

**THE QUEEN'S BENCH  
Winnipeg Centre**

**IN THE MATTER OF: THE APPOINTMENT OF A RECEIVER  
PURSUANT TO SECTION 243 OF THE  
*BANKRUPTCY AND INSOLVENCY ACT*,  
R.S.C., C. B-3 AS AMENDED, AND  
SECTION 55 OF *THE COURT OF QUEEN'S  
BENCH ACT*, C.C.S.M., C. C280, AS  
AMENDED**

**B E T W E E N:**

**WHITE OAK COMMERCIAL FINANCE, LLC,**

**Applicant**

**- and -**

**NYGARD HOLDINGS (USA) LIMITED, NYGARD INC., FASHION  
VENTURES, INC., NYGARD NY RETAIL, LLC, 4093879 CANADA  
LTD., 4093887 CANADA LTD., NYGARD INTERNATIONAL  
PARTNERSHIP, NYGARD PROPERTIES LTD., and NYGARD  
ENTERPRISES LTD.,**

**Respondents**

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**AFFIDAVIT OF LAURA LEIGH BULEY  
SWORN THE 17<sup>TH</sup> DAY OF MARCH, 2020**

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**TAYLOR McCAFFREY LLP  
Barristers and Solicitors  
2200 – 201 Portage Avenue  
Winnipeg, Manitoba R3B 3L3**

**DAVID R.M. JACKSON**

**Direct Line: 204.988.0375  
Direct Fax: 204.953.7178**

**Client File No. 91454-2**

THE QUEEN'S BENCH  
Winnipeg Centre

IN THE MATTER OF: THE APPOINTMENT OF A RECEIVER  
PURSUANT TO SECTION 243 OF THE  
*BANKRUPTCY AND INSOLVENCY ACT*,  
R.S.C., C. B-3 AS AMENDED, AND  
SECTION 55 OF *THE COURT OF QUEEN'S  
BENCH ACT*, C.C.S.M., C. C280, AS  
AMENDED

BETWEEN:

WHITE OAK COMMERCIAL FINANCE, LLC,

Applicant

- and -

NYGARD HOLDINGS (USA) LIMITED, NYGARD INC., FASHION  
VENTURES, INC., NYGARD NY RETAIL, LLC, 4093879 CANADA  
LTD., 4093887 CANADA LTD., NYGARD INTERNATIONAL  
PARTNERSHIP, NYGARD PROPERTIES LTD., and NYGARD  
ENTERPRISES LTD.,

Respondents

**AFFIDAVIT OF LAURA LEIGH BULEY**

I, Laura Leigh Buley, of the City of Winnipeg, in the Province of  
Manitoba,

MAKE OATH AND SAY THAT:

1. I am a Legal Assistant employed with the law firm of Taylor  
McCaffrey LLP, Manitoba counsel for A. Farber & Partners Inc., the Proposal  
Trustee ("Proposal Trustee") of Nygard Enterprises Ltd., Nygard Properties  
Ltd. 4093879 Canada Ltd., 4093887 Canada Ltd. and Nygard International  
Partnership (collectively the "Nygard Canadian Entities") with respect to the  
Notices of Intention to Make a Proposal the Nygard Canadian Entities filed

with the Office of the Superintendent of Bankruptcy Canada initially in Ontario as Estate Numbers 31-2627758, 31-2627760, 31-2627764, 31-2627767 and 31-458926 and subsequently transferred to Manitoba as Estate Nos. 21-2630777, 21-2630789, 21-2630793, 21-2630799 and 21-081548 (collectively "BIA Proceedings"). I therefore have personal knowledge of the following statements unless I indicate that they are based on information and belief in which case I believe them to be true.

2. Now shown to me and marked as **Exhibit "A"** to this my affidavit is a true copy of the Second Report of the Proposal Trustee to be filed in the BIA Proceedings dated March 17, 2020.

3. I make this affidavit *bona fide*.

SWORN before me at the City of )  
Winnipeg, in the Province of )  
Manitoba, this 17th day of March, )  
2020. )

J. Beckman )  
A Commissioner of Oaths in and )  
for the Province of Manitoba. )  
My Commission expires: )

  
\_\_\_\_\_  
**LAURA LEIGH BULEY**

This is **Exhibit "A"** referred to in the Affidavit of  
Laura Leigh Buley sworn before me at the City of  
Winnipeg, in the Province of Manitoba, this 17th  
day of March, 2020.

*J. Beaman*

A Commissioner for Oaths in and for the Province  
of Manitoba.

My Commission Expires: 7/22/20



Court File No. 21-2630777

21-2630789

21-2630793

21-2630799

21-081548

Estate No. 21-2630777

21-2630789

21-2630793

21-2630799

21-081548

**IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A  
PROPOSAL OF NYGARD ENTERPRISES LTD., NYGARD  
PROPERTIES LTD., 4093879 CANADA LTD., 4093887 CANADA  
LTD. AND NYGARD INTERNATIONAL PARTNERSHIP**

**A. FARBER & PARTNERS INC.  
SECOND REPORT OF THE PROPOSAL TRUSTEE**

**March 17, 2020**

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## **LIST OF EXHIBITS**

- “A”** First Report of the Proposal Trustee dated March 11, 2020
- “B”** Copies of Emails from the Proposal Trustee requesting information
- “C”** Copies of Emails from Counsel to the Proposal Trustee to Counsel for the Nygard Group requesting information
- “D”** Notice of Store Closures
- “E”** Copies of Revised NOI Certificates issued by the OSB
- “F”** Copy of NOI package

Court File No. 21-2630777  
21-2630789  
21-2630793  
21-2630799  
21-081548  
Estate No. 21-2630777  
21-2630789  
21-2630793  
21-2630799  
21-081548

**IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A  
PROPOSAL OF NYGARD ENTERPRISES LTD., NYGARD PROPERTIES  
LTD., 4093879 CANADA LTD., 4093887 CANADA LTD. AND NYGARD  
INTERNATIONAL PARTNERSHIP**

**A. FARBER & PARTNERS INC.  
SECOND REPORT OF THE PROPOSAL TRUSTEE**

**March 17, 2020**

A. Farber & Partners Inc. (“**Farber**”), in its capacity as the trustee appointed *in re* the proposal proceedings of Nygard Enterprises Ltd., Nygard Properties Ltd., 4093879 Canada Ltd., 4093887 Canada Ltd. and Nygard International Partnership (collectively, the “**Nygard Group**”) hereby submits its second report (the “**Second Report**”) to the Manitoba Court of Queen’s Bench Winnipeg Centre (the “**Court**”).

**INTRODUCTION**

1. On March 9, 2020, the Nygard Group filed Notices of Intent to Make A Proposal (the “**NOI’s**”) in the Province of Ontario, District of Toronto under Section 50.4 of the *Bankruptcy and Insolvency Act*, R.S.C 1985, c. B-3, as amended (the “**BIA**”). A. Farber & Partners Inc. (“**Farber**”) was appointed as proposal trustee (in such capacity, the

**“Proposal Trustee”**) in these proceedings commenced pursuant to the NOI (the **“NOI Proceedings”**).

2. Nygard Group’s primary secured creditors are, White Oak Commercial Finance, LLC (**“White Oak”**) and Second Avenue Capital Partners, LLC (collectively, the **“Lenders”**)  
The Lenders demanded repayment and delivered a Notice of Intent to Enforce Security on February 26, 2020. White Oak’s counsel, Osler, Hoskin & Harcourt LLP (**“Oslers”**) filed an application to seek a Court-appointed receiver over the assets of the Nygard Group and certain of its US subsidiaries to be heard returnable March 10, 2020.
3. White Oak also filed an additional Notice of Motion dated March 10, 2020 with the Court seeking, amongst other relief, an order terminating the thirty-day period for making a proposal and/or lifting the stay of proceedings to proceed with the application for the appointment of a receiver.
4. The Honourable Mr. Justice Edmond issued an order on March 10, 2020 (the **“March 10, 2020 Order”**) ordering, amongst other matters, that (i) the hearing of the application for the appointment of a receiver be adjourned to Thursday, March 12, 2020; and (ii) the Nygard Group file and serve any responding materials on or before Wednesday, March 11, 2020.
5. In conjunction with the March 10, 2020 Order, the Proposal Trustee provided its First Report to Court dated March 11, 2020 (the **“First Report”**). A copy of the First Report is attached hereto as **Exhibit “A”**.
6. A hearing was held on March 12, 2020 and The Honourable Mr. Justice Edmond issued his order dated March 12, 2020 (the **“March 12, 2020 Order”**) ordering, amongst other matters, that the Nygard Group was to continue to fully comply with the Credit Agreement dated December 30, 2019 (the **“Credit Agreement”**) and that no collateral would be disposed of outside the ordinary course of business without the prior written consent of White Oak and the Proposal Trustee.

7. During the course of the hearing on March 12, 2020, the Court was advised that the Lenders advanced funds to the Nygard Group to fund payroll (the “**Payroll Funding**”). The Payroll Funding was advanced by the Lenders on March 12, 2020, because (i) although parties related to the Nygard Group (the “**Related Parties**”) had advised the Proposal Trustee and the Court that such funds were provided by way of cash injection into the Nygard Group, the funds had not yet been deposited into the appropriate account; and (ii) the funds were required immediately so that employee payroll was not interrupted. During the hearing on March 12, 2020, counsel to the Nygard Group advised that the Payroll Funding amount would be reimbursed by the Related Parties to the Lenders.
8. On March 13, 2020, The Honourable Mr. Justice Edmond orally provided his decision regarding the hearing on March 12, 2020. The Proposal Trustee understands that, among other things, the Court ordered:
  - a. that the NOI proceedings be transferred to the OSB in Winnipeg;
  - b. that Related Parties were to reimburse the Lenders for the Payroll Funding as previously undertaken;
  - c. the draft cash flows provided by the Nygard Group to the Proposal Trustee (but not yet reviewed by the Proposal Trustee) were to be provided to Oslers;
  - d. that the application by the Lenders for the appointment of a Receiver would be adjourned until Friday, March 20, 2020; and
  - e. that additional responding material be delivered by 2:00 pm on Thursday, March 20, 2020.
9. During the hearing on March 13, 2020, the draft cash flows referenced above were provided to Oslers by the Proposal Trustee.



## **PURPOSE OF THIS REPORT**

10. The purpose of this Second Report is to report to the Court and the stakeholders on the actions undertaken by the Proposal Trustee since the delivery of the First Report and the level of co-operation received by the Nygard Group to date.

## **DISCLAIMER**

11. Farber has relied upon the available financial records, information and advice provided by the Nygard Group, as well as other information supplied by management, and advisors, and Farber has not independently reviewed or verified such information. Farber assumes no responsibility or liability for any loss or damage incurred by or caused to any person or entity as a result of the circulation, publication, re-production or use of or reliance upon this Second Report. Any use which any person or entity, other than the Court, makes of this Second Report, or any reliance on or a decision made based upon this Second Report is at such person's or entity's own risk.

## **ACTIVITIES OF THE PROPOSAL TRUSTEE**

12. Since the delivery of the First Report, the Proposal Trustee has requested that the Nygard Group and Management provide the Proposal Trustee with information relating to the following:
  - (a) the status of the reimbursement of the Payroll Funding;
  - (b) the status of funding for ongoing operations during for the week ending March 20, 2020;
  - (c) the cash flows and the underlying assumptions, drafts of which were prepared by each of the members of the Nygard Group and provided to the Proposal Trustee on the evening of Wednesday, March 11, 2020 and the four wall forecasts provided on Sunday March 16, 2020;

- (d) the status of operations of the Nygard Group, including measures being taken in response to the Covid-19 crisis (i.e. whether or not the stores and / or distribution centres are to remain open);
- (e) financial information relating to the Nygard Group's operations;
- (f) electronic contact information for all employees of the Nygard Group (or access to internal email system) to provide the statutory required notices of the NOI proceedings; and
- (g) the status of refinancing efforts of the Nygard Group.

13. Despite repeated requests for information related to the above by the Proposal Trustee to Management, and by the Proposal Trustee's counsel to the Nygard Group's counsel, limited information has been provided to the Proposal Trustee. These requests for information followed, as noted in the First Report, the original requests for information from the Proposal Trustee during the week of March 9, 2020.
14. Copies of certain emails requesting information sent by the Proposal Trustee are attached hereto as **Exhibit "B"**. Copies of additional emails regarding the requests for information sent to the Nygard Group's Counsel are attached hereto as **Exhibit "C"**.
15. The only substantive information that has been received by the Proposal Trustee from the Nygard Group relates to the Nygard's Group's efforts to sell the real property located at 1 Niagara Street in Toronto, Ontario. Although a copy of an offer to purchase that property was provided to the Proposal Trustee on the morning of March 17, 2020, the potential purchaser has indicated that the offer is confidential at this time. The Proposal Trustee has advised the Nygard Group that based on available information, the Proposal Trustee is not in a position to advise the Court or stakeholders that the offer is fair or reasonable.
16. This morning, Oslers provided counsel for the Proposal Trustee with a copy of a notice indicating Nygard stores were closing. The Nygard Group subsequently sent the Proposal Trustee a copy of this notice which is attached hereto as **Exhibit "D"**.

17. Separately, the Proposal Trustee engaged in discussions with the OSB in Toronto beginning on the morning of Monday, March 16, 2020 to transfer the NOI proceedings to Winnipeg as directed by the Court. On March 17, 2020, the OSB issued revised certificates of filing of the NOI in Manitoba. Attached hereto as **Exhibit “E”** are copies of these revised certificates.
18. The Proposal Trustee has distributed notices of the NOI filings as required under the BIA to everyone other than employees. As noted above, for efficiency and cost saving reasons, the Proposal Trustee requested access to the Nygard Group’s electronic system to send the notices to the employees, but has not received a response to such requests. As a result the Proposal Trustee is in the process of mailing hard copies of the NOI package to all employees. A copy of the NOI package, which includes a list of creditors as provided by the Nygard Group, is attached as **Exhibit “F”** hereto.
19. The Proposal Trustee has also established a website (<https://farbergroup.com/engagements/nygard-group/>) where it has posted certain information including the NOI certificates and the NOI package noted above and certain information relating to the proceedings before the Court.

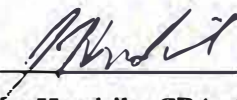
## CONCLUSION

20. Based on the foregoing, the Proposal Trustee is not in a position to advise that the Nygard Group is acting with good faith or due diligence at this time.
21. The Proposal Trustee also notes that each of the members of the Nygard Group are required under the BIA to file cash flows by no later than Thursday, March 19, 2020 and such cash flows must be submitted to the OSB with a report from the Proposal Trustee on the reasonableness of the assumptions contained therein. The Proposal Trustee has not been provided with sufficient information to assess the draft cash flows provided and is of the view that it will not be in a position to file the required report on the reasonableness of the assumptions as required by the BIA.

All of which is respectfully submitted this 17<sup>th</sup> day of March 2020.

**A. FARBER & PARTNERS INC.,  
solely in its capacity as the Proposal Trustee of  
Nygard Enterprises Ltd., Nygard Properties Ltd.,  
4093879 Canada Ltd., 4093887 Canada Ltd. and  
Nygard International Partnership, and not in its  
personal or corporate capacity(s)**

Per: \_\_\_\_\_

  
Name: John Hendriks CPA, CA. CIRP, LIT  
Title: Managing Director

# **EXHIBIT "A"**

Court File No. 31-2627758  
31-2627760  
31-2627764  
31-2627767  
31-458926  
Estate No. 31-2627758  
31-2627760  
31-2627764  
31-2627767  
31-458926

**IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A  
PROPOSAL OF  
NYGARD ENTERPRISES LTD., NYGARD PROPERTIES LTD.,  
4093879 CANADA LTD., 4093887 CANADA LTD. AND NYGARD  
INTERNATIONAL PARTNERSHIP**

**A. FARBER & PARTNERS INC.  
FIRST REPORT OF THE PROPOSAL TRUSTEE**

**March 11, 2020**



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**REPORTING REQUESTED BY COURT .....3**

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**“A”**      NOI Certificates of Appointment dated March 9, 2020

Court File No. 31-2627758  
31-2627760  
31-2627764  
31-2627767  
31-458926  
Estate No. 31-2627758  
31-2627760  
31-2627764  
31-2627767  
31-458926

**IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A  
PROPOSAL OF  
NYGARD ENTERPRISES LTD., NYGARD PROPERTIES LTD., 4093879  
CANADA LTD., 4093887 CANADA LTD. AND NYGARD  
INTERNATIONAL PARTNERSHIP**

**A. FARBER & PARTNERS INC.  
FIRST REPORT OF THE PROPOSAL TRUSTEE**

**March 11, 2020**

**INTRODUCTION**

1. On March 9, 2020, Nygard Enterprises Ltd., Nygard Properties Ltd., 4093879 Canada Ltd., 4093887 Canada Ltd. and Nygard International Partnership (collectively, the “**Nygard Group**”) each filed Notices of Intention to Make a Proposal (“**NOI**”)s under Section 50.4 of the *Bankruptcy and Insolvency Act*, R.S.C 1985, c. B-3, as amended (the “**BIA**”) in the District of Ontario, Toronto Division. A. Farber & Partners Inc. (“**Farber**”) was appointed as proposal trustee (the “**Proposal Trustee**”) in the NOI proceedings. A

copy of the NOI Certificates of Appointment dated March 9, 2020 from the Superintendent of Bankruptcy are attached as **Exhibit "A"**.

2. The Nygard Group collectively operates as a clothing designer, manufacturer, supplier and retailer with approximately 1,450 employees working from offices in Winnipeg and Toronto and approximately 169 retail outlets of which 167 are located in Canada. Its product lines and fashion brands include Peter Nygard Collections, Bianca Nygard, Nygard SLIMS, ALIA, ADX and TanJay. The Nygard Group also historically has supplied other retailers such as Dillard's Inc. ("**Dillard's**"), Costco Wholesale Canada Ltd. and Walmart Canada.
3. The Nygard Group's primary secured creditors are White Oak Commercial Finance, LLC ("**White Oak**") and Second Avenue Capital Partners, LLC (collectively, the "**Lenders**") pursuant to a credit agreement entered into in early January 2020. The relationship amongst the Lenders and the Nygard Group has deteriorated. The Lenders demanded repayment and delivered a Notice of Intent to Enforce Security (the "**NITES**") on February 26, 2020. White Oak's counsel, Osler, Hosking & Harcourt LLP ("**Oslers**") filed an application to seek a Court-appointed receiver over the assets of the Nygard Group and certain of its US subsidiaries to be heard in The Queen's Bench Winnipeg Centre (the "**Winnipeg Court**") on March 10, 2020. The background and concerns raised by the Lenders are set out in more detail in the brief filed by White Oak in that proceeding.
4. White Oak also filed an additional Notice of Motion dated March 10, 2020 with the Court seeking, amongst other relief, an order terminating the thirty-day period for making a proposal and/or lifting the stay of proceedings to proceed with the application for the appointment of a receiver. The grounds for the relief sought are set out in more detail in the Notice of Motion dated March 10, 2020.
5. Winnipeg counsel for the Nygard Group, Levene Tadman Golub Corporation ("**Levene Tadman**") attended the March 10, 2020 hearing to argue that the stay of proceedings should remain in place and the relief sought by White Oak should not be granted.

6. The Proposal Trustee is advised that at the hearing, the Honourable Mr. Justice J.G. Edmond adjourned the hearing to March 12, 2020 and ordered that any responding material be delivered by 4:00 PM on Wednesday, March 11, 2020.

### **PURPOSE OF THIS REPORT**

7. The purpose of this first report of the Proposal Trustee (the “**First Report**”) is to provide the Winnipeg Court with information related to the status of the NOI Proceedings.

### **DISCLAIMER**

8. Farber has relied upon the available financial records, information and advice provided by the Company, as well as other information supplied by management, and advisors, and Farber has not independently reviewed or verified such information. Farber assumes no responsibility or liability for any loss or damage incurred by or caused to any person or entity as a result of the circulation, publication, re-production or use of or reliance upon this First Report. Any use which any person or entity, other than the Court, makes of this First Report, or any reliance on or a decision made based upon this First Report is at such person’s or entity’s own risk.

### **REPORTING REQUESTED BY COURT**

9. The Proposal Trustee notes that the NOI’s were filed late in the day on Monday, March 9, 2020; accordingly, Tuesday March 10, 2020 was the first complete day that the Proposal Trustee was appointed. On March 10, 2020:
  - a. the Proposal Trustee had a number of discussions with management of the Nygard Group including Abe Rubinfeld (General Counsel), Greg Fenske (Director of Systems and Scheduling), Kevin Carkner (Director of Finance) and Projjwal Pramanik (Director Financial Corporate Services) as well as the principal shareholder, Mr. Peter Nygard, regarding the status of the business and urgent funding requirements;

- b. the Proposal Trustee retained counsel who had discussions with the Nygard Group's counsel and White Oak's counsel regarding the status of the proceedings before the Winnipeg Court;
- c. the Proposal Trustee was advised that cash deposits from the stores were 'swept' by the Lenders and therefore the Nygard Group did not have access to operating cash. The Nygard Group advises that approximately \$240,000 and \$228,000 was swept in the mornings of March 10 and March 11, respectively;
- d. the Proposal Trustee received assurances from the Nygard Group that monies would be made available by way of capital infusion on March 11, 2020 to satisfy the payroll funding required by March 12, 2020. On March 11, 2020, management provided an email from Stifel Investments confirming that \$1,000,000 was available to be transferred to Nygard Group from an outside source. Management advised that this was to be used for payroll. Levene Tadman also advised that this email was sent to the Applicant's Manitoba agent, Pitblado LLP.; and
- e. the Proposal Trustee submitted to the Nygard Group standard information requests to enable the Proposal Trustee to fulfil its statutory mandate under the BIA during the NOI proceedings.

10. As well, on March 11, 2020:

- a. the Proposal Trustee attended on a call with representatives of the Nygard Group where the Proposal Trustee was advised that (i) funds sufficient to satisfy the payroll obligation had been deposited with the Nygard Group and evidence of such funding had been provided to Osler as required by the Winnipeg Court; (ii) the short term primary focus of the Nygard Group was to obtain funds to repay the Lenders in full so as to permit the Nygard Group to focus on a restructuring and rationalization of its business.



- b. with respect to the Nygard Group's focus on repayment of the Lenders in full, the Proposal Trustee attended on a conference call with representatives of the Nygard Group and Great American Capital ("GA Capital"). From those discussions, the Nygard Group is seeking funding to repay the Lenders in full as well as sufficient working capital to allow a controlled marketing and sale of the different business segments for the benefit of all stakeholders. The Nygard Group further advised GA Capital that there have been ongoing sale discussions with a number of parties and the Nygard Group were concerned that a distressed sale by a receiver would result in a deterioration of the recoveries for the stakeholders. The Proposal Trustee understands that information has been exchanged between the Nygard Group and GA Capital and the parties are working towards a refinancing as quickly as possible.
- c. the Proposal Trustee retained local Manitoba Counsel to attend on March 12, 2020 at the Winnipeg Court in respect of the pending motions by White Oak;
- d. the Proposal Trustee has continued to work with representatives of the Nygard Group to obtain information, however, given the ongoing proceedings in the Winnipeg Court and limited time available since the Proposal Trustee was appointed, progress on these information requests is still premature. Notwithstanding the limited time, the Nygard Group has prepared its 13-week cash-flow which it delivered to the Proposal Trustee at the end of the day on March 11, 2020. The Proposal Trustee is starting its review of the 13-week cash-flow.
- e. the Proposal Trustee has continued to work with its counsel to prepare this First Report of the Proposal Trustee

11. Over the last two days, it is the Proposal Trustee's view that the Nygard Group has been trying to respond to the Proposal Trustee's information requests as well as operating the business and seeking financing for immediate needs such as payroll.

12. The Proposal Trustee notes that as the BIA requires that the Nygard Group is required to prepare and file a cash flow statement within 10 days of the NOI filing date. The Proposal Trustee has advised the Nygard Group representatives of this requirement. Once the cash flows are received from the Nygard Group entities, the Proposal Trustee would, as contemplated by the BIA review the statements for reasonableness. As noted above, a 13-week cash-flow was submitted to the Proposal Trustee at the end of the day, March 11, 2020, and the Proposal Trustee is starting its review of same. The cash flow statements have not yet been reviewed, finalized and filed, so the Proposal Trustee is not yet in a position to monitor variances from same. The Proposal Trustee, however, is in the process of establishing reporting structures so that it will be in a position to do so once the cash flow statements are finalized.

13. The NOI process is a debtor-in-possession process and, as such, the Proposal Trustee does not have a statutory capacity to control operational issues.

All of which is respectfully submitted this 11<sup>th</sup> day of March, 2020.

**A. FARBER & PARTNERS INC.,  
solely in its capacity as the Proposal Trustee of  
Nygard Enterprises Ltd., Nygard Properties Ltd.,  
4093879 Canada Ltd., 4093887 Canada Ltd. and  
Nygard International Partnership, and not in its  
personal or corporate capacity(s)**

Per: \_\_\_\_\_

Name: John Hendriks CPA, CA. CIRP, LIT

Title: Managing Director



Industry Canada  
Office of the Superintendent  
of Bankruptcy Canada

Industrie Canada  
Bureau du surintendant  
des faillites Canada

Exhibit " A "  
Page 1 of 5

District of Ontario  
Division No. 09 - Toronto  
Court No. 31-2627758  
Estate No. 31-2627758

In the Matter of the Notice of Intention to make a  
proposal of:

**4093879 CANADA LTD.**  
Insolvent Person

**A. FARBER & PARTNERS INC.**  
Licensed Insolvency Trustee

---

Date of the Notice of Intention: March 09, 2020

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CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL  
Subsection 50.4 (1)

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that the aforementioned insolvent person filed a Notice of Intention to Make a Proposal under subsection 50.4 (1) of the *Bankruptcy and Insolvency Act*.

Pursuant to subsection 69(1) of the Act, all proceedings against the aforementioned insolvent person are stayed as of the date of filing of the Notice of Intention.

---

Date: March 10, 2020, 08:17

E-File/Dépôt Electronique

Official Receiver

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

Canada



Industry Canada  
Office of the Superintendent  
of Bankruptcy Canada

Industrie Canada  
Bureau du surintendant  
des faillites Canada

District of Ontario  
Division No. 09 - Toronto  
Court No. 31-2627760  
Estate No. 31-2627760

In the Matter of the Notice of Intention to make a  
proposal of:

**4093887 CANADA LTD.**  
Insolvent Person

**A. FARBER & PARTNERS INC.**  
Licensed Insolvency Trustee

---

Date of the Notice of intention: March 09, 2020

---

CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL  
Subsection 50.4 (1)

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that the aforementioned insolvent person filed a Notice of Intention to Make a Proposal under subsection 50.4 (1) of the *Bankruptcy and Insolvency Act*.

Pursuant to subsection 69(1) of the Act, all proceedings against the aforementioned insolvent person are stayed as of the date of filing of the Notice of Intention.

Date: March 10, 2020, 08:30

E-File/Dépôt Electronique

Official Receiver

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

Canada



Industry Canada  
Office of the Superintendent  
of Bankruptcy Canada

Industrie Canada  
Bureau du surintendant  
des faillites Canada

Exhibit "A"  
Page 3/5

District of Ontario  
Division No. 09 - Toronto  
Court No. 31-2627764  
Estate No. 31-2627764

In the Matter of the Notice of Intention to make a  
proposal of:

**NYGARD ENTERPRISES LTD.**  
Insolvent Person  
**A. FARBER & PARTNERS INC.**  
Licensed Insolvency Trustee

---

Date of the Notice of Intention: March 09, 2020

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CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL  
Subsection 50.4 (1)

-- AMENDED --

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that the aforementioned insolvent person filed a Notice of Intention to Make a Proposal under subsection 50.4 (1) of the *Bankruptcy and Insolvency Act*.

Pursuant to subsection 69(1) of the Act, all proceedings against the aforementioned insolvent person are stayed as of the date of filing of the Notice of Intention.

Date: March 10, 2020, 14:42

E-File/Dépôt Electronique

Official Receiver

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

Canada



Industry Canada

Office of the Superintendent  
of Bankruptcy Canada

District of ONTARIO  
Division No. 09 - Toronto  
Court No. 31-458926  
Estate No. 31-458926

Industrie Canada

Bureau du surintendant  
des faillites Canada

Exhibit "A"  
Page 4 of 5

In the Matter of the Notice of Intention  
to make a proposal of:

NYGARD INTERNATIONAL PARTNERSHIP  
Insolvent Person

A. FARBER & PARTNERS INC.  
Licensed Insolvency Trustee

---

Date of the Notice of Intention: March 9, 2020

---

CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL  
Subsection 50.4(1)

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that the aforementioned insolvent person filed a Notice of Intention to Make a Proposal under subsection 50.4 (1) of the Bankruptcy and Insolvency Act.

Pursuant to subsection 69(1) of the Act, all proceedings against the aforementioned insolvent person are stayed as of the date of filing of the Notice of Intention.

---

NEHA VOHRA

Official Receiver

151 Yonge Street, 4th Floor, Toronto, ONTARIO, M5C 2W7, 877/376-9902

Canada



Exhibit "A"  
Page 5 of 5



Industry Canada  
Office of the Superintendent  
of Bankruptcy Canada

Industrie Canada  
Bureau du surintendant  
des faillites Canada

District of Ontario  
Division No. 09 - Toronto  
Court No. 31-2627767  
Estate No. 31-2627767

In the Matter of the Notice of Intention to make a  
proposal of:

**NYGARD PROPERTIES LTD.**  
Insolvent Person  
**A. FARBER & PARTNERS INC.**  
Licensed Insolvency Trustee

---

Date of the Notice of Intention: March 09, 2020

---

CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL  
Subsection 50.4 (1)

-- AMENDED --

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that the aforementioned insolvent person filed a Notice of Intention to Make a Proposal under subsection 50.4 (1) of the *Bankruptcy and Insolvency Act*.

Pursuant to subsection 69(1) of the Act, all proceedings against the aforementioned insolvent person are stayed as of the date of filing of the Notice of Intention.

Date: March 10, 2020, 14:42  
Official Receiver

E-File/Dépôt Electronique

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



# **EXHIBIT "B"**

## John Hendriks

---

**From:** Karen Kimmel  
**Sent:** March 17, 2020 12:57 PM  
**To:** John Hendriks; Hylton Levy  
**Subject:** FW: Urgent cash flow information required

March 12 at 9:43PM

**FARBER**



Karen Kimmel, MAcc, CPA, CA, CPA (IL), CIRP, LIT  
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**From:** Karen Kimmel <kkimmel@farbergroup.com>  
**Sent:** March 12, 2020 9:43 PM  
**To:** Greg Fenske GGF5140 <Greg.Fenske@Nygard.com>; Kevin Carkner KXC6902 <Kevin.Carkner@Nygard.com>; Projjwal Pramanik P2P5588 <Projjwal.Pramanik@Nygard.com>; Abe Rubinfeld AXR6966 <Abraham.Rubinfeld@Nygard.com>  
**Cc:** Hylton Levy <hlevy@farbergroup.com>; John Hendriks <jhendriks@farbergroup.com>  
**Subject:** Urgent cash flow information required

All

Despite that we will be waiting for the Judges decision, if he rules in the company's favour the company will need to comply with the 10-day cash flow requirement. That requirement will include:

- the filing of a 13-week cash flow by Thursday
- The filing of the assumptions to that cash flow
- The proposals trustees view as to the reasonableness of the cash flow.

At this point we have been provided a draft cash flow but have not been provided any other information requested such as:

- assumptions
- the 4-wall analysis by store
- Inventory details requested
- AR Information requested etc.

Even if the company provides the assumptions that need to be filed if we do not start receiving the requested information tomorrow we will risk running out of time to be able to provide our report on reasonableness.

If our report is not filed with the cash flows and the company does not meet the 10-day requirement the companies will be automatically deemed to be bankrupt.

Please provide the information as per our request list ASAP so we can avoid a negative outcome. We would like to work with your team to make sure that we can respond positively to the requirements.

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**John Hendriks**

---

**From:** Karen Kimel  
**Sent:** March 17, 2020 12:55 PM  
**To:** John Hendriks; Hylton Levy  
**Subject:** FW:

March 13 5:13pm

**FARBÆR**



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**From:** Karen Kimel <kkimel@farbergroup.com>  
**Sent:** March 13, 2020 5:13 PM  
**To:** Kevin Carkner KXC6902 <Kevin.Carkner@Nygard.com>  
**Subject:**

Hi Kevin

The court has ordered that the NOI is continuing until Friday and receivership application adjourned until Friday. We need to start getting all of the info requested ASAP. We need to adhere to the Thursday deadline. Please seek instructions. Thank you.

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**FARBÆR**



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## John Hendriks

---

**From:** Karen Kimel  
**Sent:** March 17, 2020 12:55 PM  
**To:** John Hendriks; Hylton Levy  
**Subject:** FW: Information and cash flow  
**Attachments:** Nygard Info Request List.xlsx

March 14 at 3:23pm

## FARBER

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---

**From:** Karen Kimel <ckkimel@farbergroup.com>  
**Sent:** March 14, 2020 3:23 PM  
**To:** Robert Hine <r.hine@goldmanhine.com>; 'Wayne M. Onchulenko' <WOnchulenko@ltglc.ca>  
**Cc:** Hylton Levy <hlevy@farbergroup.com>; John Hendriks <jhendriks@farbergroup.com>; Shayne Kukulowicz <skukulowicz@casselsbrock.com> <skukulowicz@casselsbrock.com>; Dietrich, Jane <jdietrich@cassels.com>  
**Subject:** Information and cash flow

Robert/Wayne,

We have not received information that we requested from the company on Tuesday last week. Attached is the list sent to the company which was discussed with the finance team. Many of the items should have been easy to send as they should be readily available schedules. We require the information in order to start understanding the business and cash flows which need to be filed on Thursday with the corresponding assumptions and our report. As we have advised management, we understand revisions may still be made to the cash flow by management, but if we do not start getting information in order to develop our understanding and determining what other information we may require, we simply won't have the time to do get there by the Thursday filing deadline.

In addition, I understand from Richters that they were provided some financial data last week which we have not received. There should not be any reason why we are not being sent this information simultaneously.

If you could please stress to the company the urgency in which we require the information requested to be sent that would be appreciated. If the company chooses not to cooperate we may need to report to the court these matters before the Thursday filing deadline.

If there are any questions I will be around all weekend to assist.

Thank you!

**FARBER**



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**John Hendriks**

---

**From:** Karen Kimel  
**Sent:** March 17, 2020 12:54 PM  
**To:** John Hendriks; Hylton Levy  
**Subject:** FW: List of Priority Action Items - #2 email second full P&L

March 15 11:42am

**FARBER**

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**From:** Karen Kimel <kkimel@farbergroup.com>  
**Sent:** March 15, 2020 11:42 AM  
**To:** Kevin Carkner KXC6902 <Kevin.Carkner@Nygard.com>; Projjwal Pramanik PZP5588 <Projjwal.Pramanik@Nygard.com>; Greg Fenske GGF5140 <Greg.Fenske@Nygard.com>  
**Cc:** Hylton Levy <hlevy@farbergroup.com>; John Hendriks <jhendriks@farbergroup.com>  
**Subject:** RE: List of Priority Action Items - #2 email second full P&L

Thanks Kevin for sending.

Please let me know if you can make some time today to walk through the files. In addition, can you please in advance send the full file versions and full store version with all formulas intact. Given the timing it will take far too long for me to now have to rewrite the formulas and put them all back in place. Feel free to use the drop box if the files are too large.

Thank you!

**FARBER**

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---

**From:** Kevin Carkner KXC6902 <[Kevin.Carkner@Nygard.com](mailto:Kevin.Carkner@Nygard.com)>  
**Sent:** March 15, 2020 11:14 AM  
**To:** Projjwal Pramanik PZP5588 <[Projjwal.Pramanik@Nygard.com](mailto:Projjwal.Pramanik@Nygard.com)>; Greg Fenske GGF5140 <[Greg.Fenske@Nygard.com](mailto:Greg.Fenske@Nygard.com)>; Karen Kime! <[kkime!@farbergroup.com](mailto:kkime!@farbergroup.com)>  
**Subject:** RE: List of Priority Action Items - #2 email second full P&L

and the full p&l - but a smaller file

**Kevin.Carkner@Nygard.com**  
DIR FIN - RTL  
418 688 6902  
Visit: [www.Nygard.com](http://www.Nygard.com)

---

**From:** Kevin Carkner KXC6902  
**Sent:** Sunday, March 15, 2020 11:12 AM  
**To:** Projjwal Pramanik PZP5588 <[Projjwal.Pramanik@Nygard.com](mailto:Projjwal.Pramanik@Nygard.com)>; Greg Fenske GGF5140 <[Greg.Fenske@Nygard.com](mailto:Greg.Fenske@Nygard.com)>; 'Karen Kime!' <[kkime!@farbergroup.com](mailto:kkime!@farbergroup.com)>  
**Subject:** RE: List of Priority Action Items

Karen

Attaching the 4 wall profit of retail stores that we projected, based on greg's advice, for 13 weeks - without cost of goods sold, or other non cash assumptions. The original detailed file is much larger, but this should be good to generate questions/discussion (I've reduced the file, locked in some tabs as values)- #1

I have also included the original forecast file - showing the full P&L before these adjustments. I've left a lot of the detailed tabs also. Again, this is a reduced size file. Original is much larger and dynamic so we can change assumptions/reports easily - email file #2

Finally, there is another report that retail group did. this was to show a projected P&L by EACH Store by month. each store is on a separate tab. this file went to richter, but I'm not attaching it yet until we discuss the ones above. I just wanted to let you know this reporting is also available.

**Kevin.Carkner@Nygard.com**  
DIR FIN - RTL  
418 688 6902  
Visit: [www.Nygard.com](http://www.Nygard.com)

---

**From:** Projjwal Pramanik PZP5588  
**Sent:** Saturday, March 14, 2020 4:55 PM  
**To:** Greg Fenske GGF5140 <[Greg.Fenske@Nygard.com](mailto:Greg.Fenske@Nygard.com)>; Kevin Carkner KXC6902 <[Kevin.Carkner@Nygard.com](mailto:Kevin.Carkner@Nygard.com)>  
**Subject:** RE: List of Priority Action Items

I have updated the comments section for what is available and what needs to be prepared

Kevin - can U have a look and let us know if there R other info that U already have?

**Projjwal.Pramanik@Nygard.com**  
DIR FIN CORP Services  
204 982 6588  
Visit: [www.Nygard.com](http://www.Nygard.com)

---

**From:** Greg Fenske GGF5140  
**Sent:** Saturday, March 14, 2020 4:25 PM  
**To:** Projjwal Pramanik PZP5588 <[Projjwal.Pramanik@Nygard.com](mailto:Projjwal.Pramanik@Nygard.com)>

## John Hendriks

---

**From:** Karen Kimel  
**Sent:** March 17, 2020 12:53 PM  
**To:** John Hendriks; Hylton Levy  
**Subject:** FW:

Sunday March 15 at 11:56

**FARBER**



**Karen Kimel**, MAcc, CPA, CA, CPA (IL), CIRP, LIT  
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**From:** Karen Kimel <kkimel@farbergroup.com>  
**Sent:** March 15, 2020 11:56 AM  
**To:** Kevin Carkner KXC6902 <Kevin.Carkner@Nygard.com>; Greg Fenske GGF5140 <Greg.Fenske@Nygard.com>; Projjwal Pramanik PZP5588 <Projjwal.Pramanik@Nygard.com>  
**Cc:** Hylton Levy <hlevy@farbergroup.com>  
**Subject:**

All,

Can you please advise on the status of the following:

- Remaining information from our request list sent to you last week on Tuesday. Much of the information should be easily provided from the accounting systems and we would need to get this information today
- Are there any updates to the 13-week cash flow or is the one sent to us last week the final version? Please advise as to funding over the 13-weeks given White Oaks will continue to sweep and please advise as to payroll funding for this week which will be required
- Please advise what adjustments have been made to receipts and disbursements on the 13-week cash flow to account for the current Covid-19 environment
- Please provide all full versions of the 4-wall analysis and P&L's including warehouse and all expenses with formulas intact. We have provided a Onedrive for download to accommodate file size

Please let me know when you are available to discuss and walk through today. Ideally we would like to walk through the budget work and then get an understanding as to how each of the lines in the 13-week cash flow link back to these larger working documents.

Thanks again. If you need to reach me I am available at 647-205-3223.

**FARB**  
ER

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## John Hendriks

---

**From:** Karen Kimel  
**Sent:** March 17, 2020 12:52 PM  
**To:** John Hendriks  
**Subject:** FW:  
**Attachments:** Form 30\_eng.pdf; Form29.pdf

March 16 at 1:44pm

## FARBER

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**From:** Karen Kimel <kkimel@farbergroup.com>  
**Sent:** March 16, 2020 1:44 PM  
**To:** Greg Fenske GGF5140 <Greg.Fenske@Nygard.com>; Kevin Carkner KXC6902 <Kevin.Carkner@Nygard.com>; Projjwal Pramanik PZP5588 <Projjwal.Pramanik@Nygard.com>  
**Cc:** Hylton Levy <hlevy@farbergroup.com>; Shayne Kukulowicz (skukulowicz@casselsbrock.com) <skukulowicz@casselsbrock.com>; John Hendriks <jhendriks@farbergroup.com>; Jane Dietrich (jdietrich@casselsbrock.com) <jdietrich@casselsbrock.com>; Jackson, David <djackson@tmlawyers.com>  
**Subject:** FW:

Gentlemen,

Further to my email to you yesterday we have not yet been provided the below information nor provided a time to discuss the cash flows that have been sent.

As advised, the cash flows which are required to be filed Thursday must be accompanied with the assumptions to those cash flows along with both a Report by the Person Making the Proposal (i.e. Nygard), see Form 30 attached and the Trustees' Report of the Cash Flow, see Form 29 attached. In order for these to be completed on time we need time with the company to understand the 13-week cash flow the company intends to provide along with detailed assumptions.

Please advise asap as to managements availability for a call and when we will be provided with the information requested.

Regards

**FARBER**

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**From:** Karen Kimmel <[ckkimmel@farbergroup.com](mailto:ckkimmel@farbergroup.com)>

**Sent:** March 15, 2020 11:56 AM

**To:** Kevin Carkner KXC6902 <[Kevin.Carkner@Nygard.com](mailto:Kevin.Carkner@Nygard.com)>; Greg Fenske GGF5140 <[Greg.Fenske@Nygard.com](mailto:Greg.Fenske@Nygard.com)>;  
Prjijwal Pramanik PZP5588 <[Prjijwal.Pramanik@Nygard.com](mailto:Prjijwal.Pramanik@Nygard.com)>

**Cc:** Hylton Levy <[hlevy@farbergroup.com](mailto:hlevy@farbergroup.com)>

**Subject:**

All,

Can you please advise on the status of the following:

- Remaining information from our request list sent to you last week on Tuesday. Much of the information should be easily provided from the accounting systems and we would need to get this information today
- Are there any updates to the 13-week cash flow or is the one sent to us last week the final version? Please advise as to funding over the 13-weeks given White Oaks will continue to sweep and please advise as to payroll funding for this week which will be required
- Please advise what adjustments have been made to receipts and disbursements on the 13-week cash flow to account for the current Covid-19 environment
- Please provide all full versions of the 4-wall analysis and P&L's including warehouse and all expenses with formulas intact. We have provided a Onedrive for download to accommodate file size

Please let me know when you are available to discuss and walk through today. Ideally we would like to walk through the budget work and then get an understanding as to how each of the lines in the 13-week cash flow link back to these larger working documents.

Thanks again. If you need to reach me I am available at 647-205-3223.

**FARBER**

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**From:** Hylton Levy <hlevy@farbergroup.com>  
**Sent:** March 16, 2020 6:13 PM  
**To:** Wayne M. Onchulenko <WOnchulenko@lglc.ca>; skukulowicz@casselsbrock.com; Jane Dietrich (jldietrich@casselsbrock.com) <jldietrich@casselsbrock.com>; John Hendriks <jhendriks@farbergroup.com>; Karen Kimel <kkimel@farbergroup.com>  
**Cc:** Robert Hine <r.hine@goldmanhine.com>; Jackson, David <djackson@tmlawyers.com>; Debby Prymak <DPrymak@lglc.ca>; Leiba Feldman <LFeldman@lglc.ca>  
**Subject:** RE: IMPORTANT  
**Importance:** High

Hi Wayne,  
Osler's and now Richter are requesting various answers from the Company and the Proposal Trustee as to the status of a number of issues with respect to the Companies.  
Your email below is a good start but we need to see concrete actions and proof that the Company is acting in good faith and with due diligence.  
Without the proof that payroll has been repaid to White Oak, that the Company has a plan for funding this week's operations and receipt of the cash flow forecast and related information requests, we will be in a difficult position to advise the Court of our concerns. This cannot carry on the way that it is.  
We need movement on these 3 critical items tonight, particularly the cash flow and related information (as a start).  
Regards,  
Hylton

**FARBBER**



Hylton Levy, CPA, CA, CIRP, LIT  
Partner  
T: +1 (416) 496-3070 | M: +1 (416) 543-1207  
farbergroup.com



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## John Hendriks

---

**From:** John Hendriks  
**Sent:** March 17, 2020 12:23 PM  
**To:** Hylton Levy  
**Subject:** Financial info request email March 15 at 12:26 and 10:56

**FARBER**  
[REDACTED]  
[REDACTED]

**John Hendriks, CPA, CA, CIRP, LIT**  
Managing Director | Restructuring  
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**From:** Hylton Levy <hlevy@farbergroup.com>  
**Sent:** Sunday, March 15, 2020 12:26 PM  
**To:** Greg Fenske GGF5140 <Greg.Fenske@Nygard.com>  
**Cc:** skukulowicz@casselsbrock.com; Tadman & Golub / Wayne Onchuienko <wonchuienko@tgc.ca>  
**Subject:** RE: FW:

Hi Greg,

Happy to have a call to discuss.

We, and the Company, have certain duties that we need to comply with under the BIA, which includes filing and commenting on a cash flow forecast within 10 days of the NOI filing.

The work that Karen needs to complete is not a days worth of work. It will take some time and if we don't have the time, we will NOT be able to comply with the requirement, resulting in an automatic bankruptcy of the Companies.

We are all trying to avoid this outcome.

There are a number of pressing issues that we need to deal with – the sale of the property is extremely important, but just as important is the filing of a cash flow.

We ask you to please reconsider so that we can advise the Court that the Company is acting in good faith and is cooperating with the Proposal Trustee, but more importantly, we can assist the Company in filing the cash flow before the very hard deadline date.

Thanks

**FARBER**  
[REDACTED]  
[REDACTED]

**Hylton Levy, CPA, CA, CIRP, LIT**  
Partner  
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**From:** Karen Kimel <[kkimel@farbergroup.com](mailto:kkimel@farbergroup.com)>

**Date:** Sunday, Mar 15, 2020, 10:56 AM

**To:** Kevin Carkner KXC6902 <[Kevin.Carkner@Nygard.com](mailto:Kevin.Carkner@Nygard.com)>, Greg Fenske GGF5140 <[Greg.Fenske@Nygard.com](mailto:Greg.Fenske@Nygard.com)>, Projjwal Pramanik PZP5588 <[Projjwal,Pramanik@Nygard.com](mailto:Projjwal,Pramanik@Nygard.com)>

**Cc:** Farber Group / Hylton Levy <[hlevy@farbergroup.com](mailto:hlevy@farbergroup.com)>

**Subject:**

All,

Can you please advise on the status of the following:

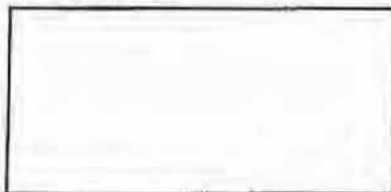
- Remaining information from our request list sent to you last week on Tuesday. Much of the information should be easily provided from the accounting systems and we would need to get this information today
- Are there any updates to the 13-week cash flow or is the one sent to us last week the final version? Please advise as to funding over the 13-weeks given White Oaks will continue to sweep and please advise as to payroll funding for this week which will be required
- Please advise what adjustments have been made to receipts and disbursements on the 13-week cash flow to account for the current Covid-19 environment
- Please provide all full versions of the 4-wall analysis and P&L's including warehouse and all expenses with formulas intact. We have provided a Onedrive for download to accommodate file size

Please let me know when you are available to discuss and walk through today. Ideally we would like to walk through the budget work and then get an understanding as to how each of the lines in the 13-week cash flow link back to these larger working documents.

Thanks again. If you need to reach me I am available at 647-205-3223.

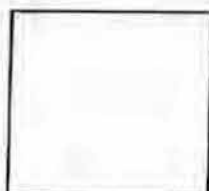


**Karen Kimel**, MAcc, CPA, CA, CPA (IL), CIRP, LIT  
 Managing Director | Restructuring  
 T: +1 (647) 796-6022 | M: +1 (647) 205-3223  
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## John Hendriks

---

**From:** John Hendriks  
**Sent:** March 16, 2020 3:10 PM  
**To:** David.Paton@nygard.com  
**Cc:** Hylton Levy; Karen Kimel; Greg Fenske GGF5140; Abe Rubinfeld AXR6966  
**Subject:** FW: Required notice to employees  
**Attachments:** Nygard - NOI Package.pdf

Hello, David.

As part of the proposal process, the attached Notice package has to go to all the creditors, including employees by today. We are arranging the mailing to the trades and landlords. I emailed Greg and Abe late on Friday and early today about sending the notice to the employees through your internal email system. I appreciate they are busy with everything else that is going on so I was hoping you may be able to assist. Alternatively we will have to mail it to the approximately 1,600 employees on the NYGARD Associates Contacts list which will likely cost over \$10,000 in copying and mailing. Please call me if you can assist or if there is someone else at the company I can speak to.

Regards,

**FARBER**

John Hendriks, CPA, CA, CIRP, LIT  
Managing Director | Restructuring  
T: +1 (416) 496-3701 | M: +1 (416) 722-1071  
farbergroup.com



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**From:** John Hendriks <jhendriks@farbergroup.com>  
**Sent:** March 16, 2020 9:03 AM  
**To:** Greg Fenske GGF5140 <Greg.Fenske@Nygard.com>; Abe Rubinfeld AXR6966 <Abraham.Rubinfeld@Nygard.com>  
**Cc:** Karen Kimel <kkimel@farbergroup.com>; Hylton Levy <hlevy@farbergroup.com>; Geanina Schmidt <gschmidt@farbergroup.com>  
**Subject:** RE: Required notice to employees

Good morning, Greg and Abe.

Please let me know who I should contact to follow up the email below about emailing the attached notice to the employees today as required by the Bankruptcy and Insolvency Act.

Thank you

**FARBER**

**John Hendriks, CPA, CA, CFP, LIT**  
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**From:** John Hendriks <jhendriks@farbergroup.com>  
**Sent:** March 13, 2020 5:42 PM  
**To:** Greg Fenske GGF5140 <Greg.Fenske@Nygard.com>; Abe Rubinfeld AXR6966 <Abraham.Rubinfeld@Nygard.com>  
**Cc:** Karen Kimef <kkkimef@farbergroup.com>; Hylton Levy <hlevy@farbergroup.com>; Geanina Schmidt <gschmidt@farbergroup.com>  
**Subject:** Required notice to employees

Good afternoon, Greg and Abe.

The Bankruptcy and Insolvency Act requires that we send a notice in the prescribed form to all the creditors, including employees, by end of day Monday, March 16. We then have to prepare an affidavit confirming same. A copy of the package is attached. We are arranging the mailing to the trade creditors and landlords.

Normally, the company will want to send the notice to the employees directly with some company communications to avoid any confusion or upset amongst staff about the filing. Email service to employees is fine and I understand the company can send emails to the employees. Let me know if this is something you or someone else at the company can arrange. We can assist with the communications and preparation of the affidavit if requested.

Please let me know who I should contact to email the notice NOI to the employees.

Thank you in advance,

**FARBER**

**John Hendriks, CPA, CA, CFP, LIT**  
Managing Director | Restructuring  
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**EXHIBIT "C"**

**John Hendriks**

---

**From:** Jackson, David <djackson@tmlawyers.com>  
**Sent:** March 16, 2020 1:41 PM  
**To:** 'Wayne M. Onchulenko (WOnchulenko@lgtlc.ca)'  
**Cc:** 'Kukulowicz, R. Shayne'; 'Dietrich, Jane'; Hylton Levy; John Hendriks  
**Subject:** In the matter of Nygard et al

Wayne: I understand that your clients have not been providing the required cooperation and disclosure to the Proposal Trustee. Below you will see Hylton Levy's email to Greg Fenske from yesterday reminding the companies of the need to comply with the BIA requirements including cash flow reporting obligations. Absent satisfactory cooperation from your client the Proposal Trustee will have no option but to conclude that the companies are not acting in good faith or with due diligence and will be obliged to report same. We look forward to your anticipated prompt response.

David R.M. Jackson  
Partner

**TAYLOR McCAFFREY**  
L L P

2200-201 Portage Avenue, Winnipeg, MB R3B 3L3  
Direct Line: 204.988.0375 | Direct Fax: 204.953.7178  
Professional services provided by D.R.M. Jackson Law Corporation

**Legal Assistant:** Laura Leigh Buley | llbuley@tmlawyers.com | Direct Line: 204.988.0374

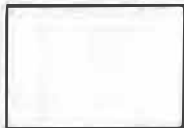
[TMLAWYERS.COM](http://TMLAWYERS.COM) | [TM News](#) | [LinkedIn](#) | [Twitter](#) | [vCard](#) | [Parking Guide](#) | [Online Payment](#)

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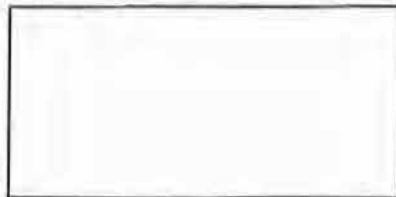
IMPORTANT NOTICE: This message should only be read by the person to whom it is addressed. The text and any attachments are confidential to the addressee, and may be subject to immediate legal action.

**From:** Hylton Levy [mailto:hlevy@farbergroup.com]  
**Sent:** Monday, March 16, 2020 12:16 PM  
**To:** Jackson, David  
**Cc:** Jane Dietrich (jdietch@caselsbrock.com) ; John Hendriks ; skukulowicz@caselsbrock.com  
**Subject:** FW: FW:

FYI



**Hylton Levy, CPA, CA, CIRP, LIT**  
Partner  
T: +1 (416) 496-3070 | M: +1 (416) 543-1207  
farbergroup.com



## John Hendriks

---

**From:** Jackson, David <djackson@tmlawyers.com>  
**Sent:** March 16, 2020 1:56 PM  
**To:** 'Wayne M. Onchulenko (WOnchulenko@ltgic.ca)'  
**Subject:** In the matter of Nygard et al  
**Attachments:** Form 30\_eng.pdf; Form29.pdf

Wayne: Just to keep you in the loop, please find attached another direct reminder to your clients from the Proposal Trustee.

David R.M. Jackson  
Partner

## TAYLOR McCAFFREY

L L P

2200-201 Portage Avenue, Winnipeg, MB R3B 3L3  
Direct Line: 204.988.0375 | Direct Fax: 204.953.7178  
Professional services provided by D.R.M. Jackson Law Corporation

Legal Assistant: Laura Leigh Buley | llbuley@tmlawyers.com | Direct Line: 204.988.0374

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**From:** Karen Kimel (mailto:kkimel@farbergroup.com)  
**Sent:** Monday, March 16, 2020 12:44 PM  
**To:** Greg Fenske GGF5140 ; Kevin Carkner KXC6902 ; Projjwal Pramanik PZP5588  
**Cc:** Hylton Levy ; Shayne Kukulowicz (skukulowicz@casselsbrock.com) ; John Hendriks ; Jane Dietrich (jdietch@caselsbrock.com) ; Jackson, David  
**Subject:** FW:

Gentlemen,

Further to my email to you yesterday we have not yet been provided the below information nor provided a time to discuss the cash flows that have been sent.

As advised, the cash flows which are required to be filed Thursday must be accompanied with the assumptions to those cash flows along with both a Report by the Person Making the Proposal (i.e. Nygard), see Form 30 attached and the Trustees' Report of the Cash Flow, see Form 29 attached. In order for these to be completed on time we need time with the company to understand the 13-week cash flow the company intends to provide along with detailed assumptions.

Please advise asap as to managements availability for a call and when we will be provided with the information requested.

Regards

## John Hendriks

---

**From:** Jackson, David <djackson@tmlawyers.com>  
**Sent:** March 16, 2020 7:08 PM  
**To:** 'Wayne M. Onchulenko'  
**Cc:** 'Robert Hine'; 'Debby Prymak'; 'Leiba Feldman'; Hylton Levy; 'Kukulowicz, R. Shayne';  
'Dietrich, Jane'; John Hendriks  
**Subject:** RE: IMPORTANT

Wayne: Just to confirm that the closure of the Courts does not in any way extend the timelines governing the BIA Proceedings or otherwise limit the Companies duties and obligations thereunder. In particular, failure of the Companies to file the prescribed cash flow forecast due March 19<sup>th</sup> shall result in their deemed bankruptcy.

David R.M. Jackson  
Partner

## TAYLOR McCAFFREY L L P

2200-201 Portage Avenue, Winnipeg, MB R3B 3L3  
Direct Line: 204.988.0375 | Direct Fax: 204.953.7178  
Professional services provided by D.R.M. Jackson Law Corporation

Legal Assistant: Laura Leigh Buley | llbuley@tmlawyers.com | Direct Line: 204.988.0374

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---

**From:** Wayne M. Onchulenko [mailto:WOnchulenko@tglc.ca]  
**Sent:** Monday, March 16, 2020 4:29 PM  
**To:** Hylton Levy ; skukulowicz@casselsbrock.com; Jane Dietrich (jdietch@casselsbrock.com) ; John Hendriks  
**Cc:** Robert Hine ; Jackson, David ; Debby Prymak ; Leiba Feldman  
**Subject:** RE: IMPORTANT

Hi Everyone

Peter told me he would: get you the cash flow information and back up shortly, deal with the pay roll, and deal with the buildings. He appreciates your patience. He has prioritized the buildings ( because without this piece the rest fails) but realizes everything else must also be completed and you have to have time to review that which you will receive. As you know he is juggling many balls at this time. Everything has to be done immediately. It is a relatively small group that is doing the work. I will try to get you a time line.

FYI the Manitoba courts have just closed. I will send you a copy of the notice in the next email.

Wayne M Onchulenko\*

Levene  Tadman Golub  
LAW CORPORATION

# **EXHIBIT "D"**

**From:** Peter Nygård PJN5577 <[peter.nygard@nygard.com](mailto:peter.nygard@nygard.com)>  
**Sent:** Tuesday, March 17, 2020 1:27 PM  
**To:** Hylton Levy <[hlevy@farbergroup.com](mailto:hlevy@farbergroup.com)>  
**Subject:** Coronavirus Disease(COVID - 19) - NYGARD Closing its Retail Stores

**WED18 IN COURT**  
Note the announcement we have CLOSED 100%

## **Coronavirus Pandemic (COVID-19)**

# **NYGÅRD Closing 180 Retail Stores**

*Your Health and Safety is Our Top Priority*

In the midst of the overwhelming COVID-19 pandemic & in spite of intense pressure from the creditors, relentless media attention - Nygård International Partnership continues to take the position of putting its associates first.

This past Friday, March 13th - the company temporarily closed its facilities & now today its 180 retail stores and Nygard.com across Canada to protect its frontline associates & valued customers.

*Thank you for being a loyal Nygård customer*

By your continual support for the Brand you obviously saw through the "fake news campaign" where Louis Bacon has already admitted to paying substantial amounts of money for "false testimony" We also thank the hundreds of people who want to offer testimony to the exact opposite to Mr. Bacon's media destruction campaign. It should be noted that New York Times is NOT interested in talking to these Peter Nygård supportive people.

The company's commitment to restructuring & saving thousands of associates' jobs is further compounded by COVID-19 which has in turn caused the worldwide recession.

White Oak - Second Avenue the so called "NEW FINANCIAL PARTNERS" as of January 3<sup>rd</sup> had approved a \$50M loan of which Nygård only used approx. \$30M but never the less White Oak through clever legalities refused to pay Nygård suppliers through January & February and starving the company of its flow of new fresh inventory and ultimately force the company to apply for an Intent to Restructure / Liquidate to head off White Oaks' commitment to close the company on Tuesday, March 9th and dismiss all the associates.

While Peter Nygård has resigned as the Chairman of the Nygård company and stepped down as Owner, he still has been involved with the restructuring of the company so he could leave the company in the Ownership of its key associates and keep the jobs of thousands of loyal associates.

Manitoba Court of Queen's Bench Justice James Edmond said Friday, March 13 that he is giving Nygård a week to repay its American lenders.



**Nygård had been negotiating with White Oak for over 3 weeks to buy them out but could not get any normal working arrangements to do that – it became obvious too late that White Oak obviously just wanted to put the company into liquidation. They were quoted as saying ,*"We make way more money liquidating than lending as a banker."***

**Nygård's endless work in securing new lenders last minute has been made even more difficult with the COVID-19 crisis which has resulted in a worldwide recession. Now bankers are nervous about extending loans.**

**The key to saving the jobs is to secure the Inkster facility from White Oak. Inkster has been the marvel for the fashion industry of Canada since 1978 and has put Winnipeg on the map for fashion.**

**As Nygård has always done throughout the Company's existence, it will take the necessary steps to protect those who rely upon it for their livelihood.**

*"The safety of our associates & customers is our primary concern,"*

**said David Paton, Nygård executive Vice President and General Manager.**

**[Jim.Bennett@Nygard.com](mailto:Jim.Bennett@Nygard.com)**

*Vice Chairman*

416 598 5701

Visit: [www.Nygard.com](http://www.Nygard.com)

**[Peter.Nygard@Nygard.com](mailto:Peter.Nygard@Nygard.com)**

*Chairman*

204 982 5577

**EXHIBIT "E"**



Industry Canada

Office of the Superintendent  
of Bankruptcy Canada

Industrie Canada

Bureau du surintendant  
des faillites Canada

District of       Manitoba  
Division No.     01 - Winnipeg  
Court No.        21-2630777  
Estate No.       21-2630777

In the Matter of the Notice of Intention to make a  
proposal of:

**4093887 CANADA LTD.**  
Insolvent Person

**A. FARBER & PARTNERS INC.**  
Licensed Insolvency Trustee

---

Date of the Notice of Intention:                   March 09, 2020

---

CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL  
Subsection 50.4 (1)

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that the aforementioned insolvent person filed a Notice of Intention to Make a Proposal under subsection 50.4 (1) of the *Bankruptcy and Insolvency Act*.

Pursuant to subsection 69(1) of the Act, all proceedings against the aforementioned insolvent person are stayed as of the date of filing of the Notice of Intention.

---

Date: March 17, 2020, 11:45

E-File/Dépôt Electronique

Official Receiver

400 St. Mary Avenue, 4th Floor, Winnipeg, Manitoba, Canada, R3C4K5, (877)376-9902

**Canada**



Industry Canada

Office of the Superintendent  
of Bankruptcy Canada

Industrie Canada

Bureau du surintendant  
des faillites Canada

District of  
Division No. 01 - Winnipeg  
Court No. 21-2630789  
Estate No. 21-2630789

In the Matter of the Notice of Intention to make a  
proposal of:

**4093879 CANADA LTD.**  
Insolvent Person

**A. FARBER & PARTNERS INC.**  
Licensed Insolvency Trustee

---

Date of the Notice of Intention: March 09, 2020

---

CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL  
Subsection 50.4 (1)

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Pursuant to subsection 69(1) of the Act, all proceedings against the aforementioned insolvent person are stayed as of the date of filing of the Notice of Intention.

Date: March 17, 2020, 11:43

E-File/Dépôt Electronique

Official Receiver

400 St. Mary Avenue, 4th Floor, Winnipeg, Manitoba, Canada, R3C4K5, (877)376-9902

**Canada**



Industry Canada

Office of the Superintendent  
of Bankruptcy Canada

Industrie Canada

Bureau du surintendant  
des faillites Canada

District of           Manitoba  
Division No.       01 - Winnipeg  
Court No.           21-2630793  
Estate No.          21-2630793

In the Matter of the Notice of Intention to make a  
proposal of:

**NYGARD ENTERPRISES LTD.**

Insolvent Person

**A. FARBER & PARTNERS INC.**

Licensed Insolvency Trustee

---

Date of the Notice of Intention:                   March 09, 2020

---

CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL  
Subsection 50.4 (1)

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that the aforementioned insolvent person filed a Notice of Intention to Make a Proposal under subsection 50.4 (1) of the *Bankruptcy and Insolvency Act*.

Pursuant to subsection 69(1) of the Act, all proceedings against the aforementioned insolvent person are stayed as of the date of filing of the Notice of Intention.

---

Date: March 17, 2020, 11:48

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Official Receiver

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**Canada**



Industry Canada

Office of the Superintendent  
of Bankruptcy Canada

Industrie Canada

Bureau du surintendant  
des faillites Canada

District of  
Division No. 01 - Winnipeg  
Court No. 21-2630799  
Estate No. 21-2630799

In the Matter of the Notice of Intention to make a  
proposal of:

**NYGARD PROPERTIES LTD.**  
Insolvent Person

**A. FARBER & PARTNERS INC.**  
Licensed Insolvency Trustee

---

Date of the Notice of Intention: March 09, 2020

---

CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL  
Subsection 50.4 (1)

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that the aforementioned insolvent person filed a Notice of Intention to Make a Proposal under subsection 50.4 (1) of the *Bankruptcy and Insolvency Act*.

Pursuant to subsection 69(1) of the Act, all proceedings against the aforementioned insolvent person are stayed as of the date of filing of the Notice of Intention.

---

Date: March 17, 2020, 11:52

E-File/Dépôt Electronique

Official Receiver

400 St. Mary Avenue, 4th Floor, Winnipeg, Manitoba, Canada, R3C4K5, (877)376-9902

Canada



Industry Canada

Industrie Canada

Office of the Superintendent  
of Bankruptcy Canada

Bureau du surintendant  
des faillites Canada

District of MANITOBA  
Division No. 01 - Winnipeg  
Court No. 21-081548  
Estate No. 21-081548

In the Matter of the Notice of Intention  
to make a proposal of:

NYGARD INTERNATIONAL PARTNERSHIP  
Insolvent Person

A. FARBER & PARTNERS INC.  
Licensed Insolvency Trustee

---

Date of the Notice of Intention: March 9, 2020

---

CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL  
Subsection 50.4(1)

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that the aforementioned insolvent person filed a Notice of Intention to Make a Proposal under subsection 50.4 (1) of the Bankruptcy and Insolvency Act.

Pursuant to subsection 69(1) of the Act, all proceedings against the aforementioned insolvent person are stayed as of the date of filing of the Notice of Intention.

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NEHA VOHRA

Official Receiver

400 St. Mary Avenue, 4th Floor, Winnipeg, MANITOBA, R3C 4K5, 877/376-9902

Canada

**EXHIBIT "F"**



# FARBER

150 York Street, Suite 1600  
Toronto, ON, Canada, M5H 3S5  
T: 1 855.775.8777  
F: 416.496.3839

March 16, 2020

Estate No. 31-2627767  
Estate No. 31-2627764  
Estate No. 31-458926  
Estate No. 31-2627758  
Estate No. 31-2627760

**TO THE CREDITORS OF  
NYGARD PROPERTIES LTD., NYGARD ENTERPRISES LTD., NYGARD INTERNATIONAL PARTNERSHIP,  
4093879 CANADA LTD. and 4093887 CANADA LTD.**

We wish to advise you that on March 9, 2020, Nygard Properties Ltd., Nygard Enterprises Ltd., Nygard International Partnership, 4093887 Canada Ltd. and 4093879 Canada Ltd. (collectively referred to as the "**Nygard Group**" or "**Companies**") each filed a Notice of Intention to Make a Proposal ("**NOI**") under Section 50.4 of the *Bankruptcy and Insolvency Act* (Canada), R.S.C. 1985, c. B-3, as amended (the "**Act**") and that A. Farber & Partners Inc. was appointed as Proposal Trustee (the "**Proposal Trustee**") to the estates. A copy of these Notices is enclosed herewith.

The Nygard Group is **NOT** bankrupt but has availed itself of a procedure whereby an insolvent person, with creditor and Court approval, restructures its financial affairs. Our role as Proposal Trustee in this matter is to assist with the development of the Proposal, to liaise with creditors to explain same to them and to aid in the decision that creditors will ultimately make regarding the Proposal. We also monitor the cash flow of the Companies during this process.

All liabilities of the Companies as at March 9, 2020 are frozen by force of the Act and will be subject to the Proposal mentioned above. Please note that during this process, the Companies are not bankrupt but are continuing to proceed under protection from the legislation.

The Nygard Group has thirty (30) days from the date of filing the Notice of Intention to Make a Proposal to lodge a Proposal with ourselves, subject to Court extension. Once this Proposal is filed with the Official Receiver, the Proposal Trustee is required to call a Meeting of Creditors within twenty-one (21) days thereafter.

Please feel free to contact Geanina Schmidt at (416) 496-3753 or by email at [gschmidt@farbergroup.com](mailto:gschmidt@farbergroup.com) should you require any further information with respect to this notice to creditors.

Yours truly,

**A. FARBER & PARTNERS INC.**

**The Trustee acting *in re* the proposals of**

**Nygard Properties Ltd., Nygard Enterprises Ltd., Nygard International Partnership,  
4093879 Canada Ltd. and 4093887 Canada Ltd.**

  
Per: Geanina Schmidt

Encl.



Estate No. 31-2627767  
 Estate No. 31-2627764  
 Estate No. 31-458926  
 Estate No. 31-2627758  
 Estate No. 31-2627760

**LIST OF CREDITORS IN THE NOI PROCEEDINGS OF  
 NYGARD PROPERTIES LTD., NYGARD ENTERPRISES LTD., NYGARD INTERNATIONAL PARTNERSHIP,  
 4093879 CANADA LTD. and 4093887 CANADA LTD.**

Creditor	Address	City	Province / State Postal / ZIP Code		Country	Claim Amount (CAD)
2222840 Ontario Corp.	225 Israel Zilber Drive	Maple	ON	L6A 0L3	Canada	\$1,203.60
2236835 Ontario Inc.	40 Kodiak Crescent, Unit# 4	Toronto	ON	M3J 3G5	Canada	\$314.48
3532534 Canada Inc.	433 Chabanel Street West	Montreal	QC	H2N 2J4	Canada	\$747.02
A And M International	E-79, Sector 63 Gb Nagar	Noida	UP	201301	India	\$29,115.14
Aaa Rubbish Inc.	P.O. Box 2158	Bell Gardens	CA	90202	USA	\$2,617.46
Abc Fire & Safety Equipment Limited	800 Marion Street	Winnipeg	MB	R2J 0K4	Canada	\$1,381.24
Abell Pest Control Inc.	1353 Spruce Street	Winnipeg	MB	R3E 2V8	Canada	\$644.05
Advanstar / Stich Lv	131 West First Street	Duluth	MN	55802	USA	\$20,754.04
Aliant Inc	P.O. Box 880	Halifax	NS	B3J 2W3	Canada	\$792.05
Alif Design And Sourcing Usa Inc.	200 Yale Street	Roslyn Heights	NY	11577	USA	\$68,456.99
Allison Zegalski	129 Laurel Ridge Drive	Winnipeg	MB	R3Y 1X3	Canada	\$1,650.00
Ambrosia & Co.	75 John Portman Bldv Nw 9n104	Atlanta	GA	30303	USA	\$1,138.62
Anhui Garments Imp. & Exp. Co. Ltd.	Room 1505, Jincheng Mansion 436 Changjiang Road	Hefei	AH	23000	China	\$370.92
Ao Fashions Inc. (Ddp)	42 Will Ln Watchung	Watchung	NJ	07069	USA	\$6,844.80
Art & Craft Exclusives	G-108 Riico Industrial Area Mansarovar, Jaipur	Gurgaon	HR		India	\$12,949.78
At & T Mobility	Po Box 6463	Carol Stream	IL	60197	USA	\$3,313.64
Atraco Industries Enterprises	P.O. Box# 16798 Jebel Ali Free Zone	Dubai	DU		UAE	\$3,327.24
Aurora Investments Global Limited	14a Unionway Commercial Centre 283 Queenæs Road Central	Kowloon	HK		China	\$324,109.13
Beijing Garments Import	No 1/A Zone 5 An Hua Li	Beijing		100011	China	\$196.68
Bell Canada	P. O. Box 9000	North York	ON	M3C 2X7	Canada	\$4,087.88
Bell Canada	P. O. Box 8713	Montreal	QC	H3C 4L6	Canada	\$889.66
Beyond Digital Imaging Inc	36 Apple Creek Blvd	Markham	ON	L3R 4Y4	Canada	\$700.00
Bishara Textile And Garment Mfg Co (Btm)	Industrial Zone B2 Egypt, P.O. Box 47,	Ramadan			Egypt	\$275,299.77

# FARBER

	Masr We El Sudan Street					
Blue Studio Srl	Blue Studio Srl	Como		22100	Italy	\$804.42
Bmo Bank Of Montreal - Cad	P. O. Box 6044	Montreal	QC	H3C 3X2	Canada	\$186,875.97
Bmo Bank Of Montreal - Usd	111 W Monroe St	Chicago	IL	60603	USA	\$55,749.75
Borden Ladner Gervais	1000 De La Gauchetiere Quest	Montreal	QC	H3B 5H4	Canada	\$13,216.86
Bridgeport Office Solutions	2886457 Manitoba Limited	Winnipeg	MB	R2C 1N3	Canada	\$199.00
Cactus Marine, Inc	4711 NW 5th Ave	Oakland Park	FL	33309	USA	\$10,331.77
California Label Products	13255 South Broadway	Los Angeles	CA	90061	USA	\$1,031.20
Canada Post Corporation	Accounts Receivable	Ottawa	ON	K1A 0B1	Canada	\$13,843.82
Canada Post Payroll	2701 Riveside Drive, Station 680a	Ottawa	ON	K1A 1L7	Canada	\$606.13
Capital Garments	1200 Boul. Jules Poitras Suite# 200	Saint-Laurent	QC	H4N 1X7	Canada	\$475,523.18
Carlyle Printers, Service & Supplies Ltd	75 Plymouth Street	Winnipeg	MB	R2X 2V5	Canada	\$7,416.70
Carrie Delcurto & CO	10217 S.E. 16th Street	Vancouver	WA	98664	USA	\$1,043.27
Champion Energy Services, Llc	1500 Rankin Road Suite# 200	Houston	TX	77073	USA	\$11,878.32
Changzhou Kailan Textile Co. Ltd.	Qianjia Industrial Zone, Yaoguan Town	Changzhou		213011	China	\$827,824.90
China Light Creation Development Lighting Co. Ltd.	No. 5, Longshan 1 Road, Dishan Village, Xinsheng, Longgang	Shenzhen		518100	China	\$348.58
Chinakey Global Limited	2/F And 3/F, Sungæ's Tower 15-19 Lam Tin Street	Kowloon	HK		China	\$12,044.18
Chubb Edwards	Po Box 57005 Station A	Toronto	ON	M5W 5M5	Canada	\$1,389.82
City Window Cleaners	City Window Cleaners	Calgary	AB	T2G 5M2	Canada	\$70.00
Classic Fashion Apparel Industry Ltd Co	P.O. Box 54, Al Hassan Industrial Estate	Ramtha	IR		Jordan	\$1,983.77
Complete Hvac Service Inc.	P. O. Box 52026	Winnipeg	MB	R2M 5P9	Canada	\$5,550.00
Compugen Finance Inc.	100 Via Renzo Drive	Richmond Hill	ON	L4S 0B8	Canada	\$7,257.50
Compress Holdings Limited	Unit 903 & 905, The Wave, 4 Hip Yip Street	Kowloon	HK		China	\$2,274,765.12
Corporate Source Inc.	1433 Erin Street,	Winnipeg	MB	R3E 2S9	Canada	\$57.19
Cotton Art Printers	P930/1 Mugal Pura Haji Abad	Faisalabad		38600	Pakistan	\$1,113.41
Cra - Prairies Regional - Collections/Compliance Centre	125-220 4th Avenue SE	Calgary	AB	T2G 0L1	Canada	\$1.00
Dassan Fashions Pvt. Ltd.	A-5, Infocity, Sec-34	Gurgaon		122004	India	\$335.18
Dbs Pacific Co. Limited	Unit 905 Workingberg 41-47 Marble Road	Hong Kong	HK	200124	China	\$377,541.16
Dhl Express (Canada) Ltd.	18 Parkshore Dr	Brampton	ON	L6T 5M1	Canada	\$20.29

# FARBER

Direct Tv	Los Angeles Broadcast Center	Los Angeles	CA	90066	USA	\$490.01
Dong Guan Shi Yi Er Yi Fashion Gmt Co.	No. 6 Jiangcheng Xi Road Gaobu Town	Dongguan City	GD	523270	China	\$8,044.20
Dsv Air & Sea Us	898 Sepulveda Blvd., 6th Floor	El Segundo	CA	90245	USA	\$2,721.22
Efr Disposal Limited	15 Freeman Street, P.O. Box 5,	Middleton	NS	B0S 1P0	Canada	\$366.58
En-Pro International Inc	174 Simcoe Street North	Oshawa	ON	L1G 4S9	Canada	\$3,600.00
Esti Studio Inc.	241 West 37th Street, Room 1002	New York	NY	10018	USA	\$6,435.36
Eure Apparel Co. Ltd.	Heung-Seong Building 60, Seokchonhosu-Ro 12-Gil	Seoul	SE		South Korea	\$3,644.05
Everwin Enterprise Limited	9/F, 822 Lai Chi Kok Road Chung Sha Wan	Kowloon	HK		China	\$27,023.06
Fero Waste & Recycling Ltd.	203 Desbrisay Avenue	Moncton	NB	E1E 0G7	Canada	\$3,798.36
Food Systems Management Ltd	299 Nairn Avenue	Winnipeg	MB	R2L 0W8	Canada	\$9,416.75
Food Systems Management Ltd *	293 Nairn Avenue	Winnipeg	MB	R2L 0W8	Canada	\$5,597.00
Francolyp Postalia Canada Inc.	82 Corstate Avenue	Concord	ON	L4K 4X2	Canada	\$2,866.50
Franklin Empire	8421 Darnley Rd	Mont-Royal	QC	H4T 2B2	Canada	\$2,277.72
Fujian Nanan Weixin Knit Co. Ltd.	Xianlongbian Two Team Linban Village Meishan Town	Nanan City	FJ		China	\$2,753.37
Garbo Group Inc	34 Wingold Street West	Toronto	ON	M6B 1P5	Canada	\$25,816.00
Garda Canada Security Corporation	10366 - 172nd Street	Edmonton	AB	T5S 1G9	Canada	\$587.44
Gerber Technology Ltd (Cda)	P. O. Box 2015	Montreal	QC	H3B 4H4	Canada	\$4,878.30
Glass Company - Private Free Zone	3 El Montasser Street Post No. 15 Shobra El Khema	Cairo	QH		Egypt	\$524,006.24
Global Apparel Solutions	Suite 2203, Level 22, Office Tower Langham Place	Kowloon	HK		China	\$210,628.90
Golden Group Textile Inc.	No. 138, 3f, Shan-Shi Road, Sec 3	Taipei	TP		Taiwan	\$34,459.89
Grand & Toy	1641 Seel Avenue	Winnipeg	MB	R3T 5J1	Canada	\$5,517.39
Grantextile Co., Ltd.	Rm 503, 5/F, Platinum Building	Shanghai		200020	China	\$485.84
Great Skipper Ltd	4 Fl No 356 Nan King East Road	Taipei	TP		Taiwan	\$182.44
Greatwill Sourcing (Hk) Ltd.	Room 1005, 10/F, New Treasure Centre 10 Ng Fong Street,	Kowloon	HK		China	\$6,847.22
Green For Life (Gfl) Environmental	195 Discovery Place	Winnipeg	MB	R2R 0P6	Canada	\$1,189.17



# FARBER

Guangdong Shunde Wireking Wayland Imp&Ex	No. 38 Yangjia Road, Lunjiao Town, Shunde, Guangdong Province	Foshan	GD		China	\$402.21
Guangzhou Yongjia Garment Mfg. Co. Ltd.	Xinhe Cun, Sandong Avenue Huashan Town, Huadu	Guangzhou	GD	510800	China	\$150.40
Hangzhou Shangchen Trading Co. Ltd.	Room 1303, Lishan International Centre No. 279 Yingchun South Road.	Tonglu County	ZJ	311500	China	\$5,821.84
Hangzhou Xiangfu Textile Co. Ltd.	Building #4, Jincheng Industrial Zone, Keqiao Kebel Industrial Area	Shaoxing City	ZJ	312065	China	\$23,627.76
Hi Fashion Fabrics	483-485 Broadway	New York	NY	10013	USA	\$441.18
Hi-Tech Textile L.L.C.	674-Ad-Dulayil	Zarqa		13136	Jordan	\$254,472.91
Holiday Luggage Canada Inc	4875 Des Grandes-Prairies	St Leonard	QC	H1R 1X4	Canada	\$121,004.19
Huzhou International Trade Co. Ltd.	8-D Fenghuang Road	Huzhou		313000	China	\$35,642.24
Huzhou Wellstar Imp & Exp Co., Ltd	8 Floor, Gold Century Plaza, No.99, Hangchang Bridge Road.	Huzhou	ZJ	313000	China	\$56,978.74
Hypertec Systems Inc - Cad	9300 Trans Canada Highway	Montreal	QC	H4S 1K5	Canada	\$3,417.00
Indeed Ireland Operatons Ltd.	124 St. Stephens Green	Dublin	DN		Ireland	\$16,000.00
Indo Jordan Clothing Llc	Qiz# 13136	Ad Dulayl	AZ		Jordan	\$8,235,691.59
Indo Jordan Clothing Llc (Arts3)	Po Box No. 27 Ad Dulayl Ind. Park	Al Zarqa	AM		Jordan	\$13,407.00
Infinity Display Inc	1415 South 8th Avenue	Arcadia	CA	91006	USA	\$529.58
Irvin John Pabalan	1340 Notre Dame Ave	Winnipeg	MB	R3E 0P4	Canada	\$250.00
Iwear Inc	34 Wingold Avenue	Toronto	ON	M6B 1P5	Canada	\$12,680.00
J Sun Textile Co. , Ltd	No. 23 Xingming Rd, Warp Knitting Park	Haining	ZJ	314400	China	\$2,001.99
J.K. Knit Composite Ltd.	Green Orlando, 3rd & 4th Floor, Ka-42/4, Progati Sarani	Dhaka	DA		Banglade sh	\$76,402.84
Jan-San Equipment Sales And Service	245 McPhillips Street	Winnipeg	MB	R3E 2K5	Canada	\$98.85
Jeanna Sapacz	139 Apple Hill Road	Winnipeg	MB	R3Y 1A3	Canada	\$1,950.00
Joan Hansen & Company Inc.	101 West 55th Street	New York	NY	10019	USA	\$145,611.00
Jocelyn May Caballero	51 Trudell Bay	Winnipeg	MB	R2C 4Y1	Canada	\$800.00
Jolie Intimates	1901 Transcanada	Dorval	QC	H9P 1J1	Canada	\$13,825.00
Labtex Co Ltd	No. 83-2, Sec.2	Chengde., Taipei	TP		Taiwan	\$1,706.78
Lais Knitwear Mfg Ltd	12f Unit 2 & 3, 13f Unit 2	Kowloon	HK	999077	China	\$514.83
Lavelly & Singer, P.C.	2049 Century Park East, Suite 2400	Los Angeles	CA	90067	USA	\$1,257.68
Leech Printing Ltd.	1532 Church Avenue	Winnipeg	MB	R2X 1G6	Canada	\$356.97
Les Importations S.M.D. Ltee	9250 Meilleur Suite 202	Montreal	QC	H2N 2A5	Canada	\$6,900.36

# FARBER

Leson (Hk) Woven Label Ltd.	Flat B, 2/F Mai Wah Industrial Bldgs 1-7 Wah Sing Street,	Kwai Chung Nt			China	\$30.00
Likh Enterprises Co., Ltd.	Krang Svay Village, Ampear Commune Moukkampol District	Krang Svay	KN		Cambodia	\$26,130.66
Lori Michaels Manufacturing Inc.	225 Chabanel Street West	Montreal	QC	H2N 2C9	Canada	\$750.40
Lu Bao Rong	Room1101, No.19, 12871, Huaxia Second Rd	Shanghai			China	\$16,758.75
Luna Athletica Inc. (Ddp Usa)	37 Royal West Drive	Brampton	ON	L6X 2M2	Canada	\$61,410.82
Marilyn Kern Textile Designs Inc	202 West 40th Street	New York	NY	10018	USA	\$770.90
Market Wise	1203 Roselawn Avenue	York	ON	M6B 1C6	Canada	\$19,188.00
Masihata Sweaters Ltd.	South Panishail, Bksp, Kashimpur Gazipur, House#3b, Road#02, Sector#03	Uttara	DA		Bangladesh	\$185,690.20
Matrix Clothing Pvt Ltd	Khandsa Road Village Mohammadpur	Gurgaon	HR	122001	India	\$147,917.62
Midwest Roofing Co., Inc.	1305 West 132nd Street	Gardena	CA	90247	USA	\$1,461.36
Mill Creek Coffee Co. Ltd	106b-81 Golden Drive	Coquitlam	BC	V3K 6R2	Canada	\$134.30
Millennium Fashion Of Nj Inc. (Cda)	104 West 40th Street, 5th Floor,	New York	NY	10018	USA	\$462,597.04
Millennium Fashion Of Nj Inc. (Usa)	104 West 40th Street, 5th Floor	New York	NY	10018	USA	\$3,102.71
Miller Thomson Lip	40 King Street, West Suite# 5800	Toronto	ON	M5H 3S1	Canada	\$60,572.74
Mj Accessories, Lic	1410 Broadway Suite# 501	New York	NY	10018	USA	\$1,671.13
Modern Landfill Inc.	2025 Fruitbelt Parkway	Niagara Falls	ON	L2E 6S4	Canada	\$148.41
Mutual Propane	17117 S. Broadway	Gardena	CA	90248	USA	\$203.17
Nafa Apparel	35 London Plaza	Uttara	DA		Bangladesh	\$868.13
Namyang Sourcing Co. Ltd.	Floor 15, Centre Point Building 106 Nguyen Van Troi Street	Ho Chi Minh	HC		Vietnam	\$15,158.57
Nanjing Orient Enterprise Ltd	30f, 50 Zhonghua Road	Nanjing	JS	210001	China	\$259.99
Netxposure, Inc	705 Sw 1st Avenue SUITE 300	Portland	OR	97204	USA	\$5,277.54
New Heaven Enterprises	10f, No. 101, Sec3, Nanking East Road,	Taipei			Taiwan	\$5,147.79
Nht Fashion Ltd.	Plot# 20-22, Sector 5, Epz	Chittagong	CG		Bangladesh	\$85,301.35
Niit Technologies Inc.	1050 Crown Pointe Parkway Suite# 1000	Cumming	GA	30041	USA	\$14,361.58
Noble Locksmith Ltd.	249 Notre Dame Avenue	Winnipeg	MB	R3B 1N8	Canada	\$18.00
Norampac Inc	680 Wall Street	Winnipeg	MB	R3G 2T8	Canada	\$12,283.37
Norwell Garment Co Ltd	96 Changjiang Road Central New District	Changzhou	JS	213032	China	\$9,081.03

# FARBER

Open Text Corp.	2680 Skymark Ave., Suite 500	Mississauga	ON	L4W 5L6	Canada	\$4,167.75
Open Text Corporation	100 Tri-State Parkway 3rd Floor	Lincolnshire	IL	60069	USA	\$9,963.22
Oracle America Inc.	500 Oracle Parkway	Redwood City	CA	94065	USA	\$603.32
Overseas Express Consolidators (Toronto)	450b Britannia Road, East	Mississauga	ON	L4Z 1X9	Canada	\$28,209.77
P & M Distributors, Inc.	2345 East 52nd Street	Vernon	CA	90058	USA	\$15,268.76
P C Howard Ltd.	West Hay, Stamford Road, Kings Cliffe, Cambridgeshire	Peterboroug h			United Kingdom	\$237.00
Pacific Logistics Corp	5600 Knott Avenue	Buena Park	CA	90621	USA	\$938.01
Pal Plastics Inc.	1901 Logan Avenue	Winnipeg	MB	R2R 0H6	Canada	\$535.56
Pcm Canada	55 East Beaver Creek Road Unit G	Richmond Hill	ON	L4B 1E5	Canada	\$126.64
Perth Services Ltd.	765 Wellington Avenue	Winnipeg	MB	R3E 0J1	Canada	\$34.03
Precision Elevator Ltd.	50 North Wind Place	Scarborough	ON	M1S 3R5	Canada	\$4,226.40
Printfresh Lic	2930 Jasper Street Suite# 408	Philadelphia	PA	19134	USA	\$770.90
Pro Creations	Pro Creations 810 Campbell Street	Winnipeg	MB	R3N 1C8	Canada	\$2,250.00
Progressive Waste Solutions Canada Inc. (Bc)	25 Fawcett Road	Coquitlam	BC	V3K 6V2	Canada	\$637.31
Progressive Waste Solutions Canada Inc. (Vaughan)	650 Creditstone Road	Concord	ON	L4K 5C8	Canada	\$1,270.98
Qingdao Yijia Textiles	15 Donghaixi Road Inter Royal Building 8 Floor	Qingdao		266002	China	\$7,919.73
Quadbridge Inc.	3800 St. Patrick Suite# 102	Montreal	QC	H4E 1A4	Canada	\$105,890.99
Radiant Communications Corp.	1050 West Pender Street Suite 1600	Vancouver	BC	V6E 4T3	Canada	\$18,090.62
Rgis, Llc	2000 East Taylor Road	Auburn Hills	MI	48326	USA	\$377.45
Richelieu Hardware Ltd	1372 Mountain Avenue	Winnipeg	MB	R2X 3A3	Canada	\$149.12
Rita Gonzalez	12105 Pocono Rd. Se	Albuquerque	NM	87123	USA	\$220.17
Rogers Telecom Inc	One Mount Pleasant Road	Toronto	ON	M4Y 2Y5	Canada	\$205.26
Ronex International Llc	Suite No. 109 Al Hyda Building	Dubai	DU		UAE	\$529,781.36
Rose Sweaters Ltd.	Vogra, Bypass, Joydeb Pur	Gazipur	DA		Banglade sh	\$105,118.03
Rubenstein Bros (Western) Ltd	15 Keith Road	Winnipeg	MB	R3H 0H7	Canada	\$397.35
Rugao Spirit Tianhong Import & Export Trade Co. Ltd.	Cheng Xi Village	Rugao		226500	China	\$2,050.84
Runners Clothing International	333 Chabanel, West Suite 504	Montreal	QC	H2N 2E7	Canada	\$9,572.00
Santa Fe Finishing	2460 East 12th Street	Los Angeles	CA	90021	USA	\$3,404.24
Sasktel	P. O. Box 2121	Regina	SK	S4P 4C5	Canada	\$412.47



# FARBER

Shandong May-Star Textile & Garment Co.	Erhuai Village Zhoucun Province	Zibo	SD	255300	China	\$4,566.41
Shanghai Dragon Imp. & Exp. Co. Ltd.	2f, No. 2 Building, 555 Kangwu Road	Shanghai	SH		China	\$12,562.67
Shanghai Ganghao Apparel Co. Ltd.	No. 999 Kungang Road, High-Tech Park	Shanghai		201616	China	\$1,034.37
Shanghai Qiao Zu Trade Limited	505 Changqiao Road, Chuansha, Pudong	Shanghai		201202	China	\$767.90
Shaoxing Topu Textile Co. Ltd.	5f, B Building, Wonder Plaza Keqiao	Shaoxing	ZJ	312030	China	\$7,721.60
Sheeba International Garments Co.	Port Said Public Free Zone, P.O. Box 817	Port Said			Egypt	\$12,066.30
Shenyang Sunnytex Apparel Co., Ltd.	Room 1302 Jiaiong Mansion	Shenyang		110003	China	\$1,230.76
Shenzhen Xintao Acrylic Co. Ltd	705, 7/F, Building B, Chinto Technology Minzhi Road, Longhua District	Shenzhen	GD	518131	China	\$3,857.86
Sherrida	110 Scollard St.	Toronto	ON	M5R1G2	Canada	\$648.00
Shiller Buttons Inc Usd	970 Beaumont Avenue	Montreal	QC	H3N 1V5	Canada	\$655,246.73
Shin-Tex Inc	1411 Broadway 7th Floor	New York	NY	10018	USA	\$110,344.05
Sogica Inc.	9555 Ave. Christophe-Colomb	Montreal	QC	H2M 2E3	Canada	\$1,910.48
Soorly Enterprises (Mill)	Plot Survey 332-333 And 335 261-266 Deh Landhi, Bin Qasim Town	Karachi	SD	75020	Pakistan	\$3,003.17
Sps Commerce, Inc.	Suite 1000 - 333 South 7th Street	Minneapolis	MN	55402	USA	\$4,153.10
St. Vital Electric Ltd	2025 Royal Oak Road	Grande Pointe	MB	R5A 1E1	Canada	\$1,725.00
Stingray 360 Commercial Solutions Inc.	730 Wellington Avenue	Montreal	QC	H3C 1T4	Canada	\$5,824.95
Streak Free Window Cleaning	1197 Carmelo Avenue	Sudbury	ON	P3A 4P3	Canada	\$65.00
Stylescape Inc.	1412 Broadway Avenue 21st Floor	New York	NY	10018	USA	\$44,316.47
Suman Shakti (Epz) Limited	9300 Metcalf Avenue	Overland Park	KS	66212	USA	\$5,958,827.13
Sungin Knitting Co. Ltd. (Ddp)	15 Binwen Road Binjiang	Hangzhou	ZJ		China	\$454.99
Sungin Knitting Co., Limited	5th Floor, 18# Moganshan Rd	Zhejiang	ZJ	310005	China	\$5,078.71
Sunwest Industries Chemical Ltd	Sunwest Industries Chemical Ltd Sunwest Industries Chemical Ltd	Winnipeg	MB	R2X 2Y7	Canada	\$398.00
Suzhou Heng Run Import	201 Zhu Hui Road	Suzhou		215006	China	\$25,782.72
Suzhou Hengrun Imp & Exp (Ddp)	201 Zhu Hui Road	Suzhou City	JS	215008	China	\$5,597.38
Suzhou Keru Trading Co., Ltd.	Room 1815, Golden River Int Centre	Suzhou		215011	China	\$4,749.48
Swish Model Management	4-703 Corydon Avenue	Winnipeg	MB	R3M 0W4	Canada	\$4,260.75

# FARBER

Swiss Cotton Garment Company (Scgc)	New Bani Sweif City, Miduem Size Industry Zone	Bani Sweif			Egypt	\$8,042.44
Systech Mechanical Services Ltd	570-A Roseberry Street	Winnipeg	MB	R3H 0T1	Canada	\$260.36
T Design Knitwear Ltd.	House#358 3rd Floor, Road#5 East D.O.H.S. Baridhara, 1206	Gazipur	DA		Banglade sh	\$26,658.17
T J Renown Clothing Co Ltd	T J Renown Clothing Co Ltd	Tianjin		300074	China	\$8,840.91
T.C. Securities Corp	313 Alberta St	Oshawa	ON	L1H 4R9	Canada	\$620.51
Tainan Enterprises Co. Ltd.	15f, No. 15-1, Sec 1 Han-Chou South Road	Taipei	TP		Taiwan	\$12,250.24
Tat Lee Company	Flat B2, 11/F, Fook Sing Factory Bldg.,	Kowloon			China	\$335.18
Texport International Private Limited	101/102, Elecon Chambers	Andheri (E) Mumbai	MH	400072	India	\$67,268.20
The Artist Groupe Company	180 Pauline Boutal Cres	Winnipeg	MB	R3X 2C6	Canada	\$75.00
The Rose Dresses Ltd	Rangs Arcades (5th Floor) 153/A, Gulshan Avenue	Dhaka	DA		Banglade sh	\$526,087.99
Thomas Marine Systems	2200 West State Road 84	Fort Lauderdale	FL	33312	USA	\$155,168.09
Thompson V Co, Ltd Shanghai	5a, No. 9, Sec.2, Nan-Kan Taoyuan, Taiwan R.O.C 03-3527828	Nan Kan			Taiwan	\$672.12
Toronto Degree	399 Applewood Crescent Suite #1	Concord	ON	L4K 4J3	Canada	\$4,868.51
True Grades Limited	Room 938, Sino Industrial Plaza, No. 9 Kai Cheung Road	Kowloon	HK		China	\$806.85
Twilight Signs And Neon Inc.	9 Browning Court	Bolton	ON	L7E 1G8	Canada	\$949.20
Tyco Integrated Security, Llc	21171 Western Avenue	Torrance	CA	90501	USA	\$3,813.89
United Aryan (Epz) Ltd	Shed#1 To 7, Indigo Epz	Nairobi			Kenya	\$9,758.50
Varsteel Ltd.	P.O. Box 29 Group 514 Rr#5 2475 Day Street	Winnipeg	MB	R2C 2X5	Canada	\$157.78
Velocity Apparels Co. Esc.	Public Free Zone, Po Box 41111	Ismailia	IS		Egypt	\$117,971.05
Viet Thang Jeans Co. Ltd.	38 Quang Trung Street Hiep Phu Ward, District 9	Ho Chi Minh	HC		Vietnam	\$200,473.91
Waggæs Ltd	24 Ontario St.	Orillia	ON	L3V 0T7	Canada	\$120.50
Weixing Industrial Development Co. Ltd.	3f, Block 16, No. 99 Tianzhou Road Caohejing Hi-Tech Park	Shanghai		200233	China	\$1,474.77
Wertex Hosiery Inc	1191 Bathurst St	Toronto	ON	M5R 3H4	Canada	\$16,345.64
White Oak Commercial Finance, Llc	1155 Avenue Of Rhe Americas 15th Floor	New York	NY	10036	USA	\$35,394,428.80
Wilson Elser Moskowitz Edelman & Dicker	525 Market Street 17th Floor	San Francisco	CA	94105	USA	\$4,004.67

# FARBER

Win Square	Room 1102, 18 Buildings, No. 2158 Wan Yuan Road, Min Hang District	Shanghai		201103	China	\$64.35
Wonderful International Group Hk Limited	7/F Hong Kong Trade Centre	Hong Kong	HK	300352	China	\$13,434.47
Woo Jung Corporation	3rd Floor, Daekyo Bldg Naedang 4 Dong Seo Gu	Daegu		703804	South Korea	\$1,378.75
Wr Display And Packaging	30 Plymouth Street	Winnipeg	MB	R2X 2V7	Canada	\$81,782.76
Xin Tan Property Management Company	Lane 15, Gudan Rd, Pudong New Area	Shanghai		201314	China	\$23,340.25
Yiwu Kedie Dress Co. Ltd.	No. 303, Jinfa Avenue	Yiwu		322000	China	\$402.21
Young Scene Sportswear Inc	180 Sauve St West	Montreal	QC	H3L 1Y7	Canada	\$25,282.00
Yrc Inc.	557 East Tallmadge Avenue	Akron	OH	44310	USA	\$1,703.06
Yrc Reimer	P. O. Box 3531 Station A	Toronto	ON	M5W 3G4	Canada	\$505.55
Zaroda Music Services	691 Mathias Avenue	Winnipeg	MB	R2V 3R1	Canada	\$950.00
<b>Total</b>						<b>\$60,550,918.13</b>

## SUPPLEMENTAL LIST OF CREDITORS IN THE NOI PROCEEDING OF NYGARD INTERNATIONAL PARTNERSHIP

<b>Creditor</b>	<b>Address</b>	<b>City</b>	<b>Province / State Postal / Zip Code</b>		<b>Country</b>	<b>Claim Amount (CAD)</b>
1451945 Ontario Limited	15047a Stony Plain Rd Nw	Edmonton	AB	T5P 4W1	Canada	\$1.00
1865099 Ontario Limited	158 Dunlop Street East Suite201	Barrie	ON	L4M 1B1	Canada	\$1.00
20 Vic Management Inc	Carlingwood Shopping Centre	Ottawa	ON	K2A 1H2	Canada	\$1.00
20 Vic Management Inc	4567 Lougheed Highway	Burnaby	BC	V5C 3Z6	Canada	\$1.00
2292912 Ontario Inc.	4 Place Du Commerce Suite# 500	Verdun	QC	H3E 1J4	Canada	\$1.00
2467847 Ontario Inc. (O/A Windsor Crossing)	170 Industrial Parkway North Unit A1	Aurora	ON	L4G 4C3	Canada	\$1.00
9139-6366 Quebec Inc (Mega Phase Iii)	324 Aime Vincent Street	Vaudreuil-Dorion	QC	J7V 5V5	Canada	\$1.00
Aberdeen Kamloops Mall Limited	1320 Trans Canada Highway, West Unit 275	Kamloops	BC	V1S 1J2	Canada	\$1.00
Algoma Central Properties Inc.	293 Bay Street, Station Mall,	Sault Ste. Marie	ON	P6A 1X3	Canada	\$1.00
Anthem Crestpoint Iii Shopping Centres L	3170 Tillicum Road Suite 107	Victoria	BC	V9A 7C5	Canada	\$1.00
Artis Victoria Square Ltd.	13245 - 140th Avenue Suite# 101	Edmonton	AB	T6E 0E4	Canada	\$1.00
Avison Young Itf 2023011 Ontario Limited	1595 Bedford Highway, Unit 211	Bedford	NS	B4A 3Y4	Canada	\$1.00
Bcimc Realty Corporation	Capilano Mall	North Vancouver	BC	V7P 1S3	Canada	\$1.00
Bcimc Realty Corporation	Cloverdale Mall	Etobicoke	ON	M9B 3Y8	Canada	\$1.00
Bentall Kennedy (Canada) Limited Partner	1800 - 1055 Dunsmuir St	Vancouver	BC	V7X 1B1	Canada	\$1.00
Bentall Kennedy (Canada) Lp Itf White Oaks Mall Holdings Ltd.	1105 Wellington Road	London	ON	N6E 1V4	Canada	\$1.00
Bentall Lp Itf North Hill Shopping Ctr	1665, 1632 - 14 Avenue Nw	Calgary	AB	T2N 1M7	Canada	\$1.00
Billings Bridge	2277 Riverside Drive, Suite 208	Ottawa	ON	K1H 7X6	Canada	\$1.00
Bonnie Doon Sc (Holdings) Ltd	Morguard Investments	Vancouver	BC	V6C 1T2	Canada	\$1.00
Bridlewood Mall Management Inc.	2900 Warden Ave, Unit 308	Scarborough	ON	M1W 2S8	Canada	\$1.00
Cadillac Fairview Corporation Ltd.	477 Paul Street	Dieppe	NB	E1A 4X5	Canada	\$1.00
Calloway Reit	700 Applewood Crescent	Vaughan	ON	L4K 5X3	Canada	\$1.00

# FARBER

Calloway Reit (Edmonton) Inc.	700 Applewood Crescent Suite# 200	Concord	ON	L4K 5X3	Canada	\$1.00
Cameron Corporation	10180 - 111st Street,	Edmonton	AB	T5K 1K6	Canada	\$1.00
Canadian Tire Properties Inc.	277 Broadway Street East	Yorkton	SK	S3N 3G7	Canada	\$1.00
Centre Regional Chateauguay Inc.	200 Boulevard Dœanjou	Chateauguay	QC	J6K 1C5	Canada	\$1.00
Centrecorp Management Services Limited	2851 John Street, Suite 1	Markham	ON	L3R 5R7	Canada	\$1.00
Centrecorp Management Services Ltd	Suite 1 - 2851 John Street	Markham	ON	L3R 5R7	Canada	\$1.00
Centrecorp Management Services Ltd	84 Lynden Road	Brantford	ON	N3R 6B8	Canada	\$1.00
Cominar Real Estate Investment Trust	1600 Boul. Le Corbusier Bureau 202	Laval	QC	H7S 1Y9	Canada	\$1.00
Cornwall Square Inc.	245 Victoria Street Suite# 801	Westmount	QC	H3Z 2M6	Canada	\$1.00
Corp 2000 Holdings Ltd	211 South Albion Street	Amherst	NS	B4H 2X2	Canada	\$1.00
Coventry North Jaguar Land Rover	123 Auto Park Circle	Woodbridge	ON	L4L 8R1	Canada	\$1.00
Creit Management	130 Bloor Street West	Toronto	ON	M5S 1N5	Canada	\$1.00
Creit Management L.P.	175 Bloor St East North Tower, Suite 500	Toronto	ON	M4W 3R8	Canada	\$1.00
Creit Management L.P.	1400 - 175 Bloor Street, East North Tower	Toronto	ON	M4W 3R8	Canada	\$1.00
Creit Management Limited	1801 Hollis Street, Suite 2210	Halifax	NS	B3J 3N4	Canada	\$1.00
Crombie Reit	115 King Street	Stellarton	NS	B0K 1S0	Canada	\$1.00
Crombie Reit	115 King Street	Stellarton	NS	B0K 1S0	Canada	\$1.00
Eastgate Square Gp Inc	75 Centennial Parkway North	Hamilton	ON	L8E 2P2	Canada	\$1.00
Elgin Mall Inc.	417 Wellington Street	St Thomas	ON	N5R 5J5	Canada	\$1.00
Europro (Tecumseh Mall) Lp	310 Wilson Avenue	North York	ON	M3H 1S8	Canada	\$1.00
Exploits Valley Mall Inc.	1 Westmount Square Suite# 1900	Westmount	QC	H3Z 2P9	Canada	\$1.00
First Capital Asset Management Lp	85 Hanna Avenue Suite# 400	Toronto	ON	M6K 3S3	Canada	\$1.00
First Capital Holdings (Ontario) Corpora	1642 Merivale Road	Nepean	ON	K2G 4A1	Canada	\$1.00
Fonds Placement Immobilier Cominar	455 Rue Marais	Quebec	QC	G1M 3A2	Canada	\$1.00
Fonds Placement Immobilier Cominar	850-2820 Boulevard Laurier	Quebec	QC	G1V 0C1	Canada	\$1.00
Georgetown Market Place	21 St. Clair Ave East, Suite 1201	Toronto	ON	M4T 1L8	Canada	\$1.00
Granville Street Properties Inc	106 Gun Avenue,	Pointe-Claire	QC	H9R 3X3	Canada	\$1.00
Guildford Town Centre Limited Partnershi	Suite 2695, 10355 152nd Street	Surrey	BC	V3R 7C1	Canada	\$1.00
Hazeldean Mall Lp	300 Eagleson Road	Kanata	ON	K2M 1C9	Canada	\$1.00



# FARBER

High Peak Leasehold Limited	21 St Clair Ave East Suite 1201	Toronto	ON	M4T 1L9	Canada	\$1.00
HOOP Realty Inc C/O 20VIC Management Inc	390 North Front Street	Belleville	ON	K8P 3E1	Canada	\$1.00
Hoopp Realty Inc C/O Vic Mgmt Inc	One Queen St E, Suite 300, Box88	Toronto	ON	M5C 2W5	Canada	\$1.00
Ilf 585562 B.C. Ltd	32900 South Fraser Way	Abbotsford	BC	V2S 5A1	Canada	\$1.00
Ivanhoe Cambridge li Inc.	11012 Macleod Trail South	Calgary	AB	T2J 6A5	Canada	\$1.00
Ivanhoe Cambridge Inc	5000 Canoe Pass Way	Tsawwassen	BC	V4M 0B3	Canada	\$1.00
Ivanhoe Cambridge inc.	419 King Street West	Oshawa	ON	L1J 2K5	Canada	\$1.00
Kcap Kingslake Inc	45 St Clair Avenue West	Toronto	ON	M4V 1K9	Canada	\$1.00
Keltic Plaza	45 Keltic Drive	Sydney	NS	B1S 1P4	Canada	\$1.00
Kingsway Garden Holdings Inc	320 Kingsway Garden Mall	Edmonton	AB	T5G 3A6	Canada	\$1.00
Ks Eglinton Square Inc	C/O Bentall Kennedy (Canada) Lp 1-70 Eglinton Square Blvd Suite 203	Toronto	ON	M1L 2K1	Canada	\$1.00
Ks Heritage Place Inc	1350-16th Street East	Owen Sound	ON	N4K 6N7	Canada	\$1.00
Ks Lambton Mall Inc	1380 London Road	Sarnia	ON	N7S 1P8	Canada	\$1.00
Lansdowne Mall Inc.	645 Lansdowne Street, W	Peterborough	ON	K9J 7Y5	Canada	\$1.00
Les Galeries Chagnon	1200 Boul. Alphonse-Desjardins	Levis	QC	G6V 6Y8	Canada	\$1.00
London Crossroads Centre Holdings Inc	P.O. Box 982,	Barrie	ON	L4M 5E1	Canada	\$1.00
Londonderry Shopping Centre	Mall Administration Office	Edmonton	AB	T5C 3C8	Canada	\$1.00
Lundy's Lane Portfolio Inc.	1 Adelaide Street East, Ste. 900	Toronto	ON	M5C 2V9	Canada	\$1.00
Marcarko Ltee	555 Rue Chabanel Ouest Suite 1508	Montreal	QC	H2N 2J2	Canada	\$1.00
Matrix (Camrose) Limited Partnership	12420 - 102 Avenue Nw	Edmonton	AB	T5N 0M1	Canada	\$1.00
Mil If Hoopp Realty Inc.	55 City Centre Drive	Mississauga	ON	L5B 1M3	Canada	\$1.00
Mill Woods Centre Inc.	1riocan Management Inc. Re Millwoods Centre 2331 - 66th Street Nw	Edmonton	AB	T6K 4B5	Canada	\$1.00
Montez (Corner Brook) Inc.	600 Boul. De Maisonneuve Ouest Bureau 2600	Montreal	QC	H3A 3J2	Canada	\$1.00
Morguard Investments If Bramalea City	25 Peel Centre Drive Unit #395	Bramalea	ON	L6T 3R5	Canada	\$1.00
Morguard Investments Limited	401 Boul. Labelle	Rosemere	QC	J7A 3T2	Canada	\$1.00
Morguard Investments Limited	Winnipeg, Manitoba	Winnipeg	MB	R3C 3N9	Canada	\$1.00
Morguard Investments Ltd	2929 Barnet Highway, Suite 2201	Coquitlam	BC	V3B 5R5	Canada	\$1.00

# FARBER

Morguard Real Estate Investment Trust	55 City Centre Drive	Mississauga	ON	L5B 1M3	Canada	\$1.00
Morguard Reit	55 City Centre Drive, Suite 800	Mississauga	ON	L5B 1M3	Canada	\$1.00
Morguard Reit	355 Hespeler Road	Cambridge	ON	N1R 6B3	Canada	\$1.00
Morguard Reit	55 City Centre Drive, Suite 800	Mississauga	ON	L5B 1M3	Canada	\$1.00
Northland Village Mall Holdings Inc.	440 - 5111 Northland Drive, Nw	Calgary	AB	T2L 2J8	Canada	\$1.00
Nygaard Holdings Ltd.	C/O: H & J Corporate Services Ltd, 87 Shirley St.	Nassau			Bahamas	\$1.00
Ontari Holdings Ltd.	150 First Street	Orangeville	ON	L9W 3T7	Canada	\$1.00
Ontrea Inc. Re: Limeridge	The Cadillac Fairview Limited Lime Ridge Mall	Hamilton	ON	L9A 4X5	Canada	\$1.00
Opb (Emtc) Inc.	5100 Erin Mills Parkway	Mississauga	ON	L5M 4Z5	Canada	\$1.00
Opb Realty	1355 Kingston Road	Pickering	ON	L1V 1B8	Canada	\$1.00
Opb Realty St. Vital Inc	86-1225 St. Mary's Road	Winnipeg	MB	R2M 5E5	Canada	\$1.00
Opgi Management Lp	17600 Yonge Street	Toronto	ON	L3Y 4Z1	Canada	\$1.00
Orlando Corporation	6205 Airport Road	Mississauga	ON	L4V 1E3	Canada	\$1.00
Paradise Home Corp. Fp Milton Mall Inc.	55 Ontario Street South	Milton	ON	L9T 2M3	Canada	\$1.00
Playacor 239 Chrislea Inc.	554 Millway Avenue	Concord	ON	L4K 3V5	Canada	\$1.00
Plaza Group Management Ltd.	527 Queen Street	Fredericton	NB	E3B 1B8	Canada	\$1.00
Plaza Group Management Ltd.	527 Queen Street	Fredericton	NB	E3B 1B8	Canada	\$1.00
Plaza Master Gp Limited - Midland	106 Gun Ave.	Pointe Claire	QC	H9R 3X3	Canada	\$1.00
Plaza Tacoma Centre Limited	527 Queen Street	Fredericton	NB	E3B 1B8	Canada	\$1.00
Prairie Mall	41 11801-100 Street	Grande Prairie	AB	T8V 3Y2	Canada	\$1.00
Primaris Management Inc	1381 Regent Street, Comp 140	Fredericton	NB	E3C 1A2	Canada	\$1.00
Primaris Management Inc	519 Westmorland Rd	Saint John	NB	E2J 3W9	Canada	\$1.00
Primaris Management Inc	103-2020 Sherwood Drive	Sherwood Park	AB	T8A 5V3	Canada	\$1.00
Primaris Management Inc	3292 Dunmore Road Se	Medicine Hat	AB	T1B 2R4	Canada	\$1.00
Primaris Management Inc	1555 Regent Ave W	Winnipeg	MB	R2C 4J2	Canada	\$1.00
Primaris Management Inc	1 Adelaide Street East Suite 900	Toronto	ON	M5C 2V9	Canada	\$1.00
Primaris Management Inc	501 - 1st Ave South - Suite 131	Lethbridge	AB	T1J 4L9	Canada	\$1.00
Primaris Management Inc.	945 Gardiners Road	Kingston	ON	K7M 7H4	Canada	\$1.00
Primaris Management Inc.	375 St. Albert Trail Suite 300	St. Albert	AB	T8N 3K8	Canada	\$1.00
Primaris Management Inc.	110 Place Dæorleans Drive	Orleans	ON	K1C 2L9	Canada	\$1.00
Promenade Ltd. Partnership	C/O Centrecorp Management Services Ltd. 1	Thornhill	ON	L4J 4P8	Canada	\$1.00

# FARBER

	Promenade Circle, Suite 316					
Quadreal Property Group	666 Burrard Street Suite# 800	Vancouver	BC	V6C 2X8	Canada	\$1.00
Quadreal Property Group Ltd Partnership	4900 Molly Banister Drive Suite 1000	Red Deer	AB	T4R 1N9	Canada	\$1.00
Revenue Properties Company Limited	6464 Yonge Street, Suite# 232	Toronto	ON	M2M 3X4	Canada	\$1.00
Rhyl Realty Inc	3200 Dufferin Street, Suite 424	North York	ON	M6A 3B2	Canada	\$1.00
Riocan Holdings (Oakville Place) Inc.	240 Leighland Avenue	Oakville	ON	L6H 3H6	Canada	\$1.00
Riocan Holdings (Oakville Place) Inc.	240 Leighland Avenue	Oakville	ON	L6H 3H6	Canada	\$1.00
Riocan Holdings Inc.	2300 Yonge Street, Suite 500 Po Box 2386	Toronto	ON	M4P 1E4	Canada	\$1.00
Riocan Management Inc	777 Guelph Line	Burlington	ON	L7R 3N2	Canada	\$1.00
Riocan Management Inc	Rr#1, 3311 Simcoe Road 89, Box A-7	Cookstown	ON	L0L 1L0	Canada	\$1.00
Riocan Property Services	1239 Donald Street	Ottawa	ON	K1J 8W3	Canada	\$1.00
Riocan Property Services	495 - 36th Street, N.E. Suite# 257	Calgary	AB	T2A 6K3	Canada	\$1.00
Riocan Property Services Trust	2305 McPhillips Street Suite# 400	Winnipeg	MB	R2V 3E1	Canada	\$1.00
Riocan Real Estate Investment Trust	700 Lawrence Avenue West Suite 315	Toronto	ON	M6A 3B4	Canada	\$1.00
Riocan Reit West	2929 Sunridge Way N.E. Unit# 420	Calgary	AB	T1Y 7K7	Canada	\$1.00
Riokim Holdings (Pei) Inc	670 University Avenue	Charlottetown	PE	C1E 1H6	Canada	\$1.00
Royal City Shopping Centre Ltd.	2 Bloor Street, Suite# 1001	Toronto	ON	M4W 3E2	Canada	\$1.00
Rps Sudbury iii	1599 Marcus Drive Unit# C-5	Sudbury	ON	P3B 4K6	Canada	\$1.00
Sblp Southland Mall Inc.	1001 - 2 Bloor Street W.	Toronto	ON	M4W 3E2	Canada	\$1.00
Sblp Town N Country Inc.	1001 - 2 Bloor Street W.	Toronto	ON	M4W 3E2	Canada	\$1.00
Screo 1 Dixie Outlet Mall Inc.	1250 South Service Road	Mississauga	ON	L5E 1V4	Canada	\$1.00
Seaway Mall	800 Niagara Street, North Suite# Gg1	Welland	ON	L3C 5Z4	Canada	\$1.00
Second Real Properties Limited	100 King Street West	Hamilton	ON	L8P 1A2	Canada	\$1.00
Shi Xing Tai Investments Co. Ltd.	C/O Beijing Ze Mai Lun Investments Co. Ltd. Suite# 500 Park Place 666 Burrard Street	Vancouver	BC	V6C 3P6	Canada	\$1.00
Smythe & Dundonald	527 Queen Street, Suite 200	Fredericton	NB	E3B 1B8	Canada	\$1.00
Sol Goldman Investments, Llc	1185 Sixth Avenue, 10th Floor	New York	NY	10036	USA	\$1.00



# FARBER

Spruce Centre Property (Gp) Ltd	450 Sw Marine Drive Suite# 606	Vancouver	BC	V5X 0C3	Canada	\$1.00
Srf4 Market Mall Inc.	1001 - 2 Bloor Street, West	Toronto	ON	M4W 3E2	Canada	\$1.00
Srf4 Pembroke Mall Inc.	100 Pembroke Street, East	Pembroke	ON	K8A 6Y7	Canada	\$1.00
Station Mall Merchants Assoc	293 Bay Street	Sault Ste Marie	ON	P6A 1X3	Canada	\$1.00
Stone Road Mall Holding Inc	435 Stone Road West, Suite# 204	Guelph	ON	N1G 2X6	Canada	\$1.00
Strathallen Capital Corp.	2 Bloor Street West	Toronto	ON	M4W 3E2	Canada	\$1.00
Surrey Cc Properties Inc.	2153 Central City	Surrey	BC	V3T 2W1	Canada	\$1.00
Tanurb Festival Marketplace	1067 Ontario Street	Stratford	ON	N5A 6W6	Canada	\$1.00
The Manufacturers Life Insurance Company	200 Bloor Street, East	Toronto	ON	M4W 1E5	Canada	\$1.00
Toulon Development Corporation	4060 St. Catherine Street West	Montreal	QC	H3Z 2Z3	Canada	\$1.00
Trudel Alliance Societe En Commandite	200 - 2600 Avenue Du Bourg	Quebec	QC	G1C 5S7	Canada	\$1.00
Various Employees						\$1.00
Village Shopping Centre NI Inc	90 Morgan Road, Suite 200	Baie-D'urfe	QC	H9X 3A8	Canada	\$1.00
Voisin Developments Limited	101 Ira Needles Boulevard	Waterloo	ON	N2J 3Z4	Canada	\$1.00
W Edmonton Mall Property	Phase Iii Wern Ste 30	Edmonton	AB	T5T 4M2	Canada	\$1.00
Westdale Construction Co. Limited	35 Lesmill Rd	North York	ON	M3B 2T3	Canada	\$1.00
Zi Bridgewater Investment Inc.	600 - 4333 St. Catherine St W	Westmount	QC	H3Z 1P9	Canada	\$1.00
<b>Total</b>						<b>\$151.00</b>

# FARBER

## SUPPLEMENTAL LIST OF CREDITORS IN THE NOI PROCEEDING OF 4093887 CANADA LTD.

<b>Creditor</b>	<b>Address</b>	<b>City</b>	<b>Province / State Postal / Zip Code</b>		<b>Country</b>	<b>Claim Amount (CAD)</b>
GM Financial Canada Leasing Ltd. c/o BankruptcyHighway.com	PO Box 57100	Etobicoke	ON	M8Y 3Y2	Canada	\$1.00
Nygaard International Partnership	1 Niagara St.	Toronto	ON	M5V 1C2	Canada	\$1.00
<b>Total</b>						<b>\$2.00</b>

## SUPPLEMENTAL LIST OF CREDITORS IN THE NOI PROCEEDING OF 4093879 CANADA LTD.

<b>Creditor</b>	<b>Address</b>	<b>City</b>	<b>Province / State Postal / Zip Code</b>		<b>Country</b>	<b>Claim Amount (CAD)</b>
Nygaard Enterprises Ltd.	1 Niagara St.	Toronto	ON	M5V 1C2	Canada	\$1.00
Nygaard International Partnership	1 Niagara St.	Toronto	ON	M5V 1C2	Canada	\$1.00
<b>Total</b>						<b>\$2.00</b>

**IN THE MATTER OF THE PROPOSAL OF  
4093879 CANADA LTD.  
A COMPANY DULY INCORPORATED PURSUANT TO THE LAWS OF THE PROVINCE  
OF MANITOBA  
WITH A HEAD OFFICE IN THE CITY OF TORONTO,  
IN THE PROVINCE OF ONTARIO**

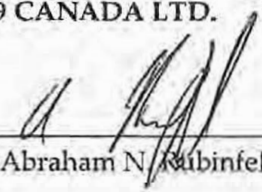
**NOTICE OF INTENTION TO MAKE A PROPOSAL**

**TAKE NOTICE THAT:**

1. The undersigned 4093879 Canada Ltd., an insolvent person, pursuant to Subsection 50.4(1) of the *Bankruptcy and Insolvency Act*, intends to make a Proposal to its creditors.
2. A Farber & Partners Inc., of 150 York Street, Suite 1600, Toronto, Ontario, a licensed Trustee, has consented to act as Trustee under the Proposal and a copy of the Consent is attached hereto.
3. A list of the names of the known creditors with claims amounting to \$250 or more and the amounts of their claims is attached.
4. Pursuant to Section 69 of the *Bankruptcy and Insolvency Act*, all proceedings against the company are stayed as of the date of filing this Notice with the Official Receiver in my locality.

**DATED AT AT THE CITY OF DETROIT, COUNTY OF WAYNE, STATE OF MICHIGAN, UNITED STATES OF AMERICA, THIS 9<sup>TH</sup> DAY OF MARCH, 2020.**

**4093879 CANADA LTD.**

  
\_\_\_\_\_  
Per: Abraham N. Rubinfeld, Vice President

**IN THE MATTER OF THE PROPOSAL OF  
4093887 CANADA LTD.  
A COMPANY DULY INCORPORATED PURSUANT TO THE LAWS OF THE PROVINCE  
OF MANITOBA  
WITH A HEAD OFFICE IN THE CITY OF TORONTO,  
IN THE PROVINCE OF ONTARIO**


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**DATED AT AT THE CITY OF DETROIT, COUNTY OF WAYNE, STATE OF MICHIGAN, UNITED STATES OF AMERICA, THIS 9<sup>TH</sup> DAY OF MARCH, 2020.**

**4093887 CANADA LTD.**

  
\_\_\_\_\_  
Per: Abraham N. Rubinfeld, Vice President

**IN THE MATTER OF THE PROPOSAL OF  
NYGÅRD ENTERPRISES LTD.  
A COMPANY DULY INCORPORATED PURSUANT TO THE LAWS OF THE PROVINCE  
OF MANITOBA  
WITH A HEAD OFFICE IN THE CITY OF TORONTO,  
IN THE PROVINCE OF ONTARIO**

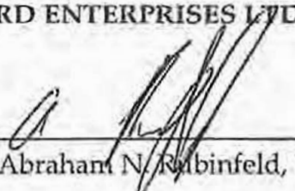
**NOTICE OF INTENTION TO MAKE A PROPOSAL**

**TAKE NOTICE THAT:**

1. The undersigned Nygård Enterprises Ltd., an insolvent person, pursuant to Subsection 50.4(1) of the *Bankruptcy and Insolvency Act*, intends to make a Proposal to its creditors.
2. A Farber & Partners Inc., of 150 York Street, Suite 1600, Toronto, Ontario, a licensed Trustee, has consented to act as Trustee under the Proposal and a copy of the Consent is attached hereto.
3. A list of the names of the known creditors with claims amounting to \$250 or more and the amounts of their claims is attached.
4. Pursuant to Section 69 of the *Bankruptcy and Insolvency Act*, all proceedings against the company are stayed as of the date of filing this Notice with the Official Receiver in my locality.

**DATED AT AT THE CITY OF DETROIT, COUNTY OF WAYNE, STATE OF MICHIGAN, UNITED STATES OF AMERICA, THIS 9<sup>TH</sup> DAY OF MARCH, 2020.**

**NYGÅRD ENTERPRISES LTD.**

Per:   
Abraham N. Rubinfeld, Vice President

**IN THE MATTER OF THE PROPOSAL OF  
NYGÅRD INTERNATIONAL PARTNERSHIP  
A COMPANY DULY INCORPORATED PURSUANT TO THE LAWS OF THE PROVINCE  
OF MANITOBA  
WITH A HEAD OFFICE IN THE CITY OF TORONTO,  
IN THE PROVINCE OF ONTARIO**

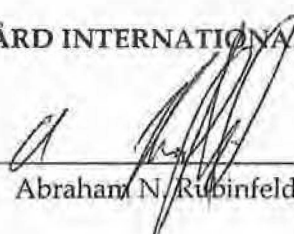
**NOTICE OF INTENTION TO MAKE A PROPOSAL**

**TAKE NOTICE THAT:**

1. The undersigned Nygård International Partnership, an insolvent person, pursuant to Subsection 50.4(1) of the *Bankruptcy and Insolvency Act*, intends to make a Proposal to its creditors.
2. A Farber & Partners Inc., of 150 York Street, Suite 1600, Toronto, Ontario, a licensed Trustee, has consented to act as Trustee under the Proposal and a copy of the Consent is attached hereto.
3. A list of the names of the known creditors with claims amounting to \$250 or more and the amounts of their claims is attached.
4. Pursuant to Section 69 of the *Bankruptcy and Insolvency Act*, all proceedings against the company are stayed as of the date of filing this Notice with the Official Receiver in my locality.

**DATED AT AT THE CITY OF DETROIT, COUNTY OF WAYNE, STATE OF MICHIGAN, UNITED STATES OF AMERICA, THIS 9<sup>TH</sup> DAY OF MARCH, 2020.**

**NYGÅRD INTERNATIONAL PARTNERSHIP**

  
\_\_\_\_\_  
Per: Abraham N. Rubinfeld, Vice President

**IN THE MATTER OF THE PROPOSAL OF  
NYGÅRD PROPERTIES LTD.  
A COMPANY DULY INCORPORATED PURSUANT TO THE LAWS OF THE PROVINCE  
OF MANITOBA  
WITH A HEAD OFFICE IN THE CITY OF TORONTO,  
IN THE PROVINCE OF ONTARIO**

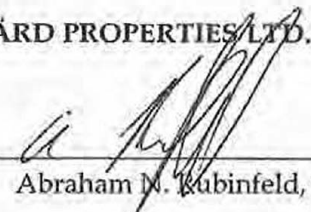
**NOTICE OF INTENTION TO MAKE A PROPOSAL**

**TAKE NOTICE THAT:**

1. The undersigned Nygård Properties Ltd., an insolvent person, pursuant to Subsection 50.4(1) of the *Bankruptcy and Insolvency Act*, intends to make a Proposal to its creditors.
2. A Farber & Partners Inc., of 150 York Street, Suite 1600, Toronto, Ontario, a licensed Trustee, has consented to act as Trustee under the Proposal and a copy of the Consent is attached hereto.
3. A list of the names of the known creditors with claims amounting to \$250 or more and the amounts of their claims is attached.
4. Pursuant to Section 69 of the *Bankruptcy and Insolvency Act*, all proceedings against the company are stayed as of the date of filing this Notice with the Official Receiver in my locality.

**DATED AT AT THE CITY OF DETROIT, COUNTY OF WAYNE, STATE OF MICHIGAN, UNITED STATES OF AMERICA, THIS 9<sup>TH</sup> DAY OF MARCH, 2020.**

**NYGÅRD PROPERTIES LTD.**

Per:   
Abraham N. Rubinfeld, Vice President

**IN THE MATTER OF THE PROPOSAL OF  
4093879 CANADA LTD.  
A COMPANY DULY INCORPORATED PURSUANT TO THE LAWS OF THE  
PROVINCE OF MANITOBA,  
WITH A HEAD OFFICE IN THE CITY OF TORONTO,  
IN THE PROVINCE OF ONTARIO**

**CONSENT TO ACT AS TRUSTEE**

A. Farber & Partners Inc. hereby consents to act as Trustee *in re* the Proposal of  
4093879 Canada Ltd.

**DATED AT TORONTO** this 9<sup>th</sup> day of March, 2020.

**A. FARBER & PARTNERS INC.**

Per:



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Hylton Levy, CPA, CA, CIRP, LIT



**IN THE MATTER OF THE PROPOSAL OF  
4093887 CANADA LTD.  
A COMPANY DULY INCORPORATED PURSUANT TO THE LAWS OF THE  
PROVINCE OF MANITOBA  
WITH A HEAD OFFICE IN THE CITY OF TORONTO,  
IN THE PROVINCE OF ONTARIO**

**CONSENT TO ACT AS TRUSTEE**

A. Farber & Partners Inc. hereby consents to act as Trustee *in re* the Proposal of  
4093887 Canada Ltd.

DATED AT TORONTO this 9<sup>th</sup> day of March, 2020.

**A. FARBER & PARTNERS INC.**

Per:



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Hylton Levy, CPA, CA, CIRP, LIT

**IN THE MATTER OF THE PROPOSAL OF  
NYGÅRD ENTERPRISES LTD.  
A COMPANY DULY INCORPORATED PURSUANT TO THE LAWS OF THE  
PROVINCE OF MANITOBA  
WITH A HEAD OFFICE IN THE CITY OF TORONTO,  
IN THE PROVINCE OF ONTARIO**

**CONSENT TO ACT AS TRUSTEE**

A. Farber & Partners Inc. hereby consents to act as Trustee *in re* the Proposal of  
Nygård Enterprises Ltd.

**DATED AT TORONTO** this 9<sup>th</sup> day of March, 2020.

**A. FARBER & PARTNERS INC.**

Per:



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Hylton Levy, CPA, CA, CIRP, LIT

**IN THE MATTER OF THE PROPOSAL OF  
NYGÅRD INTERNATIONAL PARTNERSHIP  
A COMPANY DULY INCORPORATED PURSUANT TO THE LAWS OF THE  
PROVINCE OF MANITOBA  
WITH A HEAD OFFICE IN THE CITY OF TORONTO,  
IN THE PROVINCE OF ONTARIO**

**CONSENT TO ACT AS TRUSTEE**

A. Farber & Partners Inc. hereby consents to act as Trustee *in re* the Proposal of Nygård International Partnership.

**DATED AT TORONTO** this 9<sup>th</sup> day of March, 2020.

**A. FARBER & PARTNERS INC.**

Per:



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Hylton Levy, CPA, CA, CIRP, LIT