

This is the 1st affidavit
of Linda Galessiere in this case
and was made on September 19, 2011

No. VLS-S-B-110732
VANCOUVER REGISTRY
Estate Numbers 11-253244, 44-253245 and 11-253246

**IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY AND INSOLVENCY**

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.**

AFFIDAVIT

I, LINDA GALESSIERE, of the City of Toronto, in the Province of Ontario, **MAKE OATH
AND SAY:**

1. I am a partner with McLean & Kerr LLP, the solicitors for Ivanhoe Cambridge Inc., 20 VIC Management Inc., Morguard Investments Limited, Retrocom Mid Market REIT, Primaris Retail Real Estate Investment Trust and Crombie Real Estate Investment Trust, landlords of 38 locations leased by the Debtors Please Mum Partnership and/or Elia Fashions Ltd. (herein after referred to as "Please Mum"), and as such have knowledge of the matters hereinafter deposed. Where such knowledge is based upon information provided by others, I verily believe that such information to be true.
2. I make this affidavit on behalf of Ivanhoe Cambridge Inc., 20 VIC Management Inc., Morguard Investments Limited, Retrocom Mid Market REIT and Primaris Retail Real Estate Investment Trust (representing 35 leased locations) in response to the motion brought by the Debtors for an extension of time for the filing of their Proposal under Part III of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended ("*BLA*").

Please Mum store locations

3. The landlords opposed to Please Mum's motion had a total of 35 Please Mum locations in their real estate portfolio as at July 7, 2011 (the date Please Mum filed its Notice of Intention to Make a Proposal under the *BIA*) as set out below:

<u>Ivanhoe Cambridge Inc.</u> (14 locations) Bayshore Conestoga Devonshire Mapleview Mic Mac Oshawa Vaughan Mills CrossIron Mills Kildonan Metropolis I Oakridge Richmond Southgate Woodgrove	<u>Primaris Retail Real Estate Investment Trust</u> (10 locations) Aberdeen Mall Lambton Mall Midtown Plaza Northland Village Orchard Park Shopping Centre Park Place Sunridge Mall Tecumseh Mall Oakville Place St. Albert Centre
<u>20 VIC Management Inc.</u> (6 locations) Billings Bridge Centre, Ottawa Erin Mills Town Centre, Mississauga Halifax Shopping Centre, Halifax Lansdowne Place, Peterborough Pickering Town Centre, Pickering St. Vital Centre, Winnipeg	<u>Morguard Investments Limited</u> (4 locations) Cottonwood Shopping Centre Shopper's Mall Cambridge Centre Coquitlam Centre
<u>Retrocom Mid Market REIT</u> (1 location) Southland Mall, Regina	

Please Mum's Failure to Pay post Filing Amounts

4. Immediately following the filing of its Notice of Intention to Make a Proposal under the *BIA*, Please Mum sent numerous Notices to Disclaim leases pursuant to section 65.2 of the *BIA*. Many of the Notices to Disclaim were not sent in compliance with the *BIA* or the *BIA* rules. By way of example, I am advised by Kari Kim-Gallately, a solicitor with Ivanhoe Cambridge Inc., that Please Mum attempted to effect service of several Notices to Disclaim leases on July 8, 2011 by sending emails appending the Notices to Disclaim between 9:35 – 9:56 p.m. on Friday July 8, 2011. Attached to my Affidavit as **Exhibit**

“**A**”, are copies of the emails sent by Please Mum appending Notices to Disclaim various locations.

5. Please Mum served Ivanhoe Cambridge Inc. with a further Notice to Disclaim by email dated July 11, 2011. Again the Notice to Disclaim calculated the 30 day *BIA* required notice commencing on July 8th, 2011 despite the fact that the Notice had not been served until July 11, 2011. Attached to my Affidavit as **Exhibit “B”**, is a copy of the email sent by Please Mum appending a Notice to Disclaim the store located at Southgate Mall.
6. In response to the Notices to Disclaim sent by Please Mum, Kari Kim-Gallately wrote to Fraser Milner Casgrain LLP on July 19, 2011 advising that given the late service of the Notices to Disclaim, pursuant to the provisions of the *BIA*, rent for the notice periods was due to August 9, 2011 and not August 7, 2011 as stated in the Notices to Disclaim. By letter dated August 3, 2011, Fraser Milner Casgrain LLP responded stating that rent for the *BIA* notice period would not be paid as Please Mum did not have sufficient funds to do so. Attached to my Affidavit as **Exhibit “C”**, is a copy of Ivanhoe Cambridge Inc.’s letter dated July 19, 2011 and Fraser Milner Casgrain LLP’s responding letter dated August 3, 2011.
7. I am advised by Devon Jones, a solicitor and the Vice President & Secretary of Primaris Management Inc., the duly appointed property manager of various commercial properties owned by Primaris Retail Real Estate Investment Trust (“**Primaris**”), Cody Beales, Manager, Retail Operations Analysis, with Morguard Investments Limited (“**Morguard**”), Joanne Rowsell Grein, Manager, Leasing & Legal Services, 20 VIC Management Inc. (“**20 VIC**”), Kari Kim-Gallately, a solicitor with Ivanhoe Cambridge Inc. (“**Ivanhoe**”), and Sean Melzack of Arcturus Realty Corporation, the duly appointed property managers for Retrocom Mid Market REIT (“**Retrocom**”) that Please Mum has not paid rent due for the full 30 day notice period for any of the leases it has disclaimed despite the provisions of s. 65.2 the *BIA* and despite the fact that Please Mum actually occupied several of the leased premises for a portion of the notice period. In addition, I am advised of the following:

With regard to Primaris:

- a. of the ten Please Mum leases in its portfolio, all but one (Midtown Plaza) were disclaimed;
- b. of the leases that were disclaimed, Please Mum has not paid rent to the effective dates of the disclaimers for any of the premises;
- c. for several locations, Please Mum occupied the leased premises for a portion of the notice period, however Please Mum did not even pay rent for the period of time it occupied the premises. By way of example:
 - i. Sunridge Mall: Notice of Disclaimer dated July 8, 2011 (received July 11) disclaiming lease effective August 7, 2011. Please Mum occupied the leased premises until July 12, 2011, however paid no rent whatsoever during the month of July or thereafter;
 - ii. Northland Village: Notice of Disclaimer dated July 8, 2011 disclaiming lease effective August 7, 2011. Please Mum occupied the leased premises until July 12, 2011, however paid no rent whatsoever during the month of July or thereafter;
 - iii. Orchard Park Shopping Centre: Notice of Disclaimer dated July 8, 2011 disclaiming lease effective August 7, 2011. Please Mum occupied the leased premises until July 12, 2011, however paid no rent whatsoever during the month of July or thereafter. Please Mum retained the keys to the leases premises and the landlord gained access to the leased premises on August 8 after it changed the locks; and
 - iv. Aberdeen Mall: Notice of Disclaimer dated July 8, 2011 disclaiming lease effective August 7, 2011. Please Mum occupied the leased premises until July 11, 2011, however paid no rent whatsoever during the month of July or thereafter. The keys to the leases premises were locked in the leased premises and were retrieved after August 7, 2011 when the landlord entered the premises.

With regard to Morguard:

- a. of the four Please Mum locations in Morguard's portfolio, three have been disclaimed;

- b. Please Mum did not pay any rent for the disclaimer notice period, not even for the period that Please Mum occupied the premises during the notice period as set out below:
 - v. Cottonwood Shopping Centre: Notice of Disclaimer dated July 8, 2011 (sent by email on July 11, 2011) disclaiming lease effective August 7, 2011. Please Mum occupied the leased premises until July 12, 2011, however paid no rent whatsoever during the month of July or thereafter. Attached to my Affidavit as **Exhibit "D"**, is a copy of Please Mum's email appending the Notice to Disclaim.
 - vi. Cambridge Centre: Notice of Disclaimer dated July 8, 2011 disclaiming lease effective August 7, 2011. Please Mum occupied the leased premises until July 12, 2011, however paid no rent whatsoever during the month of July or thereafter; and
 - vii. Coquitlam Centre: Notice of Disclaimer dated July 8, 2011 (sent by email Friday July 8, 2011 at 7:14 p.m.) disclaiming lease effective August 7, 2011. Please Mum occupied the leased premises until July 12, 2011, however paid no rent whatsoever during the month of July or thereafter. Attached to my Affidavit as **Exhibit "E"**, is a copy of Please Mum's email appending the Notice to Disclaim.

With regard to 20 VIC:

- a. of the six Please Mum locations in 20 VIC's portfolio, five have been disclaimed;
- b. Please Mum has not paid rent for any portion of the 30 day notice period, not even for the portion of time it occupied the leased premises. By way of example,
 - i. Halifax Shopping Centre: Notice of Disclaimer dated July 8, 2011 disclaiming lease effective August 7, 2011. Please Mum occupied the leased premises until July 12, 2011, however paid no rent whatsoever during the month of July or thereafter;
 - ii. Lansdowne Place: Notice of Disclaimer dated July 8, 2011 disclaiming lease effective August 7, 2011. Please Mum occupied the leased premises until July 11, 2011, however paid no rent whatsoever during the month of July or thereafter; and

- iii. Pickering Town Centre: Notice of Disclaimer dated July 8, 2011 disclaiming lease effective August 7, 2011. Please Mum occupied the leased premises until July 12, 2011, however paid no rent whatsoever during the month of July or thereafter.

With regard to Ivanhoe:

- a. of the fourteen Please Mum locations in Ivanhoe's portfolio, all but two (Kildonan and Vaughan Mills) have been disclaimed;
- b. Please Mum did not pay rent for the disclaimer notice period, and in most cases, did not even pay rent for the period that Please Mum occupied the premises during the notice period. By way of example:
 - a. Bayshore: Notice of Disclaimer dated July 8, 2011 disclaiming lease effective August 7, 2011. Please Mum occupied the leased premises until July 13, 2011, however paid no rent whatsoever during the month of July or thereafter;
 - b. Mapleview: Notice of Disclaimer dated July 8, 2011 disclaiming lease effective August 7, 2011. Please Mum occupied the leased premises until July 12, 2011, however paid no rent whatsoever during the month of July or thereafter; and
 - c. Mic Mac Mall: Notice of Disclaimer dated July 8, 2011 disclaiming lease effective August 7, 2011. Please Mum occupied the leased premises until July 11, 2011, however paid no rent whatsoever during the month of July or thereafter.

With regard to Retrocom:

- a. The sole Please Mum lease in Retrocom's portfolio was disclaimed by notice dated August 26, 2011, disclaiming the lease effective September 25, 2011. Please Mum vacated the leased premises on August 30, 2011 and made no further rental payments for the remaining portion of the notice period due in September.

8. Late in August 2011, Please Mum disclaimed additional leases. Please Mum did not pay rent for the full notice period for these locations although they were accounted for on Please Mum's cash flow statements (appended to the Proposal Trustee's first report dated August 2, 2011), which statements indicated sufficient funds to pay rent. By way of example:
 - a. Ivanhoe - Conestoga: Notice of Disclaimer disclaiming lease effective September 23. Please Mum occupied the leased premises until August 28 and did not pay rent for the 23 days owing for September;
 - b. Retrocom – Southland Mall: Notice of Disclaimer dated August 26, 2011, disclaiming the lease effective September 25, 2011. Please Mum vacated the leased premises on August 30, 2011 and made no further rental payments for the remaining portion of the notice period due in September; and
 - c. Primaris – St. Albert Centre: Notice of Disclaimer disclaiming lease effective September 24. Please Mum occupied the leased premises until August 30 and did not pay rent for the 24 days owing for September.

Initial contact with Please Mum's Trustee and Solicitors

9. On or about July 9, 2011, McLean & Kerr LLP became aware that Please Mum had filed a Notice of Intention to Make a Proposal under the *BIA*. In response to such information, on July 11, 2011, Wally Stevenson, a partner with McLean & Kerr LLP spoke with John Someville of Deloitte & Touche Inc., the Trustee for Please Mum, to advise him that McLean & Kerr LLP represented, at that time, 5 landlords with 34 Please Mum locations. In addition, Mr. Stevenson requested that Mr. Someville provide him with Please Mum's cash flow statement. Mr. Stevenson confirmed his telephone call with a brief email to Mr. Someville dated July 11, 2011. Attached to my Affidavit as **Exhibit "F"**, is a copy of Mr. Stevenson's email dated July 11, 2011.
10. On August 4, 2011 Mr. Stevenson sent another email to Mr. Someville, this time requesting information regarding the status of the filing of Please Mum's Proposal given that the 30 day period for filing the Proposal was due to expire on August 6, 2011. Mr. Stevenson also requested that the cash flow statement previously requested be provided.

A follow up email was sent on August 8, 2011 again requesting a report on the status of Please Mum's file. Attached to my Affidavit as **Exhibit "G"**, are copies of the emails sent by Mr. Stevenson on August 4th and 8th, 2011.

11. In response to a telephone message left by Mr. Stevenson on August 9, 2011, Mr. Someville advised that on August 5, 2011 Please Mum had obtained an order of the court extending the time for filing Please Mum's proposal to September 20, 2011. Mr. Stevenson responded on August 10th asking why McLean & Kerr LLP had not been given notice of the motion to extend Please Mum's time to file its Proposal given that the Trustee was made aware that McLean & Kerr LLP represented various landlords. Attached to my Affidavit as **Exhibit "H"**, are copies of the emails exchanged between Mr. Stevenson and Mr. Someville on August 9th and 10th, 2011.


12. On August 11, 2011 I left a telephone message with and sent an email to John Sandrelli of Fraser Milner Casgrain LLP, the solicitors for Please Mum questioning why McLean & Kerr LLP had not been served with Please Mum's motion material and asking that he contact me to address the fact that Please Mum had failed to pay post filing amounts – in particular rent due to landlords for various leases that were disclaimed. On August 11, 2011 Cindy Cheuk, a solicitor with Fraser Milner Casgrain LLP, returned the telephone message I had left with Mr. Sandrelli. During my discussion with Ms Cheuk, I advised her that Please Mum's failure to pay post filing amounts was a very serious matter – evidence that Please Mum was not acting in "good faith" and McLean & Kerr LLP would have appreciated the opportunity to make submissions at the hearing of the motion on August 5, 2011.

13. In a subsequent telephone call with Mr. Sandrelli, I was advised that although McLean & Kerr LLP had contacted the trustee, Fraser Milner Casgrain LLP was unaware of this fact and hence the reason we were not served with the motion material. Mr. Sandrelli confirmed that rent due for leases that had been disclaimed had not been paid as Please Mum did not have funding to make such payments. I advised Mr. Sandrelli that matter

was of utmost concern to landlords and evidence that Please Mum was not “acting in good faith”.

14. I make this affidavit in opposition to Please Mum’s motion to extend the time for filings it Proposal and for no improper purpose.

SWORN BEFORE ME at Toronto,
Ontario, on September 19, 2011.



A Commissioner for taking
affidavits for Ontario

LEANNE FASCIANO

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LINDA GALESSIERE

**THIS IS EXHIBIT A TO THE
AFFIDAVIT OF LINDA GALESSIERE
SWORN BEFORE ME AT THE CITY
OF TORONTO, THIS 19TH DAY OF
SEPTEMBER, 2011.**

A handwritten signature in blue ink, appearing to be 'J. J. ...', written over a horizontal line.

Commissioner for Taking Affidavits

Galessiere, Linda

From: Maylene Cervantes <maylenec@pleasemum.com>
Sent: Friday, July 08, 2011 9:35 PM
To: Harrs, Paul
Subject: Disclaimer Notice - Please Mum
Attachments: Notice to Lessor.pdf; PMcertificates.pdf; PM notice to disclaim- mic mac.doc

Dear Paul,

Please find attached the following:

1. PM Cover Letter
2. PM Certificate
3. PM Notice to Disclaim

Please Mum
333 Woodland Drive
Vancouver, BC V5L 3P6
tel: 604.254.1998
fax: 604.254.0831
www.pleasemum.com

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333 Woodland Drive
Vancouver, B.C. V5L 3P6

July 8, 2011

Dear Sirs/Mesdames:

**In the Matter of the Notice of Intention to Make a Proposal of Please Mum Partnership
District of British Columbia, Division No. 03-Vancouver
Court No. and Estate No. 11-253244**

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant

We are writing to inform you that, due to difficult financial circumstances, Please Mum Partnership (consisting of and including Elia Fashions Ltd. and Bossa Nova Fashions Ltd.) (“Please Mum”) filed a Notice of Intention to Make a Proposal under the *Bankruptcy and Insolvency Act* (the “BIA”) on July 7, 2011 (the “Notice”). Deloitte & Touche Inc. (the “Trustee”) has consented to act as the Trustee under the Notice. We are enclosing a copy of the Notice.

In order to restructure under the BIA, it is necessary for Please Mum to downsize its retail business by closing a number of its stores operated on leased premises, including the store premises that it leased from you. We are enclosing a copy of our notice to disclaim our lease with you pursuant to section 65.2 of the BIA.

Should you have questions regarding this matter, please contact Alvin Tan at (778) 328-8544.

Yours Truly,

A handwritten signature in black ink, appearing to be 'Kathryn Adrian', written over a horizontal line.

Please Mum Partnership
Per: Kathryn Adrian



Office of the Superintendent of Bankruptcy Canada

Bureau du surintendant des faillites Canada

An Agency of Industry Canada

Un organisme d'Industrie Canada

TO: Huey

PHONE # FAX # 604 899 2950

FROM: Ana

INDUSTRY CANADA - BANKRUPTCY 2000 - 300 WEST GEORGIA STREET VANCOUVER, BC V6B 6E1

PHONE # 604-666-5007

FAX # 604-666-4610

OF PAGES INCLUDING COVER PAGE TRANSMISSION DATE 4 02 July 2011

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COMMENTS:

Hi Huey, Sorry I am re-faxing - forgot to send you the other 2 certificates. Tux Ana



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d'Industrie Canada

District of BRITISH COLUMBIA
Division No. 03 - Vancouver
Court No. 11-253244
Estate No. 11-253244

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

PLEASE MUM PARTNERSHIP
Insolvent Person

DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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.

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902



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District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253245

Estate No. 11-253245

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

ELIA FASHION LTD.

Insolvent Person

DELOITTE & TOUCHE INC.


Trustee

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for 

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902

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District of BRITISH COLUMBIA
Division No. 03 - Vancouver
Court No. 11-253246
Estate No. 11-253246

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

BOSSA NOVA FASHIONS
Insolvent Person

/DELOITTE & TOUCHE INC.
Trustee

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[Handwritten signature]
for

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902

FORM 45

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant
(Rule 95)

To Mic Mac Mall Limited Partnership, Lessor

Take notice that:

1. A notice of intention to make a proposal in respect of the undersigned commercial lessee was filed under subsection 50.4(1) of the Act on the 7th day of July, 2011.
2. Pursuant to subsection 65.2(1) of the Act, the commercial lessee hereby gives you, the lessor, 30 days' notice of its disclaimer or resiliation of the lease that the lessee signed on the 27th day of March, 2006 which lease granted possession of the property situated at Unit 369 – 21 Mic Mac Boulevard, Darmouth, NS.
3. The disclaimer or resiliation of the lease will become effective on the 7th day of August, 2011.
4. You may apply to the court, within 15 days after the day on which you are given this notice, for a declaration that subsection 65.2(1) of the Act does not apply in respect of the lease mentioned above.
5. If you make such an application, the court, on notice to such parties as it may direct, shall make such a declaration unless the commercial lessee satisfies the court that the lessee would not be able to make a viable proposal, without its disclaimer or resiliation of the lease and all other leases that the lessee has disclaimed or has resiliated under subsection 65.2(1) of the Act.

Dated at Vancouver, British Columbia, this 8th day of July, 2011.

Elia Fashions Ltd.

Commercial Tenant

Galessiere, Linda

From: Maylene Cervantes <maylenec@pleasemum.com>
Sent: Friday, July 08, 2011 9:47 PM
To: Harrs, Paul
Subject: Disclaimer Notice - Please Mum
Attachments: Notice to Lessor.pdf; PMcertificates.pdf; PM notice to disclaim- oshawa.doc

Dear Paul,

Please find attached the following:

1. PM Cover Letter
2. PM Certificate
3. PM Notice to Disclaim

Please Mum
333 Woodland Drive
Vancouver, BC V5L 3P6
tel: 604.254.1998
fax: 604.254.0831
www.pleasemum.com

This electronic transmission and any attachments may contain privileged or confidential information for the exclusive use of the intended recipient. Any dissemination, distribution, copying or action taken in reliance on the contents of this communication by anyone other than the intended recipient is strictly prohibited. If you have received this communication in error please immediately delete the E-mail and either notify the sender at the above E-mail address or telephone number. Thank you.



333 Woodland Drive
Vancouver, B.C. V5L 3P6

July 8, 2011

Dear Sirs/Mesdames:

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District of British Columbia, Division No. 03-Vancouver
Court No. and Estate No. 11-253244**

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant

We are writing to inform you that, due to difficult financial circumstances, Please Mum Partnership (consisting of and including Elia Fashions Ltd. and Bossa Nova Fashions Ltd.) (“Please Mum”) filed a Notice of Intention to Make a Proposal under the *Bankruptcy and Insolvency Act* (the “BIA”) on July 7, 2011 (the “Notice”). Deloitte & Touche Inc. (the “Trustee”) has consented to act as the Trustee under the Notice. We are enclosing a copy of the Notice.

In order to restructure under the BIA, it is necessary for Please Mum to downsize its retail business by closing a number of its stores operated on leased premises, including the store premises that it leased from you. We are enclosing a copy of our notice to disclaim our lease with you pursuant to section 65.2 of the BIA.

Should you have questions regarding this matter, please contact Alvin Tan at (778) 328-8544.

Yours Truly,

A handwritten signature in black ink, appearing to be 'Kathryn Adrian', written over a horizontal line.

Please Mum Partnership
Per: Kathryn Adrian



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Bureau du surintendant des faillites Canada

An Agency of Industry Canada

Un organisme d'Industrie Canada

TO: Huey

PHONE # _____ FAX # 604 899 2950

FROM: Ana

INDUSTRY CANADA - BANKRUPTCY
2000 - 300 WEST GEORGIA STREET
VANCOUVER, BC V6B 6E1

PHONE # 604-666-5007

FAX # 604-666-4610

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Tux
Ana



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Insolvent Person


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Date of the Notice of Intention: July 7, 2011

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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.

for 

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902

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[Handwritten signature]
for

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902

FORM 45

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant
(Rule 95)

To Oshawa Centre Holdings Inc., Lessor

Take notice that:

1. A notice of intention to make a proposal in respect of the undersigned commercial lessee was filed under subsection 50.4(1) of the Act on the 7th day of July, 2011.
2. Pursuant to subsection 65.2(1) of the Act, the commercial lessee hereby gives you, the lessor, 30 days' notice of its disclaimer or resiliation of the lease that the lessee signed on the 31st day of August, 2005, which lease granted possession of the property situated at 2265 – 419 King Street West, Oshawa, ON..
3. The disclaimer or resiliation of the lease will become effective on the 7th day of August, 2011.
4. You may apply to the court, within 15 days after the day on which you are given this notice, for a declaration that subsection 65.2(1) of the Act does not apply in respect of the lease mentioned above.
5. If you make such an application, the court, on notice to such parties as it may direct, shall make such a declaration unless the commercial lessee satisfies the court that the lessee would not be able to make a viable proposal, without its disclaimer or resiliation of the lease and all other leases that the lessee has disclaimed or has resiliated under subsection 65.2(1) of the Act.

Dated at Vancouver, British Columbia, this 8th day of July, 2011.

Elia Fashions Ltd.

Commercial Tenant

Galessiere, Linda

From: Receptionist <receptionist@pleasemum.com>
Sent: Friday, July 08, 2011 9:47 PM
To: Harrs, Paul
Subject: Disclaimer Notice
Attachments: Notice to Lessor.pdf; PMcertificates.pdf; PM notice to disclaim- crossiron.doc

Hello ,

Please find attached the following:

1. PM Cover Letter
2. PM Certificate
3. PM Notice to Disclaim

Sydney Young
Office Administrator
Please Mum
333 Woodland Drive
Vancouver, BC V5L 3P6
tel: 604.254.1998 ext. 0
fax: 604.254.0831
www.pleasemum.com

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333 Woodland Drive
Vancouver, B.C. V5L 3P6

July 8, 2011

Dear Sirs/Mesdames:

**In the Matter of the Notice of Intention to Make a Proposal of Please Mum Partnership
District of British Columbia, Division No. 03-Vancouver
Court No. and Estate No. 11-253244**

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant

We are writing to inform you that, due to difficult financial circumstances, Please Mum Partnership (consisting of and including Elia Fashions Ltd. and Bossa Nova Fashions Ltd.) (“Please Mum”) filed a Notice of Intention to Make a Proposal under the *Bankruptcy and Insolvency Act* (the “BIA”) on July 7, 2011 (the “Notice”). Deloitte & Touche Inc. (the “Trustee”) has consented to act as the Trustee under the Notice. We are enclosing a copy of the Notice.

In order to restructure under the BIA, it is necessary for Please Mum to downsize its retail business by closing a number of its stores operated on leased premises, including the store premises that it leased from you. We are enclosing a copy of our notice to disclaim our lease with you pursuant to section 65.2 of the BIA.

Should you have questions regarding this matter, please contact Alvin Tan at (778) 328-8544.

Yours Truly,

A handwritten signature in black ink, appearing to be 'Kathryn Adrian', written over a horizontal line.

Please Mum Partnership
Per: Kathryn Adrian



Office of the Superintendent of Bankruptcy Canada

Bureau du surintendant des faillites Canada

An Agency of Industry Canada

Un organisme d'Industrie Canada

TO: Huey

PHONE # _____ FAX # 604 899 2950

FROM: Ana

INDUSTRY CANADA - BANKRUPTCY
2000 - 300 WEST GEORGIA STREET
VANCOUVER, BC V6B 6E1

PHONE # 604-666-5007

FAX # 604-666-4610

OF PAGES INCLUDING COVER PAGE
TRANSMISSION DATE

4
21 July 2011

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COMMENTS:

Hi Huey,
Sorry I am re-faxing - forgot to send you the other 2 certificates.
Tx
Ana



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'Industrie Canada

District of BRITISH COLUMBIA
Division No. 03 - Vancouver
Court No. 11-253244
Estate No. 11-253244

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

PLEASE MUM PARTNERSHIP
Insolvent Person


DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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.

per 

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253245

Estate No. 11-253245

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

ELIA FASHION LTD.

Insolvent Person

DELOITTE & TOUCHE INC.


Trustee

Date of the Notice of Intention: July 7, 2011

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.


for _____

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902

Canada



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Bureau du surintendant
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d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253246

Estate No. 11-253246

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

BOSSA NOVA FASHIONS

Insolvent Person

/DELOITTE & TOUCHE INC.

Trustee

Date of the Notice of Intention: July 7, 2011

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.

[Handwritten signature]
per

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902

FORM 45

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant
(Rule 95)

To Ivanhoe Cambridge Inc., Lessor

Take notice that:

1. A notice of intention to make a proposal in respect of the undersigned commercial lessee was filed under subsection 50.4(1) of the Act on the 7th day of July, 2011.
2. Pursuant to subsection 65.2(1) of the Act, the commercial lessee hereby gives you, the lessor, 30 days' notice of its disclaimer or resiliation of the lease that the lessee signed on the 2nd day of May, 2008, which lease granted possession of the property situated at Unit 345 – 261055 CrossIron Boulevard, Rocky View, AB.
3. The disclaimer or resiliation of the lease will become effective on the 7th day of August, 2011.
4. You may apply to the court, within 15 days after the day on which you are given this notice, for a declaration that subsection 65.2(1) of the Act does not apply in respect of the lease mentioned above.
5. If you make such an application, the court, on notice to such parties as it may direct, shall make such a declaration unless the commercial lessee satisfies the court that the lessee would not be able to make a viable proposal, without its disclaimer or resiliation of the lease and all other leases that the lessee has disclaimed or has resiliated under subsection 65.2(1) of the Act.

Dated at Vancouver, British Columbia, this 8th day of July, 2011.

Elia Fashions Ltd.

Commercial Tenant

A

Galessiere, Linda

From: Receptionist <receptionist@pleasemum.com>
Sent: Friday, July 08, 2011 9:56 PM
To: Harrs, Paul
Subject: Disclaimer Notice
Attachments: Notice to Lessor.pdf; PMcertificates.pdf; PM notice to disclaim- nan.doc; PM notice to disclaim- oakridge.doc; PM notice to disclaim- richmond.doc

Hello Paul,

Please find attached the following:

1. PM Cover Letter
2. PM Certificate
3. PM Notice to Disclaim

Please Mum
333 Woodland Drive
Vancouver, BC V5L 3P6
tel: 604.254.1998 ext. 0
fax: 604.254.0831
www.pleasemum.com

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333 Woodland Drive
Vancouver, B.C. V5L 3P6

July 8, 2011

Dear Sirs/Mesdames:

**In the Matter of the Notice of Intention to Make a Proposal of Please Mum Partnership
District of British Columbia, Division No. 03-Vancouver
Court No. and Estate No. 11-253244**

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant

We are writing to inform you that, due to difficult financial circumstances, Please Mum Partnership (consisting of and including Elia Fashions Ltd. and Bossa Nova Fashions Ltd.) (“**Please Mum**”) filed a Notice of Intention to Make a Proposal under the *Bankruptcy and Insolvency Act* (the “**BIA**”) on July 7, 2011 (the “**Notice**”). Deloitte & Touche Inc. (the “**Trustee**”) has consented to act as the Trustee under the Notice. We are enclosing a copy of the Notice.

In order to restructure under the BIA, it is necessary for Please Mum to downsize its retail business by closing a number of its stores operated on leased premises, including the store premises that it leased from you. We are enclosing a copy of our notice to disclaim our lease with you pursuant to section 65.2 of the BIA.

Should you have questions regarding this matter, please contact Alvin Tan at (778) 328-8544.

Yours Truly,

A handwritten signature in black ink, appearing to be 'Kathryn Adrian', written over a horizontal line.

Please Mum Partnership
Per: Kathryn Adrian



Office of the Superintendent of Bankruptcy Canada

Bureau du surintendant des faillites Canada

An Agency of Industry Canada

Un organisme d'Industrie Canada

TO: Huey

PHONE # _____ FAX # 604 899 2950

FROM: Ana

INDUSTRY CANADA - BANKRUPTCY
2000 - 300 WEST GEORGIA STREET
VANCOUVER, BC V6B 6E1

PHONE # 604-666-5007

FAX # 604-666-4610

OF PAGES INCLUDING COVER PAGE 4
TRANSMISSION DATE 02 July 2011

THIS COMMUNICATION IS INTENDED ONLY FOR THE USE OF THE INDIVIDUAL OF ENTITY TO WHICH IT IS ADDRESSED AND MAY CONTAIN INFORMATION THAT IS PROTECTED AND EXEMPT FROM DISCLOSURE.

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COMMENTS:

Hi Huey,
Sorry I am re-faxing - forgot to send you the other 2 certificates.
Tux
Ana



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of Bankruptcy Canada

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Industry Canada

Un organisme
d'Industrie Canada

District of BRITISH COLUMBIA
Division No. 03 - Vancouver
Court No. 11-253244
Estate No. 11-253244

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

PLEASE MUM PARTNERSHIP
Insolvent Person

DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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.

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902



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District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253245

Estate No. 11-253245

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

ELIA FASHION LTD.

Insolvent Person

DELOITTE & TOUCHE INC.


Trustee

Date of the Notice of Intention: July 7, 2011

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.

for 

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902



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District of BRITISH COLUMBIA
Division No. 03 - Vancouver
Court No. 11-253246
Estate No. 11-253246

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

BOSSA NOVA FASHIONS
Insolvent Person

/DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011.

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.

[Handwritten signature]
for _____

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902

FORM 45

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant
(Rule 95)

To Oakridge Centre Vancouver Holdings Inc., Lessor

Take notice that:

1. A notice of intention to make a proposal in respect of the undersigned commercial lessee was filed under subsection 50.4(1) of the Act on the 7th day of July, 2011.
2. Pursuant to subsection 65.2(1) of the Act, the commercial lessee hereby gives you, the lessor, 30 days' notice of its disclaimer or resiliation of the lease that the lessee signed on the 25th day of May, 2005, which lease granted possession of the property situated at 405 – 650 West 41st Ave, Vancouver, BC.
3. The disclaimer or resiliation of the lease will become effective on the 7th day of August, 2011.
4. You may apply to the court, within 15 days after the day on which you are given this notice, for a declaration that subsection 65.2(1) of the Act does not apply in respect of the lease mentioned above.
5. If you make such an application, the court, on notice to such parties as it may direct, shall make such a declaration unless the commercial lessee satisfies the court that the lessee would not be able to make a viable proposal, without its disclaimer or resiliation of the lease and all other leases that the lessee has disclaimed or has resiliated under subsection 65.2(1) of the Act.

Dated at Vancouver, British Columbia, this 8th day of July, 2011.

Elia Fashions Ltd.

Commercial Tenant

FORM 45

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant
(Rule 95)

To Ivanhoe Cambridge II Inc., Lessor

Take notice that:

1. A notice of intention to make a proposal in respect of the undersigned commercial lessee was filed under subsection 50.4(1) of the Act on the 7th day of July, 2011.
2. Pursuant to subsection 65.2(1) of the Act, the commercial lessee hereby gives you, the lessor, 30 days' notice of its disclaimer or resiliation of the lease that the lessee signed on the 11th day of June, 2002, which lease granted possession of the property situated at Unit 2026 – 6060 Minoru Boulevard, Richmond, BC.
3. The disclaimer or resiliation of the lease will become effective on the 7th day of August, 2011.
4. You may apply to the court, within 15 days after the day on which you are given this notice, for a declaration that subsection 65.2(1) of the Act does not apply in respect of the lease mentioned above.
5. If you make such an application, the court, on notice to such parties as it may direct, shall make such a declaration unless the commercial lessee satisfies the court that the lessee would not be able to make a viable proposal, without its disclaimer or resiliation of the lease and all other leases that the lessee has disclaimed or has resiliated under subsection 65.2(1) of the Act.

Dated at Vancouver, British Columbia, this 8th day of July, 2011.

Elia Fashions Ltd.

Commercial Tenant

FORM 45

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant
(Rule 95)

To Ivanhoe Cambridge II Inc. and Woodgrove Holdings Inc., Lessor

Take notice that:

1. A notice of intention to make a proposal in respect of the undersigned commercial lessee was filed under subsection 50.4(1) of the Act on the 7th day of July, 2011.
2. Pursuant to subsection 65.2(1) of the Act, the commercial lessee hereby gives you, the lessor, 30 days' notice of its disclaimer or resiliation of the lease that the lessee signed on the 15th day of January, 2010 which lease granted possession of the property situated at 21 – 6631 Island Highway North, Nanaimo, BC.
3. The disclaimer or resiliation of the lease will become effective on the 7th day of August, 2011.
4. You may apply to the court, within 15 days after the day on which you are given this notice, for a declaration that subsection 65.2(1) of the Act does not apply in respect of the lease mentioned above.
5. If you make such an application, the court, on notice to such parties as it may direct, shall make such a declaration unless the commercial lessee satisfies the court that the lessee would not be able to make a viable proposal, without its disclaimer or resiliation of the lease and all other leases that the lessee has disclaimed or has resiliated under subsection 65.2(1) of the Act.

Dated at Vancouver, British Columbia, this 8th day of July, 2011.

Elia Fashions Ltd.

Commercial Tenant

**THIS IS EXHIBIT B TO THE
AFFIDAVIT OF LINDA GALESSIERE
SWORN BEFORE ME AT THE CITY
OF TORONTO, THIS 19TH DAY OF
SEPTEMBER, 2011.**

A handwritten signature in blue ink, appearing to be 'J. G. ...', written over a horizontal line.

Commissioner for Taking Affidavits

B

Galessiere, Linda

Subject: FW: Disclaimer Notice - Please Mum
Attachments: Notice to Lessor.pdf; PMcertificates.pdf; PM notice to disclaim- southgate.doc

From: Harrs, Paul
Sent: July 11, 2011 14:05
To: Kim-Gallately, Kari
Cc: Fairbridge, Paul; Champagne, Charles; Drohomirecki, Roman
Subject: FW: Disclaimer Notice - Please Mum

Southgate is disclaimed now.

Paul Harrs Senior Vice President, National Leasing
P: 416 369 1333 M: 416 565 2052

From: Maylene Cervantes [mailto:maylenec@pleasemum.com]
Sent: July 11, 2011 1:56 PM
To: Harrs, Paul
Subject: Disclaimer Notice - Please Mum

Dear Paul,

Please find attached the following:

1. PM Cover Letter
2. PM Certificate
3. PM Notice to Disclaim

Please Mum
333 Woodland Drive
Vancouver, BC V5L 3P6
tel: 604.254.1998
fax: 604.254.0831
www.pleasemum.com

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333 Woodland Drive
Vancouver, B.C. V5L 3P6

July 8, 2011

Dear Sirs/Mesdames:

**In the Matter of the Notice of Intention to Make a Proposal of Please Mum Partnership
District of British Columbia, Division No. 03-Vancouver
Court No. and Estate No. 11-253244**

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant

We are writing to inform you that, due to difficult financial circumstances, Please Mum Partnership (consisting of and including Elia Fashions Ltd. and Bossa Nova Fashions Ltd.) (“Please Mum”) filed a Notice of Intention to Make a Proposal under the *Bankruptcy and Insolvency Act* (the “BIA”) on July 7, 2011 (the “Notice”). Deloitte & Touche Inc. (the “Trustee”) has consented to act as the Trustee under the Notice. We are enclosing a copy of the Notice.

In order to restructure under the BIA, it is necessary for Please Mum to downsize its retail business by closing a number of its stores operated on leased premises, including the store premises that it leased from you. We are enclosing a copy of our notice to disclaim our lease with you pursuant to section 65.2 of the BIA.

Should you have questions regarding this matter, please contact Alvin Tan at (778) 328-8544.

Yours Truly,

A handwritten signature in black ink, appearing to be 'Kathryn Adrian', written over a horizontal line.

Please Mum Partnership
Per: Kathryn Adrian



Office of the Superintendent of Bankruptcy Canada

Bureau du surintendant des faillites Canada

An Agency of Industry Canada

Un organisme d'Industrie Canada

TO: Huey

PHONE # FAX # 604 899 2950

FROM: Ana

INDUSTRY CANADA - BANKRUPTCY 2000 - 300 WEST GEORGIA STREET VANCOUVER, BC V6B 6E1

PHONE # 604-666-5007

FAX # 604-666-4610

OF PAGES INCLUDING COVER PAGE 4 TRANSMISSION DATE 02 July 2011

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District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253244

Estate No. 11-253244

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

PLEASE MUM PARTNERSHIP
Insolvent Person


DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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.

for 

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
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Industry Canada

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d'Industrie Canada

District of BRITISH COLUMBIA
Division No. 03 - Vancouver
Court No. 11-253245
Estate No. 11-253245

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

ELIA FASHION LTD.

Insolvent Person

DELOITTE & TOUCHE INC.


Trustee

Date of the Notice of Intention: July 7, 2011

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.

for 

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902

Canada



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d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253246

Estate No. 11-253246

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

BOSSA NOVA FASHIONS

Insolvent Person

/DELOITTE & TOUCHE INC.

Trustee

Date of the Notice of Intention: July 7, 2011

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

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for _____

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902

Canada

FORM 45

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant
(Rule 95)

To Ivanhoe Cambridge II Inc., Lessor

Take notice that:

1. A notice of intention to make a proposal in respect of the undersigned commercial lessee was filed under subsection 50.4(1) of the Act on the 7th day of July, 2011.
2. Pursuant to subsection 65.2(1) of the Act, the commercial lessee hereby gives you, the lessor, 30 days' notice of its disclaimer or resiliation of the lease that the lessee signed on the 4th day of March, 2004, which lease granted possession of the property situated at 17, 5015 – 111 Street North West, Edmonton, AB.
3. The disclaimer or resiliation of the lease will become effective on the 7th day of August, 2011.
4. You may apply to the court, within 15 days after the day on which you are given this notice, for a declaration that subsection 65.2(1) of the Act does not apply in respect of the lease mentioned above.
5. If you make such an application, the court, on notice to such parties as it may direct, shall make such a declaration unless the commercial lessee satisfies the court that the lessee would not be able to make a viable proposal, without its disclaimer or resiliation of the lease and all other leases that the lessee has disclaimed or has resiliated under subsection 65.2(1) of the Act.

Dated at Vancouver, British Columbia, this 8th day of July, 2011.

Elia Fashions Ltd.

Commercial Tenant

**THIS IS EXHIBIT C TO THE
AFFIDAVIT OF LINDA GALESSIERE
SWORN BEFORE ME AT THE CITY
OF TORONTO, THIS 19TH DAY OF
SEPTEMBER, 2011.**

A handwritten signature in blue ink, appearing to be 'G. J. ...', written over a horizontal line.

Commissioner for Taking Affidavits



**Ivanhoe
Cambridge**

Caisse de dépôt et placement
du Québec

Ivanhoe Cambridge

95 Wellington Street West, suite 300
Toronto, Ontario
Canada M5J 2R2

Tel. (416) 369-1200

Fax (416) 369-1327

www.ivanhoecambridge.com

Direct Line: (416) 369 1294

Fax: (416) 369 3337

E-mail: kkim@ivanhoecambridge.com

July 19, 2011

VIA COURIER

DELOITTE & TOUCHE INC.

2800 – 1055 Dunsmuir Street
4 Bentall Centre
Vancouver, BC V7X 1P4

Attention: Huey Lee

-and-

VIA COURIER and EMAIL (Cindy.Cheuk@fmc-law.com)

FRASER MILNER CASGRAIN LLP

20th Floor, 250 Howe Street
Vancouver, BC V6C 3R8

Attention: Ms. Cindy Cheuk

Dear Sirs/Mesdames:

- Re: 1. Lease dated January 15, 2010 between Ivanhoe Cambridge II Inc. and Woodgrove Holdings Inc., as landlord, and Elia Fashions Ltd., as tenant for premises # 21 located in Woodgrove Centre, as may be amended/extended
2. Lease dated May 25, 2005 between Oakridge Centre Vancouver Holdings Inc., as landlord, and Elia Fashions Ltd., as tenant for premises # 405 located in Oakridge Centre as may be amended/extended
3. Lease dated June 11, 2002 between Ivanhoe Cambridge II Inc., as landlord, and Elia Fashions Ltd., as tenant for premises # R09 located in Richmond Centre as may be amended/extended
4. Lease dated August 31, 2005 between Oshawa Centre Holdings Inc., as landlord, and Elia Fashions Ltd., as tenant for premises # 2265 located in Oshawa Centre as may be amended/extended
5. Lease dated May 2, 2008 between Ivanhoe Cambridge Inc., as landlord, and Elia Fashions Ltd., as tenant for premises # 345 located in CrossIron Mills as may be amended/extended
6. Lease dated March 27, 2006 between Mic Mac Mall Limited Partnership, as landlord, and Elia Fashions Ltd., as tenant for premises # 369 located in Mic Mac Mall as may be amended/extended



7. Lease dated August 28, 2009 between Canapen (Halton) Limited and Ivanhoe Cambridge II Inc., as landlord, and Elia Fashions Ltd., as tenant for premises # A31A located in Mapleview Centre as may be amended/extended

8. Lease dated January 21, 2007 between Ivanhoe Cambridge II Inc., as landlord, and Elia Fashions Ltd., as tenant for premises #17 located in Southgate Centre as may be amended/extended

9. Lease dated August 5, 2004 between Bayshore Leaseholds Limited, as landlord, and Elia Fashions Ltd., as tenant for premises # BX4 located in Bayshore Shopping Centre as may be amended/extended

All of the foregoing leases collectively referred to as "Leases", all of the foregoing landlords collectively referred to as "Landlord", all the foregoing tenants collectively referred to as "Tenant" and all the foregoing premises collectively referred to as "Property"

We write to you on behalf of the Landlord of the Property as owner and/or property manager thereof.

We confirm receipt of the Notice to Lessor to Disclaim or Resiliate a Lease ("Notice") dated July 8, 2011 in respect of the Leases, which were received during the evening on July 8, 2011. Accordingly, the deemed date of receipt of the Notice by us is July 11, 2011. This is to advise you that pursuant to the provisions of the *Bankruptcy and Insolvency Act* and the Rules of Civil Procedure we hereby assert our legal rights to require rent under the Leases to be paid up until August 9, 2011, which is 30 days from July 11, 2011, the deemed date of receipt of the Notice.

We also confirm receipt of your letters dated July 11, 2011 to disregard the Notice with respect to Metropolis at Metrotown and Vaughan Mills and we hereby accept your request to disregard said notices.

We have not yet received any Notice for Devonshire Mall. Kindly forward a copy of same for our records. In the interim we would expect full payment of rent in respect of this property.

Should you have any questions or concerns, please do not hesitate to contact me.

IVANHOE CAMBRIDGE INC.


Kari Kim-Gallately
Solicitor
Legal Affairs – Western Region

continued on page 3...

cc: Paul Harrs, Senior Vice President, National Leasing
Claude Dion, Senior Vice President and Chief Operating Officer
Roman Drohomirecki, Senior Vice President, Western Region
George Fiddler, Senior Vice President, Central Region
Franco Custodinho, Vice President, Leasing, Western Region
Ulf Bergner, Vice President, Leasing, Central Region
Teresa Spataro, Vice President, Development Leasing
Charles Champagne, Regional Director, Operations, Western Region
David Baffa, Vice President, Vice President, Development and Operations
Heather Knight, Controller, Finance, Western Region
Larry De Biasio, Controller, Finance, Central Region
Shella Balatico, Senior Property Revenue Analyst
Denis Pelletier, General Manager, Bayshore Shopping Centre
Sandra Stone, General Manager, Conestoga Mall
James Moller, General Manager, CrossIron Mills
Doug Wolfe, General Manager, Devonshire Mall
Peter Havens, General Manager, Kildonan Place
Ellen Kennedy, General Manager, Mapleview Centre
Doug MacDougall, General Manager, Metropolis at Metrotown
Chris Keillor, General Manager, Mic Mac Mall
Cathy Murray, Property Manager, Mic Mac Mall
Mary Jo-Johnston, General Manager, Oskridge Centre
Bill Thompson, General Manager, Oshawa Centre
Chad Ishikawa, General Manager, Richmond Centre
Paul Fairbridge, General Manager, Southgate Centre
Brett Baker, Property Manager, Southgate Centre
Gil Small, General Manager, Vaughan Mills
Mark Fenwick, General Manager, Woodgrove Centre
Van Agioritis, Director, Development Leasing
Alan Rivait, Director, Leasing, Western Region
Ron Clarke, Director, Leasing, Western Region
Riordan McCarthy, Director, Leasing, Western Region
Theresa Moy, Senior Leasing Manager, Western Region
Pamela Granum, Senior Leasing Manager, Western Region
Sean Walters, Director, Leasing, Central Region
Abel Messore, Director, Leasing, Central Region
Kevin Cascone, Director, Leasing, Central Region
Sheri McEwen, Leasing Manager, Central Region
Andrea McGowan, Senior Leasing Manager, Central Region
Lorna Telfer, Senior Vice President, General Counsel and Secretary
Emilio Elisio, Director, Legal Affairs and Assistant General Counsel
Emily Di Trani, Senior Legal Counsel, Western Region
Mervyn Allen, Senior Legal Counsel, Central Region
Nicolas Rioux, Senior Legal Counsel, Eastern Region
Sunita Mahant, Solicitor, Central Region
Anne-Marie Cote, Solicitor, Eastern Region
Wally Stevenson @ McLean & Kerr
Linda Galessiere @ McLean & Kerr



FMC
— LAW —

Fraser Milner Casgrain LLP
20TH Floor, 250 Howe Street
Vancouver, BC, Canada V6C 3R8

MAIN 604 687 4460
FAX 604 683 5214

Cindy Cheuk
Cindy.Cheuk@fmc-law.com
DIRECT 604 691 6463

August 3, 2011

By Email (kkim@ivanhoecambridge.com)

Ivanhoe Cambridge
95 Wellington Street West, Suite 300
Toronto, Ontario M5J 2R2

Attention: Karl Kim-Gallately

Dear Sirs/Mesdames,

RE: In Bankruptcy and Insolvency; In the Matter of the Notice to Make a Proposal of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd., BCSC Vancouver Registry No. VLC-S-B-110732 and Estate No's 11-253244, 11-253245 and 11-253246

AND RE: Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant (the "Disclaimer") Issued under section 65.2 of the *Bankruptcy and Insolvency Act*

We are counsel for Please Mum Partnership, Bossa Nova Fashions Ltd. and Elia Fashions Ltd. (collectively, "Please Mum"). Thank you for your recent letter regarding payment of rents for the retail premises during the 30 day notice period under the Disclaimer issued by Please Mum. We are enclosing a copy of your letter for your reference.

We appreciate the issue you have raised but, at this time, Please Mum does not have sufficient room in its credit facilities with Royal Bank of Canada to pay the rents referred to in your letter. Please Mum hopes to be in a position to address these rents in the context of a Proposal under the *Bankruptcy and Insolvency Act*.

Yours truly,

Fraser Milner Casgrain LLP

Cindy Cheuk
Associate

Enc

c.c. Paul Harris

CC/

**THIS IS EXHIBIT D TO THE
AFFIDAVIT OF LINDA GALESSIERE
SWORN BEFORE ME AT THE CITY
OF TORONTO, THIS 19TH DAY OF
SEPTEMBER, 2011.**

A handwritten signature in blue ink, appearing to be 'J. G. ...', written over a horizontal line.

Commissioner for Taking Affidavits

Galessiere, Linda

Subject: FW: UPDATE - Please Mum - Cottonwood
Attachments: Notice to Lessor.pdf; PMcertificates.pdf; PM notice to disclaim- chilliwack.doc

From: Maylene Cervantes [mailto:maylenec@pleasemum.com]
Sent: Monday, July 11, 2011 9:48 AM
To: Willa Jamieson
Subject: Disclaimer Notice - Please Mum

Dear Willa,

Please find attached the following:

1. PM Cover Letter
2. PM Certificate
3. PM Notice to Disclaim

Please Mum
333 Woodland Drive
Vancouver, BC V5L 3P6
tel: 604.254.1998
fax: 604.254.0831
www.pleasemum.com

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333 Woodland Drive
Vancouver, B.C. V5L 3P6

July 8, 2011

Dear Sirs/Mesdames:

**In the Matter of the Notice of Intention to Make a Proposal of Please Mum Partnership
District of British Columbia, Division No. 03-Vancouver
Court No. and Estate No. 11-253244**

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant

We are writing to inform you that, due to difficult financial circumstances, Please Mum Partnership (consisting of and including Elia Fashions Ltd. and Bossa Nova Fashions Ltd.) (“Please Mum”) filed a Notice of Intention to Make a Proposal under the *Bankruptcy and Insolvency Act* (the “BIA”) on July 7, 2011 (the “Notice”). Deloitte & Touche Inc. (the “Trustee”) has consented to act as the Trustee under the Notice. We are enclosing a copy of the Notice.

In order to restructure under the BIA, it is necessary for Please Mum to downsize its retail business by closing a number of its stores operated on leased premises, including the store premises that it leased from you. We are enclosing a copy of our notice to disclaim our lease with you pursuant to section 65.2 of the BIA.

Should you have questions regarding this matter, please contact Alvin Tan at (778) 328-8544.

Yours Truly,

A handwritten signature in black ink, appearing to be 'Kathryn Adrian', written over a horizontal line.

Please Mum Partnership
Per: Kathryn Adrian



Office of the Superintendent of Bankruptcy Canada

Bureau du surintendant des faillites Canada

An Agency of Industry Canada

Un organisme d'Industrie Canada

TO: Huey

PHONE # _____ FAX # 604 899 2950

FROM: Ana

INDUSTRY CANADA - BANKRUPTCY
2000 - 300 WEST GEORGIA STREET
VANCOUVER, BC V6B 6E1

PHONE # 604-666-5007

FAX # 604-666-4610

OF PAGES INCLUDING COVER PAGE 4
TRANSMISSION DATE 01 July 2011

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IF YOU DO NOT RECEIVE THE PAGES BEING TRANSMITTED OR THE PAGES ARE NOT COMING THROUGH CLEARLY, PLEASE CALL US IMMEDIATELY AT 604-666-5007.

COMMENTS:

Hi Huey,
Sorry I am re-faxing - forgot to
send you the other 2 certificates.

Tux
Ana



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'Industrie Canada

District of BRITISH COLUMBIA
Division No. 03 - Vancouver
Court No. 11-253244
Estate No. 11-253244

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

PLEASE MUM PARTNERSHIP
Insolvent Person

DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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.

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902



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of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

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d'Industrie Canada

District of BRITISH COLUMBIA
Division No. 03 - Vancouver
Court No. 11-253245
Estate No. 11-253245

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

ELIA FASHION LTD.
Insolvent Person


DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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.

for 

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902



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District of BRITISH COLUMBIA
Division No. 03 - Vancouver
Court No. 11-253246
Estate No. 11-253246

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

BOSSA NOVA FASHIONS
Insolvent Person

/DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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.

per

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902

FORM 45

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant
(Rule 95)

To 2046459 Ontario Inc., Lessor

Take notice that:

1. A notice of intention to make a proposal in respect of the undersigned commercial lessee was filed under subsection 50.4(1) of the Act on the 7th day of July, 2011.
2. Pursuant to subsection 65.2(1) of the Act, the commercial lessee hereby gives you, the lessor, 30 days' notice of its disclaimer or resiliation of the lease that the lessee signed on the 29th day of December, 2004, which lease granted possession of the property situated at 45585 Luckacuck Way, Sardis, BC.
3. The disclaimer or resiliation of the lease will become effective on the 7th day of August, 2011.
4. You may apply to the court, within 15 days after the day on which you are given this notice, for a declaration that subsection 65.2(1) of the Act does not apply in respect of the lease mentioned above.
5. If you make such an application, the court, on notice to such parties as it may direct, shall make such a declaration unless the commercial lessee satisfies the court that the lessee would not be able to make a viable proposal, without its disclaimer or resiliation of the lease and all other leases that the lessee has disclaimed or has resiliated under subsection 65.2(1) of the Act.

Dated at Vancouver, British Columbia, this 8th day of July, 2011.

Elia Fashions Ltd.

Commercial Tenant

**THIS IS EXHIBIT E TO THE
AFFIDAVIT OF LINDA GALESSIERE
SWORN BEFORE ME AT THE CITY
OF TORONTO, THIS 19TH DAY OF
SEPTEMBER, 2011.**

A handwritten signature in blue ink, appearing to be 'J. Y.', written over a horizontal line.

Commissioner for Taking Affidavits

E

Galessiere, Linda

Subject: FW: NOI/BIA - Please Mum (Coquitlam notice)
Attachments: Notice to Lessor.pdf; PMcertificates.pdf; PM notice to disclaim- coquitlam.doc
Importance: High

From: Maylene Cervantes [mailto:maylenec@pleasemum.com]
Sent: Friday, July 08, 2011 7:14 PM
To: Gene Fisher
Subject: FW: Disclaimer Notice - Please Mum

Dear Gene,

Please find attached the following:

1. PM Cover Letter
2. PM Certificate
3. PM Notice to Disclaim

Please Mum
333 Woodland Drive
Vancouver, BC V5L 3P6
tel: 604.254.1998
fax: 604.254.0831
www.pleasemum.com

This electronic transmission and any attachments may contain privileged or confidential information for the exclusive use of the intended recipient. Any dissemination, distribution, copying or action taken in reliance on the contents of this communication by anyone other than the intended recipient is strictly prohibited. If you have received this communication in error please immediately delete the E-mail and either notify the sender at the above E-mail address or telephone number. Thank you.



333 Woodland Drive
Vancouver, B.C. V5L 3P6

July 8, 2011

Dear Sirs/Mesdames:

**In the Matter of the Notice of Intention to Make a Proposal of Please Mum Partnership
District of British Columbia, Division No. 03-Vancouver
Court No. and Estate No. 11-253244**

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant

We are writing to inform you that, due to difficult financial circumstances, Please Mum Partnership (consisting of and including Elia Fashions Ltd. and Bossa Nova Fashions Ltd.) (“**Please Mum**”) filed a Notice of Intention to Make a Proposal under the *Bankruptcy and Insolvency Act* (the “**BIA**”) on July 7, 2011 (the “**Notice**”). Deloitte & Touche Inc. (the “**Trustee**”) has consented to act as the Trustee under the Notice. We are enclosing a copy of the Notice.

In order to restructure under the BIA, it is necessary for Please Mum to downsize its retail business by closing a number of its stores operated on leased premises, including the store premises that it leased from you. We are enclosing a copy of our notice to disclaim our lease with you pursuant to section 65.2 of the BIA.

Should you have questions regarding this matter, please contact Alvin Tan at (778) 328-8544.

Yours Truly,

A handwritten signature in black ink, appearing to be 'Kathryn Adrian', written over a horizontal line.

Please Mum Partnership
Per: Kathryn Adrian



Office of the Superintendent of Bankruptcy Canada

Bureau du surintendant des faillites Canada

An Agency of Industry Canada

Un organisme d'Industrie Canada

TO: Huey

PHONE # _____ FAX # 604 899 2950

FROM: Ana

INDUSTRY CANADA - BANKRUPTCY
2000 - 300 WEST GEORGIA STREET
VANCOUVER, BC V6B 6E1

PHONE # 604-666-5007

FAX # 604-666-4610

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TRANSMISSION DATE 02 July 2011

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COMMENTS:

Hi Huey,
Sorry I am re-faxing - forgot to
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Tux
Ana



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d'Industrie Canada

District of BRITISH COLUMBIA
Division No. 03 - Vancouver
Court No. 11-253244
Estate No. 11-253244

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

PLEASE MUM PARTNERSHIP
Insolvent Person


DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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.

for 

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902

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District of BRITISH COLUMBIA
Division No. 03 - Vancouver
Court No. 11-253245
Estate No. 11-253245

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

ELIA FASHION LTD.
Insolvent Person


DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL
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for 

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902



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District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253246

Estate No. 11-253246

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

BOSSA NOVA FASHIONS

Insolvent Person

/DELOITTE & TOUCHE INC.

Trustee

Date of the Notice of Intention: July 7, 2011

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.

[Handwritten signature]
per _____

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902

Canada

FORM 45

Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant
(Rule 95)

To Pensionfund Realty Limited, Lessor

Take notice that:

1. A notice of intention to make a proposal in respect of the undersigned commercial lessee was filed under subsection 50.4(1) of the Act on the 7th day of July, 2011.
2. Pursuant to subsection 65.2(1) of the Act, the commercial lessee hereby gives you, the lessor, 30 days' notice of its disclaimer or resiliation of the lease that the lessee signed on the 28th day of November, 2003, which lease granted possession of the property situated at Unit 1405 – 2929 Barnet Highway, Coquitlam, BC.
3. The disclaimer or resiliation of the lease will become effective on the 7th day of August, 2011.
4. You may apply to the court, within 15 days after the day on which you are given this notice, for a declaration that subsection 65.2(1) of the Act does not apply in respect of the lease mentioned above.
5. If you make such an application, the court, on notice to such parties as it may direct, shall make such a declaration unless the commercial lessee satisfies the court that the lessee would not be able to make a viable proposal, without its disclaimer or resiliation of the lease and all other leases that the lessee has disclaimed or has resiliated under subsection 65.2(1) of the Act.

Dated at Vancouver, British Columbia, this 8th day of July, 2011.

Elia Fashions Ltd.

Commercial Tenant

**THIS IS EXHIBIT F TO THE
AFFIDAVIT OF LINDA GALESSIERE
SWORN BEFORE ME AT THE CITY
OF TORONTO, THIS 19TH DAY OF
SEPTEMBER, 2011.**

A handwritten signature in blue ink, appearing to be 'J. J. ...', written over a horizontal line.

Commissioner for Taking Affidavits

Galessiere, Linda

From: Stevenson, Wally
Sent: Monday, July 11, 2011 2:58 PM
To: 'jsomeville@deloitte.ca'
Cc: Galessiere, Linda; Morrison, Pamela
Subject: Please Mum

Hi John....just to confirm our brief chat...we represent 5 landlords(IvanhoeCambridge, Morguard, Primaris Reit,20 VIC and Crombie) with 34 stores .Please forward cash flow statement when available under BIA 50.4(3)

Thanks

Wallym

Walter R. Stevenson

McLean & Kerr LLP
Barristers and Solicitors
130 Adelaide Street West
Suite 2800
Toronto, Ontario
M5H 3P5

Direct: 416 369-6602
Phone: 416 364-5371
Fax: 416 366-8571
E-Mail: wstevenson@mcleankerr.com
Web: www.mcleankerr.com

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**THIS IS EXHIBIT G TO THE
AFFIDAVIT OF LINDA GALESSIERE
SWORN BEFORE ME AT THE CITY
OF TORONTO, THIS 19TH DAY OF
SEPTEMBER, 2011.**



Commissioner for Taking Affidavits

Galessiere, Linda

From: Stevenson, Wally
Sent: Monday, August 08, 2011 10:34 AM
To: 'jsomeville@deloitte.ca'
Cc: Galessiere, Linda; Morrison, Pamela
Subject: RE: Please Mum

Please advise status today...thanks

Walter R. Stevenson

McLean & Kerr LLP
Barristers and Solicitors
130 Adelaide Street West
Suite 2800
Toronto, Ontario
M5H 3P5

Direct: 416 369-6602
Phone: 416 364-5371
Fax: 416 366-8571
E-Mail: wstevenson@mcleankerr.com
Web: www.mcleankerr.com

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From: Stevenson, Wally
Sent: Thursday, August 04, 2011 2:06 PM
To: 'jsomeville@deloitte.ca'
Cc: Galessiere, Linda; Morrison, Pamela
Subject: RE: Please Mum

John.....30 day period for filing proposal expires August 6, 2011please advise status and forward cash flow statement requested on July 11,2011 below.Thanks

Walter R. Stevenson

McLean & Kerr LLP
Barristers and Solicitors
130 Adelaide Street West
Suite 2800
Toronto, Ontario
M5H 3P5

Direct: 416 369-6602
Phone: 416 364-5371
Fax: 416 366-8571
E-Mail: wstevenson@mcleankerr.com
Web: www.mcleankerr.com

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From: Stevenson, Wally
Sent: Monday, July 11, 2011 2:58 PM
To: 'jsomeville@deloitte.ca'
Cc: Galessiere, Linda; Morrison, Pamela
Subject: Please Mum

Hi John... just to confirm our brief chat...we represent 5 landlords(IvanhoeCambridge, Morguard, Primaris Reit,20 VIC and Crombie) with 34 stores .Please forward cash flow statement when available under BIA 50.4(3)

Thanks

Wallym

Walter R. Stevenson

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**THIS IS EXHIBIT H TO THE
AFFIDAVIT OF LINDA GALESSIERE
SWORN BEFORE ME AT THE CITY
OF TORONTO, THIS 19TH DAY OF
SEPTEMBER, 2011.**

A handwritten signature in blue ink, appearing to be 'G. J. ...', written over a horizontal line.

Commissioner for Taking Affidavits

Galessiere, Linda

From: Somerville, John (CA - Vancouver) <jsomerville@deloitte.ca>
Sent: Tuesday, August 09, 2011 7:52 PM
To: Stevenson, Wally
Cc: Galessiere, Linda
Subject: RE: Please Mum Partnership
Attachments: Cash Flow Statement 15July11.pdf.pdf

Wally

Please see attached as requested.

Regards

John

From: Stevenson, Wally [mailto:wstevenson@mcleankerr.com]
Sent: Tuesday, August 09, 2011 4:38 PM
To: Somerville, John (CA - Vancouver)
Cc: Galessiere, Linda
Subject: RE: Please Mum Partnership

Thank you John....please forward the cash flow statement earlier requested

Walter R. Stevenson
McLean & Kerr LLP
Barristers and Solicitors
130 Adelaide Street West
Suite 2800
Toronto, Ontario
M5H 3P5

Phone: 416 369-6602
Fax: 416 366-8571
E-Mail: wstevenson@mcleankerr.com
Web: www.mcleankerr.com

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From: Somerville, John (CA - Vancouver) [mailto:jsomerville@deloitte.ca]
Sent: Tuesday, August 09, 2011 7:41 PM
To: Stevenson, Wally
Subject: Please Mum Partnership

Wally

I refer to your voicemail earlier today in respect to Please Mum.

Please see attached Order dated August 5, 2011 extending the stay of proceedings to September 20, 2011, for your records.

Regards

John Somerville
Manager | Financial Advisory
Deloitte
2800 - 1055 Dunsmuir St, Vancouver, BC, V7X 1P4, Canada

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Galessiere, Linda

From: Stevenson, Wally
Sent: Wednesday, August 10, 2011 10:56 AM
To: 'Somerville, John (CA - Vancouver)'
Cc: Galessiere, Linda; Camelino, Gus; Morrison, Pamela
Subject: RE: Please Mum Partnership

Thank you John....please forward copies of the Notice of Application and affidavit of Adrian referred to in the order by email or advise how we may access your website if items are posted there.

We notified you of our interest on behalf of several landlords on July 11,2011 and we were not served or notified of the Aug 5,2011 application although the order recites that others were duly served. Please advise of why we were not notified of the motion and served the materials and please ensure that we are notified and served re future applications.

Thank you

Wally

Walter R. Stevenson

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Barristers and Solicitors
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Direct: 416 369-6602
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Fax: 416 366-8571
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Web: www.mcleankerr.com

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From: Somerville, John (CA - Vancouver) [mailto:jsomerville@deloitte.ca]
Sent: Tuesday, August 09, 2011 7:41 PM
To: Stevenson, Wally
Subject: Please Mum Partnership

Wally

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Please see attached Order dated August 5, 2011 extending the stay of proceedings to September 20, 2011, for your records.

Regards

John Somerville

Manager | Financial Advisory
Deloitte
2800 - 1055 Dunsmuir St, Vancouver, BC, V7X 1P4, Canada
Tel/Direct 604-640-3210 | Fax 604-899-8159 | Mobile 604-363-1761
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Galessiere, Linda

From: Somerville, John (CA - Vancouver) <jsomerville@deloitte.ca>
Sent: Wednesday, August 10, 2011 12:28 PM
To: Stevenson, Wally
Cc: Galessiere, Linda; Camelino, Gus; Morrison, Pamela
Subject: RE: Please Mum Partnership

Wally

Further information pertaining to these proceedings can be found at www.deloitte.com/ca/please-mum

Please contact Please Mum's legal counsel in respect to any service issues.

Should you have any further queries, please let me know.

Regards

John Somerville

Manager | Financial Advisory
Deloitte
2800 - 1055 Dunsmuir St, Vancouver, BC, V7X 1P4, Canada
Tel/Direct 604-640-3210 | Fax 604-899-8159 | Mobile 604-363-1761
jsomerville@deloitte.ca | www.deloitte.ca

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From: Stevenson, Wally [<mailto:wstevenson@mcleankerr.com>]
Sent: Wednesday, August 10, 2011 7:56 AM
To: Somerville, John (CA - Vancouver)
Cc: Galessiere, Linda; Camelino, Gus; Morrison, Pamela
Subject: RE: Please Mum Partnership

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Thank you

Wally

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From: Somerville, John (CA - Vancouver) [mailto:jsomerville@deloitte.ca]
Sent: Tuesday, August 09, 2011 7:41 PM
To: Stevenson, Wally
Subject: Please Mum Partnership

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