE 6J-8 ROSEBANK DRIVE Toronto ON M1B 5Z3	MACINTYRE COMMUNICATIONS 3504 - 70 DISTILLERY LANE Toronto ON M5A 0E3
MEDIA TRANSCONTINENTAL S.E.N.C. 300-400 AV. SAINTE CROIX E. ST-LAURENT QC H4N 3L4	METRO / BCMAC 103 - 1951 GLEN DRIVE Vancouver BC V6A 4J6	METRO CUSTOMS BROKERS INC.* 4300 JEAN TALON OUEST MONTREAL QC H4P 1W3
MEYKING ENTREPRISE INC 228 - 5475 PARÉ STREET MONT-ROYAL QC H3P 1P7	MINISTRY OF FINANCE - SASKACHEWAN PO BOX 200 Regina SK S4P 2Z6	MINTZ GLOBAL SCREENING INC. 200-1303, WILLIAM MONTREAL QC H3C 1R4
MIRABEL OUTLET CTRE GEN. PARTNERSHIP PO BOX 15627 STATION A Toronto ON M5W 1C1	MOMENTIS SYSTEMS INC 250-5500 ROYALMOUNT AVE. MONTREAL QC H4P 1H7	MORGUARD 800 - 55 CITY CENTRE DRIVE MISSISSAUGA ON L5B 1M3
MTS INC. BOX 7500 Winnipeg MB R3C 3B5	MULTI BAG IMPORTS INC 200 - 5653 PARE MONTREAL QC H4P 1S1	MULTI BAG IMPORTS INC. US* 200 -5653 PARE MONTREAL QC H4P 1S1
MY PRINTER.CA 2155 RUE VINCENT MONTREAL QC H4M 1M6	NATIONAL PROJECTS 222 CROCUS DRIVE Toronto ON MIR 4T7	NBS-USD * 9315 TRANS CANADA ST-LAURENT QC H4S 1V3
NEW ACCESSORIES GROUP LTD * THE OLD BARN.LEDGER FARM FOREST GREEN RD FIFIELD, BERKS, 2L62NR UK -- UK	NEWFORM DISPLAY INC. 2250, 46TH AVENUE Lachine QC H8T 2P3	NEXT CANADA (3790142 CANADA INC.) KATRINE MONAGHAN 2029-777 RICHMOND ST. W. Toronto ON M6J 0C2
NINGBO DYON IMP. & EXP* 72-106 GONGMAO YI RD. 315171 JISHIGANG, NINGBO, CHINA -	NKPR INC. 100-312 ADELAIDE STREET W. Toronto ON M5V 1R2	NO BETTER SERVICE 9315 TRANS-CANADA HWY VILLE ST. LAURENT QC H4S 1V3
OLIAN INDUSTRIAL CO. LTD. * 201 HSIN HSIAO ROAD TAINAN, TAIWAN --	OMNIBRAND LIMITED * 13/F., PAT TAT INDUSTRIAL BUILDING 1 PAT TAT STREET SAN PO KONG, KOWLOON, HONGKONG --	OMNITRANS (ESP) 4300 JEAN TALON O. MONTREAL QC H4P 1W3

Liste d'envoi aux créanciers

Dans l'affaire de la proposition conjointe de
 Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
 Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
 de la ville de Montréal
 dans la province de Québec

OMNITRANS (US) *
 4300 JEAN TALON W
 MONTREAL QC H4P 1W3

OMNITRANS INC
 4300 JEAN TALON O.
 MONTREAL QC H4P 1W3

OPTRUST RETAIL INC. - WINDSOR
 CROSSING
 C/O BENTALL KENNEDY (CANADA)
 785 WONDERLAND ROAD S
 London ON N6K 1M6

OUTFRONT MEDIA CANADA LP
 377 HORNER AVE.
 Toronto ON M8W 1Z6

OUTGROWTH LTD
 534-250A EGLINTON AVE EAST
 Toronto ON M4P 1K0

OUTSOURCED PROGRAM
 MANAGEMENT
 4990 JEAN TALON W
 MONTREAL QC H4P 1W9

OXFORD
 ROYAL BANK PLAZA, NORTH
 TOWER
 900 - 200 BAY STREET
 TORONTO ON M5J 2J2

PARADIGM LEATHER*
 PLT NO.#194, SECTOR-6, IMT
 MANESAR, GURGAON
 HARYANA-122050, INDIA -

PATTISON OUTDOOR ADVERTISING
 LP
 500 - 2700 MATHESON BLVD. E W
 TOWER
 Mississauga ON L4W 4V9

PAULINA RICHARDS
 3448 D'IBERVILLE
 MONTREAL QC H2K 3E2

PEREGRINE PLASTICS LTD
 313 PRODUCTION WAY
 BURNABY BC V5A 3H1

PRESTIGE RECRUITMENT
 1800 - 1010 SHERBROOKE W
 MONTREAL QC H3A 2R7

PRIMARIS MANAGEMENT INC.
 500 - 3625 ST DUFFERIN
 TORONTO ON M3K 1N4

PRODUCTION SWAT INC.
 1061 RUE MARTIAL
 Laval QC H7P 1E4

PRODUITS COM TECH INC.
 1375 BERGAR
 LAVAL QC H7L 4Z7

PROFORMA CANADA INC
 8-400 STEELES AVE.E.SUITE 319
 Brampton ON L6W 4T4

PROGRESS LUV2PACK
 20 TANGIERS ROAD
 Toronto ON M3J 2B2

PT FOREVER GARMINDO *
 MR. RAGHU SHETTY
 JL.RAYA BANJARAN
 JAWA BARAT -- INDONESIA

PT INDOMATRA BUSANA JAYA
 MR. STEVE HONG
 (for labels purpose only)
 JL. H. DIMUN NO. 9 KP, SIDAMUKTI
 SUKAMAJU, CILODONG DEPOK
 DePOK 16415 INDONESIA

PT PANTJATUNGGAL KNITTING
 MILL *
 MRS. FELICIA TEOFANI
 JL. SIMONGAN NO.98, SEMARANG
 50148, CENTRAL JAVA
 JAVA 50148 INDONESIA

PT PEVALI GROUP INTERNATIONAL
 PETER LUND
 (for labels purpose only)
 JL. KP. PULO ARMIN B NO. 11, KEL.
 BARANANGSIANG
 BOGOR TIMUR 16143 INDONESIA

PT. ASIA PENTA GARMENT*
 JL.MEKAR MULYA KAV.11
 BANDUNG 40613, INDONESIA - -
 INDIA

PT. RICKY PUTRA GLOBALINDO.
 MR. EFENDI LEE
 TARIKOLOT, CITEREUP BOGOR,
 JL.INDUSTRI no. 54
 JAWA BARAT, INDONESIA - -
 INDONESIA

PT. UNI KYUNG SEUNG
 MRS. DEBBY KIM
 KAWASAN BERIKAT, NUSANTARA
 JL.SUMATRA BLOK D.17
 JAKARTA UTARA 14140 INDONESIA
 14140 INDONESIA

PURULATOR COURIER LTD.
 110 - 7075 PLACE ROBERT JONCAS
 St-Laurent QC H4M 2Z2

Q COLLECTION PTE LIMITED *
 NO.12-1, UNITED SQUARE
 101 THOMPSON ROAD
 SINGAPORE 307591 - -

QINGDAO V-DESIGN*
 ROOM 1116,BUILDING B,WANDA
 PLAZA,NO.33 LIAN YUN GANG
 ROAD,
 QINGDAO, CHINA -

Liste d'envoi aux créanciers

Dans l'affaire de la proposition conjointe de
 Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
 Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
 de la ville de Montréal
 dans la province de Québec

RCI ENVIRONNEMENT INC.
 9501 BOUL RAY LAWSON
 Anjou QC H1J 1L4

REBOX
 601 STINSON
 St. Laurent QC H4N 2E1

RECEIVER GENERAL FOR CANADA
 4695, BOUL. DE SHAWINIGAN-SUD
 Shawinigan QC G9P 5H9

RECRUTEMENT PRESTIGE
 DOMINIQUE VALLIÈRES
 1 PLACE VILLE-MARIE
 MONTREAL QC H3B 4M4

REMCO
 4565 HICKMORE
 St. Laurent QC H4T 1S5

RIOCAN HOLDINGS
 500 - 2300 YONGE ST. , PO BOX 2386
 TORONTO ON M4P 1E4

RMB EXTERMINATION INC.
 477 BOUL DES LAURENTIDES
 PONT VIAUVALVAL QC H7G 2V2

ROGERS
 2645 RUFUS ROCKHEAD, CP 11442
 MONTREAL QC H3C 5J2

ROGERS MEDIA
 1 MOUNT PLEASANT RD, 5TH FL
 Toronto ON M4Y 2Y5

RUBAN MICRO
 1985 LUCIEN THIMENS
 VILLE ST. LAURENT QC H4R 1K8

SANIYO*
 24 BRILLIANCE COURT,
 HILLGROVE VILLAGE
 DISCOVERY BAY, HONG KONG -

SASK. MEN'S APPAREL CLUB INC.
 P.O. BOX: 8778
 Saskatoon SK S7K 6S5

SASKTEL
 PO BOX 2121
 Regina SK S4P 4C5

SCOTCH & SODA
 JACOBUS SPIJKERDREEF 20-24, 2132
 PZ
 HOOFDDORP, NETHERLANDS --

SECURITAS CANADA LIMITED
 400 - 235 YOURLAND BLVD
 North York ON M2J 4Y8

SENSORMATIC CANADA, INC
 2815 MATHESON BLVD EAST
 Mississauga ON L4W 5J8

SENTINEL ALARM
 610-6600 COTE DES NEIGES
 MONTREAL QC H3S 2A9

SERVICORP
 10-8600 BOUL. DECARIE
 VILLE MONT-ROYAL QC H4P 2N2

SHANGHAI NEW CENTURY INT'L
 HENGRUI INTERNATIONAL PLAZA,
 560 ZHANGYANG RD.
 1601-1602, WEST TOWER IGING FIBG
 HENG
 PUDONG, SHANGHAI 200122 CHINA

SHAW CABLES SYSTEMS GP
 630-3RD AVENUE SW
 Calgary AB T2P 4L4

SHRED-IT INTERNATIONAL ULC
 5000 THIMENS BLVD
 ST LAURENT QC H4R 2B2

SIGNAL SECURITY
 7735 ST.LAURENT
 MONTREAL QC H2R 1X1

SIMONS *
 225 WEST WASHINGTON STREET
 INDIANAPOLIS IN 46204 USA

SINO STAR INDUSTRIAL LTD. *
 RM 34, UNIT B, 2/F ON DAK
 INDUSTRIAL BUILDING
 NO.2-6 WAH SING STREET
 KWAI CHUNG, N.T. HK --

SMART REIT
 200 - 700 APPLEWEEK CRES.
 VAUGHAN ON L4K 5X3

SQUARE FASHIONS *
 H.O.SQUARE CENTRE
 48 MOHAKHALI
 C/A DHAKA-1212, BANGLADESH --

SREE SANTOSH GARMENTS *
 SHASTRI NAGAR ANGERIPALAYAM
 ROAD
 52/3, FULCHAND STREET
 TIRUPUR, INDIA 641602 --

STAPLES
 PO BOX 11714 SUCC. CENTRE-VILLE
 MONTREAL QC H3C 6M6

STICKY MEDIA
 1050 PACIFIC AVE.
 Lachine QC H8S 2R2

STINGRAY360
 730 RUE WELLINGTON
 MONTREAL QC H3C 1T4

Liste d'envoi aux créanciers

Dans l'affaire de la proposition conjointe de
 Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
 Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
 de la ville de Montréal
 dans la province de Québec

STUDENT PRICE CARD 1 - 999 EDGELEY BLVD VAUGHAN ON L4K 5Z4	SUZHOU JISHENG GARMENTS CO. LTD. * NO.1777 ZHONGSHAN SOUTH ROAD WUJIANG CITY, JIANGSU, CHINA --	SWEATER GARMENT (HK) LIMITED UNIT 3-5,3/FL FABRICO IND'L,BLDG. 78-84 KWAI CHEONG RD KWAI CHUNG, NEW TERR. HONGKONG --
SWEATER GARMENT* UNIT 3-5, 3/F, FABRICO IND'L BLDG., 78-84 KWAI CHEONG ROAD, KWAI CHUNG N.T., HONG KONG -	T&A SHOWROOM * 400 - 824 S. LOS ANGELES ST. LOS ANGELES CA 90014 USA	TAI ERH ENTERPRISE * NO. 201, XINXIAO RD, SOUTH DISTRICT TAIWAN 702 --
TECHNI-CENTRE 1867 BOUL. DES LAURENTIDES LAVAL QC H7M 2P8	TECHNIRACK 5455 RAMSAY ST. HUBERT QC J3Y 2S3	TELUS PO BOX 7575 VANCOUVER BC V6B 8N9
TEMPLETON DOC LTD PARTNERSHIP V8201 STATION TERMINAL VANCOUVER BC V6B 6N3	TEMPO 509 LINIDBERGH STREET LAVAL QC H7P 2N8	TERPAC PLASTICS INT'L INC. 11600 ALBERT-HUDON MONTREAL QC H1G 3K2
THE CADILLAC FAIRVIEW CORPORATION 500 - 20 QUEEN STREET W. TORONTO ON M5H 3R4	THE HARTFORD * PO BOX 660916 DALLAS TX 752 66-0916 USA	THE KINGTEX CORPORATION * 18F 91 ROOSEVELT RD SEC 2 TAIPEI TAIWAN --
THE NORTHEAST GROUP INC.* 12 NEPCO WAY PLATTSBURGH NY 12903 USA	TIS PERSONNEL 1005-5000 RUE BUCHANSUITE MONTREAL QC H4P 1T2	TNL GLOBAL INC. * 726 E. MAIN ST.,STE F-260 LEBANON OH 45036-1900 USA
TRAVELSTYLE (HK) LTD, * 8/F., 51 BEDFORD ROAD TAI KOK TSUI, KOWLOON, HONGKONG --	TRUE CROWD PLEASERZ ENTERTAINMENT INC. 540 LAURIER CRESCENT PICKERING ON L1V 4P9	TRUE INC.* PO BOX 1517 NEW YORK NY 10021 USA
TUCCI & ASSOCIES 201, RUE SAINT-ZOTIQUE EST MONTREAL QC H2S 1L2	UNO DIGITAL SCREEN PRESS LTD. 135-5751 CEDARBRIDGE WAY RICHMOND BC V6X 2A8	UPS CANADA LTD. P.O. BOX 2127 CRO Halifax NS B3J 3B7
UTILITIES KINGSTON PO BOX 790 KINGSTON ON K7L 4X7	V&H SOURCING LTD* OLD VICARAGE COTTAGE LYMINSTER ROAD, LYMINSTER, LITTLEHAMPTON, LITTLEHAMPTON, WEST SUSSEX, ENGLAND, BN17 7QF, UK - WORK SAFE - NS C/O CANADA REVENUE AGENCY TECH. 875 HERON RD OTTAWA ON K1A 1B1	VICINITY FASHION AGENTS 170-1951 GLEN DRIVE Vancouver BC V6A 4J6
WEST EDMONTON MALL PROPERTY INC. 3000 - 8882, 170ST. NW EDMONTON AB T5T 4J2	WORKPLACE SAFETY & INSURANCE BOARD PO BOX 4115 STATION A TORONTO ON M5W 2V3	WORK SAFE BC PO BOX 9600 STN TERMINAL VANCOUVER BC V6B 5J5
WORKERS COMPENSATION BOARD BC C/O DAVE ALLEN PO BOX 5350 STN TERMINAL VANCOUVER BC V6B 5L5	YVONNE CAMPBELL * 104 - 7040 AVENIDA ENCINAS CARLSBAD CA 92011 USA	YORKWELL ASIA COMPANY * ROOM D, 8/F HONG KONG BUILDING PHASE 5, 760-762 CHEUNG SHA WAN RD KOWLOON HONGKONG -- HONG KONG
YORKWELL ASIA COMPANY ROOM D, 8/F HONG KONG SPINNERS IND.BLDG PHASE 5, 760-762 CHEUNG SHA WAN ROAD KOWLOON HONGKONG --		Z STEPZAHEAD BV HOOGOORDDREEF 73A 1101BB AMSTERDAM, THE NETHERLANDS --

Liste de poste des envois supplémentaires

Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec

AGENCE DU REVENU DU CANADA
CENTRE D'ARRIVAGE REGIONAL EN INSOLVABILITE
25, RUE DES FORGES, BUREAU 111
TROIS-RIVIERES QC G9A 2G4

COMMISSION DES NORMES DU TRAVAIL
A/S J.G.LABERGE, SERV. SURVEILLANCE
26^E ÉTAGE 500 RENÉ-LÉVESQUE O
MONTRÉAL QC H2Z 2A5

CSST
1 COMPLEXE DESJARDINS
TOUR SUD SUCC DESJARDINS
MONTRÉAL QC H5B 1H1

DUN & BRADSTREET DU CANADA LTÉE
705-715 SQUARE VICTORIA
MONTRÉAL QC H2Y 2H7

EDC-EXPORT DEVELOPMENT CANADA
151 O'CONNOR
OTTAWA ON K1A 1K3

GAZ MÉTROPOLITAIN
1717 RUE DU HAVRE
MONTRÉAL QC H2K 2X3

HYDRO-QUÉBEC
BUREAU DU RECOUVREMENT
1^{ER} ÉTAGE 140 CRÉMAZIE O.
MONTRÉAL QC H2P 1C3

REVENU QUÉBEC
DIRECTION PRINCIPALE DU RECOUVREMENT DE
MONTRÉAL
1600 RENÉ-LÉVESQUE O., 3^E ÉTAGE
SECTEUR R23-CPF
MONTRÉAL QC H3H 2V2

EULER HERMES
2810-1155 RENÉ-LÉVESQUE O.
MONTRÉAL QC H3B 2L2

REVENU QUÉBEC
DIRECTION PRINCIPALE DU RECOUVREMENT
DE LA CAPITALE-NATIONALE
1265 BOUL CHAREST O., SECT. C65-61
QUÉBEC QC G1N 4V5

HYDRO-QUÉBEC
C.P. 11022, SUCC. CENTRE-VILLE
MONTRÉAL QC H3C 4V6

CANADA
Province of Quebec
District of: Quebec
Division No.: 01-Montréal
Court No.: 500-11-052107-170
Estate No.: 41-2219514

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

**Notice of Joint Proposal to Creditors and
Notice of Hearing of Application for Court Approval of Proposal
(Section 51 and Paragraph 58(b) of the Act)**

**In the matter of the joint proposal of
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.
of the City of Montreal
in the Province of Quebec**

Take notice that Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc. of the City of Montreal in the Province of Quebec have lodged with us a joint proposal under the Bankruptcy and Insolvency Act.

A copy of the joint proposal, a condensed statement of the debtor's assets and liabilities and a list of the creditors affected by the joint proposal and whose claims amount to \$250 or more are enclosed herewith.

A general meeting of the creditors will be held at the Trustee's office, 1981 McGill College, 11th Floor, Montreal, QC H3A 0G6 on August 14, 2017 at 10:00 AM.

The creditors or any class of creditors qualified to vote at the meeting may by resolution accept the joint proposal either as made or as altered or modified at the meeting. If so accepted and if approved by the court the joint proposal is binding on all the creditors or the class of creditors affected.

Take notice that, if the joint proposal is accepted by the creditors at a meeting held on August 14, 2017 at 10:00 AM, an application will be made to the court, Superior Court – Montreal, Montreal Court house, 1 Notre-Dame street E., Room 16.10, Montreal, QC H2Y 1B6, on August 21, 2017 at 8:45 AM to approve the joint proposal of Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.

Proofs of claim, proxies and voting letters intended to be used at the meeting must be lodged with us prior to the commencement of the meeting.

Dated at Montreal in the Province of Quebec, July 25, 2017.

Richter Advisory Group Inc.
Trustee acting *in re* the joint proposal of Freemark Apparel Brands Inc;
Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc
and Freemark Apparel Brands USA Inc.


Andrew Adessky, CPA, CA, CIRP, LIT

T. 514.934.3400
F. 514.934.8603
claims@richter.ca

Richter Groupe Conseil Inc.
1981 McGill College
Montréal, QC H3A 0G6
www.richter.ca

Montréal, Toronto

(Français- recto)



CANADA

Province de Québec

District de : Québec

No division : 01-Montréal

No cour : 500-11-052107-170

No dossier : 41-2219514

COUR SUPÉRIEURE

(Chambre commerciale)

Loi sur la faillite et l'insolvabilité

**Avis de la proposition conjointe aux créanciers et
Avis d'audition de la demande d'approbation par le tribunal d'une proposition
(article 51 et alinéa 58(b) de la Loi)**

**Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec**

Avis est donné que Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc. de la ville de Montréal dans la province de Québec ont déposé une proposition conjointe entre nos mains, en vertu de la Loi sur la faillite et l'insolvabilité.

Ci-inclus vous trouverez une copie de la proposition conjointe, d'un état succinct de son actif et de son passif ainsi qu'une liste des créanciers visés par la proposition conjointe et dont les réclamations se chiffrent à 250 \$ ou plus.

Une assemblée générale des créanciers sera tenue au bureau du syndic, 1981 McGill College, 11^e étage, Montréal, Québec H3A 0G6 le 14 août, 2017 à 10 heures.

Les créanciers ou toute catégorie de créanciers ayant droit de voter à l'assemblée peuvent, au moyen d'une résolution, accepter la proposition conjointe, telle que formulée ou telle que modifiée à l'assemblée. Si la proposition conjointe est ainsi acceptée et si elle est approuvée par le tribunal, elle deviendra obligatoire pour tous les créanciers ou pour la catégorie de créanciers visés.

Avis est donné que, si la proposition conjointe est acceptée à l'assemblée générale des créanciers qui sera tenue le 14 août 2017 à 10 heures, une demande sera faite au tribunal, Cour Supérieure – Montréal, Palais de justice de Montréal, 1, rue Notre-Dame E., bur. 16.10, Montréal, Québec H2Y 1B6, le 21 août 2017 à 8 h 45, en vue de faire approuver la proposition conjointe de Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.

Les preuves de réclamation, procurations et formulaires de votation dont l'usage est projeté à l'assemblée doivent nous être remis au préalable.

Daté le July 25, 2017, à Montréal en la province de Québec.

Richter Groupe Conseil Inc.

Syndic agissant *in re* la proposition conjointe de

Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,

Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.


Andrew Adessky, CPA, CA, CIRP, SAI

T. 514.934.3400
F. 514.934.8603
reclamations@richter.ca

Richter Groupe Conseil Inc.
1981 McGill College
Montréal, QC H3A 0G6
www.richter.ca

Montréal, Toronto

(English – over)



CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL
DIVISION NO.: 01-MONTRÉAL
COURT NO.: 500-11-052107-170
500-11-052108-178
500-11-052109-176
500-11-052106-172
ESTATE NO.: 41-2219514
41-2219516
41-2219518
41-2219519

SUPERIOR COURT
(Commercial Division)

IN THE MATTER OF THE PROPOSAL OF:

Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc., and Freemark Apparel Brands USA Inc., insolvent persons, having their domicile at 5640 Paré Street, Mont-Royal, Québec, H4P 2M1.

JOINT PROPOSAL

We, **Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc., and Freemark Apparel Brands USA Inc.** (collectively, the “Debtors” or the “Companies”), hereby submit the following proposal under the *Bankruptcy and Insolvency Act*:

1. **Definitions:** For all purposes relating to the present proposal under the *Bankruptcy and Insolvency Act*, the following terms shall have the following meaning:

“Act” means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;

“Approval” means the situation arising from the Proposal having been duly accepted by the required majority of creditors of the Companies and having been duly approved by the Court in a judgment which has become executory as a result of the delay for appeal having expired without there having been an appeal, or an appeal having been lodged and the judgment having been confirmed or the appeal withdrawn or otherwise settled;

“Claim” means the claim of any Creditor of the Companies, whether it is a Secured Claim, a Preferred Claim, an Employee Claim or an Unsecured Claim which existed as at the date of the filing of the Notice of Intention. Therefore, it does not include a Subsequent Claim;

“Court” means the Superior Court of the District of Montréal sitting in bankruptcy and insolvency matters (Commercial Division);

“Creditor” means the holder of a Claim;

“Employee Claim(s)” means, for each employee, the aggregate sum of all amounts owing to such employee, including any amounts owing in respect of notice of termination or pay in lieu thereof and severance claims, as set forth in the Employee Claim Notice.

“Employee Claim Notice” means the notice sent to each employee together with this Proposal setting out the employee’s Employee Claim.

“Employee Creditor” means a Creditor having an Employee Claim;

“Landlords” means those Creditors of which the Companies was a commercial tenant under a lease of real property, as acknowledged by the Companies;

“Landlord Claims” means the Unsecured Claims of the Landlords for the lesser of (i) the actual losses resulting from the disclaimers of leases or (ii) the amount calculated in accordance with the formula provided for at Section 65.2(4)b of the Act, which Claims shall be treated as Unsecured Claims in accordance with Section 65.2(5) of the Act;

“Notice of Intention” means the Notice of Intention to Make a Proposal under the Act filed by the Companies on February 17, 2017;

“Preferred Claims” means all Claims of a Creditor of the Companies governed by section 136 the Act and to be paid in priority by the Companies to all other Unsecured Claims in the distribution of the Shareholder’s Contribution;

“Preferred Creditor” means a Creditor having a Preferred Claim;

“Proposal” means this Joint Proposal as allowed by the Court in its order dated February 23, 2017;

“Proposal Expenses” means all fees, expenses, liabilities and obligations of the Trustee, and all legal fees, consulting fees and accounting fees on and incidental to the proceedings arising out of the Notice of Intention and the Proposal and including without limitation advice to the Companies and the Trustee in connection therewith;

“Proven Claim” means the amount accepted by the Companies for any Claim, or further to the Court's determination and then as per the final judgment to be rendered and that the delay of appeal has expired without having been an appeal, or an appeal having been lodged and the judgment having been confirmed or the appeal withdrawn or otherwise settled;

“Related Creditor” means Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc. and Freemark Apparel Brands USA Inc.;

“Related Creditor Claim” means the Claim of a Related Creditor;

“Secured Claims” means Claims of Secured Creditors within the meaning of the Act;

“Secured Creditor” means a Creditor having a Secured Claim;

“**Shareholder**” means Freemark Apparel Holdings Inc.

“**Shareholder’s Contribution**” has the meaning set forth in section 2.2 herein. Said contribution is only to be distributed, in accordance with the terms of the Proposal, once the Creditors have duly approved the Proposal and the Approval has been obtained;

“**Subsequent Claims**” means the claims arising in respect to goods supplied, services rendered or other consideration given as and from the date of the filing of the Notice of Intention;

“**Subsequent Creditor**” means the holder of a Subsequent Claim;

“**Trustee**” means Richter Advisory Group Inc., the Trustee under the Notice of Intention and the Trustee named in the Proposal of the Companies;

“**Unsecured Claims**” means in respect of the Companies, the claims of the Unsecured Creditors including claims of every nature and kind whatsoever, whether due or not due for payment as of the date of the filing of the Notice of Intention as well as contingent or unliquidated claims arising out of any transaction entered into by one of the Companies prior to the date thereof;

“**Unsecured Creditor**” means a Creditor having an Unsecured Claim or a Landlords Claim;

2. **Purpose of the Proposal:**

2.1 On February 17, 2017, the Companies each filed a Notice of Intention. To facilitate the administration, and for that sole reason, the Court, on February 23, 2017 authorized the joint administration. In the same spirit and for the very same (and sole) reason, the Companies have filed a joint proposal.

2.2 As a result of the Court authorized and supervised solicitation process, and the transaction that resulted, each of the Companies has no known remaining assets. However, the Shareholder has offered offer to inject an aggregate amount of \$225,000.00 (the “**Shareholder’s Contribution**”) for the sole purpose of distributing said Shareholder’s Contribution to the Creditors other than HSBC Bank Canada and Freemark Apparel Holdings Inc. should the joint proposal be duly accepted by the Creditors and approved by the Court.

3. **Secured Claims:** The Secured Claims shall be paid in accordance with arrangements existing between the Companies and the holders of Secured Claims or as may be arranged between the Companies and the holders of Secured Claims. This Proposal is not made in respect of the Claims of HSBC Bank Canada and Freemark Apparel Holdings Inc., if any, and there shall be no distribution pursuant to the terms of this Proposal on account of any claims of either HSBC Bank Canda or Freemark Apparel Holdings Inc.
4. **Employee Claims:** Each employee which is in agreement with the Employee Claim Notice shall not be required to file a proof of claim and his (her) Proven Claim shall be deemed to be as set forth in the Employee Claim Notice, for voting and distribution purposes under the Proposal. Employees who do not agree with the amount of their claim as set forth in the Employee Claim Notice must complete and file their proof of claim in respect of their Claim,

prior to the first meeting of creditors if they wish to vote on the Proposal, together with any and all supporting documents, and a proper statement of account, which proof of claim shall be dealt with pursuant to the Act;

5. **Amounts:**

(a) owing to Her Majesty in right of Canada or a Province that could be subject to a demand under Section 224 (1.2) of the *Income Tax Act*, or under any substantially similar provision of provincial legislation, outstanding at the time of the filing of the Notice of Intention, will be paid in full within six (6) months after the Approval, as per the Act;

(b) owing to employees and former employees, that they would have been entitled to receive under Paragraph 136(1)(d) of the Act if the employer became bankrupt on the date of the filing of the Notice of Intention, as well as wages, salaries, commissions or compensation for services rendered after that date and before the Approval, will be paid in full immediately after the Approval as per the Act.

6. **Proposal Expenses and Subsequent Claims:** The Proposal Expenses and the Subsequent Claims shall be assumed by third parties and the Companies declare that this Proposal does not apply to the Proposal Expenses and the Subsequent Claims;

7. **Preferred Claims:** The payment of the Preferred Claims other than those referred to in Section 5(b) hereof will be paid in full in priority to all Unsecured Claims, thirty (30) days after the Approval;

8. **Distribution of the Shareholder's Contribution:** The Shareholder will remit to the Trustee, no later than ten (10) days after the Approval, the Shareholder's Contribution to be distributed by the Trustee as follows and in the following order:

(a.) in payment of the Secured Claims, as per Section 3 herein, if any;

(b.) in payment of all Proven Claims of the Preferred Claims of the Preferred Creditors, to be paid in accordance with Sections 5 and 7 above;

(c.) the balance of the Shareholder's Contribution, to be distributed to the Unsecured Creditors with a Proven Claim, in full and final settlement of their Unsecured Claims, without interest, as follows:

(1) the lesser of: (i) the amount of the Proven Claim of such Unsecured Creditor and (ii) \$1,000.00 (the "**First Level Distribution**") which amount, subject to paragraph d) below, shall be disbursed within (i) sixty (60) days after the Approval for all the Unsecured Creditors other than the Employee Creditors and (ii) fifteen (15) days of the receipt by the Trustee of the required governmental confirmations in respect of the Employee Creditors only;

(2) an amount equal to such Unsecured Creditor's pro rata share, calculated on the basis of the remaining amount of its Proven Claim, of any amount remaining in the Shareholder's Contribution after the distribution of all of the First Level Distribution amounts, and subject to paragraph d) below, to all Unsecured

Creditors (“**Second Level Distribution**”). The Second Level Distribution will be paid by the Trustee within sixty (60) days after the following:

- (i) within (i) sixty (60) days after the Approval for all the Unsecured Creditors other than the Employee Creditors and (ii) fifteen (15) days of the receipt by the Trustee of the required governmental confirmations in respect of the Employees Creditors only;
 - (d.) the distribution referred to above shall be net of any amount to be set aside by the Trustee while Claims are being determined, litigated or for any disputed Claim. The Trustee shall use its best judgment in the determination of any amount which should be set aside, and for which period. Once all Claims have been settled or adjudicated with a final judgment, any amount set aside pursuant to this paragraph d) shall be disbursed by the Trustee;
9. **Reviewable Transactions and Preferential Payments:** Conditionally upon the Approval, the statutory terms of Sections 95 to 101 of the Act and any provision of provincial legislation having a similar objective (including but not limited to Articles 1631 to 1636 of the *Civil Code of Quebec*) shall not apply, the whole pursuant to Section 101.1 of the Act;
 10. **Claims against directors:** In accordance with Section 50(13) of the Act, the Proposal herein made will constitute a compromise of claims against the present and past directors of the Companies (the “**Directors**”) that arose before the filing of the Notice of Intention and that relate to the obligations of the Companies where the directors are by law or otherwise liable in their capacity as directors for the payment of such obligations, and acceptance of the Proposal, upon Approval, will operate as a discharge in favour of such present and past directors with respect to such obligations. Nothing herein shall be interpreted as an acknowledgement of any liability or obligation of the directors of the Companies;
 11. **Release:** Upon the payment described in section 8 herein each of the Companies, the Directors and the Shareholder shall be released and discharged from any and all demands, claims, actions, law suits, debts, taxes, obligations to do anything, damages, judgments, judgment enforcement proceedings arising from any liability, obligation, demand or cause of action of any nature whatsoever, whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, that any Employee Creditors, Preferred Creditors or Unsecured Creditors would otherwise be entitled to assert based, in whole or in part, on any act or omission, contract, duty, responsibility, or obligation of any nature having arisen on the date of the Notice of Intention or previously thereto relating to the Claims, the conduct of the business of the Companies, this Proposal or the Companies’ proceedings under the Act, to the fullest extent permissible in law, and any such right resulting from any such act or omission, shall be forever waived and released (other than the right to enforce any of the Companies’ obligations under this Proposal or any related agreement), provided that nothing herein shall affect the right of any Creditor to recover any insurance proceeds or benefits under any contract pursuant to which such Creditor is an insured.
 12. **Deemed approval:** Each of the Unsecured Creditors with a Proven Claim equal to or less than \$1,000.00 shall be deemed to have voted in favour of the Proposal. Likewise, any employee that has not filed a proof of claim, **prior to the first meeting of creditors**, shall be

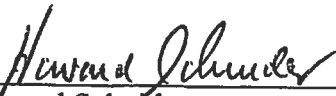
deemed to have voted in favour of the Proposal in an amount equal to the Employee Claim. Notwithstanding the foregoing, the Unsecured Creditors and the Employees described in the present clause may choose to vote against the Proposal in the context of the creditors' vote on the Proposal.

13. **Related Creditors:** Conditional upon the acceptance by its Creditors of the Proposal and to the approval thereof by the Court, the Related Creditors waive and renounce to (i) any right to prove in whole or in part any Related Creditor Claim they may have and (ii) any dividend that is or could be payable to them under the Proposal.
14. **Trustee:** The Trustee will be the Trustee under the Proposal and all monies payable under the Proposal will be paid over to the Trustee which will remit the dividends in accordance with the terms of the Proposal.


IN THE EVENT OF ANY DISCREPANCY BETWEEN THE ENGLISH AND THE FRENCH VERSION OF THIS PROPOSAL, THE ENGLISH VERSION WILL TAKE PRECEDENCE.

DATED AT MONTREAL, QUEBEC, this 21th day of July 2017.

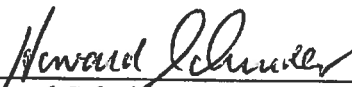
**FREEMARK APPAREL BRANDS
INC.**

Per 
Name: Howard Schneider

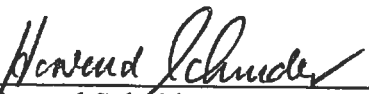
**FREEMARK APPAREL BRANDS ESP
INC.**

Per 
Name: Howard Schneider

**FREEMARK APPAREL BRANDS
TEC INC.**

Per 
Name: Howard Schneider

**FREEMARK APPAREL BRANDS USA
INC.**

Per 
Name: Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

Original Amended

-- Form 78 --
 Statement of Affairs (Business Proposal) 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 Proposal of
 Freemark Apparel Brands Inc
 of the of Mont-Royal
 in the Province of Quebec

To the debtor:

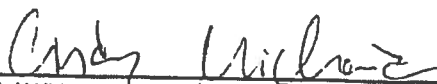
You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the filing of your proposal (or notice of intention, if applicable), on the 17th day of February 2017. When completed, this form and the applicable attachments 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"	20,743,736.17	1. Inventory	0.00
Balance of secured claims as per list "B"	0.00	2. Trade fixtures, etc.	0.00
Total unsecured creditors	20,743,736.17	3. Accounts receivable and other receivables, as per list "E"	
2. Secured creditors as per list "B"	0.00	Good	0.00
3. Preferred creditors as per list "C"	0.00	Doubtful	0.00
4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for	0.00	Bad	0.00
Total liabilities	20,743,736.17	Estimated to produce	0.00
Surplus	NIL	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	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	0.00
		Deficiency	20,743,736.17

I, Howard Schnider, of the City of Montréal in the Province of Quebec, 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 Freemark Apparel Brands Inc. affairs on the 24th day of July 2017 and fully disclose all property of every description that is in Freemark Apparel Brands Inc. possession or that may devolve on Freemark Apparel Brands Inc. in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)

before me at the City of Montréal in the Province of Quebec, on this 24th day of July 2017.


 Cindy M Michaud, Commissioner of Oaths
 For the Province of Quebec
 Expires April 12, 2018


 Howard Schnider



District de: Québec
 No division: 01 - Montréal
 No cour: 500-11-052107-170
 No dossier: 41-2219514

original modifié

- FORMULAIRE 78 -
 Bilan - proposition déposée par une entité
 (paragraphe 49(2), alinéa 158d) et paragraphes 50(2) et 62(1) de la Loi)

Dans l'affaire de la proposition de
 Freemark Apparel Brands Inc
 de la ville de Montréal
 dans la province de Québec

Au débiteur :

Vous êtes tenu de remplir avec soin et exactitude le présent formulaire et les annexes applicables indiquant la situation de vos affaires à la date du dépôt de votre proposition (ou de votre avis d'intention) le 17 février 2017. Une fois rempli, ce formulaire et les listes annexées, constituent votre bilan, qui doit être vérifié sous serment ou par une déclaration solennelle.

PASSIF (tel que déclaré et estimé par l'officier)		ACTIF (tel que déclaré et estimé par l'officier)	
1. Créanciers non garantis: voir liste A	20,743,736.17	1. Inventaire	0.00
Équilibre de réclamations garantis: voir liste "B".....	0.00	2. Aménagements	0.00
Créanciers non garantis total.	20,743,736.17	3. Comptes à recevoir et autres créances: voir liste E	
2. Créanciers garantis: voir liste B	0.00	Bonnes	0.00
3. Créanciers privilégiés: voir liste C	0.00	Douteuses	0.00
4. Dettes éventuelles, réclamations de fiducie ou autres (voir liste D)pouvant être réclamées pour une somme de. . .	0.00	Mauvaises	0.00
Total du passif	20,743,736.17	Estimation des créances qui peuvent être réalisées	0.00
Surplus	NIL	4. Lettres de change, billets à ordre, etc., voir liste F	0.00
		5. Dépôts en institutions financières	0.00
		6. Espèces	0.00
		7. Bétail	0.00
		8. Machines, outillage et installation	0.00
		9. Immeubles et biens réels : voir liste G	0.00
		10. Ameublement	0.00
		11. REER, FERR, Assurances-vie etc	0.00
		12. Valeurs mobilières(actions, obligations, débentures etc.	0.00
		13. Droits en vertu de testaments	0.00
		14. Véhicules	0.00
		15. Autres biens : voir liste H	0.00
		Si le débiteur est une personne morale, ajoutez :	
		Montant du capital souscrit	0.00
		Montant du capital payé	0.00
		Solde souscrit et impayé	0.00
		Estimation du solde qui peut être réalisé	0.00
		Total de l'actif	0.00
		Déficit	20,743,736.17

Je, Howard Schnider, de Montréal en la province de Québec, étant dûment assermenté (ou ayant déclaré solennellement) déclare que le bilan qui suit et les listes annexées sont, à ma connaissance, un relevé complet, véridique et entier de mes affaires en ce 24 juillet 2017, et indiquent au complet tous mes biens de quelque nature qu'ils soient, en ma possession et réversibles, tels que définis par la Loi.

ASSERMENTÉ (ou déclaré solennellement)
 devant moi le 24 juillet 2017, à Montréal en la province de Québec.

(signé)

 Cindy M Michaud, Commissaire à l'Assermentation
 Pour la province de Québec
 Expire le 12 avril 2018

(signé)

 Howard Schnider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	2K FINISHERS INC	8301PARKWAY BLVD. VILLE D'ANJOU QC H1J 1M8	172,578.91	0.00	172,578.91
2	2STEPZAHEAD BV *	HOOGOORDDREEF 73A 1101BB 2STEPZAHEAD B.V AMSERDAM THE NETHERLANDS --	14,971.37	0.00	14,971.37
3	5 SEASONS SHOWROOM *	116 - 696 PYLANT STREET ATLANTA GA 30306 USA	0.00	0.00	0.00
4	AARON MIECHKOTA	203 - 6605 RUE HOHELAGA MONTREAL QC H1N 1X8	4,881.25	0.00	4,881.25
5	ABZ INSURANCE	200-4098 RUE STE-CATHERINE O. Westmount QC H3Z 1P2	0.00	0.00	0.00
6	AGENCE DE MANNEQUIN MONTAGE INC	400 - 3451 ST. LAURENT MONTREAL QC H4P 2T6	1,379.70	0.00	1,379.70
7	ALBERTA MENS WEAR ASSOCIATION	P.O. BOX 66037 HERITAGE Edmonton AB T6J 6T4	0.00	0.00	0.00
8	ARROW MARKETING	15 MCLAREN AVENUE Cambridge ON N1R 8K9	4,570.17	0.00	4,570.17
9	ASCENSEURS SUPERIEUR INC.	1029 RUE DU VIGER Terrebonne QC J6W 6B6	735.87	0.00	735.87
10	ASMARA INTERNATIONAL LTD.*	UNIT 8B, TONG YUEN FACTORY BUILDING 505 CASTLE PEAK ROAD LAI CHI KOK, KOWLOON HONGKONG --	2,049.55	0.00	2,049.55
11	ASTRAL MEDIA OUTDOOR, L.P.	1600-1800 MCGILL COLLEGE MONTREAL QC H3A 3J6	121,969.31	0.00	121,969.31
12	ASTRAL MEDIA RADIO GP	1717 RENE-LEVESQUE BLVD EAST MONTREAL QC H2L 4T9	5,200.32	0.00	5,200.32
13	ATRADIUS COLLECTIONS LIMITED	1430-1 ROBERT SPECK PKWY MISSISSAUGA ON L4Z 3M3	0.00	0.00	0.00
14	BCIMC REALTY CORPORATION	1600-925 WEST GEORGIA ST. Vancouver BC V6C 3L2	363,094.39	0.00	363,094.39
15	BCIMC REALTY CORPORATION	1600-925 WEST GEORGIA ST. Vancouver BC V6C 3L2	5,849.16	0.00	5,849.16
16	BELL CANADA	CASE POSTALE 8712 SUCC. CENTRE-VILLE MONTREAL QC H3C 3P6	1,095.35	0.00	1,095.35
17	BENCH LIMITED	ARDWICK GREEN NORTH TANZARO HOUSE MANCHESTER, ENGLAND M12 6FZ --	0.00	0.00	0.00
18	BENCH LTD *	TANZARO HOUSE ARDWICK GREEN NORTH MANCHESTER, M12 6FZ ENGLAND --	0.00	0.00	0.00
19	BRILLIANT SIGN DESIGN	256 - 5475 PARE STREET MONTREAL QC H4P 1P7	802.30	0.00	802.30
20	BUNZL RETAIL *	LAMPLIGHT WAY, AGECROFT COMMERCE PARK SWINTON MANCHESTER UK - M27 8UJ	6,066.75	0.00	6,066.75
21	C&O APPAREL INC.	3788 NORTH FRASER WAY BURNABY BC V5J 5G1	563,720.84	0.00	563,720.84
22	CAFE GRAN SASSO	4830 COTE VERTU O. VILLE SAINT LAURENT QC H4S 1J9	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 – Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
23	CANADA POST CORPORATION	2701 RIVERSIDE DR. OTTAWA ON K1A 1L7	13,603.66	0.00	13,603.66
24	CANADA REVENUE AGENCY - SALES TAXES Attn: MICHAEL LOPES	305 BOUL. RENE-LEVESQUE O. MONTREAL QC H2Z 1A6	236,691.24	0.00	236,691.24
25	CANPAR TRANSPORT L.P.	102-201 WEST CREEK BLVD Brampton ON L6T 0G8	21,641.63	0.00	21,641.63
26	CASABAWA IMPORTS INC	8900 AV DU PARC MONTREAL QC H2N 1Y8	14,793.83	0.00	14,793.83
27	CATCRES HOLDINGS INC.	1000 - 1255 PEEL STREET MONTRAL QC H3B 2T9	138,147.88	0.00	138,147.88
28	CATEGORY 5 IMAGING	1062 COOKE BOULEVARD BURLINGTON ON L7T 4A8	30,534.84	0.00	30,534.84
29	CHANGSHU RICH-WEAR*	E-COMMERCE ZONE, NO.88 TAOSHAN ROAD, CHANGSHU JIANGSU, CHINA, 215500 -	1,330.90	0.00	1,330.90
30	CITY OF CALGARY	PO BOX 2405 STN M 800 MACLEOD TRAIL SE Calgary AB T2P 3L9	1,150.30	0.00	1,150.30
31	CITY OF EDMONTON	PO BOX 2670 Edmonton AB T5J 2G4	0.00	0.00	0.00
32	CITY PALLETS	1640 BONHILL RD. UNIT # 10 - 11 Mississauga ON L5T 1C8	853.69	0.00	853.69
33	CLEAN SHINE	351 AVENUE RAIMBAULT Pointe-Claire QC H9R 5V1	1,827.00	0.00	1,827.00
34	CLEAR CHANNEL	1901 - 250 YONGE STREET Toronto ON M5B 2L7	33,155.98	0.00	33,155.98
35	CLOUD NYNE INC.*	1204 - 209 WEST 38TH STREET NEW YORK NY 10018 USA	0.00	0.00	0.00
36	COFACE, BANKRUPTCY COLLECTIONS Attn: AMY SCHMIDT	50 MILLSTONE RD, BLDG 100 SUITE 360 East Windsor NJ 08520 USA	0.00	0.00	0.00
37	COPI DATA	450 RUE WRIGHT ST. LAURENT QC H4N 1M6	4,205.95	0.00	4,205.95
38	CORAL SERVICES	1335 ROCKWOOD DRIVE Kingston ON K7P 2M8	2,718.32	0.00	2,718.32
39	CORMACK RECRUITMENT	600-1285 WEST BROADWAY Vancouver BC V6H 3X8	8,662.50	0.00	8,662.50
40	CORP. OF THE CITY OF NEW WESTMINSTER	511 ROYAL AVENUE NEW Westminster BC V3L 1H9	0.00	0.00	0.00
41	CROMBIE DEVELOPMENTS LTD	200-610 EAST RIVER ROAD NEW GLASGOW NS B2H 3S2	382,676.10	0.00	382,676.10
42	D.O.D. TRANSPORT INC.	9189 SAGUENAY ST. LEONARD QC H1R 2M5	5,636.08	0.00	5,636.08
43	DAMA CONSTRUCTION	117 AVE LINSAY Dorval QC H9P 2S6	189,825.34	0.00	189,825.34
44	DAVID KIRSCH FORWARDER	600-185 DORVAL AVE. Dorval QC H9S 5J9	28,117.28	0.00	28,117.28
45	DE LAGE LANDEN FINANCIAL SERVICES CANADA INC.	3450 SUPERIOR COURT, UNIT 1 OAKVILLE ON L6L 0C4	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schnider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 - Continued

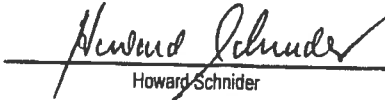
List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
46	DELMAR INTERNATIONAL INC.	10636 COTE DE LIESSE MONTREAL QC H8T 1A5	0.00	0.00	0.00
47	DEMAC MEDIA	300 - 71 KING STREET EAST Toronto ON M5C 1G3	158,736.88	0.00	158,736.88
48	DENIS OFFICE SUPPLIES AND FURNITURES	2990 BOUL. LE CORBUSIER Laval QC H7L 3M2	0.00	0.00	0.00
49	DLL FINANCIAL SOLUTIONS Attn: MARCO JACUTA	C/O M JACUTA, DE LAGE LANDEN 1 - 3450 SUPERIOR COURT OAKVILLE ON L6L 0C4	0.00	0.00	0.00
50	DOGREE FASHIONS INC.*	3205 CHEMIN BEDFORD MONTREAL QC H3S 1G3	55,351.62	0.00	55,351.62
51	DULCEDO MANAGEMENT	200-438 RUE MCGILL MONTREAL QC H2Y 2G1	17,184.16	0.00	17,184.16
52	DYNAMIC BUSINESS FORMS	227 BLUE HAVEN DDO QC H9G 2N6	0.00	0.00	0.00
53	EASTMAN EXPORT GLOBAL CLOTHING *	PITCHAMPALAYAM PUDUR 5/591, SRI LAKSHMI NAGAR TIRUPUR-641 603 INDIA -- INDIA	0.00	0.00	0.00
54	EBATES CANADA, INC.*	805-90 EGLINTON AVE EAST Toronto ON M4P 2Y5	0.00	0.00	0.00
55	EMBALLAGES KUSH-PACK INC.	5757 BOUL. THIMENS VILLE SAINT LAURENT QC H4R 2H6	3,766.14	0.00	3,766.14
56	EMPLOYEES	5640 RUE PARE MOUNT ROYAL QC H4P 2M1	214,523.00	0.00	214,523.00
57	ESPRIT EUROPE GmbH	ESPRIT-ALLEE, 40882 RATINGEN, GERMANY -- GERMANY	0.00	0.00	0.00
58	ESPRIT INTERNATIONAL	1370 BROADWAY, 14 FLOOR NEW YORK NY 10018 USA	56,081.38	0.00	56,081.38
59	ESPRIT REGIONAL DISTRIBUTION LIMITED *	43/F ENTERPRISE SQUARE THREE 39 WANG CHIU ROAD KOWLOON BAY, HONGKONG --	118,097.72	0.00	118,097.72
60	ESPRIT WHOLESALE GmbH	ESPRIT ALLEE RATINGEN 40082 GERMANY	184,313.95	0.00	184,313.95
61	ESSEX POWERLINE CORPORATION	3 - 2730 HIGHWAY OLDCASTLE ON NDR 1L0	0.00	0.00	0.00
62	EXECUTIVE MAT SERVICE B.C. LTD.	6 - 20113 - 92ND AVENUE LANGLEY BC V1M 3A5	427.72	0.00	427.72
63	FED EXPRESS CANADA LTD	P.O. BOX 4626 TORONTO STN A Toronto ON M5W 5B4	0.00	0.00	0.00
64	FEDERAL EXPRESS CANADA LTD (ESPRIT)	P.O. BOX: 4626 TORONTO STN A Toronto ON M5W 5B4	112,613.11	0.00	112,613.11
65	FIBRENOIRE INTERNET Attn: Jan-Erik Lavoie	320 - 550, AV BEAUMONT MONTREAL QC H3N 1V1	0.00	0.00	0.00
66	FINELINE TECHNOLOGIES INC. *	P.O. BOX: 921933 Norcross GA 30010 USA	8,354.77	0.00	8,354.77
67	FOLIO MONTREAL	295 DE LA COMMUNE OUEST MONTREAL QC H2Y 2E1	28,341.34	0.00	28,341.34
68	FORTIS BC - NATURAL GAS	PO BOX 6666 STN TERMINAL Vancouver BC V6B 6M9	1,768.05	0.00	1,768.05

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
69	FREEMARK APPAREL BRANDS GROUP INC.	5640 RUE PARÉ MONTREAL QC H4P 2M1	1,560,801.95	0.00	1,560,801.95
70	FRESHA CONSTRUCTION	431 AVENUE PINE BEACH Dorval QC H9S 2X2	37,021.31	0.00	37,021.31
71	FRESHA CONSTRUCTION INC.	11-431 AVE PINE BEACH Dorval QC H9S 2X2	0.00	0.00	0.00
72	FUZE HR SOLUTIONS INC.	250-333 DECARIE BLVD MONTREAL QC H4N 3M9	38,827.13	0.00	38,827.13
73	FUZHOU GARMENTS*	2#3 (YUAN CHANGZHEN ZHUBAO) HOUSHAN, MINHOU FUZHOU, CHINA -	2,991.61	0.00	2,991.61
74	G & G SALES AGENCY	295 - 1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
75	G.L. SMITH PLANNING & DESIGN INC.	229 SHEPPARD AVE. WEST Toronto ON M2N 1N2	15,130.06	0.00	15,130.06
76	GAINFUL GROUP LIMITED *	UNIT 2209, 22/F., WU CHUNG HOUSE 213 QUEENS ROAD EAST WANCHAI HONG KONG - -	40.14	0.00	40.14
77	GARDA	1390 BARRE STREET MONTREAL QC H3C 1N4	58,934.20	0.00	58,934.20
78	GLOBAL HANGERS INC	UNIT C - 9600 RUE IGNACE Brossard QC J4Y 2R4	918.81	0.00	918.81
79	GROUPE DE SECURITE GARDA SENC	1390 RUE BARRE MONTREAL QC H3C 1N4	3,909.49	0.00	3,909.49
80	HALO METRICS INC.	183-21300 GORDON WAY Richmond BC V6W 1M2	7,659.08	0.00	7,659.08
81	HANGZHOU BODA GROUP*	C/O: HONGKONG BODA GOURP GROUP CO., LTD. 1501-1508 MILLENNIUM CITYS (APM) 418 KWUN TONG ROAD, KWUN TONG KOWLOON, HONG KONG -	1,636.90	0.00	1,636.90
82	HEADCOUNT	9419 - 20TH AVENUE NW Edmonton AB T6N 1E5	27,456.82	0.00	27,456.82
83	HERSHY WEINBERG SALES INC.	104-160 TYCOS DRIVE Toronto ON M6B 1W8	0.00	0.00	0.00
84	HOLIDAY GROUP INC.	4875 BOUL DES GRANDES-PRAIRIES ST-LEONARD QC H1R 1X4	54,383.18	0.00	54,383.18
85	HORTON BERNER FASHION GROUP	195-1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
86	HYDRO OTTAWA	PO BOX 4483 STATION A Toronto ON M5W 5Z1	0.00	0.00	0.00
87	HYDRO QUEBEC	C.P. 270 SUCC YOUVILLE MONTREAL QC H2P 2V4	8,762.85	0.00	8,762.85
88	HYPE ONE.COM LTD	400 - 1235 BAY STREET Toronto ON M5R 3K4	1,243.00	0.00	1,243.00
89	IBC (INTERNATIONAL BAR CODE SERVICES INC.)	121-433 CHABANEL O MONTREAL QC H2N 2J3	269.62	0.00	269.62
90	IDEON PACKAGING	11251 DYKE ROAD RICHMOND BC V7A 0A1	2,749.16	0.00	2,749.16

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 - Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
91	IMPRIMERIE BCSS INC.	100-9800 MEILLEUR MONTREAL QC H3L 3J4	505.89	0.00	505.89
92	ING BANK (US) *	VAN HENNAERTWEG 8 GARCIA BV 2952 CA ALBLASSERDAM, THE NETHERLANDS -	467,476.01	0.00	467,476.01
93	INNOVATIVE SYSTEMS, LLC *	125-23382 MILL CREEK DR LAGUNA HILLS CA 92653 USA	0.00	0.00	0.00
94	ITC LIMITED*	BLOCK B, 14/F HIGH WIN FACTORY BUILDING, 47 HOI YUEN ROAD KWUN TONG HLN, HONG KONG -	205.70	0.00	205.70
95	IVANHOE CAMBRIDGE II INC.	300 - 95 WELLINGTON STREET WEST TORONTO ON M5J 2R2	2,109,357.05	0.00	2,109,357.05
96	IVANHOE CAMBRIDGE INC. - TSAWWASSEN MILLS	TSAWWASSEM MILLS MANAGEMENT OFFICE 5000 CANOE PASS WAY TSAWWASSEN BC V4M 0B3	0.00	0.00	0.00
97	JERRY COHEN FORWARDERS LIMITED	5203 FAIRWAY LACHINE QC H8T 3K8	265.59	0.00	265.59
98	JIANGSU SAINTY*	ROOM 304 BUILDING C, 21 SOFTWARE AVENUE NANJING, CHINA, 210012 -	2,679.88	0.00	2,679.88
99	JIANGSU SKYRUN WUXI CO.LTD *	28 FLOOR, 88 XIANQUAN EAST ST. WUXI,JIANGSU CHINA -- CHINA	0.00	0.00	0.00
100	JINNAT APPARELS LTD *	SARDAGONJ KASHIMPUR GAZIPUR-1349, BANGLADESH --	0.00	0.00	0.00
101	JOURNAL DECLARATION	8061 RUE ST. HUBERT MONTREAL QC H2R 2P4	517.39	0.00	517.39
102	KESTENBERG SIEGAL LIPKUS LLP	65 GRANBY ST. Toronto ON M5B 1H8	0.00	0.00	0.00
103	KOH BRAND LTD. *	FARNCOMBE ROAD, WORTHING WEST SUSSEX BN11 2BW UK --	5,667.01	0.00	5,667.01
104	L FASHION PTE LTD *	10 RAEBURN PARK, NO.3-08 BLOCK A SINGAPORE 088702 --	0.00	0.00	0.00
105	L'EQUIPE DAIGLE LAROUCHE	R03-555 CHABANEL O. MONTREAL QC H2N 2H7	0.00	0.00	0.00
106	LES DISTRIBUTIONS BERSA INC.	2320 RUE BEAUZELE SL Laurent QC H4K 2R7	0.00	0.00	0.00
107	LES PRODUCTIONS GRAPH X INC.	2170 AV. CHARLAND MONTREAL QC H1Z 1B1	17,128.50	0.00	17,128.50
108	LF FASHION PTE LTD. *	NO.3-08 BLOCK A 10 RAEBURN PARK SINGAPORE 088702 --	0.00	0.00	0.00
109	LIVEFREE SHOWROOM *	2013 WARFIELD AVE REDONDO BEACH CA 90278 USA	0.00	0.00	0.00
110	LUXELIFE	6J-8 ROSEBANK DRIVE Toronto ON M1B 5Z3	0.00	0.00	0.00
111	MACINTYRE COMMUNICATIONS	3504 - 70 DISTILLERY LANE Toronto ON M5A 0E3	27,642.84	0.00	27,642.84
112	MEDIA TRANSCONTINENTAL S.E.N.C.	300-400 AV. SAINTE CROIX E. ST-LAURENT QC H4N 3L4	8,881.83	0.00	8,881.83

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
113	METRO / BCMAC	103 - 1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
114	METRO CUSTOMS BROKERS INC.*	4300 JEAN TALON OUEST MONTREAL QC H4P 1W3	0.00	0.00	0.00
115	MEYKING ENTREPRISE INC	228 - 5475 PARE STREET MONT-ROYAL QC H3P 1P7	1,085.08	0.00	1,085.08
116	MINISTRY OF FINANCE - SASKACHEWAN	PO BOX 200 Regina SK S4P 2Z6	0.00	0.00	0.00
117	MINTZ GLOBAL SCREENING INC.	200-1303, WILLIAM MONTREAL QC H3C 1R4	0.00	0.00	0.00
118	MIRABEL OUTLET CTRE GEN. PARTNERSHIP	PO BOX 15627 STATION A Toronto ON M5W 1C1	0.00	0.00	0.00
119	MOMENTIS SYSTEMS INC	250-5500 ROYALMOUNT AVE MONTREAL QC H4P 1H7	0.00	0.00	0.00
120	MORGUARD	800 - 55 CITY CENTRE DRIVE MISSISSAUGA ON L5B 1M3	391,216.33	0.00	391,216.33
121	MTS INC.	BOX 7500 Winnipeg MB R3C 3B5	0.00	0.00	0.00
122	MULTI BAG IMPORTS INC	200 - 5653 PARE MONTREAL QC H4P 1S1	67,414.44	0.00	67,414.44
123	MULTI BAG IMPORTS INC. US*	200 - 5653 PARE MONTREAL QC H4P 1S1	34,871.13	0.00	34,871.13
124	MY PRINTER.CA	2155 RUE VINCENT MONTREAL QC H4M 1M6	8,235.14	0.00	8,235.14
125	NATIONAL PROJECTS	222 CROCUS DRIVE Toronto ON M1R 4T7	113,744.96	0.00	113,744.96
126	NBS-USD *	9315 TRANS CANADA ST-LAURENT QC H4S 1V3	0.00	0.00	0.00
127	NEW ACCESSORIES GROUP LTD *	THE OLD BARN.LEDGER FARM FOREST GREEN RD FIFIELD, BERKS, 2L62NR UK -- UK	0.00	0.00	0.00
128	NEWFORM DISPLAY INC.	2250, 46TH AVENUE Lachine QC H8T 2P3	14,968.59	0.00	14,968.59
129	NEXT CANADA (3790142 CANADA INC.) Attn: KATRINE MONAGHAN	2029-777 RICHMOND ST. W. Toronto ON M6J 0C2	0.00	0.00	0.00
130	NINGBO DYON IMP. & EXP*	72-106 GONGMAO YI RD. 315171 JISHIGANG, NINGBO, CHINA -	5,628.72	0.00	5,628.72
131	NKPR INC.	100-312 ADELAIDE STREET W. Toronto ON M5V 1R2	34,184.02	0.00	34,184.02
132	NO BETTER SERVICE	9315 TRANS-CANADA HWY VILLE ST. LAURENT QC H4S 1V3	7,955.73	0.00	7,955.73
133	OLIAN INDUSTRIAL CO. LTD. *	201HSIN HSIAO ROAD TAINAN, TAIWAN --	20,119.70	0.00	20,119.70
134	OMNIBRAND LIMITED *	13/F., PAT TAT INDUSTRIAL BUILDING 1 PAT TAT STREET SAN PO KONG, KOWLOON, HONGKONG --	23,692.29	0.00	23,692.29
135	OMNITRANS (ESP)	4300 JEAN TALON O. MONTREAL QC H4P 1W3	5,892.14	0.00	5,892.14

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
136	OMNITRANS (US) *	4300 JEAN TALON W MONTREAL QC H4P 1W3	35,441.90	0.00	35,441.90
137	OMNITRANS INC	4300 JEAN TALON O. MONTREAL QC H4P 1W3	5,225.03	0.00	5,225.03
138	OPTRUST RETAIL INC. - WINDSOR CROSSING	C/O BENTALL KENNEDY (CANADA) 785 WONDERLAND ROAD S London ON N6K 1M6	7,742.09	0.00	7,742.09
139	OUTFRONT MEDIA CANADA LP	377 HORNER AVE Toronto ON M8W 1Z6	336,051.38	0.00	336,051.38
140	OUTGROWTH LTD	534-250A EGLINTON AVE EAST Toronto ON M4P 1K0	4,633.00	0.00	4,633.00
141	OUTSOURCED PROGRAM MANAGEMENT	4990 JEAN TALON W MONTREAL QC H4P 1W9	61,499.50	0.00	61,499.50
142	OXFORD	ROYAL BANK PLAZA, NORTH TOWER 900 - 200 BAY STREET TORONTO ON M5J 2J2	872,690.65	0.00	872,690.65
143	PARADIGM LEATHER*	PLT NO.#194, SECTOR-6, IMT MANESAR, GURGAON HARYANA-122050, INDIA -	769.87	0.00	769.87
144	PATTISON OUTDOOR ADVERTISING LP	500 - 2700 MATHESON BLVD. E W TOWER Mississauga ON L4W 4V9	2,586.94	0.00	2,586.94
145	PAULINA RICHARDS	3448 D'IBERVILLE MONTREAL QC H2K 3E2	5,782.04	0.00	5,782.04
146	PEREGRINE PLASTICS LTD	313 PRODUCTION WAY BURNABY BC V5A 3H1	69,591.45	0.00	69,591.45
147	PRESTIGE RECRUITMENT	1800 - 1010 SHERBROOKE W MONTREAL QC H3A 2R7	14,946.76	0.00	14,946.76
148	PRIMARIS MANAGEMENT INC.	500 - 3625 ST DUFFERIN TORONTO ON M3K 1N4	77,443.11	0.00	77,443.11
149	PRODUCTION SWAT INC.	1061 RUE MARTIAL Laval QC H7P 1E4	387,251.28	0.00	387,251.28
150	PRODUITS COM TECH INC.	1375 BERGAR LAVAL QC H7L 4Z7	1,614.25	0.00	1,614.25
151	PROFORMA CANADA INC	8-400 STEELES AVE.E.SUITE 319 Brampton ON L6W 4T4	4,868.85	0.00	4,868.85
152	PROGRESS LUV2PACK	20 TANGIERS ROAD Toronto ON M3J 2B2	51,440.48	0.00	51,440.48
153	PT FOREVER GARMINDO * Attn: MR. RAGHU SHETTY	JL RAYA BANJARAN JAWA BARAT -- INDONESIA	0.00	0.00	0.00
154	PT INDOMATRA BUSANA JAYA Attn: MR. STEVE HONG	(for labels purpose only) JL. H. DIMUN NO. 9 KP, SIDAMUKTI SUKAMAJU, CILODONG DEPOK 16145 DePOK 16415 INDONESIA	3,257.68	0.00	3,257.68
155	PT PANTJATUNGGAL KNITTING MILL * Attn: MRS. FELICIA TEOFANI	JL. SIMONGAN NO.98, SEMARANG 50148, CENTRAL JAVA JAVA 50148 INDONESIA	147,103.40	0.00	147,103.40
156	PT PEVALI GROUP INTERNATIONAL Attn: PETER LUND	(for labels purpose only) JL KP. PULO ARMIN B NO. 11, KEL BARANANGSIANG BOGOR TIMUR 16143 INDONESIA	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 - Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
157	PT. ASIA PENTA GARMENT*	JL.MEKAR MULYA KAV.11 BANDUNG 40613, INDONESIA -- INDIA	0.00	0.00	0.00
158	PT. RICKY PUTRA GLOBALINDO. TBK * Attn: MR. EFENDI LEE	TARIKOLOT, CITEREUP BOGOR, KABUPATEN BOGOR JL.INDUSTRI no. 54 JAWA BARAT, INDONESIA -- INDONESIA	83,665.11	0.00	83,665.11
159	PT. UNI KYUNG SEUNG INTERNATIONAL * Attn: MRS. DEBBY KIM	KAWASAN BERIKAT, NUSANTARA B1 KBN CAKUNG CILINCING JL.SUMATRA BLOK D.17 JAKARTA UTARA 14140 INDONESIA 14140 INDONESIA	8,529.36	0.00	8,529.36
160	PUROLATOR COURIER LTD.	ETOBICOKE POSTAL STATION A P.O. BOX 1100 Etobicoke ON M9C 5K2	334,730.00	0.00	334,730.00
161	Q COLLECTION PTE LIMITED *	NO.12-1, UNITED SQUARE 101 THOMPSON ROAD SINGAPORE 307591 - -	0.00	0.00	0.00
162	QINGDAO V-DESIGN*	ROOM 1116,BUILDING B,WANDA PLAZA,NO.33 LIAN YUN GANG ROAD, QINGDAO, CHINA -	249.99	0.00	249.99
163	RCI ENVIRONNEMENT INC.	9501 BOUL RAY LAWSON Anjou QC H1J 1L4	0.00	0.00	0.00
164	REBOX	601 STINSON St. Laurent QC H4N 2E1	0.00	0.00	0.00
165	RECEIVER GENERAL FOR CANADA	4695, BOUL. DE SHAWINIGAN-SUD Shawinigan QC G9P 5H9	748,581.73	0.00	748,581.73
166	RECRUTEMENT PRESTIGE Attn: DOMINIQUE VALLIÉRES	1 PLACE VILLE-MARIE MONTREAL QC H3B 4M4	0.00	0.00	0.00
167	REMCO	4565 HICKMORE St. Laurent QC H4T 1S5	3,107.25	0.00	3,107.25
168	RIOCAN HOLDINGS	500 - 2300 YONGE ST. , PO BOX 2386 TORONTO ON M4P 1E4	7,083.70	0.00	7,083.70
169	RMB EXTERMINATION INC.	477 BOUL DES LAURENTIDES PONT VIAUVAVAL QC H7G 2V2	0.00	0.00	0.00
170	ROGERS	2645 RUFUS ROCKHEAD, CP 11442 MONTREAL QC H3C 5J2	9,198.00	0.00	9,198.00
171	ROGERS MEDIA	1 MOUNT PLEASANT RD, 5TH FL Toronto ON M4Y 2Y5	0.00	0.00	0.00
172	RUBAN MICRO	1985 LUCIEN THIMENS VILLE ST. LAURENT QC H4R 1K8	8,675.68	0.00	8,675.68
173	SANIYO*	24 BRILLIANCE COURT, HILLGROVE VILLAGE DISCOVERY BAY, HONG KONG -	232.95	0.00	232.95
174	SASK. MEN'S APPAREL CLUB INC.	P.O. BOX: 8778 Saskatoon SK S7K 6S5	0.00	0.00	0.00
175	SASKTEL	PO BOX 2121 Regina SK S4P 4C5	0.00	0.00	0.00
176	SCOTCH & SODA	JACOBUS SPIJKERDREEF 20-24, 2132 PZ HOOFDDORP.NERTHERLANDS - -	1,961,861.67	0.00	1,961,861.67
177	SECURITAS CANADA LIMITED	400 - 235 YOURLAND BLVD North York ON M2J 4Y8	3,114.00	0.00	3,114.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 - Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
178	SENSORMATIC CANADA, INC	2815 MATHESON BLVD EAST Mississauga ON L4W 5J8	17,390.05	0.00	17,390.05
179	SENTINEL ALARM	610-6600 COTE DES NEIGES MONTREAL QC H3S 2A9	0.00	0.00	0.00
180	SERVICORP	10-8600 BOUL DECARIE VILLE MONT-ROYAL QC H4P 2N2	3,450.70	0.00	3,450.70
181	SHANGHAI NEW CENTURY INT'L TRADING CO.,LTD *	HENGRUI INTERNATIONAL PLAZA, 560 ZHANGYANG RD. 1601-1602, WEST TOWER IGING FIBG HENG PUDONG, SHANGHAI 200122 CHINA	246,551.05	0.00	246,551.05
182	SHAW CABLES SYSTEMS GP	630-3RD AVENUE SW Calgary AB T2P 4L4	0.00	0.00	0.00
183	SHRED-IT INTERNATIONAL ULC	5000 THIMENS BLVD ST LAURENT QC H4R 2B2	689.79	0.00	689.79
184	SIGNAL SECURITY	7735 ST.LAURENT MONTREAL QC H2R 1X1	36,964.84	0.00	36,964.84
185	SIMONS *	225 WEST WASHINGTON STREET INDIANAPOLIS IN 46204 USA	102,425.89	0.00	102,425.89
186	SINO STAR INDUSTRIAL LTD. *	RM 34, UNIT B, 2/F. ON DAK INDUSTRIAL BUILDING NO.2-6 WAH SING STREET KWAI CHUNG, N.T. HK -	1,420,083.20	0.00	1,420,083.20
187	SMART REIT	200 - 700 APPLEWEEK CRES. VAUGHAN ON L4K 5X3	25,698.13	0.00	25,698.13
188	SQUARE FASHIONS *	H.O.SQUARE CENTRE 48 MOHAKHALI C/A DHAKA-1212, BANGLADESH - -	0.00	0.00	0.00
189	SREE SANTOSH GARMENTS *	SHASTRI NAGAR ANGERIPALAYAM ROAD 52/3, FULCHAND STREET TIRUPUR, INDIA 641602 - -	68,523.84	0.00	68,523.84
190	STAPLES	PO BOX 11714 SUCC. CENTRE-VILLE MONTREAL QC H3C 6M6	1,246.92	0.00	1,246.92
191	STICKY MEDIA	1050 PACIFIC AVE. Lachine QC H8S 2R2	570,584.50	0.00	570,584.50
192	STINGRAY360	730 RUE WELLINGTON MONTREAL QC H3C 1T4	49,310.38	0.00	49,310.38
193	STUDENT PRICE CARD	1 - 999 EDGELEY BLVD VAUGHAN ON L4K 5Z4	1,911.77	0.00	1,911.77
194	SUZHOU JISHENG GARMENTS CO. LTD. *	NO.1777 ZHONGSHAN SOUTH ROAD WUJIANG CITY, JIANGSU, CHINA - -	0.00	0.00	0.00
195	SWEATER GARMENT (HK) LIMITED *	UNIT 3-5,3/FL FABRICO IND'L,BLDG. 78-84 KWAI CHEONG RD KWAI CHUNG, NEW TERR. HONGKONG - -	17,814.85	0.00	17,814.85
196	SWEATER GARMENT*	UNIT 3-5, 3/F, FABRICO IND'L BLDG., 78-84 KWAI CHEONG ROAD, KWAI CHUNG N.T., HONG KONG -	6,555.98	0.00	6,555.98
197	T&A SHOWROOM *	400 - 824 S. LOS ANGELES ST. LOS ANGELES CA 90014 USA	0.00	0.00	0.00
198	TAI ERH ENTERPRISE *	NO. 201 XINXIAO RD, SOUTH DISTRICT TAIWAN 702 -	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 - Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
199	TECHNI-CENTRE	1867 BOUL DES LAURENTIDES LAVAL QC H7M 2P8	2,844.62	0.00	2,844.62
200	TECHNIRACK	5455 RAMSAY ST. HUBERT QC J3Y 2S3	20,138.28	0.00	20,138.28
201	TELUS	PO BOX 7575 VANCOUVER BC V6B 8N9	0.00	0.00	0.00
202	TEMPLETON DOC LTD PARTNERSHIP	V8201 STATION TERMINAL VANCOUVER BC V6B 6N3	0.00	0.00	0.00
203	TEMPO	509 LINDBERGH STREET LAVAL QC H7P 2N8	2,433.06	0.00	2,433.06
204	TERPAC PLASTICS INT'L INC.	11600 ALBERT-HUDON MONTREAL QC H1G 3K2	7,727.47	0.00	7,727.47
205	THE CADILLAC FAIRVIEW CORPORATION	500 - 20 QUEEN STREET W. TORONTO ON M5H 3R4	3,430,777.96	0.00	3,430,777.96
206	THE HARTFORD *	PO BOX 660916 DALLAS TX 752 66-0916 USA	889.46	0.00	889.46
207	THE KINGTEX CORPORATION *	18F 91 ROOSEVELT RD SEC 2 TAIPEI TAIWAN -	183.63	0.00	183.63
208	THE NORTHEAST GROUP INC.*	12 NEPCO WAY PLATTSBURGH NY 12903 USA	0.00	0.00	0.00
209	TIS PERSONNEL	1005-5000 RUE BUCHANSUITE MONTREAL QC H4P 1T2	63,689.43	0.00	63,689.43
210	TNL GLOBAL INC. *	726 E. MAIN ST., STE F-260 LEBANON OH 45036-1900 USA	0.00	0.00	0.00
211	TRAVELSTYLE (HK) LTD, *	8/F., 51 BEDFORD ROAD TAI KOK TSUI, KOWLOON, HONGKONG - -	15,535.63	0.00	15,535.63
212	TRUE CROWD PLEASERZ ENTERTAINMENT INC.	540 LAURIER CRESCENT PICKERING ON L1V 4P9	8,136.50	0.00	8,136.50
213	TRUE INC.*	PO BOX 1517 NEW YORK NY 10021 USA	0.00	0.00	0.00
214	UNO DIGITAL SCREEN PRESS LTD.	135-5751 CEDARBRIDGE WAY RICHMOND BC V6X 2A8	652.40	0.00	652.40
215	UPS CANADA LTD.	P.O. BOX 2127 CRO Halifax NS B3J 3B7	314.59	0.00	314.59
216	UTILITIES KINGSTON	PO BOX 790 KINGSTON ON K7L 4X7	0.00	0.00	0.00
217	V&H SOURCING LTD*	OLD VICARAGE COTTAGE LYMINSTER ROAD, LYMINSTER, LITTLEHAMPTON, LITTLEHAMPTON, WEST SUSSEX, ENGLAND, BN17 7QF, UK -	2,345.26	0.00	2,345.26
218	VICINITY FASHION AGENTS	170-1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
219	WEST EDMONTON MALL PROPERTY INC.	3000 - 8882, 170ST. NW EDMONTON AB T5T 4J2	813,346.43	0.00	813,346.43
220	WORK SAFE - NS	C/O CANADA REVENUE AGENCY TECH. 875 HERON RD OTTAWA ON K1A 1B1	0.00	0.00	0.00
221	WORK SAFE BC	PO BOX 9600 STN TERMINAL VANCOUVER BC V6B 5J5	2,465.46	0.00	2,465.46

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
222	WORKERS COMPENSATION BOARD BC	C/O DAVE ALLEN PO BOX 5350 STN TERMINAL VANCOUVER BC V6B 5L5	0.00	0.00	0.00
223	WORKPLACE SAFETY & INSURANCE BOARD	PO BOX 4115 STATION A TORONTO ON M5W 2V3	7,916.13	0.00	7,916.13
224	YORKWELL ASIA COMPANY *	ROOM D, 8/F HONG KONG SPINNERS INC. BUILDING PHASE 5, 760-762 CHEUNG SHA WAN RD KOWLON HONGKONG -- HONG KONG	0.00	0.00	0.00
225	YORKWELL ASIA COMPANY LIMITED *	ROOM D, 8/F HONG KONG SPINNERS IND.BLDG PHASE 5, 760-762 CHEUNG SHA WAN ROAD KOWLOON HONGKONG --	0.00	0.00	0.00
226	YVONNE CAMPBELL *	104 - 7040 AVENIDA ENCINAS CARLSBAD CA 92011 USA	0.00	0.00	0.00
227	Z STEPZAHEAD BV	HOOGOORDDREEF 73A 1101BB AMSTERDAM, THE NETHERLANDS --	0.00	0.00	0.00
Total:			20,743,736.17	0.00	20,743,736.17

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
Division No. 01 - Montréal
Court No. 500-11-052107-170
Estate No. 41-2219514

FORM 78 - Continued


List "B"
Secured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
			Total:			0.00	0.00	0.00

24-Jul-2017

Date


Howard Schneider

RICHTER

CETTE FEUILLE DE RENSEIGNEMENTS EST FOURNIE AFIN DE VOUS AIDER À REMPLIR LE FORMULAIRE DE PREUVE DE RÉCLAMATION

- La preuve de réclamation doit être signée par l'individu qui la remplit.
- La signature du réclamant doit être attestée.
- Indiquer l'adresse complète (incluant le code postal) où tout avis et correspondance doivent être expédiés.
- Le montant sur le relevé de compte doit correspondre au montant réclamé sur la preuve de réclamation.

PARAGRAPHE 1 DE LA PREUVE DE RÉCLAMATION

- Si la personne qui complète la preuve de réclamation n'est pas le créancier lui-même, elle doit préciser son poste ou sa fonction.
- Le créancier doit déclarer la raison sociale complète de la compagnie ou du réclamant.

PARAGRAPHE 3 DE LA PREUVE DE RÉCLAMATION

- Un relevé de compte détaillé doit accompagner la preuve de réclamation et doit refléter les date, numéro de facture et montant de chaque facture ou charge, ainsi que les date, numéro et montant de tout crédit ou paiement. Un relevé de compte sera considéré comme incomplet si ce dernier commence avec un solde d'ouverture. Le créancier doit également indiquer ses adresse postale, numéro de téléphone, numéro de télécopieur et adresse électronique.

PARAGRAPHE 4 DE LA PREUVE DE RÉCLAMATION

- Un créancier non garanti (sous-paragraphe A) doit cocher ce qui s'applique en indiquant s'il revendique ou non un droit à un rang prioritaire en vertu de l'article 136 de la Loi sur la faillite et l'insolvabilité.
- Un créancier à titre de locateur suite à la résiliation d'un bail doit compléter le sous-paragraphe B et joindre tous les détails et les calculs.
- Un créancier garanti doit compléter le sous-paragraphe C et joindre les documents de garantie.
- Un agriculteur, un pêcheur ou un aquiculteur doit compléter le sous-paragraphe D.
- Un salarié doit compléter le sous-paragraphe E, le cas échéant.
- La partie F doit être complétée relativement à un régime de pension.
- Un créancier ayant une réclamation contre les administrateurs, lorsqu'une proposition le prévoit, doit compléter le sous-paragraphe G et y joindre tous les détails et les calculs.
- Un client d'un courtier en valeurs mobilières failli doit compléter le sous-paragraphe H.

PARAGRAPHE 5 DE LA PREUVE DE RÉCLAMATION

- Le réclamant doit indiquer **s'il est ou n'est pas lié** au débiteur, au sens de la définition de la Loi sur la faillite et l'insolvabilité, en rayant ce qui n'est pas applicable.

PARAGRAPHE 6 DE LA PREUVE DE RÉCLAMATION

- Le réclamant doit fournir une liste détaillée de tous les paiements reçus et/ou crédits accordés, soit :
 - a) au cours des **trois mois** précédant l'ouverture de la faillite, dans le cas où le réclamant et le débiteur **ne sont pas liés**;
 - b) au cours des **douze mois** précédant l'ouverture de la faillite, dans le cas où le réclamant et le débiteur **sont liés**.

PROCURATION

- a) un créancier peut voter en personne ou par procuration;
- b) une débitrice ne peut être nommée à titre de fondée de pouvoir pour voter à toute assemblée des créanciers;
- c) le syndic peut être désigné à titre de fondé de pouvoir pour le bénéfice de tout créancier;
- d) afin qu'une personne dûment autorisée ait le droit de voter, elle doit elle-même être créancière ou détentrice d'une procuration dûment exécutée. Le nom du créancier doit apparaître sur la procuration.

T. 514.934.3400
F. 514.934.8603
reclamations@richter.ca

Richter Groupe Conseil Inc.
Richter Advisory Group Inc.
1981 McGill College
Montréal (QC) H3A 0G6

Montréal, Toronto

(English – Over)



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. 514.934.3400
F. 514.934.8603
claims@richter.ca

Richter Advisory Group Inc.
Richter Groupe Conseil Inc.
1981 McGill College
Montréal (QC) H3A 0G6

Montréal, Toronto

(français – recto)



RICHTER

PREUVE DE RÉCLAMATION

(articles 50.1, 81.5 et 81.6, paragraphes 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2) et 128(1) et alinéas 51(1)e) et 66.14b) de la Loi)

Expédier tout avis ou toute correspondance concernant la présente réclamation à l'adresse suivante :

Dans l'affaire de la proposition conjointe de **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.** de la ville de Montréal, province de Québec, et de la réclamation de

_____, créancier.

Je soussigné, _____ (nom du créancier ou du représentant du créancier), de _____ (ville et province), certifie ce qui suit :

1. Je suis le créancier du débiteur susnommé (ou je suis _____ (préciser le poste ou la fonction) de _____ (nom du créancier ou de son représentant)).

2. Je suis au courant de toutes les circonstances entourant la réclamation visée par le présent formulaire.

3. Le débiteur était, à la date de l'avis d'intention, soit le 17 février 2017, endetté envers le créancier et l'est toujours, pour la somme de _____ \$, comme l'indique l'état de compte (ou l'affidavit) ci-annexé et désigné comme l'annexe A, après déduction du montant de toute créance compensatoire à laquelle le débiteur a droit. (L'état de compte ou l'affidavit annexé doit faire mention des pièces justificatives ou de toute autre preuve à l'appui de la réclamation.)

4. (Cochez la catégorie qui s'applique et remplissez les parties requises.)

A. RÉCLAMATION NON GARANTIE AU MONTANT DE _____ \$
(Autre qu'une réclamation d'un client visée par l'article 262 de la Loi)

En ce qui concerne cette créance, je ne détiens aucun avoir du débiteur à titre de garantie et :
(Cochez ce qui s'applique.)

pour le montant de _____ \$, je ne revendique aucun droit à un rang prioritaire.
(« Créancier chirographaire »)

pour le montant de _____ \$, je revendique le droit à un rang prioritaire en vertu de l'article 136 de la Loi.
(« Créancier privilégié »)

(Indiquez sur une feuille annexée les renseignements à l'appui de la réclamation prioritaire.)

B. RÉCLAMATION DU LOCATEUR SUITE À LA RÉSILIATION D'UN BAIL, AU MONTANT DE _____ \$

J'ai une réclamation en vertu du paragraphe 65.2(4) de la Loi, dont les détails sont mentionnés ci-après.
(Donnez tous les détails de la réclamation, y compris les calculs s'y rapportant.)

C. RÉCLAMATION GARANTIE AU MONTANT DE _____ \$

En ce qui concerne la créance susmentionnée, je détiens des avoirs du débiteur à titre de garantie, dont la valeur estimative s'élève à _____ \$ et dont les détails sont mentionnés ci-après :

(Donnez des renseignements complets au sujet de la garantie, y compris la date à laquelle elle a été donnée et la valeur que vous lui attribuez, et annexe une copie des documents relatifs à la garantie.)

D. RÉCLAMATION D'UN AGRICULTEUR, D'UN PÊCHEUR OU D'UN AQUICULTEUR AU MONTANT DE _____ \$

J'ai une réclamation en vertu du paragraphe 81.2 (1) pour la somme impayée de _____ \$
(Veuillez joindre une copie de l'acte de vente et des reçus de livraison.)

T. 514.934.3400
F. 514.934.8603
reclamations@richter.ca

Richter Groupe Conseil Inc.
Richter Advisory Group Inc.
1981 McGill College
Montréal (QC) H3A 0G6 Montréal, Toronto





- E. RÉCLAMATION D'UN SALARIÉ AU MONTANT DE _____ \$
- J'ai une réclamation en vertu du paragraphe 81.3(8) de la Loi au montant de _____ \$
- J'ai une réclamation en vertu du paragraphe 81.4(8) de la Loi au montant de _____ \$
- F. RÉCLAMATION D'UN EMPLOYÉ RELATIVE AU RÉGIME DE PENSION AU MONTANT DE _____ \$
- J'ai une réclamation en vertu du paragraphe 81.5 de la Loi au montant de _____ \$
- J'ai une réclamation en vertu du paragraphe 81.6 de la Loi au montant de _____ \$
- G. RÉCLAMATION CONTRE LES ADMINISTRATEURS AU MONTANT DE _____ \$
(A remplir lorsque la proposition vise une transaction quant à une réclamation contre les administrateurs.)
J'ai une réclamation en vertu du paragraphe 50(13) de la Loi, dont les détails sont mentionnés ci-après :
(Donnez tous les détails de la réclamation, y compris les calculs s'y rapportant.)
- H. RÉCLAMATION D'UN CLIENT D'UN COURTIER EN VALEURS MOBILIÈRES FAILLI AU MONTANT DE _____ \$
J'ai une réclamation en tant que client en conformité avec l'article 262 de la Loi pour des capitaux nets, dont les détails sont mentionnés ci-après :
(Donnez tous les détails de la réclamation, y compris les calculs s'y rapportant.)

5. Au meilleur de ma connaissance, je suis lié (ou le créancier susnommé est lié) (ou je ne suis pas lié ou le créancier susnommé n'est pas lié) au débiteur selon l'article 4 de la Loi, et j'ai (ou le créancier susnommé a) (ou je n'ai pas ou le créancier susnommé n'a pas) un lien de dépendance avec le débiteur.

6. Les montants suivants constituent les paiements que j'ai reçus du débiteur, les crédits que j'ai attribués à celui-ci et les opérations sous-évaluées selon le paragraphe 2(1) de la Loi auxquelles j'ai contribué ou été partie intéressée au cours des trois mois (ou, si le créancier et le débiteur sont des « personnes liées » au sens du paragraphe 4 de la Loi ou ont un lien de dépendance, au cours des 12 mois) précédant immédiatement l'ouverture de la faillite, telle que définie au paragraphe 2(1) de la Loi. (Donnez les détails des paiements, des crédits et des opérations sous-évaluées.)

Daté le _____, à _____.

Signature du créancier

Signature du témoin

Numéro de téléphone : _____

Numéro de télécopieur : _____

Adresse électronique : _____

REMARQUE : Si un affidavit est joint au présent formulaire, il doit avoir été fait devant une personne autorisée à recevoir des affidavits.
AVERTISSEMENTS : Le syndic peut, en vertu du paragraphe 128(3) de la Loi, racheter une garantie sur paiement au créancier garanti de la créance ou de la valeur de la garantie telle qu'elle a été fixée par le créancier garanti dans la preuve de garantie.
Le paragraphe 201(1) de la Loi prévoit l'imposition de peines sévères en cas de présentation de réclamations, de preuves, de déclarations ou d'états de compte qui sont faux.

FORMULAIRE DE PROCURATION

(paragraphe 102(2) et alinéas 51(1)e) et 66.15(3)b) de la Loi)

Dans l'affaire de la proposition conjointe de **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.**

Je, _____, de _____
(nom du créancier) (nom du village ou de la ville)

créancier dans l'affaire susmentionnée, nomme _____ de _____,

mon fondé de pouvoir à tous égards dans l'affaire susmentionnée, sauf la réception de dividendes, celui-ci _____
(étant ou n'étant pas) habilité à nommer un autre fondé de pouvoir à sa place.

Daté le _____, à _____.

Signature du créancier

Par : _____
Nom et titre du signataire autorisé

Signature du témoin

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 joint proposal of **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.** of the City of Montréal, Province of Quebec, 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 Notice of Intention, namely February 17, 2017, 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. 514.934.3400
F. 514.934.8603
claims@richter.ca

Richter Advisory Group Inc.
Richter Groupe Conseil Inc.
1981 McGill College
Montréal (QC) H3A 0G6 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 joint proposal of **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.**

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

RICHTER

CANADA

Province de Québec

District de : Québec

No division : 01-Montréal

No cour : 500-11-052107-170

No dossier : 41-2219514

COUR SUPÉRIEURE

(Chambre commerciale)

Loi sur la faillite et l'insolvabilité

FORMULAIRE DE VOTATION (proposition déposée en vertu de la section I) (alinéa 51(1)f) de la Loi)

Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.

Je, _____, créancier
(ou Je, _____, représentant de _____ créancier)
de _____ (nom de la ville), créancier dans l'affaire susmentionnée à l'égard de la
somme de _____ \$, demande au syndic agissant relativement à la proposition de **Freemark
Apparel Brands Inc**, de consigner mon vote _____ (en faveur de ou contre) l'acceptation de la
proposition faite le .

Daté le ____ jour de _____ 201____, à _____.

Nom du créancier (personne physique)
(Veuillez écrire en lettres moulées)

Signature du créancier (personne physique)

Signature du témoin

- OU -

Nom du créancier (personne morale)
(Veuillez écrire en lettres moulées)

Signature du créancier (personne morale)

Signature du témoin

Nom et titre du signataire autorisé
(Veuillez écrire en lettres moulées)

RICHTER

CANADA
Province of Québec
District of: Québec
Division No.: 01-Montréal
Court No.: 500-11-052107-170
Estate No.: 41-2219514

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

VOTING LETTER (Division 1 Proposal) (Paragraph 51(1)f) of the Act)

In the matter of the joint proposal of
**Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.**

I, _____, creditor
(or I, _____, representative of _____, creditor)
of _____ (name of city), a creditor in the above matter for the sum of
\$ _____, hereby request the trustee acting with respect to the proposal of **Freemark Apparel
Brands Inc** to record my vote _____ (for or against) the acceptance of the proposal as made on .

Dated at _____, this _____ day of _____ 201____.

Name of Individual Creditor (Please print)

Signature of Individual Creditor

Signature of Witness

- OR -

Name of Corporate Creditor (Please print)

Signature of Corporate Creditor

Signature of Witness

Name and Title of Signing Officer (Please print)

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL
No cour : 500-11-052107-170
No dossier : 41-2219514

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

IN THE MATTER OF THE PROPOSAL OF:

FREEMARK APPAREL BRANDS INC.
FREEMARK APPAREL BRANDS TEC INC.
FREEMARK APPAREL BRANDS ESP INC.
FREEMARK APPAREL BRANDS USA INC.
legal persons duly incorporated under the laws of
Canada, having their principal places of business at
5640 Pare Street, Mount Royal, Quebec, H3B 1M1

Debtors

-and-

RICHTER ADVISORY GROUP INC.

Trustee

**REPORT OF THE TRUSTEE ON THE FINANCIAL SITUATION
OF THE DEBTORS AND ON THE PROPOSAL
(Sections 50(5) and 50(10)(b) of the *Bankruptcy and Insolvency Act*)**

1. The purpose of the First Meeting of Creditors is to consider the joint proposal filed on July 24, 2017 (hereinafter the "Proposal") by Freemark Apparel Brands Inc., Freemark Apparel Brands TEC Inc., Freemark Apparel Brands ESP Inc. and Freemark Apparel Brands USA Inc. (hereinafter referred collectively as the "Debtors" or the "FAB Group").
2. Pursuant to Sections 50(5) and 50(10)(b) of the Bankruptcy and Insolvency Act, and in order to assist the ordinary unsecured creditors (hereinafter the "Unsecured Creditors") in considering the Proposal, the Trustee is hereby submitting its report on the financial situation of the Debtors and on the Proposal.
3. All the capitalized terms that are not otherwise defined herein shall have the meaning ascribed thereto in the Proposal.
4. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian dollars.

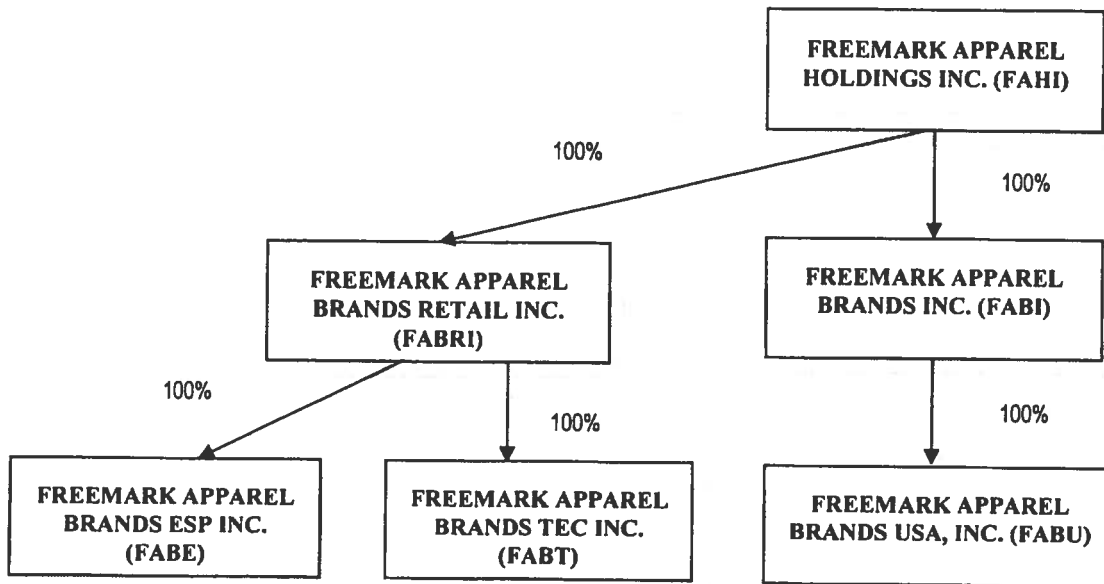
INTRODUCTION

5. On February 17, 2017, each of Freemark Apparel Brands Inc. ("FABI"), Freemark Apparel Brands TEC Inc. ("FABT"), Freemark Apparel Brands ESP Inc. ("FABE") and Freemark Apparel Brands USA Inc. ("FABU") filed a Notice of Intention to Make a Proposal (the "NOI"), the whole as appears in the documents filed in the court records.
6. On February 23, 2017, the court ordered the joint administration of FABI's notice of intention to make a proposal with the notices of intention to make a proposal of FABT, FABE and FABU.
7. On February 24, 2017, documents were sent by regular mail to all creditors of the Debtors, as identified by them, which included a copy of the Debtors' NOI, the whole as appears in the documents filed in the court records.
8. On March 16, 2017, April 27, 2017 and June 9, 2017, the Court granted extensions of time for the filing of a Proposal through to July 24, 2017 in order to allow the Debtors to implement certain restructuring initiatives, and subsequently to pursue and conclude a sale of the assets and business operations of the FAB Group.
9. On July 24, 2017, the Debtors filed a Joint Proposal ("Proposal") to their creditors. We enclose herewith the Proposal made by the Debtors to their creditors, a proof of claim form, a voting form, a proxy and a notice indicating the place and time of the creditors' meeting to address the Proposal.
10. This report summarizes the relevant information and key elements that may assist the Unsecured Creditors in evaluating the Debtors' affairs and the Proposal, presented as follows:
 - a) Overview of the Debtors
 - b) Causes of Insolvency
 - c) Restructuring Initiatives and Sale Transactions
 - d) Financial Information
 - e) Proposal
 - f) Estimated Distribution to the Unsecured Creditors
 - g) Conclusion and Recommendation

11. Additional information related to the overview of the Debtors, causes of insolvency, restructuring measures and asset sale transactions have previously been detailed in reports of the Trustee dated March 7, March 14, April 25, May 9 and June 7, 2017. All prior reports of the Trustee have been filed in the court records and can be found on the Trustee's website at: <http://www.richter.ca/Folder/Insolvency-Cases/F/Freemark-Apparel-Brands>.

OVERVIEW OF THE DEBTORS

12. The organizational chart for the Freemark group of companies, which includes the four Debtors subject to the NOI proceedings and the Proposal, can be represented as follows:



13. At the time of the NOI filing, the FAB Group was a premier retailer of branded apparel, operating since 2004. The business is more fully described as follows:
- FABE and FABT operated 58 retail locations throughout Canada under the following brands: Bench, Scotch & Soda, Esprit & Thread+Copper. FABT operated the Bench, Scotch & Soda and Thread+Copper stores while FABE operated the Esprit stores;
 - FABI operated the wholesale business of the FAB Group in Canada. FABI had long-standing relationships with The Bay, Simons, Winners, Saks Off 5th and many other retailers;
 - FABU operated the wholesale business of the FAB Group in the United States.

14. The Debtors operated their retail and wholesale businesses pursuant to various license agreements with several brands based in Europe: Bench, Scotch & Soda / Amsterdam Couture, Esprit and Garcia.
15. The Debtors' head office and principal distribution center were located in Montreal and, at the time of filing, the Debtors employed approximately 600 employees at the head office, distribution center and retail stores.

CAUSES OF INSOLVENCY

16. Commencing in 2014, the Debtors began experiencing a decline in both sales and profits, which accelerated into a significant downturn in 2016. Management attributes the negative trending to a number of factors including:
 - a) Increasing competition in the marketplace including the recent entry of international retailers not previously present in Canada;
 - b) Overhead cost structure not in line with the declining level of operations;
 - c) Unprofitability of numerous retail locations;
 - d) Unsuccessful launch of the Thread + Copper banner in 2016.

In response to the above-noted challenges, the Debtors attempted to restructure the businesses but ultimately came to the conclusion that a formal restructuring was the only alternative to try and preserve a going concern operation.

RESTRUCTURING INITIATIVES AND SALE TRANSACTIONS

17. Following the NOI filing, the Debtors implemented several operational restructuring initiatives which were developed with the assistance of retail, leasing and financial restructuring professionals, including:
 - a) Headcount reductions at the corporate head office, and other overhead rationalizations;
 - b) Closure of unprofitable retail stores, including the wind-down and liquidation of all 10 Thread+Copper stores, and shuttering 5 unprofitable Bench locations;
 - c) Renegotiation of more favorable lease terms for 16 Bench and Esprit stores;
 - d) Operational initiatives to improve retail store profitability;
 - e) Shift in wholesale strategy towards off-price channels.

18. Concurrently with the implementation of these operational restructuring initiatives, the Debtors concluded two separate asset sale transactions during the NOI period, which were reviewed and recommended by the Trustee and approved by the Court:
- a) The Debtors sold to the Scotch and Soda licensor (Scotch & Soda Export B.V.) substantially all the assets related to the brand's retail and wholesale business operations in Canada.
 - On March 8, 2017, the Court issued an Approval and Vesting Order authorizing the transaction, which was concluded by the parties shortly thereafter.
 - The net purchase price paid by Scotch and Soda Export B.V. was \$2 million, of which \$1.3 million was applied as a reduction to the secured indebtedness of HSBC Bank Canada ("HSBC"), and \$0.7 million was retained by the Debtors to provide liquidity for operations.
 - b) Pursuant to a court-approved sale and investment solicitation process conducted by the Trustee, the Debtors concluded a transaction for the sale of substantially all the remaining assets and operations of the FAB Group to 10036331 Canada Inc. (the "Purchaser"), an entity controlled by the majority shareholders of the FAB Group.
 - The purchase price of approximately \$24 million consisted of the repayment in full of the secured indebtedness due to HSBC (\$10.2 million), the assumption of a secured loan due to FAHI (\$11.2 million), and the assumption of accrued employee benefits and post-filing operating liabilities (estimated at \$2.4 million).
 - Following the issuance by the Court of an Approval and Vesting Order on May 16, 2017, the Debtors and the Purchaser completed the transaction on May 19, 2017.
19. As a result of the above noted transactions, the Debtors no longer own any assets and no longer carry on any business activities.

FINANCIAL INFORMATION

20. The following financial data is based upon unaudited financial information prepared by the Debtors' representatives, the Debtors' books and records, and discussions with the Debtors' representatives. The Trustee has not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of such information. This information is submitted solely to assist the reader in assessing the financial position of the Debtors. The Trustee makes no representation or warranty as to the accuracy of said financial information.

Statement of Earnings (Loss)

FAB Group Income statement In thousands	7 mo. ended	12 months ended	
	31-Jan-17 (Unaudited)	26-Jun-16 (Audited)	28-Jun-15 (Audited)
Net sales	\$ 51,015	\$ 71,594	\$ 75,543
COGS	27,059	30,511	33,217
Gross margin	23,956	41,084	42,326
Operating expenses			
Selling	24,829	33,168	31,983
General and administrative	7,541	9,026	9,359
Financial	733	577	492
	33,103	42,770	41,834
Earnings (loss) from operations	(9,147)	(1,687)	492
Other Expenses	-	(561)	(436)
Earning (loss) before income taxes	(9,147)	(2,248)	56
Income tax recovered	(1,154)	(562)	(107)
Net earnings (loss)	\$ (7,993)	\$ (1,686)	\$ 163

21. As noted above, the Debtors reported a combined net loss of \$8.0 million for the 7-months ended January 31, 2017. The FAB Group's cumulative 19-month loss prior to filing the NOI on February 17, 2017 approximated \$9.7 million.

January 31, 2017 Balance Sheet

22. The following table summarizes the Debtors' last month-end balance sheet (by entity and on a combined basis) prior to the February 17, 2017 NOI filing:

FAB Group Balance Sheet as at Jan. 31, 2017 (Unaudited) In thousands	FABE	FABT	FABI	FABU	Total Combined
Assets					
Current assets					
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 38	\$ 38
Accounts receivable	8	549	1,644	405	2,606
Income taxes receivable	-	599	916	-	1,516
Inventory	1,971	11,242	3,980	421	17,615
Prepaid expenses and deposits	18	661	1,208	17	1,904
Intercompany receivable (payable)	(2,362)	(8,382)	10,941	-	198
	(364)	4,669	18,690	881	23,876
Furniture, fixtures, leasehold Improvements	813	10,730	1,410	-	12,952
Total assets	\$ 449	\$ 15,399	\$ 20,100	\$ 881	\$ 36,829
Liabilities					
Current Liabilities					
Bank indebtedness	\$ 65	\$ 836	\$ 5,077	\$ -	\$ 5,978
Accounts payable and accrued liabilities	59	5,744	9,892	873	16,568
Income tax payable	-	-	-	8	8
Current portion of obligations under capital leases	194	2,256	183	-	2,632
	318	8,836	15,152	881	25,187
Obligations under capital leases	473	2,460	328	-	3,260
Loans payable, parent company	-	6,000	4,200	-	10,200
Deferred lease inducements	-	986	-	-	986
Deferred lease obligations	20	1,221	-	-	1,240
Total liabilities	810	19,502	19,680	881	40,874
Shareholders' equity					
Capital stock	-	-	2,000	-	2,000
Retained earnings (losses)	(362)	(4,103)	(1,580)	-	(6,045)
	(362)	(4,103)	420	-	(4,045)
Total liabilities and shareholders' equity	\$ 449	\$ 15,399	\$ 20,100	\$ 881	\$ 36,829

Debtors' Statement of Financial Affairs

23. We have summarized the assets and liabilities of the FAB Group as at July 7, 2017, reported on the Debtors' Statement of Financial Affairs. The Debtors have elected to present a joint Proposal for the FAB Group, and as such the Statement of Financial Affairs was prepared on a combined basis.

a) Assets

As a result of the two asset sale transactions outlined in a prior section of this report, the Debtors no longer own any assets or carry on any business activity.

b) **Liabilities**

Liabilities indicated below are based on the books and records of the Debtors, the Statements of Affairs as of July 7, 2017 and management's representations.

Freemark Apparel Brands Inc.	
Estimated Liabilities - July 7, 2017	
In thousands	
Secured Creditors	\$ -
Preferred Creditors	-
Subsequent Creditors	-
Related Creditors	1,561
Unsecured Creditors	
Trade Creditors	10,254
Landlord damages	8,714
Employees (severance)	215
	<u>19,183</u>
Total	\$ <u>20,744</u>

Secured Creditors (\$0)

- At the time of the NOI filing, the Debtors had two secured creditors:
 - HSBC, which was owed \$11.0 million; and
 - FAHI, which had made secured loans to both FABI and FABT in the aggregate amount of \$10.7 million, which loans were fully subordinated to the security of HSBC.
- The Trustee engaged independent legal counsel, who provided the Trustee with opinions confirming the validity and enforceability of the security granted by the Debtors in favour of HSBC, as well as the validity and enforceability of the security granted by FABI and FABT in favor of FAHI.
- As a result of the aforementioned asset sales, the indebtedness due to HSBC was repaid in full, while the secured loans owed to FAHI were assumed by the Purchaser as part of the May 19, 2017 transaction. However, the Debtors have not been released of said FAHI claims.

Preferred Creditors (estimated at \$0)

- The Debtors believe that all amounts owing to Preferred Creditors (including employee wages and vacation) have been paid in full. However, it will be determined through the claims process if any creditors will claim preferred status.

Subsequent Creditors (estimated at \$0)

- To the knowledge of the Trustee, all obligations incurred by the Debtors subsequent to the filing of the NOI were either paid by the Debtors post-filing, or assumed by the Purchaser as part of the asset sale transaction concluded on May 19, 2017.

Related Creditors (estimated at \$1.6M)

- FABI (\$1.3M) and FABU (\$0.3M) currently have \$1.6M of unsecured indebtedness owed to Freemark Apparel Brands Group Inc., a company controlled by the majority shareholders of the FAB Group.

Unsecured Creditors (estimated at \$19.2M)

With regards to Unsecured Creditors, we note the following:

- Trade creditors: the amounts reflected above are based on the books and records of the Debtors;
- Landlords: the amounts reflected above represent an estimate of the aggregate amount that could be claimed by landlords pursuant to section 65.2(4)(b) of the Act in respect of damages for resiliated leases, mitigated by certain short term rental agreements entered into for several store locations;
- Employees: the amounts reflected above consist of estimated amounts owing for pay in lieu of notice of termination and severance for certain head office and store employees. All wages and accrued vacation pay were paid to terminated employees upon their departure. The estimated claims of approximately \$215,000 are based upon a recently received government notice and claim filed on behalf of certain employees.

24. Proof of claim forms and Employee Claim Notices (where applicable) will be sent to all known creditors. However, at the present date, the Trustee is unable to determine if the Debtor's records are consistent with those of its creditors. Upon reception of the proofs of claim, the Trustee will review them and deal with any discrepancies for purposes of collocation of claims.
25. The Trustee cautions that these amounts may change as proofs of claims are filed and such changes may be significant.

PROPOSAL

26. The Trustee notes that the following is only a summary of the terms of the Proposal. Creditors are advised to read the Proposal for complete details of the terms of the Proposal.
27. The terms of the Proposal provide that a payment of \$225,000 will be remitted to the Trustee by FAHI (hereinafter referred as the "Debtors' Shareholder") within 10 days following the approval of the Proposal by the Court, for distribution to the Debtors' creditors.
28. The Proposal applies only to Unsecured Claims, Preferred Claims (if any) and Employee Claims. For further clarity, the Proposal does not apply to Secured Claims, or to Subsequent Claims and Proposal Expenses which are to be assumed by third parties.
29. According to the terms of the Proposal, the following amounts must be paid in priority:
 - a) Crown claims that could be subject to a demand under Section 224 (1.2) of the *Income Tax Act*, or under any substantially similar provision of provincial legislation, shall be paid in full, within six months of the approval of the Proposal by the Court, or as may otherwise be arranged with the Crown;
 - b) Amounts owing to employees (past and present) and that they would have been entitled to receive under Section 136(1)(d) of the Act if the Debtors had been declared bankrupt on the date of the approval of the Proposal, shall be paid in their entirety immediately after the approval of the Proposal;
 - c) Preferred Claims, as described in paragraph 136 the Act, being such claims directed by the Act to be paid in priority to all other claims in the distribution of the property of a bankrupt, excluding the employee claims noted in the b) above. The Preferred Claims, without interest or penalty, shall be paid in their entirety in priority to Unsecured Claims within thirty (30) days of the approval of the Proposal by the Court or as may be otherwise arranged with the Preferred Creditors.

As noted in the following section, these priority amounts are expected to be Nil.

30. The amount available after payment of the above-mentioned amounts ("Net Amount") shall be paid to the Trustee within 10 days of the Approval of the Proposal. Each of the Unsecured Creditors shall receive in full and final payment of its Unsecured Claim, without interest or penalty, the following amounts:
 - a) The lesser of one thousand dollars (\$1,000) or the amount of its Proven Claim; and

- b) A pro-rata share, calculated on the basis of the remaining amount of its Proven Claim, of the balance of the Net Amount after payment of the amounts defined in a) above.

The funds shall be disbursed by the Trustee within (i) sixty (60) days after the Approval for all the Unsecured Creditors other than the Employee Creditors and (ii) fifteen (15) days of the receipt by the Trustee of the required governmental confirmations in respect of the Employee Creditors;

31. Conditional upon the acceptance by the creditors of the Proposal and to the approval thereof by the Court, the Related Creditors waive and renounce (i) to any right to prove in whole or in part any Unsecured Claims they may have and (ii) to any dividend that is or could be payable to them under the Proposal.
32. Subject to the terms of the Proposal, each Unsecured Creditor with a Proven Claim equal to or less than \$1,000 shall be deemed to have voted in favour of the Proposal. Likewise, any employee that has not filed a proof of claim prior to the first meeting of creditors shall be deemed to have voted in favour of the Proposal in an amount equal to his Employee Claim.

ESTIMATED DISTRIBUTION TO UNSECURED CREDITORS

33. In the event that the creditors reject the Proposal, the Debtors will automatically be bankrupt. The following information serves to advise the creditors of the Trustee's estimate as to the distribution to creditors under the Proposal in comparison to the estimated distribution under a bankruptcy scenario.

Proposal

34. Based on the Claims reflected in the Debtors' Statements of Affairs, the amount of the Proposal (\$225,000) would be distributed as follows:

Freemark Apparel Brands Inc. Summary of Proposal	# of Creditors	Estimated Claims	Estimated Distribution	Recovery %
Secured Creditors		\$ -	\$ -	N/A
Preferred Creditors		-	-	N/A
Subsequent Creditors		-	-	N/A
Related Creditors	1	1,560,802	-	0.0%
Unsecured Creditors				
Trade creditors	142	10,254,454	158,926	1.5%
Landlord damages	12	8,713,958	32,956	0.4%
Employees (severance)	35	214,523	33,118	15.4%
Total Unsecured Creditors		19,182,934	225,000	1.2%
Total		\$ 20,743,736	\$ 225,000	

35. It is estimated that the \$225,000 Proposal would represent a 1.2% total recovery to Unsecured Creditors, based upon the estimated claims known to the Trustee. We caution that these amounts may change as proofs of claims are filed and such changes may be significant.
- The Proposal would provide some level of recovery to an estimated 142 unsecured trade creditors, of which approximately 50 would receive in excess of 25% of their claim and 22 would be paid in full;
 - 35 Employee Creditors, with total claims of approximately \$215,000, would receive a total of approximately \$33,000 (15% recovery). Of this group, 8 employees are expected to have their claims paid in full pursuant to the Proposal.

Bankruptcy

36. As previously noted, the Debtors no longer own any assets following the two asset sale transactions concluded during the NOI period. In a bankruptcy scenario, the realization to Unsecured Creditors from the Debtors' estate would therefore be Nil.
37. However, we note that 27 employees whose claim for unpaid severance / notice exceeds \$1,000 would likely recover a greater sum in a bankruptcy scenario, pursuant to the Wage Earner Protection Program Act ("WEPPA"). Under the WEPPA program, which applies in the case of bankruptcy but not in the event of a Proposal, employees may claim up to \$3,400 of unpaid severance and/or pay in lieu of notice.
38. Payment of Employee Claims under the Proposal is expected to be significantly quicker than the timeline for processing and distribution in respect of claims under the WEPPA program.

Other considerations

39. Sections 95 to 101 of the Act will not be applicable to the Proposal. The remedies pursuant to these provisions relate to the recovery of certain amounts under reviewable transactions, preferential treatments and asset disposals.
40. The Trustee has performed a cursory review of the transactions that occurred during the three month period (with unrelated third parties) and 12-month period (for transactions with related parties), prior to the filing of the NOI. Pursuant to our cursory review of these transactions, it appears that same have been concluded in the normal course of business according to historical payment patterns and/or terms of payment made available to the Debtors by the creditors. No material reviewable transaction was noted.

TRUSTEE'S CONCLUSION AND RECOMMENDATION

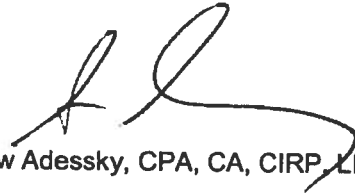
41. The Proposal presented by the Debtors, which is funded directly by the Debtors' Shareholder, will provide recovery to the Unsecured Creditors of approximately 1.2%. Alternatively, given the fact that the Debtors have no remaining assets, there will be no dividend to Unsecured Creditors in the event of a bankruptcy of the Debtors.
42. Notwithstanding that Employee Creditors in general are expected to realize a greater recovery in a bankruptcy scenario, through a claim under the WEPPA program, acceptance of the Debtors' Proposal is in the best interest of the general body of Unsecured Creditors.
43. Accordingly, the Trustee recommends the Unsecured Creditors vote in favour of the Proposal.

Respectfully submitted at Montreal, this 24th day of July 2017.

Richter Advisory Group Inc.
Trustee



Eric Barbieri, CPA, CA, CIRP, LIT



Andrew Adessky, CPA, CA, CIRP, LIT

District of: Quebec
Division No. 01 - Montréal
Court No. 500-11-052107-170
Estate No. 41-2219514

FORM 01.1
General Sender Identification for: Copies of all Prescribed Forms
Sent to Creditor(s) Electronically

In the matter of the Joint Proposal of
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.
of the City of Montreal
in the Province of Quebec

Dated at the Ville of Montréal in the Province of Quebec, this 26th day of July 2017.

Responsible Individual (Sender): Andrew Adessky, CPA, CA, CIRP, LIT
(Trustee)

Corporate Name : Richter Advisory Group Inc/Richter Groupe Conseil inc

Address: 1981 avenue McGill College, 12e étage
Montréal QC H3A 0G6

Telephone: (514) 934-3400

Fax: (514) 934-8603

E-mail: reclamations@richter.ca

NOTICE

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

District de: Québec
No division: 01 - Montréal
No cour: 500-11-052107-170
No dossier: 41-2219514

FORMULAIRE 01.1

Identification générale de l'expéditeur pour copies de tous formulaires prescrits
envoyés au(x) créancier(s) par voie électronique

Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec

Daté le 26 juillet 2017, à Montréal en la province de Québec.

Personne responsable (expéditeur) : Andrew Adessky, CPA, CA, CIRP, SAI
(Syndic)

Dénomination sociale: Richter Advisory Group Inc/Richter Groupe Conseil inc

Adresse : 1981 avenue McGill College, 12e étage
Montréal QC H3A 0G6

Téléphone : (514) 934-3400

Télécopieur : (514) 934-8603

Courriel : reclamations@richter.ca

AVIS

Veillez prendre note que la personne susmentionnée est tenue de conserver la copie originale signée du
présent document dans les dossiers officiels de la présente procédure.

Liste des envois supplémentaires par courriel

**Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
De la ville de Montréal
En la province de Québec**

Envoi à

Freemark Apparel Brands Inc., Debtor
Freemark Apparel Brands Inc.
Bell Canada F-88

Bell Mobility
Commission des normes du travail
Commission des normes du travail
Commission des normes du travail
Davies Ward Phillips & Vineberg
Euler Hermes Canada
Gaz Métropolitain
Hydro Québec
McLean & Kerr LLP
McLean & Kerr LLP
Purolator
Registre des entreprises
Richter Groupe Conseil Inc.
Richter Groupe Conseil Inc.
Richter Groupe Conseil Inc.
Vidéotron

Richter – Internal information
PT Pevali Group International
Esprit Europe GmbH
Shanghai New Century Int'l Trading Co.,Ltd.
Employee
Tucci & Associés
De Lage Landen Financial Services Canada
Inc.

À l'attention de

Howard Schnider
Victor Levis
Groupe Insolvabilité –
Affaires
Insolvency Team
Juan Manuel Diz Grana
Monique Bélanger
Marie-Claude Lepage
Me Denis Ferland
Antonio Sullo, VP, Accts Mgt
Insolvabilité
Line Ducharme
S. Michael Citak
Linda Galessiere
Suzy Di Biase

Eric Barbieri
Andrew Adessky
Patrick Ifergan
Département de la
perception
Anne Marie Fitzpatrick
Peter Lund
Finn Simper
Jason Feng
George Fasulo
Dorina Tucci
Marco Jacuta

Adresse courriel

hschnider@fabinc.ca;
vlevis@fabinc.ca;
insolv@bell.ca;
bellmobilityinsolvencyteam@bell.ca;
Juan-Manuel.Diz-Grana@cnt.gouv.qc.ca;
Monique.belanger@cnt.gouv.qc.ca;
Marie-claude.lepage@cnesst.gouv.qc.ca;
dferland@dwppv.com;
tony.sullo@eulerhermes.com;
Insolvabilite2@gazmetro.com;
Ducharme.Line@hydro.qc.ca;
mcitak@mcleankerr.com;
lgalessiere@mcleankerr.com;
SDiBiase@Purolator.com;
registre@servicesquebec.gouv.qc.ca;
ebarbieri@richter.ca;
aadessky@richter.ca;
pifergan@richter.ca;
Syndics@videotron.com;
AFitzpatrick@richter.ca;
pl@pevali.com;
Finn.simper@esprit.com;
jasonfeng@snt-intl.com;
fasulo2@hotmail.com;
dtucci@tucci.ca;
mjacuta@leasedirect.com



Government
of Canada

Gouvernement
du Canada

Update filing - update is confirmed

Welcome **Cindy Michaud** | [Preferences](#) | [E-Filing helpdesk](#) | [Instructions](#) | [Logout](#)

Estate Information

Please Note: The following estate(s) were updated:

- **Estate Number:** 41-2219514
- **Estate Name:** Freemark Apparel Brands Inc

Document(s) submitted

The following document(s) have been successfully submitted

- Notice of Joint Proposal to Creditors

Reference

- The Reference Number for this transaction is: **13467824**.
- Submitted by Cindy Michaud.
- 2017-07-27 13:38 EDT

[Submit another document for this estate.](#)

If you would like to submit a document against a different estate, please click on the **Update** link in the left hand side menu.

Date modified: 2017-04-01



Government
of Canada

Gouvernement
du Canada

Update filing - update is confirmed

Welcome **Cindy Michaud** | [Preferences](#) | [E-Filing helpdesk](#) | [Instructions](#) | [Logout](#)

Estate Information

Please Note: The following estate(s) were updated:

- **Estate Number:** 41-2219514
- **Estate Name:** Freemark Apparel Brands Inc

Document(s) submitted

The following document(s) have been successfully submitted

- Report of the Trustee on Financial situation of the Debtors and on the Proposal

Reference

- The Reference Number for this transaction is: **13467893**.
- Submitted by Cindy Michaud.
- 2017-07-27 13:44 EDT

[Submit another document for this estate.](#)

If you would like to submit a document against a different estate, please click on the **Update** link in the left hand side menu.

Date modified: 2017-04-01

COUR SUPÉRIEURE
(Chambre commerciale)
Loi sur la faillite et l'insolvabilité

Province de Québec
No Division : 01-Montréal
No Cour : 500-11-052107-170

Dans l'affaire de la proposition conjointe de

Freemark Apparel Brands Inc,
Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et
Freemark Apparel Brands USA Inc.

Débitrices

- et -

Richter Groupe Conseil Inc.

Syndic

Richter Groupe Conseil Inc.
Syndic
Andrew Adessky, CPA, CA, CIRP, SAI
1981 McGill College
Montréal (Québec) H3A 0G6
Téléphone : 514.934.3400
Télécopieur : 514.934.3504

CANADA
Province de Québec
District de : Québec
No Division : 01-Montréal
No Cour : 500-11-052107-170
No Dossier : 41-2219514

COUR SUPÉRIEURE
(Chambre commerciale)
Loi sur la faillite et l'insolvabilité

Affidavit d'envoi
Avis de la proposition conjointe aux créanciers et
Avis d'audition de la demande d'approbation par le tribunal d'une proposition

Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec

Je, soussignée, du cabinet de Richter Groupe Conseil Inc., 1981 McGill College, 12^e étage, Montréal, Québec, déclare et dis ce qui suit :

1. Que j'ai fait expédier, par courrier ordinaire dûment affranchi, du bureau de poste de la ville de Montréal, province de Québec, le 28 juillet 2017, à tous les créanciers connus apparaissant à la Liste de poste ci-jointe (« **Liste de poste des envois aux employés**») les documents suivants, soit :
 - (a) *l'Avis de la proposition aux créanciers et Avis d'audition de la demande d'approbation par le tribunal d'une proposition*, auquel étaient joints :
 - i. une copie de la proposition;
 - ii. un état succinct de son actif et de son passif;
 - iii. une liste des créanciers visés par la proposition et dont les réclamations se chiffrent à 250 \$ ou plus;
 - iv. un formulaire de preuve de réclamation et de procuration; et
 - v. un formulaire de votation.
 - (b) *l' Avis de Réclamation d'Employé*
 - (c) *le Rapport du syndic sur la situation financière de la débitrice et sur la proposition*,dont copies conformes desdits documents sont annexées au présent affidavit.

Ann Stremski

Assermentée dans la ville de Montréal, en la province de Québec, le 1^{er} août, 2017.

Commissaire à l'assermentation pour la province de Québec



Liste de poste des envois aux employés

**Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec**

Nathalie Pelchat
100 rue Lawrence
Bromont, QC J2L3C5

Nancy Chervin
5774 Wolseley
Cote-st-luc, QC H4W2L7

Samantha Green
4366 MADISON AVE
MONTREAL, QC H4B 2V2

Aristéa Fotopoulos
273 Justin
Laval, QC H7P6G7

Suzanne Nadeau
101-9 Boul. Kirkland
Kirkland, QC H9J1N2

George Fasulo
108-4445 Boul. St-Jean
Dollard-des-Ormeaux, QC
H9H2A4

Manon Theroux
65 rue des Tournois
Blainville, QC J7C4Y4

Tommy Blouin
10244 St-Denis
Montreal, QC H2L2H7

Nathalie Cyr
107-126 Boul. Hymus
Pointe-Claire, QC H9R1E8

Ashlee Rose Paoella
6338 Rue de Normanville
Montreal, QC H2S2B6

Sylvie Cantin
2775 rue des Francs-Bourgeois
Boisbriand, QC J7H0E9

Azad Sarkissian
12190 Martin Ave.
Montreal, QC H4K2B6

Alice Nehme
11-1595 Rue Dudemaine
Montreal, QC H3M1R2

Bina Patel
17195 rue de Montcalm
Mirabel, QC J7J0J3

Claudia Campanella
5111 rue Antonino-Spada
Saint-Leonard, QC H1R0B5

Lisa Vesely
46 Manuel
Dollard-Des-Ormeaux, QC
H9B2L9

Monique Lemba
205-4825 Borden Avenue
Montreal, QC H4V2S9

Tina Ghazalian
660 Rue Pierre
Laval, QC H7X3T1

Anna Vetrone
1066 Des Crocus
Laval, QC H7Y2H6

Lisa De Sousa
102-3185 nboul. De la Gare
Vaudreuil-Dorion, QC J7V 0P8

Min Luo
550 Blvd Alexis-Nihon
Saint-Laurent, QC H4M2A8

Kisha Charles
932 Maher
Lasalle, QC H8R2S3

Daniel Bederov
395 Jules Lafreniere
Laval, QC H7L6B6

Kimberly Cherubin
11 rue de Blainville
Blainville, QC J7C 5A8

Liste de poste des envois aux employés

**Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc, Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec**

Victoria Hann Robshaw
591 Beauprepaire Drive
Beaconsfield, QC H9W 3E4

Bryan Jay
3875 John Lyman
St-Laurent, QC H4R 0C4

Jeff Jean-Baptiste
303 Wilson
Longueuil, QC J4L 4A2

Judith Lafreniere
1114 Des Grands Ducs
Longueuil, QC J4G 2N9

Elodie Levesque
168 du Glaieul
Saint Constant, QC J5A 0C3

Reachell Pierre-Muller
8050 Odile
Brossard, QC J4Y 2W5

Kassy Pion
13444 Boul. Cure-Labelle
Mirabel, QC J7J 1G9

Marianne Poudrier
30 rue de la Louisiane
LaPrairie, QC J5R 0C4

Alia Seyman
18-4799 Jolicoeur
Pierrefonds, QC H9H 5M7

Johannie Villeneuve
551 rue des Cèdres
Ste-Anne-des-Plaines, QC J0N
1H0

Rachel Warren
6263, Ave Merriam
Anjou, QC H1K 3V9

RICHTER

CANADA
Province of Quebec
District of: Quebec
Division No.: 01-Montréal
Court No.: 500-11-052107-170
Estate No.: 41-2219514

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

**Notice of Joint Proposal to Creditors and
Notice of Hearing of Application for Court Approval of Proposal
(Section 51 and Paragraph 58(b) of the Act)**

**In the matter of the joint proposal of
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.
of the City of Montreal
in the Province of Quebec**

Take notice that Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc. of the City of Montreal in the Province of Quebec have lodged with us a joint proposal under the Bankruptcy and Insolvency Act.

A copy of the joint proposal, a condensed statement of the debtor's assets and liabilities and a list of the creditors affected by the joint proposal and whose claims amount to \$250 or more are enclosed herewith.

A general meeting of the creditors will be held at the Trustee's office, 1981 McGill College, 11th Floor, Montreal, QC H3A 0G6 on August 14, 2017 at 10:00 AM.

The creditors or any class of creditors qualified to vote at the meeting may by resolution accept the joint proposal either as made or as altered or modified at the meeting. If so accepted and if approved by the court the joint proposal is binding on all the creditors or the class of creditors affected.

Take notice that, if the joint proposal is accepted by the creditors at a meeting held on August 14, 2017 at 10:00 AM, an application will be made to the court, Superior Court – Montreal, Montreal Court house, 1 Notre-Dame street E., Room 16.10, Montreal, QC H2Y 1B6, on August 21, 2017 at 8:45 AM to approve the joint proposal of Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.

Proofs of claim, proxies and voting letters intended to be used at the meeting must be lodged with us prior to the commencement of the meeting.

Dated at Montreal in the Province of Quebec, July 25, 2017.

Richter Advisory Group Inc.
Trustee acting *in re* the joint proposal of Freemark Apparel Brands Inc;
Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc
and Freemark Apparel Brands USA Inc.


Andrew Adessky, CPA, CA, CIRP, LIT

T. 514.934.3400
F. 514.934.8803
claims@richter.ca

Richter Groupe Conseil Inc.
1981 McGill College
Montréal, QC H3A 0G6
www.richter.ca

Montréal, Toronto

(Français- recto)



CANADA
Province de Québec
District de : Québec
No division : 01-Montréal
No cour : 500-11-052107-170
No dossier : 41-2219514

COUR SUPÉRIEURE
(Chambre commerciale)
Loi sur la faillite et l'insolvabilité

**Avis de la proposition conjointe aux créanciers et
Avis d'audition de la demande d'approbation par le tribunal d'une proposition
(article 51 et alinéa 58(b) de la Loi)**

**Dans l'affaire de la proposition conjointe de
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.
de la ville de Montréal
dans la province de Québec**

Avis est donné que Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc. de la ville de Montréal dans la province de Québec ont déposé une proposition conjointe entre nos mains, en vertu de la Loi sur la faillite et l'insolvabilité.

Ci-inclus vous trouverez une copie de la proposition conjointe, d'un état succinct de son actif et de son passif ainsi qu'une liste des créanciers visés par la proposition conjointe et dont les réclamations se chiffrent à 250 \$ ou plus.

Une assemblée générale des créanciers sera tenue au bureau du syndic, 1981 McGill College, 11^e étage, Montréal, Québec H3A 0G6 le 14 août, 2017 à 10 heures.

Les créanciers ou toute catégorie de créanciers ayant droit de voter à l'assemblée peuvent, au moyen d'une résolution, accepter la proposition conjointe, telle que formulée ou telle que modifiée à l'assemblée. Si la proposition conjointe est ainsi acceptée et si elle est approuvée par le tribunal, elle deviendra obligatoire pour tous les créanciers ou pour la catégorie de créanciers visés.

Avis est donné que, si la proposition conjointe est acceptée à l'assemblée générale des créanciers qui sera tenue le 14 août 2017 à 10 heures, une demande sera faite au tribunal, Cour Supérieure – Montréal, Palais de justice de Montréal, 1, rue Notre-Dame E., bur. 16.10, Montréal, Québec H2Y 1B6, le 21 août 2017 à 8 h 45, en vue de faire approuver la proposition conjointe de Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.

Les preuves de réclamation, procurations et formulaires de votation dont l'usage est projeté à l'assemblée doivent nous être remis au préalable.

Daté le July 25, 2017, à Montréal en la province de Québec.

Richter Groupe Conseil Inc.
Syndic agissant *in re* la proposition conjointe de
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.


Andrew Adessky, CPA, CA, CIRP, SAI

T. 514.934.3400
F. 514.934.8603
reclamations@richter.ca

Richter Groupe Conseil Inc.
1981 McGill College
Montréal, QC H3A 0G6
www.richter.ca

Montréal, Toronto

(English – over)



CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL
DIVISION NO.: 01-MONTRÉAL
COURT NO.: 500-11-052107-170
500-11-052108-178
500-11-052109-176
500-11-052106-172
ESTATE NO.: 41-2219514
41-2219516
41-2219518
41-2219519

SUPERIOR COURT
(Commercial Division)

IN THE MATTER OF THE PROPOSAL OF:

Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc., and Freemark Apparel Brands USA Inc., insolvent persons, having their domicile at 5640 Paré Street, Mont-Royal, Québec, H4P 2M1.

JOINT PROPOSAL

We, **Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc., and Freemark Apparel Brands USA Inc.** (collectively, the “Debtors” or the “Companies”), hereby submit the following proposal under the *Bankruptcy and Insolvency Act*:

1. **Definitions:** For all purposes relating to the present proposal under the *Bankruptcy and Insolvency Act*, the following terms shall have the following meaning:

“Act” means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;

“Approval” means the situation arising from the Proposal having been duly accepted by the required majority of creditors of the Companies and having been duly approved by the Court in a judgment which has become executory as a result of the delay for appeal having expired without there having been an appeal, or an appeal having been lodged and the judgment having been confirmed or the appeal withdrawn or otherwise settled;

“Claim” means the claim of any Creditor of the Companies, whether it is a Secured Claim, a Preferred Claim, an Employee Claim or an Unsecured Claim which existed as at the date of the filing of the Notice of Intention. Therefore, it does not include a Subsequent Claim;

“Court” means the Superior Court of the District of Montréal sitting in bankruptcy and insolvency matters (Commercial Division);

“**Creditor**” means the holder of a Claim;

“**Employee Claim(s)**” means, for each employee, the aggregate sum of all amounts owing to such employee, including any amounts owing in respect of notice of termination or pay in lieu thereof and severance claims, as set forth in the Employee Claim Notice.

“**Employee Claim Notice**” means the notice sent to each employee together with this Proposal setting out the employee’s Employee Claim.

“**Employee Creditor**” means a Creditor having an Employee Claim;

“**Landlords**” means those Creditors of which the Companies was a commercial tenant under a lease of real property, as acknowledged by the Companies;

“**Landlord Claims**” means the Unsecured Claims of the Landlords for the lesser of (i) the actual losses resulting from the disclaimers of leases or (ii) the amount calculated in accordance with the formula provided for at Section 65.2(4)b of the Act, which Claims shall be treated as Unsecured Claims in accordance with Section 65.2(5) of the Act;

“**Notice of Intention**” means the Notice of Intention to Make a Proposal under the Act filed by the Companies on February 17, 2017;

“**Preferred Claims**” means all Claims of a Creditor of the Companies governed by section 136 the Act and to be paid in priority by the Companies to all other Unsecured Claims in the distribution of the Shareholder’s Contribution;

“**Preferred Creditor**” means a Creditor having a Preferred Claim;

“**Proposal**” means this Joint Proposal as allowed by the Court in its order dated February 23, 2017;

“**Proposal Expenses**” means all fees, expenses, liabilities and obligations of the Trustee, and all legal fees, consulting fees and accounting fees on and incidental to the proceedings arising out of the Notice of Intention and the Proposal and including without limitation advice to the Companies and the Trustee in connection therewith;

“**Proven Claim**” means the amount accepted by the Companies for any Claim, or further to the Court’s determination and then as per the final judgment to be rendered and that the delay of appeal has expired without having been an appeal, or an appeal having been lodged and the judgment having been confirmed or the appeal withdrawn or otherwise settled;

“**Related Creditor**” means Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc. and Freemark Apparel Brands USA Inc.;

“**Related Creditor Claim**” means the Claim of a Related Creditor;

“**Secured Claims**” means Claims of Secured Creditors within the meaning of the Act;

“**Secured Creditor**” means a Creditor having a Secured Claim;

“**Shareholder**” means Freemark Apparel Holdings Inc.

“**Shareholder’s Contribution**” has the meaning set forth in section 2.2 herein. Said contribution is only to be distributed, in accordance with the terms of the Proposal, once the Creditors have duly approved the Proposal and the Approval has been obtained;

“**Subsequent Claims**” means the claims arising in respect to goods supplied, services rendered or other consideration given as and from the date of the filing of the Notice of Intention;

“**Subsequent Creditor**” means the holder of a Subsequent Claim;

“**Trustee**” means Richter Advisory Group Inc., the Trustee under the Notice of Intention and the Trustee named in the Proposal of the Companies;

“**Unsecured Claims**” means in respect of the Companies, the claims of the Unsecured Creditors including claims of every nature and kind whatsoever, whether due or not due for payment as of the date of the filing of the Notice of Intention as well as contingent or unliquidated claims arising out of any transaction entered into by one of the Companies prior to the date thereof;

“**Unsecured Creditor**” means a Creditor having an Unsecured Claim or a Landlords Claim;

2. **Purpose of the Proposal:**

2.1 On February 17, 2017, the Companies each filed a Notice of Intention. To facilitate the administration, and for that sole reason, the Court, on February 23, 2017 authorized the joint administration. In the same spirit and for the very same (and sole) reason, the Companies have filed a joint proposal.

2.2 As a result of the Court authorized and supervised solicitation process, and the transaction that resulted, each of the Companies has no known remaining assets. However, the Shareholder has offered offer to inject an aggregate amount of \$225,000.00 (the “**Shareholder’s Contribution**”) for the sole purpose of distributing said Shareholder’s Contribution to the Creditors other than HSBC Bank Canada and Freemark Apparel Holdings Inc. should the joint proposal be duly accepted by the Creditors and approved by the Court.

3. **Secured Claims:** The Secured Claims shall be paid in accordance with arrangements existing between the Companies and the holders of Secured Claims or as may be arranged between the Companies and the holders of Secured Claims. This Proposal is not made in respect of the Claims of HSBC Bank Canada and Freemark Apparel Holdings Inc., if any, and there shall be no distribution pursuant to the terms of this Proposal on account of any claims of either HSBC Bank Canda or Freemark Apparel Holdings Inc.
4. **Employee Claims:** Each employee which is in agreement with the Employee Claim Notice shall not be required to file a proof of claim and his (her) Proven Claim shall be deemed to be as set forth in the Employee Claim Notice, for voting and distribution purposes under the Proposal. Employees who do not agree with the amount of their claim as set forth in the Employee Claim Notice must complete and file their proof of claim in respect of their Claim,

prior to the first meeting of creditors if they wish to vote on the Proposal, together with any and all supporting documents, and a proper statement of account, which proof of claim shall be dealt with pursuant to the Act;

5. **Amounts:**

(a) owing to Her Majesty in right of Canada or a Province that could be subject to a demand under Section 224 (1.2) of the *Income Tax Act*, or under any substantially similar provision of provincial legislation, outstanding at the time of the filing of the Notice of Intention, will be paid in full within six (6) months after the Approval, as per the Act;

(b) owing to employees and former employees, that they would have been entitled to receive under Paragraph 136(1)(d) of the Act if the employer became bankrupt on the date of the filing of the Notice of Intention, as well as wages, salaries, commissions or compensation for services rendered after that date and before the Approval, will be paid in full immediately after the Approval as per the Act.

6. **Proposal Expenses and Subsequent Claims:** The Proposal Expenses and the Subsequent Claims shall be assumed by third parties and the Companies declare that this Proposal does not apply to the Proposal Expenses and the Subsequent Claims;

7. **Preferred Claims:** The payment of the Preferred Claims other than those referred to in Section 5(b) hereof will be paid in full in priority to all Unsecured Claims, thirty (30) days after the Approval;

8. **Distribution of the Shareholder's Contribution:** The Shareholder will remit to the Trustee, no later than ten (10) days after the Approval, the Shareholder's Contribution to be distributed by the Trustee as follows and in the following order:

(a.) in payment of the Secured Claims, as per Section 3 herein, if any;

(b.) in payment of all Proven Claims of the Preferred Claims of the Preferred Creditors, to be paid in accordance with Sections 5 and 7 above;

(c.) the balance of the Shareholder's Contribution, to be distributed to the Unsecured Creditors with a Proven Claim, in full and final settlement of their Unsecured Claims, without interest, as follows:

(1) the lesser of: (i) the amount of the Proven Claim of such Unsecured Creditor and (ii) \$1,000.00 (the "**First Level Distribution**") which amount, subject to paragraph d) below, shall be disbursed within (i) sixty (60) days after the Approval for all the Unsecured Creditors other than the Employee Creditors and (ii) fifteen (15) days of the receipt by the Trustee of the required governmental confirmations in respect of the Employee Creditors only;

(2) an amount equal to such Unsecured Creditor's pro rata share, calculated on the basis of the remaining amount of its Proven Claim, of any amount remaining in the Shareholder's Contribution after the distribution of all of the First Level Distribution amounts, and subject to paragraph d) below, to all Unsecured

Creditors (“**Second Level Distribution**”). The Second Level Distribution will be paid by the Trustee within sixty (60) days after the following:

- (i) within (i) sixty (60) days after the Approval for all the Unsecured Creditors other than the Employee Creditors and (ii) fifteen (15) days of the receipt by the Trustee of the required governmental confirmations in respect of the Employees Creditors only;
 - (d.) the distribution referred to above shall be net of any amount to be set aside by the Trustee while Claims are being determined, litigated or for any disputed Claim. The Trustee shall use its best judgment in the determination of any amount which should be set aside, and for which period. Once all Claims have been settled or adjudicated with a final judgment, any amount set aside pursuant to this paragraph d) shall be disbursed by the Trustee;
9. **Reviewable Transactions and Preferential Payments:** Conditionally upon the Approval, the statutory terms of Sections 95 to 101 of the Act and any provision of provincial legislation having a similar objective (including but not limited to Articles 1631 to 1636 of the *Civil Code of Quebec*) shall not apply, the whole pursuant to Section 101.1 of the Act;
 10. **Claims against directors:** In accordance with Section 50(13) of the Act, the Proposal herein made will constitute a compromise of claims against the present and past directors of the Companies (the “**Directors**”) that arose before the filing of the Notice of Intention and that relate to the obligations of the Companies where the directors are by law or otherwise liable in their capacity as directors for the payment of such obligations, and acceptance of the Proposal, upon Approval, will operate as a discharge in favour of such present and past directors with respect to such obligations. Nothing herein shall be interpreted as an acknowledgement of any liability or obligation of the directors of the Companies;
 11. **Release:** Upon the payment described in section 8 herein each of the Companies, the Directors and the Shareholder shall be released and discharged from any and all demands, claims, actions, law suits, debts, taxes, obligations to do anything, damages, judgments, judgment enforcement proceedings arising from any liability, obligation, demand or cause of action of any nature whatsoever, whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, that any Employee Creditors, Preferred Creditors or Unsecured Creditors would otherwise be entitled to assert based, in whole or in part, on any act or omission, contract, duty, responsibility, or obligation of any nature having arisen on the date of the Notice of Intention or previously thereto relating to the Claims, the conduct of the business of the Companies, this Proposal or the Companies’ proceedings under the Act, to the fullest extent permissible in law, and any such right resulting from any such act or omission, shall be forever waived and released (other than the right to enforce any of the Companies’ obligations under this Proposal or any related agreement), provided that nothing herein shall affect the right of any Creditor to recover any insurance proceeds or benefits under any contract pursuant to which such Creditor is an insured.
 12. **Deemed approval:** Each of the Unsecured Creditors with a Proven Claim equal to or less than \$1,000.00 shall be deemed to have voted in favour of the Proposal. Likewise, any employee that has not filed a proof of claim, **prior to the first meeting of creditors**, shall be

deemed to have voted in favour of the Proposal in an amount equal to the Employee Claim. Notwithstanding the foregoing, the Unsecured Creditors and the Employees described in the present clause may choose to vote against the Proposal in the context of the creditors' vote on the Proposal.

13. **Related Creditors:** Conditional upon the acceptance by its Creditors of the Proposal and to the approval thereof by the Court, the Related Creditors waive and renounce to (i) any right to prove in whole or in part any Related Creditor Claim they may have and (ii) any dividend that is or could be payable to them under the Proposal.
14. **Trustee:** The Trustee will be the Trustee under the Proposal and all monies payable under the Proposal will be paid over to the Trustee which will remit the dividends in accordance with the terms of the Proposal.

IN THE EVENT OF ANY DISCREPANCY BETWEEN THE ENGLISH AND THE FRENCH VERSION OF THIS PROPOSAL, THE ENGLISH VERSION WILL TAKE PRECEDENCE.

DATED AT MONTREAL, QUEBEC, this 21th day of July 2017.

**FREEMARK APPAREL BRANDS
INC.**

Per Howard Schneider
Name: Howard Schneider

**FREEMARK APPAREL BRANDS ESP
INC.**

Per Howard Schneider
Name: Howard Schneider

**FREEMARK APPAREL BRANDS
TEC INC.**

Per Howard Schneider
Name: Howard Schneider

**FREEMARK APPAREL BRANDS USA
INC.**

Per Howard Schneider
Name: Howard Schneider

-- Form 78 --
 Statement of Affairs (Business Proposal) 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 Proposal of
 Freemark Apparel Brands Inc
 of the of Mont-Royal
 in the Province of Quebec

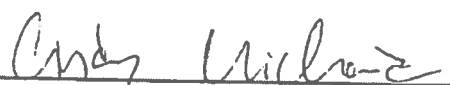
To the debtor:
 You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the filing of your proposal (or notice of intention, if applicable), on the 17th day of February 2017. When completed, this form and the applicable 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"	20,743,736.17
Balance of secured claims as per list "B"	0.00
Total unsecured creditors	20,743,736.17
2. Secured creditors as per list "B"	0.00
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	20,743,736.17
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	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	0.00
11. RRSPs, RRRIFs, 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	0.00
Deficiency	20,743,736.17

I, Howard Schnider, of the City of Montréal in the Province of Quebec, 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 Freemark Apparel Brands Inc. affairs on the 24th day of July 2017 and fully disclose all property of every description that is in Freemark Apparel Brands Inc. possession or that may devolve on Freemark Apparel Brands Inc. in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)
 before me at the City of Montréal in the Province of Quebec, on this 24th day of July 2017.


 Cindy M Michaud, Commissioner of Oaths
 For the Province of Quebec
 Expires April 12, 2018


 Howard Schnider



District de: Québec
 No division: 01 - Montréal
 No cour: 500-11-052107-170
 No dossier: 41-2219514

original modifié

-- FORMULAIRE 78 --
 Bilan - proposition déposée par une entité
 (paragraphe 49(2), alinéa 158d) et paragraphes 50(2) et 62(1) de la Loi)

Dans l'affaire de la proposition de
 Freemark Apparel Brands Inc
 de la ville de Montréal
 dans la province de Québec

Au débiteur :

~~Vous êtes tenu de remplir avec soin et exactitude le présent formulaire et les annexes applicables indiquant la situation de vos affaires à la date du dépôt de votre proposition (ou de votre avis d'intention) le 17 février 2017. Une fois rempli, ce formulaire et les listes annexées constituent votre bilan qui doit être vérifié sous serment ou par une déclaration solennelle.~~

PASSIF (tel que déclaré et estimé par l'officier)		ACTIF (tel que déclaré et estimé par l'officier)	
1. Créanciers non garantis: voir liste A	20,743,736.17	1. Inventaire	0.00
Équilibre de réclamations garantis: voir liste "B"	0.00	2. Aménagements	0.00
Créanciers non garantis total	20,743,736.17	3. Comptes à recevoir et autres créances: voir liste E	
2. Créanciers garantis: voir liste B	0.00	Bonnes	0.00
3. Créanciers privilégiés: voir liste C	0.00	Douteuses	0.00
4. Dettes éventuelles, réclamations de fiducie ou autres (voir liste D)pouvant être réclamées pour une somme de ...	0.00	Mauvaises	0.00
Total du passif	20,743,736.17	Estimation des créances qui peuvent être réalisées	0.00
Surplus	NIL	4. Lettres de change, billets à ordre, etc., voir liste F	0.00
		5. Dépôts en institutions financières	0.00
		6. Espèces	0.00
		7. Bétail	0.00
		8. Machines, outillage et installation	0.00
		9. Immeubles et biens réels: voir liste G	0.00
		10. Ameublement	0.00
		11. REER, FERR, Assurances-vie etc	0.00
		12. Valeurs mobilières(actions, obligations, débetures etc.	0.00
		13. Droits en vertu de testaments	0.00
		14. Véhicules	0.00
		15. Autres biens: voir liste H	0.00
		Si le débiteur est une personne morale, ajoutez :	
		Montant du capital souscrit	0.00
		Montant du capital payé	0.00
		Solde souscrit et impayé	0.00
		Estimation du solde qui peut être réalisé	0.00
		Total de l'actif	0.00
		Déficit	20,743,736.17

Je, Howard Schnider, de Montréal en la province de Québec, étant dûment assermenté (ou ayant déclaré solennellement) déclare que le bilan qui suit et les listes annexées sont, à ma connaissance, un relevé complet, véridique et entier de mes affaires en ce 24 juillet 2017, et indiquent au complet tous mes biens de quelque nature qu'ils soient, en ma possession et réversibles, tels que définis par la Loi.

ASSERMENTÉ (ou déclaré solennellement)
 devant moi le 24 juillet 2017, à Montréal en la province de Québec.

(signé)

 Cindy M Michaud, Commissaire à l'Assermentation
 Pour la province de Québec
 Expire le 12 avril 2018

(signé)

 Howard Schnider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	2K FINISHERS INC	8301 PARKWAY BLVD. VILLE D'ANJOU QC H1J 1M8	172,578.91	0.00	172,578.91
2	2STEPZAHEAD BV *	HOOGBOORDDREEF 73A 1101BB 2STEPZAHEAD B.V AMSERDAM THE NETHERLANDS --	14,971.37	0.00	14,971.37
3	5 SEASONS SHOWROOM *	116 - 695 PYLANT STREET ATLANTA GA 30306 USA	0.00	0.00	0.00
4	AARON MIECHKOTA	203 - 6605 RUE HOCHELAGA MONTREAL QC H1N 1X8	4,881.25	0.00	4,881.25
5	ABZ INSURANCE	200-4098 RUE STE-CATHERINE O. Westmount QC H3Z 1P2	0.00	0.00	0.00
6	AGENCE DE MANNEQUIN MONTAGE INC	400 - 3451 ST. LAURENT MONTREAL QC H4P 2T6	1,379.70	0.00	1,379.70
7	ALBERTA MENS WEAR ASSOCIATION	P.O. BOX 66037 HERITAGE Edmonton AB T6J 6T4	0.00	0.00	0.00
8	ARROW MARKETING	15 MCLAREN AVENUE Cambridge ON N1R 8K9	4,570.17	0.00	4,570.17
9	ASCENSEURS SUPERIEUR INC.	1029 RUE DU VIGER Terrebonne QC J6W 6B6	735.87	0.00	735.87
10	ASMARA INTERNATIONAL LTD.*	UNIT 8B, TONG YUEN FACTORY BUILDING 505 CASTLE PEAK ROAD LAI CHI KOK, KOWLOON HONGKONG --	2,049.55	0.00	2,049.55
11	ASTRAL MEDIA OUTDOOR, L.P.	1600-1800 MCGILL COLLEGE MONTREAL QC H3A 3J6	121,969.31	0.00	121,969.31
12	ASTRAL MEDIA RADIO GP	1717 RENE-LEVESQUE BLVD EAST MONTREAL QC H2L 4T9	5,200.32	0.00	5,200.32
13	ATRADIUS COLLECTIONS LIMITED	1430-1 ROBERT SPECK PKWY MISSISSAUGA ON L4Z 3M3	0.00	0.00	0.00
14	BCIMC REALTY CORPORATION	1600-925 WEST GEORGIA ST. Vancouver BC V6C 3L2	363,094.39	0.00	363,094.39
15	BCIMC REALTY CORPORATION	1600-925 WEST GEORGIA ST. Vancouver BC V6C 3L2	5,849.16	0.00	5,849.16
16	BELL CANADA	CASE POSTALE 8712 SUCC. CENTRE-VILLE MONTREAL QC H3C 3P6	1,095.35	0.00	1,095.35
17	BENCH LIMITED	ARDWICK GREEN NORTH TANZARO HOUSE MANCHESTER, ENGLAND M12 6FZ --	0.00	0.00	0.00
18	BENCH LTD *	TANZARO HOUSE ARDWICK GREEN NORTH MANCHESTER, M12 6FZ ENGLAND --	0.00	0.00	0.00
19	BRILLIANT SIGN DESIGN	256 - 5475 PARE STREET MONTREAL QC H4P 1P7	802.30	0.00	802.30
20	BUNZL RETAIL *	LAMPLIGHT WAY, AGECROFT COMMERCE PARK SWINTON MANCHESTER UK - M27 8UJ	6,066.75	0.00	6,066.75
21	C&O APPAREL INC.	3788 NORTH FRASER WAY BURNABY BC V5J 5G1	563,720.84	0.00	563,720.84
22	CAFE GRAN SASSO	4830 COTE VERTU O. VILLE SAINT LAURENT QC H4S 1J9	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
23	CANADA POST CORPORATION	2701 RIVERSIDE DR. OTTAWA ON K1A 1L7	13,603.66	0.00	13,603.66
24	CANADA REVENUE AGENCY - SALES TAXES Attn: MICHAEL LOPES	305 BOUL. RENE-LEVESQUE O. MONTREAL QC H2Z 1A6	236,691.24	0.00	236,691.24
25	CANPAR TRANSPORT L.P.	102-201 WEST CREEK BLVD Brampton ON L6T 0G8	21,641.63	0.00	21,641.63
26	CASABAWA IMPORTS INC	8900 AV DU PARC MONTREAL QC H2N 1Y8	14,793.83	0.00	14,793.83
27	CATCRES HOLDINGS INC.	1000 - 1255 PEEL STREET MONTRAL QC H3B 2T9	138,147.88	0.00	138,147.88
28	CATEGORY 5 IMAGING	1062 COOKE BOULEVARD BURLINGTON ON L7T 4A8	30,534.84	0.00	30,534.84
29	CHANGSHU RICH-WEAR*	E-COMMERCE ZONE, NO.88 TAOSHAN ROAD, CHANGSHU JIANGSU, CHINA, 215500 -	1,330.90	0.00	1,330.90
30	CITY OF CALGARY	PO BOX 2405 STN M 800 MACLEOD TRAIL SE Calgary AB T2P 3L9	1,150.30	0.00	1,150.30
31	CITY OF EDMONTON	PO BOX 2670 Edmonton AB T5J 2G4	0.00	0.00	0.00
32	CITY PALLETS	1640 BONHILL RD. UNIT # 10 - 11 Mississauga ON L5T 1C8	853.69	0.00	853.69
33	CLEAN SHINE	351 AVENUE RAIMBAULT Pointe-Claire QC H9R 5V1	1,827.00	0.00	1,827.00
34	CLEAR CHANNEL	1901 - 250 YONGE STREET Toronto ON M5B 2L7	33,155.98	0.00	33,155.98
35	CLOUD NYNE INC.*	1204 - 209 WEST 38TH STREET NEW YORK NY 10018 USA	0.00	0.00	0.00
36	COFACE, BANKRUPTCY COLLECTIONS Attn: AMY SCHMIDT	50 MILLSTONE RD, BLDG 100 SUITE 360 East Windsor NJ 08520 USA	0.00	0.00	0.00
37	COPIDATA	450 RUE WRIGHT ST. LAURENT QC H4N 1M6	4,205.95	0.00	4,205.95
38	CORAL SERVICES	1335 ROCKWOOD DRIVE Kingston ON K7P 2M8	2,718.32	0.00	2,718.32
39	CORMACK RECRUITMENT	600-1285 WEST BROADWAY Vancouver BC V6H 3X8	8,662.50	0.00	8,662.50
40	CORP. OF THE CITY OF NEW WESTMINSTER	511 ROYAL AVENUE NEW Westminster BC V3L 1H9	0.00	0.00	0.00
41	CROMBIE DEVELOPMENTS LTD	200-610 EAST RIVER ROAD NEW GLASGOW NS B2H 3S2	382,676.10	0.00	382,676.10
42	D.O.D. TRANSPORT INC.	9189 SAGUENAY ST. LEONARD QC H1R 2M5	5,636.08	0.00	5,636.08
43	DAMA CONSTRUCTION	117 AVE LINSAY Dorval QC H9P 2S6	189,825.34	0.00	189,825.34
44	DAVID KIRSCH FORWARDER	600-185 DORVAL AVE. Dorval QC H9S 5J9	28,117.28	0.00	28,117.28
45	DE LAGE LANDEN FINANCIAL SERVICES CANADA INC.	3450 SUPERIOR COURT, UNIT 1 OAKVILLE ON L6L 0C4	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
46	DELMAR INTERNATIONAL INC.	10636 COTE DE LIESSE MONTREAL QC H8T 1A5	0.00	0.00	0.00
47	DEMAC MEDIA	300 - 71 KING STREET EAST Toronto ON M5C 1G3	158,736.88	0.00	158,736.88
48	DENIS OFFICE SUPPLIES AND FURNITURES	2990 BOUL. LE CORBUSIER Laval QC H7L 3M2	0.00	0.00	0.00
49	DLL FINANCIAL SOLUTIONS Attn: MARCO JACUTA	C/O M JACUTA, DE LAGE LANDEN 1 - 3450 SUPERIOR COURT OAKVILLE ON L6L 0C4	0.00	0.00	0.00
50	DOGREE FASHIONS INC.*	3205 CHEMIN BEDFORD MONTREAL QC H3S 1G3	55,351.62	0.00	55,351.62
51	DULCEDO MANAGEMENT	200-438 RUE MCGILL MONTREAL QC H2Y 2G1	17,184.16	0.00	17,184.16
52	DYNAMIC BUSINESS FORMS	227 BLUE HAVEN DDO QC H9G 2N6	0.00	0.00	0.00
53	EASTMAN EXPORT GLOBAL CLOTHING *	PITCHAMPALAYAM PUDUR 5/591, SRI LAKSHMI NAGAR TIRUPUR-641 603 INDIA -- INDIA	0.00	0.00	0.00
54	EBATES CANADA, INC.*	805-90 EGLINTON AVE EAST Toronto ON M4P 2Y5	0.00	0.00	0.00
55	EMBALLAGES KUSH-PACK INC.	5757 BOUL THIMENS VILLE SAINT LAURENT QC H4R 2H6	3,766.14	0.00	3,766.14
56	EMPLOYEES	5640 RUE PARE MOUNT ROYAL QC H4P 2M1	214,523.00	0.00	214,523.00
57	ESPRIT EUROPE GmbH	ESPRIT-ALLEE, 40882 RATINGEN, GERMANY -- GERMANY	0.00	0.00	0.00
58	ESPRIT INTERNATIONAL	1370 BROADWAY, 14 FLOOR NEW YORK NY 10018 USA	56,081.38	0.00	56,081.38
59	ESPRIT REGIONAL DISTRIBUTION LIMITED *	43/F ENTERPRISE SQUARE THREE 39 WANG CHIU ROAD KOWLOON BAY, HONGKONG --	118,097.72	0.00	118,097.72
60	ESPRIT WHOLESALÉ GmbH	ESPRIT ALLEE RATINGEN 40082 GERMANY	184,313.95	0.00	184,313.95
61	ESSEX POWERLINE CORPORATION	3 - 2730 HIGHWAY OLDCASTLE ON N0R 1L0	0.00	0.00	0.00
62	EXECUTIVE MAT SERVICE B.C. LTD.	6 -20113 - 92ND AVENUE LANGLEY BC V1M 3A5	427.72	0.00	427.72
63	FED EXPRESS CANADA LTD	P.O. BOX 4626 TORONTO STN A Toronto ON M5W 5B4	0.00	0.00	0.00
64	FEDERAL EXPRESS CANADA LTD (ESPRIT)	P.O. BOX: 4626 TORONTO STN A Toronto ON M5W 5B4	112,613.11	0.00	112,613.11
65	FIBRENOIRE INTERNET Attn: Jan-Érik Lavoie	320 - 550, AV BEAUMONT MONTREAL QC H3N 1V1	0.00	0.00	0.00
66	FINELINE TECHNOLOGIES INC. *	P.O. BOX: 921933 Norcross GA 30010 USA	8,354.77	0.00	8,354.77
67	FOLIO MONTREAL	295 DE LA COMMUNE OUEST MONTREAL QC H2Y 2E1	28,341.34	0.00	28,341.34
68	FORTIS BC - NATURAL GAS	PO BOX 6666 STN TERMINAL Vancouver BC V6B 6M9	1,768.05	0.00	1,768.05

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
69	FREEMARK APPAREL BRANDS GROUP INC.	5640 RUE PARÉ MONTREAL QC H4P 2M1	1,560,801.95	0.00	1,560,801.95
70	FRESHA CONSTRUCTION	431 AVENUE PINE BEACH Dorval QC H9S 2X2	37,021.31	0.00	37,021.31
71	FRESHA CONSTRUCTION INC.	11-431 AVE PINE BEACH Dorval QC H9S 2X2	0.00	0.00	0.00
72	FUZE HR SOLUTIONS INC.	250-333 DECARIE BLVD MONTREAL QC H4N 3M9	38,827.13	0.00	38,827.13
73	FUZHOU GARMENTS*	2#3 (YUAN CHANGZHEN ZHUBAO) HOUSHAN, MINHOU FUZHOU, CHINA -	2,991.61	0.00	2,991.61
74	G & G SALES AGENCY	295 - 1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
75	G.L. SMITH PLANNING & DESIGN INC.	229 SHEPPARD AVE. WEST Toronto ON M2N 1N2	15,130.06	0.00	15,130.06
76	GAINFUL GROUP LIMITED *	UNIT 2209, 22/F., WU CHUNG HOUSE 213 QUEENS ROAD EAST WANCHAI HONG KONG - -	40.14	0.00	40.14
77	GARDA	1390 BARRE STREET MONTREAL QC H3C 1N4	58,934.20	0.00	58,934.20
78	GLOBAL HANGERS INC	UNIT C - 9600 RUE IGNACE Brossard QC J4Y 2R4	918.81	0.00	918.81
79	GROUPE DE SECURITE GARDA SENC	1390 RUE BARRE MONTREAL QC H3C 1N4	3,909.49	0.00	3,909.49
80	HALO METRICS INC.	183-21300 GORDON WAY Richmond BC V6W 1M2	7,659.08	0.00	7,659.08
81	HANGZHOU BODA GROUP*	C/O: HONGKONG BODA GOURP GROUP CO., LTD. 1501-1508 MILLENNIUM CITYS (APM) 418 KWUN TONG ROAD, KWUN TONG KOWLOON, HONG KONG -	1,636.90	0.00	1,636.90
82	HEADCOUNT	9419 - 20TH AVENUE NW Edmonton AB T6N 1E5	27,456.82	0.00	27,456.82
83	HERSHY WEINBERG SALES INC.	104-160 TYCOS DRIVE Toronto ON M6B 1W8	0.00	0.00	0.00
84	HOLIDAY GROUP INC.	4875 BOUL. DES GRANDES-PRAIRES ST-LEONARD QC H1R 1X4	54,383.18	0.00	54,383.18
85	HORTON BERNER FASHION GROUP	195-1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
86	HYDRO OTTAWA	PO BOX 4483 STATION A Toronto ON M5W 5Z1	0.00	0.00	0.00
87	HYDRO QUEBEC	C.P. 270 SUCC YOUVILLE MONTREAL QC H2P 2V4	8,762.85	0.00	8,762.85
88	HYPE ONE.COM LTD	400 - 1235 BAY STREET Toronto ON M5R 3K4	1,243.00	0.00	1,243.00
89	IBC (INTERNATIONAL BAR CODE SERVICES INC.)	121-433 CHABANEL O MONTREAL QC H2N 2J3	269.62	0.00	269.62
90	IDEON PACKAGING	11251 DYKE ROAD RICHMOND BC V7A 0A1	2,749.16	0.00	2,749.16

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
91	IMPRIMERIE BCSS INC.	100-9800 MEILLEUR MONTREAL QC H3L 3J4	505.89	0.00	505.89
92	ING BANK (US) *	VAN HENNAERTWEG 8 GARCIA BV 2952 CA ALBLASSERDAM, THE NETHERLANDS -	467,476.01	0.00	467,476.01
93	INNOVATIVE SYSTEMS, LLC *	125-23382 MILL CREEK DR LAGUNA HILLS CA 92653 USA	0.00	0.00	0.00
94	ITC LIMITED*	BLOCK B, 14/F HIGH WIN FACTORY BUILDING, 47 HOI YUEN ROAD KWUN TONG HLN, HONG KONG -	205.70	0.00	205.70
95	IVANHOE CAMBRIDGE II INC.	300 - 95 WELLINGTON STREET WEST TORONTO ON M5J 2R2	2,109,357.05	0.00	2,109,357.05
96	IVANHOE CAMBRIDGE INC. - TSAWWASSEN MILLS	TSAWWASSEM MILLS MANAGEMENT OFFICE 5000 CANOE PASS WAY TSAWWASSEN BC V4M 0B3	0.00	0.00	0.00
97	JERRY COHEN FORWARDERS LIMITED	5203 FAIRWAY LACHINE QC H8T 3K8	265.59	0.00	265.59
98	JIANGSU SAINTY*	ROOM 304 BUILDING C, 21 SOFTWARE AVENUE NANJING, CHINA, 210012 -	2,679.88	0.00	2,679.88
99	JIANGSU SKYRUN WUXI CO.LTD *	28 FLOOR, 88 XIANQUAN EAST ST. WUXI,JIANGSU CHINA -- CHINA	0.00	0.00	0.00
100	JINNAT APPARELS LTD *	SARDAGONJ KASHIMPUR GAZIPUR-1349, BANGLADESH --	0.00	0.00	0.00
101	JOURNAL DECLARATION	8061 RUE ST. HUBERT MONTREAL QC H2R 2P4	517.39	0.00	517.39
102	KESTENBERG SIEGAL LIPKUS LLP	65 GRANBY ST. Toronto ON M5B 1H8	0.00	0.00	0.00
103	KOH BRAND LTD. *	FARNCOMBE ROAD, WORTHING WEST SUSSEX BN11 2BW UK --	5,667.01	0.00	5,667.01
104	L FASHION PTE LTD *	10 RAEBURN PARK, NO.3-08 BLOCK A SINGAPORE 088702 --	0.00	0.00	0.00
105	L'EQUIPE DAIGLE LAROUCHE	R03-555 CHABANEL O. MONTREAL QC H2N 2H7	0.00	0.00	0.00
106	LES DISTRIBUTIONS BERSA INC.	2320 RUE BEAUZELE St. Laurent QC H4K 2R7	0.00	0.00	0.00
107	LES PRODUCTIONS GRAPH X INC.	2170 AV. CHARLAND MONTREAL QC H1Z 1B1	17,128.50	0.00	17,128.50
108	LF FASHION PTE LTD. *	NO.3-08 BLOCK A 10 RAEBURN PARK SINGAPORE 088702 --	0.00	0.00	0.00
109	LIVEFREE SHOWROOM *	2013 WARFIELD AVE REDONDO BEACH CA 90278 USA	0.00	0.00	0.00
110	LUXELIFE	6J-8 ROSEBANK DRIVE Toronto ON M1B 5Z3	0.00	0.00	0.00
111	MACINTYRE COMMUNICATIONS	3504 - 70 DISTILLERY LANE Toronto ON M5A 0E3	27,642.84	0.00	27,642.84
112	MEDIA TRANSCONTINENTAL S.E.N.C.	300-400 AV. SAINTE CROIX E. ST-LAURENT QC H4N 3L4	8,881.83	0.00	8,881.83

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
113	METRO / BCMAC	103 - 1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
114	METRO CUSTOMS BROKERS INC.*	4300 JEAN TALON OUEST MONTREAL QC H4P 1W3	0.00	0.00	0.00
115	MEYKING ENTREPRISE INC	228 - 5475 PARÉ STREET MONT-ROYAL QC H3P 1P7	1,085.08	0.00	1,085.08
116	MINISTRY OF FINANCE - SASKACHEWAN	PO BOX 200 Regina SK S4P 2Z6	0.00	0.00	0.00
117	MINTZ GLOBAL SCREENING INC.	200-1303, WILLIAM MONTREAL QC H3C 1R4	0.00	0.00	0.00
118	MIRABEL OUTLET CTRE GEN. PARTNERSHIP	PO BOX 15627 STATION A Toronto ON M5W 1C1	0.00	0.00	0.00
119	MOMENTIS SYSTEMS INC	250-5500 ROYALMOUNT AVE MONTREAL QC H4P 1H7	0.00	0.00	0.00
120	MORGUARD	800 - 55 CITY CENTRE DRIVE MISSISSAUGA ON L5B 1M3	391,216.33	0.00	391,216.33
121	MTS INC.	BOX 7500 Winnipeg MB R3C 3B5	0.00	0.00	0.00
122	MULTI BAG IMPORTS INC	200 - 5653 PARE MONTREAL QC H4P 1S1	67,414.44	0.00	67,414.44
123	MULTI BAG IMPORTS INC. US*	200-5653 PARE MONTREAL QC H4P 1S1	34,871.13	0.00	34,871.13
124	MY PRINTER.CA	2155 RUE VINCENT MONTREAL QC H4M 1M6	8,235.14	0.00	8,235.14
125	NATIONAL PROJECTS	222 CROCUS DRIVE Toronto ON M1R 4T7	113,744.96	0.00	113,744.96
126	NBS-USD *	9315 TRANS CANADA ST-LAURENT QC H4S 1V3	0.00	0.00	0.00
127	NEW ACCESSORIES GROUP LTD *	THE OLD BARN LEDGER FARM FOREST GREEN RD FIFIELD, BERKS, 2L62NR UK -- UK	0.00	0.00	0.00
128	NEWFORM DISPLAY INC.	2250, 46TH AVENUE Lachine QC H8T 2P3	14,968.59	0.00	14,968.59
129	NEXT CANADA (3790142 CANADA INC.) Attn: KATRINE MONAGHAN	2029-777 RICHMOND ST. W. Toronto ON M6J 0C2	0.00	0.00	0.00
130	NINGBO DYON IMP. & EXP*	72-106 GONGMAO YI RD. 315171 JISHIGANG, NINGBO, CHINA -	5,628.72	0.00	5,628.72
131	NKPR INC.	100-312 ADELAIDE STREET W. Toronto ON M5V 1R2	34,184.02	0.00	34,184.02
132	NO BETTER SERVICE	9315 TRANS-CANADA HWY VILLE ST. LAURENT QC H4S 1V3	7,955.73	0.00	7,955.73
133	OLIAN INDUSTRIAL CO. LTD. *	201HSIN HSIAO ROAD TAINAN, TAIWAN --	20,119.70	0.00	20,119.70
134	OMNIBRAND LIMITED *	13/F., PAT TAT INDUSTRIAL BUILDING 1 PAT TAT STREET SAN PO KONG, KOWLOON, HONGKONG --	23,692.29	0.00	23,692.29
135	OMNITRANS (ESP)	4300 JEAN TALON O. MONTREAL QC H4P 1W3	5,892.14	0.00	5,892.14

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
136	OMNITRANS (US) *	4300 JEAN TALON W MONTREAL QC H4P 1W3	35,441.90	0.00	35,441.90
137	OMNITRANS INC	4300 JEAN TALON O. MONTREAL QC H4P 1W3	5,225.03	0.00	5,225.03
138	OPTRUST RETAIL INC. - WINDSOR CROSSING	C/O BENTALL KENNEDY (CANADA) 785 WONDERLAND ROAD S London ON N6K 1M6	7,742.09	0.00	7,742.09
139	OUTFRONT MEDIA CANADA LP	377 HORNER AVE Toronto ON M8W 1Z6	336,051.38	0.00	336,051.38
140	OUTGROWTH LTD	534-250A EGLINTON AVE EAST Toronto ON M4P 1K0	4,633.00	0.00	4,633.00
141	OUTSOURCED PROGRAM MANAGEMENT	4990 JEAN TALON W MONTREAL QC H4P 1W9	61,499.50	0.00	61,499.50
142	OXFORD	ROYAL BANK PLAZA, NORTH TOWER 900 - 200 BAY STREET TORONTO ON M5J 2J2	872,690.65	0.00	872,690.65
143	PARADIGM LEATHER*	PLT NO.#194, SECTOR-6, IMT MANESAR, GURGAON HARYANA-122050, INDIA -	769.87	0.00	769.87
144	PATTISON OUTDOOR ADVERTISING LP	500 - 2700 MATHESON BLVD. E W TOWER Mississauga ON L4W 4V9	2,586.94	0.00	2,586.94
145	PAULINA RICHARDS	3448 D'IBERVILLE MONTREAL QC H2K 3E2	5,782.04	0.00	5,782.04
146	PEREGRINE PLASTICS LTD	313 PRODUCTION WAY BURNABY BC V5A 3H1	69,591.45	0.00	69,591.45
147	PRESTIGE RECRUITMENT	1800 - 1010 SHERBROOKE W MONTREAL QC H3A 2R7	14,946.76	0.00	14,946.76
148	PRIMARIS MANAGEMENT INC.	500 - 3625 ST DUFFERIN TORONTO ON M3K 1N4	77,443.11	0.00	77,443.11
149	PRODUCTION SWAT INC.	1061 RUE MARTIAL Laval QC H7P 1E4	387,251.28	0.00	387,251.28
150	PRODUITS COM TECH INC.	1375 BERGAR LAVAL QC H7L 4Z7	1,614.25	0.00	1,614.25
151	PROFORMA CANADA INC	8-400 STEELES AVE.E.SUITE 319 Brampton ON L6W 4T4	4,868.85	0.00	4,868.85
152	PROGRESS LUV2PACK	20 TANGIERS ROAD Toronto ON M3J 2B2	51,440.48	0.00	51,440.48
153	PT FOREVER GARMINDO * Attn: MR. RAGHU SHETTY	JL RAYA BANJARAN JAWA BARAT -- INDONESIA	0.00	0.00	0.00
154	PT INDOMATRA BUSANA JAYA Attn: MR. STEVE HONG	(for labels purpose only) JL. H. DIMUN NO. 9 KP, SIDAMUKTI SUKAMAJU, CILODONG DEPOK 16145 DePOK 16415 INDONESIA	3,257.68	0.00	3,257.68
155	PT PANTJATUNGGAL KNITTING MILL * Attn: MRS. FELICIA TEOFANI	JL. SIMONGAN NO.98, SEMARANG 50148, CENTRAL JAVA JAVA 50148 INDONESIA	147,103.40	0.00	147,103.40
156	PT PEVALI GROUP INTERNATIONAL Attn: PETER LUND	(for labels purpose only) JL. KP. PULO ARMIN B NO. 11, KEL. BARANANGSIANG BOGOR TIMUR 16143 INDONESIA	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 - Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
157	PT. ASIA PENTA GARMENT*	JL.MEKAR MULYA KAV.11 BANDUNG 40613, INDONESIA - - INDIA	0.00	0.00	0.00
158	PT. RICKY PUTRA GLOBALINDO. TBK * Attn: MR. EFENDI LEE	TARIKOLOT, CITEREUP BOGOR, KABUPATEN BOGOR JL.INDUSTRI no. 54 JAWA BARAT, INDONESIA - - INDONESIA	83,665.11	0.00	83,665.11
159	PT. UNI KYUNG SEUNG INTERNATIONAL * Attn: MRS. DEBBY KIM	KAWASAN BERIKAT, NUSANTARA B1 KBN CAKUNG CILINCING JL.SUMATRA BLOK D.17 JAKARTA UTARA 14140 INDONESIA 14140 INDONESIA	8,529.36	0.00	8,529.36
160	PUROLATOR COURIER LTD.	ETOBICOKE POSTAL STATION A P.O. BOX 1100 Etobicoke ON M9C 5K2	334,730.00	0.00	334,730.00
161	Q COLLECTION PTE LIMITED *	NO.12-1, UNITED SQUARE 101 THOMPSON ROAD SINGAPORE 307591 - -	0.00	0.00	0.00
162	QINGDAO V-DESIGN*	ROOM 1116,BUILDING B,WANDA PLAZA,NO.33 LIAN YUN GANG ROAD, QINGDAO, CHINA -	249.99	0.00	249.99
163	RCI ENVIRONNEMENT INC.	9501 BOUL RAY LAWSON Anjou QC H1J 1L4	0.00	0.00	0.00
164	REBOX	601 STINSON St. Laurent QC H4N 2E1	0.00	0.00	0.00
165	RECEIVER GENERAL FOR CANADA	4695, BOUL. DE SHAWINIGAN-SUD Shawinigan QC G9P 5H9	748,581.73	0.00	748,581.73
166	RECRUTEMENT PRESTIGE Attn: DOMINIQUE VALLIÈRES	1 PLACE VILLE-MARIE MONTREAL QC H3B 4M4	0.00	0.00	0.00
167	REMCO	4565 HICKMORE St. Laurent QC H4T 1S5	3,107.25	0.00	3,107.25
168	RIOCAN HOLDINGS	500 - 2300 YONGE ST. , PO BOX 2386 TORONTO ON M4P 1E4	7,083.70	0.00	7,083.70
169	RMB EXTERMINATION INC.	477 BOUL DES LAURENTIDES PONT VIAUVAL QC H7G 2V2	0.00	0.00	0.00
170	ROGERS	2645 RUFUS ROCKHEAD, CP 11442 MONTREAL QC H3C 5J2	9,198.00	0.00	9,198.00
171	ROGERS MEDIA	1 MOUNT PLEASANT RD, 5TH FL Toronto ON M4Y 2Y5	0.00	0.00	0.00
172	RUBAN MICRO	1985 LUCIEN THIMENS VILLE ST. LAURENT QC H4R 1K8	8,675.68	0.00	8,675.68
173	SANIYO*	24 BRILLIANCE COURT, HILLGROVE VILLAGE DISCOVERY BAY, HONG KONG -	232.95	0.00	232.95
174	SASK. MEN'S APPAREL CLUB INC.	P.O. BOX: 8778 Saskatoon SK S7K 6S5	0.00	0.00	0.00
175	SASKTEL	PO BOX 2121 Regina SK S4P 4C5	0.00	0.00	0.00
176	SCOTCH & SODA	JACOBUS SPIJKERDREEF 20-24, 2132 PZ HOOFDDORP.NETHERLANDS - -	1,961,861.67	0.00	1,961,861.67
177	SECURITAS CANADA LIMITED	400 - 235 YOURLAND BLVD North York ON M2J 4Y8	3,114.00	0.00	3,114.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 - Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
178	SENSORMATIC CANADA, INC	2815 MATHESON BLVD EAST Mississauga ON L4W 5J8	17,390.05	0.00	17,390.05
179	SENTINEL ALARM	610-6600 COTE DES NEIGES MONTREAL QC H3S 2A9	0.00	0.00	0.00
180	SERVICORP	10-8600 BOUL. DECARIE VILLE MONT-ROYAL QC H4P 2N2	3,450.70	0.00	3,450.70
181	SHANGHAI NEW CENTURY INT'L TRADING CO.,LTD *	HENGRUI INTERNATIONAL PLAZA, 560 ZHANGYANG RD. 1601-1602, WEST TIWER IGING FIBG HENG PUDONG, SHANGHAI 200122 CHINA	246,551.05	0.00	246,551.05
182	SHAW CABLES SYSTEMS GP	630-3RD AVENUE SW Calgary AB T2P 4L4	0.00	0.00	0.00
183	SHRED-IT INTERNATIONAL ULC	5000 THIMENS BLVD ST LAURENT QC H4R 2B2	689.79	0.00	689.79
184	SIGNAL SECURITY	7735 ST.LAURENT MONTREAL QC H2R 1X1	36,964.84	0.00	36,964.84
185	SIMONS *	225 WEST WASHINGTON STREET INDIANAPOLIS IN 46204 USA	102,425.89	0.00	102,425.89
186	SINO STAR INDUSTRIAL LTD. *	RM 34,UNIT B,2/F.ON DAK INDUSTRIAL BUILDING NO.2-6 WAH SING STREET KWAI CHUNG, N.T. HK -	1,420,083.20	0.00	1,420,083.20
187	SMART REIT	200 - 700 APPLEWEEK CRES. VAUGHAN ON L4K 5X3	25,698.13	0.00	25,698.13
188	SQUARE FASHIONS *	H.O.SQUARE CENTRE 48 MOHAKHALI C/A DHAKA-1212, BANGLADESH - -	0.00	0.00	0.00
189	SREE SANTOSH GARMENTS *	SHASTRI NAGAR ANGERIPALAYAM ROAD 52/3, FULCHAND STREET TIRUPUR, INDIA 641602 --	68,523.84	0.00	68,523.84
190	STAPLES	PO BOX 11714 SUCC. CENTRE-VILLE MONTREAL QC H3C 6M6	1,246.92	0.00	1,246.92
191	STICKY MEDIA	1050 PACIFIC AVE. Lachine QC H8S 2R2	570,584.50	0.00	570,584.50
192	STINGRAY360	730 RUE WELLINGTON MONTREAL QC H3C 1T4	49,310.38	0.00	49,310.38
193	STUDENT PRICE CARD	1 - 999 EDGELEY BLVD VAUGHAN ON L4K 5Z4	1,911.77	0.00	1,911.77
194	SUZHOU JISHENG GARMENTS CO. LTD. *	NO.1777 ZHONGSHAN SOUTH ROAD WUJIANG CITY, JIANGSU, CHINA - -	0.00	0.00	0.00
195	SWEATER GARMENT (HK) LIMITED *	UNIT 3-5,3/FL FABRICO IND'L,BLDG. 78-84 KWAI CHEONG RD KWAI CHUNG, NEW TERR. HONGKONG - -	17,814.85	0.00	17,814.85
196	SWEATER GARMENT*	UNIT 3-5, 3/F, FABRICO IND'L BLDG., 78-84 KWAI CHEONG ROAD, KWAI CHUNG N.T., HONG KONG -	6,555.98	0.00	6,555.98
197	T&A SHOWROOM *	400 - 824 S. LOS ANGELES ST. LOS ANGELES CA 90014 USA	0.00	0.00	0.00
198	TAI ERH ENTERPRISE *	NO. 201, XINXIAO RD, SOUTH DISTRICT TAIWAN 702 -	0.00	0.00	0.00

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
199	TECHNI-CENTRE	1867 BOUL DES LAURENTIDES LAVAL QC H7M 2P8	2,844.62	0.00	2,844.62
200	TECHNIRACK	5455 RAMSAY ST. HUBERT QC J3Y 2S3	20,138.28	0.00	20,138.28
201	TELUS	PO BOX 7575 VANCOUVER BC V6B 8N9	0.00	0.00	0.00
202	TEMPLETON DOC LTD PARTNERSHIP	V8201 STATION TERMINAL VANCOUVER BC V6B 6N3	0.00	0.00	0.00
203	TEMPO	509 LINDBERGH STREET LAVAL QC H7P 2N8	2,433.06	0.00	2,433.06
204	TERPAC PLASTICS INT'L INC.	11600 ALBERT-HUDON MONTREAL QC H1G 3K2	7,727.47	0.00	7,727.47
205	THE CADILLAC FAIRVIEW CORPORATION	500 - 20 QUEEN STREET W. TORONTO ON M5H 3R4	3,430,777.96	0.00	3,430,777.96
206	THE HARTFORD *	PO BOX 660916 DALLAS TX 752 66-0916 USA	889.46	0.00	889.46
207	THE KINGTEX CORPORATION *	18F 91 ROOSEVELT RD SEC 2 TAIPEI TAIWAN --	183.63	0.00	183.63
208	THE NORTHEAST GROUP INC.*	12 NEPCO WAY PLATTSBURGH NY 12903 USA	0.00	0.00	0.00
209	TIS PERSONNEL	1005-5000 RUE BUCHANSUITE MONTREAL QC H4P 1T2	63,689.43	0.00	63,689.43
210	TNL GLOBAL INC. *	726 E. MAIN ST., STE F-260 LEBANON OH 45036-1900 USA	0.00	0.00	0.00
211	TRAVELSTYLE (HK) LTD, *	8/F., 51 BEDFORD ROAD TAI KOK TSUI, KOWLOON, HONGKONG --	15,535.63	0.00	15,535.63
212	TRUE CROWD PLEASERZ ENTERTAINMENT INC	540 LAURIER CRESCENT PICKERING ON L1V 4P9	8,136.50	0.00	8,136.50
213	TRUE INC.*	PO BOX 1517 NEW YORK NY 10021 USA	0.00	0.00	0.00
214	UNO DIGITAL SCREEN PRESS LTD.	135-5751 CEDARBRIDGE WAY RICHMOND BC V6X 2A8	652.40	0.00	652.40
215	UPS CANADA LTD.	P.O. BOX 2127 CRO Halifax NS B3J 3B7	314.59	0.00	314.59
216	UTILITIES KINGSTON	PO BOX 790 KINGSTON ON K7L 4X7	0.00	0.00	0.00
217	V&H SOURCING LTD*	OLD VICARAGE COTTAGE LYMINSTER ROAD, LYMINSTER, LITTLEHAMPTON, LITTLEHAMPTON, WEST SUSSEX, ENGLAND, BN17 7QF, UK -	2,345.26	0.00	2,345.26
218	VICINITY FASHION AGENTS	170-1951 GLEN DRIVE Vancouver BC V6A 4J6	0.00	0.00	0.00
219	WEST EDMONTON MALL PROPERTY INC.	3000 - 8882, 170ST. NW EDMONTON AB T5T 4J2	813,346.43	0.00	813,346.43
220	WORK SAFE - NS	C/O CANADA REVENUE AGENCY TECH 875 HERON RD OTTAWA ON K1A 1B1	0.00	0.00	0.00
221	WORK SAFE BC	PO BOX 9600 STN TERMINAL VANCOUVER BC V6B 5J5	2,465.46	0.00	2,465.46

24-Jul-2017

Date


 Howard Schnider

District of: Quebec
 Division No. 01 - Montréal
 Court No. 500-11-052107-170
 Estate No. 41-2219514

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
222	WORKERS COMPENSATION BOARD BC	C/O DAVE ALLEN PO BOX 5350 STN TERMINAL VANCOUVER BC V6B 5L5	0.00	0.00	0.00
223	WORKPLACE SAFETY & INSURANCE BOARD	PO BOX 4115 STATION A TORONTO ON M5W 2V3	7,916.13	0.00	7,916.13
224	YORKWELL ASIA COMPANY *	ROOM D, 8/F HONG KONG SPINNERS INC. BUILDING PHASE 5, 760-762 CHEUNG SHA WAN RD KOWLON HONGKONG -- HONG KONG	0.00	0.00	0.00
225	YORKWELL ASIA COMPANY LIMITED *	ROOM D, 8/F HONG KONG SPINNERS IND.BLDG PHASE 5, 760-762 CHEUNG SHA WAN ROAD KOWLOON HONGKONG --	0.00	0.00	0.00
226	YVONNE CAMPBELL *	104 - 7040 AVENIDA ENCINAS CARLSBAD CA 92011 USA	0.00	0.00	0.00
227	Z STEPZAHEAD BV	HOOGOORDDREEF 73A 1101BB AMSTERDAM, THE NETHERLANDS --	0.00	0.00	0.00
Total:			20,743,736.17	0.00	20,743,736.17

24-Jul-2017

Date


 Howard Schneider

District of: Quebec
Division No. 01 - Montréal
Court No. 500-11-052107-170
Estate No. 41-2219514

FORM 78 – Continued


List "B"
Secured Creditors

Freemark Apparel Brands Inc

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
			0.00			0.00	0.00	0.00
		Total:	0.00			0.00	0.00	0.00

24-Jul-2017

Date


Howard Schneider

CETTE FEUILLE DE RENSEIGNEMENTS EST FOURNIE AFIN DE VOUS AIDER À REMPLIR LE FORMULAIRE DE PREUVE DE RÉCLAMATION

- La preuve de réclamation doit être signée par l'individu qui la remplit.
- La signature du réclamant doit être attestée.
- Indiquer l'adresse complète (incluant le code postal) où tout avis et correspondance doivent être expédiés.
- Le montant sur le relevé de compte doit correspondre au montant réclamé sur la preuve de réclamation.

PARAGRAPHE 1 DE LA PREUVE DE RÉCLAMATION

- Si la personne qui complète la preuve de réclamation n'est pas le créancier lui-même, elle doit préciser son poste ou sa fonction.
- Le créancier doit déclarer la raison sociale complète de la compagnie ou du réclamant.

PARAGRAPHE 3 DE LA PREUVE DE RÉCLAMATION

- Un relevé de compte détaillé doit accompagner la preuve de réclamation et doit refléter les date, numéro de facture et montant de chaque facture ou charge, ainsi que les date, numéro et montant de tout crédit ou paiement. Un relevé de compte sera considéré comme incomplet si ce dernier commence avec un solde d'ouverture. Le créancier doit également indiquer ses adresse postale, numéro de téléphone, numéro de télécopieur et adresse électronique.

PARAGRAPHE 4 DE LA PREUVE DE RÉCLAMATION

- Un créancier non garanti (sous-paragraphe A) doit cocher ce qui s'applique en indiquant s'il revendique ou non un droit à un rang prioritaire en vertu de l'article 136 de la Loi sur la faillite et l'insolvabilité.
- Un créancier à titre de locateur suite à la résiliation d'un bail doit compléter le sous-paragraphe B et joindre tous les détails et les calculs.
- Un créancier garanti doit compléter le sous-paragraphe C et joindre les documents de garantie.
- Un agriculteur, un pêcheur ou un aquiculteur doit compléter le sous-paragraphe D.
- Un salarié doit compléter le sous-paragraphe E, le cas échéant.
- La partie F doit être complétée relativement à un régime de pension.
- Un créancier ayant une réclamation contre les administrateurs, lorsqu'une proposition le prévoit, doit compléter le sous-paragraphe G et y joindre tous les détails et les calculs.
- Un client d'un courtier en valeurs mobilières failli doit compléter le sous-paragraphe H.

PARAGRAPHE 5 DE LA PREUVE DE RÉCLAMATION

- Le réclamant doit indiquer s'il est ou n'est pas lié au débiteur, au sens de la définition de la Loi sur la faillite et l'insolvabilité, en rayant ce qui n'est pas applicable.

PARAGRAPHE 6 DE LA PREUVE DE RÉCLAMATION

- Le réclamant doit fournir une liste détaillée de tous les paiements reçus et/ou crédits accordés, soit :
 - a) au cours des **trois mois** précédant l'ouverture de la faillite, dans le cas où le réclamant et le débiteur **ne sont pas liés**;
 - b) au cours des **douze mois** précédant l'ouverture de la faillite, dans le cas où le réclamant et le débiteur **sont liés**.

PROCURATION

- a) un créancier peut voter en personne ou par procuration;
- b) une débitrice ne peut être nommée à titre de fondée de pouvoir pour voter à toute assemblée des créanciers;
- c) le syndic peut être désigné à titre de fondé de pouvoir pour le bénéfice de tout créancier;
- d) afin qu'une personne dûment autorisée ait le droit de voter, elle doit elle-même être créancière ou détentrice d'une procuration dûment exécutée. Le nom du créancier doit apparaître sur la procuration.

T. 514.934.3400
F. 514.934.8603
reclamations@richter.ca

Richter Groupe Conseil Inc.
Richter Advisory Group Inc.
1981 McGill College
Montréal (QC) H3A 0G6

Montréal, Toronto

(English – Over)



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. 514.934.3400
F. 514.934.8603
claims@richter.ca

Richter Advisory Group Inc.
Richter Groupe Conseil Inc.
1981 McGill College
Montréal (QC) H3A 0G6

Montréal, Toronto

(français – recto)



PREUVE DE RÉCLAMATION

(articles 50.1, 81.5 et 81.6, paragraphes 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2) et 128(1) et alinéas 51(1)e) et 66.14b) de la Loi)

Expédier tout avis ou toute correspondance concernant la présente réclamation à l'adresse suivante :

Dans l'affaire de la proposition conjointe de **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.** de la ville de Montréal, province de Québec, et de la réclamation de

_____, créancier.

Je soussigné, _____ (nom du créancier ou du représentant du créancier), de _____ (ville et province), certifie ce qui suit :

1. Je suis le créancier du débiteur susnommé (ou je suis _____ (préciser le poste ou la fonction) de _____ (nom du créancier ou de son représentant)).

2. Je suis au courant de toutes les circonstances entourant la réclamation visée par le présent formulaire.

3. Le débiteur était, à la date de l'avis d'intention, soit le 17 février 2017, endetté envers le créancier et l'est toujours, pour la somme de _____ \$, comme l'indique l'état de compte (ou l'affidavit) ci-annexé et désigné comme l'annexe A, après déduction du montant de toute créance compensatoire à laquelle le débiteur a droit. (L'état de compte ou l'affidavit annexé doit faire mention des pièces justificatives ou de toute autre preuve à l'appui de la réclamation.)

4. (Cochez la catégorie qui s'applique et remplissez les parties requises.)

A. RÉCLAMATION NON GARANTIE AU MONTANT DE _____ \$
(Autre qu'une réclamation d'un client visée par l'article 262 de la Loi)

En ce qui concerne cette créance, je ne détiens aucun avoir du débiteur à titre de garantie et :
(Cochez ce qui s'applique.)

pour le montant de _____ \$, je ne revendique aucun droit à un rang prioritaire.
(« Créancier chirographaire »)

pour le montant de _____ \$, je revendique le droit à un rang prioritaire en vertu de l'article 136 de la Loi.
(« Créancier privilégié »)

(Indiquez sur une feuille annexée les renseignements à l'appui de la réclamation prioritaire.)

B. RÉCLAMATION DU LOCATEUR SUITE À LA RÉSILIATION D'UN BAIL, AU MONTANT DE _____ \$

J'ai une réclamation en vertu du paragraphe 65.2(4) de la Loi, dont les détails sont mentionnés ci-après.
(Donnez tous les détails de la réclamation, y compris les calculs s'y rapportant.)

C. RÉCLAMATION GARANTIE AU MONTANT DE _____ \$

En ce qui concerne la créance susmentionnée, je détiens des avoirs du débiteur à titre de garantie, dont la valeur estimative s'élève à _____ \$ et dont les détails sont mentionnés ci-après :

(Donnez des renseignements complets au sujet de la garantie, y compris la date à laquelle elle a été donnée et la valeur que vous lui attribuez, et annexez une copie des documents relatifs à la garantie.)

D. RÉCLAMATION D'UN AGRICULTEUR, D'UN PÊCHEUR OU D'UN AQUICULTEUR AU MONTANT DE _____ \$

J'ai une réclamation en vertu du paragraphe 81.2 (1) pour la somme impayée de _____ \$
(Veuillez joindre une copie de l'acte de vente et des reçus de livraison.)





- E. RÉCLAMATION D'UN SALARIÉ AU MONTANT DE _____ \$
 - J'ai une réclamation en vertu du paragraphe 81.3(8) de la Loi au montant de _____ \$
 - J'ai une réclamation en vertu du paragraphe 81.4(8) de la Loi au montant de _____ \$
- F. RÉCLAMATION D'UN EMPLOYÉ RELATIVE AU RÉGIME DE PENSION AU MONTANT DE _____ \$
 - J'ai une réclamation en vertu du paragraphe 81.5 de la Loi au montant de _____ \$
 - J'ai une réclamation en vertu du paragraphe 81.6 de la Loi au montant de _____ \$
- G. RÉCLAMATION CONTRE LES ADMINISTRATEURS AU MONTANT DE _____ \$
 (A remplir lorsque la proposition vise une transaction quant à une réclamation contre les administrateurs.)
 J'ai une réclamation en vertu du paragraphe 50(13) de la Loi, dont les détails sont mentionnés ci-après :
 (Donnez tous les détails de la réclamation, y compris les calculs s'y rapportant.)
- H. RÉCLAMATION D'UN CLIENT D'UN COURTIER EN VALEURS MOBILIÈRES FAILLI AU MONTANT DE _____ \$
 J'ai une réclamation en tant que client en conformité avec l'article 262 de la Loi pour des capitaux nets, dont les détails sont mentionnés ci-après :
 (Donnez tous les détails de la réclamation, y compris les calculs s'y rapportant.)

5. Au meilleur de ma connaissance, je suis lié (ou le créancier susnommé est lié) (ou je ne suis pas lié ou le créancier susnommé n'est pas lié) au débiteur selon l'article 4 de la Loi, et j'ai (ou le créancier susnommé a) (ou je n'ai pas ou le créancier susnommé n'a pas) un lien de dépendance avec le débiteur.

6. Les montants suivants constituent les paiements que j'ai reçus du débiteur, les crédits que j'ai attribués à celui-ci et les opérations sous-évaluées selon le paragraphe 2(1) de la Loi auxquelles j'ai contribué ou été partie intéressée au cours des trois mois (ou, si le créancier et le débiteur sont des « personnes liées » au sens du paragraphe 4 de la Loi ou ont un lien de dépendance, au cours des 12 mois) précédant immédiatement l'ouverture de la faillite, telle que définie au paragraphe 2(1) de la Loi. (Donnez les détails des paiements, des crédits et des opérations sous-évaluées.)

Daté le _____, à _____.

Signature du créancier

Signature du témoin

Numéro de téléphone : _____

Numéro de télécopieur : _____

Adresse électronique : _____

REMARQUE : Si un affidavit est joint au présent formulaire, il doit avoir été fait devant une personne autorisée à recevoir des affidavits.
 AVERTISSEMENTS : Le syndic peut, en vertu du paragraphe 128(3) de la Loi, racheter une garantie sur paiement au créancier garanti de la créance ou de la valeur de la garantie telle qu'elle a été fixée par le créancier garanti dans la preuve de garantie.
 Le paragraphe 201(1) de la Loi prévoit l'imposition de peines sévères en cas de présentation de réclamations, de preuves, de déclarations ou d'états de compte qui sont faux.

FORMULAIRE DE PROCURATION

(paragraphe 102(2) et alinéas 51(1)e) et 66.15(3)b) de la Loi)

Dans l'affaire de la proposition conjointe de **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.**

Je, _____, de _____
 (nom du créancier) (nom du village ou de la ville)

créancier dans l'affaire susmentionnée, nomme _____ de _____,

mon fondé de pouvoir à tous égards dans l'affaire susmentionnée, sauf la réception de dividendes, celui-ci _____
 (étant ou n'étant pas) habilité à nommer un autre fondé de pouvoir à sa place.

Daté le _____, à _____.

Signature du créancier

Par : _____
 Nom et titre du signataire autorisé

Signature du témoin

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 joint proposal of **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.** of the City of Montréal, Province of Quebec, 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 Notice of Intention, namely February 17, 2017, 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. 514.934.3400
F. 514.934.8603
claims@richter.ca

Richter Advisory Group Inc.
Richter Groupe Conseil Inc.
1981 McGill College
Montréal (QC) H3A 0G6 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
 Telephone number: _____ Fax number: _____
 E-mail address: _____

 Signature of witness

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 joint proposal of **Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc., Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.**

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

RICHTER

CANADA
Province de Québec
District de : Québec
No division : 01-Montréal
No cour : 500-11-052107-170
No dossier : 41-2219514

COUR SUPÉRIEURE
(Chambre commerciale)
Loi sur la faillite et l'insolvabilité

FORMULAIRE DE VOTATION (proposition déposée en vertu de la section I) (alinéa 51(1)f) de la Loi)

Dans l'affaire de la proposition conjointe de
**Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et Freemark Apparel Brands USA Inc.**

Je, _____, créancier
(ou Je, _____, représentant de _____ créancier)
de _____ (nom de la ville), créancier dans l'affaire susmentionnée à l'égard de la
somme de _____ \$, demande au syndic agissant relativement à la proposition de **Freemark
Apparel Brands Inc**, de consigner mon vote _____ (en faveur de ou contre) l'acceptation de la
proposition faite le .

Daté le ___ jour de _____ 201___, à _____.

Nom du créancier (personne physique)
(Veuillez écrire en lettres moulées)

Signature du créancier (personne physique)

Signature du témoin

- OU -

Nom du créancier (personne morale)
(Veuillez écrire en lettres moulées)

Signature du créancier (personne morale)

Signature du témoin

Nom et titre du signataire autorisé
(Veuillez écrire en lettres moulées)

RICHTER

CANADA
Province of Québec
District of: Québec
Division No.: 01-Montréal
Court No.: 500-11-052107-170
Estate No.: 41-2219514

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

VOTING LETTER
(Division 1 Proposal)
(Paragraph 51(1)f) of the Act)

**In the matter of the joint proposal of
Freemark Apparel Brands Inc; Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc and Freemark Apparel Brands USA Inc.**

I, _____, creditor
(or I, _____, representative of _____, creditor)
of _____ (name of city), a creditor in the above matter for the sum of
\$ _____, hereby request the trustee acting with respect to the proposal of **Freemark Apparel
Brands Inc** to record my vote _____ (for or against) the acceptance of the proposal as made on .

Dated at _____, this ____ day of _____ 201__.

Name of Individual Creditor (Please print)

Signature of Individual Creditor

Signature of Witness

- OR -

Name of Corporate Creditor (Please print)

Signature of Corporate Creditor

Signature of Witness

Name and Title of Signing Officer (Please print)

CANADA
Province of Quebec
District of: Quebec
Division No.: 01-Montréal
Court No.: 500-11-052107-170
Estate No.: 41-2219514

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

EMPLOYEE CLAIM NOTICE

In the Matter of the Joint Proposal of
Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc. and Freemark Apparel Brands USA Inc.
(hereinafter "Freemark" or the "Debtors")

Nathalie Pelchat
100 rue Lawrence
Bromont, QC J2L3C5

Take notice that:

Pursuant to the Joint Proposal filed on July 24, 2017 by Freemark, "**Employee Claim(s)**" means, for each employee, the aggregate sum of all amounts owing to such employee, including any amounts owing in respect of notice of termination or pay in lieu thereof and severance claims, as set forth in the Employee Claim Notice.

Amount owing to you based on the information in the Debtors' books and records is as follow:

Termination pay (8.0 weeks, according to current legislation)	\$23,653.85
Less 4 weeks working notice given by Freemark	0.00
Total Claim	<u>\$23,653.85</u>

If you are in agreement with this Employee Claim Notice, you are not required to file a proof of claim and your Proven Claim shall be deemed to be as set forth in this Employee Claim Notice, for voting and distribution purposes under the Joint Proposal.

The above claim constitutes a regular unsecured claim. Claims for termination pay are not considered a secured claim under paragraph 81.3 of the *Bankruptcy and Insolvency Act*. The present Claim Notice supersedes any proof of claim that may have been previously filed with the Trustee.

Employees who do not agree with the amount of their claim as set forth in this Employee Claim Notice must complete and file their proof of claim in respect of their Claim prior to the first meeting of creditors together with any and all supporting documents, and a proper statement of account, which proof of claim shall be dealt with pursuant to the Act. Any employee that has not filed a proof of claim and voting form shall be deemed to have voted in favor of the Joint Proposal in an amount equal to the Employee Claim.

If you have any questions regarding this notice, please communicate with us at 514.934.3400 or at claims@richter.ca

Dated at Montréal, Province of Québec, July 28, 2017.

Richter Advisory Group Inc.

T. 514.934.3400
F. 514.934.8603
claims@richter.ca

Richter Groupe Conseil Inc.
Richter Advisory Group Inc.
1981 McGill College
Mtl (Qc) H3A 0G6
www.richter.ca

Montréal, Toronto

(français - recto)



CANADA
Province de Québec
District de : Québec
No division : 01-Montréal
No cour : 500-11-052107-170
No dossier : 41-2219514

COUR SUPÉRIEURE
(Chambre commerciale)
Loi sur la faillite et l'insolvabilité

AVIS DE RÉCLAMATION D'EMPLOYÉ

Dans l'affaire de la proposition conjointe de
**Freemark Apparel Brands Inc., Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc. et Freemark Apparel Brands USA Inc.**
(ci-après « Freemark » ou les « Débitrices »)

Nathalie Pelchat
100 rue Lawrence
Bromont, QC J2L3C5

Avis est donné que :

Conformément à la proposition conjointe déposée le 24 juillet 2017 par Freemark, « **Réclamation(s) des Employés** » désigne, pour chaque employé, le montant total de toutes les sommes dues à cet employé, incluant toute somme due en vertu d'un avis de fin d'emploi ou le paiement en lieu et place de celui-ci ainsi que des indemnités de départ, tel que défini par l'Avis de Réclamation d'Employé.

Le montant qui vous est dû selon les informations aux livres et registres des Débitrices est comme suit :

Indemnité de préavis (8.0 semaines, en vertu des lois en vigueur)	\$23,653.85
Moins préavis de 4 semaines travaillées donné par Freemark	0.00
Total de la réclamation	\$23,653.85

Si vous êtes d'accord avec cet Avis de Réclamation d'Employé, vous n'avez pas à déposer de preuve de réclamation et votre Réclamation prouvée sera réputée être celle prévue dans cet Avis de Réclamation d'Employé aux fins de vote et de distribution en vertu de la proposition conjointe.

La réclamation ci-dessus constitue une créance ordinaire non garantie. Les réclamations pour indemnité de préavis ne sont pas considérées comme des créances garanties en vertu de l'article 81.3 de la *Loi sur la Faillite et l'Insolvabilité*. Le présent Avis de Réclamation remplace toute preuve de réclamation qui pourrait avoir été déposée auprès du syndic.

Les employés qui sont en désaccord avec le montant de leur réclamation tel que défini dans cet Avis de Réclamation d'Employé devront compléter et déposer une preuve de réclamation concernant leur réclamation avant la première assemblée des Créanciers avec tous et chacun des documents justificatifs, ainsi qu'un état de compte approprié, laquelle preuve de réclamation sera traitée conformément à la Loi. Tout employé qui n'aura pas déposé de preuve de réclamation et de formulaire de votation sera réputé avoir voté en faveur de la proposition conjointe pour un montant équivalent à celui de la Réclamation d'Employé.

Si vous avez quelque question que ce soit concernant cet avis, veuillez communiquer avec nous au 514.934.3400 ou à claims@richter.ca

Fait à Montréal, province de Québec, le 28 juillet 2017.

Richter Groupe Conseil Inc.

T. 514.934.3400
F. 514.934.8603
claims@richter.ca

Richter Advisory Group Inc.
Richter Groupe Conseil Inc.
1981 McGill College
Mtl (Qc) H3A 0G6
www.richter.ca

Montréal, Toronto

(English - Over)



CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL
No cour : 500-11-052107-170
No dossier : 41-2219514

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

IN THE MATTER OF THE PROPOSAL OF:

FREEMARK APPAREL BRANDS INC.
FREEMARK APPAREL BRANDS TEC INC.
FREEMARK APPAREL BRANDS ESP INC.
FREEMARK APPAREL BRANDS USA INC.
legal persons duly incorporated under the laws of
Canada, having their principal places of business at
5640 Pare Street, Mount Royal, Quebec, H3B 1M1

Debtors

-and-

RICHTER ADVISORY GROUP INC.

Trustee

**REPORT OF THE TRUSTEE ON THE FINANCIAL SITUATION
OF THE DEBTORS AND ON THE PROPOSAL
(Sections 50(5) and 50(10)(b) of the *Bankruptcy and Insolvency Act*)**

1. The purpose of the First Meeting of Creditors is to consider the joint proposal filed on July 24, 2017 (hereinafter the "Proposal") by Freemark Apparel Brands Inc., Freemark Apparel Brands TEC Inc., Freemark Apparel Brands ESP Inc. and Freemark Apparel Brands USA Inc. (hereinafter referred collectively as the "Debtors" or the "FAB Group").
 2. Pursuant to Sections 50(5) and 50(10)(b) of the Bankruptcy and Insolvency Act, and in order to assist the ordinary unsecured creditors (hereinafter the "Unsecured Creditors") in considering the Proposal, the Trustee is hereby submitting its report on the financial situation of the Debtors and on the Proposal.
 3. All the capitalized terms that are not otherwise defined herein shall have the meaning ascribed thereto in the Proposal.
 4. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian dollars.
-

INTRODUCTION

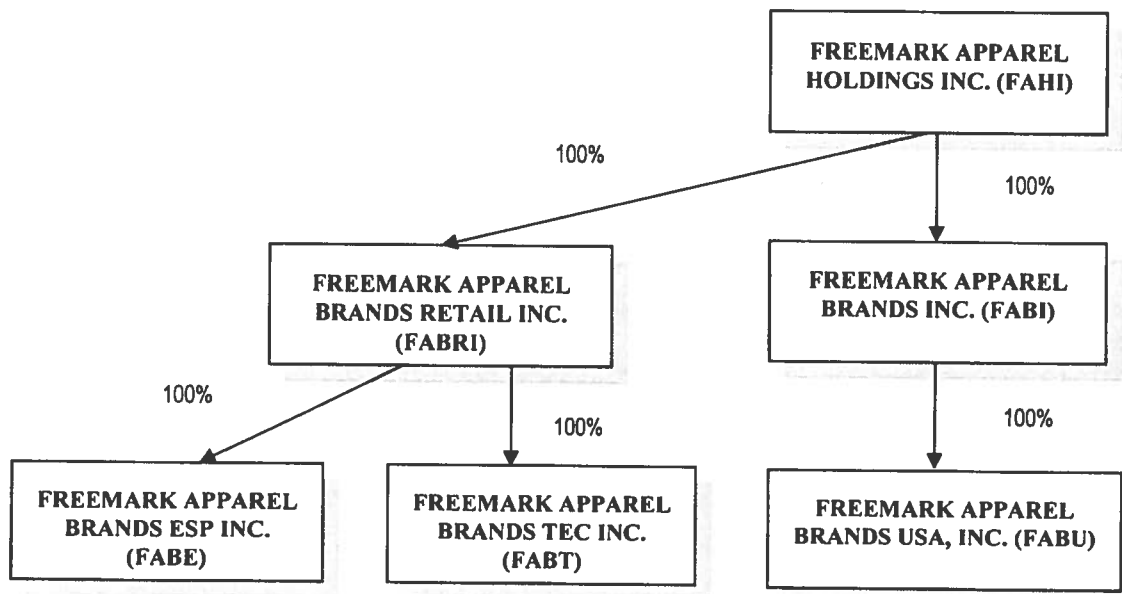
5. On February 17, 2017, each of Freemark Apparel Brands Inc. ("FABI"), Freemark Apparel Brands TEC Inc. ("FABT"), Freemark Apparel Brands ESP Inc. ("FABE") and Freemark Apparel Brands USA Inc. ("FABU") filed a Notice of Intention to Make a Proposal (the "NOI"), the whole as appears in the documents filed in the court records.

6. On February 23, 2017, the court ordered the joint administration of FABI's notice of intention to make a proposal with the notices of intention to make a proposal of FABT, FABE and FABU.
7. On February 24, 2017, documents were sent by regular mail to all creditors of the Debtors, as identified by them, which included a copy of the Debtors' NOI, the whole as appears in the documents filed in the court records.
8. On March 16, 2017, April 27, 2017 and June 9, 2017, the Court granted extensions of time for the filing of a Proposal through to July 24, 2017 in order to allow the Debtors to implement certain restructuring initiatives, and subsequently to pursue and conclude a sale of the assets and business operations of the FAB Group.
9. On July 24, 2017, the Debtors filed a Joint Proposal ("Proposal") to their creditors. We enclose herewith the Proposal made by the Debtors to their creditors, a proof of claim form, a voting form, a proxy and a notice indicating the place and time of the creditors' meeting to address the Proposal.
10. This report summarizes the relevant information and key elements that may assist the Unsecured Creditors in evaluating the Debtors' affairs and the Proposal, presented as follows:
 - a) Overview of the Debtors
 - b) Causes of Insolvency
 - c) Restructuring Initiatives and Sale Transactions
 - d) Financial Information
 - e) Proposal
 - f) Estimated Distribution to the Unsecured Creditors
 - g) Conclusion and Recommendation

11. Additional information related to the overview of the Debtors, causes of insolvency, restructuring measures and asset sale transactions have previously been detailed in reports of the Trustee dated March 7, March 14, April 25, May 9 and June 7, 2017. All prior reports of the Trustee have been filed in the court records and can be found on the Trustee's website at: <http://www.richter.ca/Folder/Insolvency-Cases/F/Freemark-Apparel-Brands> .

OVERVIEW OF THE DEBTORS

12. The organizational chart for the Freemark group of companies, which includes the four Debtors subject to the NOI proceedings and the Proposal, can be represented as follows:



13. At the time of the NOI filing, the FAB Group was a premier retailer of branded apparel, operating since 2004. The business is more fully described as follows:
- FABE and FABT operated 58 retail locations throughout Canada under the following brands: Bench, Scotch & Soda, Esprit & Thread+Copper. FABT operated the Bench, Scotch & Soda and Thread+Copper stores while FABE operated the Esprit stores;
 - FABI operated the wholesale business of the FAB Group in Canada. FABI had long-standing relationships with The Bay, Simons, Winners, Saks Off 5th and many other retailers;
 - FABU operated the wholesale business of the FAB Group in the United States.

14. The Debtors operated their retail and wholesale businesses pursuant to various license agreements with several brands based in Europe: Bench, Scotch & Soda / Amsterdam Couture, Esprit and Garcia.
 15. The Debtors' head office and principal distribution center were located in Montreal and, at the time of filing, the Debtors employed approximately 600 employees at the head office, distribution center and retail stores.
-

CAUSES OF INSOLVENCY

16. Commencing in 2014, the Debtors began experiencing a decline in both sales and profits, which accelerated into a significant downturn in 2016. Management attributes the negative trending to a number of factors including:
 - a) Increasing competition in the marketplace including the recent entry of international retailers not previously present in Canada;
 - b) Overhead cost structure not in line with the declining level of operations;
 - c) Unprofitability of numerous retail locations;
 - d) Unsuccessful launch of the Thread + Copper banner in 2016.

In response to the above-noted challenges, the Debtors attempted to restructure the businesses but ultimately came to the conclusion that a formal restructuring was the only alternative to try and preserve a going concern operation.

RESTRUCTURING INITIATIVES AND SALE TRANSACTIONS

17. Following the NOI filing, the Debtors implemented several operational restructuring initiatives which were developed with the assistance of retail, leasing and financial restructuring professionals, including:
 - a) Headcount reductions at the corporate head office, and other overhead rationalizations;
 - b) Closure of unprofitable retail stores, including the wind-down and liquidation of all 10 Thread+Copper stores, and shuttering 5 unprofitable Bench locations;
 - c) Renegotiation of more favorable lease terms for 16 Bench and Esprit stores;
 - d) Operational initiatives to improve retail store profitability;
 - e) Shift in wholesale strategy towards off-price channels.

18. Concurrently with the implementation of these operational restructuring initiatives, the Debtors concluded two separate asset sale transactions during the NOI period, which were reviewed and recommended by the Trustee and approved by the Court:
- a) The Debtors sold to the Scotch and Soda licensor (Scotch & Soda Export B.V.) substantially all the assets related to the brand's retail and wholesale business operations in Canada.
 - On March 8, 2017, the Court issued an Approval and Vesting Order authorizing the transaction, which was concluded by the parties shortly thereafter.
 - The net purchase price paid by Scotch and Soda Export B.V. was \$2 million, of which \$1.3 million was applied as a reduction to the secured indebtedness of HSBC Bank Canada ("HSBC"), and \$0.7 million was retained by the Debtors to provide liquidity for operations.
 - b) Pursuant to a court-approved sale and investment solicitation process conducted by the Trustee, the Debtors concluded a transaction for the sale of substantially all the remaining assets and operations of the FAB Group to 10036331 Canada Inc. (the "Purchaser"), an entity controlled by the majority shareholders of the FAB Group.
 - The purchase price of approximately \$24 million consisted of the repayment in full of the secured indebtedness due to HSBC (\$10.2 million), the assumption of a secured loan due to FAHI (\$11.2 million), and the assumption of accrued employee benefits and post-filing operating liabilities (estimated at \$2.4 million).
 - Following the issuance by the Court of an Approval and Vesting Order on May 16, 2017, the Debtors and the Purchaser completed the transaction on May 19, 2017.
19. As a result of the above noted transactions, the Debtors no longer own any assets and no longer carry on any business activities.

FINANCIAL INFORMATION

20. The following financial data is based upon unaudited financial information prepared by the Debtors' representatives, the Debtors' books and records, and discussions with the Debtors' representatives. The Trustee has not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of such information. This information is submitted solely to assist the reader in assessing the financial position of the Debtors. The Trustee makes no representation or warranty as to the accuracy of said financial information.

Statement of Earnings (Loss)

FAB Group Income statement In thousands	7 mo. ended	12 months ended	
	31-Jan-17 (Unaudited)	26-Jun-16 (Audited)	28-Jun-15 (Audited)
Net sales	\$ 51,015	\$ 71,594	\$ 75,543
COGS	27,059	30,511	33,217
Gross margin	23,956	41,084	42,326
Operating expenses			
Selling	24,829	33,168	31,983
General and administrative	7,541	9,026	9,359
Financial	733	577	492
	33,103	42,770	41,834
Earnings (loss) from operations	(9,147)	(1,687)	492
Other Expenses	-	(561)	(436)
Earning (loss) before income taxes	(9,147)	(2,248)	56
Income tax recovered	(1,154)	(562)	(107)
Net earnings (loss)	\$ (7,993)	\$ (1,686)	\$ 163

21. As noted above, the Debtors reported a combined net loss of \$8.0 million for the 7-months ended January 31, 2017. The FAB Group's cumulative 19-month loss prior to filing the NOI on February 17, 2017 approximated \$9.7 million.

January 31, 2017 Balance Sheet

22. The following table summarizes the Debtors' last month-end balance sheet (by entity and on a combined basis) prior to the February 17, 2017 NOI filing:

FAB Group Balance Sheet as at Jan. 31, 2017 (Unaudited) In thousands	FABE	FABT	FABI	FABU	Total Combined
Assets					
Current assets					
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 38	\$ 38
Accounts receivable	8	549	1,644	405	2,606
Income taxes receivable	-	599	916	-	1,516
Inventory	1,971	11,242	3,980	421	17,615
Prepaid expenses and deposits	18	661	1,208	17	1,904
Intercompany receivable (payable)	(2,362)	(8,382)	10,941	-	198
	(364)	4,669	18,690	881	23,876
Furniture, fixtures, leasehold improvements	813	10,730	1,410	-	12,952
Total assets	\$ 449	\$ 15,399	\$ 20,100	\$ 881	\$ 36,829
Liabilities					
Current Liabilities					
Bank indebtedness	\$ 65	\$ 836	\$ 5,077	\$ -	\$ 5,978
Accounts payable and accrued liabilities	59	5,744	9,892	873	16,568
Income tax payable	-	-	-	8	8
Current portion of obligations under capital leases	194	2,256	183	-	2,632
	318	8,836	15,152	881	25,187
Obligations under capital leases	473	2,460	328	-	3,260
Loans payable, parent company	-	6,000	4,200	-	10,200
Deferred lease inducements	-	986	-	-	986
Deferred lease obligations	20	1,221	-	-	1,240
Total liabilities	810	19,502	19,680	881	40,874
Shareholders' equity					
Capital stock	-	-	2,000	-	2,000
Retained earnings (losses)	(362)	(4,103)	(1,580)	-	(6,045)
	(362)	(4,103)	420	-	(4,045)
Total liabilities and shareholders' equity	\$ 449	\$ 15,399	\$ 20,100	\$ 881	\$ 36,829

Debtors' Statement of Financial Affairs

23. We have summarized the assets and liabilities of the FAB Group as at July 7, 2017, reported on the Debtors' Statement of Financial Affairs. The Debtors have elected to present a joint Proposal for the FAB Group, and as such the Statement of Financial Affairs was prepared on a combined basis.

a) Assets

As a result of the two asset sale transactions outlined in a prior section of this report, the Debtors no longer own any assets or carry on any business activity.

b) Liabilities

Liabilities indicated below are based on the books and records of the Debtors, the Statements of Affairs as of July 7, 2017 and management's representations.

Freemark Apparel Brands Inc.	
Estimated Liabilities - July 7, 2017	
<u>In thousands</u>	
Secured Creditors	\$ -
Preferred Creditors	-
Subsequent Creditors	-
Related Creditors	1,561
Unsecured Creditors	
Trade Creditors	10,254
Landlord damages	8,714
Employees (severance)	215
	<u>19,183</u>
Total	\$ 20,744

Secured Creditors (\$0)

- At the time of the NOI filing, the Debtors had two secured creditors:
 - HSBC, which was owed \$11.0 million; and
 - FAHI, which had made secured loans to both FABI and FABT in the aggregate amount of \$10.7 million, which loans were fully subordinated to the security of HSBC.
- The Trustee engaged independent legal counsel, who provided the Trustee with opinions confirming the validity and enforceability of the security granted by the Debtors in favour of HSBC, as well as the validity and enforceability of the security granted by FABI and FABT in favor of FAHI.
- As a result of the aforementioned asset sales, the indebtedness due to HSBC was repaid in full, while the secured loans owed to FAHI were assumed by the Purchaser as part of the May 19, 2017 transaction. However, the Debtors have not been released of said FAHI claims.

Preferred Creditors (estimated at \$0)

- The Debtors believe that all amounts owing to Preferred Creditors (including employee wages and vacation) have been paid in full. However, it will be determined through the claims process if any creditors will claim preferred status.

Subsequent Creditors (estimated at \$0)

- To the knowledge of the Trustee, all obligations incurred by the Debtors subsequent to the filing of the NOI were either paid by the Debtors post-filing, or assumed by the Purchaser as part of the asset sale transaction concluded on May 19, 2017.

Related Creditors (estimated at \$1.6M)

- FABI (\$1.3M) and FABU (\$0.3M) currently have \$1.6M of unsecured indebtedness owed to Freemark Apparel Brands Group Inc., a company controlled by the majority shareholders of the FAB Group.

Unsecured Creditors (estimated at \$19.2M)

With regards to Unsecured Creditors, we note the following:

- Trade creditors: the amounts reflected above are based on the books and records of the Debtors;
- Landlords: the amounts reflected above represent an estimate of the aggregate amount that could be claimed by landlords pursuant to section 65.2(4)(b) of the Act in respect of damages for resiliated leases, mitigated by certain short term rental agreements entered into for several store locations;
- Employees: the amounts reflected above consist of estimated amounts owing for pay in lieu of notice of termination and severance for certain head office and store employees. All wages and accrued vacation pay were paid to terminated employees upon their departure. The estimated claims of approximately \$215,000 are based upon a recently received government notice and claim filed on behalf of certain employees.

24. Proof of claim forms and Employee Claim Notices (where applicable) will be sent to all known creditors. However, at the present date, the Trustee is unable to determine if the Debtor's records are consistent with those of its creditors. Upon reception of the proofs of claim, the Trustee will review them and deal with any discrepancies for purposes of collocation of claims.
25. The Trustee cautions that these amounts may change as proofs of claims are filed and such changes may be significant.

PROPOSAL

26. The Trustee notes that the following is only a summary of the terms of the Proposal. Creditors are advised to read the Proposal for complete details of the terms of the Proposal.
27. The terms of the Proposal provide that a payment of \$225,000 will be remitted to the Trustee by FAHI (hereinafter referred as the "Debtors' Shareholder") within 10 days following the approval of the Proposal by the Court, for distribution to the Debtors' creditors.
28. The Proposal applies only to Unsecured Claims, Preferred Claims (if any) and Employee Claims. For further clarity, the Proposal does not apply to Secured Claims, or to Subsequent Claims and Proposal Expenses which are to be assumed by third parties.
29. According to the terms of the Proposal, the following amounts must be paid in priority:
 - a) Crown claims that could be subject to a demand under Section 224 (1.2) of the *Income Tax Act*, or under any substantially similar provision of provincial legislation, shall be paid in full, within six months of the approval of the Proposal by the Court, or as may otherwise be arranged with the Crown;
 - b) Amounts owing to employees (past and present) and that they would have been entitled to receive under Section 136(1)(d) of the Act if the Debtors had been declared bankrupt on the date of the approval of the Proposal, shall be paid in their entirety immediately after the approval of the Proposal;
 - c) Preferred Claims, as described in paragraph 136 the Act, being such claims directed by the Act to be paid in priority to all other claims in the distribution of the property of a bankrupt, excluding the employee claims noted in the b) above. The Preferred Claims, without interest or penalty, shall be paid in their entirety in priority to Unsecured Claims within thirty (30) days of the approval of the Proposal by the Court or as may be otherwise arranged with the Preferred Creditors.

As noted in the following section, these priority amounts are expected to be Nil.

30. The amount available after payment of the above-mentioned amounts ("Net Amount") shall be paid to the Trustee within 10 days of the Approval of the Proposal. Each of the Unsecured Creditors shall receive in full and final payment of its Unsecured Claim, without interest or penalty, the following amounts:
 - a) The lesser of one thousand dollars (\$1,000) or the amount of its Proven Claim; and

- b) A pro-rata share, calculated on the basis of the remaining amount of its Proven Claim, of the balance of the Net Amount after payment of the amounts defined in a) above.

The funds shall be disbursed by the Trustee within (i) sixty (60) days after the Approval for all the Unsecured Creditors other than the Employee Creditors and (ii) fifteen (15) days of the receipt by the Trustee of the required governmental confirmations in respect of the Employee Creditors;

31. Conditional upon the acceptance by the creditors of the Proposal and to the approval thereof by the Court, the Related Creditors waive and renounce (i) to any right to prove in whole or in part any Unsecured Claims they may have and (ii) to any dividend that is or could be payable to them under the Proposal.
32. Subject to the terms of the Proposal, each Unsecured Creditor with a Proven Claim equal to or less than \$1,000 shall be deemed to have voted in favour of the Proposal. Likewise, any employee that has not filed a proof of claim prior to the first meeting of creditors shall be deemed to have voted in favour of the Proposal in an amount equal to his Employee Claim.

ESTIMATED DISTRIBUTION TO UNSECURED CREDITORS

33. In the event that the creditors reject the Proposal, the Debtors will automatically be bankrupt. The following information serves to advise the creditors of the Trustee's estimate as to the distribution to creditors under the Proposal in comparison to the estimated distribution under a bankruptcy scenario.

Proposal

34. Based on the Claims reflected in the Debtors' Statements of Affairs, the amount of the Proposal (\$225,000) would be distributed as follows:

Freemark Apparel Brands Inc. Summary of Proposal	# of Creditors	Estimated Claims	Estimated Distribution	Recovery %
Secured Creditors		\$ -	\$ -	N/A
Preferred Creditors		-	-	N/A
Subsequent Creditors		-	-	N/A
Related Creditors	1	1,560,802	-	0.0%
Unsecured Creditors				
Trade creditors	142	10,254,454	158,926	1.5%
Landlord damages	12	8,713,958	32,956	0.4%
Employees (severance)	35	214,523	33,118	15.4%
Total Unsecured Creditors		19,182,934	225,000	1.2%
Total		\$ 20,743,736	\$ 225,000	

35. It is estimated that the \$225,000 Proposal would represent a 1.2% total recovery to Unsecured Creditors, based upon the estimated claims known to the Trustee. We caution that these amounts may change as proofs of claims are filed and such changes may be significant.
- The Proposal would provide some level of recovery to an estimated 142 unsecured trade creditors, of which approximately 50 would receive in excess of 25% of their claim and 22 would be paid in full;
 - 35 Employee Creditors, with total claims of approximately \$215,000, would receive a total of approximately \$33,000 (15% recovery). Of this group, 8 employees are expected to have their claims paid in full pursuant to the Proposal.

Bankruptcy

36. As previously noted, the Debtors no longer own any assets following the two asset sale transactions concluded during the NOI period. In a bankruptcy scenario, the realization to Unsecured Creditors from the Debtors' estate would therefore be Nil.
37. However, we note that 27 employees whose claim for unpaid severance / notice exceeds \$1,000 would likely recover a greater sum in a bankruptcy scenario, pursuant to the Wage Earner Protection Program Act ("WEPPA"). Under the WEPPA program, which applies in the case of bankruptcy but not in the event of a Proposal, employees may claim up to \$3,400 of unpaid severance and/or pay in lieu of notice.
38. Payment of Employee Claims under the Proposal is expected to be significantly quicker than the timeline for processing and distribution in respect of claims under the WEPPA program.

Other considerations

39. Sections 95 to 101 of the Act will not be applicable to the Proposal. The remedies pursuant to these provisions relate to the recovery of certain amounts under reviewable transactions, preferential treatments and asset disposals.
40. The Trustee has performed a cursory review of the transactions that occurred during the three month period (with unrelated third parties) and 12-month period (for transactions with related parties), prior to the filing of the NOI. Pursuant to our cursory review of these transactions, it appears that same have been concluded in the normal course of business according to historical payment patterns and/or terms of payment made available to the Debtors by the creditors. No material reviewable transaction was noted.

TRUSTEE'S CONCLUSION AND RECOMMENDATION

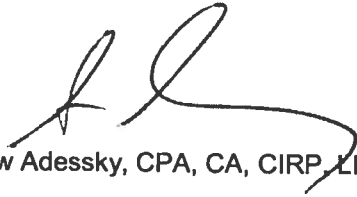
41. The Proposal presented by the Debtors, which is funded directly by the Debtors' Shareholder, will provide recovery to the Unsecured Creditors of approximately 1.2%. Alternatively, given the fact that the Debtors have no remaining assets, there will be no dividend to Unsecured Creditors in the event of a bankruptcy of the Debtors.
42. Notwithstanding that Employee Creditors in general are expected to realize a greater recovery in a bankruptcy scenario, through a claim under the WEPPA program, acceptance of the Debtors' Proposal is in the best interest of the general body of Unsecured Creditors.
43. Accordingly, the Trustee recommends the Unsecured Creditors vote in favour of the Proposal.

Respectfully submitted at Montreal, this 24th day of July 2017.

Richter Advisory Group Inc.
Trustee



Eric Barbieri, CPA, CA, CIRP, LIT



Andrew Adessky, CPA, CA, CIRP, LIT

COUR SUPÉRIEURE
(Chambre commerciale)
Loi sur la faillite et l'insolvabilité

Province de Québec
No Division : 01-Montréal
No Cour : 500-11-052107-170

Dans l'affaire de la proposition conjointe de

Freemark Apparel Brands Inc,
Freemark Apparel Brands ESP Inc.,
Freemark Apparel Brands TEC Inc et
Freemark Apparel Brands USA Inc.

Débitrices

- et -

Richter Groupe Conseil Inc.

Syndic

Richter Groupe Conseil Inc.
Syndic
Andrew Adessky, CPA, CA, CIRP, SAI
1981 McGill College
Montréal (Québec) H3A 0G6
Téléphone : 514.934.3400
Télécopieur : 514.934.3504

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL
No cour : 500-11-052107-170
No dossier : 41-2219514

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

IN THE MATTER OF THE PROPOSAL OF:

FREEMARK APPAREL BRANDS INC.
FREEMARK APPAREL BRANDS TEC INC.
FREEMARK APPAREL BRANDS ESP INC.
FREEMARK APPAREL BRANDS USA INC.

legal persons duly incorporated under the laws of
Canada, having their principal places of business at
5640 Pare Street, Mount Royal, Quebec, H3B 1M1

Debtors

-and-

RICHTER ADVISORY GROUP INC.

Trustee

**REPORT OF THE TRUSTEE ON THE FINANCIAL SITUATION
OF THE DEBTORS AND ON THE PROPOSAL
(Sections 50(5) and 50(10)(b) of the *Bankruptcy and Insolvency Act*)**

1. The purpose of the First Meeting of Creditors is to consider the joint proposal filed on July 24, 2017 (hereinafter the "Proposal") by Freemark Apparel Brands Inc., Freemark Apparel Brands TEC Inc., Freemark Apparel Brands ESP Inc. and Freemark Apparel Brands USA Inc. (hereinafter referred collectively as the "Debtors" or the "FAB Group").
2. Pursuant to Sections 50(5) and 50(10)(b) of the Bankruptcy and Insolvency Act, and in order to assist the ordinary unsecured creditors (hereinafter the "Unsecured Creditors") in considering the Proposal, the Trustee is hereby submitting its report on the financial situation of the Debtors and on the Proposal.
3. All the capitalized terms that are not otherwise defined herein shall have the meaning ascribed thereto in the Proposal.
4. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian dollars.

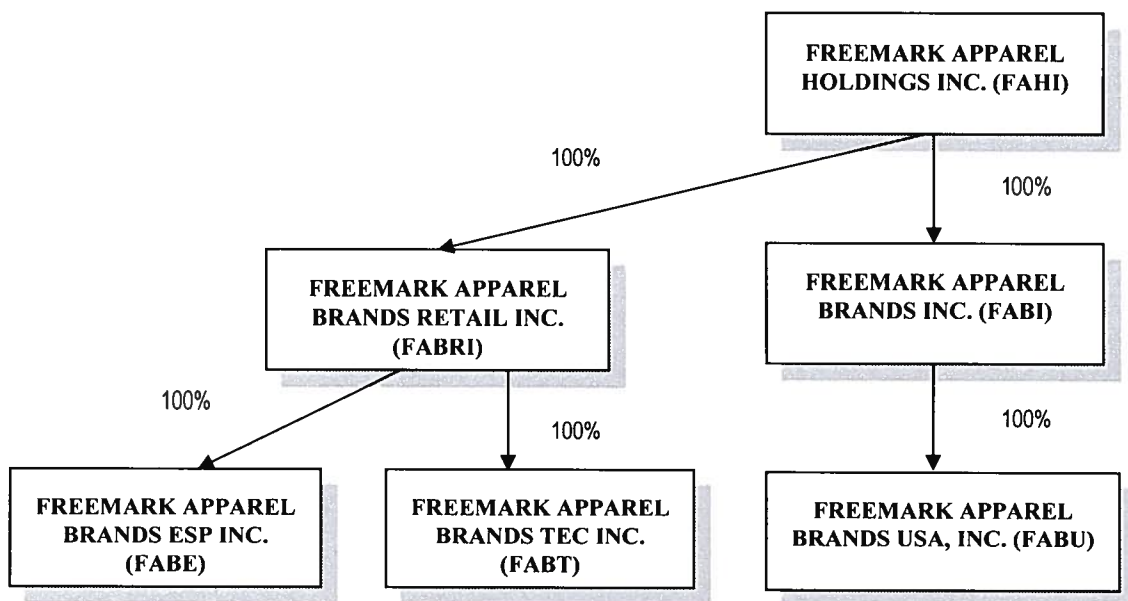
INTRODUCTION

5. On February 17, 2017, each of Freemark Apparel Brands Inc. (“FABI”), Freemark Apparel Brands TEC Inc. (“FABT”), Freemark Apparel Brands ESP Inc. (“FABE”) and Freemark Apparel Brands USA Inc. (“FABU”) filed a Notice of Intention to Make a Proposal (the “NOI”), the whole as appears in the documents filed in the court records.
6. On February 23, 2017, the court ordered the joint administration of FABI's notice of intention to make a proposal with the notices of intention to make a proposal of FABT, FABE and FABU.
7. On February 24, 2017, documents were sent by regular mail to all creditors of the Debtors, as identified by them, which included a copy of the Debtors’ NOI, the whole as appears in the documents filed in the court records.
8. On March 16, 2017, April 27, 2017 and June 9, 2017, the Court granted extensions of time for the filing of a Proposal through to July 24, 2017 in order to allow the Debtors to implement certain restructuring initiatives, and subsequently to pursue and conclude a sale of the assets and business operations of the FAB Group.
9. On July 24, 2017, the Debtors filed a Joint Proposal (“Proposal”) to their creditors. We enclose herewith the Proposal made by the Debtors to their creditors, a proof of claim form, a voting form, a proxy and a notice indicating the place and time of the creditors’ meeting to address the Proposal.
10. This report summarizes the relevant information and key elements that may assist the Unsecured Creditors in evaluating the Debtors’ affairs and the Proposal, presented as follows:
 - a) Overview of the Debtors
 - b) Causes of Insolvency
 - c) Restructuring Initiatives and Sale Transactions
 - d) Financial Information
 - e) Proposal
 - f) Estimated Distribution to the Unsecured Creditors
 - g) Conclusion and Recommendation

11. Additional information related to the overview of the Debtors, causes of insolvency, restructuring measures and asset sale transactions have previously been detailed in reports of the Trustee dated March 7, March 14, April 25, May 9 and June 7, 2017. All prior reports of the Trustee have been filed in the court records and can be found on the Trustee's website at: <http://www.richter.ca/Folder/Insolvency-Cases/F/Freemark-Apparel-Brands> .

OVERVIEW OF THE DEBTORS

12. The organizational chart for the Freemark group of companies, which includes the four Debtors subject to the NOI proceedings and the Proposal, can be represented as follows:



13. At the time of the NOI filing, the FAB Group was a premier retailer of branded apparel, operating since 2004. The business is more fully described as follows:
- FABE and FABT operated 58 retail locations throughout Canada under the following brands: Bench, Scotch & Soda, Esprit & Thread+Copper. FABT operated the Bench, Scotch & Soda and Thread+Copper stores while FABE operated the Esprit stores;
 - FABI operated the wholesale business of the FAB Group in Canada. FABI had long-standing relationships with The Bay, Simons, Winners, Saks Off 5th and many other retailers;
 - FABU operated the wholesale business of the FAB Group in the United States.

14. The Debtors operated their retail and wholesale businesses pursuant to various license agreements with several brands based in Europe: Bench, Scotch & Soda / Amsterdam Couture, Esprit and Garcia.
15. The Debtors' head office and principal distribution center were located in Montreal and, at the time of filing, the Debtors employed approximately 600 employees at the head office, distribution center and retail stores.

CAUSES OF INSOLVENCY

16. Commencing in 2014, the Debtors began experiencing a decline in both sales and profits, which accelerated into a significant downturn in 2016. Management attributes the negative trending to a number of factors including:
 - a) Increasing competition in the marketplace including the recent entry of international retailers not previously present in Canada;
 - b) Overhead cost structure not in line with the declining level of operations;
 - c) Unprofitability of numerous retail locations;
 - d) Unsuccessful launch of the Thread + Copper banner in 2016.

In response to the above-noted challenges, the Debtors attempted to restructure the businesses but ultimately came to the conclusion that a formal restructuring was the only alternative to try and preserve a going concern operation.

RESTRUCTURING INITIATIVES AND SALE TRANSACTIONS

17. Following the NOI filing, the Debtors implemented several operational restructuring initiatives which were developed with the assistance of retail, leasing and financial restructuring professionals, including:
 - a) Headcount reductions at the corporate head office, and other overhead rationalizations;
 - b) Closure of unprofitable retail stores, including the wind-down and liquidation of all 10 Thread+Copper stores, and shuttering 5 unprofitable Bench locations;
 - c) Renegotiation of more favorable lease terms for 16 Bench and Esprit stores;
 - d) Operational initiatives to improve retail store profitability;
 - e) Shift in wholesale strategy towards off-price channels.

18. Concurrently with the implementation of these operational restructuring initiatives, the Debtors concluded two separate asset sale transactions during the NOI period, which were reviewed and recommended by the Trustee and approved by the Court:
- a) The Debtors sold to the Scotch and Soda licensor (Scotch & Soda Export B.V.) substantially all the assets related to the brand's retail and wholesale business operations in Canada.
- On March 8, 2017, the Court issued an Approval and Vesting Order authorizing the transaction, which was concluded by the parties shortly thereafter.
 - The net purchase price paid by Scotch and Soda Export B.V. was \$2 million, of which \$1.3 million was applied as a reduction to the secured indebtedness of HSBC Bank Canada ("HSBC"), and \$0.7 million was retained by the Debtors to provide liquidity for operations.
- b) Pursuant to a court-approved sale and investment solicitation process conducted by the Trustee, the Debtors concluded a transaction for the sale of substantially all the remaining assets and operations of the FAB Group to 10036331 Canada Inc. (the "Purchaser"), an entity controlled by the majority shareholders of the FAB Group.
- The purchase price of approximately \$24 million consisted of the repayment in full of the secured indebtedness due to HSBC (\$10.2 million), the assumption of a secured loan due to FAHI (\$11.2 million), and the assumption of accrued employee benefits and post-filing operating liabilities (estimated at \$2.4 million).
 - Following the issuance by the Court of an Approval and Vesting Order on May 16, 2017, the Debtors and the Purchaser completed the transaction on May 19, 2017.
19. As a result of the above noted transactions, the Debtors no longer own any assets and no longer carry on any business activities.

FINANCIAL INFORMATION

20. The following financial data is based upon unaudited financial information prepared by the Debtors' representatives, the Debtors' books and records, and discussions with the Debtors' representatives. The Trustee has not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of such information. This information is submitted solely to assist the reader in assessing the financial position of the Debtors. The Trustee makes no representation or warranty as to the accuracy of said financial information.

Statement of Earnings (Loss)

FAB Group Income statement In thousands	7 mo. ended	12 months ended	
	31-Jan-17 (Unaudited)	26-Jun-16 (Audited)	28-Jun-15 (Audited)
Net sales	\$ 51,015	\$ 71,594	\$ 75,543
COGS	27,059	30,511	33,217
Gross margin	23,956	41,084	42,326
Operating expenses			
Selling	24,829	33,168	31,983
General and administrative	7,541	9,026	9,359
Financial	733	577	492
	33,103	42,770	41,834
Earnings (loss) from operations	(9,147)	(1,687)	492
Other Expenses	-	(561)	(436)
Earning (loss) before income taxes	(9,147)	(2,248)	56
Income tax recovered	(1,154)	(562)	(107)
Net earnings (loss)	\$ (7,993)	\$ (1,686)	\$ 163

21. As noted above, the Debtors reported a combined net loss of \$8.0 million for the 7-months ended January 31, 2017. The FAB Group's cumulative 19-month loss prior to filing the NOI on February 17, 2017 approximated \$9.7 million.

January 31, 2017 Balance Sheet

22. The following table summarizes the Debtors' last month-end balance sheet (by entity and on a combined basis) prior to the February 17, 2017 NOI filing:

FAB Group Balance Sheet as at Jan. 31, 2017 (Unaudited) In thousands	FABE	FABT	FABI	FABU	Total Combined
Assets					
Current assets					
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 38	\$ 38
Accounts receivable	8	549	1,644	405	2,606
Income taxes receivable	-	599	916	-	1,516
Inventory	1,971	11,242	3,980	421	17,615
Prepaid expenses and deposits	18	661	1,208	17	1,904
Intercompany receivable (payable)	(2,362)	(8,382)	10,941	-	198
	(364)	4,669	18,690	881	23,876
Furniture, fixtures, leasehold improvements	813	10,730	1,410	-	12,952
Total assets	\$ 449	\$ 15,399	\$ 20,100	\$ 881	\$ 36,829
Liabilities					
Current Liabilities					
Bank indebtedness	\$ 65	\$ 836	\$ 5,077	\$ -	\$ 5,978
Accounts payable and accrued liabilities	59	5,744	9,892	873	16,568
Income tax payable	-	-	-	8	8
Current portion of obligations under capital leases	194	2,256	183	-	2,632
	318	8,836	15,152	881	25,187
Obligations under capital leases	473	2,460	328	-	3,260
Loans payable, parent company	-	6,000	4,200	-	10,200
Deferred lease inducements	-	986	-	-	986
Deferred lease obligations	20	1,221	-	-	1,240
Total liabilities	810	19,502	19,680	881	40,874
Shareholders' equity					
Capital stock	-	-	2,000	-	2,000
Retained earnings (losses)	(362)	(4,103)	(1,580)	-	(6,045)
	(362)	(4,103)	420	-	(4,045)
Total liabilities and shareholders' equity	\$ 449	\$ 15,399	\$ 20,100	\$ 881	\$ 36,829

Debtors' Statement of Financial Affairs

23. We have summarized the assets and liabilities of the FAB Group as at July 7, 2017, reported on the Debtors' Statement of Financial Affairs. The Debtors have elected to present a joint Proposal for the FAB Group, and as such the Statement of Financial Affairs was prepared on a combined basis.

a) Assets

As a result of the two asset sale transactions outlined in a prior section of this report, the Debtors no longer own any assets or carry on any business activity.

b) Liabilities

Liabilities indicated below are based on the books and records of the Debtors, the Statements of Affairs as of July 7, 2017 and management's representations.

Freemark Apparel Brands Inc.	
Estimated Liabilities - July 7, 2017	
In thousands	
Secured Creditors	\$ -
Preferred Creditors	-
Subsequent Creditors	-
Related Creditors	1,561
Unsecured Creditors	
Trade Creditors	10,254
Landlord damages	8,714
Employees (severance)	215
	<u>19,183</u>
Total	\$ 20,744

Secured Creditors (\$0)

- At the time of the NOI filing, the Debtors had two secured creditors:
 - HSBC, which was owed \$11.0 million; and
 - FAHI, which had made secured loans to both FABI and FABT in the aggregate amount of \$10.7 million, which loans were fully subordinated to the security of HSBC.
- The Trustee engaged independent legal counsel, who provided the Trustee with opinions confirming the validity and enforceability of the security granted by the Debtors in favour of HSBC, as well as the validity and enforceability of the security granted by FABI and FABT in favor of FAHI.
- As a result of the aforementioned asset sales, the indebtedness due to HSBC was repaid in full, while the secured loans owed to FAHI were assumed by the Purchaser as part of the May 19, 2017 transaction. However, the Debtors have not been released of said FAHI claims.

Preferred Creditors (estimated at \$0)

- The Debtors believe that all amounts owing to Preferred Creditors (including employee wages and vacation) have been paid in full. However, it will be determined through the claims process if any creditors will claim preferred status.

Subsequent Creditors (estimated at \$0)

- To the knowledge of the Trustee, all obligations incurred by the Debtors subsequent to the filing of the NOI were either paid by the Debtors post-filing, or assumed by the Purchaser as part of the asset sale transaction concluded on May 19, 2017.

Related Creditors (estimated at \$1.6M)

- FABI (\$1.3M) and FABU (\$0.3M) currently have \$1.6M of unsecured indebtedness owed to Freemark Apparel Brands Group Inc., a company controlled by the majority shareholders of the FAB Group.

Unsecured Creditors (estimated at \$19.2M)

With regards to Unsecured Creditors, we note the following:

- Trade creditors: the amounts reflected above are based on the books and records of the Debtors;
- Landlords: the amounts reflected above represent an estimate of the aggregate amount that could be claimed by landlords pursuant to section 65.2(4)(b) of the Act in respect of damages for resiliated leases, mitigated by certain short term rental agreements entered into for several store locations;
- Employees: the amounts reflected above consist of estimated amounts owing for pay in lieu of notice of termination and severance for certain head office and store employees. All wages and accrued vacation pay were paid to terminated employees upon their departure. The estimated claims of approximately \$215,000 are based upon a recently received government notice and claim filed on behalf of certain employees.

24. Proof of claim forms and Employee Claim Notices (where applicable) will be sent to all known creditors. However, at the present date, the Trustee is unable to determine if the Debtor's records are consistent with those of its creditors. Upon reception of the proofs of claim, the Trustee will review them and deal with any discrepancies for purposes of collocation of claims.
25. The Trustee cautions that these amounts may change as proofs of claims are filed and such changes may be significant.

PROPOSAL

26. The Trustee notes that the following is only a summary of the terms of the Proposal. Creditors are advised to read the Proposal for complete details of the terms of the Proposal.
27. The terms of the Proposal provide that a payment of \$225,000 will be remitted to the Trustee by FAHI (hereinafter referred as the "Debtors' Shareholder") within 10 days following the approval of the Proposal by the Court, for distribution to the Debtors' creditors.
28. The Proposal applies only to Unsecured Claims, Preferred Claims (if any) and Employee Claims. For further clarity, the Proposal does not apply to Secured Claims, or to Subsequent Claims and Proposal Expenses which are to be assumed by third parties.
29. According to the terms of the Proposal, the following amounts must be paid in priority:
 - a) Crown claims that could be subject to a demand under Section 224 (1.2) of the *Income Tax Act*, or under any substantially similar provision of provincial legislation, shall be paid in full, within six months of the approval of the Proposal by the Court, or as may otherwise be arranged with the Crown;
 - b) Amounts owing to employees (past and present) and that they would have been entitled to receive under Section 136(1)(d) of the Act if the Debtors had been declared bankrupt on the date of the approval of the Proposal, shall be paid in their entirety immediately after the approval of the Proposal;
 - c) Preferred Claims, as described in paragraph 136 the Act, being such claims directed by the Act to be paid in priority to all other claims in the distribution of the property of a bankrupt, excluding the employee claims noted in the b) above. The Preferred Claims, without interest or penalty, shall be paid in their entirety in priority to Unsecured Claims within thirty (30) days of the approval of the Proposal by the Court or as may be otherwise arranged with the Preferred Creditors.

As noted in the following section, these priority amounts are expected to be Nil.

30. The amount available after payment of the above-mentioned amounts ("Net Amount") shall be paid to the Trustee within 10 days of the Approval of the Proposal. Each of the Unsecured Creditors shall receive in full and final payment of its Unsecured Claim, without interest or penalty, the following amounts:
 - a) The lesser of one thousand dollars (\$1,000) or the amount of its Proven Claim; and

- b) A pro-rata share, calculated on the basis of the remaining amount of its Proven Claim, of the balance of the Net Amount after payment of the amounts defined in a) above.

The funds shall be disbursed by the Trustee within (i) sixty (60) days after the Approval for all the Unsecured Creditors other than the Employee Creditors and (ii) fifteen (15) days of the receipt by the Trustee of the required governmental confirmations in respect of the Employee Creditors;

31. Conditional upon the acceptance by the creditors of the Proposal and to the approval thereof by the Court, the Related Creditors waive and renounce (i) to any right to prove in whole or in part any Unsecured Claims they may have and (ii) to any dividend that is or could be payable to them under the Proposal.
32. Subject to the terms of the Proposal, each Unsecured Creditor with a Proven Claim equal to or less than \$1,000 shall be deemed to have voted in favour of the Proposal. Likewise, any employee that has not filed a proof of claim prior to the first meeting of creditors shall be deemed to have voted in favour of the Proposal in an amount equal to his Employee Claim.

ESTIMATED DISTRIBUTION TO UNSECURED CREDITORS

33. In the event that the creditors reject the Proposal, the Debtors will automatically be bankrupt. The following information serves to advise the creditors of the Trustee's estimate as to the distribution to creditors under the Proposal in comparison to the estimated distribution under a bankruptcy scenario.

Proposal

34. Based on the Claims reflected in the Debtors' Statements of Affairs, the amount of the Proposal (\$225,000) would be distributed as follows:

Freemark Apparel Brands Inc. Summary of Proposal	# of Creditors	Estimated Claims	Estimated Distribution	Recovery %
Secured Creditors		\$ -	\$ -	N/A
Preferred Creditors		-	-	N/A
Subsequent Creditors		-	-	N/A
Related Creditors	1	1,560,802	-	0.0%
Unsecured Creditors				
Trade creditors	142	10,254,454	158,926	1.5%
Landlord damages	12	8,713,958	32,956	0.4%
Employees (severance)	35	214,523	33,118	15.4%
Total Unsecured Creditors		19,182,934	225,000	1.2%
Total		\$ 20,743,736	\$ 225,000	

35. It is estimated that the \$225,000 Proposal would represent a 1.2% total recovery to Unsecured Creditors, based upon the estimated claims known to the Trustee. We caution that these amounts may change as proofs of claims are filed and such changes may be significant.
- The Proposal would provide some level of recovery to an estimated 142 unsecured trade creditors, of which approximately 50 would receive in excess of 25% of their claim and 22 would be paid in full;
 - 35 Employee Creditors, with total claims of approximately \$215,000, would receive a total of approximately \$33,000 (15% recovery). Of this group, 8 employees are expected to have their claims paid in full pursuant to the Proposal.

Bankruptcy

36. As previously noted, the Debtors no longer own any assets following the two asset sale transactions concluded during the NOI period. In a bankruptcy scenario, the realization to Unsecured Creditors from the Debtors' estate would therefore be Nil.
37. However, we note that 27 employees whose claim for unpaid severance / notice exceeds \$1,000 would likely recover a greater sum in a bankruptcy scenario, pursuant to the Wage Earner Protection Program Act ("WEPPA"). Under the WEPPA program, which applies in the case of bankruptcy but not in the event of a Proposal, employees may claim up to \$3,400 of unpaid severance and/or pay in lieu of notice.
38. Payment of Employee Claims under the Proposal is expected to be significantly quicker than the timeline for processing and distribution in respect of claims under the WEPPA program.

Other considerations

39. Sections 95 to 101 of the Act will not be applicable to the Proposal. The remedies pursuant to these provisions relate to the recovery of certain amounts under reviewable transactions, preferential treatments and asset disposals.
40. The Trustee has performed a cursory review of the transactions that occurred during the three month period (with unrelated third parties) and 12-month period (for transactions with related parties), prior to the filing of the NOI. Pursuant to our cursory review of these transactions, it appears that same have been concluded in the normal course of business according to historical payment patterns and/or terms of payment made available to the Debtors by the creditors. No material reviewable transaction was noted.

TRUSTEE'S CONCLUSION AND RECOMMENDATION

41. The Proposal presented by the Debtors, which is funded directly by the Debtors' Shareholder, will provide recovery to the Unsecured Creditors of approximately 1.2%. Alternatively, given the fact that the Debtors have no remaining assets, there will be no dividend to Unsecured Creditors in the event of a bankruptcy of the Debtors.
42. Notwithstanding that Employee Creditors in general are expected to realize a greater recovery in a bankruptcy scenario, through a claim under the WEPPA program, acceptance of the Debtors' Proposal is in the best interest of the general body of Unsecured Creditors.
43. Accordingly, the Trustee recommends the Unsecured Creditors vote in favour of the Proposal.

Respectfully submitted at Montreal, this 24th day of July 2017.

Richter Advisory Group Inc.

Trustee



Eric Barbieri, CPA, CA, CIRP, LIT



Andrew Adessky, CPA, CA, CIRP, LIT