

District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

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

In the Matter of the Proposal of  
 K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")  
 Of the City of Cornwall  
 In the Province of Ontario

We, Richter Advisory Group Inc, the trustee acting in the proposal of K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files"), hereby report to the Court as follows:

1. That a proposal was filed with us on the 31st day of October 2014 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 31st day of October 2014.
2. That on the 3rd day of November 2014, 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 21st day of November 2014 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 21st day of November 2014, and was presided over by Julien Bélisle.
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 \$
Business Assets - Stock In Trade - Inventory	3,306,000.00	1,576,000.00
Business Assets - Trade Fixtures - Trade Fixtures	15,000.00	15,000.00
Debts Due - Business - Trade receivables	70,000.00	70,000.00
Furniture - computer	5,000.00	5,000.00
Other - Other	0.00	0.00
Other - Other	0.00	0.00
<b>Total Property Value:</b>	<b>3,396,000.00</b>	<b>1,666,000.00</b>

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

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Creditor Name	Secured \$		Preferred \$		Unsecured \$	
	SOA	Discrepancies	SOA	Discrepancies	SOA	Discrepancies
1425445 ONTARIO INC, O/A UTILITIES KINGSTON	0.00	0.00	0.00	0.00	5,538.06	0.00
2023011 ONTARIO LTD-SUNNYSIDE MALL	0.00	0.00	0.00	0.00	0.00	0.00
2023011 ONTARIO LTD-SUNNYSIDE MALL	0.00	0.00	0.00	0.00	0.00	0.00
4264134 CANADA INC.	0.00	0.00	0.00	0.00	22,084.01	22,084.01
6834505 CANADA INC/JP DOUMAK TEXT.	0.00	0.00	0.00	0.00	0.00	0.00
753704 ONTARIO LTD.	0.00	0.00	0.00	0.00	101.90	101.90
7761198 CANADA INC / TANGO MANGO	0.00	0.00	0.00	0.00	25,602.85	26.00
A S SEWING MACHINE	0.00	0.00	0.00	0.00	139.44	139.44
ACES WASTE MANAG.	0.00	0.00	0.00	0.00	459.45	459.45
ADIDAS CANADA LTD.	0.00	0.00	0.00	0.00	3,546.17	287.51
ADORABLE JUNIOR GARMENT	0.00	0.00	0.00	0.00	13,374.76	65.35
ADT SECURITY SERVICES CANADA INC	0.00	0.00	0.00	0.00	113.00	0.00
ALFRED ANGELO INC.	0.00	0.00	0.00	0.00	26,577.99	26,577.99
ALIANTE TELEPHONE	0.00	0.00	0.00	0.00	3,641.00	3,641.00
ALLAIRE, CHARLENE	0.00	0.00	0.00	0.00	0.00	-5,880.00
ALMA MATER SOCIETY OF QUEEN'S	0.00	0.00	0.00	0.00	549.18	549.18
ALPHI APPAREL GROUP INC.	0.00	0.00	0.00	0.00	7,267.94	0.00
ALQUON VENTURES INC	0.00	0.00	0.00	0.00	0.00	-7,235.00
AMEX BANK OF CANADA	0.00	0.00	0.00	0.00	85,603.33	70.52
AMOENA CANADA INC	0.00	0.00	0.00	0.00	508.84	508.84
ANGO MODE IMPORT	0.00	0.00	0.00	0.00	15,551.79	15,551.79
ANUSCHKA	0.00	0.00	0.00	0.00	7,425.11	7,425.11
ARCHAMBAULT, GERALDINE	0.00	0.00	0.00	0.00	0.00	0.00
ASH CITY	0.00	0.00	0.00	0.00	101.72	101.72
ASICS CANADA CORP	0.00	0.00	0.00	0.00	248.60	0.00
AUBIN, ANGELE	0.00	0.00	0.00	0.00	0.00	0.00
AVALON RECYC.SERV.	0.00	0.00	0.00	0.00	67.80	67.80
B & M MARKETING (CDA) INC.	0.00	0.00	0.00	0.00	1,762.80	1,762.80
BALLIN INC.	0.00	0.00	0.00	0.00	9,885.12	45.77
BANQUE ROYAL DU CANADA	1,730,000.00	1,730,000.00	0.00	0.00	0.00	0.00

## FORM 40 --- Continued

Creditor Name	Secured \$		Preferred \$		Unsecured \$	
	SOA	Discrepancies	SOA	Discrepancies	SOA	Discrepancies
BASLER NA WHOLESALE INC.	0.00	0.00	0.00	0.00	26,577.93	26,577.93
BELL ALIANT	0.00	0.00	0.00	0.00	0.00	-2,814.80
BELL CANADA	0.00	0.00	0.00	0.00	3,930.88	3,930.88
BELL CANADA	0.00	0.00	0.00	0.00	0.00	-5,577.62
BELL CANADA (WATTS)	0.00	0.00	0.00	0.00	353.00	353.00
BENCH CRAFT LEATHER INC.	0.00	0.00	0.00	0.00	9,542.70	49.72
BENISTI IMPORT INC	0.00	0.00	0.00	0.00	29,302.72	60.54
BERNARD, LAURIE	0.00	0.00	0.00	0.00	0.00	0.00
BESTSELLER WHOLESALE CDA INC.	0.00	0.00	0.00	0.00	0.00	-22,905.60
BETA'S CHOICE	0.00	0.00	0.00	0.00	7,180.30	7,180.30
BILLABONG	0.00	0.00	0.00	0.00	11,120.63	11,120.63
BLUE RIVER TRADING	0.00	0.00	0.00	0.00	1,267.86	1,267.86
BOS. & CO./602667 ONT. LTD.	0.00	0.00	0.00	0.00	7,202.62	7,202.62
BREVILLE CANADA L.P.	0.00	0.00	0.00	0.00	3,961.89	-10.17
BROWNE & CO	0.00	0.00	0.00	0.00	6,848.93	0.00
BROWNELL, TONIMAIRE	0.00	0.00	0.00	0.00	0.00	-2,598.75
BRYAN, NIGEL	0.00	0.00	0.00	0.00	0.00	0.00
BUFFALO INTERNATIONAL ULC	0.00	0.00	0.00	0.00	17,911.05	1,759.46
BUGATTI GMBH	0.00	0.00	0.00	0.00	8,316.80	0.00
BURLINGTON HYDRO INC.	0.00	0.00	0.00	0.00	1,933.44	1,933.44
BURLINGTON POST	0.00	0.00	0.00	0.00	1,130.00	1,130.00
BURTCH, DIANE	0.00	0.00	0.00	0.00	0.00	0.00
BYLYSE	0.00	0.00	0.00	0.00	15,348.14	15,348.14
C & J CLARKE CANADA LTD.	0.00	0.00	0.00	0.00	2,139.53	2,139.53
C. B. REGINAL MUNICIPALITY	0.00	0.00	0.00	0.00	133.49	133.49
CABRELLI	0.00	0.00	0.00	0.00	650.62	0.00
CAIN SAFETY FIRE PROTECTION	0.00	0.00	0.00	0.00	140.12	140.12
CANADA CLEAN GLASS	0.00	0.00	0.00	0.00	220.35	220.35
CANADA GOOSE	0.00	0.00	0.00	0.00	21,645.45	-42.66
CANADAY'S APPAREL LTD.	0.00	0.00	0.00	0.00	311.48	311.48

## FORM 40 --- Continued

Creditor Name	Secured \$		Preferred \$		Unsecured \$	
	SOA	Discrepancies	SOA	Discrepancies	SOA	Discrepancies
CANADIAN LINEN & UNIF. SERV.	0.00	0.00	0.00	0.00	37.45	37.45
CANADIAN SPRINGS	0.00	0.00	0.00	0.00	336.62	336.62
CANFLOYD	0.00	0.00	0.00	0.00	17,975.13	-9.66
CAPE BRETON KIWANIS FESTIVAL	0.00	0.00	0.00	0.00	60.00	60.00
CAPITAL HOME HARDWARE	0.00	0.00	0.00	0.00	276.66	276.66
CARMICHAEL ENGINEERING LTD	0.00	0.00	0.00	0.00	316.40	316.40
CARTISE SPORT INC.	0.00	0.00	0.00	0.00	714.52	714.52
CENTURY MECHANICAL SERV.	0.00	0.00	0.00	0.00	6,650.46	6,650.46
CFBK-FM	0.00	0.00	0.00	0.00	711.90	711.90
CHAMBERS & SONS	0.00	0.00	0.00	0.00	30,670.80	0.00
CHANTALE BEAUDET COLL.INC.	0.00	0.00	0.00	0.00	201.71	201.71
CHER FM MAX CLASSICE HITS	0.00	0.00	0.00	0.00	46.00	46.00
CHIUSOLO, LORRAINE	0.00	0.00	0.00	0.00	0.00	-1,694.00
CHOICE DISTRIBUTION	0.00	0.00	0.00	0.00	256.96	256.96
CITY OF OTTAWA	0.00	0.00	0.00	0.00	125.43	125.43
CITY OF TIMMINS	0.00	0.00	0.00	0.00	1,529.77	1,529.77
CJCB AM 1270	0.00	0.00	0.00	0.00	23.00	23.00
CJQQ-FM 92.1	0.00	0.00	0.00	0.00	994.40	994.40
CKGB	0.00	0.00	0.00	0.00	1,130.00	1,130.00
CKPE FM THE CAPE	0.00	0.00	0.00	0.00	46.00	46.00
CLARK PROP. MAINTENANCE	0.00	0.00	0.00	0.00	606.64	606.64
COAST TO COAST TRADING LTD.	0.00	0.00	0.00	0.00	5,560.56	5,560.56
CODAV & FORSET	0.00	0.00	0.00	0.00	4,186.76	4,186.76
CODET INC.	0.00	0.00	0.00	0.00	1,732.86	1,732.86
COFACE - LINEA DOMANI FASHIONS INC	0.00	0.00	0.00	0.00	36,058.41	-11.83
COFACE RE: EUROMAX CORP / 2991748 CANADA INC	0.00	0.00	0.00	0.00	16,114.93	423.75
COGECO CABLE INC.	0.00	0.00	0.00	0.00	36.71	36.71
COLLECTION CONRAD C. INC.	0.00	0.00	0.00	0.00	54,220.01	-18.80
COLLECTIONS ANDRADE INC.	0.00	0.00	0.00	0.00	12,046.83	0.00
COLLINS FORMAL WEAR	0.00	0.00	0.00	0.00	4,009.73	4,009.73

## FORM 40 --- Continued

Creditor Name	Secured \$		Preferred \$		Unsecured \$	
	SOA	Discrepancies	SOA	Discrepancies	SOA	Discrepancies
COLLUS POWERSTREAM	0.00	0.00	0.00	0.00	756.95	0.00
COLUMBIA SPORTSWEAR CANADA LP	0.00	0.00	0.00	0.00	13,856.20	495.11
CONAIR CONSUMER PRODUCTS INC	0.00	0.00	0.00	0.00	998.92	998.92
CONCEPTION CITADIN 2005 INC	0.00	0.00	0.00	0.00	6,011.60	0.00
CONNORS BASICS OFF. PROD.	0.00	0.00	0.00	0.00	135.75	135.75
CONVERSE CANADA INC.	0.00	0.00	0.00	0.00	152.27	152.27
CONWAY GREETINGS	0.00	0.00	0.00	0.00	28.05	28.05
COPPLEY CORP.	0.00	0.00	0.00	0.00	1,328.88	1,328.88
CORLITE INC.	0.00	0.00	0.00	0.00	174.02	174.02
CORNWALL ELECTRIC	0.00	0.00	0.00	0.00	4,753.08	-504.23
COUGAR SHOES INC.	0.00	0.00	0.00	0.00	316.40	316.40
COUNSELTRON LTD.	0.00	0.00	0.00	0.00	6,185.52	37.37
COUNTERFORCE	0.00	0.00	0.00	0.00	237.30	237.30
CRAWFORD PACKAGING INC.	0.00	0.00	0.00	0.00	384.19	384.19
CRISTILL ROCK COFFEE AND WATER	0.00	0.00	0.00	0.00	30.00	30.00
CROWN PACKAGING	0.00	0.00	0.00	0.00	4,357.37	4,357.37
CUISINOX	0.00	0.00	0.00	0.00	2,961.14	0.00
CULLIGAN OF KINGSTON	0.00	0.00	0.00	0.00	54.51	54.51
CUSHE	0.00	0.00	0.00	0.00	12,930.36	12,930.36
D L P ENTERPRISES LTD.	0.00	0.00	0.00	0.00	113.00	113.00
D.B. CLEANING & MAINTENANCE	0.00	0.00	0.00	0.00	350.30	350.30
D.R. BRENTON LTD	0.00	0.00	0.00	0.00	51.75	0.00
DAKINE - CANADA DIVISION	0.00	0.00	0.00	0.00	2,338.83	2,338.83
DANESCO INC.	0.00	0.00	0.00	0.00	13,508.24	-296.33
DANICA	0.00	0.00	0.00	0.00	2,219.44	2,219.44
DAVID SHAW TABLEWARE	0.00	0.00	0.00	0.00	7,183.53	7,183.53
DBA APPAREL GROUP	0.00	0.00	0.00	0.00	17,995.58	0.00
DEN PACKAGING CORP.	0.00	0.00	0.00	0.00	166.80	-221.28
DEREK ALEXANDER GROUP INC.	0.00	0.00	0.00	0.00	1,977.39	1,977.39
DESIGN FRANK LYMAN INC.	0.00	0.00	0.00	0.00	86,875.59	-229.37

## FORM 40 --- Continued

Creditor Name	Secured \$		Preferred \$		Unsecured \$	
	SOA	Discrepancies	SOA	Discrepancies	SOA	Discrepancies
DESIGN FRANK LYMAN INC.	0.00	0.00	0.00	0.00	0.00	0.00
DESROCHERS, GERARD	0.00	0.00	0.00	0.00	0.00	-13,334.85
DEVANLAY CANADA INC.	0.00	0.00	0.00	0.00	49,903.10	49,903.10
DEX BROS CLOTHING CO.LTD	0.00	0.00	0.00	0.00	26,809.08	-214.25
DIGNAM, CATHERINE	0.00	0.00	0.00	0.00	0.00	0.00
DISTRIBUTION CUIR-ATOUT ENR.	0.00	0.00	0.00	0.00	444.77	444.77
DIVERSE GROUP	0.00	0.00	0.00	0.00	4,210.83	-122.04
DIXIE ACTIVEWEAR INC.	0.00	0.00	0.00	0.00	3,095.40	3,095.40
DORIS INC.	0.00	0.00	0.00	0.00	540.13	540.13
DOUBLE J. FASHIONS	0.00	0.00	0.00	0.00	421.77	421.77
DOVE TALE COLLECTIONS	0.00	0.00	0.00	0.00	411.89	0.00
DR. MARTENS AIRWAIR USA LLC	0.00	0.00	0.00	0.00	918.85	0.00
DRUMMIE, MARY	0.00	0.00	0.00	0.00	0.00	0.00
E S FOX LIMITED	0.00	0.00	0.00	0.00	219.27	0.00
EAST POINT INC	0.00	0.00	0.00	0.00	0.00	-104,253.55
ED BATTAH & CO.	0.00	0.00	0.00	0.00	12,830.29	0.00
ELEMENT	0.00	0.00	0.00	0.00	3,126.16	3,126.16
ELIE TAHARI LTD	0.00	0.00	0.00	0.00	5,522.34	5,522.34
EMPLOYEE TERMINATION AND SEVERANCE PAY (ESTIMATED)	0.00	0.00	0.00	0.00	400,000.00	400,000.00
ENBRIDGE CONSUMERS GAS	0.00	0.00	0.00	0.00	2,660.04	2,660.04
ENBRIDGE GAS NEW BRUNSWICK	0.00	0.00	0.00	0.00	651.12	651.12
ENERGY MIZERS	0.00	0.00	0.00	0.00	255.14	255.14
EROS CLOTHING INC.	0.00	0.00	0.00	0.00	10,333.32	10,333.32
ES SPORTS INC (4113993 CANADA INC)	0.00	0.00	0.00	0.00	24,228.01	4.93
EVCANA CLOTHING INC.	0.00	0.00	0.00	0.00	20,728.91	21.07
EXPORT DEVELOPMENT CANADA	0.00	0.00	0.00	0.00	21,908.61	1,637.88
EXTENCE, LORI	0.00	0.00	0.00	0.00	0.00	0.00
FABIAN COUTURE GROUP INT.	0.00	0.00	0.00	0.00	1,471.84	1,471.84
FAEMA	0.00	0.00	0.00	0.00	447.07	447.07
FAGAN, MARGARET	0.00	0.00	0.00	0.00	0.00	0.00

## FORM 40 --- Continued

Creditor Name	Secured \$		Preferred \$		Unsecured \$	
	SOA	Discrepancies	SOA	Discrepancies	SOA	Discrepancies
FANCY LINENS & DOMESTICS LTD.	0.00	0.00	0.00	0.00	4,905.34	4,905.34
FARRELL, BERNICE	0.00	0.00	0.00	0.00	0.00	-2,772.00
FEMSTYLE INC	0.00	0.00	0.00	0.00	29,130.18	-549.72
FIG CLOTHING	0.00	0.00	0.00	0.00	4,415.27	4,415.27
FILONIENKO, KRYSZYNA	0.00	0.00	0.00	0.00	0.00	0.00
FINE LINE IMPORTS	0.00	0.00	0.00	0.00	47,311.70	185.68
FIONA HANDBAGS & FOOTWEAR	0.00	0.00	0.00	0.00	2,820.48	0.00
FLAWLESS DRYCLEANING INC.	0.00	0.00	0.00	0.00	103.96	103.96
FORD NIXON CEO NIXON AGENC. ALBERTA	0.00	0.00	0.00	0.00	431.21	0.00
FOX HEAD CANADA INC	0.00	0.00	0.00	0.00	11,476.27	-703.05
FOX RUN CRAFTSMEN	0.00	0.00	0.00	0.00	0.00	0.00
FREEDOM VENDING	0.00	0.00	0.00	0.00	393,654.26	-0.30
FREEMAN FORMALWEAR	0.00	0.00	0.00	0.00	17,876.56	17,876.56
FREEMARK APPAREL BRANDS INC.	0.00	0.00	0.00	0.00	32,235.18	18.61
FRESH GOOVE & NORTH AMERICAN	0.00	0.00	0.00	0.00	0.00	-15,123.66
FROG POND HOLDINGS	0.00	0.00	0.00	0.00	5,567.50	-272,036.90
FULLUM & HOLT	0.00	0.00	0.00	0.00	1,429.45	1,429.45
FUTURE OFFICE PRODUCTS	0.00	0.00	0.00	0.00	718.75	718.75
GARY MACINTOSH MARKETING LTD.	0.00	0.00	0.00	0.00	0.00	0.00
GE CLEANING SERVICES	0.00	0.00	0.00	0.00	90.40	90.40
GENTRY (1978) INC.	0.00	0.00	0.00	0.00	22,398.45	22,398.45
GEOX CANADA INC - EULER	0.00	0.00	0.00	0.00	0.00	0.00
GEOX CANADA INC.	0.00	0.00	0.00	0.00	2,675.28	-113.00
GIFTCRAFT LTD.	0.00	0.00	0.00	0.00	2,912.48	0.00
G-III APPAREL GROUP LTD	0.00	0.00	0.00	0.00	17,163.90	126.56
GILDAN APPAREL CANADA	0.00	0.00	0.00	0.00	0.00	-540.13
GIRLING, BURTON	0.00	0.00	0.00	0.00	0.00	0.00
GLOBAL SHOE CONNECTION INC	0.00	0.00	0.00	0.00	4,655.60	-123.90
GOULDING, JACQUELINE	0.00	0.00	0.00	0.00	0.00	0.00
GROUP YNA 7908741 CDA INC.	0.00	0.00	0.00	0.00	22,478.83	22,478.83

## FORM 40 --- Continued

Creditor Name	Secured \$		Preferred \$		Unsecured \$	
	SOA	Discrepancies	SOA	Discrepancies	SOA	Discrepancies
GROUPE CORWICK	0.00	0.00	0.00	0.00	22,647.20	22,647.20
GROUPE SUZANNE AZOULAY INC.	0.00	0.00	0.00	0.00	21,207.43	-22.15
GSUS CANADA LTD.	0.00	0.00	0.00	0.00	9,623.01	9,623.01
GUESS ? CANADA CORP	0.00	0.00	0.00	0.00	3,491.60	3,491.60
GUNTHER MELE LIMITED	0.00	0.00	0.00	0.00	1,011.36	0.00
HALIFAX HEATING AND AIR CONDITIONING / AINSWORTH COMPANIES	0.00	0.00	0.00	0.00	176.81	0.00
HAMMAX NORTH AMERICA INC	0.00	0.00	0.00	0.00	0.00	-15,711.34
HAZY JEAN INC.	0.00	0.00	0.00	0.00	581.71	581.71
HEDEX FASHION GR. INT'L LTD	0.00	0.00	0.00	0.00	3,770.81	3,770.81
HERITAGE GAS LIMITED	0.00	0.00	0.00	0.00	127.33	-0.80
HERRON, HOLLY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH FASHION HANDBAGS	0.00	0.00	0.00	0.00	1,264.13	1,264.13
HILLS, MARIE-CLAIRE	0.00	0.00	0.00	0.00	0.00	0.00
HINCHLIFFE-MASSIA, JULIE	0.00	0.00	0.00	0.00	0.00	0.00
HUGO BOSS CANADA INC.	0.00	0.00	0.00	0.00	14,937.46	14,937.46
HUNT, JANET	0.00	0.00	0.00	0.00	0.00	0.00
HUNTER BOOT CANADA INC.	0.00	0.00	0.00	0.00	5,070.88	5,070.88
HURLEY INTERNATIONAL, LLC	0.00	0.00	0.00	0.00	2,897.60	2,897.60
HUSH PUPPIES COMPANY	0.00	0.00	0.00	0.00	9,501.56	9,501.56
HYDRO ONE NETWORKS INC.	0.00	0.00	0.00	0.00	20,380.79	20,380.79
ICEBREAKER MERINO CLOTHING INC.	0.00	0.00	0.00	0.00	428.27	0.00
IMP. LIL PAOLO INC.	0.00	0.00	0.00	0.00	4,341.75	4,341.75
IMPORTATIONS JEREMY D LTEE	0.00	0.00	0.00	0.00	5,918.43	5,918.43
IMPORTATIONS JEREMY D LTEE	0.00	0.00	0.00	0.00	32,660.61	-5,943.58
INDEKA IMPORTS	0.00	0.00	0.00	0.00	6,698.33	6,698.33
INTS IT'S NOT THE SAME CDA LTD	0.00	0.00	0.00	0.00	40,145.41	40,145.41
ION-RAY COMPANY LTD.	0.00	0.00	0.00	0.00	642.94	642.94
JACK VICTOR LIMITED	0.00	0.00	0.00	0.00	44,363.58	449.25
JAK'S	0.00	0.00	0.00	0.00	636.76	636.76
JANOR IMPORTS INC.	0.00	0.00	0.00	0.00	8,364.07	0.00



## FORM 40 --- Continued

Creditor Name	Secured \$		Preferred \$		Unsecured \$	
	SOA	Discrepancies	SOA	Discrepancies	SOA	Discrepancies
JARDINE, CONNIE	0.00	0.00	0.00	0.00	0.00	0.00
JAYMAT DESIGN WORX	0.00	0.00	0.00	0.00	329.96	329.96
JAYMORE, LANG INVESTMENTS, MAGSHAR AND 3528626 CANADA INC.	0.00	0.00	0.00	0.00	1,539,000.00	1,539,000.00
JAYTEX OF CANADA LTD.	0.00	0.00	0.00	0.00	6,804.32	0.00
JEANIOLOGIE	0.00	0.00	0.00	0.00	8,851.09	8,851.09
JEFFREY, KATHRYN	0.00	0.00	0.00	0.00	0.00	0.00
JIMLAR CORPORATION	0.00	0.00	0.00	0.00	1,276.00	1,276.00
JOGI'S IMPORT AND DESIGN, INC.	0.00	0.00	0.00	0.00	676.87	676.87
JONES APPAREL US LLC	0.00	0.00	0.00	0.00	13,128.98	-136.00
JOSEF SEIBEL	0.00	0.00	0.00	0.00	2,670.80	2,670.80
JOSEPH RIBKOFF INC.	0.00	0.00	0.00	0.00	6,882.27	0.00
JUSTIN VLEMING	0.00	0.00	0.00	0.00	1,836.25	0.00
KAREN DEARING	0.00	0.00	0.00	0.00	521.50	521.50
KINGSTON TERMINAL PROPERTIES LTD.	0.00	0.00	0.00	0.00	62.70	-149,566.65
KOUMEIKO, OXANA	0.00	0.00	0.00	0.00	0.00	-1,526.25
LAFRENIERE, MARLENE	0.00	0.00	0.00	0.00	0.00	-3,162.00
LAKELAND POWER DIST.LTD	0.00	0.00	0.00	0.00	4,521.47	1,496.61
LAMPE BERGER CANADA INC	0.00	0.00	0.00	0.00	24,859.19	390.30
LANA LEE FASHIONS INC	0.00	0.00	0.00	0.00	33,453.92	98.00
LANDLORD DAMAGES (ESTIMATED)	0.00	0.00	0.00	0.00	1,600,000.00	1,600,000.00
LANG INVESTMENTS	0.00	0.00	0.00	0.00	11,534.73	11,534.73
LAROSE, JENNIFER	0.00	0.00	0.00	0.00	0.00	0.00
LES CHEMISES I. MILLER INC.	0.00	0.00	0.00	0.00	282.38	0.00
LES IMPORT. BOLIDE LTEE	0.00	0.00	0.00	0.00	23,862.45	-2,209.98
LES MODES ASM FASHIONS INC.	0.00	0.00	0.00	0.00	22,716.97	22,716.97
LEVI STRAUSS CO. CANADA LTD.	0.00	0.00	0.00	0.00	538.13	538.13
LEVY CANADA FASHION CO.	0.00	0.00	0.00	0.00	8,477.22	-23,451.48
LILY MOSS	0.00	0.00	0.00	0.00	5,485.56	5,485.56
LINE RONDEAU	0.00	0.00	0.00	0.00	265.00	265.00
LONDRY ALARMS	0.00	0.00	0.00	0.00	90.40	90.40

## FORM 40 --- Continued

Creditor Name	Secured \$		Preferred \$		Unsecured \$	
	SOA	Discrepancies	SOA	Discrepancies	SOA	Discrepancies
LUXOTTICA CANADA INC.	0.00	0.00	0.00	0.00	1,497.25	1,497.25
MACDONALD, DEBORAH	0.00	0.00	0.00	0.00	0.00	0.00
MAGILL HAT MANUFACTURING INC.	0.00	0.00	0.00	0.00	108.56	108.56
MAKOUJY SPORTSWEAR	0.00	0.00	0.00	0.00	4,693.95	-77.20
MARGARET M.	0.00	0.00	0.00	0.00	3,456.67	3,456.67
MARITECT SOLUTIONS	0.00	0.00	0.00	0.00	379.50	379.50
MARK-VILLE DISPOSAL	0.00	0.00	0.00	0.00	147.10	147.10
MARLO PACKAGING	0.00	0.00	0.00	0.00	96.05	96.05
MARTHA HOLLY RANKIN	0.00	0.00	0.00	0.00	51.75	51.75
MAVI JEANS	0.00	0.00	0.00	0.00	20,055.49	20,055.49
MAW, JANICE	0.00	0.00	0.00	0.00	0.00	0.00
MCGREGOR INDUSTRIES INC	0.00	0.00	0.00	0.00	4,484.60	-155.61
MCINTOSH TRADING	0.00	0.00	0.00	0.00	3,977.60	0.00
MCNEILL MAINTENANCE	0.00	0.00	0.00	0.00	113.00	113.00
MCNIVEN RANCH SUPPLY LTD.(MRSL)	0.00	0.00	0.00	0.00	2,194.42	2,194.42
MEEHAN, BRENDA	0.00	0.00	0.00	0.00	0.00	-3,712.00
MERCANTILE TRADING CORP.	0.00	0.00	0.00	0.00	4,588.05	0.00
MERRELL FOOTWEAR	0.00	0.00	0.00	0.00	8,350.42	8,350.42
METEER, ANNE	0.00	0.00	0.00	0.00	0.00	-2,887.50
MEXX CANADA INC.	0.00	0.00	0.00	0.00	65,117.38	65,117.38
MICHAEL KORS CANADA HOLDINGS LTD	0.00	0.00	0.00	0.00	14,451.78	-38.42
MICHAEL PHILLIPS LTEE	0.00	0.00	0.00	0.00	35,669.70	-420.80
MICHEL GERMAIN PARFUMS LTD.	0.00	0.00	0.00	0.00	715.29	715.29
MICROPLANE	0.00	0.00	0.00	0.00	2,357.68	2,357.68
MITCHELL ACCESSORIES LTD.	0.00	0.00	0.00	0.00	1,287.07	-0.01
MODEXTILL	0.00	0.00	0.00	0.00	3,171.91	3,171.91
MODINNO ENTERPRISES	0.00	0.00	0.00	0.00	7,525.80	0.00
MR. SQUEEGEE WINDOW CLEANING	0.00	0.00	0.00	0.00	67.80	67.80
MULTI TACT	0.00	0.00	0.00	0.00	2,744.77	2,744.77
MUSKOKA SPRINGS INC.	0.00	0.00	0.00	0.00	10.20	10.20

## FORM 40 --- Continued

Creditor Name	Secured \$		Preferred \$		Unsecured \$	
	SOA	Discrepancies	SOA	Discrepancies	SOA	Discrepancies
MUSKOKA WATER & SEWER	0.00	0.00	0.00	0.00	96.01	96.01
MWG APPAREL CORP.	0.00	0.00	0.00	0.00	369.51	369.51
NATSUN AMERICA CO., LTD.	0.00	0.00	0.00	0.00	11,675.47	0.00
NEOPOST DPOC	0.00	0.00	0.00	0.00	159.33	159.33
NEW BALANCE CANADA INC.	0.00	0.00	0.00	0.00	89.74	89.74
NEW BALANCE CDA INC.	0.00	0.00	0.00	0.00	4,123.09	4,123.09
NEWBY, WENDY	0.00	0.00	0.00	0.00	0.00	0.00
NEWFOUNDLAND POWER INC.	0.00	0.00	0.00	0.00	687.59	687.59
NICHOLSON, ALLISON	0.00	0.00	0.00	0.00	0.00	0.00
NICOLE MILLER	0.00	0.00	0.00	0.00	8,244.75	8,244.75
NIKE SHOES CANADA LTD.	0.00	0.00	0.00	0.00	1,270.40	1,270.40
NINGBO MONDILAND FASHIONS CO., LTD	0.00	0.00	0.00	0.00	1,215.00	1,215.00
NORTH AMERICAN	0.00	0.00	0.00	0.00	15,046.15	15,046.15
NORTHERN ONTARIO WIRES	0.00	0.00	0.00	0.00	2,543.75	2,543.75
NORTHERNTEL	0.00	0.00	0.00	0.00	1,717.30	1,237.80
NOVA SCOTIA POWER INC.	0.00	0.00	0.00	0.00	8,977.58	8,977.58
NSI RETAIL	0.00	0.00	0.00	0.00	2,426.34	2,426.34
OAKLEY CANADA INC	0.00	0.00	0.00	0.00	21,914.36	1,757.19
OLIVERO, JOANNE	0.00	0.00	0.00	0.00	0.00	-3,150.00
ORKIN CANADA	0.00	0.00	0.00	0.00	403.42	403.42
ORLY CUISINE	0.00	0.00	0.00	0.00	2,926.88	-7,642.12
OTTAWA CITIZEN	0.00	0.00	0.00	0.00	4,098.51	0.00
OTTAWA HYDRO	0.00	0.00	0.00	0.00	10,699.73	10,699.73
OXFORD INDUSTRIES / TOMMY BAHAMA ULC	0.00	0.00	0.00	0.00	73,598.39	-23,986.04
PAN GROUP PROPERTIES	0.00	0.00	0.00	0.00	0.00	0.00
PAPILLON INT'L INC.	0.00	0.00	0.00	0.00	2,827.26	2,827.26
PARAGON CLOTHING LTD.	0.00	0.00	0.00	0.00	1,499.28	0.00
PARKHURST	0.00	0.00	0.00	0.00	30,708.98	30,708.98
PAZAZZ PRINTING INC.	0.00	0.00	0.00	0.00	730.55	0.00
PB ARISTO INC.	0.00	0.00	0.00	0.00	213.57	0.00

FORM 40 --- Continued

Creditor Name	Secured \$		Preferred \$		Unsecured \$	
	SOA	Discrepancies	SOA	Discrepancies	SOA	Discrepancies
PECJAK, BRENDA	0.00	0.00	0.00	0.00	0.00	0.00
PEOPLE FOR PEACE	0.00	0.00	0.00	0.00	1,474.65	1,474.65
PICHE, MARTY	0.00	0.00	0.00	0.00	0.00	0.00
PIERCE'S MECHANICAL	0.00	0.00	0.00	0.00	546.92	546.92
PLATINUM FASHIONS 2000 INC.	0.00	0.00	0.00	0.00	2,141.39	2,141.39
POINT ZERO GIRLS CLUB INC	0.00	0.00	0.00	0.00	59,123.63	-4,009.12
PONY RIDE	0.00	0.00	0.00	0.00	17,761.50	17,761.50
PORT PERRY HOME HARD.	0.00	0.00	0.00	0.00	265.99	265.99
PORT-STYLE ENTERPRISES INC.	0.00	0.00	0.00	0.00	9,838.97	0.00
PRODUCT SPECIALTIES INC	0.00	0.00	0.00	0.00	0.00	-904.35
PUMA CANADA (A.T.A.INC.)	0.00	0.00	0.00	0.00	4,131.09	4,131.09
PUROLATOR FREIGHT	0.00	0.00	0.00	0.00	746.97	746.97
PYA IMPORTER LTD.	0.00	0.00	0.00	0.00	16,124.41	226.00
PYKE, TAMMY	0.00	0.00	0.00	0.00	0.00	-1,725.00
QUIKSILVER CDA CORP.	0.00	0.00	0.00	0.00	12,989.64	12,989.64
QUINN, DARINA	0.00	0.00	0.00	0.00	0.00	-1,982.75
RAILTOWN APPAREL GROUP LTD.	0.00	0.00	0.00	0.00	28,569.31	-662.09
RALPH LAUREN CDA LP	0.00	0.00	0.00	0.00	118,090.34	118,090.34
RATTE, NICOLE	0.00	0.00	0.00	0.00	0.00	0.00
RAYMARK XPERT BUS. SYST.	0.00	0.00	0.00	0.00	5,723.20	5,723.20
RAYMOND SHANKS	0.00	0.00	0.00	0.00	144.64	144.64
RD INTERNATIONAL	0.00	0.00	0.00	0.00	7,595.72	0.00
REBEL SLACKS CO. LTD.	0.00	0.00	0.00	0.00	30,762.13	-13.25
REEF	0.00	0.00	0.00	0.00	5,376.99	5,376.99
RELAXUS PRODUCTS LTD.	0.00	0.00	0.00	0.00	6,098.22	6,098.22
RELIANCE HOME COMFORT	0.00	0.00	0.00	0.00	57.98	57.98
RENNIE, ANNE	0.00	0.00	0.00	0.00	0.00	-3,150.00
RENTOKIL PEST CONTROL CANADA LTD.	0.00	0.00	0.00	0.00	82.67	82.67
RESTINETTI, FILENA	0.00	0.00	0.00	0.00	0.00	0.00
RIDLEY, DEBORAH	0.00	0.00	0.00	0.00	0.00	0.00

## FORM 40 --- Continued

Creditor Name	Secured \$		Preferred \$		Unsecured \$	
	SOA	Discrepancies	SOA	Discrepancies	SOA	Discrepancies
RIEKER SHOE CDA LTD.	0.00	0.00	0.00	0.00	6,517.96	6,517.96
RIOTRIN PROPERTIES (BARRHAVEN) INC.	0.00	0.00	0.00	0.00	0.00	0.00
RITWAY WINDOW CLEANERS LTD	0.00	0.00	0.00	0.00	56.50	56.50
RODD & GUNN NEW ZEALAND LTD	0.00	0.00	0.00	0.00	11,311.00	0.00
ROUATT, HELEN	0.00	0.00	0.00	0.00	0.00	0.00
S. COHEN INC.	0.00	0.00	0.00	0.00	2,690.19	577.54
S. OLIVER CANADA, div. of TRAPDOOR INC	0.00	0.00	0.00	0.00	10,796.82	0.00
SAINT JAMES USA CORP.	0.00	0.00	0.00	0.00	15,995.09	0.00
SAINT JOHN ENERGY	0.00	0.00	0.00	0.00	2,274.74	2,274.74
SANDSTYLE CANADA GROUP INC.	0.00	0.00	0.00	0.00	85,843.80	-771.88
SANI-SOL INC	0.00	0.00	0.00	0.00	121.59	121.59
SAVRON CLOTHES LTD	0.00	0.00	0.00	0.00	8,264.51	8,264.51
SAXX UNDERWEAR CO., LTD.	0.00	0.00	0.00	0.00	3,730.14	41.74
SBO DISTRIBUTORS LTD.	0.00	0.00	0.00	0.00	3,000.00	0.00
SCANIA INT'L INC.	0.00	0.00	0.00	0.00	6,192.40	-257.42
SCHAFFER, BRENDA	0.00	0.00	0.00	0.00	0.00	0.00
SCHERTZER, JANE	0.00	0.00	0.00	0.00	0.00	0.00
SCHWARTZ IMPORT & DESIGN CO., LTD.	0.00	0.00	0.00	0.00	2,120.26	2,120.26
SE CE APPAREL CO. LTD.	0.00	0.00	0.00	0.00	8,496.35	-203.23
SEAWAY NEWS	0.00	0.00	0.00	0.00	453.13	453.13
SERUM INT'L INC.	0.00	0.00	0.00	0.00	2,544.06	0.00
SHAW, NICOLE	0.00	0.00	0.00	0.00	0.00	0.00
SHAW'S OF PERTH LTD	0.00	0.00	0.00	0.00	0.00	-109,645.00
SHERSON GROUP	0.00	0.00	0.00	0.00	1,494.18	1,494.18
SHOWTIME APPAREL.CA	0.00	0.00	0.00	0.00	288.15	288.15
SIGA INTERNATIONAL	0.00	0.00	0.00	0.00	120,755.53	0.00
SIGNATURE CENTRE LTD.	0.00	0.00	0.00	0.00	0.00	0.00
SILVER FOREST OF VERMONT INC.	0.00	0.00	0.00	0.00	971.33	971.33
SIMMS SIGAL & CIE LTEE / LINWOOD FASHIONS INC.	0.00	0.00	0.00	0.00	3,621.08	0.00
SKECHERS USA CANADA INC.	0.00	0.00	0.00	0.00	9,983.75	-23.69

## FORM 40 --- Continued

Creditor Name	Secured \$		Preferred \$		Unsecured \$	
	SOA	Discrepancies	SOA	Discrepancies	SOA	Discrepancies
SKYREACH PROPERTY SERVICES INC	0.00	0.00	0.00	0.00	406.98	-174.45
SMITH, SANDRA	0.00	0.00	0.00	0.00	0.00	0.00
SMITH, SARA	0.00	0.00	0.00	0.00	0.00	0.00
SPANNER LIMITED	0.00	0.00	0.00	0.00	45,051.08	-3,648.50
SPERRY TOP SIDER	0.00	0.00	0.00	0.00	7,764.75	7,764.75
SPORTABLES FINE CLOTHING	0.00	0.00	0.00	0.00	2,247.27	0.00
SPORTS ART COLLECTION	0.00	0.00	0.00	0.00	4,000.00	4,000.00
STANFIELD'S LIMITED	0.00	0.00	0.00	0.00	302.17	302.17
STAPLES - 4530 9412 8741 5000	0.00	0.00	0.00	0.00	1,288.73	1,288.73
STEVE MADDEN CANADA	0.00	0.00	0.00	0.00	1,765.51	1,765.51
STUDIO MODE IMPORT INC	0.00	0.00	0.00	0.00	21,849.32	-94.71
SUN LIFE ASSUR. CO OF CANADA	0.00	0.00	0.00	0.00	0.00	0.00
SUPREME 75 INC.	0.00	0.00	0.00	0.00	4,121.11	-18.96
SUZANNE ROUSSEL	0.00	0.00	0.00	0.00	164.00	164.00
SWISSMAR LTD	0.00	0.00	0.00	0.00	2,125.54	-83.59
T.LIPSON & SONS LTD	0.00	0.00	0.00	0.00	11,124.53	-28.75
TAPIS WAVES CARPETS INC.	0.00	0.00	0.00	0.00	2,565.95	2,565.95
TEBBY AIR CONDITIONING & HEATING LTD	0.00	0.00	0.00	0.00	398.71	0.00
TEXTILES J P DOUMAK INC	0.00	0.00	0.00	0.00	0.00	-3,153.78
TFORCE INTEGR. SOLUTION	0.00	0.00	0.00	0.00	56.50	56.50
THE ENDORPHIN GRP INC.	0.00	0.00	0.00	0.00	762.75	762.75
THE JOHN FORSYTH SHIRT CO.LTD	0.00	0.00	0.00	0.00	37.15	37.15
THE METROPOLITAN TEA CO. LTD	0.00	0.00	0.00	0.00	11,491.13	11,491.13
THE NORTH FACE - DIV. OF VF OURDOOR CANADA	0.00	0.00	0.00	0.00	56,376.47	-98.16
THEORY	0.00	0.00	0.00	0.00	1,614.00	1,614.00
THROAT THREADS APPAREL INC.	0.00	0.00	0.00	0.00	27,227.34	-6,003.91
TILLEY ENDURABLES INC.	0.00	0.00	0.00	0.00	16,969.25	-423.44
TIMBERLAND - DIV OF VF OUTDOOR CANADA	0.00	0.00	0.00	0.00	2,824.09	0.00
TIME BOMB TRADING INC	0.00	0.00	0.00	0.00	4,045.11	-387.89
TIMMINSTODAY.COM	0.00	0.00	0.00	0.00	200.00	0.00

## FORM 40 --- Continued

Creditor Name	Secured \$		Preferred \$		Unsecured \$	
	SOA	Discrepancies	SOA	Discrepancies	SOA	Discrepancies
TIN SHACK LTD.	0.00	0.00	0.00	0.00	238.44	238.44
TOMLINSON ENVIRONM.SERV. LTD.	0.00	0.00	0.00	0.00	605.80	605.80
TOMMY BAHAMA CANADA	0.00	0.00	0.00	0.00	17,520.45	17,520.45
TOMMY BAHAMA CANADA	0.00	0.00	0.00	0.00	3,599.00	3,599.00
TOU, FAYE	0.00	0.00	0.00	0.00	0.00	-655.00
TOWN OF PERTH	0.00	0.00	0.00	0.00	72.80	72.80
TRANS UNION OF CDA INC.	0.00	0.00	0.00	0.00	56.50	56.50
TREND MARKETING	0.00	0.00	0.00	0.00	11,067.22	11,067.22
TRIBAL SPORTSWEAR GENERAL PARTNERSHIP	0.00	0.00	0.00	0.00	46,480.51	-2,155.58
TRILUXE FASHION DIST. INC.	0.00	0.00	0.00	0.00	98.31	98.31
TRINITY DEVELOPMENT GROUP INC.	0.00	0.00	0.00	0.00	0.00	0.00
TRIPLE 5	0.00	0.00	0.00	0.00	4,184.39	4,184.39
TT BLUES CANADA INC.,	0.00	0.00	0.00	0.00	10,540.22	10,540.22
UNDER ARMOUR CANADA ULC	0.00	0.00	0.00	0.00	87,598.81	-506.88
UNION GAS LTD	0.00	0.00	0.00	0.00	889.87	889.87
UPPER CANADA SOAP & CANDLE	0.00	0.00	0.00	0.00	10,716.67	-603.43
V. FRAAS MFG. INC.	0.00	0.00	0.00	0.00	3,661.20	0.00
VANS - DIV OF VF OUTDOOR CANADA	0.00	0.00	0.00	0.00	7,135.06	0.00
VENETO	0.00	0.00	0.00	0.00	861.63	861.63
VERIDIAN CONNECTIONS	0.00	0.00	0.00	0.00	3,017.87	0.00
VETEMENTS DE SPORT LASANIA	0.00	0.00	0.00	0.00	4,369.56	39.27
VETEMENTS PEERLESS INC	0.00	0.00	0.00	0.00	294.26	0.00
VETEMENTS WAZANA INC, LES / SECOND CLOTHING	0.00	0.00	0.00	0.00	11,874.40	59.49
VISA	0.00	0.00	0.00	0.00	0.00	0.00
VON SCHOENBERG, BRENDA	0.00	0.00	0.00	0.00	0.00	-6,475.00
WAGG, JEAN	0.00	0.00	0.00	0.00	0.00	0.00
WATERLOO NORTH HYDRO	0.00	0.00	0.00	0.00	4,113.40	0.00
WESTERN GLOVE WORKS	0.00	0.00	0.00	0.00	14,960.66	14,960.66
WEYCO GROUP INC.	0.00	0.00	0.00	0.00	4,297.91	4,297.91
WM. PRAGER LTD	0.00	0.00	0.00	0.00	406.80	0.00

## FORM 40 -- Continued

Creditor Name	Secured \$		Preferred \$		Unsecured \$	
	SOA	Discrepancies	SOA	Discrepancies	SOA	Discrepancies
WOLVERINE WORLD WIDE CANADA ULC	0.00	0.00	0.00	0.00	0.00	-38,673.54
WOOD WYANT INC.	0.00	0.00	0.00	0.00	296.45	296.45
WOOLCAN INC	0.00	0.00	0.00	0.00	0.00	-45,232.11
WOOLRICH	0.00	0.00	0.00	0.00	45,179.56	45,179.56
WRANGLER/LEE #T6063	0.00	0.00	0.00	0.00	47.80	47.80
WYATT IMAGE SOL.INC	0.00	0.00	0.00	0.00	142.67	142.67
ZWILLIG J.A. HENCKELS CANADA LTD	0.00	0.00	0.00	0.00	2,442.73	16.95
<b>Total :</b>	<b>1,730,000.00</b>	<b>1,730,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,141,333.42</b>	<b>3,744,052.30</b>

9. That we are also of the opinion that:

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

- Decrease in sales volume;
- Aging inventory;
- Unfavorable economic conditions in the retail industry;
- General economic downturn; and
- Highly competitive market.

(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. That we are further of the opinion that the debtor's proposal is an advantageous one for the creditors, for the following reasons:


- It is estimated that the Proposal would provide the Ordinary Unsecured Creditors with a dividend of approximately \$0.08 on the dollar, compared to an estimated dividend of NIL in the event of a bankruptcy;
- Employees in the ongoing stores will have continued employment if the inventory liquidation plan generates sufficient funds; and
- Merchandise suppliers and service providers will have a going concern entity (on a reduced scale) with which to continue doing business.

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 Quebec, this 26th day of November 2014.

Richter Advisory Group Inc/Richter Groupe Conseil inc - Trustee

Per:

  
 Stéphane De Broux, CPA, CA, CIRP  
 1981 McGill College Avenue, 12th Floor  
 Montréal QC H3A 0G6  
 Phone: 514.934.3400 Fax: 514.934.8603



# EXHIBIT A

CANADA  
PROVINCE OF ONTARIO  
DISTRICT OF ONTARIO  
COURT NOS.: 33-1884683  
33-1884684  
33-1884686  
ESTATE NOS.: 33-1884683  
33-1884684  
33-1884686

SUPERIOR COURT OF JUSTICE  
Commercial Division  
*"In Matters of Bankruptcy and Insolvency"*

**IN THE MATTER OF THE PROPOSAL OF K. F. S. LIMITED, 2726556 CANADA INC. and NATHAR LIMITED** insolvent corporations duly incorporated according to law, having their head offices and principal places of business at 27 First Street, in the City of Cornwall, Province of Ontario, K6H 5V4.

**PROPOSAL**

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**We, K. F. S. LIMITED, 2726556 CANADA INC. and NATHAR LIMITED** (collectively, the "Debtor") hereby submit the following proposal under the *Bankruptcy and Insolvency Act*:

1. **Definitions:** For all purposes relating to the present proposal, the following terms shall have the following meanings:
  - 1.1 **"Act":** The *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;
  - 1.2 **"Cash Consideration":** means a total amount of \$425,000.00 to be paid to the Trustee by the Debtor at the latest on February 24, 2015;
  - 1.3 **"Creditors' Committee":** A committee of up to five individuals to be named by the creditors at the general meeting of creditors called to consider the Proposal;
  - 1.4 **"Crown Claims":** For all purposes herein, Crown Claims shall be limited to the claims of Her Majesty in right of Canada or a province described in subsection 60(1.1) of the Act that were outstanding on the Date of the Proposal;
  - 1.5 **"Date of the Proposal":** For all purposes herein, the Date of the Proposal shall be deemed to be the date of the Notice of Intention, namely June 24, 2014;
  - 1.6 **"Employee Claims":** All amounts that employees or former employees would be qualified to receive under paragraph 136(1)(d) of the Act if the Debtor became bankrupt on the Date of the Proposal;
  - 1.7 **"Landlords":** All persons of whom the Debtor was a commercial tenant under a lease of real property, as acknowledged by the Debtor;
  - 1.8 **"Landlord Claims":** The Ordinary Unsecured Claims of the Landlords for the actual losses resulting from the disclaimers of leases in accordance with section 65.2(4)b) of the Act, which claims shall be treated as Ordinary Unsecured Claims in accordance with section 65.2(5) of the Act;

- 1.9 **"Ordinary Unsecured Claims"**: The claims other than Secured Claims, Employee Claims, Crown Claims and Preferred Claims. For greater certainty, but without limiting the generality of the foregoing, the Ordinary Unsecured Claims shall include claims of any kind whatsoever, whether due or not for payment as at the Date of the Proposal, including contingent and unliquidated claims (once quantified) arising out of any transaction entered into by the Debtor prior to the Date of the Proposal as well as any Restructuring Claim. Furthermore, the Ordinary Unsecured Claims shall include claims for a breach of an obligation contracted before the Date of the Proposal, regardless of the date of the breach, to the extent that such breach occurred prior to the Date of the Proposal;
- 1.10 **"Ordinary Unsecured Creditors"**: All persons having an Ordinary Unsecured Claim;
- 1.11 **"Preferred Claims"**: The claims described in paragraphs 136(1)(a) to 136(1)(j) of 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 Employee Claims;
- 1.12 **"Preferred Creditor"**: A person having a Preferred Claim;
- 1.13 **"Professional Fees"**: The proper fees, expenses, liabilities and obligations of the Trustee and all legal fees, accounting fees and consulting fees pertaining to the Debtor incurred since the filing of the Notice of Intention;
- 1.14 **"Proposal"**: This proposal or any amendment thereto, which amendments may be made at any time prior to a vote by the creditors on the Proposal, or by the Court at the time of approval of the Proposal;
- 1.15 **"Proven Claim"**: Any claim for which a proof of claim is filed with the Trustee in accordance with section 124 of the Act and that is proven in accordance with section 135 of the Act;
- 1.16 **"Restructuring Claim"**: Any right of any person against the Debtor in connection with any indebtedness, liability or obligation of any kind owed to such person arising out of the restructuring, the disclaimer or the termination of any contract, lease, employment agreement, collective agreement or any other agreement, whether written or oral, after the Date of the Proposal, including any right of any person who receives a notice of repudiation or termination from the Debtor. Without limiting the generality of the foregoing, a Restructuring Claim shall include the claim of a landlord whose lease has been disclaimed or terminated, the claim of an employee whose employment has been terminated after the Date of the Proposal and the claim of any tax authority related directly or indirectly to the acceptance or the approval of the Proposal."
- 1.17 **"Secured Claims"**: The claims of the Secured Creditors;
- 1.18 **"Secured Creditors"**: As defined in section 2 of the Act;
- 1.19 **"Trustee"**: Richter Advisory Group Inc., a licensed trustee, having a place of business at 1981, McGill College Avenue, 11<sup>th</sup> floor, in the City of Montréal, Province of Québec, H3A 0G6;
- 1.20 **"Unaffected Creditors"**: Lang Investment Corporation, Jaymore Stores Limited, Magshar Holdings Inc. and 3528626 Canada Inc.



2. **Employee Claims:** Employee Claims, if any, will be paid in full, immediately after the approval by the Court of the Proposal.
3. **Crown Claims:** Crown Claims shall be paid in full, within six months of approval of the Proposal by the Court, or as may otherwise be arranged with the Crown.
4. **Professional Fees:** Professional Fees shall be paid in full by the Debtor in the normal course of business.
5. **Secured Claims:** Secured Creditors shall be paid in accordance with existing contracts, or as may otherwise be arranged with the Secured Creditors. For greater certainty, the Proposal is not addressed to the Secured Creditors and they shall not be bound by the Proposal in respect of their Secured Claim.
6. **Subsequent Claims:** The claims arising in respect of goods supplied, services rendered or other consideration given to the Debtor subsequent to the Date of the Proposal, if any, shall be paid in full by the Debtor in the normal course of business, and on regular trade terms.
7. **Preferred Claims:** Preferred Claims shall be paid, without interest or penalty, in full, in priority to all claims of Ordinary Unsecured Creditors upon approval of the Proposal by the Court or as may be otherwise arranged with the Preferred Creditors or in accordance with clause 2 hereof if such Preferred Claim is also an Employee Claim.
8. **Ordinary Unsecured Creditors:** The Cash Consideration received by the Trustee shall be distributed as follows:
  - 8.1 In payment of the amounts provided in paragraphs 2, 3 and 7 above, if any;
  - 8.2 The excess in payment of:
    - i. Each of the Ordinary Unsecured Creditors having a Proven Claim of less than \$500 will be paid the full amount of its Ordinary Unsecured Claim without interest or penalty, within 30 days after the payment by the Debtor of the Cash Consideration;
    - ii. Each of the Ordinary Unsecured Creditors having a Proven Claim of at least \$500 shall receive a minimum payment of \$500. For the balance of its Proven Claim, after the distribution mentioned in paragraph 8.1, 8.2i) herein and within 30 days after the payment by the Debtor of the Cash Consideration, each of the Ordinary Unsecured Creditors shall also receive, in full and final payment of its Ordinary Unsecured Claim, without interest or penalty, its *pro rata* share of any amount remaining from the Cash Consideration.
9. **Unaffected Creditors:** the Proposal is not addressed to the Unaffected Creditors and they shall not be bound by its terms and conditions.
10. **Release:** Upon the payment described in section 8 herein and the payment of the Professional Fees, the Debtor shall be released of any and all claims from the Ordinary Unsecured Creditors.



11. **Claims against directors:** In accordance with section 50(13) of the Act, the acceptance of the Proposal by the creditors shall definitively, without further payment release the directors in office as at the Date of the Proposal from any and all liability or obligation for which they may be liable by law in their capacity as directors, respecting any claim that arose before the Date of the Proposal as provided for by section 50(13) of the Act or otherwise. It is understood however, that nothing herein shall be interpreted as an acknowledgement of any liability or obligation whatsoever on the part of the directors in office as at the Date of the Proposal, any such liability or obligation being specifically denied.
12. **Creditors' Committee:** The powers of the Creditors' Committee contemplated herein, shall be limited to the following:
  - 11.1 To advise the Trustee in connection with the actions under the Proposal, as the Trustee may from time to time request;
  - 11.2 To advise the Trustee concerning any dispute which may arise as to the validity of claims under the Proposal; and
  - 11.3 To authorize the deferment of any payment under the terms of paragraphs 7 and 8 herein, either in whole or in part, and entirely at its discretion, providing that any such deferment is deemed by the Creditors' Committee to be in the interest of the Ordinary Unsecured Creditors and the Debtor.
13. **Reviewable Transactions, Preferential Payments, etc.:** The provisions of section 95 to 101 of the Act and any provision of provincial legislation having a similar objective shall not apply to the Proposal.
14. **Headings:** The headings or titles herein are provided solely for the convenience of the reader. They do not form part of the Proposal and have no authoritative meaning in interpreting the Proposal.

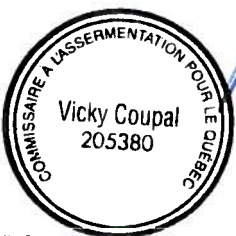
DATED AT MONTRÉAL, this 31<sup>st</sup> day of October 2014

**K. F. S. LIMITED**

  
Per : Glenn Langburt

**2726556 CANADA INC.**

  
Per : Glenn Langburt





Mtl# 2163425

**NATHAR LIMITED**

  
Per : Glenn Langburt



Julien Béliste  
WITNESS



Industry Canada  
Office of the Superintendent  
of Bankruptcy Canada

Industrie Canada  
Bureau du surintendant  
des faillites Canada

District of Ontario  
Division No. 12 - Ottawa  
Court No. 33-1884683  
Estate No. 33-1884683

In the Matter of the Proposal of:

**K. F. S. Limited**  
Debtor

**RICHTER ADVISORY GROUP INC / RICHTER GROUPE  
CONSEIL INC.**  
Trustee

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Date of Proposal:	October 31, 2014	Security:	\$
Meeting of Creditors:	November 21, 2014, 10:30 Ramada Cornwall 805 Brookdale Ave Cornwall, Ontario Canada,		
Chair:	Syndic		

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CERTIFICATE OF FILING OF A PROPOSAL - Section 62

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that:

- a proposal in respect of the aforementioned debtor was filed under section 62 of the *Bankruptcy and Insolvency Act*.

The aforementioned trustee is required:

- to provide to me, without delay, security in the aforementioned amount; and
- to send to all creditors, at least ten days prior to the meeting, a notice of a meeting of creditors, which will be held at the aforementioned time and place.

Date: November 03, 2014, 10:40

E-File/Dépôt Electronique

Official Receiver

Place Bell Canada, 160 Elgin Street, 11th Floor, Suite B-100, Ottawa, Ontario, Canada, K2P2P7, (877)376-9902

**Canada**

# **EXHIBIT B**

CANADA  
Province de l'Ontario  
District de l'Ontario  
No division : 12-Ottawa  
No cour : 33-1884683  
No dossier : 33-1884683

COUR SUPÉRIEURE DE JUSTICE  
DE L'ONTARIO  
En matière de faillite et d'insolvabilité

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

**Dans l'affaire de l'Avis d'intention de faire une proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario**

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

1. Que le 3 novembre 2014, j'ai fait expédier, par courrier ordinaire dûment affranchi, du bureau de poste de la ville de Montréal, province de Québec, à tous les créanciers connus apparaissant à la Liste de poste, à la liste des envois supplémentaires et à la liste des envois supplémentaires – employés ci-jointes, 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*, et 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 copies conformes desdits documents sont annexées au présent affidavit; et

3. Qu'à cette même date 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.

  
Soazig Bourgine

Assermentée dans la ville de Montréal, en la province de Québec, le 4 novembre 2014.

  
Commissaire à l'assermentation pour la province de Québec





## Liste d'envoi aux créanciers

Dans l'affaire de la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario

Type de créancier	Nom	Attention	Adresse
Directeur	Glenn Langburt		76 Cleve Rd Montréal QC H3X 1A6
Tribunal	Ontario Superior Court of Justice - Ottawa		161 Elgin Ottawa ON K2P 1K2
Garanti	BANQUE ROYAL DU CANADA		C/O COLIN D. COCHRANE, SPEC.LOAN 20 KING ST.W.,9TH FLOOR TORONTO ON M5H 1C4
Non-garanti	2023011 ONTARIO LTD-SUNNYSIDE MALL		ATT: MANAGER, LEASE ADMIN. A100 - 500 REXDALE BLVD TORONTO ON M9W 6K5
	2023011 ONTARIO LTD-SUNNYSIDE MALL		ADMINISTRATION OFFICE 1595 BEDFORD HIGHWAY Bedford ON B4A 3Y4
	4264134 CANADA INC.		225 A DE LIEGE OUEST MONTREAL QC H2P 1H4
	6834505 CANADA INC/JP DOUMAK TEXT.		855 MCCAFFREY VILLE SAINT LAURENT QC H4T 1N3
	753704 ONTARIO LTD.		GLEN DAY 532 SIXTH ST COLLINGWOOD ON L9Y 3Y9
	7761198 CANADA INC		3900 PLACE DE JAVA, SUITE 109 BROSSARD QC J4Y 0C4
	A S SEWING MACHINE		OR TOUCH OF STYLE EMBR. 155 KNOXDALE RD. OTTAWA ON K2G 1B1
	ACES WASTE MANAG.		MUSKOKA LTD. 1244 ROSEWARNE DRIVE BRACEBRIDGE ON P1L 0A1
	ADIDAS CANADA LTD.		8100 HIGHWAY 27 WOODBIDGE ON L4H 3N2
	ADORABLE JUNIOR GARMENT		5290 THIMENS BLVD. VILLE ST-LAURENT QC H4R 2B2
	ADT SECURITY SERV.CDA		615-18TH STREET S.E. CALGARY AB T2E 6J5
	AINSWORTH COMPANIES		264 HERRING COVE ROAD HALIFAX NS B3P 1M1
	ALFRED ANGELO INC.		4-205 CHAMPAGNE DR. TORONTO ON M3J 2C6
	ALIANTE TELEPHONE		STN CENTRAL RPO P.O. BOX 2226 HALIFAX NS B3J 3C7
	ALMA MATER SOCIETY OF QUEEN'S		JDUC QUEEN'S UNIVERSITY KINGSTON ON K7L 3N6
	ALPHI APPAREL GR.INC.		4334 RUE GARAND VILLE ST-LAURENT QC H4R 2A3
	ALQUON VENTURES INCORPORATED		C/O PORTAGE STORE PO BOX 1009 ALGONQUIN PARK ON P1H 2H4

## Liste d'envoi aux créanciers

Dans l'affaire de la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario

Type de créancier	Nom	Attention	Adresse
Non-garanti	AMEX BANK OF CANADA		CORPORATE SERVICE CENTRE PO BOX 2000 WEST HILL ON M1E 5H4
	AMOENA CANADA INC		404 - 2121 ARGENTIA RD MISSISSAUGA ON L5N 2X4
	ANGO MODE IMPORT		10301 COLBERT ST MONTREAL QC H1J 2G5
	ANUSCHKA		2227 U.S. HIGHWAY ONE # 162 NORTH BRUNSWICK NJ 08902 USA
	ASH CITY		35 ORLANDO AVENUE RICHMOND HILL ON L4B 0B4
	ASICS CANADA CORP		201 - 101 RUE DES ABENAQUIS SHERBROOKE QC J1H 1H1
	AVALON RECYC.SERV.		P.O. BOX 39107 ST-JOHN NL A1E 5Y7
	B & M MARKETING (CDA) INC.		880 CRANBERRY COURT OAKVILLE ON L6L 6J7
	BALLIN		2825 BRABANT-MARINEAU MONTREAL QC H4S 1R8
	BASLER NA WHOLESALE INC.		15TH FLOOR 499 SEVENTH AVE., NEW YORK NY 10018 USA
	BELL ALIANT		71 BELVEDERE AVENUE P O BOX 820, STN CENTRAL CHARLOTTETOWN PE C1A 7M1
	BELL CANADA		STN DON MILLS P.O.BOX 9000 NORTH YORK ON M3C 2X7
	BELL CANADA		AILE E-3 1, CARREFOUR ALEXANDRE-GRAHAM-BELL VERDUN QC H3E 3B3
	BELL CANADA (WATTS)		STN DON MILLS P.O. BOX 1550 NORTH YORK ON M3C 3N5
	BENCH CRAFT LEATHER INC.		1572 VICTORIA ST. N. KITCHENER ON N2B 3E5
	BENISTI IMPORT INC		1650 CHABANEL W MONTREAL QC H4N 3M8
	BETA'S CHOICE		1539586 ONTARIO INC. 45 MURAL ST. RICHMOND HILL ON L4B 1J4
	BILLABONG		5825 KIERAN ST. VILLE ST-LAURENT QC H4S 0A3
	BLUE RIVER TRADING		16-240 VICEROY RD CONCORD ON L4K 3N9
	BOS.& CO./602667 ONT. LTD.		UNIT A4 / A5 3375 NORTH SERVICE RD., BURLINGTON ON L7N 3G2
	BREVILLE CANADA L.P.		3595 BOUL. COTE-VERTU SAINT LAURENT QC H4R 1R2
	BROWNE & CO LTD		100 ESNA PARK AVE MARKHAM ON L3R 1E3

## Liste d'envoi aux créanciers

Dans l'affaire de la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario

Type de créancier	Nom	Attention	Adresse
Non-garanti	BUFFALO INTL INC.		100 - 400, RUE SAUVE O. MONTREAL QC H3L 1Z8
	BUGATTI THE EUROPEAN BRAND (BRINK.)		81 ST. REGIS CRESCENT S. TORONTO ON M3J 1Y6
	BURLINGTON HYDRO INC.		1340 BRANT STREET BURLINGTON ON L7R 3Z7
	BURLINGTON POST		PO BOX 300 44 FRID ST. HAMILTON ON L8N 3G3
	BYLYSE		DIV. OF HAMMAX NORTH AMER. INC. 393, BOUL. ROLAND DURAND ROSEMERE QC J7A 4K1
	C & J CLARKE CANADA LTD.		P O BOX 3709 COMM. CRT POSTAL STATION TORONTO ON M5L 1K1
	CABRELLI INC.		9200 RUE MEILLEUR ST MONTREAL QC H2N 2A9
	CAIN SAFETY FIRE PROTECTION		P.O. BOX 385 TIMMINS ON P4N 7E3
	CANADA CLEAN GLASS		1199 TOPSAIL RD MOUNT PEARL NL A1N 5G2
	CANADA GOOSE		250 BOWIE AVENUE TORONTO ON M6E 4X6
	CANADA'S APPAREL LTD.		P.O. BOX 580 MOOSE JAW SK S6H 4P3
	CANADIAN LINEN & UNIF. SERV.		BOX 51050 RPO TYNDALL WINNIPEG MB R2X 3C6
	CANADIAN SPRINGS		PO BOX 4514 STN A TORONTO ON M5W 4L7
	CANFLOYD DIV. OF CANDYM		95 CLEGG ROAD MARKHAM ON L6G 1B9
	CAPE BRETON KIWANIS FESTIVAL		OF MUSIC SPEECH & DRAMA P O BOX 471 SYDNEY NS B1P 6H4
	CAPE BRETON REG. MUN.		320 ESPLANDE SYDNEY NS B1P 7B9
	CAPITAL HOME HARDWARE		736 BANK STREET OTTAWA ON K1S 3V4
	CARMICHAEL ENGINEERING LTD		10 MORRIS DRIVE DARTMOUTH NS B3B 1K8
	CARTISE SPORT INC.		6161 CYPHOT VILLE ST-LAURENT QC H4S 1R3
	CENTURY MECHANICAL SERV.		120-15 CAPELLA COURT NEPEAN ON K2E 7X1
	CFBK-FM		VISTA RADIO LTD. 50-2 BALLS DR. BRACEBRIDGE ON P1L 1T1
	CHAMBERS & SONS AGENTS LTD.		86 SCOLLARD ST. TORONTO ON M5R 1G2
	CHANTALE BEAUDET COLL. INC.		404 - 80 BERLIOZ VERDUN QC H3E 1N9

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## Liste d'envoi aux créanciers

Dans l'affaire de la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario

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Type de créancier	Nom	Attention	Adresse
Non-garanti	CHER FM MAX CLASSICE HITS		318 CHARLOTTE ST. SYDNEY NS B1P 1C8
	CHOICE DISTRIBUTION		425 - D FOURTH ST. W. CORNWALL ON K6J 2S7
	CITADIN		9217, BOUL. LANGELIER MONTREAL QC H1P 3K9
	CITY OF OTTAWA		P.O. BOX 3438, STATION D OTTAWA ON K1P 6M9
	CITY OF TIMMINS		220 ALGONQUIN BLVD., E. TIMMINS ON P4N 1B3
	CJCB AM 1270		318 CHARLOTTE ST. SYDNEY NS B1P 1C8
	CJQQ-FM 92.1		CASH MAN. DEPT 333 BLOOR ST. E. TORONTO ON M4W 1G9
	CKGB		CASH MAN. DEPT 333 BLOOR ST. E. TORONTO ON M4W 1G9
	CKPE FM THE CAPE		318 CHARLOTTE ST. SYDNEY NS B1P 1C8
	CLARK PROP. MAINTENANCE		R.R.#2 12730 SIMCOE ST PORT PERRY ON L9L 1B3
	COAST TO COAST TRADING LTD.		2 - 91 TYCOS DRIVE TORONTO ON M6B 1W3
	CODAV & FORSET		904 - 433, RUE CHABANEL MONTREAL QC H2N 2J8
	CODET INC.		143, RUE POMERLEAU MAGOG QC J1X 5P7
	COGECO CABLE INC.		COGECO PAYMENT CENTRE P.O. BOX 5314 LCD 1 BURLINGTON ON L7R 4V6
	COLLECTIONS ANDRADE INC.		800 SHERBROOKE ST., E. MONTREAL QC H2L 1K3
	COLLINS FORMAL WEAR		297B ADELAIDE ST.S. LONDON ON N5Z 3K7
	COLLUS POWER CORP.		P.O. BOX 189, 43 STEWART RD. COLLINGWOOD ON L9Y 3Z5
	COLUMBIA SPORTSWEAR		1425 MAX BROSE DR. LONDON ON N6N 0A2
	CONAIR CONSUMER PRODUCTS INC		P.O. BOX 57520, STATION A TORONTO ON M5W 5M5
	CONNORS BASICS OFF. PROD.		P.O. BOX 443 350 CHARLOTTE ST. SYDNEY NS B1P 6H2
	CONRAD C. COLLECTION		200 - 9320, RUE ST. LAURENT MONTREAL QC H2N 1N7
	CONVERSE CANADA INC.		90 DONEGANI AVE. POINTE-CLAIRE QC H9R 2V4
	CONWAY GREETINGS		134 HARBOURVIEW DR. SAINT JOHN NB E2P 1B6

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## Liste d'envoi aux créanciers

Dans l'affaire de la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
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Type de créancier	Nom	Attention	Adresse
Non-garanti	COPPLEY CORP.		56 YORK BLVD. HAMILTON ON L8R 0A2
	CORLITE INC.		4953 COTE-VERTU BLVD ST-LAURENT QC H4S 1E1
	CORNWALL ELECTRIC		1001 SYDNEY ST. CORNWALL ON K6H 3K1
	COUGAR SHOES INC.		830 HARRINGTON CRT BURLINGTON ON L7N 3N4
	COUNSELTRON LTD.		18 - 100 TEMPO AVE., W. TORONTO ON M2H 3S5
	COUNTERFORCE		2A - 2740 MATHESON BLVD., E. MISSISSAUGA ON L4W 4X3
	CRAWFORD PACKAGING INC.		3036 PAGE ST LONDON ON N5V 4P2
	CRISTILL ROCK COFFEE AND WATER		1140 BROOKDALE AVENUE CORNWALL ON K6J 4P4
	CROWN PACKAGING		660 AVE. MELOCHE DORVAL QC H9P 2P4
	CUISINOX		525 FERNAND POITRAS TERREBONNE QC J6Y 1Y5
	CULLIGAN OF KINGSTON		7-614 NORRIS COURT KINGSTON ON K7P 2R9
	CUSHE		DIV.OF WOLVERINE WORLD. 5800 KIERAN MONTREAL QC H4S 2B5
	D L P ENTERPRISES LTD.		47 JORDAN PLACE ST. JOHN'S NL A0A 1J0
	D.B. CLEANING & MAINTENANCE		399 RAILWAY ST. TIMMINS ON P4N 2P5
	DAKINE - CANADA DIVISION		C/O 410380 P O BOX 2200 VANCOUVER BC V6B 3W2
	DANESCO INC.		18111 TRANS CANADA KIRKLAND QC H9J 3K1
	DANICA		1915 STAINSBURY AVE. VANCOUVER BC V5N 2M6
	DAVID SHAW TABLEWARE		85 MARTIN ROSS AVE. DOWNSVIEW ON M3J 2L5
	DBA APPAREL GROUP		200 - 9600 MEILLEUR MONTREAL QC H2N 2E3
	DEN PACKAGING CORP.		6077 BOUL. THIMENS ST-LAURENT QC H4S 1V8
	DEREK ALEXANDER GROUP INC.		210 60TH AVE. S.W. CALGARY AB T2H 0A9
	DEVANLAY CANADA INC.		901 - 4200, BOUL SAINT LAURENT MONTREAL QC H2W 2R2
	DEX BROTHERS LTD.		800 - 390 RUE DESLAURIERS SAINT LAURENT QC H4N 1V8
	DISTRIBUTION CUIR-ATOUT ENR.		924, BOUL. L'ANGE GARDIEN N L'ASSOMPTION QC J5W 1P1
	DIVERSE GROUP		730 ALEXANDER ST VANCOUVER BC V6A 1E3

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Non-garanti	DIXIE ACTIVEWEAR INC.		8484 ESPLANADE MONTREAL QC H2P 2R7
	DON BRENTONS		FIRE EQUIP. SALES & SERV. 2 LAKESIDE PARK DR. LAKESIDE NS B3T 1L7
	DORIS INC.		3701 JARRY EST MONTREAL QC H1Z 2G1
	DOUBLE J. FASHIONS		5620 FERRIER ST MONTREAL QC H4P 1M7
	DOVE TALE COLLECTIONS		2008 HOLLYBROOK CRES. GLOUCESTER ON K1J 7Y6
	DR. MARTENS AIRWAIR USA LLC		10 NORTHWEST 10TH AVE. PORTLAND OR 97209 USA
	E. S. SPORT (4113993CANADA)		707 - 555 CHABANEL WEST MONTREAL QC H2N 2H8
	ED BATTAH & CO.		1405 - 555, RUE CHABANEL MONTREAL QC H2N 2H8
	ELEMENT		5825 KIERAN ST-LAURENT QC H4S 0A3
	ELIE TAHARI LTD		P.O. BOX 200767 PITTSBURGH PA 15251-0767 USA
	EMPLOYEE TERMINATION AND SEVERANCE PAY (ESTIMATED)		VARIOUS --
	ENBRIDGE CONSUMERS GAS		P.O. BOX 644 SCARBOROUGH ON M1K 5H1
	ENBRIDGE GAS NEW BRUNSWICK		201 - 440 WILSEY ROAD FREDERICTON NB E2B 7G5
	ENERGY MIZERS		3 BIRCH ST., NORTH TIMMINS ON P4N 6C8
	EROS CLOTHING INC.		41 VIA CRISTINA WAY WOODBIDGE ON L4H 1R9
	EUROMAX		408 - 460 ST. CATHERINE O. MONTREAL QC H3B 1A7
	EVCANA CLOTHING INC.		413 - 9200 PARC MONTREAL QC H2N 1Z4
	FABIAN COUTURE GROUP INT.		ACCT.# CA1000 7182, RUE URBAN ST. S. MONTREAL QC H2S 3H5
	FAEMA		201 - 672 DUPONT ST. TORONTO ON M6G 1Z6
	FANCY LINENS & DOMESTICS LTD.		8500 DARNLEY RD. MONTREAL QC H4T 1M5
	FEMSTYLE INC		SUITE 03-105 3981, BOUL ST-LAURENT MONTREAL QC H2W 1Y5
	FIG CLOTHING		ZAM URBAN DYNAMICS INC. 4613, RUE LOUIS B. MAYER LAVAL QC H7P 6G5
	FINE LINE IMPORTS		206 - 160 TYCOS DR TORONTO ON M6B 1W8
	FIONA HANDBAGS		120 - 160 TYCOS DR. TORONTO ON M6B 1W8

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Non-garanti	FLAWLESS DRYCLEANING INC.		9 - 14500 SIMCOE ST. PORT PERRY ON L9L 1V4
	FOX CONSTRUCTION		PO BOX 1010 9127 MONTROSE RD NIAGARA FALLS ON L2E 7J9
	FOX RUN CRAFTSMEN		POSTAL STATION A P.O. BOX 57652 TORONTO ON M5W 5M5
	FOXHEAD		33 - 58 AERO DRIVE CALGARY AB T2E 8Z9
	FRANK LYMAN DESIGNS		2500 BOUL. DES SOURCES POINT CLAIRE QC H9R 0B3
	FREEDOM VENDING		369 ALGONQUIN BLVD., W. TIMMINS ON P4N 2S3
	FREEMAN FORMALWEAR		111 BARMANDSEY RD TORONTO ON M4A 2T7
	FREEMARK APPAREL BRANDS INC.		5640 PARE MONTREAL QC H4P 2M1
	FROG POND HOLDINGS		126 GLENCOE DRIVE MT. PEARL NL A1N 4S9
	FULLUM & HOLT		5700 FULLUM MONTREAL QC H2G 2H7
	FUTURE OFFICE PRODUCTS		34 EIGHT STREET W. CORNWALL ON K6J 2Z2
	G-III APPAREL CANADA INC ULC		P.O. BOX 15379, STATION A TORONTO ON M5W 1C1
	GARY MACINTOSH MARKETING LTD.		302 KEEWATIN AVE. KITCHENER ON N2B 3W3
	GE CLEANING SERVICES		P.O. BOX 361 KINGSTON ON K7L 4W2
	GENTRY (1978) INC.		300 - 8920 PIE 1X BLVD. MONTREAL QC H1Z 4H9
	GEOX CANADA INC.		100 - 2110 MATHESON BLVD. E MISSISSAUGA ON L4W 5E1
	GIFTCRAFT LTD.		8550 AIRPORT RD BRAMPTON ON L6T 5A3
	GLOBAL SHOE CONNECTION INC		12391 NO. 5 ROAD RICHMOND BC V7A 4E9
	GOURMET DU VILLAGE		539 VILLAGE MORIN HEIGHTS QC J0R 1H0
	GROUP YNA 7908741 CDA INC.		200 - 9600 MEILLEUR MONTREAL QC H2N 2E3
	GROUPE CORWICK		200 - 225,RUE CHABANEL O. MONTREAL QC H2N 2C9
	GSUS CANADA LTD.		P O BOX 202 543 RICHMOND ST., W. TORONTO ON M5V 1Y6
	GUESS ? CANADA CORP		C/O 911140 P.O. BOX 4090 STN A TORONTO ON M5W 0E9
	GUNTHER MELF LIMITED		30 CRAIG ST BRANTFORD ON N3R 7J1

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Type de créancier	Nom	Attention	Adresse
Non-garanti	HAZY JEAN INC.		41 CREWE AVE. TORONTO ON M4C 2J2
	HEDEX FASHION GR. INT'L LTD		329 - 1350 RUE MAZURETTE MONTREAL QC H4N 1G8
	HERITAGE GAS		ACCT # 3002072-1 P.O. BOX 1020 DARTMOUTH NS B2Y 4W3
	HIGH FASHION HANDBAGS		3 - 30 LESMILL ROAD TORONTO ON M3B 2T6
	HOLLY RANKIN		13 GOULDING CRESC. KANATA ON K2K 2N9
	HUGO BOSS CANADA INC.		C/O T9946 P.O. BOX 9946, STN A TORONTO ON M5W 2J2
	HUNTER BOOT CANADA INC.		C/O TH1241 P O BOX 4290 POSTAL STN A TORONTO ON M5W 0E1
	HURLEY INTERNATIONAL, LLC		C/O 911920 P.O. BOX 4090 TORONTO ON M4W 0E9
	HUSH PUPPIES COMPANY		DIV. OF WOLVERINE WORLD. 5800 KIERAN MONTREAL QC H4S 2B5
	HYDRO ONE NETWORKS INC.		BOX 4102, STATION A TORONTO ON M5W 3L3
	ICEBREAKER MERINO CLOTHING INC.		502 - 21 WATER ST. VANCOUVER BC V6B 1A1
	IMP. LIL PAOLO INC.		383 DEMERS LAVAL QC H7L 3C3
	INDEKA IMPORTS		2120 BRISTOL CIRCLE OAKVILLE ON L6H 5R3
	INTS IT'S NOT THE SAME CDA LTD		4000-1 PLACE VILLE-MARIE MONTREAL QC H3B 4M4
	ION-RAY COMPANY LTD.		2 - 10 BRODIE DRIVE RICHMOND HILL ON L4B 3K8
	JACK VICTOR LIMITED		1250 SAINT ALEXANDRE ST. MONTREAL QC H3B 3H6
	JAK'S		2680-D, BOUL. WILFRED-HAMEL QUEBEC QC G1P 2J1
	JANOR IMPORTS INC.		500 - 416, BOUL. DE MAISONNEUVE O. MONTREAL QC H3A 1L2
	JAYMAT DESIGN WORX		247 BRIDGELAND AVE. TORONTO ON V6B 1A1
	JAYMORE, LANG INVESTMENTS, MAGSHAR AND 3528626 CANADA INC.		27 FIRST STREET EAST CORNWALL ON K6H 1K5
	JAYTEX OF CANADA LTD.		29 GURNEY CRES. TORONTO ON M6B 1S9
	JEANIOLOGIE		8603880 CANADA INC. 4951, BOUL COTE-VERTU ST-LAURENT QC H4S 1E1



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Type de créancier	Nom	Attention	Adresse
Non-garanti	JIMLAR CORPORATION		350 5TH AVE., 9TH FLOOR NEW YORK NY 10118 USA
	JOGI'S IMPORT AND DESIGN, INC.		P O BOX 10088 1735 KIPLING AVE. ETOBICOKE ON M9R 4E2
	JONES APPAREL GR. CDA LP		388 APPLEWOOD CRESC. VAUGHAN ON L4K 4B4
	JOSEF SEIBEL		1A - 15050 - 54A AVE SURREY BC V3S 5X7
	JOSEPH RIBKOFF INC.		2375 DE L'AVIATION DORVAL QC H9P 2X6
	JUSTIN VLEMING		PO BOX 213 7 DUNCAN DRIVE MOONSTONE ON L0K 1N0
	KAREN DEARING		41 STANFIELD ST SYDNEY NS B1P 3X4
	KINGSTON TERMINAL PROPERTIES LTD.		105 PRINCESS STREET PO BOX 1534 KINGSTON ON K7L 5C7
	LAKELAND POWER DIST.LTD		5-45 CAIRNS CRES HUNTSVILLE ON P1H 2M2
	LAMPE BERGER		330 - 3100, BOUL LE CARREFOUR LAVAL QC H7T 2K7
	LANA LEE FASHIONS		301 - 9400, BOUL ST. LAURENT MONTREAL QC H2N 1P3
	LANDLORD DAMAGES (ESTIMATED)		VARIOUS --
	LANG INVESTMENTS		27 FIRST STREET E. CORNWALL ON K6H 1K5
	LASANIA		709 - 555 CHANBANEL W MONTREAL QC H2N 2H8
	LES CHEMISES I. MILLER SHIRTS INC.		150 MONTEE DE LIESSE VILLE ST- LAURENT QC H4T 1N6
	LES IMPORT. BOLIDE LTEE		309 - 555 CHABANEL O. MONTREAL QC H2N 2H8
	LES IMPORT. JEREMY D LTEE		200 - 9333, BOUL ST. LAURENT MONTREAL QC H2N 1P6
	LES IMPORTATIONS JEREMY D LTEE		200 - 9333 BOUL ST. LAURENT MONTREAL QC H2N 1P6
	LES MODES ASM FASHIONS INC.		400 - 9250 PARK AVE MONTREAL QC H2N 1Z2
	LEVI STRAUSS CO. CANADA LTD.		C/O T27525 PO BOX 4275 TORONTO ON M5W 5V8
	LEVY CDA FASHION CO.		200 - 225 CHABANEL ST., W. MONTREAL QC H2N 2C9
	LILY MOSS		1517 - 555, RUE CHABANEL O. MONTREAL QC H2N 2J2
	LINE RONDEAU		106 HUDSON CRESC. TIMMINS ON P4N 7R2
	LINEA DOMANI		1106 - 555 CHABANEL ST. W. MONTREAL QC H2N 2H8

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Non-garanti	LINWOOD FASHIONS INC.		155 BEAUBIEN W MONTREAL QC H2V 1C5
	LONDRY ALARMS		147 JOSEPH ST KINGSTON ON K7L 2H8
	LUXOTTICA CANADA INC.		947 VERBENA RD. MISSISSAUGA ON L5T 1T5
	MAGILL HAT MANUFACTURING INC.		503 - 9600 BOUL. ST-LAURENT MONTREAL QC H2N 1R2
	MAKOUJY SPORTSWEAR CDA LTD.	JACK MAKOUJY OR LU	32 EAST 57 STREET- 13 FLOOR NEW YORK NY 10022 USA
	MARGARET M.		805 - 225 CHABANEL ST. W. MONTREAL QC H2N 2C9
	MARITECT SOLUTIONS		225 CHARLOTTE STREET SYDNEY NS B1P 1C4
	MARK-VILLE DISPOSAL		50 TAYLOR BLVD. PORT PERRY ON L9L 1B2
	MARLO PACKAGING		6923 SPEEDVALE AVE., W. BRESLAU ON N0B 1M0
	MAVI JEANS		580 INDUSTRIAL AVE VANCOUVER BC V6A 2P3
	MCGREGOR INDUSTRIES		70 THE EAST MALL ETOBICOKE ON M8Z 5W2
	MCINTOSH TRADING		6 - 240 ENTREPRISE VARS ON K0A 3H0
	MCNEILL MAINTENANCE		RR # 5 117 CEDAR CREST PERTH ON K7H 3C7
	MCNIVEN RANCH SUPPLY LTD. (MRSL)		BOX 867 BROOKS AB T1R 1B7
	MERCANTILE TRADING CORP.		603 - 9500, RUE MEILLEUR MONTREAL QC H2N 2B7
	MERRELL FOOTWEAR		DIV. OF WOLVERINE WORLD. CDA ULC 733 CHEMIN JEAN-ADAM SAINT-SAUVEUR QC J0R 1R3
	MEXX CANADA INC.		905 HODGE ST VILLE ST-LAURENT QC H4N 2B3
	MICHAEL KORS CANADA		3424 SIMPSON ST. MONTREAL QC H3G 2J3
	MICHAEL PHILLIPS LTEE		TOUR NORD 501 - 433, RUE CHABANEL O. MONTREAL QC H2N 2J5
	MICHEL GERMAIN PARFUMS LTD.		303 - 3335 YONGE ST. TORONTO ON M4N 2M1
	MICROPLANE		GRACE MFG INC 614 SR 247 RUSSELVILLE AR 72812-0 USA
	MITCHELL ACCESSORIES LTD.		#29 - 1550 BAYLY ST PICKERING ON L1W 3W1
	MODEXTILL		5525, RUE PARE MONTREAL QC H4P 1P7
	MODINNO ENTERPRISES		206 - 4288 LOZELLS AVE BURNABY BC V5A 0C7

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Non-garanti	MR. SQUEEGEE WINDOW CLEANING		SUITE 304 13-3120 RUTHERFORD ROAD VAUGHN ON L4K 0B2
	MULTI TACT		3360 SARTELON ST-LAURENT QC H4R 1E3
	MUSKOKA SPRINGS INC.		(BROWN'S BEVERAGES) 220-1 BAY ST. GRAVENHURST ON P1P 1H1
	MUSKOKA WATER & SEWER		C/O DIS. MUN. OF MUSKOKA 70 PINE ST BRACEBRIDGE ON P1L 1N3
	MWG APPAREL CORP.		1147 NOTRE DAME AVE. WINNIPEG MB R3E 3G1
	NATSUN AMERICA CO., LTD.		UNIT B 4070 E. GREYSTONE DR., ONTARIO CA 91761
	NEOPOST DPOC		ACCOUNT# 205722 150 STEELCASE ROAD WEST MARKHAM ON L3R 3J9
	NEW BALANCE CANADA INC.		AMY CERULLI 20 GUEST STREET BOSTON MA 02135 USA
	NEW BALANCE CDA INC.		C/O TH0068 P O BOX 4283 TORONTO ON M5W 5W6
	NEWFOUNDLAND POWER INC.		PO BOX 8910 ST-JOHN NL A1B 3P6
	NICOLE MILLER		525 SEVENTH AVE. NEW YORK NY 10018
	NIKE SHOES CANADA LTD.		P.O. BOX 2692, POSTAL STATION A TORONTO ON M5W 2N7
	NINGBO MONDILAND FASHIONS CO., LTD		105-107, XIWU SOUTH RD. INDUSTRY ZONE FENGHUA, NINGBO - CHINA
	NIXON AGENCIES ALBERTA		251 CEDARPARK DR. SW CALGARY AB T2W 2J5
	NORTH AMERICAN		27 KELFIELD ST TORONTO ON M9W 5A1
	NORTHERN ONTARIO WIRES		ACC # 301570-00 BOX 640 COCHRANE ON P0L 1C0
	NORTHERN TELEPHONE LIMITED		P O BOX 4000 NEW LISKEARD ON P0J 1P0
	NOVA SCOTIA POWER INC.		P O BOX 848 HALIFAX NS B3J 2V7
	NSI RETAIL		14 - 1675 SISIMET RD MISSISSAUGA ON L4W 4K8
	OAKLEY CANADA		2660 DIAB VILLE ST-LAURENT QC H4S 1E8
	ORKIN CANADA		5840 FALBOURNE ST MISSISSAUGA ON L5R 4B5
	ORLY CUISINE		6665 JEANNE MANCE MONTREAL QC H2V 4L1

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Non-garanti	OTTAWA CITIZEN		C/O POSTMEDIA PAYM. CTRE 1450 DON MILLS ROAD TORONTO ON M3B 2X7
	OTTAWA HYDRO		PO BOX 8700 3025 ALBION RD. NORTH OTTAWA ON K1G 3S4
	PAN GROUP PROPERTIES		185 QUEEN STREET PORT PERRY ON L9L 1B8
	PAPILLON INT'L INC.		5595 PAPINEAU MONTREAL QC H2H 1W3
	PARAGON CLOTHING LTD.		220 - 9600, BOUL. ST. LAURENT MONTREAL QC H2N 1R2
	PARKHURST		20 RESEARCH RD., TORONTO ON M4G 2G6
	PAZAZZ		5584 COTE DE LIESSE MONTREAL QC H4P 1A9
	PB ARISTO INC.		C - 4070 E. GREYSTONE DR. ONTARIO VA 91761 USA
	PEERLESS CLOTHING INC		8888, BOUL. PIE IX MONTREAL QC H1Z 4J5
	PEOPLE FOR PEACE		128 DESLAURIERS SAINT-LAURENT QC H4N 1V8
	PIERCE'S MECHANICAL		121 - 70-C MOUNTJOY ST.N. TIMMINS ON P4N 4V7
	PLATINUM FASHIONS 2000 INC.		300 - 8920, BOUL PIE IX MONTREAL QC H1Z 4H9
	POINT ZERO GIRLS CLUB		1650 CHABANEL WEST MONTREAL QC H4N 3M8
	PONY RIDE		405 - 225 CHABANEL W MONTREAL QC H2N 2C9
	PORT PERRY HOME HARD.		175 QUEEN ST. PORT PERRY ON L9L 1B8
	PORT-STYLE ENTERP INC.		2 - 1405 DENISON ST MARKHAM ON L3R 5V2
	PRODUCT SPECIALTIES INC		6 - 10 CARLOW COURT WHITBY ON L1N 9T7
	PUMA CANADA (A.T.A.INC.)		2315 COHEN ST. VILLE ST-LAURENT QC H4R 2N7
	PUROLATOR FREIGHT		ATT: CATHY PILEGGE ACCOUNTS RECEIVABLE REXDALE ON M9W 4W7
	PYA IMPORTER LTD.		15 APEX RD. NORTH YORK ON M6A 2V6
	QUIKSILVER CDA CORP.		120 - 890 HARBOURSIDE DR. NORTH VANCOUVER BC V7P 3T7
	RAILTOWN APPAREL GR LTD.		730 ALEXANDER ST. VANCOUVER BC V6A 1E3
	RALPH LAUREN CDA LP		801 - 2 QUEEN ST. E. TORONTO ON M5C 3G7
	RAYMARK XPERT BUS. SYST.		5460, COTE DE LIESSE ROYALMOUNT QC H4P 1A5

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Non-garanti	RAYMOND SHANKS		33 D'ARCY ST. PERTH ON K7H 2V3
	RD INTERNATIONAL		200 - 5275 FERRIER MONTREAL QC H4P 1L7
	REBEL JEANS CO. LTD.		801 - 1625 CHABANEL ST W. MONTREAL QC H4N 2S7
	REEF		VF OUTDOOR (CANADA) INC T6106 TORONTO ON M4Y 2Z2
	RELAXUS PRODUCTS LTD.		1590 POWELL ST. VANCOUVER BC V5L 1H3
	RELIANCE HOME COMFORT		PAYMENT PROC.CENTRE BOX 99 STN COMMERCE CRT TORONTO ON M5L 1L6
	RENTOKIL PEST CONTROL CANADA LTD.		11 - 30 ROYAL CREST CRT MARKHAM ON L3R 9W8
	RIEKER SHOE CDA LTD.		UNIT 3-4 190 MILLWAY AVE CONCORD ON L4K 3W4
	RIOTRIN PROPERTIES (BARRHAVEN) INC.		C/O TRINITY DEVELOPMENT CORP INC 610 - 150 ISABELLA STREET OTTAWA ON K1S 1V7
	RITWAY WINDOW CLEANERS LTD		32 SUNNYCREST DR OTTAWA ON K2E 5Y2
	RODD & GUNN NEW ZEALAND LTD		LEVEL 1 326 NEW N. RD AUCKLAND, 1020, NEW ZEALAND -
	S. COHEN INC.		153 GRAVELINE MONTREAL QC H4T 1R4
	S. OLIVER CANADA		500 - 416, BOUL DE MAISONNEUVE O MONTREAL QC H3A 1L2
	SAINT JAMES USA CORP.		16TH FLOOR 247 W 35TH ST NEW YORK NY 10001 USA
	SAINT JOHN ENERGY		P.O. BOX 850 SAINT JOHN NB E2L 4C7
	SANDSTYLE CDA GRP INC.		900 - 433 CHABANEL O MONTREAL QC H2N 2J8
	SANI-SOL INC		149 IBER RD OTTAWA ON K2S 1E7
	SAVRON CLOTHES LTD		201 - 160, RUE SAINT VIATEUR E. MONTREAL QC H2T 1A8
	SAXX UNDERWEAR CO., LTD.		68 WEST 5TH AVE. VANCOUVER BC V5Y 1H6
	SBO DISTRIBUTORS LTD.		2195 SHAFTON PLACE WEST VANCOUVER BC V7V 3B2
	SCANIA INT'L INC.		505 - 225 RUE CHABANEL ST. W MONTREAL QC H2N 2C9
	SCHWARTZ IMPORT & DESIGN CO., LTD.		P O. BOX 38155 DARTMOUTH NS B3B 1X2
	SE CE APPAREL CO. LTD.		6445 COTE-DE-LIESSE VILLE ST. LAURENT QC H4T 1E5

## Liste d'envoi aux créanciers

Dans l'affaire de la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario

Type de créancier	Nom	Attention	Adresse
Non-garanti	SEAWAY NEWS		100 - 1885, RUE SAINT-LOUIS GATINEAU QC J8T 6G4
	SECOND CLOTHING		115 - 1625 CHABANEL W MONTREAL QC H4N 2S7
	SERUM INT'L INC.		4400 AUTOROUTE CHOMEDEY LAVAL QC H7R 6E9
	SHAW'S OF PERTH		16 GORE STREET WEST PERTH ON K7H 2L6
	SHERSON GROUP		100 - 1446 DON MILLS RD TORONTO ON M3B 3N6
	SHOWTIME APPAREL.CA		425C - 4TH ST., WEST CORNWALL ON K6J 2S7
	SIGA INTERNATIONAL		81 ST. REGIS CRESCENT S., TORONTO ON M3J 1Y6
	SIGNATURE CENTRE LTD.		C/O TAGGART REALTY MANAGEMENT 708 - 225 METCALFE STREET OTTAWA ON K2P 1P9
	SILVER FOREST OF VERMONT INC.		40 INDUSTRIAL DR. BELLOWS FALLS VT 04101 USA
	SKECHERS CANADA INC.		C/O TH1024 P.O. BOX 4283 POSTAL STN A TORONTO ON M5W 5W6
	SKY REACH PROPERTY SERVICES		51 - 10 AKERLEY BLVD. DARTMOUTH NS B3B 1J4
	SPANNER LIMITED		334A MANITOU DR. KITCHENER ON N2C 1L3
	SPERRY TOP SIDER		DIV. OF WOLVERINE WORLD. CDA ULC POSTAL STATION A TORONTO ON M5W 1C1
	SPORTABLES FINE CLOTHING		2 - 75 SHIELDS COURT MARKHAM ON L3R 9T4
	SPORTS ART COLLECTION		UNIT 1A - 2 35 EAST BEAVER CREEK RD. RICHMOND HILL ON L4B 1B3
	STANFIELD'S LIMITED		P.O. BOX 190 TRURO NS B2N 5C2
	STAPLES		DESIJARDINS CARD SERV. CP SUCC CENTRE VILLE MONTREAL QC H3C 3V2
	STEVE MADDEN CANADA		2328 RUE COHEN ST ST LAURENT QC H4R 2N8
	STUDIO MODE		400 - 416, BOUL. DE MAISONNEUVE O MONTREAL QC H3A 1L2
	SUN LIFE ASSUR. CO OF CANADA		2304-150 KING ST W TORONTO ON M5H 1J9
	SUPREME 75 INC.		400 - 433 CHABANEL O MONTREAL QC H2N 2J4
	SUZANNE AZOULAY INC.		1203 - 555 CHABANEL MONTREAL QC H2N 2H8

## Liste d'envoi aux créanciers

Dans l'affaire de la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario

Type de créancier	Nom	Attention	Adresse
Non-garanti	SUZANNE ROUSSEL		2 - 9 MONTCALM KAPUSKASING ON P5N 2N9
	SWISSMAR IMPORTS		6 -35 E. BEAVER CREEK RD RICHMOND HILL ON L4B 1B3
	T LIPSON & SONS LTD		190 NORSEMAN ST TORONTO ON M8Z 2R4
	TANGO MANGO		7761198 CANADA INC. 109 - 3900 PLACE DE JAVA BROSSARD QC J4Y 0C4
	TAPIS WAVES CARPETS INC.		4625 DU PARC MONTREAL QC H2V 4E4
	TEBBY AIR CONDITIONING		3 N., BLDG. B. 496 MUSKOKA RD. HUNTSVILLE ON P1H 1T4
	TFORCE INTEGR. SOLUTION		96 DISCO RD TORONTO ON M9W 0A3
	THE ENDORPHIN GRP INC.		200 - 2045 FRANCIS ST-HUBERT QC J4T 0A6
	THE JOHN FORSYTH SHIRT CO.LTD		6789 AIRPORT RD MISSISSAUGA ON L4V 1N2
	THE METROPOLITAN TEA CO. LTD		41A BUTTERICK RD. TORONTO ON M8W 4W4
	THE NORTH FACE-CANADA		POSTAL STATION F T6106, PO BOX 6100 TORONTO ON M4Y 2Z2
	THEORY		155 BEAUBIEN ST., W. MONTREAL QC H2V 1C5
	THROAT THREADS APPAREL INC.		1134 PLAINS RD E BURLINGTON ON L7S 1W6
	TILLEY ENDURABLES INC.		60 GERVAIS DRIVE TORONTO ON M3C 1Z3
	TIMBERLAND CANADA CO.		C/O 911610 P O BOX 4090 STN A TORONTO ON M5W 0E9
	TIME BOMB TRADING		8067 NORTH FRASER WAY BURNABY BC V5J 5M8
	TIMMINSTODAY.COM		260 THIRD AVENUE TIMMINS ON P4N1E3
	TIN SHACK LTD.		31 STEWART RD. COLLINGWOOD ON L9Y 4M7
	TOMLINSON ENVIRONM SERV. LTD.		970 MOODIE DR. OTTAWA ON K2R 1H3
	TOMMY BAHAMA CANADA		388 - 428 WESTLAKE AVE.N. SEATTLE WA 98109 USA
	TOMMY BAHAMA CANADA		29 GURNEY CRESCENT TORONTO ON M6B 1S9
	TOMMY BAHAMA CANADA		ACCORD FINANCIAL 1803 - 77 BLOOR ST W TORONTO ON M6S 1M2
	TOWN OF PERTH		80 GORE STREET EAST PERTH ON K7H 1H9

## Liste d'envoi aux créanciers

Dans l'affaire de la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario

Type de créancier	Nom	Attention	Adresse
Non-garanti	TRANS UNION OF CDA INC.		COMMERCE CRT POST. STAT. PO BOX 3227 TORONTO ON M5L 1K1
	TREND MARKETING		1379823 ONTARIO LTD. 1500 LODESTAR ROAD TORONTO ON M3J 3C1
	TRIBAL SPORTSWEAR INC.		300 - 7445, CH. COTE -DE-LIESSE ST LAURENT QC H4T 1G2
	TRILUXE FASHION DIST. INC.		120 - 63 WINGOLD AVE. TORONTO ON M6B 1P8
	TRINITY DEVELOPMENT GROUP INC.		RE RIOTRIN PROPERTIES (BARRHAVEN) INC. 610-150 ISABELLA ST. Ottawa ON K1S 1V7
	TRIPLE 5		805 - 555, RUE CHABANEL O MONTREAL QC H2N 2H8
	TT BLUES CANADA INC.,		140 FINCHAM AVE. MARKHAM ON L3P 4A9
	UNDER ARMOUR CANADA ULC		1 - 215 SHIELDS COURT MARKHAM ON L3R 8V2
	UNION GAS LTD		50 KEIL DR. N. CHATHAM ON N7L 3V9
	UPPER CANADA SOAP & CANDLE		1510 CATERPILLAR RD MISSISSAUGA ON L4X 2W9
	UTILITIES KINGSTON		P.O. BOX 790 KINGSTON ON K7L 4X7
	V. FRAAS MFG. INC.		44 SAMOR RD TORONTO ON M6A 1J6
	VANS		VF OUTDOOR (CDA) INC. T6106 P. O. BOX 6100 TORONTO ON M4Y 2Z2
	VENETO		256, RUE DE MINICA VILLE SAINT LAURENT QC H4S 1E5
	VERIDIAN		55 TAUNTON RD E. AJAX ON L1T 3V3
	VISA		BOX 4016, STATION A TORONTO ON M5W 2E6
	WATERLOO NORTH HYDRO INC.		P.O. BOX 640 300 NORTHFIELD DR., E. WATERLOO ON N2J 4A3
	WESTERN GLOVE WORKS		P.O. BOX 8919, STATION A TORONTO ON M5W 2C5
	WEYCO GROUP INC.		100 - 8205, BOUL MTL-TORONTO MONTREAL -WEST QC H4X 1N1
	WM. PRAGER LTD		391 ADELAIDE ST.W. TORONTO ON M5V 1S6
	WOOD WYANT INC.		27 FIELDING AVE DARTMOUTH NS B3B 1C9
	WOOLRICH		1880 32ND AVE LACHINE QC H8T 3J7
	WRANGLER/LEE #T6063		P.O. BOX 6100, STATION F TORONTO ON M4Y 2Z2



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## ***Liste d'envoi aux créanciers***

Dans l'affaire de la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario

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Type de créancier	Nom	Attention	Adresse
Non-garanti	WYATT IMAGE SOL.INC		BOX 1064 133 THIRD AVE TIMMINS ON P4N 7J2
	ZWILLIG J.A. HENCKELS		435 COCHRANE DRIVE MARKHAM ON L3R 9R5

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***Liste de poste des envois supplémentaires***

**Dans l'affaire de la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)**

**CANADA REVENUE AGENCY  
1050 NOTRE DAME AVENUE  
SUDBURY, ON P3A 5C1**

**CANADA REVENUE AGENCY  
47 DORCHESTER STREET  
POST OFFICE BOX 1300  
SYDNEY NS B1P 6K3**

**CANADA REVENUE AGENCY  
290 EMPIRE AVENUE  
ST. JOHN'S NL A1B 3Z1**

**MINISTER OF FINANCE (ONTARIO)  
33 KING STREET  
PO BOX 620  
OSHAWA, ON L1H 8E9**

**MINISTER OF REVENUE  
COLLECTION DEPARTMENT  
33 KING STREET WEST, 6<sup>TH</sup> FLOOR  
OSHAWA, ON K1H 8H5**

**MINISTRY OF LABOUR  
EMPLOYMENT STANDARDS BRANCH  
400 UNIVERSITY AVENUE  
TORONTO, ON M7A 1T7**

**WORKPLACE SAFETY & INSURANCE BOARD  
200 FRONT STREET WEST  
TORONTO, ON M5V 3J1**

**CANADA REVENUE AGENCY  
47, RUE DORCHESTER  
CASE POSTALE 1300  
SYDNEY NS B1P 6K3**

**Liste d'envois supplémentaires aux créanciers - Employés**  
 Dans l'affaire de la proposition de  
 K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited ("Dossiers fusionnés")  
 de la ville de Cornwall  
 en la province de l'Ontario

EE Last Name	EE First Name	EE Street	EE City	EE Province	EE Postal Code
Girling	Burton	20243 HIGHWAY #2 BOX 41	LANCASTER	ON	K0C1N0
Restinetti	Filena	1778 Alguire St	Cornwall	ON	K6J3N4
Aubin	Angele	1400 First Street EAST	Cornwall	ON	K6H1P4
McDonald	Jane	203 Park St	Sydney	NS	B1P4W7
Loveless	Bert	22 Hughes Crescent,	Perth,	ON	K7H3G3
Chalmers	Kathleen	P.o. Box 20094	Perth	ON	K7H3M6
Snyder	David	287 Ellesmeer Ave.,	Kingston	ON	K7P3C6
Nelles	Darren	321 Grandtrunk Ave E	Kingston	ON	K7M9E2
Bernard	Laurie	61 Southview Cres	Nepean	ON	K2E5R4
Bryan	Nigel	603 Westview Ave	Ottawa	ON	K1Z6E2
Newby	Wendy	397 Berkley Ave.,	Ottawa	ON	K2A2G9
Desrochers	Gerard	512 Melrose Blvd	Timmins	ON	P4N5H5
Pandolfi	Margaret	759 Pleasant Park Dr.,	Ottawa,	ON	K1G1Y5
Pecjak	Brenda	Box 2392 Delnite Rd	Timmins	ON	P4N7C2
Robert	Lori	537 Fay Cres.	Timmins	ON	P4N7K8
Schaffer	Brenda	538 Spooner	Timmins	ON	P4N4R5
Nicholson	Allison	1620 Corkery Rd	Carp	ON	K0A1L0
Piche	Marty	12 Heritage Cresc.	Huntsville,	ON	P1H1S9
VonSchoenberg	Brenda	2266 Mckendry Road	Glenburnie	ON	K0H1S0
Keough	Mary	40 Braemar Dr	Westmount	NS	B1R1V9
Mackeigan	Joyce	186 Cabot Street	Sydney	NS	B1P4E3
Campbell	Theresa	1389 Grand Lake Rd	Sydney	NS	B1M1A1
Goulding	Jacqueline	1856 Belvedere Cres	Cornwall	ON	K6H7C7
Hinchliffe-Massia	Julie	102 Fortlier Street	Cornwall	ON	K6J5L8
Allaire	Charlene	Box 122	Martintown	ON	K0C1S0
Burtch	Diane	336-B Cedar St. S.,	Timmins	ON	P4N2H5
Grace	Shannon	5370 Union Highway	River Ryan	NS	B1H1B2
Jeffrey	Kathryn	929 Queen's Blvd.	Kitchener,	ON	N2M1B1
Maw	Janice	102 Bellevue Ave.	Kitchener	ON	N2B1G5
Dignam	Catherine	1 Thorncliffe Street	Kitchener	ON	N2N1Z3
MacLeod	Helena	556 Front Lake Road	Sydney	NS	B1M1B3
Hills	Marie-Claire	339 Cherry St.,	Timmins,	ON	P4N6W8
Miller	Anne	240 Stanley Street	New Waterford	NS	B1H4N1
Lafreniere	Marlene	59 Sable Run Dr.,	Stittsville,	ON	K2S1W8
Drummie	Mary	68 Robson Ct.,	Kanata,	ON	K2K2W1
Rouatt	Helen	P. O. Box 454	North Gower,	ON	K0A2T0
Meehan	Brenda	173 Elm St., South	Timmins,	ON	P4N1W7
Helps	Anne	1860 Concession 5B R.R.6	Perth	ON	K7H3C8
Shaw	Nicole	A3- 20 Dairy Lane	Huntsville,	ON	P1H2L1
McNally-Adams	Judy	Unit 112-120 Southgate Dr.	Bedford	NS	B4A0B1
Knight	Lisa	3433 Dutch Village Rd.,	Halifax	NS	B3N2S7
Schertzer	Jane	236 Rolling Acres Crt.,	Kitchener,	ON	N2A3W5
Archambault	Geraldine	2656 River Rd.,	Manotick,	ON	K4M1B4
Smith	Sandra	Box 5358	Huntsville	ON	P1H2K7
Wagg	Jean	127 Main St West	Huntsville,	ON	P1H1W5
Giulietti	Beverly-Ann	39-28th St. S. #25	Wasaga Beach,	ON	L9Z2E4
Smith	Sara	#308-42 Manomlnee St	Huntsville,	ON	P1H1J5
Meteer	Penelope	810 Scugog Line 4	Port Perry	ON	L9L1B5
Quinn	Darina	Apt 209 - 459 Bigelow St.,	Port Perry,	ON	L9L1N4
Olivero	Joanne	29 Ianson Dr.,	Greenbank,	ON	LOC1B0
Chiusolo	Lorraine	90 Jack Rabbit Run,	Caesarea,	ON	LOB1E0
Rennie	Anne	11 Crescent Court,	Lindsay,	ON	K9V3Y8
Herron	Holly	190 Southcrest Drive,	Seagrave,	ON	LOC1G0
Brownell	Tonlmarie	20 A Water St.,	Port Perry,	ON	L9L1J1
Tout	Faye	19 Pleasantview Ave.,	Caesarea,	ON	LOB1E0
Farrell	Bernice	5 Drennan St.,	Kingston,	ON	K7K2R7
Filonienko	Krystyna	34 Mountshannon Dr.,	Nepean,	ON	K2J4B8
Extence	Lori	110 Kelso Private	Nepean,	ON	K2J0M1
Retfalvi	Lisa	9 Stradwick Ave.,	Ottawa,	ON	K2J2X3
Heffernan	Katherine	114 Lakewood Lane	Perth,	ON	K7H3C6
Tolliver	George	1 Hillcrest Dr.,	Dartmouth,	NS	B2X2N6
Snow	Judith	# 409 - 40 Regency Park,	Halifax	NS	B3S1L4
Ratte	Nicole	11413 County Rd #7	North Augusta,	ON	K0G1R0
Jardine	Connie	13 North Harrow Dr.,	Nepean,	ON	K2J4V7
Allen	Michelle	396 4th St., West	Collingwood,	ON	L9V1S7
Allen-Marsolais	William	33 Bryden Ave.,	Cornwall,	ON	K6H5M4
MacDonald	Deborah	32 Raftus Square,	Ottawa,	ON	K2J1J3
Coleman	Kelsey	330 McLean Ave.,	Cornwall,	ON	K6J4L2

Fagan	Margaret	21 Palomino Dr.,	Kanata,	ON	K2M1M3
Pyke	Tammy	17 Farren Drive P.O. Box 821	ingleside	ON	K0C1M0
Ridley	Deborah	1242 Donald B. Munro Dr.,	Carp,	ON	K0A1L0
Koumelko	Oxana	4 C Weslock Way,	Kanata,	ON	K2K2K1
Calder	Marlene	#409 - 19 Plateau Cresc.,	Halifax,	NS	B3M3K9
Kelly	Deborah	30 Red Pine Cresc.,	Wasaga Beach,	ON	L9Z3B2
Herdman	Lise	# 809 - 2710 Saratoga Place	Gloucester,	ON	K1T1Z2
Toutain	Ginette	236 Windhurst Dr.,	Nepean,	ON	K2G6H9
Watson	Amy	6849 Sunset Blvd.,	Ottawa,	ON	K4P1M6
Lawrence	Dawn	30 Capri Island Close,	West Porters La	NS	B3E1L6
Thompson	Megan	8 Stewart St.,	Perth,	ON	K7H2M3
MacInnis	Rosalie	69 Havelock Crescent,	Dartmouth,	NS	B2W4T7
Hood	Kelly	81 Sherbrooke St., East,	Perth,	ON	K7H1A3
Wilson	Bernice	311 Buckingham Drive,	Stillwater Lake	NS	B3Z1G8
Fedora	Allen	176 Rockcliffe Cresc.,	Sydney,	NS	B1P4A3
Hunt	Charlotte	4144 Gabarus Highway	Marion Bridge	NS	B1K1B2
Hunt	Janet	5421 Carp Rd.,	Kinburn,	ON	K0A2H0
Eaton-Osgoode	Paula	R. R. # 3,	North Gower,	ON	K0A2T0
Maimone	Theresa	111 Huntley Manor Dr.,	Ottawa,	ON	K0A1L0
McCarney	Margaret	1334 Fox Valley Rd.,	Greely,	ON	K4P1P9
Hendrie	Sharon	52 Havelock Crescent,	Dartmouth,	NS	B2W4T8
Hill	Cathy	85 Cockburn Street,	Perth,	ON	K7H2B7
Briggs	Frank	220 Mowat Ave.,	Kingston,	ON	K1M1K8
Zuro	Michael	202 Des Bois Promenade,	Russell,	ON	K4R1C4
Major	Logan	97 Della	Timmins,	ON	P4P1A2
Ballantyne	Gail	41 O'Reilly Lane,	Little Britain,	ON	K0M2C0
VanEsterik	Terrie	359 McDonald St.,	Port Perry,	ON	L9L1L6
Elchamaa	Lena	95 Newport Cr.,	Ottawa,	ON	K1T3M3
Jones-Mitchell	Lori	210 Forsyth Dr.,	Waterloo,	ON	N2L1A2
Skinner	Paula	19 Northmanor Cr.,	Kitchener,	ON	N2N3C2
Melbourne	Wanda	P.O. Box 602	Ingleside	ON	K0C1M0
Lehman-Wasylycia	Margaret	2721 Kressler Rd.,	Heidelberg,	ON	N0B2M1
Ferguson	Elizabeth	9707 St. Peters Fourchu Road	Fourchu	NS	B2J1A4
Asquith-Legault	Karen	307 Somerville Dr. RR#4	Perth	ON	K7H3C6
Lagden	Stephanie	105 Jarvis St.,	Cornwall,	ON	K6H5J1
Villemaire	Scott	116 Balmoral Ave.,	Cornwall,	ON	K6H3G4
Lloyd	Tiffany	6 N. Dufferin St.,	Huntsville,	ON	P1H1X3
McLaughlin	Elizabeth	1639 Hwy 592, Site Box 3	Emsdale,	ON	P0A1J0
Koochekinia	Sara	Unit 101, 51 River Lane,	Bedford,	NS	B4A3Y8
Slack	Joanna	564 O'Conner St.,	Ottawa,	ON	K1S3P9
Richards	Catherine	509 Dewey Rd.,	Yarker,	ON	K0K3N0
Yuille	Michaela	73 Rideau St.,	Kingston,	ON	K7K2Z8
Sinclair	Esme	734 Holgate Cres.,	Kingston,	ON	K7M5A6
Johnston	Kelly	30 Ahmadi Cres.,	Bedford,	NS	B4A4E5
Butler	Jenica	286 Lakeshore Rd.,	Timmins,	ON	P4N7A2
Mason	Victoria	724 So-Ho-Mish Road	Katrine	ON	P0A1L0
Bennett	Emma	34 Southdale Drive	Huntsville	ON	P1H1P7
Lew	Julia	67 Earl St.,	Kingston,	ON	K7L2G5
McCurtain	Deborah	63 55th St. South,	Wasaga Beach,	ON	L9Z1X1
Humber	Carole	642 Emille St.,	Timmins,	ON	P4N7T8
Hodge	Jamilyn	30 Dickson Rd.,	Collingwood,	ON	L9Y2X3
Reason	Nicole	103 Manning Ave.,	Collingwood,	ON	L9Y3L1
O'Halloran	Julie	24 Wilson St. West	Perth	ON	K6H2M9
Larose	Jennifer	270 Preston Street South	Timmins	ON	P4N3N8
Crane	Claire	148 Maple Street	Collingwood,	ON	L9Y2P8

CANADA  
Province de l'Ontario  
District de l'Ontario  
No division : 12-Ottawa  
No cour : 33-1884683  
No dossier : 33-1884683

COUR SUPÉRIEURE DE JUSTICE  
DE L'ONTARIO  
En matière de faillite et d'insolvabilité

**Avis de la proposition 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 de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario**

Avis est donné que K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés ») de la ville de Cornwall, en la province de l'Ontario, a déposé une proposition entre nos mains, en vertu de la Loi sur la faillite et l'insolvabilité.

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

Une assemblée générale des créanciers sera tenue au Ramada Cornwall, 805, avenue Brookdale, Cornwall ON K6J 4P3, le 21 novembre 2014 à 10 h 30.

Les créanciers ou toute catégorie de créanciers ayant droit de voter à l'assemblée peuvent, au moyen d'une résolution, accepter la proposition, telle que formulée ou telle que modifiée à l'assemblée. Si la proposition 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 est acceptée à l'assemblée générale des créanciers qui sera tenue le 21 novembre 2014 à 10 h 30, une demande sera faite au tribunal, Cour supérieure de justice de l'Ontario - Ottawa, 161, rue Elgin, Ottawa ON K2P 1K2, le 8 décembre 2014, à 10 h 15, en vue de faire approuver la proposition de K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »).

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 3 novembre 2014, à Montréal en la province de Québec.

Richter Groupe Conseil Inc.  
Syndic agissant *in re* la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)

*Stéphane De Broux pour:*

Stéphane De Broux, CPA, CA, CIRP

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](http://www.richter.ca)

Montréal, Toronto

(English - over)



# RICHTER

CANADA  
Province of Ontario  
District of Ontario  
Division No. 12-Ottawa  
Court No. 33-1884683  
Estate No. 33-1884683

ONTARIO SUPERIOR COURT  
OF JUSTICE  
In Bankruptcy and Insolvency

**Notice of 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 Proposal of  
K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")  
Of the City of Cornwall  
In the Province of Ontario**

Take notice that K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files") of the City of Cornwall in the Province of Ontario has lodged with us a proposal under the *Bankruptcy and Insolvency Act*.

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

A general meeting of the creditors will be held at the Ramada Cornwall, 805 Brookdale Avenue, Cornwall ON K6J 4P3, on November 21, 2014 at 10:30 A.M.

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

Take notice that, if the proposal is accepted by the creditors at a meeting held on November 21, 2014 at 10:30 A.M., an application will be made to the Ontario Superior Court of Justice – Ottawa, 161 Elgin Street, Ottawa ON K2P 1K2, on December 8, 2014 at 10:15 A.M. to approve the proposal of K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files").

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 Montréal in the Province of Québec, November 3, 2014.

Richter Advisory Group Inc.  
Trustee acting *in re* the proposal of  
K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")

*Stéphane De Broux, CPA, CA, CIRP pour:*

Stéphane De Broux, CPA, CA, CIRP

T. 514.934.3400  
F. 514.934.8603  
claims@richter.ca

Richter Advisory Group Inc.  
1981 McGill College  
Montréal, QC H3A 0G6  
[www.richter.ca](http://www.richter.ca)

Montréal, Toronto

(français – recto)



District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

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  
 K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")  
 Of the City of Cornwall  
 In the Province of Ontario

To the debtor:

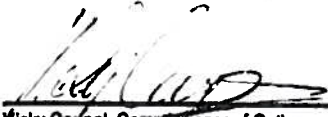
You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the filing of your proposal (or notice of intention, if applicable), on the 31st day of October 2014. When completed, this form and the applicable attachments 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" .....	7,141,333.42
Balance of secured claims as per list "B" .....	0.00
Total unsecured creditors .....	7,141,333.42
2. Secured creditors as per list "B" .....	1,730,000.00
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 .....	8,871,333.42
Surplus .....	NIL

ASSETS (as stated and estimated by the officer)	
1. Inventory .....	3,306,000.00
2. Trade fixtures, etc. ....	15,000.00
3. Accounts receivable and other receivables, as per list "E"	
Good .....	100,000.00
Doubtful .....	37,000.00
Bad .....	0.00
Estimated to produce .....	70,000.00
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 .....	5,000.00
11. RRSFs, 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 .....	140.00
Amount paid on capital .....	140.00
Balance subscribed and unpaid .....	0.00
Estimated to produce .....	0.00
Total assets .....	3,396,000.00
Deficiency .....	5,475,333.42

I, Glenn Langburt, 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 my affairs on the 31st day of October 2014 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)  
 before me at the City of Montréal in the Province of Quebec, on this 31st day of October 2014.

  
 Vicky Coupal, Commissioner of Oaths  
 For the Province of Quebec  
 Expires September 14, 2015

  
 Glenn Langburt



District de: Ontario  
 No division: 12 - Ottawa  
 No cour: 33-1884683  
 No dossier: 33-1884683

original  modifié

TRADUCTION

\_ 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  
 K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
 de la ville de Cornwall  
 en la province de l'Ontario

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 31 octobre 2014. 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 .....	7,141,333.42	1. Inventaire .....	3,306,000.00
Équilibre de réclamations garantis: voir liste "B" .....	0.00	2. Aménagements .....	15,000.00
Créanciers non garantis total. ....	7,141,333.42	3. Comptes à recevoir et autres créances: voir liste E	
2. Créanciers garantis: voir liste B .....	1,730,000.00	Bonnes .....	100,000.00
3. Créanciers privilégiés: voir liste C .....	0.00	Douteuses .....	37,000.00
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 .....	8,871,333.42	Estimation des créances qui peuvent être réalisées	70,000.00
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 .....	5,000.00
		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 .....	140.00
		Montant du capital payé .....	140.00
		Solde souscrit et impayé .....	0.00
		Estimation du solde qui peut être réalisé .....	0.00
		Total de l'actif .....	3,396,000.00
		Déficit .....	5,475,333.42

Je, Glenn Langburt, 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 31 octobre 2014, 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 31 octobre 2014, à Montréal en la province de Québec.

\_\_\_\_\_  
 Vicky Coupal, Commissaire à l'Assermentation  
 pour la province de Québec  
 Expire le 18 sep 2016

(Signed)  
 \_\_\_\_\_  
 Glenn Langburt



District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 - Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	2023011 ONTARIO LTD-SUNNYSIDE MALL	ATT: MANAGER, LEASE ADMIN A100 - 500 REXDALE BLVD TORONTO ON M9W 6K5	0.00	0.00	0.00
2	2023011 ONTARIO LTD-SUNNYSIDE MALL	ADMINISTRATION OFFICE 1595 BEDFORD HIGHWAY Bedford ON B4A 3Y4	0.00	0.00	0.00
3	4264134 CANADA INC.	225 A DE LIEGE OUEST MONTREAL QC H2P 1H4	22,084.01	0.00	22,084.01
4	6834505 CANADA INC/JP DOUMAK TEXT.	855 MCCAFFREY VILLE SAINT LAURENT QC H4T 1N3	0.00	0.00	0.00
5	753704 ONTARIO LTD.	GLEN DAY 532 SIXTH ST COLLINGWOOD ON L9Y 3Y9	101.90	0.00	101.90
6	7761198 CANADA INC	3900 PLACE DE JAVA, SUITE 109 BROSSARD QC J4Y 0C4	0.00	0.00	0.00
7	A S SEWING MACHINE	OR TOUCH OF STYLE EMBR. 155 KNOXDALE RD. OTTAWA ON K2G 1B1	139.44	0.00	139.44
8	ACES WASTE MANAG.	MUSKOKA LTD. 1244 ROSEWARNE DRIVE BRACEBRIDGE ON P1L 0A1	459.45	0.00	459.45
9	ADIDAS CANADA LTD.	8100 HIGHWAY 27 WOODBIDGE ON L4H 3N2	3,546.17	0.00	3,546.17
10	ADORABLE JUNIOR GARMENT	5290 THIMENS BLVD. VILLE ST-LAURENT QC H4R 2B2	13,374.76	0.00	13,374.76
11	ADT SECURITY SERV.CDA	615-18TH STREET S.E. CALGARY AB T2E 6J5	113.00	0.00	113.00
12	AINSWORTH COMPANIES	264 HERRING COVE ROAD HALIFAX NS B3P 1M1	176.81	0.00	176.81
13	ALFRED ANGELO INC.	4-205 CHAMPAGNE DR. TORONTO ON M3J 2C6	26,577.99	0.00	26,577.99
14	ALIANTE TELEPHONE	STN CENTRAL RPO P.O. BOX 2226 HALIFAX NS B3J 3C7	3,641.00	0.00	3,641.00
15	ALMA MATER SOCIETY OF QUEEN'S	JDUC QUEEN'S UNIVERSITY KINGSTON ON K7L 3N6	549.18	0.00	549.18
16	ALPHI APPAREL GR.INC.	4334 RUE GARAND VILLE ST-LAURENT QC H4R 2A3	7,267.94	0.00	7,267.94
17	ALQUON VENTURES INCORPORATED	C/O PORTAGE STORE PO BOX 1009 ALGONQUIN PARK ON P1H 2H4	0.00	0.00	0.00
18	AMEX BANK OF CANADA	CORPORATE SERVICE CENTRE PO BOX 2000 WEST HILL ON M1E 5H4	85,603.33	0.00	85,603.33
19	AMOENA CANADA INC	404 - 2121 ARGENTIA RD MISSISSAUGA ON L5N 2X4	508.84	0.00	508.84
20	ANGO MODE IMPORT	10301 COLBERT ST MONTREAL QC H1J 2G5	15,551.79	0.00	15,551.79
21	ANUSCHKA	2227 U.S. HIGHWAY ONE # 162 NORTH BRUNSWICK NJ 08902 USA	7,425.11	0.00	7,425.11

31-Oct-2014

Date

  
 Glenn Langburt

District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 -- Continued

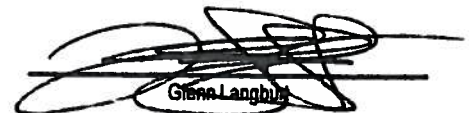
List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
22	ASH CITY	35 ORLANDO AVENUE RICHMOND HILL ON L4B 0B4	101.72	0.00	101.72
23	ASICS CANADA CORP	201 - 101 RUE DES ABENAQUIS SHERBROOKE QC J1H 1H1	248.60	0.00	248.60
24	AVALON RECYC.SERV.	P.O. BOX 39107 ST-JOHN NL A1E 5Y7	67.80	0.00	67.80
25	B & M MARKETING (CDA) INC.	880 CRANBERRY COURT OAKVILLE ON L6L 6J7	1,762.80	0.00	1,762.80
26	BALLIN	2825 BRABANT-MARINEAU MONTREAL QC H4S 1R8	9,885.12	0.00	9,885.12
27	BASLER NA WHOLESALE INC.	15TH FLOOR 499 SEVENTH AVE., NEW YORK NY 10018 USA	26,577.93	0.00	26,577.93
28	BELL ALIANT	71 BELVEDERE AVENUE P O BOX 820, STN CENTRAL CHARLOTTETOWN PE C1A 7M1	0.00	0.00	0.00
29	BELL CANADA	AILE E-3 1, CARREFOUR ALEXANDRE-GRAHAM-BELL VERDUN QC H3E 3B3	0.00	0.00	0.00
30	BELL CANADA	STN DON MILLS P.O.BOX 9000 NORTH YORK ON M3C 2X7	3,930.88	0.00	3,930.88
31	BELL CANADA (WATTS)	STN DON MILLS P.O. BOX 1550 NORTH YORK ON M3C 3N5	353.00	0.00	353.00
32	BENCH CRAFT LEATHER INC.	1572 VICTORIA ST. N. KITCHENER ON N2B 3E5	9,542.70	0.00	9,542.70
33	BENISTI IMPORT INC	1650 CHABANEL W MONTREAL QC H4N 3M8	29,302.72	0.00	29,302.72
34	BETA'S CHOICE	1539586 ONTARIO INC. 45 MURAL ST. RICHMOND HILL ON L4B 1J4	7,180.30	0.00	7,180.30
35	BILLABONG	5825 KIERAN ST. VILLE ST-LAURENT QC H4S 0A3	11,120.63	0.00	11,120.63
36	BLUE RIVER TRADING	16-240 VICEROY RD CONCORD ON L4K 3N9	1,267.86	0.00	1,267.86
37	BOS.& CO./802667 ONT. LTD.	UNIT A4 / A5 3375 NORTH SERVICE RD., BURLINGTON ON L7N 3G2	7,202.62	0.00	7,202.62
38	BREVILLE CANADA L.P.	3595 BOUL COTE-VERTU SAINT LAURENT QC H4R 1R2	3,961.89	0.00	3,961.89
39	BROWNE & CO LTD	100 ESNA PARK AVE MARKHAM ON L3R 1E3	6,848.93	0.00	6,848.93
40	BUFFALO INT'L INC.	100 - 400, RUE SAUVE O. MONTREAL QC H3L 1Z8	17,911.05	0.00	17,911.05
41	BUGATTI THE EUROPEAN BRAND (B RINK.)	81 ST. REGIS CRESCENT S. TORONTO ON M3J 1Y6	8,316.80	0.00	8,316.80
42	BURLINGTON HYDRO INC.	1340 BRANT STREET BURLINGTON ON L7R 3Z7	1,933.44	0.00	1,933.44

31-Oct-2014

Date

  
 Glenn Langhuy

District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 -- Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
43	BURLINGTON POST	PO BOX 300 44 FRID ST. HAMILTON ON L8N 3G3	1,130.00	0.00	1,130.00
44	BYLYSE	DIV. OF HAMMAX NORTH AMER.INC. 393, BOUL. ROLAND DURAND ROSEMERE QC J7A 4K1	15,348.14	0.00	15,348.14
45	C & J CLARKE CANADA LTD.	P O BOX 3709 COMM. CRT POSTAL STATION TORONTO ON M5L 1K1	2,139.53	0.00	2,139.53
46	CABRELLI INC.	9200 RUE MEILLEUR ST MONTREAL QC H2N 2A9	650.62	0.00	650.62
47	CAIN SAFETY FIRE PROTECTION	P.O. BOX 385 TIMMINS ON P4N 7E3	140.12	0.00	140.12
48	CANADA CLEAN GLASS	1199 TOPSAIL RD MOUNT PEARL NL A1N 5G2	220.35	0.00	220.35
49	CANADA GOOSE	250 BOWIE AVENUE TORONTO ON M6E 4X8	21,645.45	0.00	21,645.45
50	CANADAY'S APPAREL LTD.	P.O. BOX 580 MOOSE JAW SK S6H 4P3	311.48	0.00	311.48
51	CANADIAN LINEN & UNIF. SERV.	BOX 51050 RPO TYNDALL WINNIPEG MB R2X 3C6	37.45	0.00	37.45
52	CANADIAN SPRINGS	PO BOX 4514 STN A TORONTO ON M5W 4L7	336.62	0.00	336.62
53	CANFLOYD DIV. OF CANDYM	95 CLEGG ROAD MARKHAM ON L6G 1B9	17,975.13	0.00	17,975.13
54	CAPE BRETON KIWANIS FESTIVAL	OF MUSIC SPEECH & DRAMA P O BOX 471 SYDNEY NS B1P 6H4	60.00	0.00	60.00
55	CAPE BRETON REG. MUN.	320 ESPLANDE SYDNEY NS B1P 7B9	133.49	0.00	133.49
56	CAPITAL HOME HARDWARE	736 BANK STREET OTTAWA ON K1S 3V4	276.66	0.00	276.66
57	CARMICHAEL ENGINEERING LTD	10 MORRIS DRIVE DARTMOUTH NS B3B 1K8	316.40	0.00	316.40
58	CARTISE SPORT INC.	6161 CYPHOT VILLE ST-LAURENT QC H8S 1R3	714.52	0.00	714.52
59	CENTURY MECHANICAL SERV.	120-15 CAPELLA COURT NEPEAN ON K2E 7X1	6,650.46	0.00	6,650.46
60	CFBK-FM	VISTA RADIO LTD. 50-2 BALLS DR. BRACEBRIDGE ON P1L 1T1	711.90	0.00	711.90
61	CHAMBERS & SONS AGENTS LTD.	86 SCOLLARD ST. TORONTO ON M5R 1G2	30,670.80	0.00	30,670.80
62	CHANTALE BEAUDET COLL.INC.	404 - 80 BERLIOZ VERDUN QC H3E 1N9	201.71	0.00	201.71
63	CHER FM MAX CLASSICE HITS	318 CHARLOTTE ST. SYDNEY NS B1P 1C8	46.00	0.00	46.00
64	CHOICE DISTRIBUTION	425 - D FOURTH ST. W. CORNWALL ON K6J 2S7	256.96	0.00	256.96

31-Oct-2014

Date



Glenn Langhert

District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 - Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
65	CITADIN	9217, BOUL. LANGELIER MONTREAL QC H1P 3K9	6,011.60	0.00	6,011.60
66	CITY OF OTTAWA	P.O. BOX 3438, STATION D OTTAWA ON K1P 6M9	125.43	0.00	125.43
67	CITY OF TIMMINS	220 ALGONQUIN BLVD., E. TIMMINS ON P4N 1B3	1,529.77	0.00	1,529.77
68	CJCB AM 1270	318 CHARLOTTE ST. SYNDEY NS B1P 1C8	23.00	0.00	23.00
69	CJQQ-FM 92.1	CASH MAN DEPT 333 BLOOR ST. E. TORONTO ON M4W 1G9	994.40	0.00	994.40
70	CKGB	CASH MAN DEPT 333 BLOOR ST. E. TORONTO ON M4W 1G9	1,130.00	0.00	1,130.00
71	CKPE FM THE CAPE	318 CHARLOTTE ST. SYDNEY NS B1P 1C8	46.00	0.00	46.00
72	CLARK PROP. MAINTENANCE	R.R.#2 12730 SIMCOE ST PORT PERRY ON L9L 1B3	606.64	0.00	606.64
73	COAST TO COAST TRADING LTD.	2 - 91 TYCOS DRIVE TORONTO ON M6B 1W3	5,560.56	0.00	5,560.56
74	CODAV & FORSET	904 - 433, RUE CHABANEL MONTREAL QC H2N 2J8	4,186.76	0.00	4,186.76
75	CODET INC.	143, RUE POMERLEAU MAGOG QC J1X 5P7	1,732.86	0.00	1,732.86
76	COGECO CABLE INC.	COGECO PAYMENT CENTRE P.O. BOX 5314 LCD 1 BURLINGTON ON L7R 4V6	36.71	0.00	36.71
77	COLLECTIONS ANDRADE INC.	800 SHERBROOKE ST., E. MONTREAL QC H2L 1K3	12,046.83	0.00	12,046.83
78	COLLINS FORMAL WEAR	297B ADELAIDE ST.S. LONDON ON N5Z 3K7	4,009.73	0.00	4,009.73
79	COLLUS POWER CORP.	P.O. BOX 189, 43 STEWART RD. COLLINGWOOD ON L9Y 3Z5	756.95	0.00	756.95
80	COLUMBIA SPORTSWEAR	1425 MAX BROSE DR. LONDON ON N6N 0A2	13,856.20	0.00	13,856.20
81	CONAIR CONSUMER PRODUCTS INC	P.O. BOX 57520, STATION A TORONTO ON M5W 5M5	998.92	0.00	998.92
82	CONNORS BASICS OFF. PROD.	P.O. BOX 443 350 CHARLOTTE ST. SYDNEY NS B1P 6H2	135.75	0.00	135.75
83	CONRAD C. COLLECTION	200 - 9320, RUE ST. LAURENT MONTREAL QC H2N 1N7	54,220.01	0.00	54,220.01
84	CONVERSE CANADA INC.	90 DONEGANI AVE. POINTE-CLAIRE QC H9R 2V4	152.27	0.00	152.27
85	CONWAY GREETINGS	134 HARBOURVIEW DR. SAINT JOHN NB E2P 1B6	28.05	0.00	28.05
86	COPPLEY CORP.	56 YORK BLVD. HAMILTON ON L8R 0A2	1,328.88	0.00	1,328.88

31-Oct-2014

Date

  
 Glenn Langbur

District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 - Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
87	CORLITE INC.	4953 COTE-VERTU BLVD ST-LAURENT QC H4S 1E1	174.02	0.00	174.02
88	CORNWALL ELECTRIC	1001 SYDNEY ST. CORNWALL ON K6H 3K1	4,753.08	0.00	4,753.08
89	COUGAR SHOES INC.	830 HARRINGTON CRT BURLINGTON ON L7N 3N4	316.40	0.00	316.40
90	COUNSELTRON LTD.	18 - 100 TEMPO AVE., W. TORONTO ON M2H 3S5	6,185.52	0.00	6,185.52
91	COUNTERFORCE	2A - 2740 MATHESON BLVD., E MISSISSAUGA ON L4W 4X3	237.30	0.00	237.30
92	CRAWFORD PACKAGING INC.	3036 PAGE ST LONDON ON N5V 4P2	384.19	0.00	384.19
93	CRISTILL ROCK COFFEE AND WATER	1140 BROOKDALE AVENUE CORNWALL ON K6J 4P4	30.00	0.00	30.00
94	CROWN PACKAGING	660 AVE. MELOCHE DORVAL QC H9P 2P4	4,357.37	0.00	4,357.37
95	CUISINOX	525 FERNAND POITRAS TERREBONNE QC J6Y 1Y5	2,961.14	0.00	2,961.14
96	CULLIGAN OF KINGSTON	7-614 NORRIS COURT KINGSTON ON K7P 2R9	54.51	0.00	54.51
97	CUSHE	DIV. OF WOLVERINE WORLD. 5800 KIERAN MONTREAL QC H4S 2B5	12,930.36	0.00	12,930.36
98	D L P ENTERPRISES LTD.	47 JORDAN PLACE ST. JOHN'S NL A0A 1J0	113.00	0.00	113.00
99	D.B. CLEANING & MAINTENANCE	399 RAILWAY ST. TIMMINS ON P4N 2P5	350.30	0.00	350.30
100	DAKINE - CANADA DIVISION	C/O 410380 P O BOX 2200 VANCOUVER BC V6B 3W2	2,338.83	0.00	2,338.83
101	DANESCO INC.	18111 TRANS CANADA KIRKLAND QC H9J 3K1	13,508.24	0.00	13,508.24
102	DANICA	1915 STAINSBURY AVE. VANCOUVER BC V5N 2M6	2,219.44	0.00	2,219.44
103	DAVID SHAW TABLEWARE	85 MARTIN ROSS AVE. DOWNSVIEW ON M3J 2L5	7,183.53	0.00	7,183.53
104	DBA APPAREL GROUP	200 - 9600 MEILLEUR MONTREAL QC H2N 2E3	17,995.58	0.00	17,995.58
105	DEN PACKAGING CORP.	6077 BOUL THIMENS ST-LAURENT QC H4S 1V8	166.80	0.00	166.80
106	DEREK ALEXANDER GROUP INC.	210 60TH AVE. S.W. CALGARY AB T2H 0A9	1,977.39	0.00	1,977.39
107	DEVANLAY CANADA INC.	901 - 4200, BOUL SAINT LAURENT MONTREAL QC H2W 2R2	49,903.10	0.00	49,903.10
108	DEX BROTHERS LTD.	800 - 390 RUE DES LAURIERS SAINT LAURENT QC H4N 1V8	26,809.08	0.00	26,809.08
109	DISTRIBUTION CUIR-ATOUT ENR.	924, BOUL L'ANGE GARDIEN N L'ASSOMPTION QC J5W 1P1	444.77	0.00	444.77

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FORM 78 -- Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
110	DIVERSE GROUP	730 ALEXANDER ST VANCOUVER BC V6A 1E3	4,210.83	0.00	4,210.83
111	DIXIE ACTIVEWEAR INC.	8484 ESPLANADE MONTREAL QC H2P 2R7	3,095.40	0.00	3,095.40
112	DON BRENTONS	FIRE EQUIP. SALES & SERV. 2 LAKESIDE PARK DR. LAKESIDE NS B3T 1L7	51.75	0.00	51.75
113	DORIS INC.	3701 JARRY EST MONTREAL QC H1Z 2G1	540.13	0.00	540.13
114	DOUBLE J. FASHIONS	5620 FERRIER ST MONTREAL QC H4P 1M7	421.77	0.00	421.77
115	DOVE TALE COLLECTIONS	2008 HOLLYBROOK CRES. GLOUCESTER ON K1J 7Y6	411.89	0.00	411.89
116	DR. MARTENS AIRWAIR USA LLC	10 NORTHWEST 10TH AVE PORTLAND OR 97209 USA	918.85	0.00	918.85
117	E. S. SPORT (4113993CANADA)	707 - 555 CHABANEL WEST MONTREAL QC H2N 2H8	24,228.01	0.00	24,228.01
118	ED BATTAH & CO.	1405 - 555, RUE CHABANEL MONTREAL QC H2N 2H8	12,830.29	0.00	12,830.29
119	ELEMENT	5825 KIERAN ST-LAURENT QC H4S 0A3	3,126.16	0.00	3,126.16
120	ELIE TAHARI LTD	P.O. BOX 200767 PITTSBURGH PA 15251-0767 USA	5,522.34	0.00	5,522.34
121	EMPLOYEE TERMINATION AND SEVERANCE PAY (ESTIMATED)	VARIOUS --	400,000.00	0.00	400,000.00
122	ENBRIDGE CONSUMERS GAS	P.O. BOX 644 SCARBOROUGH ON M1K 5H1	2,660.04	0.00	2,660.04
123	ENBRIDGE GAS NEW BRUNSWICK	201 - 440 WILSEY ROAD FREDERICTON NB E2B 7G5	651.12	0.00	651.12
124	ENERGY MIZERS	3 BIRCH ST., NORTH TIMMINS ON P4N 6C8	255.14	0.00	255.14
125	EROS CLOTHING INC.	41 VIA CRISTINA WAY WOODBIDGE ON L4H 1R9	10,333.32	0.00	10,333.32
126	EUROMAX	408 - 460 ST. CATHERINE O. MONTREAL QC H3B 1A7	16,114.93	0.00	16,114.93
127	EVCANA CLOTHING INC.	413 - 9200 PARC MONTREAL QC H2N 1Z4	20,728.91	0.00	20,728.91
128	FABIAN COUTURE GROUP INT.	ACCT.# CA1000 7182, RUE URBAN ST. S. MONTREAL QC H2S 3H5	1,471.84	0.00	1,471.84
129	FAEMA	201 - 672 DUPONT ST. TORONTO ON M6G 1Z6	447.07	0.00	447.07
130	FANCY LINENS & DOMESTICS LTD.	8500 DARNLEY RD. MONTREAL QC H4T 1M5	4,905.34	0.00	4,905.34
131	FEMSTYLE INC	SUITE 03-105 3981, BOUL ST-LAURENT MONTREAL QC H2W 1Y5	29,130.18	0.00	29,130.18

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FORM 78 – Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
132	FIG CLOTHING	ZAM URBAN DYNAMICS INC. 4613, RUE LOUIS B. MAYER LAVAL QC H7P 6G5	4,415.27	0.00	4,415.27
133	FINE LINE IMPORTS	206 - 160 TYCOS DR TORONTO ON M6B 1W8	47,311.70	0.00	47,311.70
134	FIONA HANDBAGS	120 - 160 TYCOS DR. TORONTO ON M6B 1W8	2,820.48	0.00	2,820.48
135	FLAWLESS DRYCLEANING INC.	9 - 14500 SIMCOE ST. PORT PERRY ON L9L 1V4	103.96	0.00	103.96
136	FOX CONSTRUCTION	PO BOX 1010 9127 MONTROSE RD NIAGARA FALLS ON L2E 7J9	219.27	0.00	219.27
137	FOX RUN CRAFTSMEN	POSTAL STATION A P.O. BOX 57652 TORONTO ON M5W 5M5	0.00	0.00	0.00
138	FOXHEAD	33 - 58 AERO DRIVE CALGARY AB T2E 8Z9	11,476.27	0.00	11,476.27
139	FRANKLYMAN DESIGNS	2500 BOUL. DES SOURCES POINT CLAIRE QC H9R 0B3	86,875.59	0.00	86,875.59
140	FREEDOM VENDING	369 ALGONQUIN BLVD., W. TIMMINS ON P4N 2S3	393,654.26	0.00	393,654.26
141	FREEMAN FORMALWEAR	111 BARMANDSEY RD TORONTO ON M4A 2T7	17,876.56	0.00	17,876.56
142	FREEMARK APPAREL BRANDS INC.	5640 PARE MONTREAL QC H4P 2M1	32,235.18	0.00	32,235.18
143	FROG POND HOLDINGS	126 GLENCOE DRIVE MT. PEARL NL A1N 4S9	5,567.50	0.00	5,567.50
144	FULLUM & HOLT	5700 FULLUM MONTREAL QC H2G 2H7	1,429.45	0.00	1,429.45
145	FUTURE OFFICE PRODUCTS	34 EIGHT STREET W. CORNWALL ON K6J 2Z2	718.75	0.00	718.75
146	GARY MACINTOSH MARKETING LTD.	302 KEEWATIN AVE. KITCHENER ON N2B 3W3	0.00	0.00	0.00
147	GE CLEANING SERVICES	P.O. BOX 361 KINGSTON ON K7L 4W2	90.40	0.00	90.40
148	GENTRY (1978) INC.	300 - 8920 PIE 1X BLVD. MONTREAL QC H1Z 4H9	22,398.45	0.00	22,398.45
149	GEOX CANADA INC.	100 - 2110 MATHESON BLVD. E MISSISSAUGA ON L4W 5E1	2,675.28	0.00	2,675.28
150	GIFTCRAFT LTD.	8550 AIRPORT RD BRAMPTON ON L6T 5A3	2,912.48	0.00	2,912.48
151	G-III APPAREL CANADA INC ULC	P.O. BOX 15379, STATION A TORONTO ON M5W 1C1	17,163.90	0.00	17,163.90
152	GLOBAL SHOE CONNECTION INC	12391 NO. 5 ROAD RICHMOND BC V7A 4E9	4,655.60	0.00	4,655.60
153	GOURMET DU VILLAGE	539 VILLAGE MORIN HEIGHTS QC J0R 1H0	21,908.61	0.00	21,908.61

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FORM 78 -- Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
154	GROUP YNA 7908741 CDA INC.	200 - 9600 MEILLEUR MONTREAL QC H2N 2E3	22,478.83	0.00	22,478.83
155	GROUPE CORWICK	200 - 225,RUE CHABANEL O. MONTREAL QC H2N 2C9	22,647.20	0.00	22,647.20
156	GSUS CANADA LTD.	P O BOX 202 543 RICHMOND ST., W. TORONTO ON M5V 1Y6	9,623.01	0.00	9,623.01
157	GUESS ? CANADA CORP	C/O 911140 P.O. BOX 4090 STN A TORONTO ON M5W 0E9	3,491.60	0.00	3,491.60
158	GUNTHER MELE LIMITED	30 CRAIG ST BRANTFORD ON N3R 7J1	1,011.36	0.00	1,011.36
159	HAZY JEAN INC.	41 CREWE AVE. TORONTO ON M4C 2J2	581.71	0.00	581.71
160	HEDEX FASHION GR. INT'L LTD	329 - 1350 RUE MAZURETTE MONTREAL QC H4N 1G8	3,770.81	0.00	3,770.81
161	HERITAGE GAS	ACCT # 3002072-1 P.O. BOX 1020 DARTMOUTH NS B2Y 4W3	127.33	0.00	127.33
162	HIGH FASHION HANDBAGS	3 - 30 LESMILL ROAD TORONTO ON M3B 2T6	1,264.13	0.00	1,264.13
163	HOLLY RANKIN	13 GOULDING CRESC. KANATA ON K2K 2N9	51.75	0.00	51.75
164	HUGO BOSS CANADA INC.	C/O T9946 P.O. BOX 9946, STN A TORONTO ON M5W 2J2	14,937.46	0.00	14,937.46
165	HUNTER BOOT CANADA INC.	C/O TH1241 P O BOX 4290 POSTAL STN A TORONTO ON M5W 0E1	5,070.88	0.00	5,070.88
166	HURLEY INTERNATIONAL, LLC	C/O 911920 P.O. BOX 4090 TORONTO ON M4W 0E9	2,897.60	0.00	2,897.60
167	HUSH PUPPIES COMPANY	DIV. OF WOLVERINE WORLD. 5800 KIERAN MONTREAL QC H4S 2B5	9,501.56	0.00	9,501.56
168	HYDRO ONE NETWORKS INC.	BOX 4102, STATION A TORONTO ON M5W 3L3	20,380.79	0.00	20,380.79
169	ICEBREAKER MERINO CLOTHING INC.	502 - 21 WATER ST. VANCOUVER BC V6B 1A1	428.27	0.00	428.27
170	IMP. LIL PAOLO INC.	383 DEMERS LAVAL QC H7L 3C3	4,341.75	0.00	4,341.75
171	INDEKA IMPORTS	2120 BRISTOL CIRCLE OAKVILLE ON L6H 5R3	6,698.33	0.00	6,698.33
172	INTS IT'S NOT THE SAME CDA LTD	4000-1 PLACE VILLE-MARIE MONTREAL QC H3B 4M4	40,145.41	0.00	40,145.41
173	ION-RAY COMPANY LTD.	2 - 10 BRODIE DRIVE RICHMOND HILL ON L4B 3K8	642.94	0.00	642.94
174	JACK VICTOR LIMITED	1250 SAINT ALEXANDRE ST. MONTREAL QC H3B 3H6	44,363.58	0.00	44,363.58

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
175	JAK'S	2680-D, BOUL WILFRED-HAMEL QUEBEC QC G1P 2J1	636.76	0.00	636.76
176	JANOR IMPORTS INC.	500 - 416, BOUL DE MAISONNEUVE O. MONTREAL QC H3A 1L2	8,364.07	0.00	8,364.07
177	JAYMAT DESIGN WORX	247 BRIDGELAND AVE TORONTO ON V6B 1A1	329.96	0.00	329.96
178	JAYMORE, LANG INVESTMENTS, MAGSHAR AND 3528626 CANADA INC.	27 FIRST STREET EAST CORNWALL ON K6H 1K5	1,539,000.00	0.00	1,539,000.00
179	JAYTEX OF CANADA LTD.	29 GURNEY CRES. TORONTO ON M6B 1S9	6,804.32	0.00	6,804.32
180	JEANIOLOGIE	8603880 CANADA INC. 4951, BOUL COTE-VERTU ST-LAURENT QC H4S 1E1	8,851.09	0.00	8,851.09
181	JIMLAR CORPORATION	350 5TH AVE., 9TH FLOOR NEW YORK NY 10118 USA	1,276.00	0.00	1,276.00
182	JOGI'S IMPORT AND DESIGN, INC.	P O BOX 10088 1735 KIPLING AVE. ETOBICOKE ON M9R 4E2	676.87	0.00	676.87
183	JONES APPAREL GR. CDA LP	388 APPLEWOOD CRESC. VAUGHAN ON L4K 4B4	13,128.98	0.00	13,128.98
184	JOSEF SEIBEL	1A - 15050 - 54A AVE SURREY BC V3S 5X7	2,670.80	0.00	2,670.80
185	JOSEPH RIBKOFF INC.	2375 DE L'AVIATION DORVAL QC H9P 2X6	6,882.27	0.00	6,882.27
186	JUSTIN VLEMING	PO BOX 213 7 DUNCAN DRIVE MOONSTONE ON L0K 1N0	1,836.25	0.00	1,836.25
187	KAREN DEARING	41 STANFIELD ST SYDNEY NS B1P 3X4	521.50	0.00	521.50
188	KINGSTON TERMINAL PROPERTIES LTD.	105 PRINCESS STREET PO BOX 1534 KINGSTON ON K7L 5C7	62.70	0.00	62.70
189	LAKELAND POWER DIST.LTD	5-45 CAIRNS CRES HUNTSVILLE ON P1H 2M2	4,521.47	0.00	4,521.47
190	LAMPE BERGER	330 - 3100, BOUL LE CARREFOUR LAVAL QC H7T 2K7	24,859.19	0.00	24,859.19
191	LANA LEE FASHIONS	301 - 9400, BOUL ST. LAURENT MONTREAL QC H2N 1P3	33,453.92	0.00	33,453.92
192	LANDLORD DAMAGES (ESTIMATED)	VARIOUS --	1,600,000.00	0.00	1,600,000.00
193	LANG INVESTMENTS	27 FIRST STREET E. CORNWALL ON K6H 1K5	11,534.73	0.00	11,534.73
194	LASANIA	709 - 555 CHABANEL W MONTREAL QC H2N 2H8	4,369.56	0.00	4,369.56
195	LES CHEMISES I. MILLER SHIRTS INC.	150 MONTEE DE LIESSE VILLE ST- LAURENT QC HMT 1N6	282.38	0.00	282.38
196	LES IMPORT. BOLIDE LTEE	309 - 555 CHABANEL O. MONTREAL QC H2N 2H8	23,862.45	0.00	23,862.45

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
197	LES IMPORT. JEREMY D LTEE	200 - 9333, BOUL ST. LAURENT MONTREAL QC H2N 1P6	32,660.61	0.00	32,660.61
198	LES IMPORTATIONS JEREMY D LTEE	200 - 9333 BOUL ST. LAURENT MONTREAL QC H2N 1P6	5,918.43	0.00	5,918.43
199	LES MODES ASM FASHIONS INC.	400 - 9250 PARK AVE MONTREAL QC H2N 1Z2	22,716.97	0.00	22,716.97
200	LEVI STRAUSS CO. CANADA LTD.	C/O T27525 PO BOX 4275 TORONTO ON M5W 5V8	538.13	0.00	538.13
201	LEVY CDA FASHION CO.	200 - 225 CHABANEL ST., W. MONTREAL QC H2N 2C9	8,477.22	0.00	8,477.22
202	LILY MOSS	1517 - 555, RUE CHABANEL O. MONTREAL QC H2N 2J2	5,485.56	0.00	5,485.56
203	LINE RONDEAU	106 HUDSON CRESC. TIMMINS ON P4N 7R2	265.00	0.00	265.00
204	LINEA DOMANI	1106 - 555 CHABANEL ST. W. MONTREAL QC H2N 2H8	36,058.41	0.00	36,058.41
205	LINWOOD FASHIONS INC.	155 BEAUBIEN W MONTREAL QC H2V 1C5	3,621.08	0.00	3,621.08
206	LONDRY ALARMS	147 JOSEPH ST KINGSTON ON K7L 2H8	90.40	0.00	90.40
207	LUXOTTICA CANADA INC.	947 VERBENA RD. MISSISSAUGA ON L5T 1T5	1,497.25	0.00	1,497.25
208	MAGILL HAT MANUFACTURING INC.	503 - 9600 BOUL ST-LAURENT MONTREAL QC H2N 1R2	108.56	0.00	108.56
209	MAKOUJY SPORTSWEAR CDA LTD.	120 - 1980 SHERBROOKE ST. MONTREAL QC H3H 1E6	4,693.95	0.00	4,693.95
210	MARGARET M.	805 - 225 CHABANEL ST. W. MONTREAL QC H2N 2C9	3,456.67	0.00	3,456.67
211	MARITECT SOLUTIONS	225 CHARLOTTE STREET SYDNEY NS B1P 1C4	379.50	0.00	379.50
212	MARK-VILLE DISPOSAL	50 TAYLOR BLVD. PORT PERRY ON L9L 1B2	147.10	0.00	147.10
213	MARLO PACKAGING	6923 SPEEDVALE AVE., W. BRESLAU ON N0B 1M0	96.05	0.00	96.05
214	MAVI JEANS	580 INDUSTRIAL AVE VANCOUVER BC V6A 2P3	20,055.49	0.00	20,055.49
215	MCGREGOR INDUSTRIES	70 THE EAST MALL ETOBICOKE ON M8Z 5W2	4,484.60	0.00	4,484.60
216	MCINTOSH TRADING	6 - 240 ENTREPRISE VARS ON K0A 3H0	3,977.60	0.00	3,977.60
217	MCNEILL MAINTENANCE	RR # 5 117 CEDAR CREST PERTH ON K7H 3C7	113.00	0.00	113.00
218	MCNIVEN RANCH SUPPLY LTD.(MRSL)	BOX 867 BROOKS AB T1R 1B7	2,194.42	0.00	2,194.42
219	MERCANTILE TRADING CORP.	603 - 9500, RUE MEILLEUR MONTREAL QC H2N 2B7	4,588.05	0.00	4,588.05

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
220	MERRELL FOOTWEAR	DIV. OF WOLVERINE WORLD. CDA ULC 733 CHEMIN JEAN-ADAM SAINT-SAUVEUR QC J0R 1R3	8,350.42	0.00	8,350.42
221	MEXX CANADA INC.	905 HODGE ST VILLE ST-LAURENT QC H4N 2B3	65,117.38	0.00	65,117.38
222	MICHAEL KORS CANADA	3424 SIMPSON ST. MONTREAL QC H3G 2J3	14,451.78	0.00	14,451.78
223	MICHAEL PHILLIPS LTEE	TOUR NORD 501 - 433, RUE CHABANEL O. MONTREAL QC H2N 2J5	35,669.70	0.00	35,669.70
224	MICHEL GERMAIN PARFUMS LTD.	303 - 3335 YONGE ST. TORONTO ON M4N 2M1	715.29	0.00	715.29
225	MICROPLANE	GRACE MFG INC 614 SR 247 RUSSELVILLE AR 72812-0 USA	2,357.68	0.00	2,357.68
226	MITCHELL ACCESSORIES LTD.	#29 - 1550 BAYLY ST PICKERING ON L1W 3W1	1,287.07	0.00	1,287.07
227	MODEXTILL	5525, RUE PARE MONTREAL QC H4P 1P7	3,171.91	0.00	3,171.91
228	MODINNO ENTERPRISES	206 - 4288 LOZELLS AVE. BURNABY BC V5A 0C7	7,525.80	0.00	7,525.80
229	MR. SQUEEGEE WINDOW CLEANING	SUITE 304 13-3120 RUTHERFORD ROAD VAUGHN ON L4K 0B2	67.80	0.00	67.80
230	MULTI TACT	3360 SARTELON ST-LAURENT QC H4R 1E3	2,744.77	0.00	2,744.77
231	MUSKOKA SPRINGS INC.	(BROWN'S BEVERAGES) 220-1 BAY ST. GRAVENHURST ON P1P 1H1	10.20	0.00	10.20
232	MUSKOKA WATER & SEWER	C/O DIS. MUN. OF MUSKOKA 70 PINE ST BRACEBRIDGE ON P1L 1N3	96.01	0.00	96.01
233	MWG APPAREL CORP.	1147 NOTRE DAME AVE. WINNIPEG MB R3E 3G1	369.51	0.00	369.51
234	NATSUN AMERICA CO., LTD.	UNIT B 4070 E. GREYSTONE DR., ONTARIO CA 91761	11,675.47	0.00	11,675.47
235	NEOPOST DPOC	ACCOUNT# 205722 150 STEELCASE ROAD WEST MARKHAM ON L3R 3J9	159.33	0.00	159.33
236	NEW BALANCE CANADA INC.	AMY CERULLI 20 GUEST STREET BOSTON MA 02135 USA	89.74	0.00	89.74
237	NEW BALANCE CDA INC.	C/O TH0068 P O BOX 4283 TORONTO ON M5W 5W6	4,123.09	0.00	4,123.09
238	NEWFOUNDLAND POWER INC.	PO BOX 8910 ST-JOHN NL A1B 3P6	687.59	0.00	687.59
239	NICOLE MILLER	525 SEVENTH AVE. NEW YORK NY 10018	8,244.75	0.00	8,244.75

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
240	NIKE SHOES CANADA LTD.	P.O. BOX 2692, POSTAL STATION A TORONTO ON M5W 2N7	1,270.40	0.00	1,270.40
241	NINGBO MONDILAND FASHIONS CO., LTD	105-107, XIWU SOUTH RD. INDUSTRY ZONE FENGHUA, NINGBO - CHINA	1,215.00	0.00	1,215.00
242	NIXON AGENCIES ALBERTA	251 CEDARPARK DR. SW CALGARY AB T2W 2J5	431.21	0.00	431.21
243	NORTH AMERICAN	27 KELFIELD ST TORONTO ON M9W 5A1	15,046.15	0.00	15,046.15
244	NORTHERN ONTARIO WIRES	ACC # 301570-00 BOX 640 COCHRANE ON P0L 1C0	2,543.75	0.00	2,543.75
245	NORTHERN TELEPHONE LIMITED	P.O. BOX 4000 NEW LISKEARD ON P0J 1P0	1,717.30	0.00	1,717.30
246	NOVA SCOTIA POWER INC.	P O BOX 848 HALIFAX NS B3J 2V7	8,977.58	0.00	8,977.58
247	NSI RETAIL	14 - 1675 SISIMET RD MISSISSAUGA ON L4W 4K8	2,426.34	0.00	2,426.34
248	OAKLEY CANADA	2660 DIAB VILLE ST-LAURENT QC H4S 1E8	21,914.36	0.00	21,914.36
249	ORKIN CANADA	5840 FALBOURNE ST MISSISSAUGA ON L5R 4B5	403.42	0.00	403.42
250	ORLY CUISINE	6665 JEANNE MANCE MONTREAL QC H2V 4L1	2,926.88	0.00	2,926.88
251	OTTAWA CITIZEN	C/O POSTMEDIA PAYM. CTRE 1450 DON MILLS ROAD TORONTO ON M3B 2X7	4,098.51	0.00	4,098.51
252	OTTAWA HYDRO	PO BOX 8700 3025 ALBION RD. NORTH OTTAWA ON K1G 3S4	10,699.73	0.00	10,699.73
253	PAN GROUP PROPERTIES	185 QUEEN STREET PORT PERRY ON L9L 1B8	0.00	0.00	0.00
254	PAPILLON INT'L INC.	5595 PAPINEAU MONTREAL QC H2H 1W3	2,827.26	0.00	2,827.26
255	PARAGON CLOTHING LTD.	220 - 9600, BOUL. ST. LAURENT MONTREAL QC H2N 1R2	1,499.28	0.00	1,499.28
256	PARKHURST	20 RESEARCH RD., TORONTO ON M4G 2G6	30,708.98	0.00	30,708.98
257	PAZAZZ	5584 COTE DE LIESSE MONTREAL QC H4P 1A9	730.55	0.00	730.55
258	PB ARISTO INC.	C - 4070 E. GREYSTONE DR. ONTARIO VA 91761 USA	213.57	0.00	213.57
259	PEERLESS CLOTHING INC	8888, BOUL. PIE IX MONTREAL QC H1Z 4J5	294.26	0.00	294.26
260	PEOPLE FOR PEACE	128 DESLAURIERS SAINT-LAURENT QC H4N 1V8	1,474.65	0.00	1,474.65
261	PIERCE'S MECHANICAL	121 - 70-C MOUNTJOY ST.N. TIMMINS ON P4N 4V7	546.92	0.00	546.92

31-Oct-2014

Date

  
 Glenn Langbur

District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 -- Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
262	PLATINUM FASHIONS 2000 INC.	300 - 8920, BOUL PIE IX MONTREAL QC H1Z 4H9	2,141.39	0.00	2,141.39
263	POINT ZERO GIRLS CLUB	1650 CHABANEL WEST MONTREAL QC H4N 3M8	59,123.63	0.00	59,123.63
264	PONY RIDE	405 - 225 CHABANEL W MONTREAL QC H2N 2C9	17,761.50	0.00	17,761.50
265	PORT PERRY HOME HARD.	175 QUEEN ST. PORT PERRY ON L9L 1B8	265.99	0.00	265.99
266	PORT-STYLE ENTERP.INC.	2 - 1405 DENISON ST MARKHAM ON L3R 5V2	9,838.97	0.00	9,838.97
267	PRODUCT SPECIALTIES INC	6 - 10 CARLOW COURT WHITBY ON L1N 9T7	0.00	0.00	0.00
268	PUMA CANADA (A.T.A.INC.)	2315 COHEN ST. VILLE ST-LAURENT QC H4R 2N7	4,131.09	0.00	4,131.09
269	PUROLATOR FREIGHT	ATT: CATHY PILEGGE ACCOUNTS RECEIVABLE REXDALE ON M9W 4W7	746.97	0.00	746.97
270	PYA IMPORTER LTD.	15 APEX RD. NORTH YORK ON M6A 2V6	16,124.41	0.00	16,124.41
271	QUIKSILVER CDA CORP.	120 - 890 HARBOURSIDE DR. NORTH VANCOUVER BC V7P 3T7	12,989.64	0.00	12,989.64
272	RAILTOWN APPAREL GR LTD.	730 ALEXANDER ST. VANCOUVER BC V6A 1E3	28,569.31	0.00	28,569.31
273	RALPH LAUREN CDA LP	801 - 2 QUEEN ST. E. TORONTO ON M5C 3G7	118,090.34	0.00	118,090.34
274	RAYMARK XPERT BUS. SYST.	5460, COTE DE LIESSE ROYALMOUNT QC H4P 1A5	5,723.20	0.00	5,723.20
275	RAYMOND SHANKS	33 D'ARCY ST. PERTH ON K7H 2V3	144.64	0.00	144.64
276	RD INTERNATIONAL	200 - 5275 FERRIER MONTREAL QC H4P 1L7	7,595.72	0.00	7,595.72
277	REBEL JEANS CO. LTD.	801 - 1625 CHABANEL ST W. MONTREAL QC H4N 2S7	30,762.13	0.00	30,762.13
278	REEF	VF OUTDOOR (CANADA) INC T6106 TORONTO ON M4Y 2Z2	5,376.99	0.00	5,376.99
279	RELAXUS PRODUCTS LTD.	1590 POWELL ST. VANCOUVER BC V5L 1H3	6,098.22	0.00	6,098.22
280	RELIANCE HOME COMFORT	PAYMENT PROC.CENTRE BOX 99 STN COMMERCE CRT TORONTO ON M5L 1L6	57.98	0.00	57.98
281	RENTOKIL PEST CONTROL CANADA LTD.	11 - 30 ROYAL CREST CRT MARKHAM ON L3R 9W8	82.67	0.00	82.67
282	RIEKER SHOE CDA LTD.	UNIT 3-4 190 MILLWAY AVE CONCORD ON L4K 3W4	6,517.96	0.00	6,517.96
283	RIOTRIN PROPERTIES (BARRHAVEN) INC.	C/O TRINITY DEVELOPMENT CORP INC 610 - 150 ISABELLA STREET OTTAWA ON K1S 1V7	0.00	0.00	0.00

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Date

  
 Glenn Langburn



District of: Ontario  
 Division No. 12 - Ottawa  
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FORM 78 -- Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
284	RITWAY WINDOW CLEANERS LTD	32 SUNNYCREST DR OTTAWA ON K2E 5Y2	56.50	0.00	56.50
285	RODD & GUNN NEW ZEALAND LTD	LEVEL 1 326 NEW N. RD AUCKLAND, 1020, NEW ZEALAND -	11,311.00	0.00	11,311.00
286	S. COHEN INC.	153 GRAVELINE MONTREAL QC H4T 1R4	2,690.19	0.00	2,690.19
287	S. OLIVER CANADA	500 - 416, BOUL DE MAISONNEUVE O MONTREAL QC H3A 1L2	10,796.82	0.00	10,796.82
288	SAINT JAMES USA CORP.	16TH FLOOR 247 W 35TH ST NEW YORK NY 10001 USA	15,995.09	0.00	15,995.09
289	SAINT JOHN ENERGY	P.O. BOX 850 SAINT JOHN NB E2L 4C7	2,274.74	0.00	2,274.74
290	SANDSTYLE CDA GRP INC.	900 - 433 CHABANEL O MONTREAL QC H2N 2J8	85,843.80	0.00	85,843.80
291	SANI-SOL INC	149 IBER RD OTTAWA ON K2S 1E7	121.59	0.00	121.59
292	SAVRON CLOTHES LTD	201 - 160, RUE SAINT VIAEUR E. MONTREAL QC H2T 1A8	8,264.51	0.00	8,264.51
293	SAXX UNDERWEAR CO., LTD.	68 WEST 5TH AVE. VANCOUVER BC V5Y 1H6	3,730.14	0.00	3,730.14
294	SBO DISTRIBUTORS LTD.	2195 SHAFTON PLACE WEST VANCOUVER BC V7V 3B2	3,000.00	0.00	3,000.00
295	SCANIA INT'L INC.	505 - 225 RUE CHABANEL ST. W MONTREAL QC H2N 2C9	6,192.40	0.00	6,192.40
296	SCHWARTZ IMPORT & DESIGN CO., LTD.	P.O. BOX 38155 DARTMOUTH NS B3B 1X2	2,120.26	0.00	2,120.26
297	SE CE APPAREL CO. LTD.	6445 COTE-DE-LIESSE VILLE ST. LAURENT QC H4T 1E5	8,496.35	0.00	8,496.35
298	SEAWAY NEWS	100 - 1885, RUE SAINT-LOUIS GATINEAU QC J8T 6G4	453.13	0.00	453.13
299	SECOND CLOTHING	115 - 1625 CHABANEL W MONTREAL QC H4N 2S7	11,874.40	0.00	11,874.40
300	SERUM INT'L INC.	4400 AUTOROUTE CHOMEDEY LAVAL QC H7R 6E9	2,544.06	0.00	2,544.06
301	SHAW'S OF PERTH	16 GORE STREET WEST PERTH ON K7H 2L6	0.00	0.00	0.00
302	SHERSON GROUP	100 - 1446 DON MILLS RD TORONTO ON M3B 3N6	1,494.18	0.00	1,494.18
303	SHOWTIME APPAREL CA	425C - 4TH ST., WEST CORNWALL ON K6J 2S7	288.15	0.00	288.15
304	SIGA INTERNATIONAL	81 ST. REGIS CRESCENT S., TORONTO ON M3J 1Y6	120,755.53	0.00	120,755.53
305	SIGNATURE CENTRE LTD.	C/O TAGGART REALTY MANAGEMENT 708 - 225 METCALFE STREET OTTAWA ON K2P 1P9	0.00	0.00	0.00
306	SILVER FOREST OF VERMONT INC.	40 INDUSTRIAL DR. BELLOWS FALLS VT 04101 USA	971.33	0.00	971.33

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Date

  
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District of: Ontario  
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FORM 78 - Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
307	SKECHERS CANADA INC.	C/O TH1024 P.O. BOX 4283 POSTAL STN A TORONTO ON M5W 5W6	9,983.75	0.00	9,983.75
308	SKY REACH PROPERTY SERVICES	51 - 10 AKERLEY BLVD. DARTMOUTH NS B3B 1J4	406.98	0.00	406.98
309	SPANNER LIMITED	334A MANITOU DR. KITCHENER ON N2C 1L3	45,051.08	0.00	45,051.08
310	SPERRY TOP SIDER	DIV. OF WOLVERINE WORLD. CDA ULC POSTAL STATION A TORONTO ON M5W 1C1	7,764.75	0.00	7,764.75
311	SPORTABLES FINE CLOTHING	2 - 75 SHIELDS COURT MARKHAM ON L3R 9T4	2,247.27	0.00	2,247.27
312	SPORTS ART COLLECTION	UNIT 1A - 2 35 EAST BEAVER CREEK RD. RICHMOND HILL ON L4B 1B3	4,000.00	0.00	4,000.00
313	STANFIELD'S LIMITED	P.O. BOX 190 TRURO NS B2N 5C2	302.17	0.00	302.17
314	STAPLES 4530 9412 8741 5000	DESJARDINS CARD SERV. CP SUCC CENTRE VILLE MONTREAL QC H3C 3V2	1,288.73	0.00	1,288.73
315	STEVE MADDEN CANADA	2328 RUE COHEN ST ST LAURENT QC H4R 2N8	1,765.51	0.00	1,765.51
316	STUDIO MODE	400 - 416, BOUL. DE MAISONNEUVE O MONTREAL QC H3A 1L2	21,849.32	0.00	21,849.32
317	SUN LIFE ASSUR. CO OF CANADA	2304-150 KING ST W TORONTO ON M5H 1J9	0.00	0.00	0.00
318	SUPREME 75 INC.	400 - 433 CHABANEL O MONTREAL QC H2N 2J4	4,121.11	0.00	4,121.11
319	SUZANNE AZOULAY INC.	1203 - 555 CHABANEL MONTREAL QC H2N 2H8	21,207.43	0.00	21,207.43
320	SUZANNE ROUSSEL	2 - 9 MONTCALM KAPUSKASING ON P5N 2N9	164.00	0.00	164.00
321	SWISSMAR IMPORTS	6 - 35 E. BEAVER CREEK RD RICHMOND HILL ON L4B 1B3	2,125.54	0.00	2,125.54
322	T.LIPSON & SONS LTD	190 NORSEMAN ST TORONTO ON M8Z 2R4	11,124.53	0.00	11,124.53
323	TANGO MANGO	7761198 CANADA INC. 109 - 3900 PLACE DE JAVA BROSSARD QC J4Y 0C4	25,602.85	0.00	25,602.85
324	TAPIS WAVES CARPETS INC.	4625 DU PARC MONTREAL QC H2V 4E4	2,565.95	0.00	2,565.95
325	TEBBY AIR CONDITIONING	3 N., BLDG. B. 496 MUSKOKA RD. HUNTSVILLE ON P1H 1T4	398.71	0.00	398.71
326	TFORCE INTEGR. SOLUTION	96 DISCO RD TORONTO ON M9W 0A3	56.50	0.00	56.50
327	THE ENDORPHIN GRP INC.	200 - 2045 FRANCIS ST-HUBERT QC J4T 0A6	762.75	0.00	762.75
328	THE JOHN FORSYTH SHIRT CO.LTD	6789 AIRPORT RD MISSISSAUGA ON L4V 1N2	37.15	0.00	37.15

31-Oct-2014

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 Glenn Langbur

District of: Ontario  
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FORM 78 - Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
329	THE METROPOLITAN TEA CO. LTD	41A BUTTERICK RD. TORONTO ON M8W 4W4	11,491.13	0.00	11,491.13
330	THE NORTH FACE-CANADA	POSTAL STATION F T6106, PO BOX 6100 TORONTO ON M4Y 2Z2	56,376.47	0.00	56,376.47
331	THEORY	155 BEAUBIEN ST., W. MONTREAL QC H2V 1C5	1,614.00	0.00	1,614.00
332	THROAT THREADS APPAREL INC.	1134 PLAINS RD E BURLINGTON ON L7S 1W6	27,227.34	0.00	27,227.34
333	TILLEY ENDURABLES INC.	60 GERVAIS DRIVE TORONTO ON M3C 1Z3	16,969.25	0.00	16,969.25
334	TIMBERLAND CANADA CO.	C/O 911610 P O BOX 4090 STN A TORONTO ON M5W 0E9	2,824.09	0.00	2,824.09
335	TIME BOMB TRADING	8067 NORTH FRASER WAY BURNABY BC V5J 5M8	4,045.11	0.00	4,045.11
336	TIMMINSTODAY.COM	260 THIRD AVENUE TIMMINS ON P4N1E3	200.00	0.00	200.00
337	TIN SHACK LTD.	31 STEWART RD. COLLINGWOOD ON L9Y 4M7	238.44	0.00	238.44
338	TOMLINSON ENVIRONM.SERV. LTD.	970 MOODIE DR. OTTAWA ON K2R 1H3	605.80	0.00	605.80
339	TOMMY BAHAMA CANADA	388 - 428 WESTLAKE AVEN. SEATTLE WA 98109 USA	73,598.39	0.00	73,598.39
340	TOMMY BAHAMA CANADA	29 GURNEY CRESCENT TORONTO ON M6B 1S9	17,520.45	0.00	17,520.45
341	TOMMY BAHAMA CANADA	ACCORD FINANCIAL 1803 - 77 BLOOR ST W TORONTO ON M6S 1M2	3,599.00	0.00	3,599.00
342	TOWN OF PERTH	80 GORE STREET EAST PERTH ON K7H 1H9	72.80	0.00	72.80
343	TRANS UNION OF CDA INC.	COMMERCE CRT POST. STAT. PO BOX 3227 TORONTO ON M5L 1K1	56.50	0.00	56.50
344	TREND MARKETING	1379823 ONTARIO LTD. 1500 LODESTAR ROAD TORONTO ON M3J 3C1	11,067.22	0.00	11,067.22
345	TRIBAL SPORTSWEAR INC.	300 - 7445, CH. COTE -DE-LIESSE ST LAURENT QC H4T 1G2	46,480.51	0.00	46,480.51
346	TRILUXE FASHION DIST. INC.	120 - 63 WINGOLD AVE. TORONTO ON M6B 1P8	98.31	0.00	98.31
347	TRINITY DEVELOPMENT GROUP INC.	RE RIOTRIN PROPERTIES (BARRHAVEN) INC. 610-150 ISABELLA ST. Ottawa ON K1S 1V7	0.00	0.00	0.00
348	TRIPLE 5	805 - 555, RUE CHABANEL O MONTREAL QC H2N 2H8	4,184.39	0.00	4,184.39
349	TT BLUES CANADA INC.,	140 FINCHAM AVE MARKHAM ON L3P 4A9	10,540.22	0.00	10,540.22
350	UNDER ARMOUR CANADA ULC	1 - 215 SHIELDS COURT MARKHAM ON L3R 8V2	87,598.81	0.00	87,598.81

31-Oct-2014

Date

  
 Glenn Langhurn



District of: Ontario  
 Division No. 12 - Ottawa  
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FORM 78 - Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
351	UNION GAS LTD	50 KEIL DR. N. CHATHAM ON N7L 3V9	889.87	0.00	889.87
352	UPPER CANADA SOAP & CANDLE	1510 CATERPILLAR RD MISSISSAUGA ON L4X 2W9	10,716.67	0.00	10,716.67
353	UTILITIES KINGSTON	P.O. BOX 790 KINGSTON ON K7L 4X7	5,538.06	0.00	5,538.06
354	V. FRAAS MFG. INC.	44 SAMOR RD TORONTO ON M6A 1J6	3,661.20	0.00	3,661.20
355	VANS	VF OUTDOOR (CDA) INC. T6106 P. O. BOX 6100 TORONTO ON M4Y 2Z2	7,135.06	0.00	7,135.06
356	VENETO	256, RUE DE MINICA VILLE SAINT LAURENT QC H4S 1E5	861.63	0.00	861.63
357	VERIDIAN	55 TAUNTON RD E. AJAX ON L1T 3V3	3,017.87	0.00	3,017.87
358	VISA	BOX 4016, STATION A TORONTO ON M5W 2E6	0.00	0.00	0.00
359	WATERLOO NORTH HYDRO INC.	P.O. BOX 640 300 NORTHFIELD DR., E. WATERLOO ON N2J 4A3	4,113.40	0.00	4,113.40
360	WESTERN GLOVE WORKS	P.O. BOX 8919, STATION A TORONTO ON M5W 2C5	14,960.66	0.00	14,960.66
361	WEYCO GROUP INC.	100 - 8205, BOUL MTL-TORONTO MONTREAL -WEST QC H4X 1N1	4,297.91	0.00	4,297.91
362	WM. PRAGER LTD	391 ADELAIDE ST.W. TORONTO ON M5V 1S6	406.80	0.00	406.80
363	WOOD WYANT INC.	27 FIELDING AVE DARTMOUTH NS B3B 1C9	296.45	0.00	296.45
364	WOOLRICH	1880 32ND AVE LACHINE QC H8T 3J7	45,179.56	0.00	45,179.56
365	WRANGLER/LEE #T6063	P.O. BOX 6100, STATION F TORONTO ON M4Y 2Z2	47.80	0.00	47.80
366	WYATT IMAGE SOL. INC	BOX 1064 133 THIRD AVE TIMMINS ON P4N 7J2	142.67	0.00	142.67
367	ZWILLIG J.A. HENCKELS	435 COCHRANE DRIVE MARKHAM ON L3R 9R5	2,442.73	0.00	2,442.73
<b>Total</b>			<b>7,141,333.42</b>	<b>0.00</b>	<b>7,141,333.42</b>

31-Oct-2014

Date

  
 Glenn Landburg

District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
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FORM 78 – Continued

List "B"  
 Secured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
1	BANQUE ROYAL DU CANADA	C/O COLIN D. COCHRANE, SPEC.LOAN 20 KING ST.W.,9TH FLOOR TORONTO ON M5H 1C4	1,730,000.00	Business Assets - Stock In Trade - Inventory	22-Oct-2014	1,730,000.00	1,576,000.00	
				Debts Due - Business - Trade receivables	22-Oct-2014	0.00	70,000.00	
				Business Assets - Trade Fixtures - Trade Fixtures	22-Oct-2014	0.00	15,000.00	
				Furniture - computer	22-Oct-2014	0.00	5,000.00	
				Other - Other	22-Oct-2014	0.00		
				Other - Other	22-Oct-2014	0.00		
		Total:	1,730,000.00			1,730,000.00	1,666,000.00	0.00

31-Oct-2014

Date

  
 Glenn Lambert

# 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.

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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.

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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 de **K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)** de la ville de Cornwall, province de l'Ontario, 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 de faire une proposition, soit le 24 juin 2014, 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.)

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- 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 \_\_\_\_\_ \$  
(À 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 de K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)

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 Proposal of **K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited** ("Consolidated Files of the City of Cornwall, Province of Ontario, and the claim of

, creditor.

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

1. That I am a creditor of the above-named debtor (or that I am \_\_\_\_\_ (state position or title) of \_\_\_\_\_ (name of creditor or representative of the creditor).
2. That I have knowledge of all of the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of the Notice of intention to make a proposal, namely June 24, 2014, 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).

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- 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 Proposal of **K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")**

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  
District de l'Ontario  
No division : 12-Ottawa  
No cour : 33-1884683  
No dossier : 33-1884683

COUR SUPÉRIEURE DE JUSTICE  
DE L'ONTARIO  
En matière de faillite et d'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 de  
**K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)**

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 **K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers  
fusionnés »)** de consigner mon vote \_\_\_\_\_ (en faveur de ou contre) l'acceptation de la  
proposition faite le 31 octobre 2014.

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)

T. 514.934.3400  
reclamations@richter.ca

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Montréal, Toronto



# RICHTER

CANADA  
District of Ontario  
Division No. 12-Ottawa  
Court No. 33-1884683  
Estate No. 33-1884683

ONTARIO  
SUPERIOR COURT OF JUSTICE  
In Bankruptcy and Insolvency

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

**In the Matter of the Proposal of  
K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")**

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 **K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")** to  
record my vote \_\_\_\_\_ (for or against) the acceptance of the proposal as made on  
October 31, 2014.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_ 201\_\_.

\_\_\_\_\_  
Name of Individual Creditor (Please print)

\_\_\_\_\_  
Signature of Witness

\_\_\_\_\_  
Signature of Individual Creditor

- OR -

\_\_\_\_\_  
Name of Corporate Creditor (Please print)

\_\_\_\_\_  
Signature of Corporate Creditor

\_\_\_\_\_  
Signature of Witness

\_\_\_\_\_  
Name and title of signing officer (Please print)

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F. 514.934.8603  
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Montréal, Toronto



CANADA  
PROVINCE OF ONTARIO  
DISTRICT OF ONTARIO  
COURT NOS.: 33-1884683  
33-1884684  
33-1884686  
ESTATE NOS.: 33-1884683  
33-1884684  
33-1884686

SUPERIOR COURT OF JUSTICE  
Commercial Division  
"In Matters of Bankruptcy and Insolvency"

IN THE MATTER OF THE PROPOSAL OF K. F. S. LIMITED, 2726556 CANADA INC. and NATHAR LIMITED insolvent corporations duly incorporated according to law, having their head offices and principal places of business at 27 First Street, in the City of Cornwall, Province of Ontario, K6H 5V4.

### PROPOSAL

---

We, K. F. S. LIMITED, 2726556 CANADA INC. and NATHAR LIMITED (collectively, the "Debtor") hereby submit the following proposal under the *Bankruptcy and Insolvency Act*:

1. **Definitions:** For all purposes relating to the present proposal, the following terms shall have the following meanings:
  - 1.1 **"Act":** The *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;
  - 1.2 **"Cash Consideration":** means a total amount of \$425,000.00 to be paid to the Trustee by the Debtor at the latest on February 24, 2015;
  - 1.3 **"Creditors' Committee":** A committee of up to five individuals to be named by the creditors at the general meeting of creditors called to consider the Proposal;
  - 1.4 **"Crown Claims":** For all purposes herein, Crown Claims shall be limited to the claims of Her Majesty in right of Canada or a province described in subsection 60(1.1) of the Act that were outstanding on the Date of the Proposal;
  - 1.5 **"Date of the Proposal":** For all purposes herein, the Date of the Proposal shall be deemed to be the date of the Notice of Intention, namely June 24, 2014;
  - 1.6 **"Employee Claims":** All amounts that employees or former employees would be qualified to receive under paragraph 136(1)(d) of the Act if the Debtor became bankrupt on the Date of the Proposal;
  - 1.7 **"Landlords":** All persons of whom the Debtor was a commercial tenant under a lease of real property, as acknowledged by the Debtor;
  - 1.8 **"Landlord Claims":** The Ordinary Unsecured Claims of the Landlords for the actual losses resulting from the disclaimers of leases in accordance with section 65.2(4)b) of the Act, which claims shall be treated as Ordinary Unsecured Claims in accordance with section 65.2(5) of the Act;

- 1.9 **"Ordinary Unsecured Claims"**: The claims other than Secured Claims, Employee Claims, Crown Claims and Preferred Claims. For greater certainty, but without limiting the generality of the foregoing, the Ordinary Unsecured Claims shall include claims of any kind whatsoever, whether due or not for payment as at the Date of the Proposal, including contingent and unliquidated claims (once quantified) arising out of any transaction entered into by the Debtor prior to the Date of the Proposal as well as any Restructuring Claim. Furthermore, the Ordinary Unsecured Claims shall include claims for a breach of an obligation contracted before the Date of the Proposal, regardless of the date of the breach, to the extent that such breach occurred prior to the Date of the Proposal;
- 1.10 **"Ordinary Unsecured Creditors"**: All persons having an Ordinary Unsecured Claim;
- 1.11 **"Preferred Claims"**: The claims described in paragraphs 136(1)(a) to 136(1)(j) of 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 Employee Claims;
- 1.12 **"Preferred Creditor"**: A person having a Preferred Claim;
- 1.13 **"Professional Fees"**: The proper fees, expenses, liabilities and obligations of the Trustee and all legal fees, accounting fees and consulting fees pertaining to the Debtor incurred since the filing of the Notice of Intention;
- 1.14 **"Proposal"**: This proposal or any amendment thereto, which amendments may be made at any time prior to a vote by the creditors on the Proposal, or by the Court at the time of approval of the Proposal;
- 1.15 **"Proven Claim"**: Any claim for which a proof of claim is filed with the Trustee in accordance with section 124 of the Act and that is proven in accordance with section 135 of the Act;
- 1.16 **"Restructuring Claim"**: Any right of any person against the Debtor in connection with any indebtedness, liability or obligation of any kind owed to such person arising out of the restructuring, the disclaimer or the termination of any contract, lease, employment agreement, collective agreement or any other agreement, whether written or oral, after the Date of the Proposal, including any right of any person who receives a notice of repudiation or termination from the Debtor. Without limiting the generality of the foregoing, a Restructuring Claim shall include the claim of a landlord whose lease has been disclaimed or terminated, the claim of an employee whose employment has been terminated after the Date of the Proposal and the claim of any tax authority related directly or indirectly to the acceptance or the approval of the Proposal."
- 1.17 **"Secured Claims"**: The claims of the Secured Creditors;
- 1.18 **"Secured Creditors"**: As defined in section 2 of the Act;
- 1.19 **"Trustee"**: Richter Advisory Group Inc., a licensed trustee, having a place of business at 1981, McGill College Avenue, 11<sup>th</sup> floor, in the City of Montréal, Province of Québec, H3A 0G6;
- 1.20 **"Unaffected Creditors"**: Lang Investment Corporation, Jaymore Stores Limited, Magshar Holdings Inc. and 3528626 Canada Inc

2. **Employee Claims:** Employee Claims, if any, will be paid in full, immediately after the approval by the Court of the Proposal.
3. **Crown Claims:** Crown Claims shall be paid in full, within six months of approval of the Proposal by the Court, or as may otherwise be arranged with the Crown.
4. **Professional Fees:** Professional Fees shall be paid in full by the Debtor in the normal course of business.
5. **Secured Claims:** Secured Creditors shall be paid in accordance with existing contracts, or as may otherwise be arranged with the Secured Creditors. For greater certainty, the Proposal is not addressed to the Secured Creditors and they shall not be bound by the Proposal in respect of their Secured Claim.
6. **Subsequent Claims:** The claims arising in respect of goods supplied, services rendered or other consideration given to the Debtor subsequent to the Date of the Proposal, if any, shall be paid in full by the Debtor in the normal course of business, and on regular trade terms.
7. **Preferred Claims:** Preferred Claims shall be paid, without interest or penalty, in full, in priority to all claims of Ordinary Unsecured Creditors upon approval of the Proposal by the Court or as may be otherwise arranged with the Preferred Creditors or in accordance with clause 2 hereof if such Preferred Claim is also an Employee Claim.
8. **Ordinary Unsecured Creditors:** The Cash Consideration received by the Trustee shall be distributed as follows:
  - 8.1 In payment of the amounts provided in paragraphs 2, 3 and 7 above, if any;
  - 8.2 The excess in payment of:
    - i. Each of the Ordinary Unsecured Creditors having a Proven Claim of less than \$500 will be paid the full amount of its Ordinary Unsecured Claim without interest or penalty, within 30 days after the payment by the Debtor of the Cash Consideration;
    - ii. Each of the Ordinary Unsecured Creditors having a Proven Claim of at least \$500 shall receive a minimum payment of \$500. For the balance of its Proven Claim, after the distribution mentioned in paragraph 8.1, 8.2i) herein and within 30 days after the payment by the Debtor of the Cash Consideration, each of the Ordinary Unsecured Creditors shall also receive, in full and final payment of its Ordinary Unsecured Claim, without interest or penalty, its *pro rata* share of any amount remaining from the Cash Consideration.
9. **Unaffected Creditors:** the Proposal is not addressed to the Unaffected Creditors and they shall not be bound by its terms and conditions.
10. **Release:** Upon the payment described in section 8 herein and the payment of the Professional Fees, the Debtor shall be released of any and all claims from the Ordinary Unsecured Creditors.



11. **Claims against directors:** In accordance with section 50(13) of the Act, the acceptance of the Proposal by the creditors shall definitively, without further payment release the directors in office as at the Date of the Proposal from any and all liability or obligation for which they may be liable by law in their capacity as directors, respecting any claim that arose before the Date of the Proposal as provided for by section 50(13) of the Act or otherwise. It is understood however, that nothing herein shall be interpreted as an acknowledgement of any liability or obligation whatsoever on the part of the directors in office as at the Date of the Proposal, any such liability or obligation being specifically denied.
12. **Creditors' Committee:** The powers of the Creditors' Committee contemplated herein, shall be limited to the following:
  - 11.1 To advise the Trustee in connection with the actions under the Proposal, as the Trustee may from time to time request;
  - 11.2 To advise the Trustee concerning any dispute which may arise as to the validity of claims under the Proposal; and
  - 11.3 To authorize the deferment of any payment under the terms of paragraphs 7 and 8 herein, either in whole or in part, and entirely at its discretion, providing that any such deferment is deemed by the Creditors' Committee to be in the interest of the Ordinary Unsecured Creditors and the Debtor.
13. **Reviewable Transactions, Preferential Payments, etc.:** The provisions of section 95 to 101 of the Act and any provision of provincial legislation having a similar objective shall not apply to the Proposal.
14. **Headings:** The headings or titles herein are provided solely for the convenience of the reader. They do not form part of the Proposal and have no authoritative meaning in interpreting the Proposal.

DATED AT MONTRÉAL, this 31<sup>st</sup> day of October 2014

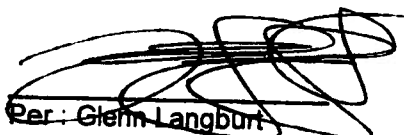
K. F. S. LIMITED

NATHAR LIMITED

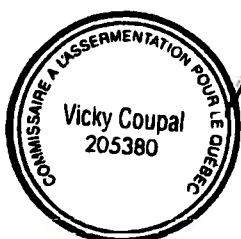
  
Per: Glenn Langburt

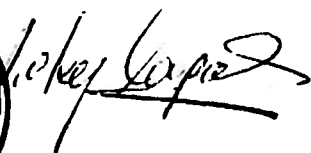
  
Per: Glenn Langburt

2726556 CANADA INC.

  
Per: Glenn Langburt







Julien Belisle.  
WITNESS

CANADA  
PROVINCE OF ONTARIO  
DISTRICT OF ONTARIO  
DIVISION NO.: 12-OTTAWA  
COURT NOS.: 33-1884683  
ESTATE NOS.: 33-1884683

ONTARIO  
SUPERIOR COURT OF JUSTICE  
In Bankruptcy and Insolvency

IN THE MATTER OF THE PROPOSAL OF:

K. F. S. Limited, 2726556 Canada Inc. and  
Nathar Limited, corporations having their head  
office and principal place of business at 27 First  
Street East, in the City of Cornwall, Province of  
Ontario, K6H 1K5

Debtor

- and -

Richter Advisory Group Inc.

Trustee

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

The purpose of the First Meeting of Creditors is to consider the Proposal filed jointly on October 31, 2014 (hereinafter referred to as the "Proposal") by K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited (hereinafter referred to collectively as the "Debtor").

Pursuant to Sections 50(5) and 50(10)(b) of the *Bankruptcy and Insolvency Act* (hereinafter referred to as the "Act"), and in order to assist the Ordinary Unsecured Creditors in considering the Proposal, the Trustee is hereby submitting its report on the financial situation of the Debtor and on the Proposal.

The Trustee cautions the reader that it has neither conducted an audit nor a verification of the books and records of the Debtor. Consequently, the Trustee cannot render an opinion as to the accuracy of the information contained therein. The information discussed herein emanates from the books and records of the Debtor, as well as from discussions with the Management of the Debtor.

All the terms that are not otherwise defined herein shall have the meaning ascribed thereto in the Proposal.

## INTRODUCTION

On June 24, 2014, K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited, each filed a Notice of Intention to File a Proposal pursuant to the Act (hereinafter referred to as the "NOI"), the whole as appears from the documents filed into the court records.

On July 2, 2014, documents were sent by regular mail to all creditors of the Debtor, as they were identified by it, which included a copy of the Debtor's NOI, the whole as appears from the documents filed into the court records.

On July 22, 2014, the Court granted a first extension of time of 45 days for the filing of a Proposal to September 8, 2014, in order to allow the Debtor to complete its dealings regarding the implementation of its restructuring plan.

On September 8, 2014, the Court granted a second extension of time of 45 days for the filing of a Proposal to October 23, 2014, in order to allow the Debtor to complete its dealings regarding the implementation of its restructuring plan.

On October 23, 2014, the Court granted a third extension of time of 15 days for the filing of a Proposal to November 7, 2014, in order to allow the Debtor to obtain the administrative consolidation of the NOI proceedings and to finalize the terms of a viable proposal that will maximize the dividends to be paid to the Debtor's Ordinary Unsecured Creditors.

On October 27, 2014, the Court ordered that the NOI proceedings of the Debtor be consolidated and that, as a result thereof, only one common Proposal be filed.

On October 31, 2014, the Debtor filed a Proposal to its creditors. We have enclosed herewith the Proposal made by the Debtor to its 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.

This report summarizes the relevant information and key elements that may assist the creditors in evaluating the Debtor's affairs and the Proposal. The report is presented with the following sections:

- I. Overview of the Debtor
- II. Causes of Insolvency
- III. Restructuring Measures
- IV. Financial Information
- V. Proposal
- VI. Estimated Distribution to the Ordinary Unsecured Creditors
- VII. Conclusion and Recommendation

## **I. OVERVIEW OF THE DEBTOR**

The Debtor, in operation since 1955, operated a chain of 21 retail stores in Ontario, Nova Scotia, New Brunswick and Newfoundland, specializing in ladies' and men's fashions, kitchenware, home accessories and gourmet foods. The Debtor operates under various banners including Tweed & Hickory, Kastners Menswear, Flotron's Tweed & Hickory, Bucovetsky's, Dover's Menswear, Buckland's Fine Clothing, Shaw's of Perth, The Village Green, Jacobson's Ladies' Wear, Yazer's Men's Wear, Bellissima and Moe's Menswear.

At the time of the filing of the NOI, the Debtor had over 200 employees working in its stores, warehouse and head office. The Debtor's head office is located in Cornwall, Ontario.

## **II. CAUSES OF INSOLVENCY**

In the past two years, the Debtor has experienced a sharp decline of its sales and reported significant losses. Management attributes this decline in sales to the following:

- Decrease in sales volume;



- Aging inventory;
- Unfavorable economic conditions in the retail industry;
- General economic downturn; and
- Highly competitive market.

Pursuant to the assessment of its financial situation, the Debtor began implementing, in early 2014, certain corrective measures, with the intent of ensuring its long-term profitability. However, the decrease of its sales continued to exceed the Debtor's forecasts and it became evident that such measures would be insufficient to reverse the negative impact of the sales decline, thus necessitating a formal restructuring through NOI proceedings.

### **III. RESTRUCTURING MEASURES**

After the filing of the NOI, the Debtor has been developing and implementing, with the help of its financial and legal advisors, a restructuring plan with a view of maximizing the dividends to be paid to the Ordinary Unsecured Creditors. The key elements of this plan included:

- The identification and closure of underperforming stores. Between the filing of the NOI and September 30<sup>th</sup>, 2014, three stores were closed and the relevant notices to disclaim leases were sent to the landlords. In addition, Management will be closing additional underperforming stores in the upcoming weeks and has already sent notices to disclaim those leases;
- The negotiation of more favorable leases terms with its landlords;
- The search for potential investors;
- The orderly liquidation of its slow-moving and excess inventory (ongoing); and
- The reduction of operating and overhead expenses.

### **IV. FINANCIAL INFORMATION**

The following financial data was extracted either from the books and records of the Debtor, the unaudited financial statements or from discussions held with Management. This information is submitted solely to assist the reader in assessing the current financial position of the Debtor.

The Trustee makes no representation or gives no warranty as to the accuracy of said financial information.

**A) Operating Results**

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited. (Note 1)			
Key financial information			
(in 000'S)	F2015	F2014	F2013
	(7 months)	(12 months)	(12 months)
	Estimated	Preliminary	Reported
<b>Sales</b>	<b>8 868</b>	<b>21 356</b>	<b>25 874</b>
<b>COGS</b>	<b>(6 696)</b>	<b>(12 418)</b>	<b>(15 096)</b>
<b>Gross profit</b>	<b>2 173</b>	<b>8 938</b>	<b>10 778</b>
<b>Gross margin %</b>	<b>25%</b>	<b>42%</b>	<b>42%</b>
<b>Operating expenses</b>	<b>4 139</b>	<b>9 180</b>	<b>10 423</b>
<b>Administrative expenses</b>	<b>924</b>	<b>1 552</b>	<b>1 735</b>
	<b>5 063</b>	<b>10 732</b>	<b>12 158</b>
<b>Other income</b>	<b>-</b>	<b>37</b>	<b>21</b>
	<b>5 063</b>	<b>10 695</b>	<b>12 136</b>
<b>Net loss</b>	<b>(2 890)</b>	<b>(1 757)</b>	<b>(1 358)</b>

(1) Includes the results of K.F.S. Logistics Inc. which had nominal business activities.

The above table shows the poor financial performance of the Debtor for the last two (2) fiscal years and the most recent year-to-date period (the latest internal financial statements available).

**B) Assets**

The Debtor's statement of affairs reflects the following as at September 30, 2014, based on information provided by Management:

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited.	
Assets	
As at September 30, 2014	
(in 000'S)	
	<b>Book value</b>
Accounts receivable	137
Inventory	4 808
Capital assets	320
	<b>5 265</b>

**Accounts Receivable (\$137,000)**

The accounts receivable amount to \$137,000. They relate to customers that have credit terms in the various stores. The accounts receivable are subject to a first ranking hypothec in favour of the Royal Bank of Canada, the Debtor's secured operating lender.

**Inventory (\$4,808,000)**

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited.	
Inventory	
As at September 30, 2014	
(in 000'S)	
<b>Season</b>	<b>Book value</b>
Pre-F2011	1 261
F2011	276
F2012	368
F2013	578
Spring 2014	459
Fall 2014	795
"Basics"	899
Prepaid inventory (not yet received)	173
	<b>4 808</b>

The inventory is comprised of finished goods located in the Debtor's warehouse and in the various stores. Of the inventory, over \$2.9M relate to prior seasons. The inventories are subject to a first ranking hypothec in favour of the Royal Bank of Canada, the Debtor's secured operating lender.

**Capital Assets (\$320,000)**

The Debtor's fixed assets consist mostly of leasehold improvements (\$175,000), furniture and fixtures (\$90,000), as well as computer equipment (\$15,000).

**C) Liabilities**

The Debtor has provided the Trustee with a list of creditors. Proof of claim forms will be sent to the 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 with Management and deal with any discrepancies for purposes of collocation of claims.

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited.	
Liabilities	
As at September 30, 2014	
(in 000'S)	
<b>Liabilities per the books and records of the Debtor</b>	
Secured debt	1 730
Unsecured creditors (367)	3 602
	<b>5 332</b>
Unsecured creditors - Related parties	1 539
	<b>6 871</b>
<b>Estimated unsecured liabilities resulting from lease cancellations / employees layoff</b>	
Landlord damages (estimated)	1 600
Employees termination and severance pay (estimated)	400
	<b>2 000</b>
	<b>8 871</b>

The secured creditor is the Royal Bank of Canada for the operating lines of credit (secured by all the assets of the Debtor) for a total amount of \$1,730,000.

Based on the information provided by the Debtor, there are no known preferred creditors.

Ordinary Unsecured Creditors (\$3.6M) were identified through the Debtor's books and records, and include trade suppliers, sales taxes and accrued liabilities.

Moreover, related parties to the Debtor (\$1.5M), were identified through the Debtor's books and records and relate mostly to loans from Lang Investments, Jaymore Inc., Magshar Holdings Inc. and 3528626 Canada Inc. The Proposal is not addressed to such related parties and they will not be bound by its terms.

The Trustee calculated the potential amounts that could be claimed as damages following the disclaimer of leases as well as the termination and severance pay following the layoff of the workforce. The Trustee estimates for these potential liabilities total \$2.0M.

The Trustee cautions that these amounts may change as proofs of claims are filed and such changes may be significant.

## V. PROPOSAL

### A) Summary

**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.**

The Terms of the Proposal provide that the Ordinary Unsecured Creditors shall be paid from the remittance of \$425,000 (hereinafter referred to as the "Cash Consideration"), to be paid to the Trustee by the Debtor at the latest on February 24, 2015.

The Cash Consideration shall be payable by the Debtor in the following manner:

- i. Each of the Ordinary Unsecured Creditors having a Proven Claim of less than \$500 will be paid the full amount of its Ordinary Unsecured Claim without interest or penalty, within 30 days after the payment by the Debtor of the Cash Consideration; and
- ii. Each of the Ordinary Unsecured Creditors having a Proven Claim of at least \$500 shall receive a minimum payment of \$500. For the balance of its Proven Claim, after the distribution provided at paragraphs 8.1 and 8.2i) of the Proposal and within 30 days after the payment by the Debtor of the Cash Consideration, each of the Ordinary Unsecured Creditors shall also receive, in full and final payment of its Ordinary Unsecured Claim, without interest or penalty, its *pro rata* share of any amount remaining from the Cash Consideration.

**B) Funding**

The financing of the Proposal will be contingent on the successful liquidation of the excess and slow-moving inventory by Management, which should be completed by the end of January 2015.

**C) Amounts to be Paid as a Priority**

According to the terms of the Proposal, the following amounts must be paid in priority, from the Cash Consideration:

- Crown Claims, which shall be limited to the claims of Her Majesty in right of Canada or a province described in subsection 60(1.1) of the Act that were outstanding on the Date of the Proposal, shall be paid in full, within six (6) months of the approval of the Proposal by the Court, or as may otherwise be arranged with the Crown;
- Employees Claims (amounts that employees would be qualified to receive under paragraph 136(1)(d) of the Act if the Debtor became bankrupt), if any, will be paid in full, immediately after the approval by the Court of the Proposal. It should be noted that with respect to all of the employees creditors who are currently employed by the Debtor, all of their employees' claims, excluding severances, have been or shall have been paid in full by the Debtor to such employees in the normal course of business;
- Preferred Claims shall be paid, without interest or penalty, in full, in priority to all claims of Ordinary Unsecured Creditors upon approval of the Proposal by the Court or as may be otherwise arranged with the Preferred Creditors or in accordance with clause 2 hereof if such Preferred Claim is also an Employee's Claim;
- Secured Creditors, if any, shall be paid in accordance with existing contracts, or as may otherwise be arranged with the Secured Creditors. For greater certainty, the Proposal is not addressed to the Secured Creditors and they shall not be bound by the Proposal in respect of their Secured Claim;
- The claims arising in respect of goods supplied, services rendered or other consideration given to the Debtor subsequent to the Date of the Proposal, including (without limitation) salaries and other compensation of employees, if any, shall be paid in full by the Debtor in the normal course of business, and on regular trade terms;
- Professional Fees shall be paid in full by the Debtor in the normal course of business.

Management estimates that Crown Claims, Employees Claims and Preferred Claims will have been paid in full prior to the remittance of the Cash Consideration to the Trustee.

**D) Other**

The Proposal provides that the statutory terms of Sections 91 to 101 of the Act, and similar provincial provisions, shall not apply as permitted by Section 101.1 of the Act.

The Proposal will constitute a compromise of all claims against directors and will operate as a full and complete discharge in favor of such directors with respect to such claims.

The proposal shall be deemed to be accepted by the creditors if, and only if, the Ordinary Unsecured Creditors vote for the acceptance of the Proposal by a majority in number and two thirds in value of the Ordinary Unsecured Creditors present, personally or by proxy, at the meeting and voting on the resolution.

## VI. ESTIMATED DISTRIBUTION TO ORDINARY UNSECURED CREDITORS

In the event that the creditors reject the Proposal, the Debtor will automatically be bankrupt and the net proceeds from the liquidation of the assets (after payment of the Trustee's fees and expenses) will be distributed to the creditors in the order provided for under the Act. The following information is to inform the creditors on the estimate as to the distribution to creditors under the Proposal in comparison to the estimated distribution under a bankruptcy scenario.

### A) Proposal

Based on Management's representations and the aggregate amount of the Ordinary Unsecured Claims, as reflected in the Debtor's statement of affairs, at the present time, the Trustee estimates that the funds of \$425,000 available for distribution to the Ordinary Unsecured Creditors would represent an estimated recovery of 8% of the Ordinary Unsecured Claims, as follows:

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited. Proposal estimated distribution (in 000'S)	
<b>Dividend paid by the Debtor</b>	<b>425</b>
<b>Unsecured creditors subject to the Dividend</b>	
Unsecured creditors (per books and records)	3 602
Landlord damages (estimated)	1 600
Employees termination and severance pay (estimated)	400
	<u>5 602</u>
Estimated distribution percentage	8%

Management has advised that an orderly wind-down of the Debtor's affairs should generate realization values sufficient to cover the payment of the Cash Consideration.

**B) Bankruptcy**

In a bankruptcy scenario, based on the value of the assets and liabilities of the Debtor, as reflected in the statement of affairs, the Trustee estimates that the distribution would be as follows:

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited. Bankruptcy - Estimated distribution (in 000'S)		
	<u>Book value</u>	<u>Estimated realization value (1)</u>
<b>Inventory (by season)</b>		
Pre-F2011	1 261	118
F2011	276	187
F2012	368	248
F2013	578	444
Spring 2014	459	353
Fall 2014	795	993
"Basics"	899	747
Prepaid inventory (not yet received)	173	216
	<b>4 808</b>	<b>3 306</b>
<b>Capital assets</b>	<b>320</b>	<b>20</b>
<b>Accounts receivable</b>	<b>137</b>	<b>69</b>
<b>Estimated Gross realization</b>		<b>3 395</b>
<b>Less: Estimated realization cost</b>		
Direct store expenses		1 000
Overhead costs		210
Liquidators cost		250
Professional fees		225
		<b>1 685</b>
<b>Net realization value</b>		<b>1 709</b>
Secured creditor		(1 730)
Priority claims		TBD
Deficit for secured creditor		(21)
<b>Estimated distribution to unsecured creditors</b>		<b>NIL</b>
<b>Notes</b>		
1. As per the realization values declared in the statement of affairs.		

The above analysis indicates that the estimated realization values of the Debtor's assets would likely be insufficient to reimburse in full the Secured Claims. Therefore, there would be no amount available to distribute to the Ordinary Unsecured Creditors.

**C) Other Considerations**

The approval of the Proposal will avoid a bankruptcy and will be of benefit to the following constituents :



- Employees in the ongoing stores will have continued employment if the inventory liquidation plan generates sufficient funds; and
- Merchandise suppliers and service providers will have a going concern entity (on a reduced scale) with which to continue doing business.

## VII. CONCLUSION AND RECOMMENDATION

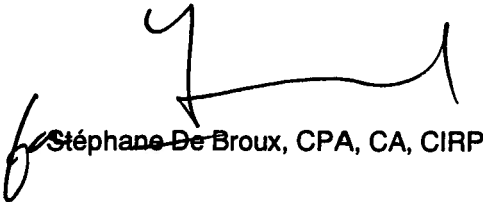
After having estimated the amount that may be available for the Ordinary Unsecured Creditors in the context of a bankruptcy, the Trustee is of the opinion that the present Proposal is more advantageous to them than a bankruptcy scenario.

It is estimated that the Proposal would provide the Ordinary Unsecured Creditors with a dividend of approximately \$0.08 on the dollar, compared to an estimated dividend of NIL in the event of a bankruptcy.

**For the foregoing reasons, the Trustee recommends the approval of the Proposal.**

Dated at Montréal, Province of Québec, this 3<sup>rd</sup> day of November 2014.

**Richter Advisory Group Inc., Trustee**

  
Stéphane De Broux, CPA, CA, CIRP

**Liste des envois supplémentaires par courriel**

**Dans l'affaire de la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)**

<b>Envoi à</b>	<b>À l'attention de</b>	<b>Adresse courriel</b>
Aird & Berlis LLP	M <sup>e</sup> Sanjeev Mitra	<a href="mailto:smitra@airdberlis.com">smitra@airdberlis.com</a> ;
Bell Canada F-88	Groupe Insolvabilité – Affaires	<a href="mailto:Insolv@bell.ca">Insolv@bell.ca</a> ;
Commission des normes du travail	Juan Manuel Diz Grana	<a href="mailto:Juan-Manuel.Diz-Grana@cnt.gouv.qc.ca">Juan-Manuel.Diz-Grana@cnt.gouv.qc.ca</a> ;
Commission des normes du travail	Monique Bélanger	<a href="mailto:Monique.belanger@cnt.gouv.qc.ca">Monique.belanger@cnt.gouv.qc.ca</a> ;
Davies Ward Philips & Vineberg	M <sup>e</sup> Hugo Babos-Marchand	<a href="mailto:hbabosmarchand@dwpv.com">hbabosmarchand@dwpv.com</a> ;
Davies Ward Philips & Vineberg	M <sup>e</sup> Alain Gaul	<a href="mailto:agaul@dwpv.com">agaul@dwpv.com</a> ;
Davies Ward Philips & Vineberg	M <sup>e</sup> Kevin Mailloux	<a href="mailto:kmailloux@dwpv.com">kmailloux@dwpv.com</a> ;
Euler Hermes Canada	Tony Sullo, VP Accounts Manager	<a href="mailto:Tony.sullo@eulerhermes.com">Tony.sullo@eulerhermes.com</a> ;
Gaz Métropolitain	Insolvabilité	<a href="mailto:Insolvabilite2@gazmetro.ca">Insolvabilite2@gazmetro.ca</a> ;
Hydro Québec	Line Ducharme	<a href="mailto:Ducharme.Line@hydro.qc.ca">Ducharme.Line@hydro.qc.ca</a> ;
Kelly Santini LLP	M <sup>e</sup> Rick Brooks	<a href="mailto:rbrooks@kellysantini.com">rbrooks@kellysantini.com</a> ;
K. F. S. Limited	Glenn Langburt	<a href="mailto:glang@bellnet.ca">glang@bellnet.ca</a> ;
Richter Groupe Conseil Inc.	Julien Bélisle	<a href="mailto:jbelisle@richter.ca">jbelisle@richter.ca</a> ;
Richter Groupe Conseil Inc.	Stéphane De Broux	<a href="mailto:sdebroux@richter.ca">sdebroux@richter.ca</a> ;
RBC	Colin Cochrane	<a href="mailto:colin.cochrane@rbc.com">colin.cochrane@rbc.com</a> ;

District de: Ontario  
No division: 12 - Ottawa  
No cour: 33-1884683  
No dossier: 33-1884683

## 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 de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario

Daté le 3 novembre 2014, à Montréal en la province de Québec.

Personne responsable (expéditeur) : Stéphane De Broux, CPA, CA, CIRP  
(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](mailto: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.

## Industry Canada

Home > Bankruptcy > Office of the Superintendent of Bankruptcy Canada > E-Filing

# Office of the Superintendent of Bankruptcy Canada

1.

Welcome, Soazig Bourgine |

2.

[Preferences](#) |

## Update filing - update is confirmed

[E-Filing helpdesk](#) |

4.

[Instructions](#) |

5.

## Estate Information

[Logout](#)

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

- **Estate Number:** 33-1884683
- **Estate Name:** K. F. S. Limited

## Document(s) submitted

The following document(s) have been successfully submitted

- Notice of Proposal and Notice of Hearing of Application for Court Approval

## Reference

- The Reference Number for this transaction is: **10212187**.
- Submitted by Soazig Bourgine.
- 2014-11-03 15:13 EST

[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.

## Industry Canada

Home > Bankruptcy > Office of the Superintendent of Bankruptcy Canada > E-Filing

# Office of the Superintendent of Bankruptcy Canada

1.

Welcome, Soazig Bourguine |

2.

[Preferences](#) |

## Update filing - update is confirmed

[E-Filing helpdesk](#) |

4.

[Instructions](#) |

## Estate Information

[Logout](#)

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

- **Estate Number:** 33-1884683
- **Estate Name:** K. F. S. Limited

## Document(s) submitted

The following document(s) have been successfully submitted

- Trustee's Report on the Financial Situation of the Debtor & on the Proposal

## Reference

- The Reference Number for this transaction is: **10211873**.
- Submitted by Soazig Bourguine.
- 2014-11-03 14:40 EST

[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.

COUR SUPÉRIEURE DE  
JUSTICE DE L'ONTARIO  
En matière de faillite et d'insolvabilité

---

Province de l'Ontario  
No Division : 12-Ottawa  
No Cour : 33-1884683

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Dans l'affaire de la proposition de

K. F. S. Limited, 2726556 Canada Inc. et Nathar  
Limited (« Dossiers fusionnés »)

Débitrice

- et -

Richter Groupe Conseil Inc.

Syndic

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

# **EXHIBIT C1**



CANADA  
Province de l'Ontario  
District de l'Ontario  
No division : 12-Ottawa  
No cour : 33-1884683  
No dossier : 33-1884683

COUR SUPÉRIEURE DE JUSTICE  
DE L'ONTARIO  
En matière de faillite et d'insolvabilité

**Avis de la proposition 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 de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario**

Avis est donné que K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés ») de la ville de Cornwall, en la province de l'Ontario, a déposé une proposition entre nos mains, en vertu de la *Loi sur la faillite et l'insolvabilité*.

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

Une assemblée générale des créanciers sera tenue au Ramada Cornwall, 805, avenue Brookdale, Cornwall ON K6J 4P3, le 21 novembre 2014 à 10 h 30.

Les créanciers ou toute catégorie de créanciers ayant droit de voter à l'assemblée peuvent, au moyen d'une résolution, accepter la proposition, telle que formulée ou telle que modifiée à l'assemblée. Si la proposition 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 est acceptée à l'assemblée générale des créanciers qui sera tenue le 21 novembre 2014 à 10 h 30, une demande sera faite au tribunal, Cour supérieure de justice de l'Ontario - Ottawa, 161, rue Elgin, Ottawa ON K2P 1K2, le 8 décembre 2014, à 10 h 15, en vue de faire approuver la proposition de K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »).

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 3 novembre 2014, à Montréal en la province de Québec.

Richter Groupe Conseil Inc.  
Syndic agissant *in re* la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)

*Julien Betsko pour:*

Stéphane De Broux, CPA, CA, CIRP

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Richter Groupe Conseil Inc.  
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Montréal, Toronto

(English – over)



# RICHTER

CANADA  
Province of Ontario  
District of Ontario  
Division No. 12-Ottawa  
Court No. 33-1884683  
Estate No. 33-1884683

ONTARIO SUPERIOR COURT  
OF JUSTICE  
In Bankruptcy and Insolvency

**Notice of 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 Proposal of  
K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")  
Of the City of Cornwall  
In the Province of Ontario**

Take notice that K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files") of the City of Cornwall in the Province of Ontario has lodged with us a proposal under the *Bankruptcy and Insolvency Act*.

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

A general meeting of the creditors will be held at the Ramada Cornwall, 805 Brookdale Avenue, Cornwall ON K6J 4P3, on November 21, 2014 at 10:30 A.M.

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

Take notice that, if the proposal is accepted by the creditors at a meeting held on November 21, 2014 at 10:30 A.M., an application will be made to the Ontario Superior Court of Justice – Ottawa, 161 Elgin Street, Ottawa ON K2P 1K2, on December 8, 2014 at 10:15 A.M. to approve the proposal of K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files").

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 Montréal in the Province of Québec, November 3, 2014.

Richter Advisory Group Inc.  
Trustee acting *in re* the proposal of  
K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")

*Stéphane De Broux, CPA, CA, CIRP pour:*

Stéphane De Broux, CPA, CA, CIRP

T. 514.934.3400  
F. 514.934.8603  
claims@richter.ca

Richter Advisory Group Inc.  
1981 McGill College  
Montréal, QC H3A 0G6  
[www.richter.ca](http://www.richter.ca)

Montréal, Toronto

(français – recto)



# **EXHIBIT C2**

District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

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  
 K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")  
 Of the City of Cornwall  
 In the Province of Ontario


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 31st day of October 2014. 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" . . . . . <u>7,141,333.42</u>	1. Inventory . . . . . <u>3,306,000.00</u>
Balance of secured claims as per list "B" . . . . . <u>0.00</u>	2. Trade fixtures, etc. . . . . <u>15,000.00</u>
Total unsecured creditors . . . . . <u>7,141,333.42</u>	3. Accounts receivable and other receivables, as per list "E"
2. Secured creditors as per list "B" . . . . . <u>1,730,000.00</u>	Good . . . . . <u>100,000.00</u>
3. Preferred creditors as per list "C" . . . . . <u>0.00</u>	Doubtful . . . . . <u>37,000.00</u>
4. Contingent, trust claims or other liabilities as per list "D"	Bad . . . . . <u>0.00</u>
estimated to be reclaimable for . . . . . <u>0.00</u>	Estimated to produce . . . . . <u>70,000.00</u>
Total liabilities . . . . . <u>8,871,333.42</u>	4. Bills of exchange, promissory note, etc., as per list "F" . . . . . <u>0.00</u>
Surplus . . . . . <u>NIL</u>	5. Deposits in financial institutions . . . . . <u>0.00</u>
	6. Cash . . . . . <u>0.00</u>
	7. Livestock . . . . . <u>0.00</u>
	8. Machinery, equipment and plant . . . . . <u>0.00</u>
	9. Real property or immovable as per list "G" . . . . . <u>0.00</u>
	10. Furniture . . . . . <u>5,000.00</u>
	11. RRSPs, RRIFFs, life insurance, etc. . . . . <u>0.00</u>
	12. Securities (shares, bonds, debentures, etc.) . . . . . <u>0.00</u>
	13. Interests under wills . . . . . <u>0.00</u>
	14. Vehicles . . . . . <u>0.00</u>
	15. Other property, as per list "H" . . . . . <u>0.00</u>
	If debtor is a corporation, add:
	Amount of subscribed capital . . . . . <u>140.00</u>
	Amount paid on capital . . . . . <u>140.00</u>
	Balance subscribed and unpaid . . . . . <u>0.00</u>
	Estimated to produce . . . . . <u>0.00</u>
	Total assets . . . . . <u>3,396,000.00</u>
	Deficiency . . . . . <u>5,475,333.42</u>

I, Glenn Langbur, 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 my affairs on the 31st day of October 2014 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)  
 before me at the City of Montréal in the Province of Quebec, on this 31st day of October 2014.

  
 Vicky Coupal, Commissioner of Oaths  
 For the Province of Quebec  
 Expires September 14, 2016

  
 Glenn Langbur



# **EXHIBIT C3**



District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 – Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	2023011 ONTARIO LTD-SUNNYSIDE MALL	ATT: MANAGER, LEASE ADMIN. A100 - 500 REXDALE BLVD TORONTO ON M9W 6K5	0.00	0.00	0.00
2	2023011 ONTARIO LTD-SUNNYSIDE MALL	ADMINISTRATION OFFICE 1595 BEDFORD HIGHWAY Bedford ON B4A 3Y4	0.00	0.00	0.00
3	4264134 CANADA INC.	225 A DE LIEGE OUEST MONTREAL QC H2P 1H4	22,084.01	0.00	22,084.01
4	6834505 CANADA INC/JP DOUMAK TEXT.	855 MCCAFFREY VILLE SAINT LAURENT QC H4T 1N3	0.00	0.00	0.00
5	753704 ONTARIO LTD.	GLEN DAY 532 SIXTH ST COLLINGWOOD ON L9Y 3Y9	101.90	0.00	101.90
6	7761198 CANADA INC	3900 PLACE DE JAVA, SUITE 109 BROSSARD QC J4Y 0C4	0.00	0.00	0.00
7	A S SEWING MACHINE	OR TOUCH OF STYLE EMBR. 155 KNOXDALE RD. OTTAWA ON K2G 1B1	139.44	0.00	139.44
8	ACES WASTE MANAG.	MUSKOKA LTD. 1244 ROSEWARNE DRIVE BRACEBRIDGE ON P1L 0A1	459.45	0.00	459.45
9	ADIDAS CANADA LTD.	8100 HIGHWAY 27 WOODBRIIDGE ON L4H 3N2	3,546.17	0.00	3,546.17
10	ADORABLE JUNIOR GARMENT	5290 THIMENS BLVD. VILLE ST-LAURENT QC H4R 2B2	13,374.76	0.00	13,374.76
11	ADT SECURITY SERV.CDA	615-18TH STREET S.E. CALGARY AB T2E 6J5	113.00	0.00	113.00
12	AINSWORTH COMPANIES	264 HERRING COVE ROAD HALIFAX NS B3P 1M1	176.81	0.00	176.81
13	ALFRED ANGELO INC.	4-205 CHAMPAGNE DR. TORONTO ON M3J 2C6	26,577.99	0.00	26,577.99
14	ALIANTE TELEPHONE	STN CENTRAL RPO P.O. BOX 2226 HALIFAX NS B3J 3C7	3,641.00	0.00	3,641.00
15	ALMA MATER SOCIETY OF QUEEN'S	JDUC QUEEN'S UNIVERSITY KINGSTON ON K7L 3N6	549.18	0.00	549.18
16	ALPHI APPAREL GR.INC.	4334 RUE GARAND VILLE ST-LAURENT QC H4R 2A3	7,267.94	0.00	7,267.94
17	ALQUON VENTURES INCORPORATED	C/O PORTAGE STORE PO BOX 1009 ALGONQUIN PARK ON P1H 2H4	0.00	0.00	0.00
18	AMEX BANK OF CANADA	CORPORATE SERVICE CENTRE PO BOX 2000 WEST HILL ON M1E 5H4	85,603.33	0.00	85,603.33
19	AMOENA CANADA INC	404 - 2121 ARGENTIA RD MISSISSAUGA ON L5N 2X4	508.84	0.00	508.84
20	ANGO MODE IMPORT	10301 COLBERT ST MONTREAL QC H1J 2G5	15,551.79	0.00	15,551.79
21	ANUSCHKA	2227 U.S. HIGHWAY ONE # 162 NORTH BRUNSWICK NJ 08902 USA	7,425.11	0.00	7,425.11

31-Oct-2014

Date

  
 Glenn Langburt

District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 - Continued


List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
22	ASH CITY	35 ORLANDO AVENUE RICHMOND HILL ON L4B 0B4	101.72	0.00	101.72
23	ASICS CANADA CORP	201 - 101 RUE DES ABENAQUIS SHERBROOKE QC J1H 1H1	248.60	0.00	248.60
24	AVALON RECYC.SERV.	P.O. BOX 39107 ST-JOHN NL A1E 5Y7	67.80	0.00	67.80
25	B & M MARKETING (CDA) INC.	880 CRANBERRY COURT OAKVILLE ON L6L 6J7	1,762.80	0.00	1,762.80
26	BALLIN	2825 BRABANT-MARINEAU MONTREAL QC H4S 1R8	9,885.12	0.00	9,885.12
27	BASLER NA WHOLESale INC.	15TH FLOOR 499 SEVENTH AVE., NEW YORK NY 10018 USA	26,577.93	0.00	26,577.93
28	BELL ALIANT	71 BELVEDERE AVENUE P O BOX 820, STN CENTRAL CHARLOTTETOWN PE C1A 7M1	0.00	0.00	0.00
29	BELL CANADA	AILE E-3 1, CARREFOUR ALEXANDRE-GRAHAM-BELL VERDUN QC H3E 3B3	0.00	0.00	0.00
30	BELL CANADA	STN DON MILLS P.O.BOX 9000 NORTH YORK ON M3C 2X7	3,930.88	0.00	3,930.88
31	BELL CANADA (WATTS)	STN DON MILLS P.O. BOX 1550 NORTH YORK ON M3C 3N5	353.00	0.00	353.00
32	BENCH CRAFT LEATHER INC.	1572 VICTORIA ST. N. KITCHENER ON N2B 3E5	9,542.70	0.00	9,542.70
33	BENISTI IMPORT INC	1650 CHABANEL W MONTREAL QC H4N 3M8	29,302.72	0.00	29,302.72
34	BETA'S CHOICE	1539586 ONTARIO INC. 45 MURAL ST. RICHMOND HILL ON L4B 1J4	7,180.30	0.00	7,180.30
35	BILLABONG	5825 KIERAN ST. VILLE ST-LAURENT QC H4S 0A3	11,120.63	0.00	11,120.63
36	BLUE RIVER TRADING	16-240 VICEROY RD CONCORD ON L4K 3N9	1,267.86	0.00	1,267.86
37	BOS. & CO./602667 ONT. LTD.	UNIT A4 / A5 3375 NORTH SERVICE RD., BURLINGTON ON L7N 3G2	7,202.62	0.00	7,202.62
38	BREVILLE CANADA L.P.	3595 BOUL. COTE-VERTU SAINT LAURENT QC H4R 1R2	3,961.89	0.00	3,961.89
39	BROWNE & CO LTD	100 ESNA PARK AVE MARKHAM ON L3R 1E3	6,848.93	0.00	6,848.93
40	BUFFALO INTL INC.	100 - 400, RUE SAUVE O. MONTREAL QC H3L 1Z8	17,911.05	0.00	17,911.05
41	BUGATTI THE EUROPEAN BRAND (BRINK.)	81 ST. REGIS CRESCENT S. TORONTO ON M3J 1Y6	8,316.80	0.00	8,316.80
42	BURLINGTON HYDRO INC.	1340 BRANT STREET BURLINGTON ON L7R 3Z7	1,933.44	0.00	1,933.44

31-Oct-2014

Date

  
 Glenn Langburn



District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 -- Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
43	BURLINGTON POST	PO BOX 300 44 FRID ST. HAMILTON ON L8N 3G3	1,130.00	0.00	1,130.00
44	BYLYSE	DIV. OF HAMMAX NORTH AMER.INC. 393, BOUL. ROLAND DURAND ROSEMERE QC J7A 4K1	15,348.14	0.00	15,348.14
45	C & J CLARKE CANADA LTD.	P O BOX 3709 COMM. CRT POSTAL STATION TORONTO ON M5L 1K1	2,139.53	0.00	2,139.53
46	CABRELLI INC.	9200 RUE MEILLEUR ST MONTREAL QC H2N 2A9	650.62	0.00	650.62
47	CAIN SAFETY FIRE PROTECTION	P.O. BOX 385 TIMMINS ON P4N 7E3	140.12	0.00	140.12
48	CANADA CLEAN GLASS	1199 TOPSAIL RD MOUNT PEARL NL A1N 5G2	220.35	0.00	220.35
49	CANADA GOOSE	250 BOWIE AVENUE TORONTO ON M6E 4X6	21,645.45	0.00	21,645.45
50	CANADAY'S APPAREL LTD.	P.O. BOX 580 MOOSE JAW SK S6H 4P3	311.48	0.00	311.48
51	CANADIAN LINEN & UNIF. SERV.	BOX 51050 RPO TYNDALL WINNIPEG MB R2X 3C6	37.45	0.00	37.45
52	CANADIAN SPRINGS	PO BOX 4514 STN A TORONTO ON M5W 4L7	336.62	0.00	336.62
53	CANFLOYD DIV. OF CANDYM	95 CLEGG ROAD MARKHAM ON L6G 1B9	17,975.13	0.00	17,975.13
54	CAPE BRETON KIWANIS FESTIVAL	OF MUSIC SPEECH & DRAMA P O BOX 471 SYDNEY NS B1P 6H4	60.00	0.00	60.00
55	CAPE BRETON REG. MUN.	320 ESPLANDE SYDNEY NS B1P 7B9	133.49	0.00	133.49
56	CAPITAL HOME HARDWARE	736 BANK STREET OTTAWA ON K1S 3V4	276.66	0.00	276.66
57	CARMICHAEL ENGINEERING LTD	10 MORRIS DRIVE DARTMOUTH NS B3B 1K8	316.40	0.00	316.40
58	CARTISE SPORT INC.	6161 CYPHOT VILLE ST-LAURENT QC H4S 1R3	714.52	0.00	714.52
59	CENTURY MECHANICAL SERV.	120-15 CAPELLA COURT NEPEAN ON K2E 7X1	6,650.46	0.00	6,650.46
60	CFBK-FM	VISTA RADIO LTD. 50-2 BALLS DR. BRACEBRIDGE ON P1L 1T1	711.90	0.00	711.90
61	CHAMBERS & SONS AGENTS LTD.	86 SCOLLARD ST. TORONTO ON M5R 1G2	30,670.80	0.00	30,670.80
62	CHANTALE BEAUDET COLL.INC.	404 - 80 BERLIOZ VERDUN QC H3E 1N9	201.71	0.00	201.71
63	CHER FM MAX CLASSICE HITS	318 CHARLOTTE ST. SYDNEY NS B1P 1C8	46.00	0.00	46.00
64	CHOICE DISTRIBUTION	425 - D FOURTH ST. W. CORNWALL ON K6J 2S7	256.96	0.00	256.96

31-Oct-2014

Date

  
 Glenn Langhert

District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 – Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
65	CITADIN	9217, BOUL LANGELIER MONTREAL QC H1P 3K9	6,011.60	0.00	6,011.60
66	CITY OF OTTAWA	P.O. BOX 3438, STATION D OTTAWA ON K1P 6M9	125.43	0.00	125.43
67	CITY OF TIMMINS	220 ALGONQUIN BLVD., E. TIMMINS ON P4N 1B3	1,529.77	0.00	1,529.77
68	CJCB AM 1270	318 CHARLOTTE ST. SYNDEY NS B1P 1C8	23.00	0.00	23.00
69	CJQQ-FM 92.1	CASH MAN. DEPT 333 BLOOR ST. E. TORONTO ON M4W 1G9	994.40	0.00	994.40
70	CKGB	CASH MAN. DEPT 333 BLOOR ST. E. TORONTO ON M4W 1G9	1,130.00	0.00	1,130.00
71	CKPE FM THE CAPE	318 CHARLOTTE ST. SYDNEY NS B1P 1C8	46.00	0.00	46.00
72	CLARK PROP. MAINTENANCE	R.R.#2 12730 SIMCOE ST PORT PERRY ON L9L 1B3	606.64	0.00	606.64
73	COAST TO COAST TRADING LTD.	2 - 91 TYCOS DRIVE TORONTO ON M6B 1W3	5,560.56	0.00	5,560.56
74	CODAV & FORSET	904 - 433, RUE CHABANEL MONTREAL QC H2N 2J8	4,186.76	0.00	4,186.76
75	CODET INC.	143, RUE POMERLEAU MAGOG QC J1X 5P7	1,732.86	0.00	1,732.86
76	COGECO CABLE INC.	COGECO PAYMENT CENTRE P.O. BOX 5314 LCD 1 BURLINGTON ON L7R 4V6	36.71	0.00	36.71
77	COLLECTIONS ANDRADE INC.	800 SHERBROOKE ST., E. MONTREAL QC H2L 1K3	12,046.83	0.00	12,046.83
78	COLLINS FORMAL WEAR	297B ADELAIDE ST.S. LONDON ON N5Z 3K7	4,009.73	0.00	4,009.73
79	COLLUS POWER CORP.	P.O. BOX 189, 43 STEWART RD. COLLINGWOOD ON L9Y 3Z5	756.95	0.00	756.95
80	COLUMBIA SPORTSWEAR	1425 MAX BROSE DR. LONDON ON N6N 0A2	13,856.20	0.00	13,856.20
81	CONAIR CONSUMER PRODUCTS INC	P.O. BOX 57520, STATION A TORONTO ON M5W 5M5	998.92	0.00	998.92
82	CONNORS BASICS OFF. PROD.	P.O. BOX 443 350 CHARLOTTE ST. SYDNEY NS B1P 6H2	135.75	0.00	135.75
83	CONRAD C. COLLECTION	200 - 9320, RUE ST. LAURENT MONTREAL QC H2N 1N7	54,220.01	0.00	54,220.01
84	CONVERSE CANADA INC.	90 DONEGANI AVE. POINTE-CLAIRE QC H9R 2V4	152.27	0.00	152.27
85	CONWAY GREETINGS	134 HARBOURVIEW DR. SAINT JOHN NB E2P 1B6	28.05	0.00	28.05
86	COPPLEY CORP.	56 YORK BLVD. HAMILTON ON L8R 0A2	1,328.88	0.00	1,328.88

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Glenn Langford

District of: Ontario  
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FORM 78 -- Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
87	CORLITE INC.	4953 COTE-VERTU BLVD ST-LAURENT QC H4S 1E1	174.02	0.00	174.02
88	CORNWALL ELECTRIC	1001 SYDNEY ST. CORNWALL ON K6H 3K1	4,753.08	0.00	4,753.08
89	COUGAR SHOES INC.	830 HARRINGTON CRT BURLINGTON ON L7N 3N4	316.40	0.00	316.40
90	COUNSELTRON LTD.	18 - 100 TEMPO AVE., W. TORONTO ON M2H 3S5	6,185.52	0.00	6,185.52
91	COUNTERFORCE	2A - 2740 MATHESON BLVD., E. MISSISSAUGA ON L4W 4X3	237.30	0.00	237.30
92	CRAWFORD PACKAGING INC.	3036 PAGE ST LONDON ON N5V 4P2	384.19	0.00	384.19
93	CRISTILL ROCK COFFEE AND WATER	1140 BROOKDALE AVENUE CORNWALL ON K6J 4P4	30.00	0.00	30.00
94	CROWN PACKAGING	660 AVE. MELOCHE DORVAL QC H9P 2P4	4,357.37	0.00	4,357.37
95	CUISINOX	525 FERNAND POITRAS TERREBONNE QC J6Y 1Y5	2,961.14	0.00	2,961.14
96	CULLIGAN OF KINGSTON	7-614 NORRIS COURT KINGSTON ON K7P 2R9	54.51	0.00	54.51
97	CUSHE	DIV.OF WOLVERINE WORLD. 5800 KIERAN MONTREAL QC H4S 2B5	12,930.36	0.00	12,930.36
98	D L P ENTERPRISES LTD.	47 JORDAN PLACE ST. JOHN'S NL A0A 1J0	113.00	0.00	113.00
99	D.B. CLEANING & MAINTENANCE	399 RAILWAY ST. TIMMINS ON P4N 2P5	350.30	0.00	350.30
100	DAKINE - CANADA DIVISION	C/O 410380 P O BOX 2200 VANCOUVER BC V6B 3W2	2,338.83	0.00	2,338.83
101	DANESCO INC.	18111 TRANS CANADA KIRKLAND QC H9J 3K1	13,508.24	0.00	13,508.24
102	DANICA	1915 STAINSBURY AVE. VANCOUVER BC V5N 2M6	2,219.44	0.00	2,219.44
103	DAVID SHAW TABLEWARE	85 MARTIN ROSS AVE. DOWNSVIEW ON M3J 2L5	7,183.53	0.00	7,183.53
104	DBA APPAREL GROUP	200 - 9600 MEILLEUR MONTREAL QC H2N 2E3	17,995.58	0.00	17,995.58
105	DEN PACKAGING CORP.	6077 BOULTHIMENS ST-LAURENT QC H4S 1V8	166.80	0.00	166.80
106	DEREK ALEXANDER GROUP INC.	210 60TH AVE. S.W. CALGARY AB T2H 0A9	1,977.39	0.00	1,977.39
107	DEVANLAY CANADA INC.	901 - 4200, BOUL SAINT LAURENT MONTREAL QC H2W 2R2	49,903.10	0.00	49,903.10
108	DEX BROTHERS LTD.	800 - 390 RUE DESLAURIERS SAINT LAURENT QC H4N 1V8	26,809.08	0.00	26,809.08
109	DISTRIBUTION CUIR-ATOUT ENR.	924, BOUL. L'ANGE GARDIEN N L'ASSOMPTION QC J5W 1P1	444.77	0.00	444.77

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FORM 78 -- Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
110	DIVERSE GROUP	730 ALEXANDER ST VANCOUVER BC V6A 1E3	4,210.83	0.00	4,210.83
111	DIXIE ACTIVEWEAR INC.	8484 ESPLANADE MONTREAL QC H2P 2R7	3,095.40	0.00	3,095.40
112	DON BRENTONS	FIRE EQUIP. SALES & SERV. 2 LAKESIDE PARK DR. LAKESIDE NS B3T 1L7	51.75	0.00	51.75
113	DORIS INC.	3701 JARRY EST MONTREAL QC H1Z 2G1	540.13	0.00	540.13
114	DOUBLE J. FASHIONS	5620 FERRIER ST MONTREAL QC H4P 1M7	421.77	0.00	421.77
115	DOVE TALE COLLECTIONS	2008 HOLLYBROOK CRES. GLOUCESTER ON K1J 7Y6	411.89	0.00	411.89
116	DR. MARTENS AIRWAIR USA LLC	10 NORTHWEST 10TH AVE. PORTLAND OR 97209 USA	918.85	0.00	918.85
117	E. S. SPORT (4113993CANADA)	707 - 555 CHABANEL WEST MONTREAL QC H2N 2H8	24,228.01	0.00	24,228.01
118	ED BATTAH & CO.	1405 - 555, RUE CHABANEL MONTREAL QC H2N 2H8	12,830.29	0.00	12,830.29
119	ELEMENT	5825 KIERAN ST-LAURENT QC H4S 0A3	3,126.16	0.00	3,126.16
120	ELIE TAHARI LTD	P.O. BOX 200767 PITTSBURGH PA 15251-0767 USA	5,522.34	0.00	5,522.34
121	EMPLOYEE TERMINATION AND SEVERANCE PAY (ESTIMATED)	VARIOUS --	400,000.00	0.00	400,000.00
122	ENBRIDGE CONSUMERS GAS	P.O. BOX 644 SCARBOROUGH ON M1K 5H1	2,660.04	0.00	2,660.04
123	ENBRIDGE GAS NEW BRUNSWICK	201 - 440 WILSEY ROAD FREDERICTON NB E2B 7G5	651.12	0.00	651.12
124	ENERGY MIZERS	3 BIRCH ST., NORTH TIMMINS ON P4N 6C8	255.14	0.00	255.14
125	EROS CLOTHING INC.	41 VIA CRISTINA WAY WOODBIDGE ON L4H 1R9	10,333.32	0.00	10,333.32
126	EUROMAX	408 - 460 ST. CATHERINE O. MONTREAL QC H3B 1A7	16,114.93	0.00	16,114.93
127	EVCANA CLOTHING INC.	413 - 9200 PARC MONTREAL QC H2N 1Z4	20,728.91	0.00	20,728.91
128	FABIAN COUTURE GROUP INT.	ACCT.# CA1000 7182, RUE URBAN ST. S. MONTREAL QC H2S 3H5	1,471.84	0.00	1,471.84
129	FAEMA	201 - 672 DUPONT ST. TORONTO ON M6G 1Z6	447.07	0.00	447.07
130	FANCY LINENS & DOMESTICS LTD.	8500 DARNLEY RD. MONTREAL QC H4T 1M5	4,905.34	0.00	4,905.34
131	FEMSTYLE INC	SUITE 03-105 3981, BOUL ST-LAURENT MONTREAL QC H2W 1Y5	29,130.18	0.00	29,130.18

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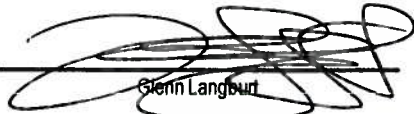
List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
132	FIG CLOTHING	ZAM URBAN DYNAMICS INC. 4613, RUE LOUIS B. MAYER LAVAL QC H7P 6G5	4,415.27	0.00	4,415.27
133	FINE LINE IMPORTS	206 - 160 TYCOS DR TORONTO ON M6B 1W8	47,311.70	0.00	47,311.70
134	FIONA HANDBAGS	120 - 160 TYCOS DR. TORONTO ON M6B 1W8	2,820.48	0.00	2,820.48
135	FLAWLESS DRYCLEANING INC.	9 - 14500 SIMCOE ST. PORT PERRY ON L9L 1V4	103.96	0.00	103.96
136	FOX CONSTRUCTION	PO BOX 1010 9127 MONTROSE RD NIAGARA FALLS ON L2E 7J9	219.27	0.00	219.27
137	FOX RUN CRAFTSMEN	POSTAL STATION A P.O. BOX 57652 TORONTO ON M5W 5M5	0.00	0.00	0.00
138	FOXHEAD	33 - 58 AERO DRIVE CALGARY AB T2E 8Z9	11,476.27	0.00	11,476.27
139	FRANK LYMAN DESIGNS	2500 BOUL. DES SOURCES POINT CLAIRE QC H9R 0B3	86,875.59	0.00	86,875.59
140	FREEDOM VENDING	369 ALGONQUIN BLVD., W. TIMMINS ON P4N 2S3	393,654.26	0.00	393,654.26
141	FREEMAN FORMALWEAR	111 BARMANDSEY RD TORONTO ON M4A 2T7	17,876.56	0.00	17,876.56
142	FREEMARK APPAREL BRANDS INC.	5640 PARE MONTREAL QC H4P 2M1	32,235.18	0.00	32,235.18
143	FROG POND HOLDINGS	126 GLENCOE DRIVE MT. PEARL NL A1N 4S9	5,567.50	0.00	5,567.50
144	FULLUM & HOLT	5700 FULLUM MONTREAL QC H2G 2H7	1,429.45	0.00	1,429.45
145	FUTURE OFFICE PRODUCTS	34 EIGHT STREET W. CORNWALL ON K6J 2Z2	718.75	0.00	718.75
146	GARY MACINTOSH MARKETING LTD.	302 KEEWATIN AVE. KITCHENER ON N2B 3W3	0.00	0.00	0.00
147	GE CLEANING SERVICES	P.O. BOX 361 KINGSTON ON K7L 4W2	90.40	0.00	90.40
148	GENTRY (1978) INC.	300 - 8920 PIE 1X BLVD. MONTREAL QC H1Z 4H9	22,398.45	0.00	22,398.45
149	GEOX CANADA INC.	100 - 2110 MATHESON BLVD. E MISSISSAUGA ON L4W 5E1	2,675.28	0.00	2,675.28
150	GIFTCRAFT LTD.	8550 AIRPORT RD BRAMPTON ON L6T 5A3	2,912.48	0.00	2,912.48
151	G-III APPAREL CANADA INC ULC	P.O. BOX 15379, STATION A TORONTO ON M5W 1C1	17,163.90	0.00	17,163.90
152	GLOBAL SHOE CONNECTION INC	12391 NO. 5 ROAD RICHMOND BC V7A 4E9	4,655.60	0.00	4,655.60
153	GOURMET DU VILLAGE	539 VILLAGE MORIN HEIGHTS QC J0R 1H0	21,908.61	0.00	21,908.61

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
154	GROUP YNA 7908741 CDA INC.	200 - 9600 MEILLEUR MONTREAL QC H2N 2E3	22,478.83	0.00	22,478.83
155	GROUPE CORWICK	200 - 225,RUE CHABANEL O. MONTREAL QC H2N 2C9	22,647.20	0.00	22,647.20
156	GSUS CANADA LTD.	P O BOX 202 543 RICHMOND ST., W. TORONTO ON M5V 1Y6	9,623.01	0.00	9,623.01
157	GUESS ? CANADA CORP	C/O 911140 P.O. BOX 4090 STN A TORONTO ON M5W 0E9	3,491.60	0.00	3,491.60
158	GUNTHER MELE LIMITED	30 CRAIG ST BRANTFORD ON N3R 7J1	1,011.36	0.00	1,011.36
159	HAZY JEAN INC.	41 CREWE AVE. TORONTO ON M4C 2J2	581.71	0.00	581.71
160	HEDEX FASHION GR. INT'L LTD	329 - 1350 RUE MAZURETTE MONTREAL QC H4N 1G8	3,770.81	0.00	3,770.81
161	HERITAGE GAS	ACCT # 3002072-1 P.O. BOX 1020 DARTMOUTH NS B2Y 4W3	127.33	0.00	127.33
162	HIGH FASHION HANDBAGS	3 - 30 LESMILL ROAD TORONTO ON M3B 2T6	1,264.13	0.00	1,264.13
163	HOLLY RANKIN	13 GOULDING CRESC. KANATA ON K2K 2N9	51.75	0.00	51.75
164	HUGO BOSS CANADA INC.	C/O T9946 P.O. BOX 9946, STN A TORONTO ON M5W 2J2	14,937.46	0.00	14,937.46
165	HUNTER BOOT CANADA INC.	C/O TH1241 P O BOX 4290 POSTAL STN A TORONTO ON M5W 0E1	5,070.88	0.00	5,070.88
166	HURLEY INTERNATIONAL, LLC	C/O 911920 P.O. BOX 4090 TORONTO ON M4W 0E9	2,897.60	0.00	2,897.60
167	HUSH PUPPIES COMPANY	DIV. OF WOLVERINE WORLD. 5800 KIERAN MONTREAL QC H4S 2B5	9,501.56	0.00	9,501.56
168	HYDRO ONE NETWORKS INC.	BOX 4102, STATION A TORONTO ON M5W 3L3	20,380.79	0.00	20,380.79
169	ICEBREAKER MERINO CLOTHING INC.	502 - 21 WATER ST. VANCOUVER BC V6B 1A1	428.27	0.00	428.27
170	IMP. LIL PAOLO INC.	383 DEMERS LAVAL QC H7L 3C3	4,341.75	0.00	4,341.75
171	INDEKA IMPORTS	2120 BRISTOL CIRCLE OAKVILLE ON L6H 5R3	6,698.33	0.00	6,698.33
172	INTS IT'S NOT THE SAME CDA LTD	4000-1 PLACE VILLE-MARIE MONTREAL QC H3B 4M4	40,145.41	0.00	40,145.41
173	ION-RAY COMPANY LTD.	2 - 10 BRODIE DRIVE RICHMOND HILL ON L4B 3K8	642.94	0.00	642.94
174	JACK VICTOR LIMITED	1250 SAINT ALEXANDRE ST. MONTREAL QC H3B 3H6	44,363.58	0.00	44,363.58

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
175	JAK'S	2680-D, BOUL.WILFRED-HAMEL QUEBEC QC G1P 2J1	636.76	0.00	636.76
176	JANOR IMPORTS INC.	500 - 416, BOUL.DE MAISONNEUVE O. MONTREAL QC H3A 1L2	8,364.07	0.00	8,364.07
177	JAYMAT DESIGN WORX	247 BRIDGELAND AVE. TORONTO ON V6B 1A1	329.96	0.00	329.96
178	JAYMORE, LANG INVESTMENTS, MAGSHAR AND 3528626 CANADA INC.	27 FIRST STREET EAST CORNWALL ON K6H 1K5	1,539,000.00	0.00	1,539,000.00
179	JAYTEX OF CANADA LTD.	29 GURNEY CRES. TORONTO ON M6B 1S9	6,804.32	0.00	6,804.32
180	JEANIOLOGIE	8603880 CANADA INC. 4951, BOUL COTE-VERTU ST-LAURENT QC H4S 1E1	8,851.09	0.00	8,851.09
181	JIMLAR CORPORATION	350 5TH AVE., 9TH FLOOR NEW YORK NY 10118 USA	1,276.00	0.00	1,276.00
182	JOGI'S IMPORT AND DESIGN, INC.	P O BOX 10088 1735 KIPLING AVE. ETOBICOKE ON M9R 4E2	676.87	0.00	676.87
183	JONES APPAREL GR. CDA LP	388 APPLEWOOD CRESC. VAUGHAN ON L4K 4B4	13,128.98	0.00	13,128.98
184	JOSEF SEIBEL	1A - 15050 - 54A AVE SURREY BC V3S 5X7	2,670.80	0.00	2,670.80
185	JOSEPH RIBKOFF INC.	2375 DE L'AVIATION DORVAL QC H9P 2X6	6,882.27	0.00	6,882.27
186	JUSTIN VLEMING	PO BOX 213 7 DUNCAN DRIVE MOONSTONE ON L0K 1N0	1,836.25	0.00	1,836.25
187	KAREN DEARING	41 STANFIELD ST SYDNEY NS B1P 3X4	521.50	0.00	521.50
188	KINGSTON TERMINAL PROPERTIES LTD.	105 PRINCESS STREET PO BOX 1534 KINGSTON ON K7L 5C7	62.70	0.00	62.70
189	LAKELAND POWER DIST.LTD	5-45 CAIRNS CRES HUNTSVILLE ON P1H 2M2	4,521.47	0.00	4,521.47
190	LAMPE BERGER	330 - 3100, BOUL LE CARREFOUR LAVAL QC H7T 2K7	24,859.19	0.00	24,859.19
191	LANA LEE FASHIONS	301 - 9400, BOUL ST. LAURENT MONTREAL QC H2N 1P3	33,453.92	0.00	33,453.92
192	LANDLORD DAMAGES (ESTIMATED)	VARIOUS --	1,600,000.00	0.00	1,600,000.00
193	LANG INVESTMENTS	27 FIRST STREET E CORNWALL ON K6H 1K5	11,534.73	0.00	11,534.73
194	LASANIA	709 - 555 CHANBANEL W MONTREAL QC H2N 2H8	4,369.56	0.00	4,369.56
195	LES CHEMISES I. MILLER SHIRTS INC.	150 MONTEE DE LIESSE VILLE ST- LAURENT QC H4T 1N6	282.38	0.00	282.38
196	LES IMPORT. BOLIDE LTEE	309 - 555 CHABANEL O. MONTREAL QC H2N 2H8	23,862.45	0.00	23,862.45

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FORM 78 – Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
197	LES IMPORT. JEREMY D LTEE	200 - 9333, BOUL ST. LAURENT MONTREAL QC H2N 1P6	32,660.61	0.00	32,660.61
198	LES IMPORTATIONS JEREMY D LTEE	200 - 9333 BOUL ST. LAURENT MONTREAL QC H2N 1P6	5,918.43	0.00	5,918.43
199	LES MODES ASM FASHIONS INC.	400 - 9250 PARK AVE MONTREAL QC H2N 1Z2	22,716.97	0.00	22,716.97
200	LEVI STRAUSS CO. CANADA LTD.	C/O T27525 PO BOX 4275 TORONTO ON M5W 5V8	538.13	0.00	538.13
201	LEVY CDA FASHION CO.	200 - 225 CHABANEL ST., W. MONTREAL QC H2N 2C9	8,477.22	0.00	8,477.22
202	LILY MOSS	1517 - 555, RUE CHABANEL O. MONTREAL QC H2N 2J2	5,485.56	0.00	5,485.56
203	LINE RONDEAU	106 HUDSON CRESC. TIMMINS ON P4N 7R2	265.00	0.00	265.00
204	LINEA DOMANI	1106 - 555 CHABANEL ST. W. MONTREAL QC H2N 2H8	36,058.41	0.00	36,058.41
205	LINWOOD FASHIONS INC.	155 BEAUBIEN W MONTREAL QC H2V 1C5	3,621.08	0.00	3,621.08
206	LONDRY ALARMS	147 JOSEPH ST KINGSTON ON K7L 2H8	90.40	0.00	90.40
207	LUXOTTICA CANADA INC.	947 VERBENA RD. MISSISSAUGA ON L5T 1T5	1,497.25	0.00	1,497.25
208	MAGILL HAT MANUFACTURING INC.	503 - 9600 BOUL. ST-LAURENT MONTREAL QC H2N 1R2	108.56	0.00	108.56
209	MAKOUJY SPORTSWEAR CDA LTD.	120 - 1980 SHERBROOKE ST. MONTREAL QC H3H 1E6	4,693.95	0.00	4,693.95
210	MARGARET M.	805 - 225 CHABANEL ST. W. MONTREAL QC H2N 2C9	3,456.67	0.00	3,456.67
211	MARITECT SOLUTIONS	225 CHARLOTTE STREET SYDNEY NS B1P 1C4	379.50	0.00	379.50
212	MARK-VILLE DISPOSAL	50 TAYLOR BLVD. PORT PERRY ON L9L 1B2	147.10	0.00	147.10
213	MARLO PACKAGING	6923 SPEEDVALE AVE., W. BRESLAU ON N0B 1M0	96.05	0.00	96.05
214	MAVI JEANS	580 INDUSTRIAL AVE VANCOUVER BC V6A 2P3	20,055.49	0.00	20,055.49
215	MCGREGOR INDUSTRIES	70 THE EAST MALL ETOBICOKE ON M8Z 5W2	4,484.60	0.00	4,484.60
216	MCINTOSH TRADING	6 - 240 ENTREPRISE VARS ON K0A 3H0	3,977.60	0.00	3,977.60
217	MCNEILL MAINTENANCE	RR # 5 117 CEDAR CREST PERTH ON K7H 3C7	113.00	0.00	113.00
218	MCNIVEN RANCH SUPPLY LTD.(MRSL)	BOX 867 BROOKS AB T1R 1B7	2,194.42	0.00	2,194.42
219	MERCANTILE TRADING CORP.	603 - 9500, RUE MEILLEUR MONTREAL QC H2N 2B7	4,588.05	0.00	4,588.05

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
220	MERRELL FOOTWEAR	DIV. OF WOLVERINE WORLD. CDA ULC 733 CHEMIN JEAN-ADAM SAINT-SAUVEUR QC J0R 1R3	8,350.42	0.00	8,350.42
221	MEXX CANADA INC.	905 HODGE ST VILLE ST-LAURENT QC H4N 2B3	65,117.38	0.00	65,117.38
222	MICHAEL KORS CANADA	3424 SIMPSON ST. MONTREAL QC H3G 2J3	14,451.78	0.00	14,451.78
223	MICHAEL PHILLIPS LTEE	TOUR NORD 501 - 433, RUE CHABANEL O. MONTREAL QC H2N 2J5	35,669.70	0.00	35,669.70
224	MICHEL GERMAIN PARFUMS LTD.	303 - 3335 YONGE ST. TORONTO ON M4N 2M1	715.29	0.00	715.29
225	MICROPLANE	GRACE MFG INC 614 SR 247 RUSSELVILLE AR 72812-0 USA	2,357.68	0.00	2,357.68
226	MITCHELL ACCESSORIES LTD.	#29 - 1550 BAYLY ST PICKERING ON L1W 3W1	1,287.07	0.00	1,287.07
227	MODEXTILL	5525, RUE PARE MONTREAL QC H4P 1P7	3,171.91	0.00	3,171.91
228	MODINNO ENTERPRISES	206 - 4288 LOZELLS AVE. BURNABY BC V5A 0C7	7,525.80	0.00	7,525.80
229	MR. SQUEEGEE WINDOW CLEANING	SUITE 304 13-3120 RUTHERFORD ROAD VAUGHN ON L4K 0B2	67.80	0.00	67.80
230	MULTI TACT	3360 SARTELON ST-LAURENT QC H4R 1E3	2,744.77	0.00	2,744.77
231	MUSKOKA SPRINGS INC.	(BROWN'S BEVERAGES) 220-1 BAY ST. GRAVENHURST ON P1P 1H1	10.20	0.00	10.20
232	MUSKOKA WATER & SEWER	C/O DIS. MUN. OF MUSKOKA 70 PINE ST BRACEBRIDGE ON P1L 1N3	96.01	0.00	96.01
233	MWG APPAREL CORP.	1147 NOTRE DAME AVE. WINNIPEG MB R3E 3G1	369.51	0.00	369.51
234	NATSUN AMERICA CO., LTD.	UNIT B 4070 E. GREYSTONE DR., ONTARIO CA 91761	11,675.47	0.00	11,675.47
235	NEOPOST DPOC	ACCOUNT# 205722 150 STEELCASE ROAD WEST MARKHAM ON L3R 3J9	159.33	0.00	159.33
236	NEW BALANCE CANADA INC.	AMY CERULLI 20 GUEST STREET BOSTON MA 02135 USA	89.74	0.00	89.74
237	NEW BALANCE CDA INC.	C/O TH0068 P O BOX 4283 TORONTO ON M5W 5W6	4,123.09	0.00	4,123.09
238	NEWFOUNDLAND POWER INC.	PO BOX 8910 ST-JOHN NL A1B 3P6	687.59	0.00	687.59
239	NICOLE MILLER	525 SEVENTH AVE. NEW YORK NY 10018	8,244.75	0.00	8,244.75

31-Oct-2014

Date

  
 Glenn Langburn

District of: Ontario  
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FORM 78 -- Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
240	NIKE SHOES CANADA LTD.	P.O. BOX 2692, POSTAL STATION A TORONTO ON M5W 2N7	1,270.40	0.00	1,270.40
241	NINGBO MONDILAND FASHIONS CO., LTD	105-107, XIWU SOUTH RD. INDUSTRY ZONE FENGHUA, NINGBO - CHINA	1,215.00	0.00	1,215.00
242	NIXON AGENCIES ALBERTA	251 CEDARPARK DR. SW CALGARY AB T2W 2J5	431.21	0.00	431.21
243	NORTH AMERICAN	27 KELFIELD ST TORONTO ON M9W 5A1	15,046.15	0.00	15,046.15
244	NORTHERN ONTARIO WIRES	ACC # 301570-00 BOX 640 COCHRANE ON P0L 1C0	2,543.75	0.00	2,543.75
245	NORTHERN TELEPHONE LIMITED	P.O. BOX 4000 NEW LISKEARD ON P0J 1P0	1,717.30	0.00	1,717.30
246	NOVA SCOTIA POWER INC.	P O BOX 848 HALIFAX NS B3J 2V7	8,977.58	0.00	8,977.58
247	NSI RETAIL	14 - 1675 SISIMET RD MISSISSAUGA ON L4W 4K8	2,426.34	0.00	2,426.34
248	OAKLEY CANADA	2660 DIAB VILLE ST-LAURENT QC H4S 1E8	21,914.36	0.00	21,914.36
249	ORKIN CANADA	5840 FALBOURNE ST MISSISSAUGA ON L5R 4B5	403.42	0.00	403.42
250	ORLY CUISINE	6665 JEANNE MANCE MONTREAL QC H2V 4L1	2,926.88	0.00	2,926.88
251	OTTAWA CITIZEN	C/O POSTMEDIA PAYM. CTRE 1450 DON MILLS ROAD TORONTO ON M3B 2X7	4,098.51	0.00	4,098.51
252	OTTAWA HYDRO	PO BOX 8700 3025 ALBION RD. NORTH OTTAWA ON K1G 3S4	10,699.73	0.00	10,699.73
253	PAN GROUP PROPERTIES	185 QUEEN STREET PORT PERRY ON L9L 1B8	0.00	0.00	0.00
254	PAPILLON INT'L INC.	5595 PAPINEAU MONTREAL QC H2H 1W3	2,827.26	0.00	2,827.26
255	PARAGON CLOTHING LTD.	220 - 9600, BOUL. ST. LAURENT MONTREAL QC H2N 1R2	1,499.28	0.00	1,499.28
256	PARKHURST	20 RESEARCH RD., TORONTO ON M4G 2G6	30,708.98	0.00	30,708.98
257	PAZAZZ	5584 COTE DE LIESSE MONTREAL QC H4P 1A9	730.55	0.00	730.55
258	PB ARISTO INC.	C - 4070 E. GREYSTONE DR. ONTARIO VA 91761 USA	213.57	0.00	213.57
259	PEERLESS CLOTHING INC	8888, BOUL. PIE IX MONTREAL QC H1Z 4J5	294.26	0.00	294.26
260	PEOPLE FOR PEACE	128 DESLAURIERS SAINT-LAURENT QC H4N 1V8	1,474.65	0.00	1,474.65
261	PIERCE'S MECHANICAL	121 - 70-C MOUNTJOY ST.N. TIMMINS ON P4N 4V7	546.92	0.00	546.92

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Date

  
 Glenn Langburt

District of: Ontario  
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FORM 78 – Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
262	PLATINUM FASHIONS 2000 INC.	300 - 8920, BOUL PIE IX MONTREAL QC H1Z 4H9	2,141.39	0.00	2,141.39
263	POINT ZERO GIRLS CLUB	1650 CHABANEL WEST MONTREAL QC H4N 3M8	59,123.63	0.00	59,123.63
264	PONY RIDE	405 - 225 CHABANEL W MONTREAL QC H2N 2C9	17,761.50	0.00	17,761.50
265	PORT PERRY HOME HARD.	175 QUEEN ST. PORT PERRY ON L9L 1B8	265.99	0.00	265.99
266	PORT-STYLE ENTERP.INC.	2 - 1405 DENISON ST MARKHAM ON L3R 5V2	9,838.97	0.00	9,838.97
267	PRODUCT SPECIALTIES INC	6 - 10 CARLOW COURT WHITBY ON L1N 9T7	0.00	0.00	0.00
268	PUMA CANADA (A.T.A.INC.)	2315 COHEN ST. VILLE ST-LAURENT QC H4R 2N7	4,131.09	0.00	4,131.09
269	PUROLATOR FREIGHT	ATT: CATHY PILEGGE ACCOUNTS RECEIVABLE REXDALE ON M9W 4W7	746.97	0.00	746.97
270	PYA IMPORTER LTD.	15 APEX RD. NORTH YORK ON M6A 2V6	16,124.41	0.00	16,124.41
271	QUIKSILVER CDA CORP.	120 - 890 HARBOURSIDE DR. NORTH VANCOUVER BC V7P 3T7	12,989.64	0.00	12,989.64
272	RAILTOWN APPAREL GR LTD.	730 ALEXANDER ST. VANCOUVER BC V6A 1E3	28,569.31	0.00	28,569.31
273	RALPH LAUREN CDA LP	801 - 2 QUEEN ST. E. TORONTO ON M5C 3G7	118,090.34	0.00	118,090.34
274	RAYMARK XPERT BUS. SYST.	5460, COTE DE LIESSE ROYALMOUNT QC H4P 1A5	5,723.20	0.00	5,723.20
275	RAYMOND SHANKS	33 D'ARCY ST. PERTH ON K7H 2V3	144.64	0.00	144.64
276	RD INTERNATIONAL	200 - 5275 FERRIER MONTREAL QC H4P 1L7	7,595.72	0.00	7,595.72
277	REBEL JEANS CO. LTD.	801 - 1625 CHABANEL ST W. MONTREAL QC H4N 2S7	30,762.13	0.00	30,762.13
278	REEF	VF OUTDOOR (CANADA) INC T6106 TORONTO ON M4Y 2Z2	5,376.99	0.00	5,376.99
279	RELAXUS PRODUCTS LTD.	1590 POWELL ST. VANCOUVER BC V5L 1H3	6,098.22	0.00	6,098.22
280	RELIANCE HOME COMFORT	PAYMENT PROC.CENTRE BOX 99 STN COMMERCE CRT TORONTO ON M5L 1L6	57.98	0.00	57.98
281	RENTOKIL PEST CONTROL CANADA LTD.	11 - 30 ROYAL CREST CRT MARKHAM ON L3R 9W8	82.67	0.00	82.67
282	RIEKER SHOE CDA LTD.	UNIT 3-4 190 MILLWAY AVE CONCORD ON L4K 3W4	6,517.96	0.00	6,517.96
283	RIOTRIN PROPERTIES (BARRHAVEN) INC.	C/O TRINITY DEVELOPMENT CORP INC 610 - 150 ISABELLA STREET OTTAWA ON K1S 1V7	0.00	0.00	0.00

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Date

  
 Elena Langburt

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FORM 78 – Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
284	RITEWAY WINDOW CLEANERS LTD	32 SUNNYCREST DR OTTAWA ON K2E 5Y2	56.50	0.00	56.50
285	RODD & GUNN NEW ZEALAND LTD	LEVEL 1 326 NEW N. RD AUCKLAND, 1020, NEW ZEALAND -	11,311.00	0.00	11,311.00
286	S. COHEN INC.	153 GRAVELINE MONTREAL QC H4T 1R4	2,690.19	0.00	2,690.19
287	S. OLIVER CANADA	500 - 416, BOUL DE MAISONNEUVE O MONTREAL QC H3A 1L2	10,796.82	0.00	10,796.82
288	SAINT JAMES USA CORP.	16TH FLOOR 247 W 35TH ST NEW YORK NY 10001 USA	15,995.09	0.00	15,995.09
289	SAINT JOHN ENERGY	P.O. BOX 850 SAINT JOHN NB E2L 4C7	2,274.74	0.00	2,274.74
290	SANDSTYLE CDA GRP INC.	900 - 433 CHABANEL O MONTREAL QC H2N 2J8	85,843.80	0.00	85,843.80
291	SANI-SOL INC	149 IBER RD OTTAWA ON K2S 1E7	121.59	0.00	121.59
292	SAVRON CLOTHES LTD	201 - 160, RUE SAINT VIAEUR E. MONTREAL QC H2T 1A8	8,264.51	0.00	8,264.51
293	SAXX UNDERWEAR CO., LTD.	68 WEST 5TH AVE. VANCOUVER BC V5Y 1H6	3,730.14	0.00	3,730.14
294	SBO DISTRIBUTORS LTD.	2195 SHAFTON PLACE WEST VANCOUVER BC V7V 3B2	3,000.00	0.00	3,000.00
295	SCANIA INT'L INC.	505 - 225 RUE CHABANEL ST. W MONTREAL QC H2N 2C9	6,192.40	0.00	6,192.40
296	SCHWARTZ IMPORT & DESIGN CO., LTD.	P.O. BOX 38155 DARTMOUTH NS B3B 1X2	2,120.26	0.00	2,120.26
297	SE CE APPAREL CO. LTD.	6445 COTE-DE-LIESSE VILLE ST. LAURENT QC H4T 1E5	8,496.35	0.00	8,496.35
298	SEAWAY NEWS	100 - 1885, RUE SAINT-LOUIS GATINEAU QC J8T 6G4	453.13	0.00	453.13
299	SECOND CLOTHING	115 - 1625 CHABANEL W MONTREAL QC H4N 2S7	11,874.40	0.00	11,874.40
300	SERUM INT'L INC.	4400 AUTOROUTE CHOMEDEY LAVAL QC H7R 6E9	2,544.06	0.00	2,544.06
301	SHAW'S OF PERTH	16 GORE STREET WEST PERTH ON K7H 2L6	0.00	0.00	0.00
302	SHERSON GROUP	100 - 1446 DON MILLS RD TORONTO ON M3B 3N6	1,494.18	0.00	1,494.18
303	SHOWTIME APPAREL CA	425C - 4TH ST., WEST CORNWALL ON K6J 2S7	288.15	0.00	288.15
304	SIGA INTERNATIONAL	81 ST. REGIS CRESCENT S., TORONTO ON M3J 1Y6	120,755.53	0.00	120,755.53
305	SIGNATURE CENTRE LTD.	C/O TAGGART REALTY MANAGEMENT 708 - 225 METCALFE STREET OTTAWA ON K2P 1P9	0.00	0.00	0.00
306	SILVER FOREST OF VERMONT INC.	40 INDUSTRIAL DR. BELLOWS FALLS VT 04101 USA	971.33	0.00	971.33

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Glenn Langbur

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FORM 78 – Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
307	SKECHERS CANADA INC.	C/O TH1024 P.O. BOX 4283 POSTAL STN A TORONTO ON M5W 5W6	9,983.75	0.00	9,983.75
308	SKY REACH PROPERTY SERVICES	51 - 10 AKERLEY BLVD. DARTMOUTH NS B3B 1J4	406.98	0.00	406.98
309	SPANNER LIMITED	334A MANITOU DR. KITCHENER ON N2C 1L3	45,051.08	0.00	45,051.08
310	SPERRY TOP SIDER	DIV. OF WOLVERINE WORLD. CDA ULC POSTAL STATION A TORONTO ON M5W 1C1	7,764.75	0.00	7,764.75
311	SPORTABLES FINE CLOTHING	2 - 75 SHIELDS COURT MARKHAM ON L3R 9T4	2,247.27	0.00	2,247.27
312	SPORTS ART COLLECTION	UNIT 1A - 2 35 EAST BEAVER CREEK RD. RICHMOND HILL ON L4B 1B3	4,000.00	0.00	4,000.00
313	STANFIELD'S LIMITED	P.O. BOX 190 TRURO NS B2N 5C2	302.17	0.00	302.17
314	STAPLES 4530 9412 8741 5000	DESJARDINS CARD SERV. CP SUCC CENTRE VILLE MONTREAL QC H3C 3V2	1,288.73	0.00	1,288.73
315	STEVE MADDEN CANADA	2328 RUE COHEN ST ST LAURENT QC H4R 2N8	1,765.51	0.00	1,765.51
316	STUDIO MODE	400 - 416, BOUL. DE MAISONNEUVE O MONTREAL QC H3A 1L2	21,849.32	0.00	21,849.32
317	SUN LIFE ASSUR. CO OF CANADA	2304-150 KING ST W TORONTO ON M5H 1J9	0.00	0.00	0.00
318	SUPREME 75 INC.	400 - 433 CHABANEL O MONTREAL QC H2N 2J4	4,121.11	0.00	4,121.11
319	SUZANNE AZOULAY INC.	1203 - 555 CHABANEL MONTREAL QC H2N 2H8	21,207.43	0.00	21,207.43
320	SUZANNE ROUSSEL	2 - 9 MONTCALM KAPUSKASING ON P5N 2N9	164.00	0.00	164.00
321	SWISSMAR IMPORTS	6 -35 E. BEAVER CREEK RD RICHMOND HILL ON L4B 1B3	2,125.54	0.00	2,125.54
322	T.LIPSON & SONS LTD	190 NORSEMAN ST TORONTO ON M8Z 2R4	11,124.53	0.00	11,124.53
323	TANGO MANGO	7761198 CANADA INC. 109 - 3900 PLACE DE JAVA BROSSARD QC J4Y 0C4	25,602.85	0.00	25,602.85
324	TAPIS WAVES CARPETS INC.	4625 DU PARC MONTREAL QC H2V 4E4	2,565.95	0.00	2,565.95
325	TEBBY AIR CONDITIONING	3 N., BLDG. B. 496 MUSKOKA RD. HUNTSVILLE ON P1H 1T4	398.71	0.00	398.71
326	TFORCE INTEGR. SOLUTION	96 DISCO RD TORONTO ON M9W 0A3	56.50	0.00	56.50
327	THE ENDORPHIN GRP INC.	200 - 2045 FRANCIS ST-HUBERT QC J4T 0A6	762.75	0.00	762.75
328	THE JOHN FORSYTH SHIRT CO.LTD	6789 AIRPORT RD MISSISSAUGA ON L4V 1N2	37.15	0.00	37.15

31-Oct-2014

Date

  
 Glenn Langburt



District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
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FORM 78 – Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
329	THE METROPOLITAN TEA CO. LTD	41A BUTTERICK RD. TORONTO ON M8W 4W4	11,491.13	0.00	11,491.13
330	THE NORTH FACE-CANADA	POSTAL STATION F T6106, PO BOX 6100 TORONTO ON M4Y 2Z2	56,376.47	0.00	56,376.47
331	THEORY	155 BEAUBIEN ST., W. MONTREAL QC H2V 1C5	1,614.00	0.00	1,614.00
332	THROAT THREADS APPAREL INC.	1134 PLAINS RD E BURLINGTON ON L7S 1W6	27,227.34	0.00	27,227.34
333	TILLEY ENDURABLES INC.	60 GERVAIS DRIVE TORONTO ON M3C 1Z3	16,969.25	0.00	16,969.25
334	TIMBERLAND CANADA CO.	C/O 911610 P O BOX 4090 STN A TORONTO ON M5W 0E9	2,824.09	0.00	2,824.09
335	TIME BOMB TRADING	8067 NORTH FRASER WAY BURNABY BC V5J 5M8	4,045.11	0.00	4,045.11
336	TIMMINSTODAY.COM	260 THIRD AVENUE TIMMINS ON P4N1E3	200.00	0.00	200.00
337	TIN SHACK LTD.	31 STEWART RD. COLLINGWOOD ON L9Y 4M7	238.44	0.00	238.44
338	TOMLINSON ENVIRONM.SERV. LTD.	970 MOODIE DR. OTTAWA ON K2R 1H3	605.80	0.00	605.80
339	TOMMY BAHAMA CANADA	388 - 428 WESTLAKE AVE.N. SEATTLE WA 98109 USA	73,598.39	0.00	73,598.39
340	TOMMY BAHAMA CANADA	29 GURNEY CRESCENT TORONTO ON M6B 1S9	17,520.45	0.00	17,520.45
341	TOMMY BAHAMA CANADA	ACCORD FINANCIAL 1803 - 77 BLOOR ST W TORONTO ON M6S 1M2	3,599.00	0.00	3,599.00
342	TOWN OF PERTH	80 GORE STREET EAST PERTH ON K7H 1H9	72.80	0.00	72.80
343	TRANS UNION OF CDA INC.	COMMERCE CRT POST. STAT. PO BOX 3227 TORONTO ON M5L 1K1	56.50	0.00	56.50
344	TREND MARKETING	1379823 ONTARIO LTD. 1500 LODESTAR ROAD TORONTO ON M3J 3C1	11,067.22	0.00	11,067.22
345	TRIBAL SPORTSWEAR INC.	300 - 7445, CH. COTE -DE-LIESSE ST LAURENT QC H4T 1G2	46,480.51	0.00	46,480.51
346	TRILUXE FASHION DIST. INC.	120 - 63 WINGOLD AVE. TORONTO ON M6B 1P8	98.31	0.00	98.31
347	TRINITY DEVELOPMENT GROUP INC.	RE RIOTRIN PROPERTIES (BARRHAVEN) INC. 610-150 ISABELLA ST. Ottawa ON K1S 1V7	0.00	0.00	0.00
348	TRIPLE 5	805 - 555, RUE CHABANEL O MONTREAL QC H2N 2H8	4,184.39	0.00	4,184.39
349	TT BLUES CANADA INC.,	140 FINCHAM AVE. MARKHAM ON L3P 4A9	10,540.22	0.00	10,540.22
350	UNDER ARMOUR CANADA ULC	1 - 215 SHIELDS COURT MARKHAM ON L3R 8V2	87,598.81	0.00	87,598.81

31-Oct-2014

Date

  
 Glenn Langkurt



District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
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FORM 78 – Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
351	UNION GAS LTD	50 KEIL DR. N. CHATHAM ON N7L 3V9	889.87	0.00	889.87
352	UPPER CANADA SOAP & CANDLE	1510 CATERPILLAR RD MISSISSAUGA ON L4X 2W9	10,716.67	0.00	10,716.67
353	UTILITIES KINGSTON	P.O.BOX 790 KINGSTON ON K7L 4X7	5,538.06	0.00	5,538.06
354	V. FRAAS MFG. INC.	44 SAMOR RD TORONTO ON M6A 1J6	3,661.20	0.00	3,661.20
355	VANS	VF OUTDOOR (CDA) INC. T6106 P. O. BOX 6100 TORONTO ON M4Y 2Z2	7,135.06	0.00	7,135.06
356	VENETO	256, RUE DE MINICA VILLE SAINT LAURENT QC H4S 1E5	861.63	0.00	861.63
357	VERIDIAN	55 TAUNTON RD E. AJAX ON L1T 3V3	3,017.87	0.00	3,017.87
358	VISA	BOX 4016, STATION A TORONTO ON M5W 2E6	0.00	0.00	0.00
359	WATERLOO NORTH HYDRO INC.	P.O. BOX 640 300 NORTHFIELD DR., E. WATERLOO ON N2J 4A3	4,113.40	0.00	4,113.40
360	WESTERN GLOVE WORKS	P.O. BOX 8919, STATION A TORONTO ON M5W 2C5	14,960.66	0.00	14,960.66
361	WEYCO GROUP INC.	100 - 8205, BOUL MTL-TORONTO MONTREAL -WEST QC H4X 1N1	4,297.91	0.00	4,297.91
362	WM. PRAGER LTD	391 ADELAIDE ST.W. TORONTO ON M5V 1S6	406.80	0.00	406.80
363	WOOD WYANT INC.	27 FIELDING AVE DARTMOUTH NS B3B 1C9	296.45	0.00	296.45
364	WOOLRICH	1880 32ND AVE LACHINE QC H8T 3J7	45,179.56	0.00	45,179.56
365	WRANGLER/LEE #T6063	P.O. BOX 6100, STATION F TORONTO ON M4Y 2Z2	47.80	0.00	47.80
366	WYATT IMAGE SOL.INC	BOX 1064 133 THIRD AVE TIMMINS ON P4N 7J2	142.67	0.00	142.67
367	ZWILLIG J.A. HENCKELS	435 COCHRANE DRIVE MARKHAM ON L3R 9R5	2,442.73	0.00	2,442.73
<b>Total:</b>			<b>7,141,333.42</b>	<b>0.00</b>	<b>7,141,333.42</b>

31-Oct-2014

Date

  
 Glenn Langburt

District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 – Continued

List "B"  
 Secured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
1	BANQUE ROYAL DU CANADA	C/O COLIN D. COCHRANE, SPEC.LOAN 20 KING ST.W.,9TH FLOOR TORONTO ON M5H 1C4	1,730,000.00	Business Assets - Stock In Trade - Inventory	22-Oct-2014	1,730,000.00	1,576,000.00	
				Debts Due - Business - Trade receivables	22-Oct-2014	0.00	70,000.00	
				Business Assets - Trade Fixtures - Trade Fixtures	22-Oct-2014	0.00	15,000.00	
				Furniture - computer	22-Oct-2014	0.00	5,000.00	
				Other - Other	22-Oct-2014	0.00		
				Other - Other	22-Oct-2014	0.00		
		<b>Total:</b>	<b>1,730,000.00</b>			<b>1,730,000.00</b>	<b>1,666,000.00</b>	<b>0.00</b>

31-Oct-2014

Date

  
 Glenn Langdon

# **EXHIBIT D**

CANADA  
Province of Ontario  
District of Ontario  
Division No. 12-Ottawa  
Court No. 33-1884683  
Estate No. 33-1884683

ONTARIO SUPERIOR COURT  
OF JUSTICE  
In Bankruptcy and Insolvency

**MINUTES OF THE FIRST MEETING OF CREDITORS**

<b>In the Matter of the Proposal of : K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")</b>	
<b>Location of the meeting:</b> Ramada Cornwall 805 Brookdale Avenue Cornwall, ON K6J 4P3	<b>Chair of the meeting:</b> Julien Bélisle, CPA, CA, CIRP
	<b>Date and time of the meeting:</b> November 21, 2014 at 10:30 a.m.

**I. ATTENDANCE**

As per attached attendance register.

**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.

**III. TRUSTEE'S REPORT AND QUESTION PERIOD**

The president confirms that the trustee has mailed the *Notice of Proposal to Creditors and Notice of Hearing of Application for Court Approval* to all the known creditors of the debtor. The mailing included the Proposal, the Report of the Trustee on the Financial Situation of the Debtor and on the Proposal (the "Trustee's Report"), a Proof of claim and Proxy form and a Voting Letter.

The assembly confirms that it read the Trustee's report in which it provided its analysis of the proposal.

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

The trustee gives a summary of his analysis of the proposal and recommends the approval of the proposal.

**IV. QUESTION PERIOD**

There were no questions asked.

**V. VOTE ON THE PROPOSAL**

<i>Result of voting by the creditors</i>				
	<i>In value</i>		<i>In number</i>	
	<u>\$</u>	<u>%</u>	<u>#</u>	<u>%</u>
In favour	2,581,530	83.6	119	85.6
Against	508,177	16.4	20	14.4

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

**VI. CONFIRMATION OF TRUSTEE APPOINTMENT**

The appointment of Richter Advisory Group Inc., as Trustee to the Proposal is confirmed by the creditors.

**VII. APPOINTMENT OF INSPECTORS**

Pursuant to Section 56 of the *Act*, the creditors confirm the appointment of 4 persons as inspectors, who shall have the powers of an inspector under this Act, subject to any extension or restriction of those powers by the terms of the proposal.

Inspector: Michel Hurd (SICA)	Representing: Woolcan, Wolverine, Columbia, Fox, North Face, Timberland, Vans, Oakley, Sketcher
Inspector: Manish Kaura	Representing: Tango mango
Inspector Charlene Allaire	Representing: Employee
Inspector Tammy Pyke	Representing: Employee

**VIII. INSTRUCTIONS TO THE TRUSTEE**

The Creditors give the following directions to the Trustee:

None.

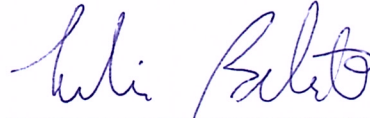
**Minutes of the First Meeting of Creditors of  
K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")  
Page 3 of 3**

**IX. BOND**

There is to be no bond requested in this file.

**X. ADJOURNMENT OF MEETING**

There being no further items to discuss, the meeting was ended at 10h35 A.M./P.M.



\_\_\_\_\_  
President

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





CANADA  
Province de l'Ontario  
District de l'Ontario  
No division : 12-Ottawa  
No cour : 33-1884683  
No dossier : 33-1884683

COUR SUPÉRIEURE DE JUSTICE  
DE L'ONTARIO  
En matière de faillite et d'insolvabilité

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

**Dans l'affaire de l'Avis d'intention de faire une proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario**

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

1. Que le 3 novembre 2014, j'ai fait expédier, par courrier ordinaire dûment affranchi, du bureau de poste de la ville de Montréal, province de Québec, à tous les créanciers connus apparaissant à la Liste de poste, à la liste des envois supplémentaires et à la liste des envois supplémentaires – employés ci-jointes, 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*, et 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 copies conformes desdits documents sont annexées au présent affidavit; et

3. Qu'à cette même date 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.

  
Soazig Bourgine

Assermentée dans la ville de Montréal, en la province de Québec, le 4 novembre 2014.

  
Commissaire à l'assermentation pour la province de Québec



## Liste d'envoi aux créanciers

Dans l'affaire de la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario

Type de créancier	Nom	Attention	Adresse
Directeur	Glenn Langburt		76 Cleve Rd Montréal QC H3X 1A6
Tribunal	Ontario Superior Court of Justice - Ottawa		161 Elgin Ottawa ON K2P 1K2
Garanti	BANQUE ROYAL DU CANADA		C/O COLIN D. COCHRANE, SPEC.LOAN 20 KING ST.W.,9TH FLOOR TORONTO ON M5H 1C4
Non-garanti	2023011 ONTARIO LTD-SUNNYSIDE MALL		ATT: MANAGER, LEASE ADMIN. A100 - 500 REXDALE BLVD TORONTO ON M9W 6K5
	2023011 ONTARIO LTD-SUNNYSIDE MALL		ADMINISTRATION OFFICE 1595 BEDFORD HIGHWAY Bedford ON B4A 3Y4
	4264134 CANADA INC.		225 A DE LIEGE OUEST MONTREAL QC H2P 1H4
	6834505 CANADA INC/JP DOUMAK TEXT.		855 MCCAFFREY VILLE SAINT LAURENT QC H4T 1N3
	753704 ONTARIO LTD.		GLEN DAY 532 SIXTH ST COLLINGWOOD ON L9Y 3Y9
	7761198 CANADA INC		3900 PLACE DE JAVA, SUITE 109 BROSSARD QC J4Y 0C4
	A S SEWING MACHINE		OR TOUCH OF STYLE EMBR. 155 KNOXDALE RD. OTTAWA ON K2G 1B1
	ACES WASTE MANAG.		MUSKOKA LTD. 1244 ROSEWARNE DRIVE BRACEBRIDGE ON P1L 0A1
	ADIDAS CANADA LTD.		8100 HIGHWAY 27 WOODBIDGE ON L4H 3N2
	ADORABLE JUNIOR GARMENT		5290 THIMENS BLVD. VILLE ST-LAURENT QC H4R 2B2
	ADT SECURITY SERV.CDA		615-18TH STREET S.E. CALGARY AB T2E 6J5
	AINSWORTH COMPANIES		264 HERRING COVE ROAD HALIFAX NS B3P 1M1
	ALFRED ANGELO INC.		4-205 CHAMPAGNE DR. TORONTO ON M3J 2C6
	ALIANTE TELEPHONE		STN CENTRAL RPO P.O. BOX 2226 HALIFAX NS B3J 3C7
	ALMA MATER SOCIETY OF QUEEN'S		JDUC QUEEN'S UNIVERSITY KINGSTON ON K7L 3N6
	ALPHI APPAREL GR.INC.		4334 RUE GARAND VILLE ST-LAURENT QC H4R 2A3
	ALQUON VENTURES INCORPORATED		C/O PORTAGE STORE PO BOX 1009 ALGONQUIN PARK ON P1H 2H4

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Type de créancier	Nom	Attention	Adresse
Non-garanti	AMEX BANK OF CANADA		CORPORATE SERVICE CENTRE PO BOX 2000 WEST HILL ON M1E 5H4
	AMOENA CANADA INC		404 - 2121 ARGENTIA RD MISSISSAUGA ON L5N 2X4
	ANGO MODE IMPORT		10301 COLBERT ST MONTREAL QC H1J 2G5
	ANUSCHKA		2227 U.S. HIGHWAY ONE # 162 NORTH BRUNSWICK NJ 08902 USA
	ASH CITY		35 ORLANDO AVENUE RICHMOND HILL ON L4B 0B4
	ASICS CANADA CORP		201 - 101 RUE DES ABENAQUIS SHERBROOKE QC J1H 1H1
	AVALON RECYC.SERV.		P.O. BOX 39107 ST-JOHN NL A1E 5Y7
	B & M MARKETING (CDA) INC.		880 CRANBERRY COURT OAKVILLE ON L6L 6J7
	BALLIN		2825 BRABANT-MARINEAU MONTREAL QC H4S 1R8
	BASLER NA WHOLESALE INC.		15TH FLOOR 499 SEVENTH AVE., NEW YORK NY 10018 USA
	BELL ALIANT		71 BELVEDERE AVENUE P O BOX 820, STN CENTRAL CHARLOTTETOWN PE C1A 7M1
	BELL CANADA		STN DON MILLS P.O.BOX 9000 NORTH YORK ON M3C 2X7
	BELL CANADA		AILE E-3 1, CARREFOUR ALEXANDRE-GRAHAM-BELL VERDUN QC H3E 3B3
	BELL CANADA (WATTS)		STN DON MILLS P.O. BOX 1550 NORTH YORK ON M3C 3N5
	BENCH CRAFT LEATHER INC.		1572 VICTORIA ST. N. KITCHENER ON N2B 3E5
	BENISTI IMPORT INC		1650 CHABANEL W MONTREAL QC H4N 3M8
	BETA'S CHOICE		1539586 ONTARIO INC. 45 MURAL ST. RICHMOND HILL ON L4B 1J4
	BILLABONG		5825 KIERAN ST. VILLE ST-LAURENT QC H4S 0A3
	BLUE RIVER TRADING		16-240 VICEROY RD CONCORD ON L4K 3N9
	BOS. & CO./602667 ONT. LTD.		UNIT A4 / A5 3375 NORTH SERVICE RD., BURLINGTON ON L7N 3G2
	BREVILLE CANADA L.P.		3595 BOUL. COTE-VERTU SAINT LAURENT QC H4R 1R2
	BROWNE & CO LTD		100 ESNA PARK AVE MARKHAM ON L3R 1E3

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Type de créancier	Nom	Attention	Adresse
Non-garanti	BUFFALO INTL INC.		100 - 400, RUE SAUVE O. MONTREAL QC H3L 1Z8
	BUGATTI THE EUROPEAN BRAND (BRINK.)		81 ST. REGIS CRESCENT S. TORONTO ON M3J 1Y6
	BURLINGTON HYDRO INC.		1340 BRANT STREET BURLINGTON ON L7R 3Z7
	BURLINGTON POST		PO BOX 300 44 FRID ST. HAMILTON ON L8N 3G3
	BYLYSE		DIV. OF HAMMAX NORTH AMER. INC. 393, BOUL. ROLAND DURAND ROSEMERE QC J7A 4K1
	C & J CLARKE CANADA LTD.		P O BOX 3709 COMM. CRT POSTAL STATION TORONTO ON M5L 1K1
	CABRELLI INC.		9200 RUE MEILLEUR ST MONTREAL QC H2N 2A9
	CAIN SAFETY FIRE PROTECTION		P.O. BOX 385 TIMMINS ON P4N 7E3
	CANADA CLEAN GLASS		1199 TOPSAIL RD MOUNT PEARL NL A1N 5G2
	CANADA GOOSE		250 BOWIE AVENUE TORONTO ON M6E 4X6
	CANADA'S APPAREL LTD.		P.O. BOX 580 MOOSE JAW SK S6H 4P3
	CANADIAN LINEN & UNIF. SERV.		BOX 51050 RPO TYNDALL WINNIPEG MB R2X 3C6
	CANADIAN SPRINGS		PO BOX 4514 STN A TORONTO ON M5W 4L7
	CANFLOYD DIV. OF CANDYM		95 CLEGG ROAD MARKHAM ON L6G 1B9
	CAPE BRETON KIWANIS FESTIVAL		OF MUSIC SPEECH & DRAMA P O BOX 471 SYDNEY NS B1P 6H4
	CAPE BRETON REG. MUN.		320 ESPLANDE SYDNEY NS B1P 7B9
	CAPITAL HOME HARDWARE		736 BANK STREET OTTAWA ON K1S 3V4
	CARMICHAEL ENGINEERING LTD		10 MORRIS DRIVE DARTMOUTH NS B3B 1K8
	CARTISE SPORT INC.		6161 CYPHOT VILLE ST-LAURENT QC H4S 1R3
	CENTURY MECHANICAL SERV.		120-15 CAPELLA COURT NEPEAN ON K2E 7X1
	CFBK-FM		VISTA RADIO LTD. 50-2 BALLS DR. BRACEBRIDGE ON P1L 1T1
	CHAMBERS & SONS AGENTS LTD.		86 SCOLLARD ST. TORONTO ON M5R 1G2
	CHANTALE BEAUDET COLL. INC.		404 - 80 BERLIOZ VERDUN QC H3E 1N9

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Type de créancier	Nom	Attention	Adresse
Non-garanti	CHER FM MAX CLASSICE HITS		318 CHARLOTTE ST. SYDNEY NS B1P 1C8
	CHOICE DISTRIBUTION		425 - D FOURTH ST. W. CORNWALL ON K6J 2S7
	CITADIN		9217, BOUL. LANGELIER MONTREAL QC H1P 3K9
	CITY OF OTTAWA		P.O. BOX 3438, STATION D OTTAWA ON K1P 6M9
	CITY OF TIMMINS		220 ALGONQUIN BLVD., E. TIMMINS ON P4N 1B3
	CJCB AM 1270		318 CHARLOTTE ST. SYDNEY NS B1P 1C8
	CJQQ-FM 92.1		CASH MAN. DEPT 333 BLOOR ST. E. TORONTO ON M4W 1G9
	CKGB		CASH MAN. DEPT 333 BLOOR ST. E. TORONTO ON M4W 1G9
	CKPE FM THE CAPE		318 CHARLOTTE ST. SYDNEY NS B1P 1C8
	CLARK PROP. MAINTENANCE		R.R.#2 12730 SIMCOE ST PORT PERRY ON L9L 1B3
	COAST TO COAST TRADING LTD.		2 - 91 TYCOS DRIVE TORONTO ON M6B 1W3
	CODAV & FORSET		904 - 433, RUE CHABANEL MONTREAL QC H2N 2J8
	CODET INC.		143, RUE POMERLEAU MAGOG QC J1X 5P7
	COGECO CABLE INC.		COGECO PAYMENT CENTRE P.O. BOX 5314 LCD 1 BURLINGTON ON L7R 4V6
	COLLECTIONS ANDRADE INC.		800 SHERBROOKE ST., E. MONTREAL QC H2L 1K3
	COLLINS FORMAL WEAR		297B ADELAIDE ST.S. LONDON ON N5Z 3K7
	COLLUS POWER CORP.		P.O. BOX 189, 43 STEWART RD. COLLINGWOOD ON L9Y 3Z5
	COLUMBIA SPORTSWEAR		1425 MAX BROSE DR. LONDON ON N6N 0A2
	CONAIR CONSUMER PRODUCTS INC		P.O. BOX 57520, STATION A TORONTO ON M5W 5M5
	CONNORS BASICS OFF. PROD.		P.O. BOX 443 350 CHARLOTTE ST. SYDNEY NS B1P 6H2
	CONRAD C. COLLECTION		200 - 9320, RUE ST. LAURENT MONTREAL QC H2N 1N7
	CONVERSE CANADA INC.		90 DONEGANI AVE. POINTE-CLAIRE QC H9R 2V4
	CONWAY GREETINGS		134 HARBOURVIEW DR. SAINT JOHN NB E2P 1B6

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Type de créancier	Nom	Attention	Adresse
Non-garanti	COPPLEY CORP.		56 YORK BLVD. HAMILTON ON L8R 0A2
	CORLITE INC.		4953 COTE-VERTU BLVD ST-LAURENT QC H4S 1E1
	CORNWALL ELECTRIC		1001 SYDNEY ST. CORNWALL ON K6H 3K1
	COUGAR SHOES INC.		830 HARRINGTON CRT BURLINGTON ON L7N 3N4
	COUNSELTRON LTD.		18 - 100 TEMPO AVE., W. TORONTO ON M2H 3S5
	COUNTERFORCE		2A - 2740 MATHESON BLVD., E. MISSISSAUGA ON L4W 4X3
	CRAWFORD PACKAGING INC.		3036 PAGE ST LONDON ON N5V 4P2
	CRISTILL ROCK COFFEE AND WATER		1140 BROOKDALE AVENUE CORNWALL ON K6J 4P4
	CROWN PACKAGING		660 AVE. MELOCHE DORVAL QC H9P 2P4
	CUISINOX		525 FERNAND POITRAS TERREBONNE QC J6Y 1Y5
	CULLIGAN OF KINGSTON		7-614 NORRIS COURT KINGSTON ON K7P 2R9
	CUSHE		DIV.OF WOLVERINE WORLD. 5800 KIERAN MONTREAL QC H4S 2B5
	D L P ENTERPRISES LTD.		47 JORDAN PLACE ST. JOHN'S NL A0A 1J0
	D.B. CLEANING & MAINTENANCE		399 RAILWAY ST. TIMMINS ON P4N 2P5
	DAKINE - CANADA DIVISION		C/O 410380 P O BOX 2200 VANCOUVER BC V6B 3W2
	DANESCO INC.		18111 TRANS CANADA KIRKLAND QC H9J 3K1
	DANICA		1915 STAINSBURY AVE. VANCOUVER BC V5N 2M6
	DAVID SHAW TABLEWARE		85 MARTIN ROSS AVE. DOWNSVIEW ON M3J 2L5
	DBA APPAREL GROUP		200 - 9600 MEILLEUR MONTREAL QC H2N 2E3
	DEN PACKAGING CORP.		6077 BOUL. THIMENS ST-LAURENT QC H4S 1V8
	DEREK ALEXANDER GROUP INC.		210 60TH AVE. S.W. CALGARY AB T2H 0A9
	DEVANLAY CANADA INC.		901 - 4200, BOUL SAINT LAURENT MONTREAL QC H2W 2R2
	DEX BROTHERS LTD.		800 - 390 RUE DESLAURIERS SAINT LAURENT QC H4N 1V8
	DISTRIBUTION CUIR-ATOUT ENR.		924, BOUL. L'ANGE GARDIEN N L'ASSOMPTION QC J5W 1P1
	DIVERSE GROUP		730 ALEXANDER ST VANCOUVER BC V6A 1E3

## *Liste d'envoi aux créanciers*

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Type de créancier	Nom	Attention	Adresse
Non-garanti	DIXIE ACTIVEWEAR INC.		8484 ESPLANADE MONTREAL QC H2P 2R7
	DON BRENTONS		FIRE EQUIP. SALES & SERV. 2 LAKESIDE PARK DR. LAKESIDE NS B3T 1L7
	DORIS INC.		3701 JARRY EST MONTREAL QC H1Z 2G1
	DOUBLE J. FASHIONS		5620 FERRIER ST MONTREAL QC H4P 1M7
	DOVE TALE COLLECTIONS		2008 HOLLYBROOK CRES. GLOUCESTER ON K1J 7Y6
	DR. MARTENS AIRWAIR USA LLC		10 NORTHWEST 10TH AVE. PORTLAND OR 97209 USA
	E. S. SPORT (4113993CANADA)		707 - 555 CHABANEL WEST MONTREAL QC H2N 2H8
	ED BATTAH & CO.		1405 - 555, RUE CHABANEL MONTREAL QC H2N 2H8
	ELEMENT		5825 KIERAN ST-LAURENT QC H4S 0A3
	ELIE TAHARI LTD		P.O. BOX 200767 PITTSBURGH PA 15251-0767 USA
	EMPLOYEE TERMINATION AND SEVERANCE PAY (ESTIMATED)		VARIOUS --
	ENBRIDGE CONSUMERS GAS		P.O. BOX 644 SCARBOROUGH ON M1K 5H1
	ENBRIDGE GAS NEW BRUNSWICK		201 - 440 WILSEY ROAD FREDERICTON NB E2B 7G5
	ENERGY MIZERS		3 BIRCH ST., NORTH TIMMINS ON P4N 6C8
	EROS CLOTHING INC.		41 VIA CRISTINA WAY WOODBIDGE ON L4H 1R9
	EUROMAX		408 - 460 ST. CATHERINE O. MONTREAL QC H3B 1A7
	EVCANA CLOTHING INC.		413 - 9200 PARC MONTREAL QC H2N 1Z4
	FABIAN COUTURE GROUP INT.		ACCT.# CA1000 7182, RUE URBAN ST. S. MONTREAL QC H2S 3H5
	FAEMA		201 - 672 DUPONT ST. TORONTO ON M6G 1Z6
	FANCY LINENS & DOMESTICS LTD.		8500 DARNLEY RD. MONTREAL QC H4T 1M5
	FEMSTYLE INC		SUITE 03-105 3981, BOUL ST-LAURENT MONTREAL QC H2W 1Y5
	FIG CLOTHING		ZAM URBAN DYNAMICS INC. 4613, RUE LOUIS B. MAYER LAVAL QC H7P 6G5
	FINE LINE IMPORTS		206 - 160 TYCOS DR TORONTO ON M6B 1W8
	FIONA HANDBAGS		120 - 160 TYCOS DR. TORONTO ON M6B 1W8



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Type de créancier	Nom	Attention	Adresse
Non-garanti	FLAWLESS DRYCLEANING INC.		9 - 14500 SIMCOE ST. PORT PERRY ON L9L 1V4
	FOX CONSTRUCTION		PO BOX 1010 9127 MONTROSE RD NIAGARA FALLS ON L2E 7J9
	FOX RUN CRAFTSMEN		POSTAL STATION A P.O. BOX 57652 TORONTO ON M5W 5M5
	FOXHEAD		33 - 58 AERO DRIVE CALGARY AB T2E 8Z9
	FRANK LYMAN DESIGNS		2500 BOUL. DES SOURCES POINT CLAIRE QC H9R 0B3
	FREEDOM VENDING		369 ALGONQUIN BLVD., W. TIMMINS ON P4N 2S3
	FREEMAN FORMALWEAR		111 BARMANDSEY RD TORONTO ON M4A 2T7
	FREEMARK APPAREL BRANDS INC.		5640 PARE MONTREAL QC H4P 2M1
	FROG POND HOLDINGS		126 GLENCOE DRIVE MT. PEARL NL A1N 4S9
	FULLUM & HOLT		5700 FULLUM MONTREAL QC H2G 2H7
	FUTURE OFFICE PRODUCTS		34 EIGHT STREET W. CORNWALL ON K6J 2Z2
	G-III APPAREL CANADA INC ULC		P.O. BOX 15379, STATION A TORONTO ON M5W 1C1
	GARY MACINTOSH MARKETING LTD.		302 KEEWATIN AVE. KITCHENER ON N2B 3W3
	GE CLEANING SERVICES		P.O. BOX 361 KINGSTON ON K7L 4W2
	GENTRY (1978) INC.		300 - 8920 PIE 1X BLVD. MONTREAL QC H1Z 4H9
	GEOX CANADA INC.		100 - 2110 MATHESON BLVD. E MISSISSAUGA ON L4W 5E1
	GIFTCRAFT LTD.		8550 AIRPORT RD BRAMPTON ON L6T 5A3
	GLOBAL SHOE CONNECTION INC		12391 NO. 5 ROAD RICHMOND BC V7A 4E9
	GOURMET DU VILLAGE		539 VILLAGE MORIN HEIGHTS QC J0R 1H0
	GROUP YNA 7908741 CDA INC.		200 - 9600 MEILLEUR MONTREAL QC H2N 2E3
	GROUPE CORWICK		200 - 225,RUE CHABANEL O. MONTREAL QC H2N 2C9
	GSUS CANADA LTD.		P O BOX 202 543 RICHMOND ST., W. TORONTO ON M5V 1Y6
	GUESS ? CANADA CORP		C/O 911140 P.O. BOX 4090 STN A TORONTO ON M5W 0E9
	GUNTHER MELF LIMITED		30 CRAIG ST BRANTFORD ON N3R 7J1

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Type de créancier	Nom	Attention	Adresse
Non-garanti	HAZY JEAN INC.		41 CREWE AVE. TORONTO ON M4C 2J2
	HEDEX FASHION GR. INT'L LTD		329 - 1350 RUE MAZURETTE MONTREAL QC H4N 1G8
	HERITAGE GAS		ACCT # 3002072-1 P.O. BOX 1020 DARTMOUTH NS B2Y 4W3
	HIGH FASHION HANDBAGS		3 - 30 LESMILL ROAD TORONTO ON M3B 2T6
	HOLLY RANKIN		13 GOULDING CRESC. KANATA ON K2K 2N9
	HUGO BOSS CANADA INC.		C/O T9946 P.O. BOX 9946, STN A TORONTO ON M5W 2J2
	HUNTER BOOT CANADA INC.		C/O TH1241 P O BOX 4290 POSTAL STN A TORONTO ON M5W 0E1
	HURLEY INTERNATIONAL, LLC		C/O 911920 P.O. BOX 4090 TORONTO ON M4W 0E9
	HUSH PUPPIES COMPANY		DIV. OF WOLVERINE WORLD. 5800 KIERAN MONTREAL QC H4S 2B5
	HYDRO ONE NETWORKS INC.		BOX 4102, STATION A TORONTO ON M5W 3L3
	ICEBREAKER MERINO CLOTHING INC.		502 - 21 WATER ST. VANCOUVER BC V6B 1A1
	IMP. LIL PAOLO INC.		383 DEMERS LAVAL QC H7L 3C3
	INDEKA IMPORTS		2120 BRISTOL CIRCLE OAKVILLE ON L6H 5R3
	INTS IT'S NOT THE SAME CDA LTD		4000-1 PLACE VILLE-MARIE MONTREAL QC H3B 4M4
	ION-RAY COMPANY LTD.		2 - 10 BRODIE DRIVE RICHMOND HILL ON L4B 3K8
	JACK VICTOR LIMITED		1250 SAINT ALEXANDRE ST. MONTREAL QC H3B 3H6
	JAK'S		2680-D, BOUL. WILFRED-HAMEL QUEBEC QC G1P 2J1
	JANOR IMPORTS INC.		500 - 416, BOUL. DE MAISONNEUVE O. MONTREAL QC H3A 1L2
	JAYMAT DESIGN WORX		247 BRIDGELAND AVE. TORONTO ON V6B 1A1
	JAYMORE, LANG INVESTMENTS, MAGSHAR AND 3528626 CANADA INC.		27 FIRST STREET EAST CORNWALL ON K6H 1K5
	JAYTEX OF CANADA LTD.		29 GURNEY CRES. TORONTO ON M6B 1S9
	JEANIOLOGIE		8603880 CANADA INC. 4951, BOUL COTE-VERTU ST-LAURENT QC H4S 1E1

## Liste d'envoi aux créanciers

Dans l'affaire de la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
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en la province de l'Ontario

Type de créancier	Nom	Attention	Adresse
Non-garanti	JIMLAR CORPORATION		350 5TH AVE., 9TH FLOOR NEW YORK NY 10118 USA
	JOGI'S IMPORT AND DESIGN, INC.		P O BOX 10088 1735 KIPLING AVE. ETOBICOKE ON M9R 4E2
	JONES APPAREL GR. CDA LP		388 APPLEWOOD CRESC. VAUGHAN ON L4K 4B4
	JOSEF SEIBEL		1A - 15050 - 54A AVE SURREY BC V3S 5X7
	JOSEPH RIBKOFF INC.		2375 DE L'AVIATION DORVAL QC H9P 2X6
	JUSTIN VLEMING		PO BOX 213 7 DUNCAN DRIVE MOONSTONE ON L0K 1N0
	KAREN DEARING		41 STANFIELD ST SYDNEY NS B1P 3X4
	KINGSTON TERMINAL PROPERTIES LTD.		105 PRINCESS STREET PO BOX 1534 KINGSTON ON K7L 5C7
	LAKELAND POWER DIST.LTD		5-45 CAIRNS CRES HUNTSVILLE ON P1H 2M2
	LAMPE BERGER		330 - 3100, BOUL LE CARREFOUR LAVAL QC H7T 2K7
	LANA LEE FASHIONS		301 - 9400, BOUL ST. LAURENT MONTREAL QC H2N 1P3
	LANDLORD DAMAGES (ESTIMATED)		VARIOUS --
	LANG INVESTMENTS		27 FIRST STREET E. CORNWALL ON K6H 1K5
	LASANIA		709 - 555 CHANBANEL W MONTREAL QC H2N 2H8
	LES CHEMISES I. MILLER SHIRTS INC.		150 MONTEE DE LIESSE VILLE ST- LAURENT QC H4T 1N6
	LES IMPORT. BOLIDE LTEE		309 - 555 CHABANEL O. MONTREAL QC H2N 2H8
	LES IMPORT. JEREMY D LTEE		200 - 9333, BOUL ST. LAURENT MONTREAL QC H2N 1P6
	LES IMPORTATIONS JEREMY D LTEE		200 - 9333 BOUL ST. LAURENT MONTREAL QC H2N 1P6
	LES MODES ASM FASHIONS INC.		400 - 9250 PARK AVE MONTREAL QC H2N 1Z2
	LEVI STRAUSS CO. CANADA LTD.		C/O T27525 PO BOX 4275 TORONTO ON M5W 5V8
	LEVY CDA FASHION CO.		200 - 225 CHABANEL ST., W. MONTREAL QC H2N 2C9
	LILY MOSS		1517 - 555, RUE CHABANEL O. MONTREAL QC H2N 2J2
	LINE RONDEAU		106 HUDSON CRESC. TIMMINS ON P4N 7R2
	LINEA DOMANI		1106 - 555 CHABANEL ST. W. MONTREAL QC H2N 2H8

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Type de créancier	Nom	Attention	Adresse
Non-garanti	LINWOOD FASHIONS INC.		155 BEAUBIEN W MONTREAL QC H2V 1C5
	LONDRY ALARMS		147 JOSEPH ST KINGSTON ON K7L 2H8
	LUXOTTICA CANADA INC.		947 VERBENA RD. MISSISSAUGA ON L5T 1T5
	MAGILL HAT MANUFACTURING INC.		503 - 9600 BOUL. ST-LAURENT MONTREAL QC H2N 1R2
	MAKOUJY SPORTSWEAR CDA LTD.	JACK MAKOUJY OR LU	32 EAST 57 STREET- 13 FLOOR NEW YORK NY 10022 USA
	MARGARET M.		805 - 225 CHABANEL ST. W. MONTREAL QC H2N 2C9
	MARITECT SOLUTIONS		225 CHARLOTTE STREET SYDNEY NS B1P 1C4
	MARK-VILLE DISPOSAL		50 TAYLOR BLVD. PORT PERRY ON L9L 1B2
	MARLO PACKAGING		6923 SPEEDVALE AVE., W. BRESLAU ON N0B 1M0
	MAVI JEANS		580 INDUSTRIAL AVE VANCOUVER BC V6A 2P3
	MCGREGOR INDUSTRIES		70 THE EAST MALL ETOBICOKE ON M8Z 5W2
	MCINTOSH TRADING		6 - 240 ENTREPRISE VARS ON K0A 3H0
	MCNEILL MAINTENANCE		RR # 5 117 CEDAR CREST PERTH ON K7H 3C7
	MCNIVEN RANCH SUPPLY LTD. (MRSL)		BOX 867 BROOKS AB T1R 1B7
	MERCANTILE TRADING CORP.		603 - 9500, RUE MEILLEUR MONTREAL QC H2N 2B7
	MERRELL FOOTWEAR		DIV. OF WOLVERINE WORLD. CDA ULC 733 CHEMIN JEAN-ADAM SAINT-SAUVEUR QC J0R 1R3
	MEXX CANADA INC.		905 HODGE ST VILLE ST-LAURENT QC H4N 2B3
	MICHAEL KORS CANADA		3424 SIMPSON ST. MONTREAL QC H3G 2J3
	MICHAEL PHILLIPS LTEE		TOUR NORD 501 - 433, RUE CHABANEL O. MONTREAL QC H2N 2J5
	MICHEL GERMAIN PARFUMS LTD.		303 - 3335 YONGE ST. TORONTO ON M4N 2M1
	MICROPLANE		GRACE MFG INC 614 SR 247 RUSSELVILLE AR 72812-0 USA
	MITCHELL ACCESSORIES LTD.		#29 - 1550 BAYLY ST PICKERING ON L1W 3W1
	MODEXTILL		5525, RUE PARE MONTREAL QC H4P 1P7
	MODINNO ENTERPRISES		206 - 4288 LOZELLS AVE BURNABY BC V5A 0C7

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Type de créancier	Nom	Attention	Adresse
Non-garanti	MR. SQUEEGEE WINDOW CLEANING		SUITE 304 13-3120 RUTHERFORD ROAD VAUGHN ON L4K 0B2
	MULTI TACT		3360 SARTELON ST-LAURENT QC H4R 1E3
	MUSKOKA SPRINGS INC.		(BROWN'S BEVERAGES) 220-1 BAY ST. GRAVENHURST ON P1P 1H1
	MUSKOKA WATER & SEWER		C/O DIS. MUN. OF MUSKOKA 70 PINE ST BRACEBRIDGE ON P1L 1N3
	MWG APPAREL CORP.		1147 NOTRE DAME AVE. WINNIPEG MB R3E 3G1
	NATSUN AMERICA CO., LTD.		UNIT B 4070 E. GREYSTONE DR., ONTARIO CA 91761
	NEOPOST DPOC		ACCOUNT# 205722 150 STEELCASE ROAD WEST MARKHAM ON L3R 3J9
	NEW BALANCE CANADA INC.		AMY CERULLI 20 GUEST STREET BOSTON MA 02135 USA
	NEW BALANCE CDA INC.		C/O TH0068 P O BOX 4283 TORONTO ON M5W 5W6
	NEWFOUNDLAND POWER INC.		PO BOX 8910 ST-JOHN NL A1B 3P6
	NICOLE MILLER		525 SEVENTH AVE. NEW YORK NY 10018
	NIKE SHOES CANADA LTD.		P.O. BOX 2692, POSTAL STATION A TORONTO ON M5W 2N7
	NINGBO MONDILAND FASHIONS CO., LTD		105-107, XIWU SOUTH RD. INDUSTRY ZONE FENGHUA, NINGBO - CHINA
	NIXON AGENCIES ALBERTA		251 CEDARPARK DR. SW CALGARY AB T2W 2J5
	NORTH AMERICAN		27 KELFIELD ST TORONTO ON M9W 5A1
	NORTHERN ONTARIO WIRES		ACC # 301570-00 BOX 640 COCHRANE ON P0L 1C0
	NORTHERN TELEPHONE LIMITED		P O BOX 4000 NEW LISKEARD ON P0J 1P0
	NOVA SCOTIA POWER INC.		P O BOX 848 HALIFAX NS B3J 2V7
	NSI RETAIL		14 - 1675 SISIMET RD MISSISSAUGA ON L4W 4K8
	OAKLEY CANADA		2660 DIAB VILLE ST-LAURENT QC H4S 1E8
	ORKIN CANADA		5840 FALBOURNE ST MISSISSAUGA ON L5R 4B5
	ORLY CUISINE		6665 JEANNE MANCE MONTREAL QC H2V 4L1

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Type de créancier	Nom	Attention	Adresse
Non-garanti	OTTAWA CITIZEN		C/O POSTMEDIA PAYM. CTRE 1450 DON MILLS ROAD TORONTO ON M3B 2X7
	OTTAWA HYDRO		PO BOX 8700 3025 ALBION RD. NORTH OTTAWA ON K1G 3S4
	PAN GROUP PROPERTIES		185 QUEEN STREET PORT PERRY ON L9L 1B8
	PAPILLON INT'L INC.		5595 PAPINEAU MONTREAL QC H2H 1W3
	PARAGON CLOTHING LTD.		220 - 9600, BOUL. ST. LAURENT MONTREAL QC H2N 1R2
	PARKHURST		20 RESEARCH RD., TORONTO ON M4G 2G6
	PAZAZZ		5584 COTE DE LIESSE MONTREAL QC H4P 1A9
	PB ARISTO INC.		C - 4070 E. GREYSTONE DR. ONTARIO VA 91761 USA
	PEERLESS CLOTHING INC		8888, BOUL. PIE IX MONTREAL QC H1Z 4J5
	PEOPLE FOR PEACE		128 DESLAURIERS SAINT-LAURENT QC H4N 1V8
	PIERCE'S MECHANICAL		121 - 70-C MOUNTJOY ST.N. TIMMINS ON P4N 4V7
	PLATINUM FASHIONS 2000 INC.		300 - 8920, BOUL PIE IX MONTREAL QC H1Z 4H9
	POINT ZERO GIRLS CLUB		1650 CHABANEL WEST MONTREAL QC H4N 3M8
	PONY RIDE		405 - 225 CHABANEL W MONTREAL QC H2N 2C9
	PORT PERRY HOME HARD.		175 QUEEN ST. PORT PERRY ON L9L 1B8
	PORT-STYLE ENTERP INC.		2 - 1405 DENISON ST MARKHAM ON L3R 5V2
	PRODUCT SPECIALTIES INC		6 - 10 CARLOW COURT WHITBY ON L1N 9T7
	PUMA CANADA (A.T.A.INC.)		2315 COHEN ST. VILLE ST-LAURENT QC H4R 2N7
	PUROLATOR FREIGHT		ATT: CATHY PILEGGE ACCOUNTS RECEIVABLE REXDALE ON M9W 4W7
	PYA IMPORTER LTD.		15 APEX RD. NORTH YORK ON M6A 2V6
	QUIKSILVER CDA CORP.		120 - 890 HARBOURSIDE DR. NORTH VANCOUVER BC V7P 3T7
	RAILTOWN APPAREL GR LTD.		730 ALEXANDER ST. VANCOUVER BC V6A 1E3
	RALPH LAUREN CDA LP		801 - 2 QUEEN ST. E. TORONTO ON M5C 3G7
	RAYMARK XPERT BUS. SYST.		5460, COTE DE LIESSE ROYALMOUNT QC H4P 1A5

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Type de créancier	Nom	Attention	Adresse
Non-garanti	RAYMOND SHANKS		33 D'ARCY ST. PERTH ON K7H 2V3
	RD INTERNATIONAL		200 - 5275 FERRIER MONTREAL QC H4P 1L7
	REBEL JEANS CO. LTD.		801 - 1625 CHABANEL ST W. MONTREAL QC H4N 2S7
	REEF		VF OUTDOOR (CANADA) INC T6106 TORONTO ON M4Y 2Z2
	RELAXUS PRODUCTS LTD.		1590 POWELL ST. VANCOUVER BC V5L 1H3
	RELIANCE HOME COMFORT		PAYMENT PROC.CENTRE BOX 99 STN COMMERCE CRT TORONTO ON M5L 1L6
	RENTOKIL PEST CONTROL CANADA LTD.		11 - 30 ROYAL CREST CRT MARKHAM ON L3R 9W8
	RIEKER SHOE CDA LTD.		UNIT 3-4 190 MILLWAY AVE CONCORD ON L4K 3W4
	RIOTRIN PROPERTIES (BARRHAVEN) INC.		C/O TRINITY DEVELOPMENT CORP INC 610 - 150 ISABELLA STREET OTTAWA ON K1S 1V7
	RITWAY WINDOW CLEANERS LTD		32 SUNNYCREST DR OTTAWA ON K2E 5Y2
	RODD & GUNN NEW ZEALAND LTD		LEVEL 1 326 NEW N. RD AUCKLAND, 1020, NEW ZEALAND -
	S. COHEN INC.		153 GRAVELINE MONTREAL QC H4T 1R4
	S. OLIVER CANADA		500 - 416, BOUL DE MAISONNEUVE O MONTREAL QC H3A 1L2
	SAINT JAMES USA CORP.		16TH FLOOR 247 W 35TH ST NEW YORK NY 10001 USA
	SAINT JOHN ENERGY		P.O. BOX 850 SAINT JOHN NB E2L 4C7
	SANDSTYLE CDA GRP INC.		900 - 433 CHABANEL O MONTREAL QC H2N 2J8
	SANI-SOL INC		149 IBER RD OTTAWA ON K2S 1E7
	SAVRON CLOTHES LTD		201 - 160, RUE SAINT VIATEUR E. MONTREAL QC H2T 1A8
	SAXX UNDERWEAR CO., LTD.		68 WEST 5TH AVE. VANCOUVER BC V5Y 1H6
	SBO DISTRIBUTORS LTD.		2195 SHAFTON PLACE WEST VANCOUVER BC V7V 3B2
	SCANIA INT'L INC.		505 - 225 RUE CHABANEL ST. W MONTREAL QC H2N 2C9
	SCHWARTZ IMPORT & DESIGN CO., LTD.		P O. BOX 38155 DARTMOUTH NS B3B 1X2
	SE CE APPAREL CO. LTD.		6445 COTE-DE-LIESSE VILLE ST. LAURENT QC H4T 1E5



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Type de créancier	Nom	Attention	Adresse
Non-garanti	SEAWAY NEWS		100 - 1885, RUE SAINT-LOUIS GATINEAU QC J8T 6G4
	SECOND CLOTHING		115 - 1625 CHABANEL W MONTREAL QC H4N 2S7
	SERUM INT'L INC.		4400 AUTOROUTE CHOMEDEY LAVAL QC H7R 6E9
	SHAW'S OF PERTH		16 GORE STREET WEST PERTH ON K7H 2L6
	SHERSON GROUP		100 - 1446 DON MILLS RD TORONTO ON M3B 3N6
	SHOWTIME APPAREL.CA		425C - 4TH ST., WEST CORNWALL ON K6J 2S7
	SIGA INTERNATIONAL		81 ST. REGIS CRESCENT S., TORONTO ON M3J 1Y6
	SIGNATURE CENTRE LTD.		C/O TAGGART REALTY MANAGEMENT 708 - 225 METCALFE STREET OTTAWA ON K2P 1P9
	SILVER FOREST OF VERMONT INC.		40 INDUSTRIAL DR. BELLOWS FALLS VT 04101 USA
	SKECHERS CANADA INC.		C/O TH1024 P.O. BOX 4283 POSTAL STN A TORONTO ON M5W 5W6
	SKY REACH PROPERTY SERVICES		51 - 10 AKERLEY BLVD. DARTMOUTH NS B3B 1J4
	SPANNER LIMITED		334A MANITOU DR. KITCHENER ON N2C 1L3
	SPERRY TOP SIDER		DIV. OF WOLVERINE WORLD. CDA ULC POSTAL STATION A TORONTO ON M5W 1C1
	SPORTABLES FINE CLOTHING		2 - 75 SHIELDS COURT MARKHAM ON L3R 9T4
	SPORTS ART COLLECTION		UNIT 1A - 2 35 EAST BEAVER CREEK RD. RICHMOND HILL ON L4B 1B3
	STANFIELD'S LIMITED		P.O. BOX 190 TRURO NS B2N 5C2
	STAPLES		DESIJARDINS CARD SERV. CP SUCC CENTRE VILLE MONTREAL QC H3C 3V2
	STEVE MADDEN CANADA		2328 RUE COHEN ST ST LAURENT QC H4R 2N8
	STUDIO MODE		400 - 416, BOUL. DE MAISONNEUVE O MONTREAL QC H3A 1L2
	SUN LIFE ASSUR. CO OF CANADA		2304-150 KING ST W TORONTO ON M5H 1J9
	SUPREME 75 INC.		400 - 433 CHABANEL O MONTREAL QC H2N 2J4
	SUZANNE AZOULAY INC.		1203 - 555 CHABANEL MONTREAL QC H2N 2H8

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Non-garanti	SUZANNE ROUSSEL		2 - 9 MONTCALM KAPUSKASING ON P5N 2N9
	SWISSMAR IMPORTS		6 -35 E. BEAVER CREEK RD RICHMOND HILL ON L4B 1B3
	T LIPSON & SONS LTD		190 NORSEMAN ST TORONTO ON M8Z 2R4
	TANGO MANGO		7761198 CANADA INC. 109 - 3900 PLACE DE JAVA BROSSARD QC J4Y 0C4
	TAPIS WAVES CARPETS INC.		4625 DU PARC MONTREAL QC H2V 4E4
	TEBBY AIR CONDITIONING		3 N., BLDG. B. 496 MUSKOKA RD. HUNTSVILLE ON P1H 1T4
	TFORCE INTEGR. SOLUTION		96 DISCO RD TORONTO ON M9W 0A3
	THE ENDORPHIN GRP INC.		200 - 2045 FRANCIS ST-HUBERT QC J4T 0A6
	THE JOHN FORSYTH SHIRT CO.LTD		6789 AIRPORT RD MISSISSAUGA ON L4V 1N2
	THE METROPOLITAN TEA CO. LTD		41A BUTTERICK RD. TORONTO ON M8W 4W4
	THE NORTH FACE-CANADA		POSTAL STATION F T6106, PO BOX 6100 TORONTO ON M4Y 2Z2
	THEORY		155 BEAUBIEN ST., W. MONTREAL QC H2V 1C5
	THROAT THREADS APPAREL INC.		1134 PLAINS RD E BURLINGTON ON L7S 1W6
	TILLEY ENDURABLES INC.		60 GERVAIS DRIVE TORONTO ON M3C 1Z3
	TIMBERLAND CANADA CO.		C/O 911610 P O BOX 4090 STN A TORONTO ON M5W 0E9
	TIME BOMB TRADING		8067 NORTH FRASER WAY BURNABY BC V5J 5M8
	TIMMINSTODAY.COM		260 THIRD AVENUE TIMMINS ON P4N1E3
	TIN SHACK LTD.		31 STEWART RD. COLLINGWOOD ON L9Y 4M7
	TOMLINSON ENVIRONM SERV. LTD.		970 MOODIE DR. OTTAWA ON K2R 1H3
	TOMMY BAHAMA CANADA		388 - 428 WESTLAKE AVE.N. SEATTLE WA 98109 USA
	TOMMY BAHAMA CANADA		29 GURNEY CRESCENT TORONTO ON M6B 1S9
	TOMMY BAHAMA CANADA		ACCORD FINANCIAL 1803 - 77 BLOOR ST W TORONTO ON M6S 1M2
	TOWN OF PERTH		80 GORE STREET EAST PERTH ON K7H 1H9

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Type de créancier	Nom	Attention	Adresse
Non-garanti	TRANS UNION OF CDA INC.		COMMERCE CRT POST. STAT. PO BOX 3227 TORONTO ON M5L 1K1
	TREND MARKETING		1379823 ONTARIO LTD. 1500 LODESTAR ROAD TORONTO ON M3J 3C1
	TRIBAL SPORTSWEAR INC.		300 - 7445, CH. COTE -DE-LIESSE ST LAURENT QC H4T 1G2
	TRILUXE FASHION DIST. INC.		120 - 63 WINGOLD AVE. TORONTO ON M6B 1P8
	TRINITY DEVELOPMENT GROUP INC.		RE RIOTRIN PROPERTIES (BARRHAVEN) INC. 610-150 ISABELLA ST. Ottawa ON K1S 1V7
	TRIPLE 5		805 - 555, RUE CHABANEL O MONTREAL QC H2N 2H8
	TT BLUES CANADA INC.,		140 FINCHAM AVE. MARKHAM ON L3P 4A9
	UNDER ARMOUR CANADA ULC		1 - 215 SHIELDS COURT MARKHAM ON L3R 8V2
	UNION GAS LTD		50 KEIL DR. N. CHATHAM ON N7L 3V9
	UPPER CANADA SOAP & CANDLE		1510 CATERPILLAR RD MISSISSAUGA ON L4X 2W9
	UTILITIES KINGSTON		P.O. BOX 790 KINGSTON ON K7L 4X7
	V. FRAAS MFG. INC.		44 SAMOR RD TORONTO ON M6A 1J6
	VANS		VF OUTDOOR (CDA) INC. T6106 P. O. BOX 6100 TORONTO ON M4Y 2Z2
	VENETO		256, RUE DE MINICA VILLE SAINT LAURENT QC H4S 1E5
	VERIDIAN		55 TAUNTON RD E. AJAX ON L1T 3V3
	VISA		BOX 4016, STATION A TORONTO ON M5W 2E6
	WATERLOO NORTH HYDRO INC.		P.O. BOX 640 300 NORTHFIELD DR., E. WATERLOO ON N2J 4A3
	WESTERN GLOVE WORKS		P.O. BOX 8919, STATION A TORONTO ON M5W 2C5
	WEYCO GROUP INC.		100 - 8205, BOUL MTL-TORONTO MONTREAL -WEST QC H4X 1N1
	WM. PRAGER LTD		391 ADELAIDE ST.W. TORONTO ON M5V 1S6
	WOOD WYANT INC.		27 FIELDING AVE DARTMOUTH NS B3B 1C9
	WOOLRICH		1880 32ND AVE LACHINE QC H8T 3J7
	WRANGLER/LEE #T6063		P.O. BOX 6100, STATION F TORONTO ON M4Y 2Z2

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Non-garanti	WYATT IMAGE SOL.INC		BOX 1064 133 THIRD AVE TIMMINS ON P4N 7J2
	ZWILLIG J.A. HENCKELS		435 COCHRANE DRIVE MARKHAM ON L3R 9R5

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***Liste de poste des envois supplémentaires***

**Dans l'affaire de la proposition de  
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**CANADA REVENUE AGENCY  
1050 NOTRE DAME AVENUE  
SUDBURY, ON P3A 5C1**

**CANADA REVENUE AGENCY  
47 DORCHESTER STREET  
POST OFFICE BOX 1300  
SYDNEY NS B1P 6K3**

**CANADA REVENUE AGENCY  
290 EMPIRE AVENUE  
ST. JOHN'S NL A1B 3Z1**

**MINISTER OF FINANCE (ONTARIO)  
33 KING STREET  
PO BOX 620  
OSHAWA, ON L1H 8E9**

**MINISTER OF REVENUE  
COLLECTION DEPARTMENT  
33 KING STREET WEST, 6<sup>TH</sup> FLOOR  
OSHAWA, ON K1H 8H5**

**MINISTRY OF LABOUR  
EMPLOYMENT STANDARDS BRANCH  
400 UNIVERSITY AVENUE  
TORONTO, ON M7A 1T7**

**WORKPLACE SAFETY & INSURANCE BOARD  
200 FRONT STREET WEST  
TORONTO, ON M5V 3J1**

**CANADA REVENUE AGENCY  
47, RUE DORCHESTER  
CASE POSTALE 1300  
SYDNEY NS B1P 6K3**

**Liste d'envois supplémentaires aux créanciers - Employés**  
 Dans l'affaire de la proposition de  
 K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited ("Dossiers fusionnés")  
 de la ville de Cornwall  
 en la province de l'Ontario

EE Last Name	EE First Name	EE Street	EE City	EE Province	EE Postal Code
Girling	Burton	20243 HIGHWAY #2 BOX 41	LANCASTER	ON	K0C1N0
Restinetti	Filena	1778 Alguire St	Cornwall	ON	K6J3N4
Aubin	Angele	1400 First Street EAST	Cornwall	ON	K6H1P4
McDonald	Jane	203 Park St	Sydney	NS	B1P4W7
Loveless	Bert	22 Hughes Crescent,	Perth,	ON	K7H3G3
Chalmers	Kathleen	P.o. Box 20094	Perth	ON	K7H3M6
Snyder	David	287 Ellesmeer Ave.,	Kingston	ON	K7P3C6
Nelles	Darren	321 Grandtrunk Ave E	Kingston	ON	K7M9E2
Bernard	Laurie	61 Southview Cres	Nepean	ON	K2E5R4
Bryan	Nigel	603 Westview Ave	Ottawa	ON	K1Z6E2
Newby	Wendy	397 Berkley Ave.,	Ottawa	ON	K2A2G9
Desrochers	Gerard	512 Melrose Blvd	Timmins	ON	P4N5H5
Pandolfi	Margaret	759 Pleasant Park Dr.,	Ottawa,	ON	K1G1Y5
Pecjak	Brenda	Box 2392 Delnite Rd	Timmins	ON	P4N7C2
Robert	Lori	537 Fay Cres.	Timmins	ON	P4N7K8
Schaffer	Brenda	538 Spooner	Timmins	ON	P4N4R5
Nicholson	Allison	1620 Corkery Rd	Carp	ON	K0A1L0
Piche	Marty	12 Heritage Cresc.	Huntsville,	ON	P1H1S9
VonSchoenberg	Brenda	2266 Mckendry Road	Glenburnie	ON	K0H1S0
Keough	Mary	40 Braemar Dr	Westmount	NS	B1R1V9
Mackeigan	Joyce	186 Cabot Street	Sydney	NS	B1P4E3
Campbell	Theresa	1389 Grand Lake Rd	Sydney	NS	B1M1A1
Goulding	Jacqueline	1856 Belvedere Cres	Cornwall	ON	K6H7C7
Hinchliffe-Massia	Julie	102 Fortlier Street	Cornwall	ON	K6J5L8
Allaire	Charlene	Box 122	Martintown	ON	K0C1S0
Burtch	Diane	336-B Cedar St. S.,	Timmins	ON	P4N2H5
Grace	Shannon	5370 Union Highway	River Ryan	NS	B1H1B2
Jeffrey	Kathryn	929 Queen's Blvd.	Kitchener,	ON	N2M1B1
Maw	Janice	102 Bellevue Ave.	Kitchener	ON	N2B1G5
Dignam	Catherine	1 Thorncliffe Street	Kitchener	ON	N2N1Z3
MacLeod	Helena	556 Front Lake Road	Sydney	NS	B1M1B3
Hills	Marie-Claire	339 Cherry St.,	Timmins,	ON	P4N6W8
Miller	Anne	240 Stanley Street	New Waterford	NS	B1H4N1
Lafreniere	Marlene	59 Sable Run Dr.,	Stittsville,	ON	K2S1W8
Drummie	Mary	68 Robson Ct.,	Kanata,	ON	K2K2W1
Rouatt	Helen	P. O. Box 454	North Gower,	ON	K0A2T0
Meehan	Brenda	173 Elm St., South	Timmins,	ON	P4N1W7
Helps	Anne	1860 Concession 5B R.R.6	Perth	ON	K7H3C8
Shaw	Nicole	A3- 20 Dairy Lane	Huntsville,	ON	P1H2L1
McNally-Adams	Judy	Unit 112-120 Southgate Dr.	Bedford	NS	B4A0B1
Knight	Lisa	3433 Dutch Village Rd.,	Halifax	NS	B3N2S7
Schertzer	Jane	236 Rolling Acres Crt.,	Kitchener,	ON	N2A3W5
Archambault	Geraldine	2656 River Rd.,	Manotick,	ON	K4M1B4
Smith	Sandra	Box 5358	Huntsville	ON	P1H2K7
Wagg	Jean	127 Main St West	Huntsville,	ON	P1H1W5
Giulietti	Beverly-Ann	39-28th St. S. #25	Wasaga Beach,	ON	L9Z2E4
Smith	Sara	#308-42 Manomlnee St	Huntsville,	ON	P1H1J5
Meteer	Penelope	810 Scugog Line 4	Port Perry	ON	L9L1B5
Quinn	Darina	Apt 209 - 459 Bigelow St.,	Port Perry,	ON	L9L1N4
Olivero	Joanne	29 Ianson Dr.,	Greenbank,	ON	LOC1B0
Chiusolo	Lorraine	90 Jack Rabbit Run,	Caesarea,	ON	LOB1E0
Rennie	Anne	11 Crescent Court,	Lindsay,	ON	K9V3Y8
Herron	Holly	190 Southcrest Drive,	Seagrave,	ON	LOC1G0
Brownell	Tonlmarie	20 A Water St.,	Port Perry,	ON	L9L1J1
Tout	Faye	19 Pleasantview Ave.,	Caesarea,	ON	LOB1E0
Farrell	Bernice	5 Drennan St.,	Kingston,	ON	K7K2R7
Filonienko	Krystyna	34 Mountshannon Dr.,	Nepean,	ON	K2J4B8
Extence	Lori	110 Kelso Private	Nepean,	ON	K2J0M1
Retfalvi	Lisa	9 Stradwick Ave.,	Ottawa,	ON	K2J2X3
Heffernan	Katherine	114 Lakewood Lane	Perth,	ON	K7H3C6
Tolliver	George	1 Hillcrest Dr.,	Dartmouth,	NS	B2X2N6
Snow	Judith	# 409 - 40 Regency Park,	Halifax	NS	B3S1L4
Ratte	Nicole	11413 County Rd #7	North Augusta,	ON	K0G1R0
Jardine	Connie	13 North Harrow Dr.,	Nepean,	ON	K2J4V7
Allen	Michelle	396 4th St., West	Collingwood,	ON	L9V1S7
Allen-Marsolais	William	33 Bryden Ave.,	Cornwall,	ON	K6H5M4
MacDonald	Deborah	32 Raftus Square,	Ottawa,	ON	K2J1J3
Coleman	Kelsey	330 McLean Ave.,	Cornwall,	ON	K6J4L2

Fagan	Margaret	21 Palomino Dr.,	Kanata,	ON	K2M1M3
Pyke	Tammy	17 Farren Drive P.O. Box 821	ingleside	ON	K0C1M0
Ridley	Deborah	1242 Donald B. Munro Dr.,	Carp,	ON	K0A1L0
Koumelko	Oxana	4 C Weslock Way,	Kanata,	ON	K2K2K1
Calder	Marlene	#409 - 19 Plateau Cresc.,	Halifax,	NS	B3M3K9
Kelly	Deborah	30 Red Pine Cresc.,	Wasaga Beach,	ON	L9Z3B2
Herdman	Lise	# 809 - 2710 Saratoga Place	Gloucester,	ON	K1T1Z2
Toutain	Ginette	236 Windhurst Dr.,	Nepean,	ON	K2G6H9
Watson	Amy	6849 Sunset Blvd.,	Ottawa,	ON	K4P1M6
Lawrence	Dawn	30 Capri Island Close,	West Porters La	NS	B3E1L6
Thompson	Megan	8 Stewart St.,	Perth,	ON	K7H2M3
MacInnis	Rosalie	69 Havelock Crescent,	Dartmouth,	NS	B2W4T7
Hood	Kelly	81 Sherbrooke St., East,	Perth,	ON	K7H1A3
Wilson	Bernice	311 Buckingham Drive,	Stillwater Lake	NS	B3Z1G8
Fedora	Allen	176 Rockcliffe Cresc.,	Sydney,	NS	B1P4A3
Hunt	Charlotte	4144 Gabarus Highway	Marion Bridge	NS	B1K1B2
Hunt	Janet	5421 Carp Rd.,	Kinburn,	ON	K0A2H0
Eaton-Osgoode	Paula	R. R. # 3,	North Gower,	ON	K0A2T0
Maimone	Theresa	111 Huntley Manor Dr.,	Ottawa,	ON	K0A1L0
McCarney	Margaret	1334 Fox Valley Rd.,	Greely,	ON	K4P1P9
Hendrie	Sharon	52 Havelock Crescent,	Dartmouth,	NS	B2W4T8
Hill	Cathy	85 Cockburn Street,	Perth,	ON	K7H2B7
Briggs	Frank	220 Mowat Ave.,	Kingston,	ON	K1M1K8
Zuro	Michael	202 Des Bois Promenade,	Russell,	ON	K4R1C4
Major	Logan	97 Della	Timmins,	ON	P4P1A2
Ballantyne	Gail	41 O'Reilly Lane,	Little Britain,	ON	K0M2C0
VanEsterik	Terrie	359 McDonald St.,	Port Perry,	ON	L9L1L6
Elchamaa	Lena	95 Newport Cr.,	Ottawa,	ON	K1T3M3
Jones-Mitchell	Lori	210 Forsyth Dr.,	Waterloo,	ON	N2L1A2
Skinner	Paula	19 Northmanor Cr.,	Kitchener,	ON	N2N3C2
Melbourne	Wanda	P.O. Box 602	Ingleside	ON	K0C1M0
Lehman-Wasylycia	Margaret	2721 Kressler Rd.,	Heidelberg,	ON	N0B2M1
Ferguson	Elizabeth	9707 St. Peters Fourchu Road	Fourchu	NS	B2J1A4
Asquith-Legault	Karen	307 Somerville Dr. RR#4	Perth	ON	K7H3C6
Lagden	Stephanie	105 Jarvis St.,	Cornwall,	ON	K6H5J1
Villemaire	Scott	116 Balmoral Ave.,	Cornwall,	ON	K6H3G4
Lloyd	Tiffany	6 N. Dufferin St.,	Huntsville,	ON	P1H1X3
McLaughlin	Elizabeth	1639 Hwy 592, Site Box 3	Emsdale,	ON	P0A1J0
Koochekinia	Sara	Unit 101, 51 River Lane,	Bedford,	NS	B4A3Y8
Slack	Joanna	564 O'Conner St.,	Ottawa,	ON	K1S3P9
Richards	Catherine	509 Dewey Rd.,	Yarker,	ON	K0K3N0
Yuille	Michaela	73 Rideau St.,	Kingston,	ON	K7K2Z8
Sinclair	Esme	734 Holgate Cres.,	Kingston,	ON	K7M5A6
Johnston	Kelly	30 Ahmadi Cres.,	Bedford,	NS	B4A4E5
Butler	Jenica	286 Lakeshore Rd.,	Timmins,	ON	P4N7A2
Mason	Victoria	724 So-Ho-Mish Road	Katrine	ON	P0A1L0
Bennett	Emma	34 Southdale Drive	Huntsville	ON	P1H1P7
Lew	Julia	67 Earl St.,	Kingston,	ON	K7L2G5
McCurtain	Deborah	63 55th St. South,	Wasaga Beach,	ON	L9Z1X1
Humber	Carole	642 Emille St.,	Timmins,	ON	P4N7T8
Hodge	Jamilyn	30 Dickson Rd.,	Collingwood,	ON	L9Y2X3
Reason	Nicole	103 Manning Ave.,	Collingwood,	ON	L9Y3L1
O'Halloran	Julie	24 Wilson St. West	Perth	ON	K6H2M9
Larose	Jennifer	270 Preston Street South	Timmins	ON	P4N3N8
Crane	Claire	148 Maple Street	Collingwood,	ON	L9Y2P8



CANADA  
Province de l'Ontario  
District de l'Ontario  
No division : 12-Ottawa  
No cour : 33-1884683  
No dossier : 33-1884683

COUR SUPÉRIEURE DE JUSTICE  
DE L'ONTARIO  
En matière de faillite et d'insolvabilité

**Avis de la proposition 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 de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario**

Avis est donné que K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés ») de la ville de Cornwall, en la province de l'Ontario, a déposé une proposition entre nos mains, en vertu de la Loi sur la faillite et l'insolvabilité.

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

Une assemblée générale des créanciers sera tenue au Ramada Cornwall, 805, avenue Brookdale, Cornwall ON K6J 4P3, le 21 novembre 2014 à 10 h 30.

Les créanciers ou toute catégorie de créanciers ayant droit de voter à l'assemblée peuvent, au moyen d'une résolution, accepter la proposition, telle que formulée ou telle que modifiée à l'assemblée. Si la proposition 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 est acceptée à l'assemblée générale des créanciers qui sera tenue le 21 novembre 2014 à 10 h 30, une demande sera faite au tribunal, Cour supérieure de justice de l'Ontario - Ottawa, 161, rue Elgin, Ottawa ON K2P 1K2, le 8 décembre 2014, à 10 h 15, en vue de faire approuver la proposition de K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »).

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 3 novembre 2014, à Montréal en la province de Québec.

Richter Groupe Conseil Inc.  
Syndic agissant *in re* la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)

*Stéphane De Broux pour:*

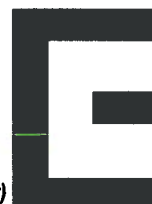
Stéphane De Broux, CPA, CA, CIRP

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](http://www.richter.ca)

Montréal, Toronto

(English - over)



# RICHTER

CANADA  
Province of Ontario  
District of Ontario  
Division No. 12-Ottawa  
Court No. 33-1884683  
Estate No. 33-1884683

ONTARIO SUPERIOR COURT  
OF JUSTICE  
In Bankruptcy and Insolvency

**Notice of 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 Proposal of  
K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")  
Of the City of Cornwall  
In the Province of Ontario**

Take notice that K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files") of the City of Cornwall in the Province of Ontario has lodged with us a proposal under the *Bankruptcy and Insolvency Act*.

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

A general meeting of the creditors will be held at the Ramada Cornwall, 805 Brookdale Avenue, Cornwall ON K6J 4P3, on November 21, 2014 at 10:30 A.M.

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

Take notice that, if the proposal is accepted by the creditors at a meeting held on November 21, 2014 at 10:30 A.M., an application will be made to the Ontario Superior Court of Justice – Ottawa, 161 Elgin Street, Ottawa ON K2P 1K2, on December 8, 2014 at 10:15 A.M. to approve the proposal of K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files").

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 Montréal in the Province of Québec, November 3, 2014.

Richter Advisory Group Inc.  
Trustee acting *in re* the proposal of  
K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")

*Stéphane De Broux, CPA, CA, CIRP pour:*

Stéphane De Broux, CPA, CA, CIRP

T. 514.934.3400  
F. 514.934.8603  
claims@richter.ca

Richter Advisory Group Inc.  
1981 McGill College  
Montréal, QC H3A 0G6  
[www.richter.ca](http://www.richter.ca)

Montréal, Toronto

(français – recto)



District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

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  
 K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")  
 Of the City of Cornwall  
 In the Province of Ontario

To the debtor:

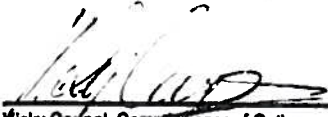
You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the filing of your proposal (or notice of intention, if applicable), on the 31st day of October 2014. When completed, this form and the applicable attachments 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" .....	7,141,333.42
Balance of secured claims as per list "B" .....	0.00
Total unsecured creditors .....	7,141,333.42
2. Secured creditors as per list "B" .....	1,730,000.00
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 .....	8,871,333.42
Surplus .....	NIL

ASSETS (as stated and estimated by the officer)	
1. Inventory .....	3,306,000.00
2. Trade fixtures, etc. ....	15,000.00
3. Accounts receivable and other receivables, as per list "E"	
Good .....	100,000.00
Doubtful .....	37,000.00
Bad .....	0.00
Estimated to produce .....	70,000.00
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 .....	5,000.00
11. RRSPPs, 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 .....	140.00
Amount paid on capital .....	140.00
Balance subscribed and unpaid .....	0.00
Estimated to produce .....	0.00
Total assets .....	3,396,000.00
Deficiency .....	5,475,333.42

I, Glenn Langburt, 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 my affairs on the 31st day of October 2014 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)  
 before me at the City of Montréal in the Province of Quebec, on this 31st day of October 2014.

  
 Vicky Coupal, Commissioner of Oaths  
 For the Province of Quebec  
 Expires September 14, 2015

  
 Glenn Langburt



District de: Ontario  
 No division: 12 - Ottawa  
 No cour: 33-1884683  
 No dossier: 33-1884683

original  modifié

TRADUCTION

**\_ 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  
 K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
 de la ville de Cornwall  
 en la province de l'Ontario

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 31 octobre 2014. 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 .....	7,141,333.42	1. Inventaire .....	3,306,000.00
Équilibre de réclamations garantis: voir liste "B" .....	0.00	2. Aménagements .....	15,000.00
Créanciers non garantis total. ....	7,141,333.42	3. Comptes à recevoir et autres créances: voir liste E	
2. Créanciers garantis: voir liste B .....	1,730,000.00	Bonnes .....	100,000.00
3. Créanciers privilégiés: voir liste C .....	0.00	Douteuses .....	37,000.00
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 .....	8,871,333.42	Estimation des créances qui peuvent être réalisées	70,000.00
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 .....	5,000.00
		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 .....	140.00
		Montant du capital payé .....	140.00
		Solde souscrit et impayé .....	0.00
		Estimation du solde qui peut être réalisé .....	0.00
		Total de l'actif .....	3,396,000.00
		Déficit .....	5,475,333.42

Je, Glenn Langburt, 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 31 octobre 2014, 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 31 octobre 2014, à Montréal en la province de Québec.

\_\_\_\_\_  
 Vicky Coupal, Commissaire à l'Assermentation  
 pour la province de Québec  
 Expire le 18 sep 2016

(Signed)  
 \_\_\_\_\_  
 Glenn Langburt

District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 - Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	2023011 ONTARIO LTD-SUNNYSIDE MALL	ATT: MANAGER, LEASE ADMIN A100 - 500 REXDALE BLVD TORONTO ON M9W 6K5	0.00	0.00	0.00
2	2023011 ONTARIO LTD-SUNNYSIDE MALL	ADMINISTRATION OFFICE 1595 BEDFORD HIGHWAY Bedford ON B4A 3Y4	0.00	0.00	0.00
3	4264134 CANADA INC.	225 A DE LIEGE OUEST MONTREAL QC H2P 1H4	22,084.01	0.00	22,084.01
4	6834505 CANADA INC/JP DOUMAK TEXT.	855 MCCAFFREY VILLE SAINT LAURENT QC H4T 1N3	0.00	0.00	0.00
5	753704 ONTARIO LTD.	GLEN DAY 532 SIXTH ST COLLINGWOOD ON L9Y 3Y9	101.90	0.00	101.90
6	7761198 CANADA INC	3900 PLACE DE JAVA, SUITE 109 BROSSARD QC J4Y 0C4	0.00	0.00	0.00
7	A S SEWING MACHINE	OR TOUCH OF STYLE EMBR. 155 KNOXDALE RD. OTTAWA ON K2G 1B1	139.44	0.00	139.44
8	ACES WASTE MANAG.	MUSKOKA LTD. 1244 ROSEWARNE DRIVE BRACEBRIDGE ON P1L 0A1	459.45	0.00	459.45
9	ADIDAS CANADA LTD.	8100 HIGHWAY 27 WOODBIDGE ON L4H 3N2	3,546.17	0.00	3,546.17
10	ADORABLE JUNIOR GARMENT	5290 THIMENS BLVD. VILLE ST-LAURENT QC H4R 2B2	13,374.76	0.00	13,374.76
11	ADT SECURITY SERV.CDA	615-18TH STREET S.E. CALGARY AB T2E 6J5	113.00	0.00	113.00
12	AINSWORTH COMPANIES	264 HERRING COVE ROAD HALIFAX NS B3P 1M1	176.81	0.00	176.81
13	ALFRED ANGELO INC.	4-205 CHAMPAGNE DR. TORONTO ON M3J 2C6	26,577.99	0.00	26,577.99
14	ALIANTE TELEPHONE	STN CENTRAL RPO P.O. BOX 2226 HALIFAX NS B3J 3C7	3,641.00	0.00	3,641.00
15	ALMA MATER SOCIETY OF QUEEN'S	JDUC QUEEN'S UNIVERSITY KINGSTON ON K7L 3N6	549.18	0.00	549.18
16	ALPHI APPAREL GR.INC.	4334 RUE GARAND VILLE ST-LAURENT QC H4R 2A3	7,267.94	0.00	7,267.94
17	ALQUON VENTURES INCORPORATED	C/O PORTAGE STORE PO BOX 1009 ALGONQUIN PARK ON P1H 2H4	0.00	0.00	0.00
18	AMEX BANK OF CANADA	CORPORATE SERVICE CENTRE PO BOX 2000 WEST HILL ON M1E 5H4	85,603.33	0.00	85,603.33
19	AMOENA CANADA INC	404 - 2121 ARGENTIA RD MISSISSAUGA ON L5N 2X4	508.84	0.00	508.84
20	ANGO MODE IMPORT	10301 COLBERT ST MONTREAL QC H1J 2G5	15,551.79	0.00	15,551.79
21	ANUSCHKA	2227 U.S. HIGHWAY ONE # 162 NORTH BRUNSWICK NJ 08902 USA	7,425.11	0.00	7,425.11

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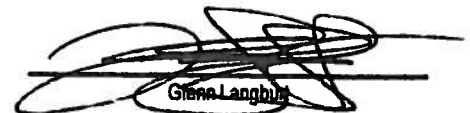
List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
22	ASH CITY	35 ORLANDO AVENUE RICHMOND HILL ON L4B 0B4	101.72	0.00	101.72
23	ASICS CANADA CORP	201 - 101 RUE DES ABENAQUIS SHERBROOKE QC J1H 1H1	248.60	0.00	248.60
24	AVALON RECYC.SERV.	P.O. BOX 39107 ST-JOHN NL A1E 5Y7	67.80	0.00	67.80
25	B & M MARKETING (CDA) INC.	880 CRANBERRY COURT OAKVILLE ON L6L 6J7	1,762.80	0.00	1,762.80
26	BALLIN	2825 BRABANT-MARINEAU MONTREAL QC H4S 1R8	9,885.12	0.00	9,885.12
27	BASLER NA WHOLESALE INC.	15TH FLOOR 499 SEVENTH AVE., NEW YORK NY 10018 USA	26,577.93	0.00	26,577.93
28	BELL ALIANT	71 BELVEDERE AVENUE P O BOX 820, STN CENTRAL CHARLOTTETOWN PE C1A 7M1	0.00	0.00	0.00
29	BELL CANADA	AILE E-3 1, CARREFOUR ALEXANDRE-GRAHAM-BELL VERDUN QC H3E 3B3	0.00	0.00	0.00
30	BELL CANADA	STN DON MILLS P.O.BOX 9000 NORTH YORK ON M3C 2X7	3,930.88	0.00	3,930.88
31	BELL CANADA (WATTS)	STN DON MILLS P.O. BOX 1550 NORTH YORK ON M3C 3N5	353.00	0.00	353.00
32	BENCH CRAFT LEATHER INC.	1572 VICTORIA ST. N. KITCHENER ON N2B 3E5	9,542.70	0.00	9,542.70
33	BENISTI IMPORT INC	1650 CHABANEL W MONTREAL QC H4N 3M8	29,302.72	0.00	29,302.72
34	BETA'S CHOICE	1539586 ONTARIO INC. 45 MURAL ST. RICHMOND HILL ON L4B 1J4	7,180.30	0.00	7,180.30
35	BILLABONG	5825 KIERAN ST. VILLE ST-LAURENT QC H4S 0A3	11,120.63	0.00	11,120.63
36	BLUE RIVER TRADING	16-240 VICEROY RD CONCORD ON L4K 3N9	1,267.86	0.00	1,267.86
37	BOS.& CO./602667 ONT. LTD.	UNIT A4 / A5 3375 NORTH SERVICE RD., BURLINGTON ON L7N 3G2	7,202.62	0.00	7,202.62
38	BREVILLE CANADA L.P.	3595 BOUL COTE-VERTU SAINT LAURENT QC H4R 1R2	3,961.89	0.00	3,961.89
39	BROWNE & COLTD	100 ESNA PARK AVE MARKHAM ON L3R 1E3	6,848.93	0.00	6,848.93
40	BUFFALO INT'L INC.	100 - 400, RUE SAUVE O. MONTREAL QC H3L 1Z8	17,911.05	0.00	17,911.05
41	BUGATTI THE EUROPEAN BRAND (B RINK.)	81 ST. REGIS CRESCENT S. TORONTO ON M3J 1Y6	8,316.80	0.00	8,316.80
42	BURLINGTON HYDRO INC.	1340 BRANT STREET BURLINGTON ON L7R 3Z7	1,933.44	0.00	1,933.44

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
43	BURLINGTON POST	PO BOX 300 44 FRID ST. HAMILTON ON L8N 3G3	1,130.00	0.00	1,130.00
44	BYLYSE	DIV. OF HAMMAX NORTH AMER.INC. 393, BOUL. ROLAND DURAND ROSEMERE QC J7A 4K1	15,348.14	0.00	15,348.14
45	C & J CLARKE CANADA LTD.	P O BOX 3709 COMM. CRT POSTAL STATION TORONTO ON M5L 1K1	2,139.53	0.00	2,139.53
46	CABRELLI INC.	9200 RUE MEILLEUR ST MONTREAL QC H2N 2A9	650.62	0.00	650.62
47	CAIN SAFETY FIRE PROTECTION	P.O. BOX 385 TIMMINS ON P4N 7E3	140.12	0.00	140.12
48	CANADA CLEAN GLASS	1199 TOPSAIL RD MOUNT PEARL NL A1N 5G2	220.35	0.00	220.35
49	CANADA GOOSE	250 BOWIE AVENUE TORONTO ON M6E 4X8	21,645.45	0.00	21,645.45
50	CANADAY'S APPAREL LTD.	P.O. BOX 580 MOOSE JAW SK S6H 4P3	311.48	0.00	311.48
51	CANADIAN LINEN & UNIF. SERV.	BOX 51050 RPO TYNDALL WINNIPEG MB R2X 3C6	37.45	0.00	37.45
52	CANADIAN SPRINGS	PO BOX 4514 STN A TORONTO ON M5W 4L7	336.62	0.00	336.62
53	CANFLOYD DIV. OF CANDYM	95 CLEGG ROAD MARKHAM ON L6G 1B9	17,975.13	0.00	17,975.13
54	CAPE BRETON KIWANIS FESTIVAL	OF MUSIC SPEECH & DRAMA P O BOX 471 SYDNEY NS B1P 6H4	60.00	0.00	60.00
55	CAPE BRETON REG. MUN.	320 ESPLANDE SYDNEY NS B1P 7B9	133.49	0.00	133.49
56	CAPITAL HOME HARDWARE	736 BANK STREET OTTAWA ON K1S 3V4	276.66	0.00	276.66
57	CARMICHAEL ENGINEERING LTD	10 MORRIS DRIVE DARTMOUTH NS B3B 1K8	316.40	0.00	316.40
58	CARTISE SPORT INC.	6161 CYPHOT VILLE ST-LAURENT QC H8S 1R3	714.52	0.00	714.52
59	CENTURY MECHANICAL SERV.	120-15 CAPELLA COURT NEPEAN ON K2E 7X1	6,650.46	0.00	6,650.46
60	CFBK-FM	VISTA RADIO LTD. 50-2 BALLS DR. BRACEBRIDGE ON P1L 1T1	711.90	0.00	711.90
61	CHAMBERS & SONS AGENTS LTD.	86 SCOLLARD ST. TORONTO ON M5R 1G2	30,670.80	0.00	30,670.80
62	CHANTALE BEAUDET COLL.INC.	404 - 80 BERLIOZ VERDUN QC H3E 1N9	201.71	0.00	201.71
63	CHER FM MAX CLASSICE HITS	318 CHARLOTTE ST. SYDNEY NS B1P 1C8	46.00	0.00	46.00
64	CHOICE DISTRIBUTION	425 - D FOURTH ST. W. CORNWALL ON K6J 2S7	256.96	0.00	256.96

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
65	CITADIN	9217, BOUL. LANGELIER MONTREAL QC H1P 3K9	6,011.60	0.00	6,011.60
66	CITY OF OTTAWA	P.O. BOX 3438, STATION D OTTAWA ON K1P 6M9	125.43	0.00	125.43
67	CITY OF TIMMINS	220 ALGONQUIN BLVD., E. TIMMINS ON P4N 1B3	1,529.77	0.00	1,529.77
68	CJCB AM 1270	318 CHARLOTTE ST. SYNDEY NS B1P 1C8	23.00	0.00	23.00
69	CJQQ-FM 92.1	CASH MAN DEPT 333 BLOOR ST. E. TORONTO ON M4W 1G9	994.40	0.00	994.40
70	CKGB	CASH MAN DEPT 333 BLOOR ST. E. TORONTO ON M4W 1G9	1,130.00	0.00	1,130.00
71	CKPE FM THE CAPE	318 CHARLOTTE ST. SYDNEY NS B1P 1C8	46.00	0.00	46.00
72	CLARK PROP. MAINTENANCE	R.R.#2 12730 SIMCOE ST PORT PERRY ON L9L 1B3	606.64	0.00	606.64
73	COAST TO COAST TRADING LTD.	2 - 91 TYCOS DRIVE TORONTO ON M6B 1W3	5,560.56	0.00	5,560.56
74	CODAV & FORSET	904 - 433, RUE CHABANEL MONTREAL QC H2N 2J8	4,186.76	0.00	4,186.76
75	CODET INC.	143, RUE POMERLEAU MAGOG QC J1X 5P7	1,732.86	0.00	1,732.86
76	COGECO CABLE INC.	COGECO PAYMENT CENTRE P.O. BOX 5314 LCD 1 BURLINGTON ON L7R 4V6	36.71	0.00	36.71
77	COLLECTIONS ANDRADE INC.	800 SHERBROOKE ST., E. MONTREAL QC H2L 1K3	12,046.83	0.00	12,046.83
78	COLLINS FORMAL WEAR	297B ADELAIDE ST.S. LONDON ON N5Z 3K7	4,009.73	0.00	4,009.73
79	COLLUS POWER CORP.	P.O. BOX 189, 43 STEWART RD. COLLINGWOOD ON L9Y 3Z5	756.95	0.00	756.95
80	COLUMBIA SPORTSWEAR	1425 MAX BROSE DR. LONDON ON N6N 0A2	13,856.20	0.00	13,856.20
81	CONAIR CONSUMER PRODUCTS INC	P.O. BOX 57520, STATION A TORONTO ON M5W 5M5	998.92	0.00	998.92
82	CONNORS BASICS OFF. PROD.	P.O. BOX 443 350 CHARLOTTE ST. SYDNEY NS B1P 6H2	135.75	0.00	135.75
83	CONRAD C. COLLECTION	200 - 9320, RUE ST. LAURENT MONTREAL QC H2N 1N7	54,220.01	0.00	54,220.01
84	CONVERSE CANADA INC.	90 DONEGANI AVE. POINTE-CLAIRE QC H9R 2V4	152.27	0.00	152.27
85	CONWAY GREETINGS	134 HARBOURVIEW DR. SAINT JOHN NB E2P 1B6	28.05	0.00	28.05
86	COPPLEY CORP.	56 YORK BLVD. HAMILTON ON L8R 0A2	1,328.88	0.00	1,328.88

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List "A"  
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K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
87	CORLITE INC.	4953 COTE-VERTU BLVD ST-LAURENT QC H4S 1E1	174.02	0.00	174.02
88	CORNWALL ELECTRIC	1001 SYDNEY ST. CORNWALL ON K6H 3K1	4,753.08	0.00	4,753.08
89	COUGAR SHOES INC.	830 HARRINGTON CRT BURLINGTON ON L7N 3N4	316.40	0.00	316.40
90	COUNSELTRON LTD.	18 - 100 TEMPO AVE., W. TORONTO ON M2H 3S5	6,185.52	0.00	6,185.52
91	COUNTERFORCE	2A - 2740 MATHESON BLVD., E MISSISSAUGA ON L4W 4X3	237.30	0.00	237.30
92	CRAWFORD PACKAGING INC.	3036 PAGE ST LONDON ON N5V 4P2	384.19	0.00	384.19
93	CRISTILL ROCK COFFEE AND WATER	1140 BROOKDALE AVENUE CORNWALL ON K6J 4P4	30.00	0.00	30.00
94	CROWN PACKAGING	660 AVE. MELOCHE DORVAL QC H9P 2P4	4,357.37	0.00	4,357.37
95	CUISINOX	525 FERNAND POITRAS TERREBONNE QC J6Y 1Y5	2,961.14	0.00	2,961.14
96	CULLIGAN OF KINGSTON	7-614 NORRIS COURT KINGSTON ON K7P 2R9	54.51	0.00	54.51
97	CUSHE	DIV. OF WOLVERINE WORLD. 5800 KIERAN MONTREAL QC H4S 2B5	12,930.36	0.00	12,930.36
98	D L P ENTERPRISES LTD.	47 JORDAN PLACE ST. JOHN'S NL A0A 1J0	113.00	0.00	113.00
99	D.B. CLEANING & MAINTENANCE	399 RAILWAY ST. TIMMINS ON P4N 2P5	350.30	0.00	350.30
100	DAKINE - CANADA DIVISION	C/O 410380 P O BOX 2200 VANCOUVER BC V6B 3W2	2,338.83	0.00	2,338.83
101	DANESCO INC.	18111 TRANS CANADA KIRKLAND QC H9J 3K1	13,508.24	0.00	13,508.24
102	DANICA	1915 STAINSBURY AVE. VANCOUVER BC V5N 2M6	2,219.44	0.00	2,219.44
103	DAVID SHAW TABLEWARE	85 MARTIN ROSS AVE. DOWNSVIEW ON M3J 2L5	7,183.53	0.00	7,183.53
104	DBA APPAREL GROUP	200 - 9600 MEILLEUR MONTREAL QC H2N 2E3	17,995.58	0.00	17,995.58
105	DEN PACKAGING CORP.	6077 BOUL THIMENS ST-LAURENT QC H4S 1V8	166.80	0.00	166.80
106	DEREK ALEXANDER GROUP INC.	210 60TH AVE. S.W. CALGARY AB T2H 0A9	1,977.39	0.00	1,977.39
107	DEVANLAY CANADA INC.	901 - 4200, BOUL SAINT LAURENT MONTREAL QC H2W 2R2	49,903.10	0.00	49,903.10
108	DEX BROTHERS LTD.	800 - 390 RUE DES LAURIERS SAINT LAURENT QC H4N 1V8	26,809.08	0.00	26,809.08
109	DISTRIBUTION CUIR-ATOUT ENR.	924, BOUL L'ANGE GARDIEN N L'ASSOMPTION QC J5W 1P1	444.77	0.00	444.77

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
110	DIVERSE GROUP	730 ALEXANDER ST VANCOUVER BC V6A 1E3	4,210.83	0.00	4,210.83
111	DIXIE ACTIVEWEAR INC.	8484 ESPLANADE MONTREAL QC H2P 2R7	3,095.40	0.00	3,095.40
112	DON BRENTONS	FIRE EQUIP. SALES & SERV. 2 LAKESIDE PARK DR. LAKESIDE NS B3T 1L7	51.75	0.00	51.75
113	DORIS INC.	3701 JARRY EST MONTREAL QC H1Z 2G1	540.13	0.00	540.13
114	DOUBLE J. FASHIONS	5620 FERRIER ST MONTREAL QC H4P 1M7	421.77	0.00	421.77
115	DOVE TALE COLLECTIONS	2008 HOLLYBROOK CRES. GLOUCESTER ON K1J 7Y6	411.89	0.00	411.89
116	DR. MARTENS AIRWAIR USA LLC	10 NORTHWEST 10TH AVE PORTLAND OR 97209 USA	918.85	0.00	918.85
117	E. S. SPORT (4113993CANADA)	707 - 555 CHABANEL WEST MONTREAL QC H2N 2H8	24,228.01	0.00	24,228.01
118	ED BATTAH & CO.	1405 - 555, RUE CHABANEL MONTREAL QC H2N 2H8	12,830.29	0.00	12,830.29
119	ELEMENT	5825 KIERAN ST-LAURENT QC H4S 0A3	3,126.16	0.00	3,126.16
120	ELIE TAHARI LTD	P.O. BOX 200767 PITTSBURGH PA 15251-0767 USA	5,522.34	0.00	5,522.34
121	EMPLOYEE TERMINATION AND SEVERANCE PAY (ESTIMATED)	VARIOUS --	400,000.00	0.00	400,000.00
122	ENBRIDGE CONSUMERS GAS	P.O. BOX 644 SCARBOROUGH ON M1K 5H1	2,660.04	0.00	2,660.04
123	ENBRIDGE GAS NEW BRUNSWICK	201 - 440 WILSEY ROAD FREDERICTON NB E2B 7G5	651.12	0.00	651.12
124	ENERGY MIZERS	3 BIRCH ST., NORTH TIMMINS ON P4N 6C8	255.14	0.00	255.14
125	EROS CLOTHING INC.	41 VIA CRISTINA WAY WOODBIDGE ON L4H 1R9	10,333.32	0.00	10,333.32
126	EUROMAX	408 - 460 ST. CATHERINE O. MONTREAL QC H3B 1A7	16,114.93	0.00	16,114.93
127	EVCANA CLOTHING INC.	413 - 9200 PARC MONTREAL QC H2N 1Z4	20,728.91	0.00	20,728.91
128	FABIAN COUTURE GROUP INT.	ACCT.# CA1000 7182, RUE URBAN ST. S. MONTREAL QC H2S 3H5	1,471.84	0.00	1,471.84
129	FAEMA	201 - 672 DUPONT ST. TORONTO ON M6G 1Z6	447.07	0.00	447.07
130	FANCY LINENS & DOMESTICS LTD.	8500 DARNLEY RD. MONTREAL QC H4T 1M5	4,905.34	0.00	4,905.34
131	FEMSTYLE INC	SUITE 03-105 3981, BOUL ST-LAURENT MONTREAL QC H2W 1Y5	29,130.18	0.00	29,130.18

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
132	FIG CLOTHING	ZAM URBAN DYNAMICS INC. 4613, RUE LOUIS B. MAYER LAVAL QC H7P 6G5	4,415.27	0.00	4,415.27
133	FINE LINE IMPORTS	206 - 160 TYCOS DR TORONTO ON M6B 1W8	47,311.70	0.00	47,311.70
134	FIONA HANDBAGS	120 - 160 TYCOS DR. TORONTO ON M6B 1W8	2,820.48	0.00	2,820.48
135	FLAWLESS DRYCLEANING INC.	9 - 14500 SIMCOE ST. PORT PERRY ON L9L 1V4	103.96	0.00	103.96
136	FOX CONSTRUCTION	PO BOX 1010 9127 MONTROSE RD NIAGARA FALLS ON L2E 7J9	219.27	0.00	219.27
137	FOX RUN CRAFTSMEN	POSTAL STATION A P.O. BOX 57652 TORONTO ON M5W 5M5	0.00	0.00	0.00
138	FOXHEAD	33 - 58 AERO DRIVE CALGARY AB T2E 8Z9	11,476.27	0.00	11,476.27
139	FRANKLYMAN DESIGNS	2500 BOUL. DES SOURCES POINT CLAIRE QC H9R 0B3	86,875.59	0.00	86,875.59
140	FREEDOM VENDING	369 ALGONQUIN BLVD., W. TIMMINS ON P4N 2S3	393,654.26	0.00	393,654.26
141	FREEMAN FORMALWEAR	111 BARMANDSEY RD TORONTO ON M4A 2T7	17,876.56	0.00	17,876.56
142	FREEMARK APPAREL BRANDS INC.	5640 PARE MONTREAL QC H4P 2M1	32,235.18	0.00	32,235.18
143	FROG POND HOLDINGS	126 GLENCOE DRIVE MT. PEARL NL A1N 4S9	5,567.50	0.00	5,567.50
144	FULLUM & HOLT	5700 FULLUM MONTREAL QC H2G 2H7	1,429.45	0.00	1,429.45
145	FUTURE OFFICE PRODUCTS	34 EIGHT STREET W. CORNWALL ON K6J 2Z2	718.75	0.00	718.75
146	GARY MACINTOSH MARKETING LTD.	302 KEEWATIN AVE. KITCHENER ON N2B 3W3	0.00	0.00	0.00
147	GE CLEANING SERVICES	P.O. BOX 361 KINGSTON ON K7L 4W2	90.40	0.00	90.40
148	GENTRY (1978) INC.	300 - 8920 PIE 1X BLVD. MONTREAL QC H1Z 4H9	22,398.45	0.00	22,398.45
149	GEOX CANADA INC.	100 - 2110 MATHESON BLVD. E MISSISSAUGA ON L4W 5E1	2,675.28	0.00	2,675.28
150	GIFTCRAFT LTD.	8550 AIRPORT RD BRAMPTON ON L6T 5A3	2,912.48	0.00	2,912.48
151	G-III APPAREL CANADA INC ULC	P.O. BOX 15379, STATION A TORONTO ON M5W 1C1	17,163.90	0.00	17,163.90
152	GLOBAL SHOE CONNECTION INC	12391 NO. 5 ROAD RICHMOND BC V7A 4E9	4,655.60	0.00	4,655.60
153	GOURMET DU VILLAGE	539 VILLAGE MORIN HEIGHTS QC J0R 1H0	21,908.61	0.00	21,908.61

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
154	GROUP YNA 7908741 CDA INC.	200 - 9600 MEILLEUR MONTREAL QC H2N 2E3	22,478.83	0.00	22,478.83
155	GROUPE CORWICK	200 - 225,RUE CHABANEL O. MONTREAL QC H2N 2C9	22,647.20	0.00	22,647.20
156	GSUS CANADA LTD.	P O BOX 202 543 RICHMOND ST., W. TORONTO ON M5V 1Y6	9,623.01	0.00	9,623.01
157	GUESS ? CANADA CORP	C/O 911140 P.O. BOX 4090 STN A TORONTO ON M5W 0E9	3,491.60	0.00	3,491.60
158	GUNTHER MELE LIMITED	30 CRAIG ST BRANTFORD ON N3R 7J1	1,011.36	0.00	1,011.36
159	HAZY JEAN INC.	41 CREWE AVE. TORONTO ON M4C 2J2	581.71	0.00	581.71
160	HEDEX FASHION GR. INT'L LTD	329 - 1350 RUE MAZURETTE MONTREAL QC H4N 1G8	3,770.81	0.00	3,770.81
161	HERITAGE GAS	ACCT # 3002072-1 P.O. BOX 1020 DARTMOUTH NS B2Y 4W3	127.33	0.00	127.33
162	HIGH FASHION HANDBAGS	3 - 30 LESMILL ROAD TORONTO ON M3B 2T6	1,264.13	0.00	1,264.13
163	HOLLY RANKIN	13 GOULDING CRESC. KANATA ON K2K 2N9	51.75	0.00	51.75
164	HUGO BOSS CANADA INC.	C/O T9946 P.O. BOX 9946, STN A TORONTO ON M5W 2J2	14,937.46	0.00	14,937.46
165	HUNTER BOOT CANADA INC.	C/O TH1241 P O BOX 4290 POSTAL STN A TORONTO ON M5W 0E1	5,070.88	0.00	5,070.88
166	HURLEY INTERNATIONAL, LLC	C/O 911920 P.O. BOX 4090 TORONTO ON M4W 0E9	2,897.60	0.00	2,897.60
167	HUSH PUPPIES COMPANY	DIV. OF WOLVERINE WORLD. 5800 KIERAN MONTREAL QC H4S 2B5	9,501.56	0.00	9,501.56
168	HYDRO ONE NETWORKS INC.	BOX 4102, STATION A TORONTO ON M5W 3L3	20,380.79	0.00	20,380.79
169	ICEBREAKER MERINO CLOTHING INC.	502 - 21 WATER ST. VANCOUVER BC V6B 1A1	428.27	0.00	428.27
170	IMP. LIL PAOLO INC.	383 DEMERS LAVAL QC H7L 3C3	4,341.75	0.00	4,341.75
171	INDEKA IMPORTS	2120 BRISTOL CIRCLE OAKVILLE ON L6H 5R3	6,698.33	0.00	6,698.33
172	INTS IT'S NOT THE SAME CDA LTD	4000-1 PLACE VILLE-MARIE MONTREAL QC H3B 4M4	40,145.41	0.00	40,145.41
173	ION-RAY COMPANY LTD.	2 - 10 BRODIE DRIVE RICHMOND HILL ON L4B 3K8	642.94	0.00	642.94
174	JACK VICTOR LIMITED	1250 SAINT ALEXANDRE ST. MONTREAL QC H3B 3H6	44,363.58	0.00	44,363.58

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FORM 78 -- Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
175	JAK'S	2680-D, BOUL WILFRED-HAMEL QUEBEC QC G1P 2J1	636.76	0.00	636.76
176	JANOR IMPORTS INC.	500 - 416, BOUL DE MAISONNEUVE O. MONTREAL QC H3A 1L2	8,364.07	0.00	8,364.07
177	JAYMAT DESIGN WORX	247 BRIDGELAND AVE TORONTO ON V6B 1A1	329.96	0.00	329.96
178	JAYMORE, LANG INVESTMENTS, MAGSHAR AND 3528626 CANADA INC.	27 FIRST STREET EAST CORNWALL ON K6H 1K5	1,539,000.00	0.00	1,539,000.00
179	JAYTEX OF CANADA LTD.	29 GURNEY CRES. TORONTO ON M6B 1S9	6,804.32	0.00	6,804.32
180	JEANIOLOGIE	8603880 CANADA INC. 4951, BOUL COTE-VERTU ST-LAURENT QC H4S 1E1	8,851.09	0.00	8,851.09
181	JIMLAR CORPORATION	350 5TH AVE., 9TH FLOOR NEW YORK NY 10118 USA	1,276.00	0.00	1,276.00
182	JOGI'S IMPORT AND DESIGN, INC.	P O BOX 10088 1735 KIPLING AVE. ETOBICOKE ON M9R 4E2	676.87	0.00	676.87
183	JONES APPAREL GR. CDA LP	388 APPLEWOOD CRESC. VAUGHAN ON L4K 4B4	13,128.98	0.00	13,128.98
184	JOSEF SEIBEL	1A - 15050 - 54A AVE SURREY BC V3S 5X7	2,670.80	0.00	2,670.80
185	JOSEPH RIBKOFF INC.	2375 DE L'AVIATION DORVAL QC H9P 2X6	6,882.27	0.00	6,882.27
186	JUSTIN VLEMING	PO BOX 213 7 DUNCAN DRIVE MOONSTONE ON L0K 1N0	1,836.25	0.00	1,836.25
187	KAREN DEARING	41 STANFIELD ST SYDNEY NS B1P 3X4	521.50	0.00	521.50
188	KINGSTON TERMINAL PROPERTIES LTD.	105 PRINCESS STREET PO BOX 1534 KINGSTON ON K7L 5C7	62.70	0.00	62.70
189	LAKELAND POWER DIST.LTD	5-45 CAIRNS CRES HUNTSVILLE ON P1H 2M2	4,521.47	0.00	4,521.47
190	LAMPE BERGER	330 - 3100, BOUL LE CARREFOUR LAVAL QC H7T 2K7	24,859.19	0.00	24,859.19
191	LANA LEE FASHIONS	301 - 9400, BOUL ST. LAURENT MONTREAL QC H2N 1P3	33,453.92	0.00	33,453.92
192	LANDLORD DAMAGES (ESTIMATED)	VARIOUS --	1,600,000.00	0.00	1,600,000.00
193	LANG INVESTMENTS	27 FIRST STREET E. CORNWALL ON K6H 1K5	11,534.73	0.00	11,534.73
194	LASANIA	709 - 555 CHABANEL W MONTREAL QC H2N 2H8	4,369.56	0.00	4,369.56
195	LES CHEMISES I. MILLER SHIRTS INC.	150 MONTEE DE LIESSE VILLE ST- LAURENT QC HMT 1N6	282.38	0.00	282.38
196	LES IMPORT. BOLIDE LTEE	309 - 555 CHABANEL O. MONTREAL QC H2N 2H8	23,862.45	0.00	23,862.45

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
197	LES IMPORT. JEREMY D LTEE	200 - 9333, BOUL ST. LAURENT MONTREAL QC H2N 1P6	32,660.61	0.00	32,660.61
198	LES IMPORTATIONS JEREMY D LTEE	200 - 9333 BOUL ST. LAURENT MONTREAL QC H2N 1P6	5,918.43	0.00	5,918.43
199	LES MODES ASM FASHIONS INC.	400 - 9250 PARK AVE MONTREAL QC H2N 1Z2	22,716.97	0.00	22,716.97
200	LEVI STRAUSS CO. CANADA LTD.	C/O T27525 PO BOX 4275 TORONTO ON M5W 5V8	538.13	0.00	538.13
201	LEVY CDA FASHION CO.	200 - 225 CHABANEL ST., W. MONTREAL QC H2N 2C9	8,477.22	0.00	8,477.22
202	LILY MOSS	1517 - 555, RUE CHABANEL O. MONTREAL QC H2N 2J2	5,485.56	0.00	5,485.56
203	LINE RONDEAU	106 HUDSON CRESC. TIMMINS ON P4N 7R2	265.00	0.00	265.00
204	LINEA DOMANI	1106 - 555 CHABANEL ST. W. MONTREAL QC H2N 2H8	36,058.41	0.00	36,058.41
205	LINWOOD FASHIONS INC.	155 BEAUBIEN W MONTREAL QC H2V 1C5	3,621.08	0.00	3,621.08
206	LONDRY ALARMS	147 JOSEPH ST KINGSTON ON K7L 2H8	90.40	0.00	90.40
207	LUXOTTICA CANADA INC.	947 VERBENA RD. MISSISSAUGA ON L5T 1T5	1,497.25	0.00	1,497.25
208	MAGILL HAT MANUFACTURING INC.	503 - 9600 BOUL ST-LAURENT MONTREAL QC H2N 1R2	108.56	0.00	108.56
209	MAKOUJY SPORTSWEAR CDA LTD.	120 - 1980 SHERBROOKE ST. MONTREAL QC H3H 1E6	4,693.95	0.00	4,693.95
210	MARGARET M.	805 - 225 CHABANEL ST. W. MONTREAL QC H2N 2C9	3,456.67	0.00	3,456.67
211	MARITECT SOLUTIONS	225 CHARLOTTE STREET SYDNEY NS B1P 1C4	379.50	0.00	379.50
212	MARK-VILLE DISPOSAL	50 TAYLOR BLVD. PORT PERRY ON L9L 1B2	147.10	0.00	147.10
213	MARLO PACKAGING	6923 SPEEDVALE AVE., W. BRESLAU ON N0B 1M0	96.05	0.00	96.05
214	MAVI JEANS	580 INDUSTRIAL AVE VANCOUVER BC V6A 2P3	20,055.49	0.00	20,055.49
215	MCGREGOR INDUSTRIES	70 THE EAST MALL ETOBICOKE ON M8Z 5W2	4,484.60	0.00	4,484.60
216	MCINTOSH TRADING	6 - 240 ENTREPRISE VARS ON K0A 3H0	3,977.60	0.00	3,977.60
217	MCNEILL MAINTENANCE	RR # 5 117 CEDAR CREST PERTH ON K7H 3C7	113.00	0.00	113.00
218	MCNIVEN RANCH SUPPLY LTD.(MRSL)	BOX 867 BROOKS AB T1R 1B7	2,194.42	0.00	2,194.42
219	MERCANTILE TRADING CORP.	603 - 9500, RUE MEILLEUR MONTREAL QC H2N 2B7	4,588.05	0.00	4,588.05

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
220	MERRELL FOOTWEAR	DIV. OF WOLVERINE WORLD. CDA ULC 733 CHEMIN JEAN-ADAM SAINT-SAUVEUR QC J0R 1R3	8,350.42	0.00	8,350.42
221	MEXX CANADA INC.	905 HODGE ST VILLE ST-LAURENT QC H4N 2B3	65,117.38	0.00	65,117.38
222	MICHAEL KORS CANADA	3424 SIMPSON ST. MONTREAL QC H3G 2J3	14,451.78	0.00	14,451.78
223	MICHAEL PHILLIPS LTEE	TOUR NORD 501 - 433, RUE CHABANEL O. MONTREAL QC H2N 2J5	35,669.70	0.00	35,669.70
224	MICHEL GERMAIN PARFUMS LTD.	303 - 3335 YONGE ST. TORONTO ON M4N 2M1	715.29	0.00	715.29
225	MICROPLANE	GRACE MFG INC 614 SR 247 RUSSELVILLE AR 72812-0 USA	2,357.68	0.00	2,357.68
226	MITCHELL ACCESSORIES LTD.	#29 - 1550 BAYLY ST PICKERING ON L1W 3W1	1,287.07	0.00	1,287.07
227	MODEXTILL	5525, RUE PARE MONTREAL QC H4P 1P7	3,171.91	0.00	3,171.91
228	MODINNO ENTERPRISES	206 - 4288 LOZELLS AVE. BURNABY BC V5A 0C7	7,525.80	0.00	7,525.80
229	MR. SQUEEGEE WINDOW CLEANING	SUITE 304 13-3120 RUTHERFORD ROAD VAUGHN ON L4K 0B2	67.80	0.00	67.80
230	MULTI TACT	3360 SARTELON ST-LAURENT QC H4R 1E3	2,744.77	0.00	2,744.77
231	MUSKOKA SPRINGS INC.	(BROWN'S BEVERAGES) 220-1 BAY ST. GRAVENHURST ON P1P 1H1	10.20	0.00	10.20
232	MUSKOKA WATER & SEWER	C/O DIS. MUN. OF MUSKOKA 70 PINE ST BRACEBRIDGE ON P1L 1N3	96.01	0.00	96.01
233	MWG APPAREL CORP.	1147 NOTRE DAME AVE. WINNIPEG MB R3E 3G1	369.51	0.00	369.51
234	NATSUN AMERICA CO., LTD.	UNIT B 4070 E. GREYSTONE DR., ONTARIO CA 91761	11,675.47	0.00	11,675.47
235	NEOPOST DPOC	ACCOUNT# 205722 150 STEELCASE ROAD WEST MARKHAM ON L3R 3J9	159.33	0.00	159.33
236	NEW BALANCE CANADA INC.	AMY CERULLI 20 GUEST STREET BOSTON MA 02135 USA	89.74	0.00	89.74
237	NEW BALANCE CDA INC.	C/O TH0068 P O BOX 4283 TORONTO ON M5W 5W6	4,123.09	0.00	4,123.09
238	NEWFOUNDLAND POWER INC.	PO BOX 8910 ST-JOHN NL A1B 3P6	687.59	0.00	687.59
239	NICOLE MILLER	525 SEVENTH AVE. NEW YORK NY 10018	8,244.75	0.00	8,244.75

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
240	NIKE SHOES CANADA LTD.	P.O. BOX 2692, POSTAL STATION A TORONTO ON M5W 2N7	1,270.40	0.00	1,270.40
241	NINGBO MONDILAND FASHIONS CO., LTD	105-107, XIWU SOUTH RD. INDUSTRY ZONE FENGHUA, NINGBO - CHINA	1,215.00	0.00	1,215.00
242	NIXON AGENCIES ALBERTA	251 CEDARPARK DR. SW CALGARY AB T2W 2J5	431.21	0.00	431.21
243	NORTH AMERICAN	27 KELFIELD ST TORONTO ON M9W 5A1	15,046.15	0.00	15,046.15
244	NORTHERN ONTARIO WIRES	ACC # 301570-00 BOX 640 COCHRANE ON P0L 1C0	2,543.75	0.00	2,543.75
245	NORTHERN TELEPHONE LIMITED	P.O. BOX 4000 NEW LISKEARD ON P0J 1P0	1,717.30	0.00	1,717.30
246	NOVA SCOTIA POWER INC.	P O BOX 848 HALIFAX NS B3J 2V7	8,977.58	0.00	8,977.58
247	NSI RETAIL	14 - 1675 SISIMET RD MISSISSAUGA ON L4W 4K8	2,426.34	0.00	2,426.34
248	OAKLEY CANADA	2660 DIAB VILLE ST-LAURENT QC H4S 1E8	21,914.36	0.00	21,914.36
249	ORKIN CANADA	5840 FALBOURNE ST MISSISSAUGA ON L5R 4B5	403.42	0.00	403.42
250	ORLY CUISINE	6665 JEANNE MANCE MONTREAL QC H2V 4L1	2,926.88	0.00	2,926.88
251	OTTAWA CITIZEN	C/O POSTMEDIA PAYM. CTRE 1450 DON MILLS ROAD TORONTO ON M3B 2X7	4,098.51	0.00	4,098.51
252	OTTAWA HYDRO	PO BOX 8700 3025 ALBION RD. NORTH OTTAWA ON K1G 3S4	10,699.73	0.00	10,699.73
253	PAN GROUP PROPERTIES	185 QUEEN STREET PORT PERRY ON L9L 1B8	0.00	0.00	0.00
254	PAPILLON INT'L INC.	5595 PAPINEAU MONTREAL QC H2H 1W3	2,827.26	0.00	2,827.26
255	PARAGON CLOTHING LTD.	220 - 9600, BOUL. ST. LAURENT MONTREAL QC H2N 1R2	1,499.28	0.00	1,499.28
256	PARKHURST	20 RESEARCH RD., TORONTO ON M4G 2G6	30,708.98	0.00	30,708.98
257	PAZAZZ	5584 COTE DE LIESSE MONTREAL QC H4P 1A9	730.55	0.00	730.55
258	PB ARISTO INC.	C - 4070 E. GREYSTONE DR. ONTARIO VA 91761 USA	213.57	0.00	213.57
259	PEERLESS CLOTHING INC	8888, BOUL. PIE IX MONTREAL QC H1Z 4J5	294.26	0.00	294.26
260	PEOPLE FOR PEACE	128 DESLAURIERS SAINT-LAURENT QC H4N 1V8	1,474.65	0.00	1,474.65
261	PIERCE'S MECHANICAL	121 - 70-C MOUNTJOY ST.N. TIMMINS ON P4N 4V7	546.92	0.00	546.92

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
262	PLATINUM FASHIONS 2000 INC.	300 - 8920, BOUL PIE IX MONTREAL QC H1Z 4H9	2,141.39	0.00	2,141.39
263	POINT ZERO GIRLS CLUB	1650 CHABANEL WEST MONTREAL QC H4N 3M8	59,123.63	0.00	59,123.63
264	PONY RIDE	405 - 225 CHABANEL W MONTREAL QC H2N 2C9	17,761.50	0.00	17,761.50
265	PORT PERRY HOME HARD.	175 QUEEN ST. PORT PERRY ON L9L 1B8	265.99	0.00	265.99
266	PORT-STYLE ENTERP.INC.	2 - 1405 DENISON ST MARKHAM ON L3R 5V2	9,838.97	0.00	9,838.97
267	PRODUCT SPECIALTIES INC	6 - 10 CARLOW COURT WHITBY ON L1N 9T7	0.00	0.00	0.00
268	PUMA CANADA (A.T.A.INC.)	2315 COHEN ST. VILLE ST-LAURENT QC H4R 2N7	4,131.09	0.00	4,131.09
269	PUROLATOR FREIGHT	ATT: CATHY PILEGGE ACCOUNTS RECEIVABLE REXDALE ON M9W 4W7	746.97	0.00	746.97
270	PYA IMPORTER LTD.	15 APEX RD. NORTH YORK ON M6A 2V6	16,124.41	0.00	16,124.41
271	QUIKSILVER CDA CORP.	120 - 890 HARBOURSIDE DR. NORTH VANCOUVER BC V7P 3T7	12,989.64	0.00	12,989.64
272	RAILTOWN APPAREL GR LTD.	730 ALEXANDER ST. VANCOUVER BC V6A 1E3	28,569.31	0.00	28,569.31
273	RALPH LAUREN CDA LP	801 - 2 QUEEN ST. E. TORONTO ON M5C 3G7	118,090.34	0.00	118,090.34
274	RAYMARK XPRT BUS. SYST.	5460, COTE DE LIESSE ROYALMOUNT QC H4P 1A5	5,723.20	0.00	5,723.20
275	RAYMOND SHANKS	33 D'ARCY ST. PERTH ON K7H 2V3	144.64	0.00	144.64
276	RD INTERNATIONAL	200 - 5275 FERRIER MONTREAL QC H4P 1L7	7,595.72	0.00	7,595.72
277	REBEL JEANS CO. LTD.	801 - 1625 CHABANEL ST W. MONTREAL QC H4N 2S7	30,762.13	0.00	30,762.13
278	REEF	VF OUTDOOR (CANADA) INC T6106 TORONTO ON M4Y 2Z2	5,376.99	0.00	5,376.99
279	RELAXUS PRODUCTS LTD.	1590 POWELL ST. VANCOUVER BC V5L 1H3	6,098.22	0.00	6,098.22
280	RELIANCE HOME COMFORT	PAYMENT PROC.CENTRE BOX 99 STN COMMERCE CRT TORONTO ON M5L 1L6	57.98	0.00	57.98
281	RENTOKIL PEST CONTROL CANADA LTD.	11 - 30 ROYAL CREST CRT MARKHAM ON L3R 9W8	82.67	0.00	82.67
282	RIEKER SHOE CDA LTD.	UNIT 3-4 190 MILLWAY AVE CONCORD ON L4K 3W4	6,517.96	0.00	6,517.96
283	RIOTRIN PROPERTIES (BARRHAVEN) INC.	C/O TRINITY DEVELOPMENT CORP INC 610 - 150 ISABELLA STREET OTTAWA ON K1S 1V7	0.00	0.00	0.00

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List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
284	RITWAY WINDOW CLEANERS LTD	32 SUNNYCREST DR OTTAWA ON K2E 5Y2	56.50	0.00	56.50
285	RODD & GUNN NEW ZEALAND LTD	LEVEL 1 326 NEW N. RD AUCKLAND, 1020, NEW ZEALAND -	11,311.00	0.00	11,311.00
286	S. COHEN INC.	153 GRAVELINE MONTREAL QC H4T 1R4	2,690.19	0.00	2,690.19
287	S. OLIVER CANADA	500 - 416, BOUL DE MAISONNEUVE O MONTREAL QC H3A 1L2	10,796.82	0.00	10,796.82
288	SAINT JAMES USA CORP.	16TH FLOOR 247 W 35TH ST NEW YORK NY 10001 USA	15,995.09	0.00	15,995.09
289	SAINT JOHN ENERGY	P.O. BOX 850 SAINT JOHN NB E2L 4C7	2,274.74	0.00	2,274.74
290	SANDSTYLE CDA GRP INC.	900 - 433 CHABANEL O MONTREAL QC H2N 2J8	85,843.80	0.00	85,843.80
291	SANI-SOL INC	149 IBER RD OTTAWA ON K2S 1E7	121.59	0.00	121.59
292	SAVRON CLOTHES LTD	201 - 160, RUE SAINT VIAEUR E. MONTREAL QC H2T 1A8	8,264.51	0.00	8,264.51
293	SAXX UNDERWEAR CO., LTD.	68 WEST 5TH AVE. VANCOUVER BC V5Y 1H6	3,730.14	0.00	3,730.14
294	SBO DISTRIBUTORS LTD.	2195 SHAFTON PLACE WEST VANCOUVER BC V7V 3B2	3,000.00	0.00	3,000.00
295	SCANIA INT'L INC.	505 - 225 RUE CHABANEL ST. W MONTREAL QC H2N 2C9	6,192.40	0.00	6,192.40
296	SCHWARTZ IMPORT & DESIGN CO., LTD.	P.O. BOX 38155 DARTMOUTH NS B3B 1X2	2,120.26	0.00	2,120.26
297	SE CE APPAREL CO. LTD.	6445 COTE-DE-LIESSE VILLE ST. LAURENT QC H4T 1E5	8,496.35	0.00	8,496.35
298	SEAWAY NEWS	100 - 1885, RUE SAINT-LOUIS GATINEAU QC J8T 6G4	453.13	0.00	453.13
299	SECOND CLOTHING	115 - 1625 CHABANEL W MONTREAL QC H4N 2S7	11,874.40	0.00	11,874.40
300	SERUM INT'L INC.	4400 AUTOROUTE CHOMEDEY LAVAL QC H7R 6E9	2,544.06	0.00	2,544.06
301	SHAW'S OF PERTH	16 GORE STREET WEST PERTH ON K7H 2L6	0.00	0.00	0.00
302	SHERSON GROUP	100 - 1446 DON MILLS RD TORONTO ON M3B 3N6	1,494.18	0.00	1,494.18
303	SHOWTIME APPAREL CA	425C - 4TH ST., WEST CORNWALL ON K6J 2S7	288.15	0.00	288.15
304	SIGA INTERNATIONAL	81 ST. REGIS CRESCENT S., TORONTO ON M3J 1Y6	120,755.53	0.00	120,755.53
305	SIGNATURE CENTRE LTD.	C/O TAGGART REALTY MANAGEMENT 708 - 225 METCALFE STREET OTTAWA ON K2P 1P9	0.00	0.00	0.00
306	SILVER FOREST OF VERMONT INC.	40 INDUSTRIAL DR. BELLOWS FALLS VT 04101 USA	971.33	0.00	971.33

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 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 - Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
307	SKECHERS CANADA INC.	C/O TH1024 P.O. BOX 4283 POSTAL STN A TORONTO ON M5W 5W6	9,983.75	0.00	9,983.75
308	SKY REACH PROPERTY SERVICES	51 - 10 AKERLEY BLVD. DARTMOUTH NS B3B 1J4	406.98	0.00	406.98
309	SPANNER LIMITED	334A MANITOU DR. KITCHENER ON N2C 1L3	45,051.08	0.00	45,051.08
310	SPERRY TOP SIDER	DIV. OF WOLVERINE WORLD. CDA ULC POSTAL STATION A TORONTO ON M5W 1C1	7,764.75	0.00	7,764.75
311	SPORTABLES FINE CLOTHING	2 - 75 SHIELDS COURT MARKHAM ON L3R 9T4	2,247.27	0.00	2,247.27
312	SPORTS ART COLLECTION	UNIT 1A - 2 35 EAST BEAVER CREEK RD. RICHMOND HILL ON L4B 1B3	4,000.00	0.00	4,000.00
313	STANFIELD'S LIMITED	P.O. BOX 190 TRURO NS B2N 5C2	302.17	0.00	302.17
314	STAPLES 4530 9412 8741 5000	DESJARDINS CARD SERV. CP SUCC CENTRE VILLE MONTREAL QC H3C 3V2	1,288.73	0.00	1,288.73
315	STEVE MADDEN CANADA	2328 RUE COHEN ST ST LAURENT QC H4R 2N8	1,765.51	0.00	1,765.51
316	STUDIO MODE	400 - 416, BOUL. DE MAISONNEUVE O MONTREAL QC H3A 1L2	21,849.32	0.00	21,849.32
317	SUN LIFE ASSUR. CO OF CANADA	2304-150 KING ST W TORONTO ON M5H 1J9	0.00	0.00	0.00
318	SUPREME 75 INC.	400 - 433 CHABANEL O MONTREAL QC H2N 2J4	4,121.11	0.00	4,121.11
319	SUZANNE AZOULAY INC.	1203 - 555 CHABANEL MONTREAL QC H2N 2H8	21,207.43	0.00	21,207.43
320	SUZANNE ROUSSEL	2 - 9 MONTCALM KAPUSKASING ON P5N 2N9	164.00	0.00	164.00
321	SWISSMAR IMPORTS	6 - 35 E. BEAVER CREEK RD RICHMOND HILL ON L4B 1B3	2,125.54	0.00	2,125.54
322	T.LIPSON & SONS LTD	190 NORSEMAN ST TORONTO ON M8Z 2R4	11,124.53	0.00	11,124.53
323	TANGO MANGO	7761198 CANADA INC. 109 - 3900 PLACE DE JAVA BROSSARD QC J4Y 0C4	25,602.85	0.00	25,602.85
324	TAPIS WAVES CARPETS INC.	4625 DU PARC MONTREAL QC H2V 4E4	2,565.95	0.00	2,565.95
325	TEBBY AIR CONDITIONING	3 N., BLDG. B. 496 MUSKOKA RD. HUNTSVILLE ON P1H 1T4	398.71	0.00	398.71
326	TFORCE INTEGR. SOLUTION	96 DISCO RD TORONTO ON M9W 0A3	56.50	0.00	56.50
327	THE ENDORPHIN GRP INC.	200 - 2045 FRANCIS ST-HUBERT QC J4T 0A6	762.75	0.00	762.75
328	THE JOHN FORSYTH SHIRT CO.LTD	6789 AIRPORT RD MISSISSAUGA ON L4V 1N2	37.15	0.00	37.15

31-Oct-2014

Date

  
 Glenn Langbur



District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 - Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
329	THE METROPOLITAN TEA CO. LTD	41A BUTTERICK RD. TORONTO ON M8W 4W4	11,491.13	0.00	11,491.13
330	THE NORTH FACE-CANADA	POSTAL STATION F T6106, PO BOX 6100 TORONTO ON M4Y 2Z2	56,376.47	0.00	56,376.47
331	THEORY	155 BEAUBIEN ST., W. MONTREAL QC H2V 1C5	1,614.00	0.00	1,614.00
332	THROAT THREADS APPAREL INC.	1134 PLAINS RD E BURLINGTON ON L7S 1W6	27,227.34	0.00	27,227.34
333	TILLEY ENDURABLES INC.	60 GERVAIS DRIVE TORONTO ON M3C 1Z3	16,969.25	0.00	16,969.25
334	TIMBERLAND CANADA CO.	C/O 911610 P O BOX 4090 STN A TORONTO ON M5W 0E9	2,824.09	0.00	2,824.09
335	TIME BOMB TRADING	8067 NORTH FRASER WAY BURNABY BC V5J 5M8	4,045.11	0.00	4,045.11
336	TIMMINSTODAY.COM	260 THIRD AVENUE TIMMINS ON P4N1E3	200.00	0.00	200.00
337	TIN SHACK LTD.	31 STEWART RD. COLLINGWOOD ON L9Y 4M7	238.44	0.00	238.44
338	TOMLINSON ENVIRONM.SERV. LTD.	970 MOODIE DR. OTTAWA ON K2R 1H3	605.80	0.00	605.80
339	TOMMY BAHAMA CANADA	388 - 428 WESTLAKE AVEN. SEATTLE WA 98109 USA	73,598.39	0.00	73,598.39
340	TOMMY BAHAMA CANADA	29 GURNEY CRESCENT TORONTO ON M6B 1S9	17,520.45	0.00	17,520.45
341	TOMMY BAHAMA CANADA	ACCORD FINANCIAL 1803 - 77 BLOOR ST W TORONTO ON M6S 1M2	3,599.00	0.00	3,599.00
342	TOWN OF PERTH	80 GORE STREET EAST PERTH ON K7H 1H9	72.80	0.00	72.80
343	TRANS UNION OF CDA INC.	COMMERCE CRT POST. STAT. PO BOX 3227 TORONTO ON M5L 1K1	56.50	0.00	56.50
344	TREND MARKETING	1379823 ONTARIO LTD. 1500 LODESTAR ROAD TORONTO ON M3J 3C1	11,067.22	0.00	11,067.22
345	TRIBAL SPORTSWEAR INC.	300 - 7445, CH. COTE -DE-LIESSE ST LAURENT QC H4T 1G2	46,480.51	0.00	46,480.51
346	TRILUXE FASHION DIST. INC.	120 - 63 WINGOLD AVE. TORONTO ON M6B 1P8	98.31	0.00	98.31
347	TRINITY DEVELOPMENT GROUP INC.	RE RIOTRIN PROPERTIES (BARRHAVEN) INC. 610-150 ISABELLA ST. Ottawa ON K1S 1V7	0.00	0.00	0.00
348	TRIPLE 5	805 - 555, RUE CHABANEL O MONTREAL QC H2N 2H8	4,184.39	0.00	4,184.39
349	TT BLUES CANADA INC.,	140 FINCHAM AVE MARKHAM ON L3P 4A9	10,540.22	0.00	10,540.22
350	UNDER ARMOUR CANADA ULC	1 - 215 SHIELDS COURT MARKHAM ON L3R 8V2	87,598.81	0.00	87,598.81

31-Oct-2014

Date

  
 Glenn Langhorne

District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 - Continued

List "A"  
 Unsecured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
351	UNION GAS LTD	50 KEIL DR. N. CHATHAM ON N7L 3V9	889.87	0.00	889.87
352	UPPER CANADA SOAP & CANDLE	1510 CATERPILLAR RD MISSISSAUGA ON L4X 2W9	10,716.67	0.00	10,716.67
353	UTILITIES KINGSTON	P.O. BOX 790 KINGSTON ON K7L 4X7	5,538.06	0.00	5,538.06
354	V. FRAAS MFG. INC.	44 SAMOR RD TORONTO ON M6A 1J6	3,661.20	0.00	3,661.20
355	VANS	VF OUTDOOR (CDA) INC. T6106 P. O. BOX 6100 TORONTO ON M4Y 2Z2	7,135.06	0.00	7,135.06
356	VENETO	256, RUE DE MINICA VILLE SAINT LAURENT QC H4S 1E5	861.63	0.00	861.63
357	VERIDIAN	55 TAUNTON RD E. AJAX ON L1T 3V3	3,017.87	0.00	3,017.87
358	VISA	BOX 4016, STATION A TORONTO ON M5W 2E6	0.00	0.00	0.00
359	WATERLOO NORTH HYDRO INC.	P.O. BOX 640 300 NORTHFIELD DR., E. WATERLOO ON N2J 4A3	4,113.40	0.00	4,113.40
360	WESTERN GLOVE WORKS	P.O. BOX 8919, STATION A TORONTO ON M5W 2C5	14,960.66	0.00	14,960.66
361	WEYCO GROUP INC.	100 - 8205, BOUL MTL-TORONTO MONTREAL -WEST QC H4X 1N1	4,297.91	0.00	4,297.91
362	WM. PRAGER LTD	391 ADELAIDE ST. W. TORONTO ON M5V 1S6	406.80	0.00	406.80
363	WOOD WYANT INC.	27 FIELDING AVE DARTMOUTH NS B3B 1C9	296.45	0.00	296.45
364	WOOLRICH	1880 32ND AVE LACHINE QC H8T 3J7	45,179.56	0.00	45,179.56
365	WRANGLER/LEE #T6063	P.O. BOX 6100, STATION F TORONTO ON M4Y 2Z2	47.80	0.00	47.80
366	WYATT IMAGE SOL. INC	BOX 1064 133 THIRD AVE TIMMINS ON P4N 7J2	142.67	0.00	142.67
367	ZWILLIG J.A. HENCKELS	435 COCHRANE DRIVE MARKHAM ON L3R 9R5	2,442.73	0.00	2,442.73
<b>Total</b>			<b>7,141,333.42</b>	<b>0.00</b>	<b>7,141,333.42</b>

31-Oct-2014

Date

  
 Glenn Landburg



District of: Ontario  
 Division No. 12 - Ottawa  
 Court No. 33-1884683  
 Estate No. 33-1884683

FORM 78 - Continued

List "B"  
 Secured Creditors

K. F. S. Limited

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
1	BANQUE ROYAL DU CANADA	C/O COLIN D. COCHRANE, SPEC.LOAN 20 KING ST.W., 9TH FLOOR TORONTO ON M5H 1C4	1,730,000.00	Business Assets - Stock In Trade - Inventory	22-Oct-2014	1,730,000.00	1,576,000.00	
				Debts Due - Business - Trade receivables	22-Oct-2014	0.00	70,000.00	
				Business Assets - Trade Fixtures - Trade Fixtures	22-Oct-2014	0.00	15,000.00	
				Furniture - computer	22-Oct-2014	0.00	5,000.00	
				Other - Other	22-Oct-2014	0.00		
				Other - Other	22-Oct-2014	0.00		
		<b>Total:</b>	<b>1,730,000.00</b>			<b>1,730,000.00</b>	<b>1,666,000.00</b>	<b>0.00</b>

31-Oct-2014

Date

  
 Glenn Lambert

# 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](mailto: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](mailto: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 de **K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)** de la ville de Cornwall, province de l'Ontario, 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 de faire une proposition, soit le 24 juin 2014, 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.)

T. 514.934.3400  
F. 514.934.8603  
[reclamations@richter.ca](mailto: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 \_\_\_\_\_ \$  
(À 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 de K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)

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 Proposal of **K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited** ("Consolidated Files of the City of Cornwall, Province of Ontario, and the claim of

, creditor.

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

1. That I am a creditor of the above-named debtor (or that I am \_\_\_\_\_ (state position or title) of \_\_\_\_\_ (name of creditor or representative of the creditor).
2. That I have knowledge of all of the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of the Notice of intention to make a proposal, namely June 24, 2014, 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 Proposal of **K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")**

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  
District de l'Ontario  
No division : 12-Ottawa  
No cour : 33-1884683  
No dossier : 33-1884683

COUR SUPÉRIEURE DE JUSTICE  
DE L'ONTARIO  
En matière de faillite et d'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 de  
**K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)**

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 **K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers  
fusionnés »)** de consigner mon vote \_\_\_\_\_ (en faveur de ou contre) l'acceptation de la  
proposition faite le 31 octobre 2014.

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)

T. 514.934.3400  
reclamations@richter.ca

Richter Groupe Conseil Inc.  
Richter Advisory Group Inc.  
1981 McGill College  
MTL (Qc) H3A 0G6  
[www.richter.ca](http://www.richter.ca)

Montréal, Toronto



# RICHTER

CANADA  
District of Ontario  
Division No. 12-Ottawa  
Court No. 33-1884683  
Estate No. 33-1884683

ONTARIO  
SUPERIOR COURT OF JUSTICE  
In Bankruptcy and Insolvency

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

**In the Matter of the Proposal of  
K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")**

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 **K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited ("Consolidated Files")** to  
record my vote \_\_\_\_\_ (for or against) the acceptance of the proposal as made on  
October 31, 2014.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_ 201\_\_.

\_\_\_\_\_  
Name of Individual Creditor (Please print)

\_\_\_\_\_  
Signature of Witness

\_\_\_\_\_  
Signature of Individual Creditor

- OR -

\_\_\_\_\_  
Name of Corporate Creditor (Please print)

\_\_\_\_\_  
Signature of Corporate Creditor

\_\_\_\_\_  
Signature of Witness

\_\_\_\_\_  
Name and title of signing officer (Please print)

T. 514.934.3400  
F. 514.934.8603  
claims@richter.ca

Richter Groupe Conseil Inc.  
Richter Advisory Group Inc.  
1981 McGill College  
Mt (Qc) H3A 0G6  
[www.richter.ca](http://www.richter.ca)

Montréal, Toronto



CANADA  
PROVINCE OF ONTARIO  
DISTRICT OF ONTARIO  
COURT NOS.: 33-1884683  
33-1884684  
33-1884686  
ESTATE NOS.: 33-1884683  
33-1884684  
33-1884686

SUPERIOR COURT OF JUSTICE  
Commercial Division  
"In Matters of Bankruptcy and Insolvency"

IN THE MATTER OF THE PROPOSAL OF K. F. S. LIMITED, 2726556 CANADA INC. and NATHAR LIMITED insolvent corporations duly incorporated according to law, having their head offices and principal places of business at 27 First Street, in the City of Cornwall, Province of Ontario, K6H 5V4.

### PROPOSAL

---

We, K. F. S. LIMITED, 2726556 CANADA INC. and NATHAR LIMITED (collectively, the "Debtor") hereby submit the following proposal under the *Bankruptcy and Insolvency Act*:

1. **Definitions:** For all purposes relating to the present proposal, the following terms shall have the following meanings:
  - 1.1 **"Act":** The *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;
  - 1.2 **"Cash Consideration":** means a total amount of \$425,000.00 to be paid to the Trustee by the Debtor at the latest on February 24, 2015;
  - 1.3 **"Creditors' Committee":** A committee of up to five individuals to be named by the creditors at the general meeting of creditors called to consider the Proposal;
  - 1.4 **"Crown Claims":** For all purposes herein, Crown Claims shall be limited to the claims of Her Majesty in right of Canada or a province described in subsection 60(1.1) of the Act that were outstanding on the Date of the Proposal;
  - 1.5 **"Date of the Proposal":** For all purposes herein, the Date of the Proposal shall be deemed to be the date of the Notice of Intention, namely June 24, 2014;
  - 1.6 **"Employee Claims":** All amounts that employees or former employees would be qualified to receive under paragraph 136(1)(d) of the Act if the Debtor became bankrupt on the Date of the Proposal;
  - 1.7 **"Landlords":** All persons of whom the Debtor was a commercial tenant under a lease of real property, as acknowledged by the Debtor;
  - 1.8 **"Landlord Claims":** The Ordinary Unsecured Claims of the Landlords for the actual losses resulting from the disclaimers of leases in accordance with section 65.2(4)b) of the Act, which claims shall be treated as Ordinary Unsecured Claims in accordance with section 65.2(5) of the Act;

- 1.9 **"Ordinary Unsecured Claims"**: The claims other than Secured Claims, Employee Claims, Crown Claims and Preferred Claims. For greater certainty, but without limiting the generality of the foregoing, the Ordinary Unsecured Claims shall include claims of any kind whatsoever, whether due or not for payment as at the Date of the Proposal, including contingent and unliquidated claims (once quantified) arising out of any transaction entered into by the Debtor prior to the Date of the Proposal as well as any Restructuring Claim. Furthermore, the Ordinary Unsecured Claims shall include claims for a breach of an obligation contracted before the Date of the Proposal, regardless of the date of the breach, to the extent that such breach occurred prior to the Date of the Proposal;
- 1.10 **"Ordinary Unsecured Creditors"**: All persons having an Ordinary Unsecured Claim;
- 1.11 **"Preferred Claims"**: The claims described in paragraphs 136(1)(a) to 136(1)(j) of 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 Employee Claims;
- 1.12 **"Preferred Creditor"**: A person having a Preferred Claim;
- 1.13 **"Professional Fees"**: The proper fees, expenses, liabilities and obligations of the Trustee and all legal fees, accounting fees and consulting fees pertaining to the Debtor incurred since the filing of the Notice of Intention;
- 1.14 **"Proposal"**: This proposal or any amendment thereto, which amendments may be made at any time prior to a vote by the creditors on the Proposal, or by the Court at the time of approval of the Proposal;
- 1.15 **"Proven Claim"**: Any claim for which a proof of claim is filed with the Trustee in accordance with section 124 of the Act and that is proven in accordance with section 135 of the Act;
- 1.16 **"Restructuring Claim"**: Any right of any person against the Debtor in connection with any indebtedness, liability or obligation of any kind owed to such person arising out of the restructuring, the disclaimer or the termination of any contract, lease, employment agreement, collective agreement or any other agreement, whether written or oral, after the Date of the Proposal, including any right of any person who receives a notice of repudiation or termination from the Debtor. Without limiting the generality of the foregoing, a Restructuring Claim shall include the claim of a landlord whose lease has been disclaimed or terminated, the claim of an employee whose employment has been terminated after the Date of the Proposal and the claim of any tax authority related directly or indirectly to the acceptance or the approval of the Proposal."
- 1.17 **"Secured Claims"**: The claims of the Secured Creditors;
- 1.18 **"Secured Creditors"**: As defined in section 2 of the Act;
- 1.19 **"Trustee"**: Richter Advisory Group Inc., a licensed trustee, having a place of business at 1981, McGill College Avenue, 11<sup>th</sup> floor, in the City of Montréal, Province of Québec, H3A 0G6;
- 1.20 **"Unaffected Creditors"**: Lang Investment Corporation, Jaymore Stores Limited, Magshar Holdings Inc. and 3528626 Canada Inc

2. **Employee Claims:** Employee Claims, if any, will be paid in full, immediately after the approval by the Court of the Proposal.
3. **Crown Claims:** Crown Claims shall be paid in full, within six months of approval of the Proposal by the Court, or as may otherwise be arranged with the Crown.
4. **Professional Fees:** Professional Fees shall be paid in full by the Debtor in the normal course of business.
5. **Secured Claims:** Secured Creditors shall be paid in accordance with existing contracts, or as may otherwise be arranged with the Secured Creditors. For greater certainty, the Proposal is not addressed to the Secured Creditors and they shall not be bound by the Proposal in respect of their Secured Claim.
6. **Subsequent Claims:** The claims arising in respect of goods supplied, services rendered or other consideration given to the Debtor subsequent to the Date of the Proposal, if any, shall be paid in full by the Debtor in the normal course of business, and on regular trade terms.
7. **Preferred Claims:** Preferred Claims shall be paid, without interest or penalty, in full, in priority to all claims of Ordinary Unsecured Creditors upon approval of the Proposal by the Court or as may be otherwise arranged with the Preferred Creditors or in accordance with clause 2 hereof if such Preferred Claim is also an Employee Claim.
8. **Ordinary Unsecured Creditors:** The Cash Consideration received by the Trustee shall be distributed as follows:
  - 8.1 In payment of the amounts provided in paragraphs 2, 3 and 7 above, if any;
  - 8.2 The excess in payment of:
    - i. Each of the Ordinary Unsecured Creditors having a Proven Claim of less than \$500 will be paid the full amount of its Ordinary Unsecured Claim without interest or penalty, within 30 days after the payment by the Debtor of the Cash Consideration;
    - ii. Each of the Ordinary Unsecured Creditors having a Proven Claim of at least \$500 shall receive a minimum payment of \$500. For the balance of its Proven Claim, after the distribution mentioned in paragraph 8.1, 8.2i) herein and within 30 days after the payment by the Debtor of the Cash Consideration, each of the Ordinary Unsecured Creditors shall also receive, in full and final payment of its Ordinary Unsecured Claim, without interest or penalty, its *pro rata* share of any amount remaining from the Cash Consideration.
9. **Unaffected Creditors:** the Proposal is not addressed to the Unaffected Creditors and they shall not be bound by its terms and conditions.
10. **Release:** Upon the payment described in section 8 herein and the payment of the Professional Fees, the Debtor shall be released of any and all claims from the Ordinary Unsecured Creditors.



11. **Claims against directors:** In accordance with section 50(13) of the Act, the acceptance of the Proposal by the creditors shall definitively, without further payment release the directors in office as at the Date of the Proposal from any and all liability or obligation for which they may be liable by law in their capacity as directors, respecting any claim that arose before the Date of the Proposal as provided for by section 50(13) of the Act or otherwise. It is understood however, that nothing herein shall be interpreted as an acknowledgement of any liability or obligation whatsoever on the part of the directors in office as at the Date of the Proposal, any such liability or obligation being specifically denied.
12. **Creditors' Committee:** The powers of the Creditors' Committee contemplated herein, shall be limited to the following:
  - 11.1 To advise the Trustee in connection with the actions under the Proposal, as the Trustee may from time to time request;
  - 11.2 To advise the Trustee concerning any dispute which may arise as to the validity of claims under the Proposal; and
  - 11.3 To authorize the deferment of any payment under the terms of paragraphs 7 and 8 herein, either in whole or in part, and entirely at its discretion, providing that any such deferment is deemed by the Creditors' Committee to be in the interest of the Ordinary Unsecured Creditors and the Debtor.
13. **Reviewable Transactions, Preferential Payments, etc.:** The provisions of section 95 to 101 of the Act and any provision of provincial legislation having a similar objective shall not apply to the Proposal.
14. **Headings:** The headings or titles herein are provided solely for the convenience of the reader. They do not form part of the Proposal and have no authoritative meaning in interpreting the Proposal.

DATED AT MONTRÉAL, this 31<sup>st</sup> day of October 2014

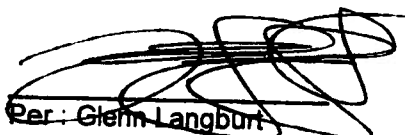
K. F. S. LIMITED

NATHAR LIMITED

  
Per: Glenn Langburt

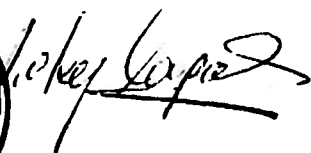
  
Per: Glenn Langburt

2726556 CANADA INC.

  
Per: Glenn Langburt







Julien Belisle.  
WITNESS



CANADA  
PROVINCE OF ONTARIO  
DISTRICT OF ONTARIO  
DIVISION NO.: 12-OTTAWA  
COURT NOS.: 33-1884683  
ESTATE NOS.: 33-1884683

ONTARIO  
SUPERIOR COURT OF JUSTICE  
In Bankruptcy and Insolvency

IN THE MATTER OF THE PROPOSAL OF:

K. F. S. Limited, 2726556 Canada Inc. and  
Nathar Limited, corporations having their head  
office and principal place of business at 27 First  
Street East, in the City of Cornwall, Province of  
Ontario, K6H 1K5

Debtor

- and -

Richter Advisory Group Inc.

Trustee

---

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

The purpose of the First Meeting of Creditors is to consider the Proposal filed jointly on October 31, 2014 (hereinafter referred to as the "Proposal") by K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited (hereinafter referred to collectively as the "Debtor").

Pursuant to Sections 50(5) and 50(10)(b) of the *Bankruptcy and Insolvency Act* (hereinafter referred to as the "Act"), and in order to assist the Ordinary Unsecured Creditors in considering the Proposal, the Trustee is hereby submitting its report on the financial situation of the Debtor and on the Proposal.

The Trustee cautions the reader that it has neither conducted an audit nor a verification of the books and records of the Debtor. Consequently, the Trustee cannot render an opinion as to the accuracy of the information contained therein. The information discussed herein emanates from the books and records of the Debtor, as well as from discussions with the Management of the Debtor.

All the terms that are not otherwise defined herein shall have the meaning ascribed thereto in the Proposal.

## INTRODUCTION

On June 24, 2014, K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited, each filed a Notice of Intention to File a Proposal pursuant to the Act (hereinafter referred to as the "NOI"), the whole as appears from the documents filed into the court records.

On July 2, 2014, documents were sent by regular mail to all creditors of the Debtor, as they were identified by it, which included a copy of the Debtor's NOI, the whole as appears from the documents filed into the court records.

On July 22, 2014, the Court granted a first extension of time of 45 days for the filing of a Proposal to September 8, 2014, in order to allow the Debtor to complete its dealings regarding the implementation of its restructuring plan.

On September 8, 2014, the Court granted a second extension of time of 45 days for the filing of a Proposal to October 23, 2014, in order to allow the Debtor to complete its dealings regarding the implementation of its restructuring plan.

On October 23, 2014, the Court granted a third extension of time of 15 days for the filing of a Proposal to November 7, 2014, in order to allow the Debtor to obtain the administrative consolidation of the NOI proceedings and to finalize the terms of a viable proposal that will maximize the dividends to be paid to the Debtor's Ordinary Unsecured Creditors.

On October 27, 2014, the Court ordered that the NOI proceedings of the Debtor be consolidated and that, as a result thereof, only one common Proposal be filed.

On October 31, 2014, the Debtor filed a Proposal to its creditors. We have enclosed herewith the Proposal made by the Debtor to its 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.

This report summarizes the relevant information and key elements that may assist the creditors in evaluating the Debtor's affairs and the Proposal. The report is presented with the following sections:

- I. Overview of the Debtor
- II. Causes of Insolvency
- III. Restructuring Measures
- IV. Financial Information
- V. Proposal
- VI. Estimated Distribution to the Ordinary Unsecured Creditors
- VII. Conclusion and Recommendation

## **I. OVERVIEW OF THE DEBTOR**

The Debtor, in operation since 1955, operated a chain of 21 retail stores in Ontario, Nova Scotia, New Brunswick and Newfoundland, specializing in ladies' and men's fashions, kitchenware, home accessories and gourmet foods. The Debtor operates under various banners including Tweed & Hickory, Kastners Menswear, Flotron's Tweed & Hickory, Bucovetsky's, Dover's Menswear, Buckland's Fine Clothing, Shaw's of Perth, The Village Green, Jacobson's Ladies' Wear, Yazer's Men's Wear, Bellissima and Moe's Menswear.

At the time of the filing of the NOI, the Debtor had over 200 employees working in its stores, warehouse and head office. The Debtor's head office is located in Cornwall, Ontario.

## **II. CAUSES OF INSOLVENCY**

In the past two years, the Debtor has experienced a sharp decline of its sales and reported significant losses. Management attributes this decline in sales to the following:

- Decrease in sales volume;

- Aging inventory;
- Unfavorable economic conditions in the retail industry;
- General economic downturn; and
- Highly competitive market.

Pursuant to the assessment of its financial situation, the Debtor began implementing, in early 2014, certain corrective measures, with the intent of ensuring its long-term profitability. However, the decrease of its sales continued to exceed the Debtor's forecasts and it became evident that such measures would be insufficient to reverse the negative impact of the sales decline, thus necessitating a formal restructuring through NOI proceedings.

### **III. RESTRUCTURING MEASURES**

After the filing of the NOI, the Debtor has been developing and implementing, with the help of its financial and legal advisors, a restructuring plan with a view of maximizing the dividends to be paid to the Ordinary Unsecured Creditors. The key elements of this plan included:

- The identification and closure of underperforming stores. Between the filing of the NOI and September 30<sup>th</sup>, 2014, three stores were closed and the relevant notices to disclaim leases were sent to the landlords. In addition, Management will be closing additional underperforming stores in the upcoming weeks and has already sent notices to disclaim those leases;
- The negotiation of more favorable leases terms with its landlords;
- The search for potential investors;
- The orderly liquidation of its slow-moving and excess inventory (ongoing); and
- The reduction of operating and overhead expenses.

### **IV. FINANCIAL INFORMATION**

The following financial data was extracted either from the books and records of the Debtor, the unaudited financial statements or from discussions held with Management. This information is submitted solely to assist the reader in assessing the current financial position of the Debtor.

The Trustee makes no representation or gives no warranty as to the accuracy of said financial information.

**A) Operating Results**

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited. (Note 1)			
Key financial information			
(in 000'S)	F2015	F2014	F2013
	(7 months)	(12 months)	(12 months)
	Estimated	Preliminary	Reported
<b>Sales</b>	<b>8 868</b>	<b>21 356</b>	<b>25 874</b>
<b>COGS</b>	<b>(6 696)</b>	<b>(12 418)</b>	<b>(15 096)</b>
<b>Gross profit</b>	<b>2 173</b>	<b>8 938</b>	<b>10 778</b>
<b>Gross margin %</b>	<b>25%</b>	<b>42%</b>	<b>42%</b>
<b>Operating expenses</b>	<b>4 139</b>	<b>9 180</b>	<b>10 423</b>
<b>Administrative expenses</b>	<b>924</b>	<b>1 552</b>	<b>1 735</b>
	<b>5 063</b>	<b>10 732</b>	<b>12 158</b>
<b>Other income</b>	<b>-</b>	<b>37</b>	<b>21</b>
	<b>5 063</b>	<b>10 695</b>	<b>12 136</b>
<b>Net loss</b>	<b>(2 890)</b>	<b>(1 757)</b>	<b>(1 358)</b>

(1) Includes the results of K.F.S. Logistics Inc. which had nominal business activities.

The above table shows the poor financial performance of the Debtor for the last two (2) fiscal years and the most recent year-to-date period (the latest internal financial statements available).

**B) Assets**

The Debtor's statement of affairs reflects the following as at September 30, 2014, based on information provided by Management:

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited.	
Assets	
As at September 30, 2014	
(in 000'S)	
	<u>Book value</u>
Accounts receivable	137
Inventory	4 808
Capital assets	320
	<u>5 265</u>

**Accounts Receivable (\$137,000)**

The accounts receivable amount to \$137,000. They relate to customers that have credit terms in the various stores. The accounts receivable are subject to a first ranking hypothec in favour of the Royal Bank of Canada, the Debtor's secured operating lender.

**Inventory (\$4,808,000)**

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited.	
Inventory	
As at September 30, 2014	
(in 000'S)	
<b>Season</b>	<b>Book value</b>
Pre-F2011	1 261
F2011	276
F2012	368
F2013	578
Spring 2014	459
Fall 2014	795
"Basics"	899
Prepaid inventory (not yet received)	173
	<b>4 808</b>

The inventory is comprised of finished goods located in the Debtor's warehouse and in the various stores. Of the inventory, over \$2.9M relate to prior seasons. The inventories are subject to a first ranking hypothec in favour of the Royal Bank of Canada, the Debtor's secured operating lender.

**Capital Assets (\$320,000)**

The Debtor's fixed assets consist mostly of leasehold improvements (\$175,000), furniture and fixtures (\$90,000), as well as computer equipment (\$15,000).

**C) Liabilities**

The Debtor has provided the Trustee with a list of creditors. Proof of claim forms will be sent to the 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 with Management and deal with any discrepancies for purposes of collocation of claims.

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited.	
Liabilities	
As at September 30, 2014	
(in 000'S)	
<b>Liabilities per the books and records of the Debtor</b>	
Secured debt	1 730
Unsecured creditors (367)	3 602
	<b>5 332</b>
Unsecured creditors - Related parties	1 539
	<b>6 871</b>
<b>Estimated unsecured liabilities resulting from lease cancellations / employees layoff</b>	
Landlord damages (estimated)	1 600
Employees termination and severance pay (estimated)	400
	<b>2 000</b>
	<b>8 871</b>

The secured creditor is the Royal Bank of Canada for the operating lines of credit (secured by all the assets of the Debtor) for a total amount of \$1,730,000.

Based on the information provided by the Debtor, there are no known preferred creditors.

Ordinary Unsecured Creditors (\$3.6M) were identified through the Debtor's books and records, and include trade suppliers, sales taxes and accrued liabilities.

Moreover, related parties to the Debtor (\$1.5M), were identified through the Debtor's books and records and relate mostly to loans from Lang Investments, Jaymore Inc., Magshar Holdings Inc. and 3528626 Canada Inc. The Proposal is not addressed to such related parties and they will not be bound by its terms.

The Trustee calculated the potential amounts that could be claimed as damages following the disclaimer of leases as well as the termination and severance pay following the layoff of the workforce. The Trustee estimates for these potential liabilities total \$2.0M.

The Trustee cautions that these amounts may change as proofs of claims are filed and such changes may be significant.

## V. PROPOSAL

### A) Summary

**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.**

The Terms of the Proposal provide that the Ordinary Unsecured Creditors shall be paid from the remittance of \$425,000 (hereinafter referred to as the "Cash Consideration"), to be paid to the Trustee by the Debtor at the latest on February 24, 2015.

The Cash Consideration shall be payable by the Debtor in the following manner:

- i. Each of the Ordinary Unsecured Creditors having a Proven Claim of less than \$500 will be paid the full amount of its Ordinary Unsecured Claim without interest or penalty, within 30 days after the payment by the Debtor of the Cash Consideration; and
- ii. Each of the Ordinary Unsecured Creditors having a Proven Claim of at least \$500 shall receive a minimum payment of \$500. For the balance of its Proven Claim, after the distribution provided at paragraphs 8.1 and 8.2i) of the Proposal and within 30 days after the payment by the Debtor of the Cash Consideration, each of the Ordinary Unsecured Creditors shall also receive, in full and final payment of its Ordinary Unsecured Claim, without interest or penalty, its *pro rata* share of any amount remaining from the Cash Consideration.



**B) Funding**

The financing of the Proposal will be contingent on the successful liquidation of the excess and slow-moving inventory by Management, which should be completed by the end of January 2015.

**C) Amounts to be Paid as a Priority**

According to the terms of the Proposal, the following amounts must be paid in priority, from the Cash Consideration:

- Crown Claims, which shall be limited to the claims of Her Majesty in right of Canada or a province described in subsection 60(1.1) of the Act that were outstanding on the Date of the Proposal, shall be paid in full, within six (6) months of the approval of the Proposal by the Court, or as may otherwise be arranged with the Crown;
- Employees Claims (amounts that employees would be qualified to receive under paragraph 136(1)(d) of the Act if the Debtor became bankrupt), if any, will be paid in full, immediately after the approval by the Court of the Proposal. It should be noted that with respect to all of the employees creditors who are currently employed by the Debtor, all of their employees' claims, excluding severances, have been or shall have been paid in full by the Debtor to such employees in the normal course of business;
- Preferred Claims shall be paid, without interest or penalty, in full, in priority to all claims of Ordinary Unsecured Creditors upon approval of the Proposal by the Court or as may be otherwise arranged with the Preferred Creditors or in accordance with clause 2 hereof if such Preferred Claim is also an Employee's Claim;
- Secured Creditors, if any, shall be paid in accordance with existing contracts, or as may otherwise be arranged with the Secured Creditors. For greater certainty, the Proposal is not addressed to the Secured Creditors and they shall not be bound by the Proposal in respect of their Secured Claim;
- The claims arising in respect of goods supplied, services rendered or other consideration given to the Debtor subsequent to the Date of the Proposal, including (without limitation) salaries and other compensation of employees, if any, shall be paid in full by the Debtor in the normal course of business, and on regular trade terms;
- Professional Fees shall be paid in full by the Debtor in the normal course of business.

Management estimates that Crown Claims, Employees Claims and Preferred Claims will have been paid in full prior to the remittance of the Cash Consideration to the Trustee.

**D) Other**

The Proposal provides that the statutory terms of Sections 91 to 101 of the Act, and similar provincial provisions, shall not apply as permitted by Section 101.1 of the Act.

The Proposal will constitute a compromise of all claims against directors and will operate as a full and complete discharge in favor of such directors with respect to such claims.

The proposal shall be deemed to be accepted by the creditors if, and only if, the Ordinary Unsecured Creditors vote for the acceptance of the Proposal by a majority in number and two thirds in value of the Ordinary Unsecured Creditors present, personally or by proxy, at the meeting and voting on the resolution.

## VI. ESTIMATED DISTRIBUTION TO ORDINARY UNSECURED CREDITORS

In the event that the creditors reject the Proposal, the Debtor will automatically be bankrupt and the net proceeds from the liquidation of the assets (after payment of the Trustee's fees and expenses) will be distributed to the creditors in the order provided for under the Act. The following information is to inform the creditors on the estimate as to the distribution to creditors under the Proposal in comparison to the estimated distribution under a bankruptcy scenario.

### A) Proposal

Based on Management's representations and the aggregate amount of the Ordinary Unsecured Claims, as reflected in the Debtor's statement of affairs, at the present time, the Trustee estimates that the funds of \$425,000 available for distribution to the Ordinary Unsecured Creditors would represent an estimated recovery of 8% of the Ordinary Unsecured Claims, as follows:

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited. Proposal estimated distribution (in 000'S)	
<b>Dividend paid by the Debtor</b>	<b>425</b>
<b>Unsecured creditors subject to the Dividend</b>	
Unsecured creditors (per books and records)	3 602
Landlord damages (estimated)	1 600
Employees termination and severance pay (estimated)	400
	<u>5 602</u>
Estimated distribution percentage	8%

Management has advised that an orderly wind-down of the Debtor's affairs should generate realization values sufficient to cover the payment of the Cash Consideration.

**B) Bankruptcy**

In a bankruptcy scenario, based on the value of the assets and liabilities of the Debtor, as reflected in the statement of affairs, the Trustee estimates that the distribution would be as follows:

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited. Bankruptcy - Estimated distribution (in 000'S)		
	<u>Book value</u>	<u>Estimated realization value (1)</u>
<b>Inventory (by season)</b>		
Pre-F2011	1 261	118
F2011	276	187
F2012	368	248
F2013	578	444
Spring 2014	459	353
Fall 2014	795	993
"Basics"	899	747
Prepaid inventory (not yet received)	173	216
	<b>4 808</b>	<b>3 306</b>
<b>Capital assets</b>	<b>320</b>	<b>20</b>
<b>Accounts receivable</b>	<b>137</b>	<b>69</b>
<b>Estimated Gross realization</b>		<b>3 395</b>
<b>Less: Estimated realization cost</b>		
Direct store expenses		1 000
Overhead costs		210
Liquidators cost		250
Professional fees		225
		<b>1 685</b>
<b>Net realization value</b>		<b>1 709</b>
Secured creditor		(1 730)
Priority claims		TBD
Deficit for secured creditor		(21)
<b>Estimated distribution to unsecured creditors</b>		<b>NIL</b>
<b>Notes</b>		
1. As per the realization values declared in the statement of affairs.		

The above analysis indicates that the estimated realization values of the Debtor's assets would likely be insufficient to reimburse in full the Secured Claims. Therefore, there would be no amount available to distribute to the Ordinary Unsecured Creditors.

**C) Other Considerations**

The approval of the Proposal will avoid a bankruptcy and will be of benefit to the following constituents :

- Employees in the ongoing stores will have continued employment if the inventory liquidation plan generates sufficient funds; and
- Merchandise suppliers and service providers will have a going concern entity (on a reduced scale) with which to continue doing business.

## VII. CONCLUSION AND RECOMMENDATION

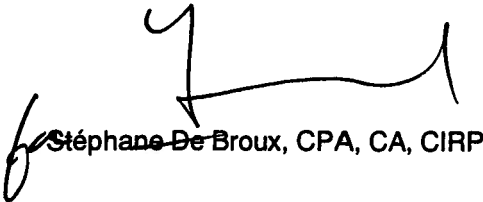
After having estimated the amount that may be available for the Ordinary Unsecured Creditors in the context of a bankruptcy, the Trustee is of the opinion that the present Proposal is more advantageous to them than a bankruptcy scenario.

It is estimated that the Proposal would provide the Ordinary Unsecured Creditors with a dividend of approximately \$0.08 on the dollar, compared to an estimated dividend of NIL in the event of a bankruptcy.

**For the foregoing reasons, the Trustee recommends the approval of the Proposal.**

Dated at Montréal, Province of Québec, this 3<sup>rd</sup> day of November 2014.

**Richter Advisory Group Inc., Trustee**

  
Stéphane De Broux, CPA, CA, CIRP

**Liste des envois supplémentaires par courriel**

**Dans l'affaire de la proposition de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)**

<b>Envoi à</b>	<b>À l'attention de</b>	<b>Adresse courriel</b>
Aird & Berlis LLP	M <sup>e</sup> Sanjeev Mitra	<a href="mailto:smitra@airdberlis.com">smitra@airdberlis.com</a> ;
Bell Canada F-88	Groupe Insolvabilité – Affaires	<a href="mailto:Insolv@bell.ca">Insolv@bell.ca</a> ;
Commission des normes du travail	Juan Manuel Diz Grana	<a href="mailto:Juan-Manuel.Diz-Grana@cnt.gouv.qc.ca">Juan-Manuel.Diz-Grana@cnt.gouv.qc.ca</a> ;
Commission des normes du travail	Monique Bélanger	<a href="mailto:Monique.belanger@cnt.gouv.qc.ca">Monique.belanger@cnt.gouv.qc.ca</a> ;
Davies Ward Philips & Vineberg	M <sup>e</sup> Hugo Babos-Marchand	<a href="mailto:hbabosmarchand@dwpv.com">hbabosmarchand@dwpv.com</a> ;
Davies Ward Philips & Vineberg	M <sup>e</sup> Alain Gaul	<a href="mailto:agaul@dwpv.com">agaul@dwpv.com</a> ;
Davies Ward Philips & Vineberg	M <sup>e</sup> Kevin Mailloux	<a href="mailto:kmailloux@dwpv.com">kmailloux@dwpv.com</a> ;
Euler Hermes Canada	Tony Sullo, VP Accounts Manager	<a href="mailto:Tony.sullo@eulerhermes.com">Tony.sullo@eulerhermes.com</a> ;
Gaz Métropolitain	Insolvabilité	<a href="mailto:Insolvabilite2@gazmetro.ca">Insolvabilite2@gazmetro.ca</a> ;
Hydro Québec	Line Ducharme	<a href="mailto:Ducharme.Line@hydro.qc.ca">Ducharme.Line@hydro.qc.ca</a> ;
Kelly Santini LLP	M <sup>e</sup> Rick Brooks	<a href="mailto:rbrooks@kellysantini.com">rbrooks@kellysantini.com</a> ;
K. F. S. Limited	Glenn Langburt	<a href="mailto:glang@bellnet.ca">glang@bellnet.ca</a> ;
Richter Groupe Conseil Inc.	Julien Bélisle	<a href="mailto:jbelisle@richter.ca">jbelisle@richter.ca</a> ;
Richter Groupe Conseil Inc.	Stéphane De Broux	<a href="mailto:sdebroux@richter.ca">sdebroux@richter.ca</a> ;
RBC	Colin Cochrane	<a href="mailto:colin.cochrane@rbc.com">colin.cochrane@rbc.com</a> ;

District de: Ontario  
No division: 12 - Ottawa  
No cour: 33-1884683  
No dossier: 33-1884683

## 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 de  
K. F. S. Limited, 2726556 Canada Inc. et Nathar Limited (« Dossiers fusionnés »)  
de la ville de Cornwall  
en la province de l'Ontario

Daté le 3 novembre 2014, à Montréal en la province de Québec.

Personne responsable (expéditeur) : Stéphane De Broux, CPA, CA, CIRP  
(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](mailto: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.



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

- **Estate Number:** 33-1884683
- **Estate Name:** K. F. S. Limited

## Document(s) submitted

The following document(s) have been successfully submitted

- Notice of Proposal and Notice of Hearing of Application for Court Approval

## Reference

- The Reference Number for this transaction is: **10212187**.
- Submitted by Soazig Bourgine.
- 2014-11-03 15:13 EST

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## Estate Information

[Logout](#)

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

- **Estate Number:** 33-1884683
- **Estate Name:** K. F. S. Limited

## Document(s) submitted

The following document(s) have been successfully submitted

- Trustee's Report on the Financial Situation of the Debtor & on the Proposal

## Reference

- The Reference Number for this transaction is: **10211873**.
- Submitted by Soazig Bourguine.
- 2014-11-03 14:40 EST

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COUR SUPÉRIEURE DE  
JUSTICE DE L'ONTARIO  
En matière de faillite et d'insolvabilité

---

Province de l'Ontario  
No Division : 12-Ottawa  
No Cour : 33-1884683

---

Dans l'affaire de la proposition de

K. F. S. Limited, 2726556 Canada Inc. et Nathar  
Limited (« Dossiers fusionnés »)

Débitrice

- et -

Richter Groupe Conseil Inc.

Syndic

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









CANADA  
PROVINCE OF ONTARIO  
DISTRICT OF ONTARIO  
DIVISION NO.: 12-OTTAWA  
COURT NOS.: 33-1884683  
ESTATE NOS.: 33-1884683

ONTARIO  
SUPERIOR COURT OF JUSTICE  
In Bankruptcy and Insolvency

IN THE MATTER OF THE PROPOSAL OF:

K. F. S. Limited, 2726556 Canada Inc. and  
Nathar Limited, corporations having their head  
office and principal place of business at 27 First  
Street East, in the City of Cornwall, Province of  
Ontario, K6H 1K5

Debtor

- and -

Richter Advisory Group Inc.

Trustee

---

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

The purpose of the First Meeting of Creditors is to consider the Proposal filed jointly on October 31, 2014 (hereinafter referred to as the "Proposal") by K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited (hereinafter referred to collectively as the "Debtor").

Pursuant to Sections 50(5) and 50(10)(b) of the *Bankruptcy and Insolvency Act* (hereinafter referred to as the "Act"), and in order to assist the Ordinary Unsecured Creditors in considering the Proposal, the Trustee is hereby submitting its report on the financial situation of the Debtor and on the Proposal.

**The Trustee cautions the reader that it has neither conducted an audit nor a verification of the books and records of the Debtor. Consequently, the Trustee cannot render an opinion as to the accuracy of the information contained therein. The information discussed herein emanates from the books and records of the Debtor, as well as from discussions with the Management of the Debtor.**

**All the terms that are not otherwise defined herein shall have the meaning ascribed thereto in the Proposal.**

## **INTRODUCTION**

On June 24, 2014, K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited, each filed a Notice of Intention to File a Proposal pursuant to the Act (hereinafter referred to as the "NOI"), the whole as appears from the documents filed into the court records.

On July 2, 2014, documents were sent by regular mail to all creditors of the Debtor, as they were identified by it, which included a copy of the Debtor's NOI, the whole as appears from the documents filed into the court records.

On July 22, 2014, the Court granted a first extension of time of 45 days for the filing of a Proposal to September 8, 2014, in order to allow the Debtor to complete its dealings regarding the implementation of its restructuring plan.

On September 8, 2014, the Court granted a second extension of time of 45 days for the filing of a Proposal to October 23, 2014, in order to allow the Debtor to complete its dealings regarding the implementation of its restructuring plan.

On October 23, 2014, the Court granted a third extension of time of 15 days for the filing of a Proposal to November 7, 2014, in order to allow the Debtor to obtain the administrative consolidation of the NOI proceedings and to finalize the terms of a viable proposal that will maximize the dividends to be paid to the Debtor's Ordinary Unsecured Creditors.

On October 27, 2014, the Court ordered that the NOI proceedings of the Debtor be consolidated and that, as a result thereof, only one common Proposal be filed.

On October 31, 2014, the Debtor filed a Proposal to its creditors. We have enclosed herewith the Proposal made by the Debtor to its 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.

This report summarizes the relevant information and key elements that may assist the creditors in evaluating the Debtor's affairs and the Proposal. The report is presented with the following sections:

- I. Overview of the Debtor
- II. Causes of Insolvency
- III. Restructuring Measures
- IV. Financial Information
- V. Proposal
- VI. Estimated Distribution to the Ordinary Unsecured Creditors
- VII. Conclusion and Recommendation

## **I. OVERVIEW OF THE DEBTOR**

The Debtor, in operation since 1955, operated a chain of 21 retail stores in Ontario, Nova Scotia, New Brunswick and Newfoundland, specializing in ladies' and men's fashions, kitchenware, home accessories and gourmet foods. The Debtor operates under various banners including Tweed & Hickory, Kastners Menswear, Flotron's Tweed & Hickory, Bucovetsky's, Dover's Menswear, Buckland's Fine Clothing, Shaw's of Perth, The Village Green, Jacobson's Ladies' Wear, Yazer's Men's Wear, Bellissima and Moe's Menswear.

At the time of the filing of the NOI, the Debtor had over 200 employees working in its stores, warehouse and head office. The Debtor's head office is located in Cornwall, Ontario.

## **II. CAUSES OF INSOLVENCY**

In the past two years, the Debtor has experienced a sharp decline of its sales and reported significant losses. Management attributes this decline in sales to the following:

- Decrease in sales volume;

- Aging inventory;
- Unfavorable economic conditions in the retail industry;
- General economic downturn; and
- Highly competitive market.

Pursuant to the assessment of its financial situation, the Debtor began implementing, in early 2014, certain corrective measures, with the intent of ensuring its long-term profitability. However, the decrease of its sales continued to exceed the Debtor's forecasts and it became evident that such measures would be insufficient to reverse the negative impact of the sales decline, thus necessitating a formal restructuring through NOI proceedings.

### **III. RESTRUCTURING MEASURES**

After the filing of the NOI, the Debtor has been developing and implementing, with the help of its financial and legal advisors, a restructuring plan with a view of maximizing the dividends to be paid to the Ordinary Unsecured Creditors. The key elements of this plan included:

- The identification and closure of underperforming stores. Between the filing of the NOI and September 30<sup>th</sup>, 2014, three stores were closed and the relevant notices to disclaim leases were sent to the landlords. In addition, Management will be closing additional underperforming stores in the upcoming weeks and has already sent notices to disclaim those leases;
- The negotiation of more favorable leases terms with its landlords;
- The search for potential investors;
- The orderly liquidation of its slow-moving and excess inventory (ongoing); and
- The reduction of operating and overhead expenses.

### **IV. FINANCIAL INFORMATION**

The following financial data was extracted either from the books and records of the Debtor, the unaudited financial statements or from discussions held with Management. This information is submitted solely to assist the reader in assessing the current financial position of the Debtor.

The Trustee makes no representation or gives no warranty as to the accuracy of said financial information.

**A) Operating Results**

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited. (Note 1)			
Key financial information			
	F2015	F2014	F2013
	(7 months)	(12 months)	(12 months)
(in 000'S)	Estimated	Preliminary	Reported
<b>Sales</b>	<b>8 869</b>	<b>21 356</b>	<b>25 874</b>
<b>COGS</b>	<b>(6 696)</b>	<b>(12 418)</b>	<b>(15 096)</b>
<b>Gross profit</b>	<b>2 173</b>	<b>8 938</b>	<b>10 778</b>
<b>Gross margin %</b>	<b>25%</b>	<b>42%</b>	<b>42%</b>
<b>Operating expenses</b>	<b>4 139</b>	<b>9 180</b>	<b>10 423</b>
<b>Administrative expenses</b>	<b>924</b>	<b>1 552</b>	<b>1 735</b>
	<b>5 063</b>	<b>10 732</b>	<b>12 158</b>
<b>Other income</b>	<b>-</b>	<b>37</b>	<b>21</b>
	<b>5 063</b>	<b>10 695</b>	<b>12 136</b>
<b>Net loss</b>	<b>(2 890)</b>	<b>(1 757)</b>	<b>(1 358)</b>

(1) Includes the results of K.F.S. Logistics Inc. which had nominal business activities.

The above table shows the poor financial performance of the Debtor for the last two (2) fiscal years and the most recent year-to-date period (the latest internal financial statements available).

**B) Assets**

The Debtor's statement of affairs reflects the following as at September 30, 2014, based on information provided by Management:

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited.	
Assets	
As at September 30, 2014	
(in 000'S)	
	<b><u>Book value</u></b>
Accounts receivable	137
Inventory	4 808
Capital assets	<u>320</u>
	<u>5 265</u>

**Accounts Receivable (\$137,000)**

The accounts receivable amount to \$137,000. They relate to customers that have credit terms in the various stores. The accounts receivable are subject to a first ranking hypothec in favour of the Royal Bank of Canada, the Debtor's secured operating lender.

**Inventory (\$4,808,000)**

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited. Inventory As at September 30, 2014 (in 000'S)	
<b>Season</b>	<b>Book value</b>
Pre-F2011	1 261
F2011	276
F2012	368
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Prepaid inventory (not yet received)	173
	<u>4 808</u>

The inventory is comprised of finished goods located in the Debtor's warehouse and in the various stores. Of the inventory, over \$2.9M relate to prior seasons. The inventories are subject to a first ranking hypothec in favour of the Royal Bank of Canada, the Debtor's secured operating lender.

**Capital Assets (\$320,000)**

The Debtor's fixed assets consist mostly of leasehold improvements (\$175,000), furniture and fixtures (\$90,000), as well as computer equipment (\$15,000).

**C) Liabilities**

The Debtor has provided the Trustee with a list of creditors. Proof of claim forms will be sent to the 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 with Management and deal with any discrepancies for purposes of collocation of claims.

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited. Liabilities As at September 30, 2014 (in 000'S)	
<b>Liabilities per the books and records of the Debtor</b>	
Secured debt	1 730
Unsecured creditors (367)	<u>3 602</u>
	5 332
Unsecured creditors - Related parties	<u>1 539</u>
	<u>6 871</u>
<b>Estimated unsecured liabilities resulting from lease cancellations / employees layoff</b>	
Landlord damages (estimated)	1 600
Employees termination and severance pay (estimated)	<u>400</u>
	<u>2 000</u>
	<u>8 871</u>

The secured creditor is the Royal Bank of Canada for the operating lines of credit (secured by all the assets of the Debtor) for a total amount of \$1,730,000.

Based on the information provided by the Debtor, there are no known preferred creditors.

Ordinary Unsecured Creditors (\$3.6M) were identified through the Debtor's books and records, and include trade suppliers, sales taxes and accrued liabilities.

Moreover, related parties to the Debtor (\$1.5M), were identified through the Debtor's books and records and relate mostly to loans from Lang Investments, Jaymore Inc., Magshar Holdings Inc. and 3528626 Canada Inc. The Proposal is not addressed to such related parties and they will not be bound by its terms.

The Trustee calculated the potential amounts that could be claimed as damages following the disclaimer of leases as well as the termination and severance pay following the layoff of the workforce. The Trustee estimates for these potential liabilities total \$2.0M.

The Trustee cautions that these amounts may change as proofs of claims are filed and such changes may be significant.

## V. PROPOSAL

### A) Summary

**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.**

The Terms of the Proposal provide that the Ordinary Unsecured Creditors shall be paid from the remittance of \$425,000 (hereinafter referred to as the "Cash Consideration"), to be paid to the Trustee by the Debtor at the latest on February 24, 2015.

The Cash Consideration shall be payable by the Debtor in the following manner:

- i. Each of the Ordinary Unsecured Creditors having a Proven Claim of less than \$500 will be paid the full amount of its Ordinary Unsecured Claim without interest or penalty, within 30 days after the payment by the Debtor of the Cash Consideration; and
- ii. Each of the Ordinary Unsecured Creditors having a Proven Claim of at least \$500 shall receive a minimum payment of \$500. For the balance of its Proven Claim, after the distribution provided at paragraphs 8.1 and 8.2i) of the Proposal and within 30 days after the payment by the Debtor of the Cash Consideration, each of the Ordinary Unsecured Creditors shall also receive, in full and final payment of its Ordinary Unsecured Claim, without interest or penalty, its *pro rata* share of any amount remaining from the Cash Consideration.



**B) Funding**

The financing of the Proposal will be contingent on the successful liquidation of the excess and slow-moving inventory by Management, which should be completed by the end of January 2015.

**C) Amounts to be Paid as a Priority**

According to the terms of the Proposal, the following amounts must be paid in priority, from the Cash Consideration:

- Crown Claims, which shall be limited to the claims of Her Majesty in right of Canada or a province described in subsection 60(1.1) of the Act that were outstanding on the Date of the Proposal, shall be paid in full, within six (6) months of the approval of the Proposal by the Court, or as may otherwise be arranged with the Crown;
- Employees Claims (amounts that employees would be qualified to receive under paragraph 136(1)(d) of the Act if the Debtor became bankrupt), if any, will be paid in full, immediately after the approval by the Court of the Proposal. It should be noted that with respect to all of the employees creditors who are currently employed by the Debtor, all of their employees' claims, excluding severances, have been or shall have been paid in full by the Debtor to such employees in the normal course of business;
- Preferred Claims shall be paid, without interest or penalty, in full, in priority to all claims of Ordinary Unsecured Creditors upon approval of the Proposal by the Court or as may be otherwise arranged with the Preferred Creditors or in accordance with clause 2 hereof if such Preferred Claim is also an Employee's Claim;
- Secured Creditors, if any, shall be paid in accordance with existing contracts, or as may otherwise be arranged with the Secured Creditors. For greater certainty, the Proposal is not addressed to the Secured Creditors and they shall not be bound by the Proposal in respect of their Secured Claim;
- The claims arising in respect of goods supplied, services rendered or other consideration given to the Debtor subsequent to the Date of the Proposal, including (without limitation) salaries and other compensation of employees, if any, shall be paid in full by the Debtor in the normal course of business, and on regular trade terms;
- Professional Fees shall be paid in full by the Debtor in the normal course of business.

Management estimates that Crown Claims, Employees Claims and Preferred Claims will have been paid in full prior to the remittance of the Cash Consideration to the Trustee.

**D) Other**

The Proposal provides that the statutory terms of Sections 91 to 101 of the Act, and similar provincial provisions, shall not apply as permitted by Section 101.1 of the Act.

The Proposal will constitute a compromise of all claims against directors and will operate as a full and complete discharge in favor of such directors with respect to such claims.

The proposal shall be deemed to be accepted by the creditors if, and only if, the Ordinary Unsecured Creditors vote for the acceptance of the Proposal by a majority in number and two thirds in value of the Ordinary Unsecured Creditors present, personally or by proxy, at the meeting and voting on the resolution.

## VI. ESTIMATED DISTRIBUTION TO ORDINARY UNSECURED CREDITORS

In the event that the creditors reject the Proposal, the Debtor will automatically be bankrupt and the net proceeds from the liquidation of the assets (after payment of the Trustee's fees and expenses) will be distributed to the creditors in the order provided for under the Act. The following information is to inform the creditors on the estimate as to the distribution to creditors under the Proposal in comparison to the estimated distribution under a bankruptcy scenario.

### A) Proposal

Based on Management's representations and the aggregate amount of the Ordinary Unsecured Claims, as reflected in the Debtor's statement of affairs, at the present time, the Trustee estimates that the funds of \$425,000 available for distribution to the Ordinary Unsecured Creditors would represent an estimated recovery of 8% of the Ordinary Unsecured Claims, as follows:

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited. Proposal estimated distribution (in 000\$)	
<b>Dividend paid by the Debtor</b>	<b>425</b>
<b>Unsecured creditors subject to the Dividend</b>	
Unsecured creditors (per books and records)	3 602
Landlord damages (estimated)	1 600
Employees termination and severance pay (estimated)	400
	<u>5 602</u>
Estimated distribution percentage	8%

Management has advised that an orderly wind-down of the Debtor's affairs should generate realization values sufficient to cover the payment of the Cash Consideration.

**B) Bankruptcy**

In a bankruptcy scenario, based on the value of the assets and liabilities of the Debtor, as reflected in the statement of affairs, the Trustee estimates that the distribution would be as follows:

K. F. S. Limited, 2726556 Canada Inc. and Nathar Limited. Bankruptcy - Estimated distribution (in 000'S)		
	<u>Book value</u>	<u>Estimated realization value (1)</u>
<b>Inventory (by season)</b>		
Pre-F2011	1 261	118
F2011	276	187
F2012	368	248
F2013	578	444
Spring 2014	459	353
Fall 2014	795	993
"Basics"	899	747
Prepaid inventory (not yet received)	173	216
	<u>4 808</u>	<u>3 306</u>
<b>Capital assets</b>	<b>320</b>	<b>20</b>
<b>Accounts receivable</b>	<b>137</b>	<b>69</b>
<b>Estimated Gross realization</b>		<u><b>3 395</b></u>
<b>Less: Estimated realization cost</b>		
Direct store expenses		1 000
Overhead costs		210
Liquidators cost		250
Professional fees		225
		<u>1 685</u>
<b>Net realization value</b>		<u><b>1 709</b></u>
Secured creditor		(1 730)
Priority claims		TBD
Deficit for secured creditor		<u>(21)</u>
<b>Estimated distribution to unsecured creditors</b>		<u><b>NIL</b></u>
<b>Notes</b>		
1. As per the realization values declared in the statement of affairs.		

The above analysis indicates that the estimated realization values of the Debtor's assets would likely be insufficient to reimburse in full the Secured Claims. Therefore, there would be no amount available to distribute to the Ordinary Unsecured Creditors.

**C) Other Considerations**

The approval of the Proposal will avoid a bankruptcy and will be of benefit to the following constituents :

- Employees in the ongoing stores will have continued employment if the inventory liquidation plan generates sufficient funds; and
- Merchandise suppliers and service providers will have a going concern entity (on a reduced scale) with which to continue doing business.

## VII. CONCLUSION AND RECOMMENDATION

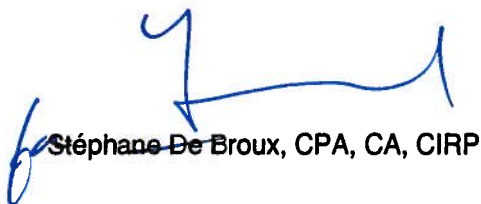
After having estimated the amount that may be available for the Ordinary Unsecured Creditors in the context of a bankruptcy, the Trustee is of the opinion that the present Proposal is more advantageous to them than a bankruptcy scenario.

It is estimated that the Proposal would provide the Ordinary Unsecured Creditors with a dividend of approximately \$0.08 on the dollar, compared to an estimated dividend of NIL in the event of a bankruptcy.

**For the foregoing reasons, the Trustee recommends the approval of the Proposal.**

Dated at Montréal, Province of Québec, this 3<sup>rd</sup> day of November 2014.

**Richter Advisory Group Inc., Trustee**



Stéphane De Broux, CPA, CA, CIRP