



**COURT FILE NUMBER** 1001-11456

**COURT** COURT OF QUEEN'S BENCH OF ALBERTA

**JUDICIAL CENTRE** CALGARY

**PLAINTIFF(S)** ALBERTA TREASURY BRANCHES

**DEFENDANT(S)** CHOCOLATERIE BERNARD CALLEBAUT PARTNERSHIP, BY ITS MANAGING PARTNER, CHOCOLATERIE BERNARD CALLEBAUT LTD., 1013988 ALBERTA LTD., CHOCOLATERIE BERNARD CALLEBAUT LTD., 1054796 ALBERTA LTD., BERNARD CALLEBAUT AND FRANCESCA CALLEBAUT

**DOCUMENT** SUPPLEMENT TO THE THIRD REPORT OF THE COURT-APPOINTED RECEIVER AND MANAGER OF CHOCOLATERIE BERNARD CALLEBAUT PARTNERSHIP, BY ITS MANAGING PARTNER, CHOCOLATERIE BERNARD CALLEBAUT LTD., 1013988 ALBERTA LTD., CHOCOLATERIE BERNARD CALLEBAUT LTD. AND 1054796 ALBERTA LTD.

DATED FEBRUARY 18, 2011

PREPARED BY DELOITTE & TOUCHE INC.

**ADDRESS FOR SERVICE AND  
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## **INTRODUCTION AND BACKGROUND**

1. Pursuant to a Consent Order of the Court of Queen's Bench of Alberta (the "Court") granted on August 3, 2010 (the "Receivership Order"), Deloitte & Touche Inc. ("Deloitte") was appointed as receiver and manager (the "Receiver") of Chocolaterie Bernard Callebaut Partnership ("Callebaut Partnership"), 1013988 Alberta Ltd., Chocolaterie Bernard Callebaut Ltd. ("CBCL") and 1054796 Alberta Ltd. ("105") (collectively "Callebaut" or the "Company"). Subsequently, on August 18, 2010, the Callebaut Partnership, CBCL and 105 made assignments in bankruptcy and Deloitte was appointed as trustee of the estates of the bankrupts.
2. Capitalized terms, not otherwise defined in this report, are as defined in the third report of the Receiver filed on February 3, 2011 (the "Third Report").

### **Background**

3. The first report of the Receiver dated October 14, 2010 (the "First Report") and the Receiver's confidential supplement to the First Report (the "First Confidential Report") were both filed in support of the Receiver's application to this Honourable Court on October 19, 2010 seeking approval of the sale of two parcels of land owned by 105 and located off of Highway 1 in Rocky View County, Alberta (the "Hwy 1 Lands") to Mr. Murray Atkins. The Court approved the sale of the Hwy 1 Lands on October 19, 2010, as recommended in the First Report and the First Confidential Report.
4. The second report of the Receiver dated October 15, 2010 (the "Second Report") and the Receiver's confidential supplement to the Second Report (the "Second Confidential Report") were both filed in support of the Receiver's application to this Honourable Court on October 20, 2010 seeking approval of the sale of Callebaut's right, title and interest in all of the assets of Callebaut (the "Partnership Assets") to 1563181 Alberta Ltd. ("156"). The Court approved the sale of the Partnership Assets on October 21, 2010, as recommended in the Second Report and the Second Confidential Report.
5. The Third Report was filed in support of the Receiver's application to the Court on February 10, 2011 (the "February 10 Application"), where the Court granted the following Order:
  - a. Approving and ratifying the steps taken by the Receiver, as reported, in the proceedings to date and those set out in the Third Report;
  - b. Approving the allocation of the proceeds from the sale of the Partnership Assets and the funds collected from the operation of the Callebaut Partnership (collectively the "Partnership Receipts") and the proceeds from the sale of the Hwy 1 Lands (the "Land Proceeds") between Alberta Treasury Branches ("ATB") and Invesco Mortgage Inc. ("Invesco"), as outlined in the Third Report; and
  - c. Approving the payment of an interim distribution to Invesco, consisting of the Land Proceeds net of both closing adjustments and a holdback for the fees and disbursements of the Receiver and its legal counsel.

6. The Court adjourned the following matters at the February 10 Application:
  - a. The application to approve the allocation of the Receiver's fees and disbursements and those of its legal counsel as between the Partnership Receipts and the Land Proceeds (the "Fee Allocation") was adjourned *sine die*. The subsequent application approving payment of any remaining funds held by or collectible by the Receiver, net of costs required to complete the administration of the receivership, into the bankrupt estate of the Callebaut Partnership for distribution to the unsecured creditors pursuant to the provisions of the *Bankruptcy and Insolvency Act* (the "BIA") was also adjourned *sine die*, pending Invesco having the opportunity to review the accounts of both the Receiver and the Receiver's legal counsel and agreement being reached between the Receiver and Invesco with respect to the Fee Allocation; and
  - b. The application declaring B&F Callebaut (as defined below) in contempt of the Receivership Order and directing them to purge their contempt by delivering up any property of Callebaut that was removed prior to or after the date of receivership (the "Contempt Application"), and the corresponding application requesting that the Court provide advice and direction to the Receiver with respect to any additional assets that may have been removed from Callebaut prior to or after the date of the Receivership Order and may not have been delivered up by B&F Callebaut, were adjourned to February 23, 2011 (the "February 23 Application") under the Terms (as defined below).
7. This report constitutes the Receiver's supplement to the Third Report (the "Third Supplement"). The Third Supplement is being filed in order to provide the Court with information on the events that transpired subsequent to the February 10 Application relating to the Contempt Application.

#### THE CONTEMPT APPLICATION

8. The Contempt Application was adjourned by agreement from February 10, 2011 to February 23, 2011 on the following terms:
  - a. All property of Callebaut that was or had been in the control of Bernard Callebaut ("B Callebaut") and Francesca Callebaut (collectively, "B&F Callebaut") was to be returned or accounted for immediately;
  - b. The Receiver and a former employee of Callebaut (who is a current employee of 156) were to be granted immediate access to the three locations identified in the affidavit of Veronica Amaya, sworn on January 31, 2011 (the "Amaya Affidavit"), as possibly containing assets allegedly removed from Callebaut prior to or after the date of the Receivership Order (the "Removed Assets") for the purpose of identifying and taking possession of the Removed Assets (the "Asset Review"). The three locations are detailed below:
    - i. papa chocolat, a company operated by B&F Callebaut, located at Unit 24, 13750 Bow Bottom Trail SE in Calgary, Alberta ("Papa Chocolat")

- ii. Unit E20 of a public storage facility located at 607 – 79 Avenue SE in Calgary, Alberta (the “79 Avenue Storage”); and
  - iii. A storage facility at the Art central building, located at 100, 7 Avenue SW (the “Art Central Storage”).
- c. To the extent that B&F Callebaut were the legal owners of items referenced as being included in the Removed Assets in the Amaya Affidavit, proof of ownership was to be provided;
- d. To the extent that any disputes arose as to the ownership of certain items, the parties would attempt to resolve those matters consensually, failing which they would return before the Court for direction or determination; and
- e. To the extent that items included in the Removed Assets have been used by B&F Callebaut, an accounting of those items would be provided (subparagraphs a. through e. above will collectively be referred to as the “Terms”).
9. The Terms were agreed to prior to the February 10 Application; however, the Receiver was unable to schedule a time for the Asset Review that was acceptable to both 156 and B&F Callebaut. As such, at the February 10 Application, the Court directed that the Asset Review take place pursuant to the following timeline:
- a. Papa Chocolat at 9:00 a.m. on Friday February 11, 2011;
  - b. Art Central Storage at 2:30 p.m. on Friday, February 11, 2011; and
  - c. 79 Avenue Storage immediately following attendance at the Art Central Storage.
10. In the early afternoon of February 11, 2011, following the Asset Review at Papa Chocolat but prior to the Asset Review at the Art Central Storage, B Callebaut advised the Receiver that several pallets of assets belonging to Callebaut were held at a fourth location at the corner of 13 Avenue SW and 10 Street SW in Calgary, Alberta (the “13 Avenue Storage”). The Asset Review, therefore, also included the 13 Avenue Storage.

## **RESULTS OF THE ASSET REVIEW**

### **The Papa Chocolat Location**

11. We note as follows with respect to the Asset Review at the Papa Chocolat location:
- a. A complete inventory of the assets removed from Papa Chocolat is attached as “Schedule 1” (the PC Inventory). The items included in the PC Inventory are currently in storage at 156’s head office location at 1313 1 Street SE (the “156 Head Office”). The PC Inventory consists of approximately 105 diamond shaped molds identifiable by serial number (the “PC Diamond Molds”), 3 wall hangings (one of which is a picture of B Callebaut), a Mac computer, an Apple iPad, a printer and a credenza;

- b. The PC Diamond Molds were in use at Papa Chocolat when the Asset Review took place. Chocolates being produced by Papa Chocolat during the Asset Review had to be removed from the PC Diamond Molds prior to the PC Diamond Molds being provided to the Receiver;
- c. Initially, B&F Callebaut identified only the Mac Computer, the Apple iPad and the printer as being property of Callebaut. Despite the fact that B&F Callebaut were asked on at least two occasions whether there was additional property of Callebaut at Papa Chocolat, they did not identify either the PC Diamond Molds or the 3 wall hangings until the Receiver asked about those items specifically, at which point they acknowledged that both the PC Diamond Molds and the 3 wall hangings were the property of Callebaut; and
- d. The following items were noted as disputed during the Asset Review at Papa Chocolat:
  - i. A credenza (the "Credenza"), which was identified by Ms. Amaya as belonging to Callebaut. B Callebaut takes the position that the Credenza belongs to Francesca Callebaut; however, as it has nominal value in his opinion, he has indicated that he would not dispute its removal by the Receiver. The Receiver has not yet removed the Credenza; and
  - ii. Although B&F Callebaut acknowledge that the wall hanging, which is a picture of B. Callebaut is owned by Callebaut, we understand that they may be disputing 156's right to use B. Callebaut's image. The Partnership Assets purchased by 156 included intellectual property, which is defined in paragraph 1(x)(iii) of the Asset Purchase Agreement between the Receiver and 156 (the "APA") as including "the design and decoration of any packaging or Premises, owned by Callebaut and used by the Business including any likeness or signature used thereon". As such, the Receiver believes that the Wall Hanging was sold to 156 pursuant to the APA and that any dispute as to either its use or the use of any of the other intellectual property included in the Partnership Assets is, in the Receiver's opinion, between 156 and B&F Callebaut.

### **The Art Central Storage**

12. We note as follows with respect to the Asset Review completed at the Art Central Storage:

- a. A complete inventory of the assets removed from the Art Central Storage is attached as "Schedule 2" (the "Art Central Inventory"). The Art Central Inventory is currently in storage at the 156 Head Office and includes an additional piece for the Credenza, various records of Callebaut, various packaging, paper and ribbon samples and wall hangings;
- b. A printer at the Art Central Storage was originally identified by Ms. Amaya as potentially belonging to Callebaut, but was later determined to be the property of Ms. Carey Fraser, the named lessee of the Art Central Storage and was left at the Art Central Storage; and
- c. The following items were noted as disputed during the Asset Review at the Art Central Storage:

- i. An additional piece for the Credenza - as noted above, B&F Callebaut have indicated that, due to the nominal value of the Credenza, they do not dispute its removal by the Receiver; and
- ii. Any wall hangings, which include pictures of B Callebaut – as noted above, the dispute with respect to these wall hangings is as to their use. As the Receiver's view is that these wall hangings are part of the intellectual property conveyed to 156, the Receiver believes any dispute as to their use is between 156 and B&F Callebaut.

### **The 79 Avenue Storage**

13. We note as follows with respect to the Asset Review completed at the 79 Avenue Storage:

- a. A complete inventory of the assets removed from the 79 Avenue Storage is attached as "Schedule 3" (the "79 Avenue Inventory"). The items included in the 79 Avenue Inventory are currently in storage at the 156 Head Office. The Receiver removed 43 diamond shaped molds and 216 bar shaped molds from the 79 Avenue Storage (the "79 Avenue Molds"). We note that none of the 79 Avenue Molds were present at the 79 Avenue Storage on January 14, 2011, on which date the Receiver removed raw materials and packaging owned by Callebaut from that location (as detailed in the Receiver's Third Report). We are advised by B. Callebaut that the 79 Avenue Molds had previously been stored at the 13 Avenue Storage.
- b. None of the items included in the 79 Avenue Inventory were disputed.

### **The 13 Avenue Storage**

14. As noted above, the Receiver was only advised of the existence of the 13 Avenue Storage in the early afternoon of February 11, 2011. We attended the 13 Avenue Storage that same afternoon and photographed the contents. We then returned on Monday, February 14, 2011, to inventory and remove the assets contained in the 13 Avenue Storage. We note as follows with respect to the Asset Review completed in respect of the 13 Avenue Storage:

- a. A complete inventory of the assets removed from the 13 Avenue Storage is attached as "Schedule 4". The items included in the 13 Avenue Inventory are currently in storage at the 156 Head Office. 107 boxes were removed from the 13 Avenue Storage, consisting mainly of assorted packaging material. Originally 116 boxes were removed from the 13 Avenue Storage; however, 9 of those boxes were subsequently found to contain personal items of B&F Callebaut and were returned to B&F Callebaut.
- b. The following items were noted as disputed during the Asset Review at the 13 Avenue Storage:
  - i. The use, but not the ownership, of certain packaging portraying B Callebaut's signature – as noted above, these items were included in the sale to 156 and any dispute as to their use is, in the Receiver's opinion, between 156 and B&F Callebaut; and

- ii. Assorted cocoa pots and wooden stir sticks, the ownership of which is still being determined.

#### **Additional Assets**

15. Late in the day on February 16, 2011, B Callebaut notified the Receiver that B&F Callebaut had located an additional 43 diamond shaped molds at Papa Chocolat, which molds were picked up by the Receiver on February 17, 2011. 200 diamond shaped molds were originally identified as being missing from Callebaut. As noted above, there were 105 diamond shaped molds originally recovered from Papa Chocolat (defined above as the PC Diamond Molds) and 43 diamond shaped molds recovered from the 79 Avenue Storage. Including the diamond shaped molds recovered on February 17, 2011, the Receiver is now in possession of a total of 191 diamond shaped molds, which account for almost all of the diamond shaped molds previously noted as missing from Callebaut.
16. The Receiver notes that 343 molds in the shapes of mini eggs, seashells, cigars and fresh fruit previously noted as missing during a physical inventory count conducted during the Receivership were not located during the Asset Review. As noted in the Third Report, at the time that the physical inventory count was performed, the Receiver was advised by Callebaut employees that the missing molds had likely been damaged or destroyed.
17. In addition, in the afternoon of February 17, 2011, the Receiver picked up two Mac computers, an Apple iPad and assorted computer supplies from the office of Mr. Grant Vogeli from Burnet Duckworth & Palmer LLP ("BDP"), who has been acting as legal counsel to B&F Callebaut. We are advised by our legal counsel that BDP has indicated it will be filing a notice of ceasing to act for B&F Callebaut in advance of the February 23, 2011 return date before the Court.

#### **THE REMOVED ASSETS**

18. As part of the February 23 Application, the Receiver is seeking advice and direction with respect to disposing of the Removed Assets. The Receiver is recommending as follows with respect to the Removed Assets:
  - a. Any items included in the definition of Property in the APA, which are not subject to adjustment, will be provided to 156;
  - b. Any items (chocolate and packaging), with the exception of the White Chocolate (as defined below), which would otherwise have been included in the Callebaut Partnership inventory will be adjusted for, as agreed between the Receiver and 156, in the final statement of adjustments relating to the sale of the Partnership Assets;
  - c. Any Callebaut records falling within the definition of Property Documents in the APA will be provided to 156;



- d. Any Callebaut records, which do not fall within the definition of Property Documents in the APA will be retained by the Receiver until such time as the administration of the Receivership is complete; and
  - e. Any items falling within the definition of Intellectual Property in the APA will be provided to 156 and the Receiver will not take a position with respect to any ongoing use of same.
19. As noted in the Receiver's Third Report, on January 14, 2011, the Receiver removed 80 boxes of semi-sweet chocolate, 48 boxes of latte chocolate, 61 boxes of white chocolate (the "White Chocolate"), 24 boxes of dark chocolate, 12 boxes of ribbon and 8 boxes of Cell Pad 5 ply soft packaging from the 79 Avenue Storage. We note that the White Chocolate was previously claimed by ICAM S.p.A. pursuant to a claim under Section 81.1(1)(a) of the BIA; therefore, the Receiver intends to return the White Chocolate to ICAM.

#### **THE USED ASSETS**

20. B&F Callebaut were asked to provide an accounting of any property of Callebaut which they may have removed and then used in contravention of the Receivership Order (the "Used Assets"). Late on the morning of February 18, 2011, the Receiver's legal counsel received a letter from BDP, which contained an accounting of the Used Assets (the "Accounting"). The Receiver is currently reviewing the Accounting and will be reporting further as to the value of the Used Assets prior to the February 23 Application.

#### **OTHER MATTERS**

21. The Receiver was provided with correspondence on February 18, 2011 from Mr. Yorke Slader of Bennett Jones LLP, who acts as counsel for Mr. Shawn MacDonald of Residential One Real Estate, the agent for Mr. Murray Atkins in the purchase of the Hwy 1 Lands (the "Land Sale"). We understand that Mr. MacDonald and Ms. Karen Barry of K.J. Barry Real Estate Corp. ("Barry"), who acted as agent for the Receiver, have been unable to come to agreement as to the allocation of the commission of \$77,679 (the "Commission") paid on the Land Sale. The Receiver paid the Commission to Barry pursuant to a Listing and Fee Agreement, dated October 1, 2011, which contemplated that Barry would pay some portion of the Commission to the agent for the purchaser.


#### **RECOMMENDATIONS AND CONCLUSION**

22. Based on the events outlined herein, at the February 23 Application, the Receiver will be requesting that the Court grant the following Order:
- a. Declaring B&F Callebaut in contempt of the Receivership Order;
  - b. Approving the Receiver's intended plan of action with respect to the Removed Assets, as outlined above;

- c. Ordering B&F Callebaut to pay over to the Receivership estate an amount equal to the value of the Used Assets as determined by an accounting; and
- d. Ordering B&F Callebaut to pay costs with respect to the Contempt Application.

**DELOITTE & TOUCHE INC.,**

in its capacity as Receiver and Manager of Chocolaterie Bernard Callebaut Partnership, by its Managing Partner, Chocolaterie Bernard Callebaut Ltd., 1013988 Alberta Ltd., Chocolaterie Bernard Callebaut Ltd. and 1054796 Alberta Ltd. and not in its personal capacity.

  
For Victor P. Kroeger CA•CIRP, CFE  
Senior Vice President

## **SCHEDULE 1**

**Chocolaterie Bernard Callebaut - in Receivership**  
**Inventory as at February 11, 2011**  
**Location 1: papa chocolat (Unit 24, 13750 Bow Bottom Trail SE)**

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No.	Description	Quantity	Disputed (Y/N)
1	Diamond shaped molds (article no. 198119)	105	N
2	Wall hangings - generic	2	N
3	Wall hangings - B. Callebaut likeness	1	Y (use only)
4	Mac Computer	1	N
5	Printer	1	N
6	iPAD	1	N
7	Office credenza	1	Y

## **SCHEDULE 2**

**Chocolaterie Bernard Callebaut - in Receivership**  
**Inventory as at February 11, 2011**  
**Location 2: Art Central (Unit L8 100, 7 Avenue SW)**

Box or Item No.	Description	Quantity	Disputed (Y/N)
1	Credenza top	1	Y
2 - Box 1	Chocolates & packaging	1	N
3 - Box 2	Packaging	1	N
4 - Box 3	Packaging (Bernard & Sons)	1	N
5 - Box 4	Binders (Easter & 25th anniversary events/ misc docs)	1	N
6	Posters in canvas bags	2	N
7 - Box 5	Dealership agreements	1	N
8 - Box 6	Ribbons	1	N
9 - Box 7	Ribbons and paper samples	1	N
10 - Box 8	Jung paper samples	1	N
11 - Box 9	Manuals (various)/ Holiday advertising	1	N
12 - Box 10	General financial information (2002 to 2005)	1	N
13	Wall hangings - generic	1	N
14	Wall hangings - B. Callebaut likeness	4	Y (use only)
15 - Box 11	Ribbons/ binders re: inventory, labelling, general product	1	N
16 - Box 12	General product, trademarks	1	N
17 - Marked 13 & 14	Plastic case containing misc pictures	2	B. Callebaut likeness only
18	Display case in bag	1	N
19 - Box 16 (skipped 15)	Banking mortgage loans	1	N
20 - Box 17	Miscellaneous corporate files	1	N
21 - Box 18	Marketing & leasing information	1	N

## **SCHEDULE 3**

**Chocolaterie Bernard Callebaut - in Receivership**  
**Inventory as at February 11, 2011**  
**Location 3: 79th avenue storage (607 – 79 Avenue SE)**

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<b>Box No.</b>	<b>Description</b>	<b>Quantity</b>	<b>Disputed (Y/N)</b>
1	Bar shaped molds (article no. 92441/30812)	28	N
2	Bar shaped molds (article no. 92441/30812)	34	N
3	Bar shaped molds (article no. 92441/30812)	39	N
4	Bar shaped molds (article no. 92441/30812)	39	N
5	Bar shaped molds (article no. 92441/30812)	38	N
6	Bar shaped molds (article no. 92441/30812)	38	N
7	Diamond shaped molds (article no. 198119)	43	N



## **SCHEDULE 4**

**Chocolaterie Bernard Callebaut - in Receivership**  
**Inventory as at February 14, 2011**  
**Location 4: 13th avenue storage**

Box No.	Description	Quantity	Disputed (Y/N)
<b>Continued from Art Central - Box 19 to 29 Omitted</b>			
30	Bell bands	5200	N
31	Bell bands	5200	N
32	Bell bands	5200	N
33	Bell bands	5200	N
34	Bell bands	5200	N
35	Bell bands	5200	N
36	Bell bands	5200	N
37	Bell bands	5200	N
38	Bell bands	5200	N
39	Bell bands	5200	N
40	Bell bands	5200	N
41	Bell bands	5200	N
42	Bell bands	5200	N
43	Bell bands	5200	N
44	Bell bands	5200	N
45	Bell bands	5200	N
46	Bell bands	5200	N
47	Insert sheets	7600	N
48	Insert sheets	7600	N
49	Insert sheets	7600	N
50	Insert sheets	7600	N
51	Insert sheets	7600	N
52	Insert sheets	7600	N
53	Insert sheets	7600	N
54	Insert sheets	7600	N
55	Insert sheets	7600	N
56	Insert sheets	7600	N
57	Wrapping paper	Asst.	N
58	Wrapping paper	Asst.	N
59	Wrapping paper	Asst.	N
60	Wrapping paper	Asst.	N
61	Wrapping paper	Asst.	N
62	Wrapping paper	Asst.	N
63	Wrapping paper	Asst.	N
64	Wrapping paper	Asst.	N
65	Wrapping paper	Asst.	N
66	Wrapping paper	Asst.	N
67	Estate trays	350	N
68	Estate trays	350	N
69	Estate trays	350	N
70	Estate trays	350	N
71	Estate trays	350	N
72	Estate trays	350	N
73	Estate trays	350	N
74	Estate trays	350	N
75	Estate trays	350	N

Box No.	Description	Quantity	Disputed (Y/N)
76	Estate trays	350	N
77	Estate trays	350	N
78	Estate trays	350	N
79	Estate trays	350	N
80	Estate trays	350	N
81	Estate trays	350	N
82	Estate trays	350	N
83	Natural petite shopper bags	Asst.	N
84	Natural petite shopper bags	Asst.	N
85	#4 copper BU	100	N
86	7m bowl (1.ART70.231)	7	N
87	7m bowl (1.ART70.231)	7	N
88	Plastic bags	Asst.	N
89	Plastic lettering (85 pieces)	1	N
90	Octogonal medium tray (G9345)	Asst.	N
91	Octogonal medium tray (G9345)	Asst.	N
92	Octogonal medium tray (G9345)	Asst.	N
93	Octogonal medium tray (G9345)	Asst.	N
94	Octogonal large tray (G8365)	Asst.	N
95	Octogonal small tray (G9315)	Asst.	N
96	Octogonal small tray (G9315)	Asst.	N
97	250 g plastic bags	42	N
98	10 mm ribbon embillit bowl	1	N
99	10 mm ribbon embillit bowl	1	N
100	100 g plastic bags	10	N
101	Garbage bags	2	N
102	40 mm ribbon	12	N
103	40 mm ribbon	32	N
104	Vase (1ART50231)	7	N
105	Glass chocolate tray (9630180)	3	N
106	Bowl (199701IC060)	3	N
107	Candy bowl (1.700101.300)	2	N
108	3 Piece tea set (kids)	2	N
109	Trinkets	1	N
110	Cake plate (1PARIS3460)	4	N
111	Cake plate (AC651110)	3	N
112	Bowl (ACC19115HIC)	2	N
113	Bowl (ACC19116HIC)	2	N
114	Burlap sacks (B. Callebaut signature)	1	Y (use only)
115	Medium rubber gloves	1	N
116	Small rubber gloves	1	N
117	Large rubber gloves	2	N
118	Bowls (1100/220)	1	N
119	Bowls (316206)	1	N
120	Vase 1065	2	N
121	Large paper cups	1	N
122	Easter wrapping and ribbon	1	N
123	Miscellaneous ribbon	1	N
124	Xmas ribbon	1	N
125	711100-40mm easter ribbon	17	N
126	Plastic window display	1	N

## Schedule 4

Box No.	Description	Quantity	Disputed (Y/N)
127	Ribbon (111024)	1	N
128	Tissue paper	6	N
129	#10 BU boxes	2	N
130	#1 BU boxes	3	N
131	Wrapping paper	2	N
132	Small gold plates	2	N
133	Miscellaneous sweaters and aprons	1	N
134	#2 BU boxes	3	N
135	#5 BU boxes	2	N
136	Miscellaneous	1	N
137	Boxes of easter ribbon	2	N
	P2 cocoa pots, stir sticks and coloured rocks	Asst.	Y
	P6 cocoa pots and stir sticks	Asst.	Y
	P7 Office flooring samples	Asst.	N

\* Mr. Callebaut is disputing the use of all items, which display his signature of likeness.