

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

BETWEEN:

TEXTRON FINANCIAL CANADA LIMITED

Applicant

- and -

BETA LIMITEE/BETA BRANDS LIMITED

Respondent

**SECOND REPORT TO THE COURT OF MINTZ & PARTNERS LIMITED,
INTERIM RECEIVER AND RECEIVER
OF BETA LIMITEE/BETA BRANDS LIMITED**

INTRODUCTION

1. Pursuant to an Order of the Honourable Madame Justice Lax of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated January 3, 2007 (the "**Appointment Order**"), Mintz & Partners Limited (the "**Mintz**") was appointed as interim receiver and receiver of all of the assets, undertaking and properties (the "**Property**") of Beta Limitee/Beta Brands Limited ("**Beta Brands**" or the "**Company**"). A copy of the Appointment Order is attached hereto as **Appendix "A"**.

2. Pursuant to the terms of the Appointment Order, the Receiver was empowered and authorized, but not obligated, to *inter alia*:

- (a) take possession and control of the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;

- (b) receive, preserve, protect and maintain control of the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
 - (c) receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
 - (d) market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
 - (e) sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business subject to certain monetary limits;
 - (f) apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
 - (g) report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable; and
 - (h) take any steps reasonably incidental to the exercise of these powers.
3. Upon its appointment, the Receiver took possession of the Property.
4. The Receiver has realized on substantially all of the Company's accounts receivable through the collection of same and took possession of the cash in the Company's bank accounts and petty cash. The Receiver will report, in detail, on its realization efforts for these assets in a subsequent Report to the Court.

5. Pursuant to an Order of the Honourable Madame Justice Lax dated January 5, 2007, the Court approved the sale of substantially all of the assets of the Company's bakery division (the "Acquired Assets") to Bremner Food Group, Inc. ("Bremner") as well as certain finished goods inventory (the "Finished Goods Inventory") in accordance with an Asset Purchase Agreement dated December 13, 2006 between Bremner and Beta Brands (the "Bremner Transaction") and vested the Acquired Assets in Bremner free and clear.
6. The Bremner Transaction closed on January 10, 2007 with a number of modifications. The Court was advised of the proposed modifications to the Bremner Transaction prior to the Bremner Transaction closing and advised that a further attendance before the Court to formally approve the modifications was not required.
7. On February 7, 2007, Bremner completed the removal of the Purchased Assets from Beta Brands' premises.
8. On February 9, 2007, the Receiver received the purchase price for the Acquired Assets of US\$3.0 million plus \$811,160 for the Finished Product Inventory (which amount includes certain additional inventory relating to the bakery division purchased by Bremner as well as interest earned from the Closing Date).
9. The Receiver is now in a position to request offers to purchase Beta Brands' confectionery and chocolate businesses and all of the other remaining assets in the Receiver's possession (the "Remaining Property").
10. This Second Report of the Receiver is submitted to this Honourable Court in support of the Receiver's motion to obtain the Court's approval of the Receiver's marketing strategy for the Remaining Property including the timing for the receipt and acceptance of offers from prospective purchasers.
11. Capitalized terms not defined in this Second Report are as defined in the Appointment Order. All references to dollars are in Canadian currency unless otherwise noted.

COMPANY BACKGROUND

12. Beta Brands operations consisted of the manufacture of bakery and confectionary products for the Canadian and U.S. markets. Its head office and manufacturing facilities are located at 1156 Dundas Street East, London, Ontario. The Company has operated from these premises since 1913. Sales offices were maintained in Des Plaines, Illinois and Milton, Ontario, both of which are presently closed.

13. Beta Brands' bakery division sold to Bremner consisted of cracker products manufactured under various trademark names including Champagne, Country Harvest and Millwheat, or for private label customers.

14. The confectionary division consists of a variety of jube, jelly and marshmallow products manufactured under various trademark names including Beta Brands, McCormicks and Sweet Town trademarks, or for private label candy customers. Beta Brands' chocolate division consists of panned chocolate manufactured under the McCormicks and Grand Slam trademarks and private label products produced for general merchandise retailers. All of the trademarks used by Beta Brands are owned by Beta Brands.

MARKETING PROGRAM AND SALES PROCESS

15. The Receiver has proposed the following program for the marketing of the Remaining Property:

- (a) an advertisement, substantially in the form in the attached **Appendix "B"**, will be published in the national edition of the *Globe & Mail*;
- (b) an advertisement will be placed on the National Confectioners Association's SmartBrief e-mail, a daily e-mail that is distributed to confectionery and chocolate manufacturers across North America; and
- (c) an e-mail advising of the purchase opportunity will be sent to parties who had previously contacted the Receiver expressing interest in the Property or whose names were provided to the Receiver by previous management of the Company.

16. Those parties who indicate a willingness to receive further information will be provided with a web-site address, user name and password by which they can access the Receiver's Information Package, a copy of which is attached hereto as **Appendix "C"**. Alternatively, hard copies of the Information Package will be couriered to those parties who do not wish to access the information by internet.

17. The Receiver has partitioned the Remaining Property into the following six parcels:

Parcel A: the assets associated with the confectionery operations of Beta Brands, including but not restricted to owned machinery and equipment including packaging equipment and the Receiver's interest, if any, in proprietary formulae, trademarks and other intangible assets including customer lists;

Parcel B: the assets associated with the chocolate operations of Beta Brands, including but not restricted to owned machinery and equipment including packaging equipment, and the Receiver's interest, if any, in proprietary formulae and other intangible assets including customer lists;

Parcel C: other machinery and equipment including certain remaining bakery machinery and equipment, racking, fork lifts, pallet trucks, and air conditioning units;

Parcel D: raw material and finished goods inventory;

Parcel E: office furniture and computer hardware; and

Parcel F: the land and building located at 1156 Dundas Street East, London, Ontario comprising a five storey, 432,000 square foot manufacturing facility.

Prospective purchasers will be allowed to submit offers for all of the parcels, individual parcels, or specific assets within parcels. However, purchasers will be informed that the Receiver will look more favourably on en bloc offers for all of the parcels.

18. The process being proposed by the Receiver is outlined in the Information Package, but in general terms:

- (a) prospective purchasers will be provided with approximately three weeks to conduct due diligence on the Property, including site tours. To the extent that prospective purchasers request certain financial information with respect to the Company as part of their due diligence process, the Receiver may require them to execute a confidentiality agreement;

- (b) offers are to be in a standard form and received by the Receiver by 2:00 pm on March 20, 2007 (the "Offer Date");
- (d) offers are to be accompanied by a certified cheque representing 5% of the proposed purchase price;
- (e) acceptance or rejection of offers will occur within one week of the Offer Date. The purchaser(s) whose offer is accepted will be notified in writing;
- (g) upon acceptance of an offer, a second deposit representing 5% of the proposed purchase price is to be delivered to the Receiver within one business day of acceptance of the offer;
- (h) transactions will be subject to Court approval; and
- (i) closing will be scheduled to take place on the later of (i) the business day following Court approval; and (ii) 30 business days after the Receiver has faxed written confirmation of acceptance of the offer.

19. The Receiver proposes to commence the marketing process immediately after it receives Court approval, to the extent such approval is received.

MEETING WITH THE CITY OF LONDON AND LOCAL 242G

20. On January 11, 2007, the Receiver requested a meeting with the Mayor of the City of London to which the Receiver proposed that representatives of the Company's union, The Bakery, Confectionary, Tobacco Workers and Grain Millers International Union, Local 242G ("Local 242G"), also be invited to attend.

21. On January 18, 2007, the Receiver attended a meeting with Ms. Anne Marie DeCicco-Best, the Mayor of the City of London, to discuss the Receiver's proposed marketing and sale process for the Remaining Property. Also in attendance were Mr. Patrick Shea, counsel to Textron and the Receiver, Ms. Janice Page, solicitor for the City of London, Mr. Steven Glickman of the London Economic Development Corporation ("LEDC"), Mr. Michael Klug of

Watson Jacobs McCreary, counsel for Local 242G, and Messrs. Carl Walker and Doug Drew, representatives of Local 242G.

22. At that meeting, the Receiver's proposed marketing program was discussed including that the Receiver would, as part of the marketing process, request offers for the Remaining Property on an en bloc basis. Also at that meeting, the Mayor advised the Receiver that the Mayor's office/LEDC would provide information to the Receiver for inclusion in the Receiver's Information Package.

23. By letter dated January 24, 2007 (copy attached as Appendix "J" to the Information Package), the Mayor/LEDC provided information to the Receiver for the Information Package. As part of the Information Package, the Receiver has included various links to websites with information on the City of London.

24. In addition, at the January 18, 2007 meeting, the Receiver agreed to provide Mr. Klug with an opportunity to review the Information Package prior to its release and provide the Receiver with Local 242G's comments. The Receiver agreed to provide Mr. Klug and his client with two days to review the Information Package.

25. Mr. Klug was provided with the Information Package on February 2, 2007 and was requested to advise the Receiver of his comments and whether Local 242G would oppose the aforementioned marketing program. At Mr. Klug's request, Mr. Klug was given until February 9, 2007 to provide his comments on the Information Package as well as provide a list of any potential purchasers that Local 242G would like the Information Package provided to.

26. Notwithstanding a follow-up e-mail, to date, no comments or list of potential purchasers have been received from Mr. Klug and neither the Receiver nor its counsel have been informed of any issues that Local 242G may have with the Information Package or the proposed marketing and sale process.

27. An Affidavit of Mrs. Fiorella Sasso with respect to the delivery of the draft material to Mr. Steven Weisz and Mr. Klug is attached as Appendix "D".

RECEIVER'S REQUEST TO THE COURT

28. The Receiver is respectively seeking an order approving the marketing and sale process as set out in this Second Report.

DATED the 15th day of February, 2007.

**Mintz & Partners Limited, solely in its capacity
as Interim Receiver and Receiver of
Beta Limitee/Beta Brands Limited
and not in its personal capacity**

Per:



**Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President**

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APPENDX A

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

**THE HONOURABLE MADAM
JUSTICE LAX**

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**WEDNESDAY, THE 3RD DAY
OF JANUARY, 2007**

TEXTRON FINANCIAL CANADA LIMITED

Applicant

- and -

BETA LIMITEE/BETA BRANDS LIMITED

Respondent



ORDER

THIS APPLICATION, made by the Applicant for an Order pursuant to section 101 of the *Courts of Justice Act*, R.S.O 1990 c. C.43, as amended (the "CJA") and section 47 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") appointing Mintz & Partners Limited ("Mintz") as interim receiver and receiver (in such capacities, the "Receiver") without security, of all of the assets, undertakings and properties of Beta Limitee/Beta Brands Limited (the "Debtor") was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Leonard J. Lacagnin sworn December 28, 2006 and the Exhibits thereto, the Report of Mintz & Partners Limited (the "Receiver") dated December 28, 2006, and the affidavit of Douglas Crew sworn January 1, 2007 and the Exhibits thereto, and on hearing the submissions of counsel for the Applicant, Sun Beta LLC, the Receiver, The Bakery, Confectionery, Tobacco and Grain Millers International Union Local 242G ("Local 242G"), and the Purchaser;

SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Motion and the Motion Record is hereby abridged so that this motion is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. THIS COURT ORDERS that pursuant to section 47(1) of the BIA and section 101 of the CJA, Mintz is hereby appointed Receiver, without security, of all of the Debtor's current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof (the "Property").

RECEIVER'S POWERS

3. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession and control of the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, protect and maintain control of the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtor;

- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the powers and duties conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtor or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
- (g) to settle, extend or compromise any indebtedness owing to the Debtor;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor, for any purpose pursuant to this Order;
- (i) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtor;
- (j) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (k) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;

- (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$200,000, provided that the aggregate consideration for all such transactions does not exceed \$400,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause,and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.
- (m) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;
- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the

foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;

- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have; and
- (s) to take any steps reasonably incidental to the exercise of these powers,

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtor, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. THIS COURT ORDERS that (i) the Debtor, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "Persons" and each being a "Person") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

5. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due

to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

7. THIS COURT ORDERS that no proceeding or enforcement process in any court or tribunal (each, a "Proceeding"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY

8. THIS COURT ORDERS that no Proceeding against or in respect of the Debtor or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtor or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

9. THIS COURT ORDERS that all rights and remedies against the Debtor, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that nothing in this paragraph shall (i)

empower the Receiver or the Debtor to carry on any business which the Debtor is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtor from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

10. THIS COURT ORDERS that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtor, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

11. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtor or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

12. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be

opened by the Receiver (the "Post Receivership Accounts") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

13. THIS COURT ORDERS that all employees of the Debtor shall remain the employees of the Debtor until such time as the Receiver, on the Debtor's behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including wages, severance pay, termination pay, vacation pay, and pension or benefit amounts, other than such amounts as the Receiver may specifically agree in writing to pay, or such amounts as may be determined in a Proceeding before a court or tribunal of competent jurisdiction.

14. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

15. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Property that might be environmentally contaminated,

might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "Environmental Legislation"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

16. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

17. THIS COURT ORDERS that any expenditure or liability which shall properly be made or incurred by the Receiver, including the fees of the Receiver and the fees and disbursements of its legal counsel, incurred at the standard rates and charges of the Receiver and its counsel, shall be allowed to it in passing its accounts and shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person (the "Receiver's Charge").

18. THIS COURT ORDERS the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

19. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

20. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$250,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge .

21. THIS COURT ORDERS that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

22. THIS COURT ORDERS that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "Receiver's Certificates") for any amount borrowed by it pursuant to this Order.

23. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

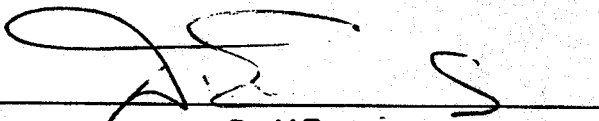
GENERAL

24. THIS COURT ORDERS that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
25. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.
26. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.
27. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order.
28. THIS COURT ORDERS that the Plaintiff shall have its costs of this motion, up to and including entry and service of this Order, provided for by the terms of the Plaintiff's security or, if not so provided by the Plaintiff's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtor's estate with such priority and at such time as this Court may determine.
29. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.
30. THIS COURT ORDERS that (subject to obtaining leave from this Court) nothing in this Order shall affect the rights of the Debtor's employees to seek relief from any court of competent jurisdiction, the Receiver be and is hereby authorized and directed to pay to each of the Debtor's

employees such wages as may be due for work actually performed by such employees up to and including the date of this Order. This prior sentence shall not be construed as creating any entitlement to vacation pay, severance pay or termination pay owing to such employees.

31. THIS COURT ORDERS that nothing in this Order or the granting of powers or authorities to the Receiver herein shall be relied upon by the Debtor's employees on any application to obtain relief against the Receiver from any court or tribunal of competent jurisdiction.

32. THIS COURT ORDERS that nothing herein shall be construed as affecting any legal proceedings before any court or tribunal dealing with Local 242G's members' and/or Local 242G's rights under labour and/or employment law, subject to the obtaining of leave in advance from this Court.

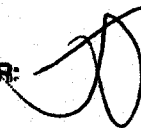


David Evans
Registrar, Superior Court of Justice

ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO.:

JAN 09 2007

PER/PAR:



SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. **THIS IS TO CERTIFY** that Mintz & Partners Limited, the interim receiver and receiver (the "Receiver") of all of the assets, undertakings and properties of Beta Limitee/Beta Brands Limited appointed by Order of the Ontario Superior Court of Justice (the "Court") dated the ____ day of _____, 2007 (the "Order") made in an action having Court file number 06-CL-_____, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$_____, being part of the total principal sum of \$_____ which the Receiver is authorized to borrow under and pursuant to the Order.
 2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded monthly not in advance on the 1st day of each month after the date hereof at a notional rate per annum equal to the rate of 2 per cent above the prime commercial lending rate of the Applicant from time to time.
 3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property (as defined in the Order), in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
 4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.
 5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
-

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property (as defined in the Order) as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the ____ day of _____, 200_.

MINTZ & PARTNERS LIMITED, solely in its capacity as interim receiver and receiver of Beta Limitee/Beta Brands Limited and not in its personal capacity

Per: _____

Name:

Title:

Court File No.: 06-CL-6820

BETWEEN:

TEXTRON FINANCIAL CANADA LIMITED
Applicant

- AND

BETA LIMITEE/BETA BRANDS LIMITED
Respondent

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

PROCEEDING COMMENCED AT TORONTO

ORDER

GOWLING LAFLEUR HENDERSON LLP
Barristers and Solicitors
Suite 1600, 1 First Canadian Place
100 King Street West
TORONTO, Ontario
M5X 1G5

E. PATRICK SHEA (LSUC #39655K)
Tel: (416) 369-7399
Fax: (416) 862-7661

Solicitors for the Applicant

APPENDX B

Invitation For Offers

BETA LIMITEE / BETA BRANDS LIMITED

Mintz & Partners Limited, in its capacity as Court-Appointed Interim Receiver and Receiver (the "Receiver") of Beta Limitee/Beta Brands Limited ("Beta Brands"), invites offers to purchase the Receiver's right, title and interest, in assets of Beta Brands.

Beta Brands, a manufacturer and distributor of confectionery and chocolate products for both the Canadian and U.S. markets, owns the trademarks for the McCormicks® brand of candies in Canada and the Sweet Town® brand in the U.S. Beta Brands also produced private label confectionery products for large Canadian and U.S. retailers. Beta Brands premises are located in London, Ontario.

The Receiver is inviting offers to purchase the business and assets of Beta Brands. The assets available for sale include:

- Parcel A: Confectionery Division assets including machinery and equipment, trademarks, recipes and intangible assets
- Parcel B: Chocolate Division assets including machinery and equipment, recipes and intangible assets
- Parcel C: Other machinery and equipment including racking, forklifts, pallet trucks, air conditioning units, etc.
- Parcel D: Raw materials and finished goods inventory
- Parcel E: Office equipment and computer hardware
- Parcel F: Land & building at 1156 Dundas St. East, London, Ontario comprised of a 432,000 sq. ft manufacturing facility over 13 acres
- Parcel G: Parcels A - F

While the Receiver will entertain offers for individual parcels or assets within parcels, preference will be given to en bloc offers for all of the businesses and assets. Offers will be accepted until 2:00 p.m. (Toronto time) on Wednesday, March 14, 2007. The highest, or any offer(s), will not necessarily be accepted. The Receiver reserves the right to sell any or all of Beta Brands' assets, or enter into a sales agreement, prior to March 14, 2007.

To obtain a copy of an Information Package please contact Mr. Hartley Bricks of Mintz & Partners Limited at (416) 644-4431 or via facsimile @ (416)-644-4303.

MINTZ & PARTNERS LIMITED
Court-Appointed
Interim Receiver and Receiver of
Beta Limitee/Beta Brands Limited

Size of this ad should be reduced to a smallest possible size.

APPENDIX C

BETA LIMITEE/BETA BRANDS LIMITED

INFORMATION PACKAGE

FEBRUARY 2007



INFORMATION PACKAGE

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INFORMATION PACKAGE

Disclaimer

This information package (the "Information Package") has been compiled by Mintz & Partners Limited ("MPL") in its capacity as interim receiver and receiver ("Receiver") of Beta Limitee/Beta Brands Limited ("Beta Brands" or the "Company") solely for information purposes based on information supplied to the Receiver by Beta Brands. The Information Package is provided solely for use by potential purchasers in considering their interest in acquiring the assets, undertaking, and properties of Beta Brands.

The information contained herein has been prepared to assist interested parties in making their own evaluation of the Company and its assets and does not purport to contain all of the information that a prospective purchaser may require. Therefore, prospective purchasers should conduct their own investigations and analysis of the Company and its assets and of the information contained in this Information Package.

This Information Package includes certain financial information regarding the past performance of the Company. Such financial information was provided by the Company that was obtained from the books and records of the Company. This financial information does not necessarily reflect potential future results. MPL has not reviewed this information for accuracy or completeness and no representation or warranty whatsoever is made as to the accuracy or completeness of such statements.

MPL has not independently verified or reviewed any of the information contained herein. This Information Package is not under any circumstances, or to be construed to be, an offering of securities. MPL, its directors, officers, partners, employees, agents and affiliates do not make any representation or warranty as to the accuracy or completeness of the information contained in this Information Package and shall have no liability for any representations (expressed or implied) contained in, or for any omissions from, this Information Package or for any other written or oral communications transmitted to potential purchasers in the course of their evaluation of this opportunity.

All dollar amounts referred to in this Information Package are expressed in \$CDN unless otherwise indicated.

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Current Situation

On January 3, 2007, MPL was appointed as Receiver of Beta Brands pursuant to an order (the "Appointment Order") issued by Madame Justice Lax of the Ontario Superior Court of Justice. Pursuant to the Appointment Order, the Receiver is empowered and authorized to market any or all of Beta Brands' current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof (the "Property").

Prior to the appointment of the Receiver, the Company had ceased operations, however, the facilities exist to resume operations should a successful purchaser wish to do so.

The Opportunity

Beta Brands has been a leading Canadian manufacturer of confectionary, chocolate and bakery products for the North American market for many years. The Company has well-established trademarks including the "McCormicks" brand name, which has been held in high regard in the Canadian market for over 100 years, and the "Sweet Town" label under which candy was sold in the U.S. The Company also previously manufactured the Breath Savers line of hard candy mints which was sold in May of 2006. The Receiver recently completed the sale of substantially all of the assets of Beta Brands' bakery division including the trademarks relating to that division.

The confectionery division ("Confectionery Division") offered a full line of high quality candy products for both the Canadian and U.S. markets including jube, jelly, marshmallow, fruit slices, spice drops, cherry twists, spearmint leaves and others.

The chocolate division ("Chocolate Division") produced a wide variety of private label and branded chocolate products including chocolate-covered raisins, peanuts, cashews, almonds, coffee beans, and cranberries as well as chocolate malt balls, bridge mix and milk chocolate grand slam.

The other machinery and equipment consists of equipment related to the bakery division which was not purchased through the recent sale of that division as well as machinery and equipment that does not relate to any particular division.

Beta Brands occupies a five floor, 432,000 square foot production facility at 1156 Dundas Street East, London, Ontario. Prior to the receivership, the Company employed approximately 27 salaried employees and 265 members of The Bakery, Confectionary, Tobacco and Grain Millers International Union, Local 242G ("Local 242G").

The Receiver is making available the entire facility and its assets to those prospective purchasers interested in purchasing a turn-key confectionary and chocolate manufacturing business. Alternatively, prospective

INFORMATION PACKAGE

purchasers will be able to submit proposals to the Receiver for one or both of the Confectionery Division and the Chocolate Division, or specific assets of the Company.

Sale Procedures

This Information Package has been made available to those parties who have expressed an interest in acquiring the available assets and business of the Company.

Summary of Sale Procedures

1. If, after review of this Information Package, a prospective purchaser wishes to proceed to further discussions, or to conduct an independent review of the Company, contact should be made with the designated representative of the Receiver. Depending on the results of such further discussions, prospective purchasers will be provided with access to the following:
 - i. any further information on request, provided such further information requests are (in the sole discretion of the Receiver) reasonable in nature; and
 - ii. the Company's facilities.
2. The deadline for the receipt of offers is March 14, 2007 at 2:00 pm Toronto time. All offers must be completed on the Offer to Purchase Assets, attached herein as Appendix "A", and must comply with the terms and conditions of sale, attached herein as Appendix "B". Prospective purchasers are encouraged to submit En Bloc offers for all of the Company's assets. Alternatively, prospective purchasers may submit offers for all of the assets of a particular parcel or for individual assets within a parcel. Please note that En Bloc offers will be favourably considered by the Receiver. The parcels available for sale are as follows:

Parcel A: the assets associated with the confectionery operations of Beta Brands, including but not restricted to owned machinery and equipment including packaging equipment and the Receiver's interest, if any, in proprietary formulae, trademarks and other intangible assets including customer lists;

Parcel B: the assets associated with the chocolate operations of Beta Brands, including but not restricted to owned machinery and equipment including packaging equipment, and the Receiver's interest, if any, in proprietary formulae, trademarks and other intangible assets including customer lists;

INFORMATION PACKAGE

- Parcel C: other machinery and equipment including certain bakery machinery and equipment, racking, fork lifts, pallet trucks, and air conditioning units;
- Parcel D: raw material and finished goods inventory;
- Parcel E: office furniture and computer hardware; and
- Parcel F: the land and building located at 1156 Dundas Street East, London, Ontario comprising a five storey, 432,000 square foot manufacturing facility.

Detailed asset lists are included in the attached Appendices.

3. The Receiver reserves the right to:
- i. amend or terminate the sale procedures during the request for offer process,
 - ii. accept an offer that may not necessarily be the highest bid;
 - iii. negotiate with one or more prospective purchasers at any time; and
 - iv. enter into a definitive agreement of purchase and sale for the assets of the Company without prior notice to other prospective purchasers.

The Receiver's acceptance of any offers would be subject to Court approval.

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Industry Overview

The Canadian confectionery industry includes manufacturers of chocolate, candy, non-chocolate candy and chewing gum. Production of these products is mainly carried out in Ontario, where the Company has its operations, however the industry has representation in all regions of the country.

The industry is divided into two sub-sections, branded products and private label products. While sales of branded products account for the majority of the industry, private label sales have been increasing their market share in recent years. In 2005, private label sales comprised 16% of the North American market and are expected to continue to grow. The confectionery industry ranked tenth in purchases of private label products based on sales data, and private label products represented nine percent of the market, with a growth rate of eight percent.

The Canadian industry is dominated by a few major participants, and many of the major Canadian confectionery companies are recognizable subsidiaries of foreign-based multinationals including Hershey, Cadbury, Effem Foods, Nestle and Wrigley.

The Company is estimated to have been the fifth largest confectionery operation in Canada behind Cadbury, Hershey, Nestle and Effem Foods. The Company's direct competitors in Canada for the Confectionery Division are Dare Foods, Cadbury Trebor Allan, Ferrara Pan Candy and Ganong Bros. For the Chocolate Division, the Company's direct competitors are Johnvince Foods, Brookside, Trophy Foods, Hershey and Cadbury.

In the U.S., the Company's direct competitors for the Confectionery Division are Farley's & Sathers, Blueberry Hill Foods, Ferrara Pan Candy and Sunrise Confections. For the Chocolate Division, the Company's direct U.S. competitors are Brach's, Zachary Confections, New England Confectionary and Georgia Nut.

London, Ontario

London, Ontario has been home to Beta Brands and its predecessor companies since the mid 1800's. The Company has operated out of its current facility at 1156 Dundas St. since it was constructed in 1913. London provides a central distribution point for southern Ontario with easy access to the U.S.

Attached as Appendix "J" is a letter from Ms. Anne Marie DeCicco-Best, the Mayor of the City of London, indicating her support for the Receiver in its attempts to sell Beta Brands as a going concern. The letter contains various links to websites that provide further information on London.

INFORMATION PACKAGE

PARCEL A - CONFECTIONERY DIVISION

Business Description

The Confectionery Division has been producing high quality candy products for over 50 years. The Confectionery Division provided both the U.S. and Canadian markets with branded and private label products, which included jubes, jellies and marshmallow items, as well as various seasonal items, available in a variety of packages.

Sales for the fiscal year ended December 31, 2005 were \$23.7 million and gross margin was \$1.1 million. For the fiscal year ended December 31, 2006, sales for the year are estimated to be \$19.0 million and gross margin is estimated to be negative \$654,000.

The Confectionery Division manufactured a wide variety of both private label and branded jube, jelly, and marshmallow products in bags, tubs, five-cent boxes and bulk. The products included fruit slices, spice drops, cherry twists, spearmint leaves, jube coins, assorted jube fish, neon worms, jungle jubes, dinosaurs, cinnamon bears and strawberry, banana and peach marshmallows and circus peanuts.

In the Canadian market, the "McCormicks" brand led the Company's product line. This trademark has been in existence for over 100 years. Sales in Canada for the fiscal year ending December 31, 2005 were predominately made through a leading Canadian distributor with an extensive network throughout Canada. Approximately 75% of Canadian sales were branded product with the remaining 25% coming from private label products.

In the U.S. market, approximately 61% of sales were derived predominately through private label products sold directly to leading general merchandise retailers such as Wal-Mart, Dollar Tree and Family Dollar. Branded products sold in the U.S. were under the "Sweet Town" label.

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PARCEL A - CONFECTIONERY DIVISION (CONT'D)

Product Mix

The following are the sales by product type for the Confectionery Division:

Sales by Product Category	
Category	Fiscal 2006 % of Sales
Jelly Beans	18.6%
Jubes	14.7%
Marshmallow	10.7%
Christmas	5.6%
Fruit Slices	5.6%
Gums	5.4%
Spice Drops	5.0%
Orange Slices	4.8%
Valentine Hearts	4.7%
Jellies	4.4%
Easter	4.0%
Scotch Mints	3.3%
5¢ Candy	3.3%
Other	9.9%
	100.0%

INFORMATION PACKAGE

PARCEL A - CONFECTIONERY DIVISION (CONT'D)

Customer Mix

For fiscal 2006, Beta Brands sales to approximately 31 customers are estimated to total \$19.0 million. The following are the top ten Confectionery Division customers for 2006:

Sales by Customer	
	Estimated Fiscal 2006 (Cdn\$000's)
Customer 1	\$ 9,687
Customer 2	3,791
Customer 3	1,291
Customer 4	1,140
Customer 5	885
Customer 6	656
Customer 7	359
Customer 8	107
Customer 9	107
Customer 10	103
Total	\$ 18,126

Note: The names of the above customers will be provided to prospective purchasers who inform the Receiver that they wish to pursue the purchase of this entire division and who sign a form of confidentiality agreement to be provided by the Receiver.

INFORMATION PACKAGE

PARCEL A - CONFECTIONERY DIVISION (CONT'D)

Historical Income Statement Below is a summary of historical sales results for the Confectionery Division for fiscal years ending December 31, 2003, 2004, 2005 and 2006. Results for 2006 reflect actual sales results to October 31, 2006 and two months of projected results estimated by the Company.

**Summary of Gross Sales
For the Years Ended December 31
(000's)**

	2003 (note 1)	2004 (note 1)	2005 (note 1)	Projected December 31, 2006 (note 2)
Gross Sales	\$37,067	\$31,241	\$23,719	\$19,046

- Notes:** (1) Information obtained from unaudited Company prepared financial statements.
(2) Based on unaudited Company prepared interim financial statements to October 31, 2006.

INFORMATION PACKAGE

PARCEL A - CONFECTIONERY DIVISION (CONT'D)

Machinery & Equipment

The assets of the Confectionery Division include:

- 4 - NID Mogul Plants including starch conditioning system and kitchen
- 1 - Winkler Mogul Plant including starch conditioning system and kitchen
- 1 - After Dinner Mint manufacturing and forming centre
- 1 - Hard Candy manufacturing and forming centre
- 1 - Scotch Mint panning centre
- 1 - Soft Coat panning centre
- 1 - Polishing panning centre
- 1 - Marshmallow Sugar panning centre
- 5 - Triangle Brand packaging lines
- 2 - Hysenn Brand packaging lines
- 1 - Kosher packaging line
- 2 - Bulk packaging lines

Attached as Appendix "C" hereto is a detailed asset listing for the Confectionery Division. The location of many of the major Confectionery Division assets in the facility are denoted in the floor plan maps in the attached Appendix "I".

INFORMATION PACKAGE

PARCEL A - CONFECTIONERY DIVISION (CONT'D)

Trademarks

The core trademark of the Confectionery Division is the "McCormicks" brand which has been a staple in the confectionery marketplace for over 100 years. Other notable trademarks are "Sweet Town", "Alpha", and "Goody". Attached as Appendix "D" hereto is a detailed list of Canadian and U.S. Confectionery Division trademarks including registration date and renewal date.

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PARCEL B - CHOCOLATE DIVISION

Business Description

The Chocolate Division has been producing high quality products for over 20 years. The Chocolate Division provided both the U.S. and Canadian markets with branded and private label products, which included chocolate covered nuts, raisins, malt balls, coffee beans as well as various seasonal items available in a variety of packages.

Sales for the fiscal year ended December 31, 2005 were \$4.4 million and gross margin was negative \$12,000. For the fiscal year ended December 31, 2006, sales are estimated to be \$3.1 million and gross margin is estimated to be negative \$21,000.

The Chocolate Division's Canadian branded product was a chocolate bridge mix called Grand Slam that sold under the McCormick's brand label. The Grand Slam trademark is no longer registered by the Company. The U.S. branded products were sold under the Sweet Town label. The trademarks that were used in the Chocolate Division are being offered with the assets of the Confectionery Division.

Sales in Canada for the fiscal year ending December 31, 2005 were predominately made through a leading Canadian distributor with an extensive network throughout Canada.

In the U.S. market, sales were derived predominately through private label products sold directly to leading general merchandise retailers such as Big Lots, Family Dollar, Dollar General and Dollar Tree.

Approximately 75% of Chocolate Division sales were branded product with the remaining 25% coming from private label products.

INFORMATION PACKAGE

PARCEL B - CHOCOLATE DIVISION (CONT'D)

Product Mix

The following are the sales by product type.

Sales by Product Type	
Category	Fiscal 2006 % of Estimated Sales
Chocolate Almonds	34.0%
Milk Chocolate Grand Slam	30.1%
Chocolate Peanuts	15.6%
Chocolate Raisins	14.4%
Chocolate Cashews	3.5%
Bridge Mix	1.1%
Chocolate Coffee Beans	1.0%
Other	0.3%
	100.0%

INFORMATION PACKAGE

PARCEL B - CHOCOLATE DIVISION (CONT'D)

Customer Mix

In Fiscal 2006, Beta Brands' Chocolate Division sales to 14 customers are estimated to total \$3.1 million. The following are the top ten Chocolate Division customers for 2006:

Sales by Customer	
	Estimated Fiscal 2006 (Cdn\$000's)
Customer 1	\$ 788
Customer 2	650
Customer 3	568
Customer 4	277
Customer 5	245
Customer 6	229
Customer 7	71
Customer 8	13
Customer 9	9
Customer 10	8
Total	\$ 2,858

Note: The names of the above customers will be provided to prospective purchasers who inform the Receiver that they wish to pursue the purchase of this entire division and who sign a form of confidentiality agreement to be provided by the Receiver.

INFORMATION PACKAGE

PARCEL B - CHOCOLATE DIVISION (CONT'D)

Historical Income Statement

Below is a summary of historical sales results for the Chocolate Division for fiscal years ending December 31, 2003, 2004, 2005 and 2006. Results for 2006 reflect actual sales results to October 31, 2006 and two months of projected results estimated by the Company.

Summary of Gross Sales For the Years Ended December 31 (000's)

	2003 (note 1)	2004 (note 1)	2005 (note 1)	Projected December 31, 2006 (note 2)
Sales	\$10,219	\$8,053	\$4,410	\$3,060

- Notes: (1) Information obtained from unaudited Company prepared financial statements.
(2) Based on unaudited Company prepared interim financial statements to October 31, 2006.

INFORMATION PACKAGE

PARCEL B - CHOCOLATE DIVISION (CON'T)

Machinery & Equipment

The Chocolate Division's assets include:

- 1 - Chocolate Liquor Holding Tank
- 2 - Cocoa Butter Tanks
- 1 - Neilson Finished Chocolate Holding Tank
- 2 - Beta Finished Chocolate Holding Tanks
- 1 - Tanker Filling Pump with associated piping
- 1 - Dust Collector Milk Powder
- 1 - Sugar Silo Sugar Blower
- 1 - Sugar Receiver
- 1 - Chocolate Batching Mixer
- 1 - Chocolate Conch
- 1 - Hot Water Heating System
- 1 - Batching System
- 1 - Peanut Roaster Bag Lift System
- 1 - Cooling Bin
- 20 - Chocolate Pans
- 2 - 600 kg Storage Kettles and distribution piping to pans
- 1 - Refrigeration and Air Handling System

Attached as Appendix "E" hereto is a detailed asset listing for the Chocolate Division. The location of many of the major Chocolate Division assets in the facility are denoted in the floor plan maps in the attached Appendix "I".

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PARCEL C – OTHER MACHINERY & EQUIPMENT

Machinery & Equipment

Other Equipment consists of equipment related to the bakery division that was not purchased through the recent sale of that division as well as machinery and equipment that does not relate to any particular division. Some of the significant pieces of equipment include:

- Air compressors
- Pallet trucks
- Forklift trucks
- Pallet racking
- Various presses and saws
- Barcode printers
- Air conditioning units

Attached as Appendix "F" hereto is a detailed list of the Other Machinery & Equipment. The location of many of the major assets in the facility are denoted in the floor plan maps in the attached Appendix "I".

INFORMATION PACKAGE

PARCEL D – RAW MATERIALS & FINISHED GOODS INVENTORY

Inventory

Raw materials consists of various product ingredients such as flour, wheat, gelatine, and starch as well as packaging. Finished goods includes a limited amount of cases of non-branded jelly beans, scotch mints, and dark chocolate peanuts.

Attached as Appendix "G" hereto is a detailed list of available raw materials and finished goods inventory.

INFORMATION PACKAGE

PARCEL E – OFFICE FURNITURE AND COMPUTER HARDWARE

Office Furniture & Computer Hardware

The Company's offices pproximately 25,000 square feet of floor space populated with an assortment of workstations, desks, chairs, boardroom tables, filing cabinets, and other miscellaneous furniture.

The Company owns 48 computer workstations complete with crt monitors many of which are Dell brand computers, 4 laptop computers, 121 servers and 15 printers along with other miscellaneous computer hardware and office equipment.

The Company owns a Nortel 2 Cabinet Option 11 Phone System with Meridian Mail: 64 analog, 96 digital, 3 PRI cards.

Attached as Appendix "H" hereto is a detailed list of available office furniture and computer hardware.

INFORMATION PACKAGE

PARCEL F - LAND AND BUILDING

Description of Property

The municipal address of the Company's land and building is 1156 Dundas Street East, London, Ontario. The property comprises 13,045 acres. The property's legal description sets out that the property is composed of Part Lot E south side Gleeson Ave. and east side McCormick Blvd., Block F and part closed Gleeson Ave. as well as Lots 98 to 106 all on Registered Plan 494, in the City of London, Province of Ontario. In addition, part of Part 2 on Reference Plan 33R984 forms part of the property.

The property consists of an irregular shaped site with a total frontage of approximately 583 feet along Dundas Street East and flankage along McCormick Blvd. and also along Ashland Ave. Dundas Street is a four lane paved road allowance with curbs, gutters, overhead lights and poured concrete sidewalks. McCormick Boulevard and Ashland Ave. are both two lane paved road allowances.

The rear yard is chain enclosed and has a combination of dirt, gravel and asphalt surface. The front entrance has a circular drive and parking areas as well as being the main entrance to the facility. It has lawn areas, poured concrete walkways and foundation plantings. Along the east side of the building is employee parking.

The property is zoned GI - General Industrial which allows for a wide variety of industrial and commercial uses.

Description of Building

The original section of the building was constructed in 1914 and consists of a 5 storey structure plus basement area. There are one storey additions attached to the main structure. Exterior finish consists of poured concrete, concrete block and glazed block walls and the roof is flat with tar and gravel. The total building area is 432,000 square feet which includes approximately 25,000 square feet of office space and 87,300 square feet of basement area.

The complex is sprinklered with a wet system and there are four gas fired boilers that produce steam heat. The hot water is supplied by steam heat and the office areas and production areas are serviced with air conditioning. There are five elevators located throughout the facility. There is a passenger elevator that services floors one to five, three goods elevators that provide service from the basement to the fifth floor and a fork lift elevator that goes from the basement to the first floor. All of the floors are 12" poured concrete with bay spacing 16' by 18'. Ceiling clearance varies from 7.5 feet to 14'.

Attached hereto as Appendix "I" is a map of the property and floor plan layouts.

TOR_LAW 6515091M

APPENDIX A

OFFER TO PURCHASE ASSETS

THIS OFFER dated the _____ day of _____, 2007.

TO: MINTZ & PARTNERS LIMITED in its capacity as interim receiver and receiver of Beta Limitee/Beta Brands Limited and not in its personal capacity (the "Vendor")

THE UNDERSIGNED hereby offers to purchase the Property, as hereinafter defined, from the Vendor for an aggregate purchase price of \$ _____ subject to the terms and conditions hereinafter set forth.

ARTICLE 1 INTERPRETATION

1.1 Definitions. In this Offer, the following terms shall have the following meanings:

"Approval Order" means the order referenced in Paragraph 7.1(a);

"Business Day" means a day other than a Saturday, Sunday or statutory holiday in Ontario;

"Closing Date" means the Business Day that is 30 days from the acceptance of this Offer or such date as the parties otherwise agree to;

"Company" means Beta Limitee/Beta Brands Limited;

"Deposit" means all sums referenced in Paragraph 4.2(a);

"Permitted Encumbrances" means those encumbrances listed on the attached Schedule "A";

"Premises" means the land and building located at 1156 Dundas Street East, London Ontario;

"Property" means only the property described on the attached Schedule "B";

"Purchase Price" means the amount to be paid for the Property as referenced in Paragraph 4.1;

"Purchaser" means _____;

"Real Property" means the real property referred to in Schedule "B" hereto, if any;

"Requisition Period" means the period referenced in Paragraph 6.1;

"Time of Closing" means 2:00 p.m. on the Closing Date or such other time on the Closing Date as the parties may agree upon in writing;

"Trustee" means any bankruptcy trustee appointed in respect of the Company; and

"Vesting Order" means the Order referenced in Paragraph 7.1(a).

1.2 Headings and Table of Contents. The division of this Offer into Articles and Sections and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Offer.

1.3 Number and Gender. Unless the context requires otherwise, words importing the singular include the plural and vice versa and words importing gender include all genders.

1.4 Statute References. Any reference in this Offer to any statute or any section thereof shall, unless otherwise expressly stated, be deemed to be a reference to such statute or section as amended, restated or re-enacted from time to time.

1.5 Section and Schedule References. Unless the context requires otherwise, references in this Offer to Sections or Schedules are to Sections or Schedules of this Offer.

1.6 Schedules. The following Schedules are attached to and form part of this Offer:

Schedule "A" – Permitted Encumbrances

Schedule "B" – Property and Allocation of Purchase Price

1.7 Currency. All dollar amounts specifically referred to in this Offer are in Canadian Dollars.

ARTICLE 2 PURCHASE AND SALE

2.1 Purchase and Sale. Subject to the terms and conditions hereof, the Vendor agrees to sell, assign and transfer to the Purchaser and the Purchaser hereby agrees to purchase from the Vendor all of the right, title and interest of the Vendor in and to the Property free and clear of all liens, claims and encumbrances save and except for Permitted Encumbrances.

2.2 As Is, Where Is. The Purchaser acknowledges and agrees that the Property is purchased on an "as is, where is" and "without recourse" basis and that it has inspected the Property and is relying entirely on its own investigations and its inspections in proceeding with the transactions contemplated hereunder.

2.3 Taxes. The Purchaser will be liable for and pay all taxes, duties and fees whatsoever which are payable in connection with the transactions herein. Notwithstanding the foregoing, the Purchaser may provide the Vendor with suitable exemption certificates indicating the Purchaser's entitlement to an exemption or exemptions from any tax, which exemption certificates, if in form

and substance acceptable to the Vendor, acting reasonably, will be accepted by the Vendor in lieu of the Purchaser's obligations insofar as such tax is concerned. The Purchaser agrees to indemnify and save the Vendor harmless from and against all claims and demands for payment of any such taxes, duties and fees referred to in this Section 2.3, including any interest, penalties or other liabilities or costs incurred as a result of any failure by the Purchaser to pay such amounts when due.

2.4 Compliance with Laws. The Purchaser shall assume, at its cost, complete responsibility for compliance with all municipal, provincial and federal laws insofar as the same apply to the Property and the use thereof by the Purchaser. It shall be the Purchaser's sole responsibility to obtain, and pay the cost of obtaining, any consents, permits, licences or other authorizations necessary or desirable for the transfer to the Purchaser of the Vendor's right, title and interest in the Property.

2.5 Assumption of Liabilities. Subject to the terms of this Offer, the Purchaser shall assume, discharge, perform and fulfil, and shall indemnify and save the Vendor harmless of and from, all debts, liabilities or obligations incurred by or arising from and after the Closing Date. The Purchaser shall not assume any liabilities of the Company prior to the Closing Date, except as may be set out expressly herein.

2.6 Risk. The Property shall be and remain at the risk of the Vendor from and after the date hereof. If, prior to the Closing Date, the Property shall be substantially damaged or destroyed by fire or other casualty, then, at its option, the Purchaser may decline to complete the transaction contemplated hereby. Such option shall be exercised in writing and received by the Vendor within three (3) Business Days after notification to the Purchaser by the Vendor of the occurrence of the loss or damage, in which event this Offer shall be terminated and the Purchaser shall be entitled only to a return of the Deposit and without any other compensation. If the Purchaser does not exercise such option, it shall complete the transaction contemplated hereby and shall be entitled to an assignment of the proceeds of insurance referable to such loss or damage. If any dispute arises under this paragraph as to whether damage or destruction is substantial, such dispute will be determined by an arbitrator mutually acceptable to the parties. If the parties fail to agree on an arbitrator, either may, after such party has notified the other of such failure to agree, give notice to the other party that it wishes to submit the dispute to arbitration by a single arbitrator in accordance with the *Arbitrations Act* of Ontario. The name of an arbitrator shall be proposed in such notice and if the other party is not agreeable to such proposed arbitrator, Section 8 of such Act shall be applicable. The decision of the arbitrator, which shall be final and binding on the parties, shall be made as soon as possible following his appointment and his fees and expenses shall be borne equally by the parties. The Purchaser agrees that all the insurance maintained by the Vendor shall be cancelled effective on the Closing Date and the Purchaser shall be responsible for placing its own insurance thereafter.

2.7 Finished Goods and Raw Materials. If the Property includes finished goods or raw materials inventory, the Purchaser agrees to indemnify and save harmless the Vendor with respect to any claims, demands, losses, damages, costs, charges and expenses which the Vendor may suffer as a result of any claim made by any third party, including any member of the public, against the Vendor, based upon any damage suffered by such party and arising out of the sale of

inventory by the Purchaser and the costs (including legal costs on a solicitor client basis) of enforcing the indemnity contained herein.

ARTICLE 3 CLOSING ARRANGEMENTS

3.1 Time and Place of Closing. The completion of the sale of the Property to the Purchaser will take place on the Closing Date at the Time of Closing at the offices of Gowling Lafleur Henderson LLP, Suite 1600, 1 First Canadian Place, Toronto, Ontario M5X 1G5, or such other place as may be agreed upon in writing by the parties.

3.2 Closing Deliveries by the Vendor. At the Time of Closing the Vendor shall execute (where required) and deliver to the Purchaser:

- (a) All deeds, conveyances, bills of sale, and assignments as may be reasonably necessary to transfer its right, title and interest in and to the Property to the Purchaser in the manner contemplated by this Offer including, without limitation, the Vesting Order;
- (b) Possession of the Property; and
- (c) All other documents reasonably necessary to effectually complete the transaction contemplated herein.

3.3 Closing Deliveries by the Purchaser. At the Time of Closing the Purchaser shall execute (where required) and deliver to the Vendor:

- (a) The balance of the Purchase Price;
- (b) Any exemption certificates relied upon by the Purchaser in connection with taxes payable in connection with the purchase of the Property; and
- (c) All other documents reasonably necessary to effectually complete the transaction contemplated herein.

ARTICLE 4 PURCHASE OF PROPERTY

4.1 Purchase Price. The Purchase Price shall be \$_____ allocated among the categories of Property as set forth in **Schedule "B"** hereto.

4.2 Payment of Purchase Price. The Purchase Price shall be paid by the Purchaser to the Vendor as follows:

- (a) The sum equal to five (5) per cent of the Purchase Price by certified cheque was delivered with this Offer and further deposit of five (5) per cent of the Purchase Price shall be delivered by the Purchaser to the Vendor by certified cheque, bank

draft or wire transfer within one (1) Business Day of the acceptance of this Offer, both amounts to be held in trust by the Vendor's counsel (the "Deposit").

- (b) Subject to adjustment, the balance of the Purchase Price, after taking into account the Deposit, shall be paid by certified cheque, bank draft or wire transfer at the Time of Closing.

4.3 Adjustments. The following adjustments shall be adjustments made on a *per diem* basis as of the Closing Date with the Closing Date being for the Purchaser's account or benefit, as the case may be:

- (a) Utilities and municipal realty taxes for any Real Property.

ARTICLE 5 REPRESENTATIONS AND WARRANTIES

5.1 Representations and Warranties of the Vendor. The Vendor represents and warrants to the Purchaser, and acknowledges that the Purchaser is relying on such representations and warranties in connection with the transactions contemplated by this Offer, as follows:

- (a) It has the authority to accept this Offer and to sell its right, title and interest in and to the Property, and that this Offer is duly and validly executed and delivered by the Vendor;
- (b) It has done no act to encumber the Property save and except as disclosed by the Vendor to the Purchaser; and
- (c) It is not a non-resident of Canada within the meaning of Section 116 of the *Income Tax Act* (Canada).

5.2 Representations and Warranties of the Purchaser. The Purchaser hereby represents and warrants to the Vendor, and acknowledges that the Vendor is relying on such representations and warranties in connection with the transactions contemplated by this Offer, as follows:

- (a) It is a corporation duly incorporated, organized and subsisting under the laws of Canada, Ontario or another province of Canada;
- (b) It has the corporate power and authority to enter into and perform its obligations under this Offer and all necessary actions and approvals have been taken or obtained by the Purchaser to authorize the creation, execution, delivery and performance of this Offer and this Offer has been duly executed and delivered by the Purchaser, and this Offer is enforceable against the Purchaser in accordance with its terms; and
- (c) It is not a non-Canadian for the purpose of the *Investment Canada Act* (Canada) and it is not a non-resident of Canada within the meaning of the *Income Tax Act* (Canada).

5.3 Purchaser's Acknowledgements. The Purchaser hereby acknowledges and agrees as follows:

- (a) It is responsible for conducting its own searches and investigations of the current and past uses of the Property;
- (b) The Vendor makes no representation or warranty of any kind that the present use or future intended use by the Purchaser of the Property is or will be lawful or permitted;
- (c) The Vendor is providing no representations or warranties as to title, encumbrances, description, fitness for use, condition (environmental or otherwise), defect (patent or latent), collectability, merchantability, quantity, existence, quality, value or the validity, invalidity, or enforceability of any patent, copyright or trademark right, or any other matter or thing whatsoever, either stated or implied with respect to the Property.
- (d) It is satisfied with the Property and all matters and things connected therewith or in any way related thereto;
- (e) It is relying entirely upon its own investigations and inspections in entering into this Offer;
- (f) It is purchasing the Property on an "as is, where is" basis including without limitation, outstanding work orders, deficiency notices, compliance requests, developments fees, imposts, lot levies, sewer charges, zoning and building code violations and any outstanding requirements which have been or may be issued by any governmental authority having jurisdiction over the Property;
- (g) It shall assume, at its cost, complete responsibility for compliance with all municipal, provincial and federal laws insofar as the same apply to the Property and the use thereof by the Purchaser, including any stop work orders issued by the Ministry of Labour and it shall be the Purchaser's sole responsibility to obtain, and pay the cost, if any, of obtaining, any consents, permits, licenses or other authorizations necessary or desirable for the transfer to the Purchaser of the Vendor's right, title and interest in the Property;
- (h) It will provide the Vendor with all requisite information and materials, including proof respecting source of funds, at any time or times within 2 Business Days of request by the Vendor so that the Vendor may determine the credit worthiness of the Purchaser and any related parties thereto;
- (i) The Vendor shall have no liability or obligation with respect to the value, state or condition of the Property or of any buildings or structures on the Real Property, whether or not the matter is within the knowledge or imputed knowledge of the Vendor, its officers, employees, directors, agents, representations and contractors;

- (j) The Vendor has made no representations or warranties with respect to or in any way related to the Property, including without limitation, the following:
- (i) The title, quality, quantity, marketability, fitness for any purpose, state, description, cost, size, condition, merchantability, valuation, revenues, expenses, assignability or location of the Property;
 - (ii) Any set-off claims, lien claims or any other claims by any third parties against the Property;
 - (iii) The environmental state of the Property and the Real Property, the existence, nature, kind, state or identity of any hazardous substances on, under, or about the Property, the existence, state, nature, kind, identity, extent and effect of any administrative order, control order, stop order, compliance order or any other orders, proceedings or actions under the *Environmental Protection Act* (Ontario), or any other statute, regulation, rule or provision of law nor the existence, state, nature, kind, identity, extent and effect of any liability to fulfil any obligation with respect to the environmental state of the Property including, without limitation, any obligation to deal with any discharge of any hazardous substances on, under or about the Property and any obligation to compensate any third party for any costs incurred in connection with or damages suffered as a result of any discharge of any hazardous substances whether on, under or about the Property or elsewhere.

Without limiting the foregoing, any and all conditions, warranties or representations expressed or implied pursuant to the *Sale of Goods Act* (Ontario), or any similar legislation in the Province of Ontario, do not apply hereto and have been waived by the Purchaser. The descriptions of the Property contained herein are for the purposes of identification only and no representation, warranty or condition has been or will be given by the Vendor concerning the accuracy of those descriptions and the Purchaser acknowledges that it does not rely on same. The Purchaser acknowledges and agrees that the Vendor makes no representation or warranty regarding any oral or written communication provided to the Purchaser by the Vendor or any of its affiliates, agents or representatives. The Purchaser acknowledges and agrees that the Vendor makes no representation or warranty regarding any oral or written communication provided to the Purchaser by the Company or any former employees of the Company, whether such former employees were under contract to the Vendor or otherwise at the time such information was provided.

ARTICLE 6 REQUISITION PERIOD

6.1 Requisition Period. If the Property includes Real Property, the Purchaser shall be allowed until 5:00 p.m. on the Business Day that is ten (10) Business Days from the acceptance of this Offer to investigate the title to the Real Property at the Purchaser's own expense. If within such time the Purchaser shall furnish the Vendor in writing with any valid objection to title to the Real Property or that present uses are the legal uses thereof or legal nonconforming uses which may be continued, which the Vendor is unable or unwilling to remove, remedy or

satisfy and which the Purchaser will not waive, then the Agreement shall be terminated, the Deposit shall be returned to the Purchaser and neither party shall have any further rights or liabilities hereunder. Save as to any valid objection made as aforesaid or which the law allows to be made and is made after expiry of the aforesaid period, the Purchaser shall be conclusively deemed to have accepted the title to the Property to be vested in the Purchaser on closing in accordance with this Offer. The Purchaser agrees to accept the Vendor's title and interest in the Real Property and fixtures, subject to municipal requirements, building and zoning by-laws (subject to objections to the present uses not being lawful referred to above), encroachments, encumbrances, easements, rights of re-entry, agreements, regulations, by-laws, restrictive covenants, other restrictions and covenants that run with the Real Property and similar matters and the Purchaser shall assume responsibility from and after the Closing Date for compliance with all of the above. The Purchaser shall not call for the production of any title deed, abstract, survey or other evidence of title to the Property, except as are in the control or possession of the Vendor. The Vendor shall not be required to produce any other document or report to the Purchaser, unless it is expressly provided for by this Offer. The Vendor agrees that it will deliver any existing plans or surveys of the Property in its possession or control to the Purchaser as soon as possible and in any event at least five (5) days prior to the last day allowed for examining title. The description of the Real Property is believed by the Vendor to be correct but, if any statement, error or omission shall be found in the particulars thereof, the same shall not cancel the sale or entitle the Purchaser to be relieved of any obligation hereunder, nor shall any compensation be allowed to the Purchaser in respect thereof.

ARTICLE 7 CONDITIONS OF CLOSING

7.1 Conditions of the Purchaser. The obligation of the Purchaser to complete the purchase of the Property is subject to the following conditions being fulfilled, or performed:

- (a) An order of the Ontario Superior Court of Justice (In Bankruptcy and Insolvency) shall have been issued, in form and substance acceptable to the Purchaser and the Vendor, acting reasonably, approving the sale of the Property to the Purchaser in accordance with the terms of this Offer, directing that the Vendor complete the transactions contemplated herein and vesting the Property in the Purchaser free and clear of any and all liens, claims, encumbrances and mortgages whatsoever other than Permitted Encumbrances and other matters the Purchaser has expressly agreed to take title subject to hereunder;
- (b) No action or proceeding, at law or in equity, shall have been commenced or threatened by any person, firm, company, government, regulatory body or agency to enjoin, restrict or prohibit the transaction contemplated herein;
- (c) All representations and warranties of the Vendor contained in this Offer shall be true and correct as of the Closing Date with the same effect as though made on and as of that date;
- (d) The Vendor shall have complied with and performed all of its covenants and obligations contained in this Offer required to be performed on or before the Closing Date; and

- (e) This Offer shall not have been terminated in accordance with its provisions.

The foregoing conditions are for the exclusive benefit of the Purchaser, and any condition may be waived by it in whole or in part. Any such waiver is only binding on the Purchaser if it is made in writing. If the Purchaser refuses to waive one of the foregoing conditions and such condition cannot be complied with by the Vendor, then the Purchaser may, on notice in writing to the Vendor, elect to terminate the Offer and not proceed with the purchase of the Property and the Deposit shall be returned.

7.2 Conditions of the Vendor. The obligation of the Vendor to complete the sale of the Property to the Purchaser is subject to the following conditions being fulfilled or performed at or prior to the Time of Closing:

- (a) An order of the Ontario Superior Court of Justice (In Bankruptcy and Insolvency) shall have been issued approving the sale of the Property to the Purchaser in accordance with the terms of this Offer, directing that the Vendor complete the transactions contemplated herein and vesting the Property in the Purchaser free and clear of any and all liens, claims and encumbrances whatsoever other than Permitted Encumbrances and other matters the Purchaser has expressly agreed to take title subject to hereunder;
- (b) No action or proceeding, at law or in equity, shall have been commenced or threatened by any person, firm, company, government, regulatory body or agency to enjoin, restrict or prohibit the transactions contemplated herein and the Property shall not have been removed from the control of the Vendor by any means or process;
- (c) All representations and warranties of the Purchaser contained in this Offer shall be true and correct as of the Closing Date with the same effect as though made on and as of that date; and
- (d) The Purchaser shall have performed each of its obligations under this Offer to the extent required to be performed on or before the Closing Date;

The foregoing conditions are for the exclusive benefit of the Vendor, and any condition may be waived by the Vendor in whole or in part. Any such waiver is only binding on the Vendor if it is made in writing. If the Vendor refuses to waive one of the foregoing conditions, which are for its exclusive benefit, and such condition cannot be complied with by the Purchaser, then the Vendor may, on notice in writing to the Purchaser elect to terminate the Offer and not proceed with the sale of the Property. In the event one or both of conditions (c) and (d) are not satisfied or waived the Deposit shall be retained by the Vendor and otherwise the Deposit shall be returned to the Purchaser.

ARTICLE 8 COURT APPROVAL

8.1 Approval and Vesting Order. The Vendor covenants and agrees to seek, and use its best efforts to obtain an Approval Order and Vesting Order forthwith after the period referred to

in Article 6.1 has expired or, if Article 6.1 is not applicable, forthwith after the acceptance of this Offer.

ARTICLE 9 PLANNING ACT

9.1 Planning Act. This Offer is subject to the express condition that if the provisions of section 50 of the *Planning Act* (Ontario) apply to the purchase and sale of any Real Property, then this Offer, when accepted, shall be effective to create an interest in that Real Property only if such provisions are complied with failing which this Offer shall be terminated, in which event neither party shall be under any further obligation under this Offer and the Deposit shall be returned to the Purchaser.

ARTICLE 10 REMOVAL OF PROPERTY

10.1 Removal. Unless otherwise agreed to in writing by the Parties, all Property shall be removed from the Premises within 20 days after the Closing Date unless the Property includes Real Property.

10.2 Access. The Vendor shall provide the Purchaser with reasonable access to the Premises for the purpose of disassembling and removing the Property.

10.3 Removal Costs. The Purchaser will be responsible for: (a) the costs of disassembling and removing the Property from the Premises; (b) repairing any damage caused to the Premises as a result of such removal promptly and at its own expense; (c) removing any debris resulting from the disassembly or removal of the Property from the Premises at its own expense; and (d) appropriately capping, at its own expense, all electrical, natural gas and ventilation services affected by the removal of the Property.

10.4 Costs During Access. If the Purchaser requires exclusive access to the Premises for the purpose of disassembling and removing the Property, the Purchaser shall bear any and all costs relating to the operation of the Premises during the period the Purchaser has access to the Premises including, without limitation, all utility charges and all costs necessary to secure the Premises.

10.5 Removal of Purchased Assets. The Purchaser covenants and agrees that it will use reasonable care in disassembling and removing the Property from the Premises so as not to cause damage to the Premises.

10.6 Compliance with Laws. The Purchaser shall comply with all applicable laws or government regulations to the extent required for the purposes of completion of disassembly and removal of the Property and restoration of the Premises.

10.7 Indemnity. The Purchaser hereby indemnifies and saves harmless the Vendor, its employees, agents, servants and representatives from and against any and all claims, actions,

causes of action, losses, liabilities, debts, demands, costs and expenses suffered or incurred by the Vendor, its employees, agents, servants and representatives caused by, in connection with, or arising from the Purchaser's access to the Premises, which result from the negligent acts and omissions of the Purchaser, its employees, servants, agents and invitees.

10.8 Release. The Purchaser (the "Releasor") does hereby release and forever discharge the Vendor, its employees, agents, servants and representatives (collectively, the "Releasee") from all claims, actions, causes of action, losses, liabilities, debts, demands, costs, and expenses whatsoever (collectively, "Claims"), which the Releasor may hereafter have against the Releasee, caused by, in connection with, or arising from its access to the Premises, including without limitation, all of the acts and omissions of the Releasor, save and except for Claims that result from negligent acts or omission of the Releasee or any person other than the Releasor or the Releasor's employees, agents, servants and representatives.

**ARTICLE 11
GENERAL MATTERS**

11.1 Notices. Any notice, certificate, consent, determination or other communication required or permitted to be given or made under this Offer shall be in writing and shall be effectively given and made if: (a) delivered personally, (b) sent by prepaid courier service, or (c) sent prepaid by fax or other similar means of electronic communication, in each case to the applicable address set out below:

(a) If to the Purchaser, to:

Attention: _____
Fax: _____

(b) If to the Vendor, to:

Mintz & Partners Limited in its capacity as
interim receiver and receiver of Beta
Limitee/Beta Brands Limited

1 Concorde Gate, Suite 200
Toronto, Ontario M3C 4G4

Attention: Mr. Daniel Weisz, CA-CIRP, CIRP
Fax: (416) 644-4303.

Any such communication so given or made shall be deemed to have been given or made and to have been received on the day of delivery, if delivered, or on the day of faxing or sending by

other means of recorded electronic communication, provided that such day in either event is a business day and the communication is so delivered, faxed or sent prior to 4:30 p.m. on such day. Otherwise, such communication shall be deemed to have been given and made and to have been received on the next following business day. Any such communication given or made in any other manner shall be deemed to have been given or made and to have been received only upon actual receipt.

11.2 Books and Records. If the Property includes books and records of the Company, the Purchaser undertakes to store the same without charge at the location specified for notices to the Purchaser hereunder. The Purchaser shall allow the Vendor, or any Trustee appointed, access from time to time to any such books and records during the Purchaser's business hours upon reasonable notice and shall permit the Vendor or the Trustee (if appointed) to make copies thereof at their expense. At any time after the sixth anniversary of Closing Date, the Purchaser may destroy any such books and records provided the Purchaser gives the Vendor and the Trustee (if appointed) 60 days prior notice of its intention to do so and the Vendor or the Trustee (if appointed) fails within that period to retake possession of the same.

11.3 Vendor's Capacity. The Purchaser acknowledges and agrees that, in executing this Offer and completing the transactions contemplated hereby, the Vendor acts solely in its capacity as interim receiver and receiver of the Company and, except as regards its representations and warranties in Paragraph 5.1 hereof, shall have no personal or corporate liability under or as a result of this Offer or any matter related hereto.

11.4 Time of Essence. Time shall be of the essence of this Offer in all respects.

11.5 Further Assurances. Each party shall, at the expense of the Purchaser, promptly do, execute, deliver or cause to be done, executed and delivered all further acts, documents and things in connection with this Offer that the other party may reasonably require, for the purposes of giving effect to this Offer.

11.6 Successors and Assigns. This Offer shall enure to the benefit of, and be binding on, the Vendor and its successors and permitted assigns, and the Purchaser and its heirs, administrators, executors, successors and permitted assigns. The Purchaser shall not be entitled to assign its rights or obligations hereunder without the prior written consent of the Vendor, which may be unreasonably withheld. Notwithstanding the above, the Purchaser may direct, in writing, prior to obtaining the Approval Order and Vesting Order that the said orders vest title to the Property in any person.

11.7 Amendment. No amendment of this Offer will be effective unless made in writing and signed by the parties.

11.8 Obligations, Representations and Warranties to Survive. Notwithstanding the completion of the transactions set out in this Offer or the delivery of documents pursuant to this Offer, the obligations, covenants, representations and warranties of the parties hereto shall survive the completion of the transactions and shall remain in full force and effect and shall not merge as a result thereof unless otherwise expressly stated herein.

11.9 Entire Offer. This Offer constitutes the entire agreement between the parties pertaining to the subject matter of this Offer and supersedes all prior agreements, terms and conditions of sale issued by the Vendor, understandings, negotiations and discussions, whether oral or written. There are no conditions, warranties, representations or other agreements between the parties in connection with the subject matter of this Offer (whether oral or written, express or implied, statutory or otherwise) except as specifically set out in this Offer.

11.10 Waiver. A waiver of any default, breach or non-compliance under this Offer is not effective unless in writing and signed by the party to be bound by the waiver. No waiver shall be inferred from or implied by any failure to act or delay in acting by a party in respect of any default, breach or non-observance or by anything done or omitted to be done by the other party. The waiver by a party of any default, breach or non-compliance under this Offer shall not operate as a waiver of that party's rights under this Offer in respect of any continuing or subsequent default, breach or non-observance (whether of the same or any other nature).

11.11 Severability. Any provision of this Offer which is prohibited or unenforceable in any jurisdiction shall, as to that jurisdiction, be ineffective to the extent of such prohibition or unenforceability and shall be severed from the balance of this Offer, all without affecting the remaining provisions of this Offer or affecting the validity or enforceability of such provision in any other jurisdiction.

11.12 Counterparts. This Offer may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which taken together shall be deemed to constitute one and the same instrument. Counterparts may be executed either in original or faxed form and the parties adopt any signatures received by a receiving fax machine as original signatures of the parties; provided, however, that any party providing its signature in such manner shall promptly forward to the other party an original of the signed copy of this Offer which was so faxed.

11.13 Governing Law. This Offer shall be governed by and construed in accordance with the laws of the Province of Ontario and the laws of Canada applicable in that Province and shall be treated, in all respects, as an Ontario contract.

11.14 Attornment. Each party agrees: (a) that any action or proceeding relating to this Offer shall be brought in any court of competent jurisdiction in the Province of Ontario, and for that purpose now irrevocably and unconditionally attorns and submits to the jurisdiction of such Ontario court; (b) that it irrevocably waives any right to, and shall not, oppose any such Ontario action or proceeding on any jurisdictional basis, including *forum non conveniens*; and (c) not to oppose the enforcement against it in any other jurisdiction of any judgment or order duly obtained from an Ontario court as contemplated by this section.

11.15 Binding Offer. The Purchaser agrees that this Offer, until accepted by the Vendor, is a valid and binding offer to purchase which may not be revoked or terminated by the Purchaser prior to, and shall be open for the Vendor to accept, until _____ at 11:59 p.m., Toronto time. Upon acceptance of this Offer by the Vendor, the Offer shall become a binding agreement of purchase and sale between the Purchaser and the Vendor pursuant to the terms and conditions set out herein.

REMAINDER OF THIS PAGE INTENTIONALLY BLANK

DATED as of the date first written above.

Per: _____
Name: _____
Title: _____

AGREED TO AND ACCEPTED this _____ day of _____, 2007.

MINTZ & PARTNERS LIMITED

in its capacity as interim receiver and receiver of
Beta Limitee/Beta Brands Limited and not in its
personal capacity

Per: _____
Name: _____
Title: _____

SCHEDULE "A"

**PERMITTED ENCUMBRANCES
RELATING TO THE REAL PROPERTY**

All encumbrances on and registrations against any Real Property included in Schedule "B" that do not relate to financial obligations owing by Beta Limitee/Beta Brands Limited

SCHEDULE "B"

Parcel	Purchase Price

OR

SEE ATTACHED

TOR_LAW 6508209\2

APPENDIX B

Terms and Conditions of Sale

1. Mintz & Partners Limited in its capacity as court-appointed interim receiver and receiver (the "Receiver" or "Vendor") of Beta Limitee/Beta Brands Limited ("Beta Brands" or the "Company") will consider written offers to purchase the Receiver's right, title and interest in assets, undertaking and properties (collectively the "Assets") of Beta Brands. Such offers must be in a sealed envelope marked **"DO NOT OPEN: OFFER TO PURCHASE ASSETS RE: Beta Brands"**.

All offers must be received by the Receiver to the attention of Mr. Daniel Weisz at 1 Concorde Gate, Suite 200, Toronto, Ontario, M3C 4G4, by no later than [TIME] p.m. Toronto time, [DATE], 2007.

2. Capitalized words in this document have the meaning assigned in the Offer to Purchase Assets. In the event of any inconsistency between this document and the Offer, the terms of the Offer shall govern.
3. All parcels of assets are being offered for sale on an "as is, where is" and "without recourse" basis with no representations or warranties as to title, encumbrances, description, fitness for use, condition (environmental or otherwise), defect (patent or latent), collectability, merchantability, quantity, existence, quality, value or the validity, invalidity, or enforceability of any patent, copyright or trademark right, or any other matter or thing whatsoever, either stated or implied. Each party making an offer (the "Offeror") must rely on its own judgment, inspection and investigation of the Assets. Further documentation relating to the various parcels is included in paragraph 4 herein and may also be obtained from the Receiver at the above noted address, or by contacting Hartley Bricks of the Receiver's office at (416) 644-4431. Such documentation has been prepared or collected solely for the convenience of prospective purchasers and is not warranted to be complete or accurate and is not part of these Terms and Conditions of Sale.
4. All offers must be submitted on the form Offer to Purchase Assets ("Offer") and must be accompanied by a bank draft or certified cheque payable to "Mintz & Partners Limited, Receiver of Beta Brands - In Trust" in an amount equal to not less than 5% of the gross purchase price (the "Purchase Price") offered for any or all of the Assets, which deposit (the "First Deposit") will be subject to the terms of the Offer. Any changes to the form of Offer must be blacklined.
5. If any Offer is accepted by the Receiver, the Receiver shall indicate its acceptance, in writing by executing the Offer, no later than **March 14, 2007**.
6. Acceptance of any Offer by the Receiver shall result in the Offer converting to an agreement of purchase and sale (the "Agreement of Purchase and Sale") between the successful Offeror (the "Purchaser") and the Receiver, on the terms contained in the Offer with respect to the parcels described in the Offer (the "Purchased Assets"). If the Offer is accepted, a further deposit equal to not less than 5% of the Purchase Price is to be delivered to the Receiver by draft or certified cheque within one business day of acceptance of the Offer (the "Second Deposit") and, together with the First Deposit shall be deemed to be a non-refundable cash deposit (the "Deposits"). If the contemplated

sale is completed, the Deposits will be applied, including any interest earned on the Deposits, against the Purchase Price. If the contemplated sale is not completed by the Purchaser by reason of the Purchaser's default, the Deposits shall be retained by the Receiver and the Receiver shall be entitled to pursue all of its rights and remedies against the Purchaser.

7. Offers may be made for one or more parcels of Assets however preference will be given to en bloc offers for all of the Assets. Offers submitted for more than one parcel must specifically allocate a separate price for each parcel and will be considered as a separate offer for each parcel unless otherwise indicated as an en bloc offer. Further guidance as to the format/presentation of offers can be obtained, if required, from the Receiver. The parcels available for sale are:

<u>Parcel</u>	<u>General Description of Assets</u>
A.	the assets associated with the confectionery operations of Beta Brands, including owned machinery and equipment, and the Receiver's interest, if any, in proprietary formulae, trademarks and other intangible assets including customer lists
B.	the assets associated with the chocolate operations of Beta Brands, including owned machinery and equipment, and the Receiver's interest, if any, in proprietary formulae and other intangible assets including customer lists
C.	other machinery and equipment including certain bakery machinery and equipment, racking, fork lifts, pallet trucks, air conditioning units, etc
D.	raw materials and finished goods inventory
E.	office furniture and computer hardware
F.	the land and building located at 1156 Dundas Street East, London, Ontario including a five storey, 432,000 square foot manufacturing facility ("Real Property")
G.	Parcels A - F

More specific information with respect to these assets is provided in a separate Information Package and other supplementary data, which the Receiver has made available to interested potential purchasers of the Assets. All prospective purchasers should make themselves familiar with the information contained in the Information Package. En Bloc offers for all of the parcels or alternatively, for parcels A and B and C will be favourably considered by the Receiver.

8. Any offers to liquidate the assets must contain a net minimum guaranteed return to the Receiver and are subject to the Receiver and the auctioneer entering into an Auction Services Agreement.
9. Upon receipt by the Receiver of any Offer, no person shall be entitled to retract, withdraw, vary or countermand the offer prior to acceptance or rejection thereof.

10. Cheques or drafts accompanying an Offer that is not accepted by the Receiver shall be returned to the Offeror by prepaid registered mail, addressed to the Offeror at the address set forth in its offer without interest thereon.
11. The Agreement of Purchase and Sale is subject to Court approval. The closing shall take place at the offices of Gowling Lafleur Henderson LLP, Suite 1600, 1 First Canadian Place Toronto, Ontario M5X 1G4 or such other place as may be agreed upon in writing by the parties on the later of (a) the business day following Court approval and (b) 30 business days after the Receiver has faxed written confirmation of acceptance of the Offer to the Purchaser (the "Closing Date").
12. The Purchaser shall pay to the Receiver on the Closing Date the Purchase Price, less the Deposits, plus all applicable taxes, duties, and registration fees (unless the applicable exemption certificates are presented to the Receiver on or before the Closing Date. If notwithstanding any alleged exemption any taxes referred to in this paragraph shall become exigible, the Purchaser shall pay the same forthwith (including any applicable interest and penalties). The Purchaser agrees to indemnify the Receiver and save the Receiver harmless from any and all costs, expenses, liabilities or damages incurred or suffered by the Receiver as a result of the Purchaser's failure to pay any taxes due pursuant to this paragraph.
13. Unless otherwise agreed in writing, all Purchased Assets shall be removed within 20 days after the Closing Date unless the Purchased Assets includes the premises at which the Purchased Assets are located. The Purchaser shall i) use reasonable care in removing the Purchased Assets from its location and ii) immediately repair or pay for any damage caused to the premises at which the Purchased Assets was located or in any way arising out of such removal. The Purchaser agrees to indemnify the Receiver and save the Receiver harmless from any and all costs, expenses, liabilities or damages incurred or suffered by the Receiver as a result of removal or failure to remove the Purchased Assets.
14. The Purchaser shall be solely responsible for costs of dismantling and removing the Purchased Assets and returning the premises to broom swept condition after removal.
15. The Purchaser shall assume, at its cost, complete responsibility for compliance with all municipal, provincial and federal laws insofar as the same apply to the Purchased Assets and the use thereof by the Purchaser, including any stop work orders issued by the Ministry of Labour. It shall be the Purchaser's sole responsibility to obtain, and pay the cost of obtaining, any consents, permits, licenses or other authorizations necessary or desirable for the transfer to the Purchaser of the Receiver's right, title and interest, if any, in the Purchased Assets.
16. The highest or any offer shall not necessarily be accepted.
17. The Receiver reserves the right to amend or terminate the offer process, or to withdraw or amend any parcel of assets, at any time, at its sole discretion. With respect to any withdrawal or amendment, the sole obligation of the Receiver to the Purchaser shall be to inform the Purchaser of the withdrawal of any parcel or any amendment to any parcel. With respect to termination of the offer process, the sole obligation of the Receiver to the Purchaser shall be to return the Deposit without interest or deduction.
18. The submission of an offer to the Receiver shall constitute an acknowledgment and an acceptance by the Offeror of these "Terms and Conditions of Sale" as well as the terms and conditions in the Offer.

19. Mintz & Partners Limited is acting solely in its capacity as Receiver of Beta Brands, and not in its personal capacity, and its liabilities hereunder, if any, or under any Agreement of Purchase and Sale, or sale contemplated hereby, will be solely in its capacity as Receiver of Beta Brands and Mintz & Partners Limited shall have no personal or corporate liability of any kind, whether in contract or in tort or otherwise.
20. With respect to Agreements of Purchase and Sale for Purchased Assets which includes any Real Property, the following subparagraphs shall apply to the Real Property:
- a) The Purchaser shall examine title to the Real Property ("Title") at its own expense and shall not call for the production of any title deed, abstract or survey or proof or evidence of title or to have furnished any copies of any such documents other than those in the possession of the Receiver. The Purchaser shall be allowed until 5:00 pm on the 10th day after acceptance of the Offer to satisfy itself as to Title and to examine Title at its own expense to satisfy itself that all present uses are the legal uses thereof or legal nonconforming uses which may be continued and that the Real Property may be insured against usual insurable risks. If within such time, the Purchaser shall furnish the Receiver with any valid objection as to those matters which the Receiver shall be unable or unwilling to remove at or before the Closing Date, and which the Purchaser will not waive, the Agreement of Purchase and Sale shall be null and void, the Deposits shall be returned to the Purchaser forthwith without interest, and thereafter the Receiver and the Purchaser shall not be under any further obligation to the other with respect to the Real Property or the Assets unless otherwise agreed to by the Receiver and the Purchaser.
 - b) The Purchaser agrees to accept the Receiver's right, title and interest, if any, in the Real Property and fixtures, subject to municipal requirements, including with limitation, building and zoning by-laws, minor easements for hydro, telephone and like services and to restrictions and covenants that run with the Real Property and the Purchaser shall assume responsibility from and after the Closing Date for compliance therewith.
 - c) The Agreement of Purchase and Sale shall be effective to create an interest in the Real Property only if the provisions of the *Planning Act* (Ontario) are complied with, failing which the Agreement of Purchase and Sale shall be terminated, in which event neither party shall be under any further obligation under this Agreement of Purchase and Sale and the Deposit shall be returned to the Purchaser forthwith without interest.
 - d) Adjustments to the Purchase Price shall be made on the Closing Date for realty taxes and utilities, the Closing Date itself to be for the account of the Purchaser.
21. The Purchased Assets shall remain at the risk of the Receiver until the closing. The Purchased Assets thereafter shall be at the risk of the Purchaser. Until the closing, the Receiver shall hold all insurance policies or proceeds thereof in trust for the parties as their interests may appear and, in the event of substantial damage to the Purchased Assets, the Purchaser may either have the proceeds of the insurance and complete the Agreement of Purchase and Sale or may cancel the Agreement of Purchase and Sale and have all monies theretofore paid returned without interest, cost or compensation of any kind whatsoever. Where any damage is not substantial, the Purchaser shall be obliged to complete the Agreement of Purchase and Sale and be entitled to the proceeds of insurance referenced to such damage.

22. Without limitation, all of the Purchased Assets shall be as they exist on the Closing Date with no adjustments to be allowed to the Purchaser for changes in condition, qualities or quantities from the date hereof to the Closing Date. The Purchaser acknowledges and agrees that the Receiver is not required to inspect the Purchased Assets or any part thereof and the Purchaser shall be deemed at its own expense to have relied entirely on its own inspection and investigation. The Purchaser acknowledges and agrees that no warranties or conditions, express or implied, pursuant to the *Sale of Goods Act* (Ontario) or similar legislation in other jurisdictions apply hereto and all of the same are hereby waived by the Purchaser.
23. The Purchaser agrees that all the insurance maintained by the Receiver shall be cancelled on the Closing Date and that the Purchaser shall be responsible for placing its own insurance thereafter.
24. The Purchaser represents and warrants that:
- a) it is a corporation duly incorporated, organized and subsisting under the laws of Canada, Ontario or another province of Canada;
 - b) it has the corporate power and authority to enter into and perform its obligations under the Agreement of Purchase and Sale and all necessary actions and approvals have been taken or obtained by the Purchaser to authorize the creation, execution, delivery and performance of the offer and resulting Agreement of Purchase and Sale and the offer has been duly executed and delivered by the Purchaser, and the resulting Agreement of Purchase and Sale is enforceable against the Purchaser in accordance with its terms; and
 - c) it is not a non-Canadian for the purpose of the *Investment Canada Act* (Canada) and it is not a non-resident of Canada within the meaning of the *Income Tax Act* (Canada).
25. If the Purchased Assets includes Parcel D, the Purchaser agrees to indemnify and save harmless the Vendor with respect to any claims, demands, losses, damages, costs, charges and expenses which the Vendor may suffer as a result of any claim made by any third party, including any member of the public, against the Vendor, based upon any damage suffered by such party and arising out of the sale of inventory by the Purchaser and the costs (including legal costs on a solicitor client basis) of enforcing the indemnity contained herein.
26. If the Purchased Assets includes any Real Property, the Purchaser shall indemnify the Vendor and hold the Vendor harmless against and from all losses, costs, damages and expenses which the Vendor may sustain, incur or be or become liable for by reason of or arising from any actions or operations of the Purchaser upon such premises, including without limitation any clean-up, decommissioning, restoration or remediation of the premises which may be required of the Vendor pursuant to any environmental laws as a result of the operations of the Purchaser.
27. If the Purchased Assets is parcel G, on the Closing Date the Vendor shall deliver to the Purchaser the books and records of the Company (other than those books and records which the Vendor is obliged by law or, in the Vendor's reasonable opinion, under a duty to retain) (which are included in the parcels) and the Purchaser undertakes to store the same without charge at its location specified for notices to the Purchaser hereunder. The Purchaser shall allow the Vendor, or any Trustee in Bankruptcy of Beta Brands ("Trustee"), access from time to time to any such books and records during the

Purchaser's business hours upon reasonable notice and shall permit the Vendor and/or Trustee to make copies thereof at the Vendor's or Trustee's expense. At any time after the sixth anniversary of the Closing Date, the Purchaser may destroy any such books and records provided the Purchaser gives the Vendor and Trustee 60 days prior notice of its intention to do so and the Vendor or Trustee fails within that period to retake possession of the same.

28. The Vendor may continue to use the name of the Company in the administration of its duties or in the disposition of the remaining assets of the Company.
29. The parties shall not publicly announce the existence of this Agreement or disclose any of its contents except in accordance with a written public statement satisfactory to all parties or except as may be required by law or for Court approval.
30. All stipulations as to time are strictly of the essence.
31. Any tender of documents or money hereunder may be made upon the Receiver and Purchaser at their respective addresses indicated in the Offer, or their respective solicitors.
32. The Purchaser shall not assign its rights and obligations under the Agreement of Purchase and Sale without the written consent of the Receiver, which may be unreasonably withheld.
33. The validity and interpretation of the Agreement of Purchase and Sale shall be governed by the laws of Ontario and the laws of Canada applicable in the Province of Ontario, and such Agreement shall enure to the benefit of and be binding upon the parties thereto, and their respective heirs, executors, administrators, successors or permitted assigns as the case may be.
34. No commissions or brokerages fee whatsoever shall be payable by the Receiver in connection with any sale pursuant to the Agreement of Purchase and Sale.
35. Unless otherwise specifically stated herein, all obligations, representations and warranties of the parties contained in the Agreement of Purchase and Sale shall survive the completion of the sale.
36. The Agreement of Purchase and Sale shall constitute the entire agreement between the parties to it pertaining to the subject matter thereof and shall supersede all prior and contemporaneous agreements, understandings, negotiations and discussions, whether oral or written, of the parties and there shall be no agreements or understandings between the parties in connection with the subject matter thereof except as specifically set forth in the Agreement of Purchase and Sale. No party hereto has relied on any express or implied representation, written or oral, of any individual or entity as an inducement to enter into the Agreement of Purchase and Sale.
37. No supplement, modification, waiver or termination of the Agreement of Purchase and Sale shall be binding unless executed in writing by the parties to be bound thereby, provided that the time provided for doing any matter or thing contemplated herein may be abridged or extended by written agreement, in letter form or otherwise, executed by the duly authorized solicitors for the parties.
38. The obligation of the Receiver to complete the Agreement of Purchase and Sale is subject to the satisfaction of the following terms and conditions at or prior to the Closing

Date, which conditions are for the sole benefit of the Receiver and which may be waived by the Receiver in its sole discretion:

- a) the representations and warranties of the Purchaser herein are true and accurate as of the Closing Date;
- b) no action or proceeding at law or in equity shall be pending or threatened by any person, firm, government, governmental authority, regulatory body or agency to enjoin, restrict or prohibit the purchase and sale of the Purchased Assets;
- c) the Purchased Assets shall not have been removed from the control of the Receiver by any means or process; and
- d) Court approval.

In the event that any of the foregoing conditions are not satisfied as of the Closing Date, the Agreement of Purchase and Sale shall thereupon at the option of the Receiver be rendered null and void and the Purchaser shall be entitled only to the return of the Deposits without interest but without any further cost or consequence.

39. Any notice, certificate, consent, determination or other communication required or permitted to be given or made shall be in writing and shall be effectively given and made if (i) delivered personally, (ii) sent by prepaid courier service, or (iii) sent prepaid by fax or other similar means of electronic communication, in each case to the applicable address set out below::

To the Purchaser: at the address set forth in the offer.

To the Vendor:

Mintz & Partners Limited in its capacity as interim receiver and receiver of Beta Limitee/Beta Brands Limited
1 Concorde Gate, Suite 200
Toronto, Ontario M3C 4G4

Attention: Mr. Daniel Weisz, CA•CIRP, CIRP
Telefax No.: (416) 644-4303.

Any such communication so given or made shall be deemed to have been given or made and to have been received on the day of delivery, if delivered, or on the day of faxing or sending by other means of recorded electronic communication, provided that such day in either event is a business day and the communication is so delivered, faxed or sent prior to 4:30 p.m. on such day. Otherwise, such communication shall be deemed to have been given and made and to have been received on the next following business day. Any such communication given or made in any other manner shall be deemed to have been given or made and to have been received only upon actual receipt.

Dated at Toronto, Ontario, this ___ day of February, 2007.

**Mintz & Partners Limited
in its capacity as Court-Appointed Interim
receiver and receiver of Beta Limitee/Beta
Brands Limited and not in its personal
capacity**

TOR_LAW\65141443

APPENDIX "C"

Beta Brands Limited
Detailed Asset Listing of Confectionery Division

ASSET #	MANUFACTURER	YEAR	MODEL NO.	DESCRIPTION	Floor
24	TORONTO COPPERSMITH			MIXER	5
25	OTTO HANSEL	1977	3910	CANDY MAKER	5
26				DUST COLLECTOR	5
27	NID			MOGUL # 1	4
28	NID			MOGUL # 2	4
38.1	NID			NID CONTROL PANEL	4
29	WINKLER & DUNNEBIER		361B	MOGUL	4
30	CROWN		60-PW-27-3	ELECTRIC PALLET TRUCK	4
31	HYSTER		W60XT	ELECTRIC PALLET TRUCK	4
32	CLARK			ELECTRIC PALLET TRUCK	4
33	YALE		MPW 060	ELECTRIC PALLET TRUCK	4
34	CLARK			ELECTRIC PALLET TRUCK	4
35				NORTH CANDY COOKING KETTLES	4
36				SOUTH CANDY COOKING KETTLES	4
37	HANSEL			ROTATING MIXING TABLE	4
38	RUIFFIN GIOVANNI			KNEADING/PULLING MACHINE	4
80				BATCH MIXING SYSTEM WITH (5) MIXERS	3
81	NID			MOGUL # 3	3
82				CANDY OILER	3
83	NID	1987	MOD. S4000	CANDY SANDER	3
84				TUMBLING PAN	3
85	COLCHESTER		DOMINION	15" X 48" LATHE	3
88				PAN / DRUM POLISHER	3
89				PAN / DRUM POLISHER	3
90				PAN / DRUM POLISHER	3
91				PAN / DRUM POLISHER	3
92				PAN / DRUM POLISHER	3
92.1	JMP ENGINEERING			NID 4 COMPUTER/PLC CONTROL CABINET WITH AIR FILTER	3
93				PAN / DRUM POLISHER	3
94	NID	1990	MOD. B400	CONVEYOR/DRYER	3
95				CONVEYOR	3

APPENDIX "C"

**Beta Brands Limited
Detailed Asset Listing of Confectionery Division**

ASSET #	MANUFACTURER	YEAR	MODEL NO.	DESCRIPTION	Floor
96				DUST COLLECTOR	
96.1				ELECTRICAL CONTROL PANEL (BY #96)	3
98.1				AGITATOR CONTROL PANEL (NEAR ITEM 100)	3
101.1				NID MAIN ELECTRICAL AND CONTROL PANEL (NEAR 102)	3
149				PAN / DRUM POLISHER (COPPER)	3
150				PAN / DRUM POLISHER (COPPER)	2
151				PAN / DRUM POLISHER (COPPER)	2
152				PAN / DRUM POLISHER (COPPER)	2
153				PAN / DRUM POLISHER (COPPER)	2
154				PAN / DRUM POLISHER (COPPER)	2
155				PAN / DRUM POLISHER (COPPER)	2
156				PAN / DRUM POLISHER (COPPER)	2
157				PAN / DRUM POLISHER (COPPER)	2
158				BATCH SYSTEM WITH (3) MIXERS	2
159				PAN / DRUM POLISHER (COPPER)	2
160				PAN / DRUM POLISHER (COPPER)	2
161				PAN / DRUM POLISHER (COPPER)	2
162				PAN / DRUM POLISHER (COPPER)	2
163				PAN / DRUM POLISHER (COPPER)	2
164				PAN / DRUM POLISHER (COPPER)	2
165				PAN / DRUM POLISHER (COPPER)	2
166				PAN / DRUM POLISHER (COPPER)	2
167				PAN / DRUM POLISHER (COPPER)	2
168				PAN / DRUM POLISHER (COPPER)	2
169				PAN / DRUM POLISHER (COPPER)	2
170				PAN / DRUM POLISHER (COPPER)	2
171				PAN / DRUM POLISHER (COPPER)	2
172				PAN / DRUM POLISHER (COPPER)	2
173				PAN / DRUM POLISHER (COPPER)	2
174				PAN / DRUM POLISHER (COPPER)	2
175				PAN / DRUM POLISHER (COPPER)	2

APPENDIX "C"

**Beta Brands Limited
Detailed Asset Listing of Confectionery Division**

ASSET #	MANUFACTURER	YEAR	MODEL NO.	DESCRIPTION	Floor
176					
177				PAN / DRUM POLISHER	2
178				PAN / DRUM POLISHER	2
179				PAN / DRUM POLISHER	2
180				PAN / DRUM POLISHER	2
181				PAN / DRUM POLISHER	2
182				PAN / DRUM POLISHER	2
183				PAN / DRUM POLISHER	2
184				PAN / DRUM POLISHER	2
185				PAN / DRUM POLISHER (COPPER)	2
186				PAN / DRUM POLISHER (COPPER)	2
187				PAN / DRUM POLISHER (COPPER)	2
188				PAN / DRUM POLISHER (COPPER)	2
189				PAN / DRUM POLISHER (COPPER)	2
190				PAN / DRUM POLISHER (COPPER)	2
191				PAN / DRUM POLISHER	2
192				PAN / DRUM POLISHER	2
193				PAN / DRUM POLISHER	2
194				PAN / DRUM POLISHER	2
195				PAN / DRUM POLISHER	2
196				PAN / DRUM POLISHER	2
197				PAN / DRUM POLISHER (COPPER)	2
198				PAN / DRUM POLISHER (COPPER)	2
199				PAN / DRUM POLISHER (COPPER)	2
200				PAN / DRUM POLISHER (COPPER)	2
201				TAILING DRUM	2
202	NID			CANDY OILER	2
203				CANDY SANDER	2
204				TAILING DRUM	2
204.1				CANDY OILER	2
204.2				WINKLER SANDER /BELT CONTROL	2
204.3				WINKLER SANDING CONTROL	2
				NID + WINKLER + TW CONTROL	2

APPENDIX "C"

Beta Brands Limited
Detailed Asset Listing of Confectionery Division

ASSET #	MANUFACTURER	YEAR	MODEL NO.	DESCRIPTION	Floor
204.4					
204.5				NID2 SANDER CONTROL	
205	NID			NID2 WBC	2
206	NID			CANDY SANDER	2
207	GERB TER BRAAK			CANDY SANDER	2
207.1			7100-F019	CANDY OILER	2
208			F-0214	SANDER CONTROL PANEL	2
209	KHD			60' X 12" INCLINE BELT CONVEYOR	2
210	JEFFERY	1983		COOLING TUNNEL	2
211	LOR DON	1974		COOLING TUNNEL	2
212	LOR DON			35' X 15" BELT CONVEYOR	2
213	KEEPRITE			50' X 15" BELT CONVEYOR	2
214	NIL DUST			CHILLER	2
215	LOR DON			DUST COLLECTOR	2
216				40' X 15" BELT CONVEYOR	2
217	LOR DON			12' X 48" INCLINE BELT CONVEYOR	2
218	LOR DON			60' X 15" BELT CONVEYOR	2
219	LOR DON			5' X 15" BELT CONVEYOR	2
220	TRIANGLE			20' X 15" BELT CONVEYOR	2
221	LOR DON		SPECTRACOM	SORTING MACHINE	2
222	LOR DON			80' X 15" BELT CONVEYOR	2
223	LOR DON			15' X 15" BELT CONVEYOR	2
224	LOR DON			5' X 15" BELT CONVEYOR	2
225	TRIANGLE			60' X 15" BELT CONVEYOR	2
226	LOR DON		SPECTRACOM	SORTING MACHINE	2
227	LOR DON			20' X 15" BELT CONVEYOR	2
228	TRIANGLE			60' X 15" BELT CONVEYOR	2
229	LOR DON		SPECTRACOM	SORTING MACHINE	2
230	LOR DON			20' X 15" BELT CONVEYOR	2
231	LOR DON			18' X 15" BELT CONVEYOR	2
232	LOR DON			5' X 15" BELT CONVEYOR	2
233	LOR DON			50' X 15" BELT CONVEYOR	2
				60' X 15" BELT CONVEYOR	2

APPENDIX "C"

Beta Brands Limited
Detailed Asset Listing of Confectionery Division

ASSET #	MANUFACTURER	YEAR	MODEL NO.	DESCRIPTION	Floor
233.1	?			2ND FLOOR CONVEYOR AND MOTOR CONTROL PANEL	
234	TRIANGLE				
235	LOR DON		SPECTRACOM	SORTING MACHINE	2
236	LOR DON			20' X 15" BELT CONVEYOR	2
237	LOR DON			5' X 15" BELT CONVEYOR	2
238				50' X 15" BELT CONVEYOR	2
239	LOR DON			20' X 48" BELT CONVEYOR	2
240				70' X 15" BELT CONVEYOR WITH DECLINE	2
241	LOR DON			12' X 48" BELT CONVEYOR	2
242				60' X 15" BELT CONVEYOR WITH DECLINE	2
243				15' X 48" BELT CONVEYOR	2
244	TRIANGLE			8' X 48" BELT CONVEYOR	2
245	EDSON		5B62PRC/A612	PACKAGING MACHINE	2
246	3M		MOD. 1700	BOX MAKING MACHINE	2
247			MOD. 120af	ADJUSTABLE CASE SEALER	2
248	NORDSON			6' X 12" INCLINED CONVEYOR	2
249			MOD. 2202	PACKAGING MACHINE	2
250	EDSON			MISC. CONVEYORS AND TABLES	2
251			MOD. E1000	PACKAGING MACHINE	2
252	HAYSSSEN/DECA			DUST COLLECTOR	2
253	HAYSSSEN/DECA			PACKAGING MACHINE	2
254				PACKAGING MACHINE	2
255				30' X 15" INCLINED CONVEYOR	2
256	CROWN			10' X 36" VIBRATING TABLE	2
302	TRIANGLE		40GPW-4-14	4000# ELECTRIC PALLET TRUCK	2
302.1	TRIANGLE			PACKAGING SYSTEM WITH CONVEYORS	2
314	WULFTEC			SELECTACOM 21 TRIANGLE CONTROL SYSTEM	1
315	WULFTEC		WHP200	PALLET WRAPPER	1
316	EDSON		WLP150	PALLET WRAPPER	1
317	EDSON		MOD. 1700	PACK LINE (LINE B2)	1
318	TRIANGLE		MOD. 1700	PACK LINE	1
			MOD. B22C	PACK LINE (LINE T1)	1

APPENDIX "C"

Beta Brands Limited
Detailed Asset Listing of Confectionery Division

ASSET #	MANUFACTURER	YEAR	MODEL NO.	DESCRIPTION	Floor
318.1	TRIANGLE		MOD. B22C	PACK LINE (LINE T1)	1
319	TRIANGLE		MOD. B22C	PACK LINE (LINE T2)	1
319.1	TRIANGLE		MOD. B22C	TRIANGLE CONTROL SYSTEM	1
320	TRIANGLE		MOD. B22C	PACK LINE (LINE T3)	1
320.1	TRIANGLE		MOD. B22C	TRIANGLE CONTROL SYSTEM	1
321	TRIANGLE		MOD. B22C	PACK LINE (LINE T4)	1
321.1	TRIANGLE		MOD. B22C	TRIANGLE CONTROL SYSTEM	1
339	WULFTEC		WLP150	PALLET WRAPPER	1
351				MIXING UNIT	1
352	L'HOIR INC		MOD. TCVA71	SUCROSE STORAGE TANK - 60,000#	1
353	L'HOIR INC		MOD. TCVA71	SUCROSE STORAGE TANK - 60,000#	1
354				MIXER	1
39	HANSEL			ROTATING MIXING TABLE	4
40	RUIFFIN GIOVANNI			KNEADING/PULLING MACHINE	4
41	HANSEL			PULL BATCH MACHINE (EXTRUDER)	4
42	HARMAC HANSELLA	1966	19K	PULL BATCH MACHINE (EXTRUDER)	4
43	HARMAC HANSELLA	1967	19K	PULL BATCH MACHINE (EXTRUDER)	4
44	OTTO HANSEL		VENT	PULL BATCH MACHINE (EXTRUDER)	4
45				DRYER CONVEYOR SYSTEM WITH 5 CONVEYORS	4
46				TUMBLING PANS	4
47				TUMBLING PANS	4
48				CONVEYOR	4
49				CONVEYOR	4
50	AEROFIN		MOD. 200	DUST COLLECTOR	4
51	KEEPRITE		AC216V	AIR CONDITIONING UNIT	4
52	CARRIER	1989	40RR-024-020	AIR CONDITIONING UNIT	4
53	ASEE CORP			AIR CONDITIONING UNIT	4
54				AUTOMATED DRYING SYSTEM WITH CONVEYOR	4
55	RUIFFIN GIOVANNI		T240	DUST COLLECTOR	4
56				KNEADING/PULLING MACHINE	4
57	GROEN			PAN / DRUM POLISHER (COPPER)	4
58	GROEN			MIXER	4
				COOKER WITH SANDVIK STEEL BELT CONVEYOR	4

APPENDIX "C"

Beta Brands Limited
Detailed Asset Listing of Confectionery Division

ASSET #	MANUFACTURER	YEAR	MODEL NO.	DESCRIPTION	Floor
59	INGERSOLL RAND		30T	AIR COMPRESSOR	4
59.01				DUST COLLECTOR	4
60				STAINLESS STEEL SORTING TABLE WITH DD VNTLTION	4
60.1				STAINLESS STEEL SORTING TABLE WITH DD VNTLTION	4
60.2				STAINLESS STEEL SORTING TABLE WITH DD VNTLTION	4
61				PAN / DRUM POLISHER (COPPER)	4
62				PAN / DRUM POLISHER (COPPER)	4
63				PAN / DRUM POLISHER (COPPER)	4
64				PAN / DRUM POLISHER (COPPER)	4
65				PAN / DRUM POLISHER (COPPER)	4
66				PAN / DRUM POLISHER (COPPER)	4
67				PAN / DRUM POLISHER (COPPER)	4
68				PAN / DRUM POLISHER (COPPER)	4
69				PAN / DRUM POLISHER (COPPER)	4
70				PAN / DRUM POLISHER (COPPER)	4
71				PAN / DRUM POLISHER (COPPER)	4
72				PAN / DRUM POLISHER (COPPER)	4
73				PAN / DRUM POLISHER (COPPER)	4
74				PAN / DRUM POLISHER (COPPER)	4
75				PAN / DRUM POLISHER (COPPER)	4
76				PAN / DRUM POLISHER (COPPER)	4
77				PAN / DRUM POLISHER (COPPER)	4
78				PAN / DRUM POLISHER (COPPER)	4
79				PAN / DRUM POLISHER (COPPER)	4
101				BATCH SYSTEM WITH (3) KETTLES AND (1) MIXER	4
102	MAKAT			PAN / DRUM POLISHER	3
103	NID			DRYER	3
				DUST COLLECTOR	3
104	NID			MOGUL # 4 WITH PALLET CARRIAGE AND CONVEYORS	3

APPENDIX "C"

Beta Brands Limited
Detailed Asset Listing of Confectionery Division

ASSET #	MANUFACTURER	YEAR	MODEL NO.	DESCRIPTION	Floor
1	GROEN	1981	4-E372-R3	STAINLESS STEEL MIXER	5
2	TORONTO COPPERSMITH		NOT	STAINLESS STEEL COOKER	5
3	TORONTO COPPERSMITH		NOT	STAINLESS STEEL COOKER	5
4	TORONTO COPPERSMITH		NOT	STAINLESS STEEL COOKER	5
5	TORONTO COPPERSMITH		NOT	STAINLESS STEEL COOKER	5
6	SAVAGE BROTHERS			MIXER	5
7	SAVAGE BROTHERS			MIXER	5
8	SAVAGE BROTHERS			MIXER	5
9	SAVAGE BROTHERS			MIXER	5
10	TORONTO COPPERSMITH	1959		MIXING KETTLE	5
10.01				MIXER	5
11	OAKES		14MC15H	CONTINUOUS AUTOMATIC MIXER	5
12	TORONTO COPPERSMITH			MIXER	5
13	TORONTO COPPERSMITH			MIXER	5
14	AHAHN		CHINOOK	DRYING AND CONDITION SYSTEM	5
15	COULTIER	1948	B-253-5	MIXER	5

APPENDIX "C"




Beta Brands Limited
Detailed Asset Listing of Confectionery Division

ASSET #	MANUFACTURER	YEAR	MODEL NO.	DESCRIPTION	Floor
16	COULTIER	1948	B-253-5	MIXER	5
17	COULTIER	1948	B-253-5	MIXER	5
18	TORONTO COPPERSMITH			MIXER	5
19				MIXER	5
20	STEELCRAFT INDUSTRIES	2001	OH7T015	MIXER	5
21	STEELCRAFT INDUSTRIES	2001	OH7T015	MIXER	5
98	NID			(6) COLOUR (6) FLAVOUR MIXING STATION	3
99	BOWER	2002		180 IMP. GAL. MIX TANK WITH AGITATORS	3
100	BOWER	2002		180 IMP. GAL. MIX TANK WITH AGITATORS	3
				(24,500)* BROWN SLIM TRAYS	
				(5,000)* WHITE SLIM TRAYS	
				(1,200)* BROWN PLASTIC BINS	
				(20,000)* MISC. TRAYS IN DRYING ROOMS	
				* amounts are approximate	

APPENDIX "D"

BETA BRANDS LIMITED



PORTFOLIO OF CANADIAN CONFECTIONARY TRADEMARKS

TradeMark	Reg. No.	Original Date	Renewal Date	Goods/Services	CIU/NCIU
BETABRANDS & Design 	592,990	October 23, 2003	October 23, 2018	Chocolates, candies, cookies and crackers	CIU
SOUR-BETS	593,617	October 30, 2003	October 30, 2018	Candy	CIU
SWEET TOWN & Design 	593,029	October 24, 2003	October 24, 2018	Chocolates, candies, cookies and crackers.	CIU
SWEET TOWN	593,129	October 27, 2003	October 27, 2018	Chocolates, candies, cookies and crackers.	CIU
ALIENS	296,753	November 2, 1984	November 2, 2014	Confectionery namely candy.	CIU
ALPHA & Design 	492,176	March 31, 1998	March 31, 2013	Sweets, candy and sugar sprinkles.	NCIU
ALPHA	461,604	August 23, 1996	August 23, 2011	Sweets, candy, sugar sprinkles.	NCIU

APPENDIX "D"

BETA BRANDS LIMITED




PORTFOLIO OF CANADIAN CONFECTIONARY TRADEMARKS

Trade Mark	Number of Registrations	Original Registration Date	Renewal Date	Goods/Services	CIU/NCIU
B.B. BATS	118,963	July 29, 1960	July 29, 2005	Candy.	NCIU
BEAN Design 	292,909	July 13, 1984	July 13, 2014	Confectionery, namely candy.	CIU
BIG BOY	225,278	January 6, 1978	January 6, 2008	Mixed candy.	CIU
COLD TEASER	555,673	December 19, 2001	December 19, 2016	Lozenges namely, medicated lozenges, non-medicated lozenges and throat lozenges.	NCIU
CUBAN LUNCH	292,183	June 22, 1984	June 22, 2014	Confectionery namely chocolate bars.	NCIU
FRUITI-POPS	279,551	May 13, 1983	May 13, 2013	Candy products, namely toffee.	NCIU
GOODY & Bean Design	402,189	September 4, 1992	September 4, 2007	Confectionery namely, candy.	CIU
GOODY & Design 	405,115	November 20, 1992	November 20, 2007	Confectionery namely, candy.	CIU
ign	410,263	April 2, 1993	April 2, 2008	Confectionery namely, candy.	CIU

APPENDIX "D"

BETA BRANDS LIMITED

PORTFOLIO OF CANADIAN CONFECTIONARY TRADEMARKS

Trade mark	Reg. No.	Reg. Date	Renewal Date	Wares/Services	CIU/NCIU
					
GOODY & Design	411,007	April 16, 1993	April 16, 2008	Confectionery namely, candy.	CIU
G 	405,116	November 20, 1992	November 20, 2007	Confectionery namely, candy.	CIU
H	314,238	May 16, 1986	May 16, 2016	Confectionery namely, candy.	NCIU
H 	243,294	April 18, 1980	April 18, 2010	Confectionery products, namely soft and hard candies, creams, chocolates, mints, jelly, toffee, marshmallows and biscuits.	NCIU
INTRIGUE	552,855	October 24, 2001	October 24, 2016	Candies.	NCIU
JELLY JOLTS	461,744	August 23, 1996	August 23, 2011	Développement des ventes, pour le bénéfice de détaillants, par la publicité et les efforts de vente exceptionnel; exploitation d'une entreprise offrant des services de fabrication sur commande, de distribution et de vente de produits alimentaires.	NCIU

APPENDIX "D"

BETA BRANDS LIMITED



PORTFOLIO OF CANADIAN CONFECTIONARY TRADEMARKS

Trade Mark	Reg. No.	Reg. Date	Reg. Date	Class/Services	Priority/CIU
LES SURS VOLTÉS	461,743	August 23, 1996	August 23, 2011	Développement des ventes, pour le bénéfice de détaillants, par la publicité et les efforts de vente exceptionnels; exploitation d'une entreprise offrant des services de fabrication sur commande, de distribution et de vente de produits alimentaires nommément: bonbons.	NCIU
LUNE DE MIEL	243,295	April 18, 1980	April 18, 2010	Confectionery products, namely soft and hard candies, creams, chocolates, mints, jelly, toffee, marshmallows and biscuits.	NCIU

APPENDIX "D"

BETA BRANDS LIMITED



PORTFOLIO OF CANADIAN CONFECTIONARY TRADEMARKS

Trademark	Registration Number	Registration Date	Renewal Date	Goods/Services	CIU or NCIU
<p>MCCORMICKS DESIGN</p> 	328,665	June 12, 1987	June 12, 2017	Crackers, confectionery, namely candy.	CIU
MCCORMICKIDS	652,247	Nov 4, 2005	Nov 4, 2020	Confectionery products, namely, jubes and regular and sour starch jellies; gums, namely sugared starch jellies; marshmallow products, namely, shaped strawberries, bananas, brooms, trees, stars, pumpkins, draculas, hearts, bunnies, eggs and peanuts; hard boiled candies; chocolate compound products, namely assorted dark and light chocolate cremes, chocolate covered peppermint patty with coconut topping and peanut clusters; soft and hard coated panned products, namely cinnamon hearts, jelly beans and scotch mints.	NCIU
<p>MCCORMICKIDS & DESIGN</p> 	534,167	October 6, 2000	October 6, 2015	Confectionery products, namely, jubes, namely regular and sour starch jellies; gums, namely sugared starch jellies; marshmallow products, namely, shaped	NCIU

APPENDIX "D"

BETA BRANDS LIMITED

PORTFOLIO OF CANADIAN CONFECTIONARY TRADEMARKS

Trade Mark	Class	Registration Date	Renewal Date	Goods/Services	CIU or NCIU
				strawberries, bananas, brooms, trees, stars, pumpkins, draculas, hearts, bunnies, eggs and peanuts; hard boiled candies, chocolate compound products, namely assorted dark and light chocolate cremes, chocolate covered peppermint patty with coconut topping and peanut clusters; soft and hard coated panned products, namely cinnamon hearts, jelly beans and scotch mints.	
MCCORMICKS MINIS ET Design 	469,589	January 23, 1997	January 23, 2012	Produits alimentaires nommément: bonbons, craquelins.	NCIU
MCCORMICKS & Design	221,475	June 24, 1977	June 24, 2007	Candy.	CIU
MCCORMICKS	383,947	May 3, 1991	May 3, 2021	Crackers, confectionery, namely: candy.	CIU
	177,277	July 30, 1971	July 30, 2016	Chocolates and candies.	NCIU

APPENDIX "D"

BETA BRANDS LIMITED


PORTFOLIO OF CANADIAN CONFECTIONARY TRADEMARKS

Trademark	Reg. No.	Issue Date	Renewal Date	Goods/Services	CIU or NCIU
MONSTER'S TREATS/DELICES DU MONSTRE	295,654	September 28, 1984	September 28, 2014	Confectionery, namely candy.	NCIU
NO CANDY, NO MONEY	422,298	January 21, 1994	January 21, 2009	Promotion et publicité s'adressant uniquement aux commerçants lors d'expositions et/ou salons de l'alimentation sous forme de matériel publicitaire et de présentoir.	NCIU
PEANUT COLADA	279,570	May 13, 1983	May 13, 2013	Biscuits and candy.	NCIU
SNAP LUNCH	354,113	March 31, 1989	March 31, 2019	Confectionery namely chocolate bars.	NCIU
SOUVENIR	014,153	May 23, 1940	May 23, 2015	Biscuits, bonbons et confiseries.	NCIU
SUPER JAZZ	492,464	April 6, 1998	April 6, 2013	Nuts, cereal and dried fruits coated with candy, chocolate, or yogurt; and candy.	NCIU
SWEET MEMORIES	016,924	May 12, 1942	May 12, 2017	Chocolates.	NCIU
SWIRLS	284,948	November 18, 1983	November 18, 2013	Confectionery, namely candy.	NCIU
THE COUNT'S FAVORITES/LES PREFERES DU COMTE	295,652	September 28, 1984	September 28, 2014	Confectionery, namely candy.	NCIU
TIAMO	463,486	September 13, 1996	September 13, 2011	Produits alimentaires, notamment: bonbons.	NCIU
WITCH'S CAULDRON/CHAUDRON DE LA SORCIERE	293,561	July 27, 1984	July 27, 2014	Confectionery, namely candy.	NCIU

APPENDIX "D"

BETA BRANDS LIMITED




PORTFOLIO OF U.S. CONFECTIONARY TRADEMARKS

BETA BRANDS	2,715,536	May 13, 2003	May 13, 2013	Candy, mints, cookies, crackers, and cheese and cracker combinations	CIU
BETABRANDS & Design 	2,788,170	December 2, 2003	December 2, 2013	Candied fruit, candied fruit snacks, candied nuts and cheese and cracker combinations	CIU
BETABRANDS	2,788,171	December 2, 2003	December 2, 2013	Candied fruit, candied fruit snacks, candied nuts and cracker and cheese combinations	CIU
SWEET TOWN	2,698,543	March 18, 2003	March 18, 2013	Candy	NCIU

APPENDIX "D"

BETA BRANDS LIMITED



PORTFOLIO OF CANADIAN CONFECTIONARY TRADEMARKS

BETABRANDS & Design 	592,990	October 23, 2003	October 23, 2018	Chocolates, candies, cookies and crackers	CIU
SOUR-BETS	593,617	October 30, 2003	October 30, 2018	Candy	CIU
SWEET TOWN & Design 	593,029	October 24, 2003	October 24, 2018	Chocolates, candies, cookies and crackers.	CIU
SWEET TOWN	593,129	October 27, 2003	October 27, 2018	Chocolates, candies, cookies and crackers.	CIU
ALIENS	296,753	November 2, 1984	November 2, 2014	Confectionery namely candy.	CIU
ALPHA & Design 	492,176	March 31, 1998	March 31, 2013	Sweets, candy and sugar sprinkles.	NCIU

APPENDIX "D"

BETA BRANDS LIMITED



PORTFOLIO OF CANADIAN CONFECTIONARY TRADEMARKS

ALPHA	461,604	August 23, 1996	August 23, 2011	Sweets, candy, sugar sprinkles.	NCIU
B.B. BATS	118,963	July 29, 1960	July 29, 2005	Candy.	NCIU
BEAN Design 	292,909	July 13, 1984	July 13, 2014	Confectionery, namely candy.	CIU
BIG BOY	225,278	January 6, 1978	January 6, 2008	Mixed candy.	CIU
COLD TEASER	555,673	December 19, 2001	December 19, 2016	Lozenges namely, medicated lozenges, non-medicated lozenges and throat lozenges.	NCIU
CUBAN LUNCH	292,183	June 22, 1984	June 22, 2014	Confectionery namely chocolate bars.	NCIU
FRUITI-POPS	279,551	May 13, 1983	May 13, 2013	Candy products, namely toffee.	NCIU
GOODY & Bean Design	402,189	September 4, 1992	September 4, 2007	Confectionery namely, candy.	CIU
GOODY & Design	405,115	November 20, 1992	November 20, 2007	Confectionery namely, candy.	CIU
 ign	410,263	April 2, 1993	April 2, 2008	Confectionery namely, candy.	CIU

APPENDIX "D"

BETA BRANDS LIMITED

PORTFOLIO OF CANADIAN CONFECTIONARY TRADEMARKS

					
GOODY & Design	411,007	April 16, 1993	April 16, 2008	Confectionery namely, candy.	CIU
G 	405,116	November 20, 1992	November 20, 2007	Confectionery namely, candy.	CIU
H	314,238	May 16, 1986	May 16, 2016	Confectionery namely, candy.	NCIU
H	243,294	April 18, 1980	April 18, 2010	Confectionery products, namely soft and hard candies, creams, chocolates, mints, jelly, toffee, marshmallows and biscuits.	NCIU
INTRIGUE	552,855	October 24, 2001	October 24, 2016	Candies.	NCIU
JELLY JOLTS	461,744	August 23, 1996	August 23, 2011	Développement des ventes, pour le bénéfice de détaillants, par la publicité et les efforts de vente exceptionnel; exploitation d'une entreprise offrant des services de fabrication sur commande, de distribution et de vente de produits alimentaires.	NCIU

APPENDIX "D"

BETA BRANDS LIMITED



PORTFOLIO OF CANADIAN CONFECTIONARY TRADEMARKS

					CIU or NCIU
LES SURS VOLTES	461,743	August 23, 1996	August 23, 2011	Développement des ventes, pour le bénéfice de détaillants, par la publicité et les efforts de vente exceptionnels; exploitation d'une entreprise offrant des services de fabrication sur commande, de distribution et de vente de produits alimentaires nommément: bonbons.	NCIU
LUNE DE MIEL	243,295	April 18, 1980	April 18, 2010	Confectionery products, namely soft and hard candies, creams, chocolates, mints, jelly, toffee, marshmallows and biscuits.	NCIU

APPENDIX "D"

BETA BRANDS LIMITED



PORTFOLIO OF CANADIAN CONFECTIONARY TRADEMARKS

<p>MCCORMICKS DESIGN</p> 	328,665	June 12, 1987	June 12, 2017	Crackers, confectionery, namely candy.	CIU
<p>MCCORMICKIDS</p>	652,247	Nov 4, 2005	Nov 4, 2020	Confectionery products, namely, jubes and regular and sour starch jellies; gums, namely sugared starch jellies; marshmallow products, namely, shaped strawberries, bananas, brooms, trees, stars, pumpkins, draculas, hearts, bunnies, eggs and peanuts; hard boiled candies; chocolate compound products, namely assorted dark and light chocolate cremes, chocolate covered peppermint patty with coconut topping and peanut clusters; soft and hard coated panned products, namely cinnamon hearts, jelly beans and scotch mints.	NCIU
<p>MCCORMICKIDS & DESIGN</p> 	534,167	October 6, 2000	October 6, 2015	Confectionery products, namely, jubes, namely regular and sour starch jellies; gums, namely sugared starch jellies; marshmallow products, namely, shaped	NCIU

APPENDIX "D"

BETA BRANDS LIMITED

PORTFOLIO OF CANADIAN CONFECTIONARY TRADEMARKS

	Reg. No.	Reg. Date	Expiry Date	Goods/Services	Classification
				strawberries, bananas, brooms, trees, stars, pumpkins, draculas, hearts, bunnies, eggs and peanuts; hard boiled candies, chocolate compound products, namely assorted dark and light chocolate cremes, chocolate covered peppermint patty with coconut topping and peanut clusters; soft and hard coated panned products, namely cinnamon hearts, jelly beans and scotch mints.	
MCCORMICKS MINIS ET Design 	469,589	January 23, 1997	January 23, 2012	Produits alimentaires nommément: bonbons, craquelins.	NCIU
MCCORMICKS & Design	221,475	June 24, 1977	June 24, 2007	Candy.	CIU
MCCORMICKS	383,947	May 3, 1991	May 3, 2021	Crackers, confectionery, namely: candy.	CIU
	177,277	July 30, 1971	July 30, 2016	Chocolates and candies.	NCIU

APPENDIX "D"

BETA BRANDS LIMITED


PORTFOLIO OF CANADIAN CONFECTIONARY TRADEMARKS

Trademark	Number of Registrations	Original Registration Date	Renewal Date	Goods/Services	Classification
MONSTER'S TREATS/DELICES DU MONSTRE	295,654	September 28, 1984	September 28, 2014	Confectionery, namely candy.	NCIU
NO CANDY, NO MONEY	422,298	January 21, 1994	January 21, 2009	Promotion et publicité s'adressant uniquement aux commerçants lors d'expositions et/ou salons de l'alimentation sous forme de matériel publicitaire et de présentoir.	NCIU
PEANUT COLADA	279,570	May 13, 1983	May 13, 2013	Biscuits and candy.	NCIU
SNAP LUNCH	354,113	March 31, 1989	March 31, 2019	Confectionery namely chocolate bars.	NCIU
SOUVENIR	014,153	May 23, 1940	May 23, 2015	Biscuits, bonbons et confiseries.	NCIU
SUPER JAZZ	492,464	April 6, 1998	April 6, 2013	Nuts, cereal and dried fruits coated with candy, chocolate, or yogurt; and candy.	NCIU
SWEET MEMORIES	016,924	May 12, 1942	May 12, 2017	Chocolates.	NCIU
SWIRLS	284,948	November 18, 1983	November 18, 2013	Confectionery, namely candy.	NCIU
THE COUNT'S FAVORITES/LES PREFERES DU COMTE	295,652	September 28, 1984	September 28, 2014	Confectionery, namely candy.	NCIU
TIAMO	463,486	September 13, 1996	September 13, 2011	Produits alimentaires, nommément: bonbons.	NCIU
WITCH'S CAULDRON/CHAUDRON DE LA SORCIERE	293,561	July 27, 1984	July 27, 2014	Confectionery, namely candy.	NCIU

APPENDIX "D"

BETA BRANDS LIMITED

PORTFOLIO OF U.S. CONFECTIONARY TRADEMARKS

BETA BRANDS	2,715,536	May 13, 2003	May 13, 2013	Candy, mints, cookies, crackers, and cheese and cracker combinations	CIU
BETABRANDS & Design 	2,788,170	December 2, 2003	December 2, 2013	Candied fruit, candied fruit snacks, candied nuts and cheese and cracker combinations	CIU
BETABRANDS	2,788,171	December 2, 2003	December 2, 2013	Candied fruit, candied fruit snacks, candied nuts and cracker and cheese combinations	CIU
SWEET TOWN	2,698,543	March 18, 2003	March 18, 2013	Candy	NCIU

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APPENDIX "E"

**Beta Brands Limited
Detailed Asset Listing of Chocolate Division**

ASSET #	MANUFACTURER	YEAR	MODEL NO.	DESCRIPTION	Floor
105	TRANE		SUW-1505.a	AIR CONDITIONING UNIT	2
106				PAN / DRUM POLISHER	2
107				PAN / DRUM POLISHER	2
108				PAN / DRUM POLISHER	2
109				PAN / DRUM POLISHER	2
110				PAN / DRUM POLISHER	2
111				PAN / DRUM POLISHER	2
112				PAN / DRUM POLISHER	2
113				PAN / DRUM POLISHER	2
114				PAN / DRUM POLISHER	2
115				PAN / DRUM POLISHER	2
116				PAN / DRUM POLISHER	2
117				PAN / DRUM POLISHER	2
118				PAN / DRUM POLISHER	2
119				PAN / DRUM POLISHER	2
120				PAN / DRUM POLISHER	2
121				PAN / DRUM POLISHER	2
122				PAN / DRUM POLISHER	2
123				PAN / DRUM POLISHER	2
124				PAN / DRUM POLISHER	2
125				PAN / DRUM POLISHER	2
126				PAN / DRUM POLISHER	2
127				PAN / DRUM POLISHER	2
128				PAN / DRUM POLISHER	2
129				PAN / DRUM POLISHER	2
130				PAN / DRUM POLISHER	2
131				PAN / DRUM POLISHER	2
132				PAN / DRUM POLISHER	2
133				PAN / DRUM POLISHER	2
134				PAN / DRUM POLISHER	2
135				PAN / DRUM POLISHER	2
136				PAN / DRUM POLISHER	2

APPENDIX "E"

Beta Brands Limited
Detailed Asset Listing of Chocolate Division

ASSET #	MANUFACTURER	YEAR	MODEL NO.	DESCRIPTION	Floor
137				PAN / DRUM POLISHER	2
138				PAN / DRUM POLISHER	2
139				PAN / DRUM POLISHER	2
140				PAN / DRUM POLISHER	2
141				PAN / DRUM POLISHER	2
142				PAN / DRUM POLISHER	2
143				PAN / DRUM POLISHER	2
144				PAN / DRUM POLISHER	2
145				PAN / DRUM POLISHER	2
146				PAN / DRUM POLISHER	2
147				MIXER	2
148				CHOCOLATE TANK # 2 WITH PUMP	2
				CHOCOLATE TANK # 3 WITH PUMP	2
303				(2) STEEL STORAGE TANKS APPROX. 12' HIGH X 12' DIAMETER	1
322				DUST COLLECTOR	1
323	KNOWLTON			2500# LIFT	1
324	BAUER		MOD. 395	PEANUT ROASTER	1
325	GARDNER DENVER		MOD. FAU99P	AIR COMPRESSOR WITH 18636hrs	1
326	ZEKS		MOD. 1200HSB	AIR DRYER	1
327	ZEKS		MOD. 800HSF	AIR DRYER	1
329	WEINER			CHOCOLATE PROCESSING STATION	1
330	MURPHY			DUST COLLECTOR	1
331	CONTEMAR			CHOCOLATE TANK # 1 - 20,000KG	1
332	CONTEMAR			CHOCOLATE TANK # 2 - 20,000KG	1
333	MACINTYRE			"NEILSON'S" CHOCOLATE TANK - 20,000KG	1
334				COCOA BUTTER TANK - 12,000KG	1
335				COCOA BUTTER TANK - 5,400KG	1
336				CHOCOLATE LIQUOR TANK - 11,400KG	1
337				TANK WITH AGITATOR	1

APPENDIX "F"

Beta Brands Limited
Detailed Asset Listing of Other Machinery and Equipment

ASSET #	MANUFACTURER	YEAR	MODEL NO.	DESCRIPTION	Floor
22	WEBSTER			AIR COMPRESSOR	5
23	CLARK			ELECTRIC PALLET TRUCK	5
97				LOCKER ROOM WITH (5) SECTIONS OF LOCKERS	3
258				PACKAGING ROOM SPARE PARTS STORAGE AREA	2
262.1	SATELINE			SATELINE LABELLING AND CONVEYORS	2
259	TRANE		SUW-1505.a	AIR CONDITIONING UNIT	2
260	LAB-LINE		MOD. 702ASDHFR4	ENVIRONMENTAL CHANGER	2
261	COMFORTAIRE		MOD. 5101-8-65A	AIR CONDITIONING UNIT	2
263				QUALITY CONTROL LAB WITH CANLAB EXHAUST HOOD, GARLAND MASTER OVEN, FILE CABINETS, VARIOUS SCALES & MEASURING INSTRUMENTS	2
264				(3) SECTIONS OF RACKING	2
265	BOSCH			CCTV SYSTEM WITH 'PTZ' CONTROLLER	1
286				DOUBLE ENDED GRINDER/POLISHER	1
287	VICTORIA		MOD. U.2	VERTICAL MACHINING CENTER	1
288	K.O. LEE CO.		MOD. R960	SURFACE GRINDER	1
289				DOUBLE ENDED GRINDER/POLISHER	1
290	DO-ALL		MOD. 2012-2A	VERTICAL BAND SAW	1
291	CME		MOD. FU2CM	UNIVERSAL MILL	1
292	SM			15hp 12" X 8" LATHE	1
293	EMA			3' RADIAL ARM DRILL	1
294	MILLER		DIALARC HE	WELDER	1
295	MILLER		DIALARC 250AC	WELDER	1
296	OTC			55ton SHOP PRESS	1
297	WILLIAMS & WILSON			AUTOCLAVE	1
299				MAINTENANCE STORES/ SPARE PARTS AREA	1
300	KALAMAZOO		MOD. H9AW	METAL CUTTING HORIZONTAL BAND SAW	1
301	CARRIER		MOD. 40RR	AIR CONDITIONING UNIT	1
305	SUMMER		MOD. 2010	1000# MATERIAL LIFTER	1
306	CATERPILLAR		EP18T-36A	3000# ELECTRIC FORK LIFT	1
307	TOYOTA		5FBE15	3000# ELECTRIC FORK LIFT	1

APPENDIX "F"

Beta Brands Limited
Detailed Asset Listing of Other Machinery and Equipment

ASSET #	MANUFACTURER	YEAR	MODEL NO.	DESCRIPTION	Floor
308	CLARK			ELECTRIC PALLET TRUCK	1
309	CATERPILLAR			2600# ELECTRIC FORK LIFT	1
310	TOYOTA		5FBE15	3000# ELECTRIC FORK LIFT	1
311				(39) SECTIONS OF PALLET RACKING	1
312	TRIPAK		MOD. TP-22	TRASH COMPACTOR	1
313	CANADIAN BUFFALO		MOD. 182-A	AIR CONDITIONING UNIT	1
313.5	ZEBRA			ZEBRA PALLET LABEL PRINTER	1
328				PIPE SHOP WITH PIPE BENDERS, THREADERS, ETC...	1
338	CARRIER		MOD. 50BA024110	AIR CONDITIONING UNIT	1
340	DAMO TECH		DAMO PRO	(129) UPRIGHTS WITH PALLET RAILS, (12) SECTIONS OF PALLET RACKING	1
340.1	FERRO			FERRO FIVE CHARGING STATION FOR MAN LIFT	1
340.2	TOSHIBA			TOSHIBA 1360 PERSONAL COPIER	1
341	WILDCAT		SP21/33CT	SCISSOR LIFT	1
342	CROWN			ELECTRIC PALLET TRUCK	1
343				(15) SECTIONS OF PALLET RACKING	1
345	BAKER PERKINS			SILO	1
346	BAKER PERKINS			SILO	1
347	BAKER PERKINS			SILO	1
348	BAKER PERKINS			SILO	1
349	BAKER PERKINS			SILO	1
350	BAKER PERKINS			SILO	1
376	CROWN			ELECTRIC PALLET TRUCK	1
377				(11) SECTIONS OF PALLET RACKING	1
378	TG		MOD. V17540	AIR DRYER	BASEMENT
379.1	TEC			THEMAL BARCODE PRINTER	BASEMENT
379.2	TEC			THEMAL BARCODE PRINTER	BASEMENT
379.3	TEC			THEMAL BARCODE PRINTER	BASEMENT
379.4	TEC			THEMAL BARCODE PRINTER	BASEMENT
379.5	HONEYWELL		953901788	HONEYWELL TRULINE CIRCULAR CHART RECORDER	BASEMENT

APPENDIX "F"

Beta Brands Limited
Detailed Asset Listing of Other Machinery and Equipment

ASSET #	MANUFACTURER	YEAR	MODEL NO.	DESCRIPTION	Floor
380				STORE ROOM WITH QUANTITY OF PIPE INSULATION, ELECTRIC MOTORS, MISC. SPARE PARTS	BASEMENT
380.1	TIGERVAC			4 TIGERVAC VACUUMS + CLEANING SUPPLIES	BASEMENT
381	CARRIER			AIR CONDITIONING UNIT	BASEMENT
382				LARGE QUANTITY OF COLOURANT AND FLAVOURS	BASEMENT
383				TRAY WASHING MACHINE	BASEMENT
384				DRILL PRESS	BASEMENT
385	BUFFALO			TABLE SAW	BASEMENT
386	BOICE CRANE			BAND SAW	BASEMENT
387	DELTA			RADIAL ARM SAW	BASEMENT
388				JOINER	BASEMENT
				(18) PALLET JACKS	THROUGHOUT
				(8) PRODUCTION STAIRS	THROUGHOUT
				(15) CARTS	THROUGHOUT
				(16) DUMPING BINS	THROUGHOUT
				(54) METAL TUBS	THROUGHOUT
				(20) WEIGH SCALES (VARIOUS TYPES)	THROUGHOUT

APPENDIX "G"

**Beta Brands Limited
List of Raw Materials and Finished Goods**

S.No.	Item Code	TYPE*	Description	QTY on hand	UM	Weight (KG)	Loc
1	93608-F	FG	Suspend FD Choc Raisin (12X397g packs	89	CS	424	1-2
2	02016	FGS	Cottontails (7 kg cases)	454	CS	3,178	1-2
3	02016	FG	Dark Milk Choc Peanuts (12kg cases)	511	CS	6,132	1-2
4	55679	FG	Trophy Scotch Mints (9kg cases)	60	CS	540	1-1
5	93935	FG	US Orange Slices (24X18 oz)	2	CS	24	1-1
6	93936	FG	US Fruit Slices (24X18 oz)	18	CS	216	1-1
7	55679	FGS	Scotch Mints (10 kg cases)	129	CS	1,290	1-1
8	64222	FGS	Jelly Beans (Red) 10 kg cases	56	CS	560	1-1
9	64222	FGS	Jelly Beans (Orange) 10 kg cases	123	CS	1,230	1-1
10	64222	FGS	Jelly Beans (Green) 10 kg cases	106	CS	1,060	1-1
11	64222	FGS	Jelly Beans (Purple) 10 kg cases	64	CS	640	1-1
12	64222	FGS	Jelly Beans (Pink) 10 kg cases	48	CS	480	1-1
13	03890	RM	Palmoil (50 lb)	29	CS	644	B-1
14	136197	RM	Confectioners Glaze (4 lb cut)			413	B-1
15	135602	RM	Fondant (20 kg)	24	CS	480	B-1
16	061203	RM	Raisin Sultanas			602	B-1
17	131512	RM	Citadel Cellulose (18.2 kg)	18	CS	341	B-1
18	051504	RM	Chocolate Chips (20 kg)	13	CS	240	B-1
19	135301	RM	Onion Powder (50 lb)	15	CS	333	B-1

APPENDIX "G"

**Beta Brands Limited
List of Raw Materials and Finished Goods**

S.No.	Item Code	TYPE*	Description	QTY on hand	UM	Weight (KG)	Loc
20	123006	RM	Red Bell Pepper Granules (20 kg)	2	CS	40	B-1
21	123026	RM	Minced Garlic (50 lb)	5	CS	111	B-1
22	123047	RM	Parsley Flakes (22 lb)	6	CS	59	B-1
23	123003	RM	Paprika (25 kg)	1	Bg	25	B-1
24	064002	RM	Garlic Granules (50 lb)	2	Bg	44	B-1
25	123008	RM	Tomato Flakes (20 kg)	1	CS	20	B-1
26	026002	RM	Wheat Bran (20 kg)	1	Bg	20	B-1
27	123032	RM	ART Tomato Flavour (50 lb)	1	CS	22	B-1
28	022804	RM	Flour Malt Diastatic (20 kg)	7	Bg	140	B-1
29	064004	RM	Selec Grad Ultrafine Golden Flax Seed (50 lb)	22	Bg	489	B-1
30	026100	RM	Quick Cooking Oats (25 kg)	8	Bg	176	B-1
31	028106	RM	Ancient Grain Four (20 kg)	93	Bg	1,860	B-1
32	123011	RM	Vegetable Seasoning (25 kg)	23	Bg	575	B-1
33	020508	RM	Graham Flour (20 kg)	113	Bg	2,260	B-1
34	123031	RM	Vegetable Flake Blend (25 kg)	3	Bg	75	B-1
35	136607	RM	Non Pariel- Blue (10 kg)	32	CS	320	B-1
36	136605	RM	Non Pariel- White (10 kg)	7	CS	70	B-1
37	136603	RM	Non Pariel- Red (10 kg)	14	CS	140	B-1
38	020506	RM	Hard Flour Manitoba wheat (20 kg)	990	Bg	19,800	B-1

APPENDIX "G"

**Beta Brands Limited
List of Raw Materials and Finished Goods**

S.No.	Item Code	TYPE*	Description	QTY on hand	UM	Weight (KG)	Loc
39	063001	RM	Malt Balls (18 lb)	14	CS	112	B-1
40		RM	Single Strength Sucovert (4x10 lb)	2	CS	36	B-1
41	123058	RM	Cousine of Asia (50 lb)	2	CS	44	B-1
42	123056	RM	Rosemary Flakes (40 lb)	1	CS	18	B-1
43	123054	RM	Herbs De Provence (10 kg)	2	Bg	20	B-1
44	123024	RM	Garlic Granulated (50 lb)	2	CS	44	B-1
45	071901	RM	Flavour- Artificial Chocolate (20 kg)	1	CN	20	B-1
46	082103	RM	Paprika Annatto Colour (15 kg)	2	CN	30	B-1
47	063002	RM	Blue Poppy Seeds (50 lb)	8	Bg	178	B-1
48	123010	RM	Jalapeno Pepper Green (16.88 kg)	8	CS	135	B-1
49	078512	RM	Artificial Sav Flavour (22.68 kg)	7	Bg	159	B-1
50	020510	RM	Liberte Soft Wh. Wheat Flour (20 kg)	131	Bg	2,620	B-1
51	022801	RM	Rye Flour -Light (20 kg)	15	Bg	300	B-1
52	038001	RM	Sunflower Oil with Tochoferol (2100 lb)	7	Plt	6,533	B-1
53	100202	RM	Inpro 34 (Frmly Alpha Pro 34) (25 kg)	4	Bg	100	B-1
54	123023	RM	Suspended Nat. Garlic Durarome(25 kg)	6	Bg	150	B-1
55	135505	RM	Staley's Vico BF5 (50 lb)	2	CS	44	B-1
56	024003	RM	Coarse Stone Cracked Wheat (20 kg)	27	Bg	540	B-1
57	110503	RM	Gelatine- 250 Bloom IE (25 kg)	103	Bg	2,575	B-2

APPENDIX "G"

**Beta Brands Limited
List of Raw Materials and Finished Goods**

S.No.	Item Code	TYPE*	Description	QTY on hand	UM	Weight (KG)	Loc
58	070601	RM	Banana Flavour (10 kg)	4	CN	40	B-3
59	080401	RM	FDC Yellow # 5 SD (20 kg)	1	CS	20	B-3
60	080702	RM	FDC Yellow # 6 SD (20 kg)	1	CS	20	B-3
61	080702	RM	FDC Yellow #6 SD (11.3 kg)	3	CS	34	B-3
62	081305	RM	US Black Dye (20 kg)	2	CS	40	B-3
63	080201	RM	FDC Blue # 1 (2 kg)	2	CS	4	B-3
64	080201	RM	FDC Blue # 1 (5 lb)	4	CS	9	B-3
65	080202	RM	FDC Blue # 2 (2 kg)	1	CS	2	B-3
66	071500	RM	Cassia (20 kg)	9	CS	180	B-3
67	071603	RM	Cherry Firm (20 kg)	2	CN	40	B-3
68	074904	RM	Orange Flavour (20 kg)	9	CN	180	B-3
69	053815	RM	Pear Juice Flavour (52 gal)	1	CN		B-3
70	040102	RM	Modified Boiling Starch (20 kg)	135	Bg	2,700	B-4
71	040104	RM	Mira Quick Starch (50 lb)	100	Bg	2,222	B-4
72	040102	RM	Modified Corn Starch (20 kg)	95	Bg	1,900	B-4
73		RM	Moulding Starch (20 kg)	154	Bg	3,080	B-4
74	040106	RM	Modified Food Starch (50 lb)	5	Bg	111	B-4
75	132001	RM	Glycerine (250 kg)	1	CN	250	B-4
76	135202	RM	Superlube (200 kg)	3	CN	600	B-4

APPENDIX "G"

**Beta Brands Limited
List of Raw Materials and Finished Goods**

S.No.	Item Code	TYPE*	Description	QTY on hand	UM	Weight (KG)	Loc
77		RM	Liquid Fructose (1	CN		B-4
78	134001	RM	Liquid Sorbitol (1000 kg)	2	CN	2,000	B-4
79	133505	RM	Amber Malt Extract Barley (300 kg barrel)	3	CN	900	B-4
80	133103	RM	Capol 485 UD (180 kg drum)	6	CN	1,080	B-4
81	NO ID	RM	Moulding Starch (20 kg)	45	Bg	900	B-5
82	040104	RM	Mira Quick Starch (50 lb)	50	Bg	1,111	B-5
83	NO PART	RM	Moulding Starch (20 kg)	180	Bg	3,600	B-5
84	040101	RM	Corn Starch Regular (20 kg)	59	Bg	1,180	B-5
85	040102	RM	Modified Corn Starch (20 kg)	180	Bg	3,600	B-5
86	091504	RM	Malic Acid Regular (20 kg)	16	Bg	320	B-5
87	100600	RM	Dairy Plus (25 kg)	5	Bg	125	B-5
88	051501	RM	Natural Cocoa Powder (25 kg)	21	Bg	525	B-5
89	091502	RM	Citric Acid (25 kg)	5	Bg	125	B-5
90	135101	RM	Carnauba wax 63 p(100 lb)	1	CN	44	B-5
91	040106	RM	Modified Food Starch (50 lb)	2	Bg	44	B-5
92	091509	RM	Lactic Acid (20 kg)	5	CS	100	B-5
93	100502	RM	Whey Powder (25 kg)	2	Bg	50	B-5
94	051503	RM	Jet Black Cocoa Powder (50 lb)	23	Bg	511	B-5
95	051501	RM	Natural Cocoa Powder (25 kg)	9	Bg	225	B-5

APPENDIX "G"

**Beta Brands Limited
List of Raw Materials and Finished Goods**

S.No.	Item Code	TYPE*	Description	QTY on hand	UM	Weight (KG)	Loc
96	00000	RM	Skim Milk Powder (25 kg)	8	Bg	200	B-5
97	051503	RM	Jet Black Cocoa Powder (50 lb)	18	Bg	400	B-5
98	040109	RM	Hi Maize National Starch (22.7 kg)	21	Bg	477	B-5
99	082002	RM	Caramel Colour (53 lb)	3	CN	71	B-5
100	010118	RM	Dextrose (53 lb)	13	Bg	306	B-5
101	040109	RM	Hi Maize National Starch (22.7 kg)	22	Bg	499	B-5
102	135101	RM	Caranuba Wax (100 lb)	1	CN	44	B-5
103	110110	RM	Sorbitol (300 lb)	10	CN	1,333	B-6
104	094501	RM	Salt Fine High Grade (20 kg)	137	Bg	2,740	B-6
105	010104	RM	Fine Sugar (20 kg)	198	Bg	3,960	1-3
106	038001	RM	Sunflower Oil with Tochoferol (2100 lb)	1	Plt	933	1-3
107	094001	RM	Phospholac salt (20 kg)	3	Bg	60	1-3
108	040109	RM	Hi Maize National Starch (50 lb)	2	Bg	44	1-3
109	022801	RM	Light Rye Flour (20 kg)	2	Bg	40	1-3
110	028103	RM	Scotch Oats (25 kg)	2	Bg	50	1-3
111	064003	RM	Toasted Sesame Seeds (50 lb)	2	Bg	44	1-3
112	020510	RM	Liberte Soft Wh. Wheat Flour (20 kg)	2	Bg	40	1-3
113	028105	RM	K2 12 Grain Flour (20 kg)	1	Bg	20	1-3
114	094501	RM	Food Grade Salt (20 kg)	3	Bg	60	1-3

APPENDIX "G"

**Beta Brands Limited
List of Raw Materials and Finished Goods**

S.No.	Item Code	TYPE*	Description	QTY on hand	UM	Weight (KG)	Loc
115	010104	RM	Fine Sugar (20 kg)	49	Bg	980	1-3
116	013001	RM	Black Strap Molasses (285 kg)	2	CN	570	1-4
117	133505	RM	Amber Malt Extract Barley (300 kg barrel)	1	CN	300	1-4
118	020506	RM	Hard Flour Manitoba wheat (20 kg)	29	Bg	580	1-4
119	038001	RM	Sunflower Oil (2100 lb palette)	4	Plt	3,733	1-4
120	011501	RM	Honey (15 kg)	16	CN	240	1-4
121	090501	RM	Amornium Bicarbonate (25 kg)	12	Bg	300	1-4
122	095001	RM	Sodium Bicarbonate (50 lb)	18	Bg	400	1-4
123	094501	RM	Food Grade Salt (20 kg)	39	Bg	780	1-4
124	095200	RM	Calcium Propionate (20 kg)	1	Bg	20	1-4
125	010109	RM	Sanding Sugar (20 kg)	12	Bg	240	2-1
126	040107	RM	Corn Starch Regular (20 kg)	8	Bg	160	3-1

*RM(Raw Material/FG(Finished Goods)/FGS (Finished Goods Second)

APPENDIX "G"

**Beta Brands Limited
List of Packaging Raw Materials**

Item #	Description	Size	Inventory Type	Location	Qty
200101	Container Plain	600	Packaging Candy	0-4	1,750
200103	Inset I Bean 3 H Count		Packaging Candy	0-5	2,000
200109	Container JV Jelly Beans		Packaging Candy	0-5	450
200112	Container Plain - 12X9X6		Packaging Candy	0-5	900
200114	Container Plain		Packaging Candy	0-5	400
200120	Container Plain		Packaging Candy	0-5	643
200123	US Cont 30 lb Bulk	180	Packaging Candy	0-4	649
200140	Container Spring & Summer		Packaging Candy	0-5	925
200140	Container Spring & Summer		Packaging Candy	0-5	1,400
200141	Container - 4x 6 kg		Packaging Candy	0-5	375
200141	Container 4 X6kg		Packaging Candy	0-5	325
200142	Container - Plain 8*300		Packaging Candy	0-5	262
200150	Container GV		Packaging Candy	0-5	2,400
200151	Container - GV		Packaging Candy	0-5	954
200155	Cont - GV 20 oz bags	300	Packaging Candy	0-4	11,247
200155	Cont - GV 20 oz bags	300	Packaging Candy	0-4	3,000
200189	Cont - Economy 1KG	300	Packaging Candy	0-4	7,445
200302	Cont -3 lb tubs	400	Packaging Candy	0-4	650
200302	Container 3 lb tub		Packaging Candy	0-5	650
200302	Container 3lb tubs		Packaging Candy	0-5	515
200304	Container - 1 gal reusable		Packaging Candy	0-5	234
200304	Container 1 Gallon Reusable		Packaging Candy	0-5	2,700
202223	Container Pilot		Packaging	0-5	282
202720	400G Plain Cracker Container	300	Packaging	1-1	200
202721	900G Cracker Container	100	Packaging	1-1	100
202721	Cont -900g Crackers	100	Packaging	0-4	1,360
202753	Container -70X113g Champagne		Packaging	0-5	1,068
202828	Cont- plain Champagne style	400	Packaging	0-4	1,560
202831	Cont- Die cut Plain Champage	500	Packaging	0-4	2,296
202855	Master Shipper - Trader Joes Stone wheat Mini	200	Packaging	1-2	200
202856	Master Shipper- Trader Joes Fancy Wheat	125	Packaging	1-2	250
202856	Master Shipper- Trader Joes Fancy Wheat	125	Packaging	1-2	350
202858	Display Western Family Stonewheat	120	Packaging	0-4	509

APPENDIX "G"

Beta Brands Limited
List of Packaging Raw Materials

Item #	Description	Size	Inventory Type	Location	Qty
203163	Cont -Dare Graham Crumbs	500	Packaging	0-4	1,000
203163	Container Dre graham crumbs		Packaging	0-5	820
204639	Dump Pack Container	450	Packaging	1-1	450
204639	Dump Pack Container	450	Packaging	1-1	450
204640	Plain Containers	275	Packaging	1-2	750
204640	Cont - Plain	375	Packaging	0-4	1,950
204641	Cont Co-op Snack Crackers	100	Packaging	0-4	1,000
209943	Container Graham crumbs		Packaging	0-5	800
222116	Compliments Chocolate Baking Crumbs	480	Packaging	0-3	13,440
222117	Dare Graham Crumbs	350	Packaging	0-3	3,233
222118	Compliments Graham Crumbs	480	Packaging	0-3	7,200
222121	Co-op Graham Crumbs	350	Packaging	0-3	3,150
222123	Dare Honey Graham Crumbs	325	Packaging	0-3	5,150
222123	Dare Harmony Cracker Wafer 400g	300	Packaging	0-1	1,800
222125	Champagne graham crumbs	325	Packaging	0-3	2,046
222128	Equality Graham crumbs 400g	480	Packaging	1-3	3,840
222131	Western Family Stoned Wheat mini	300	Packaging	0-1	8,300
222133	Western Family Stoned Wheat mini	300	Packaging	0-1	6,000
222135	Western Family gala Cheese	300	Packaging	0-1	7,500
222208	Compliments Jazz Original 900g	210	Packaging	0-3	2,450
222210	Compliments Jaxx less salt cracker	300	Packaging	0-3	2,600
222212	Compliments Jazz Original	300	Packaging	1-3	14,400
222212	Compliments Jazz Original 250g	300	Packaging	0-3	2,350
222213	Compliments Jazz original 450g	260	Packaging	0-3	2,262
222213	Compliments Jazz Cracker 450g	200	Packaging	0-4	1,600
222215	Compliments Stone Wheat	300	Packaging	0-3	5,339
222216	Compliments Multigrain	350	Packaging	0-3	6,650
222217	Compliments Balance Red Sodium	300	Packaging	0-3	4,119
222310	Co-op Wheat cracker	300	Packaging	0-1	6,500
222311	Co-op Veg Cracker 225g	300	Packaging	0-1	1,421
222312	Co-op Wheat 50% Less 225g	300	Packaging	0-1	9,300
222312	Co-op Wheat 50% Less 225g	500	Packaging	0-1	1,734
222314	Co-op Snack Cracker	225	Packaging	0-4	4,500

APPENDIX "G"

Beta Brands Limited
List of Packaging Raw Materials

Item #	Description	Size	Inventory Type	Location	Qty
222314	Co-op Snack Cracker 450g	225	Packaging	0-1	2,925
222315	Harmonic Snack Crackers	350	Packaging	0-1	4,900
222315	Harmonic Snack Crackers 450g	225	Packaging	0-1	2,859
222316	Co-op Gold graham crackers	350	Packaging	0-2	11,127
222351	Demoulas Stone wheat Cracker	300	Packaging	0-1	4,131
222351	Demoulas Stone wheat Cracker	300	Packaging	0-1	2,647
222352	Demoulas Stonewheat Reduced salt	300	Packaging	0-1	3,801
222353	Demoulas Stone wheat mini	300	Packaging	0-1	449
222400	US champagne Cracked Pepper with cheese	300 per box	Packaging	1-1	5,400
222401	US Champagne	300	Packaging	1-5	10,200
222404	450g Barge Pilot Cartons	360	Packaging	0-1	11,880
222407	US Champagne Red Pepper & Garlic	325	Packaging	0-1	975
222468	US Champagne Garlic & Herb	300	Packaging	0-1	2,100
222500	Country Harvest Ground Wheat	300	Packaging	0-1	5,109
222500	Country Harvest Ground Wheat	300	Packaging	0-1	4,200
222504	Country Harvest Regular	300	Packaging	0-1	28,800
222543	DT OWF Stoned Wheat	300	Packaging	0-1	7,500
222543	DT OWF Stoned Wheat	300	Packaging	0-1	14,400
222544	DT Champagne Three Cheese	300	Packaging	0-1	20,700
222545	DT Champagne Stone Wheat	300	Packaging	0-1	10,800
222546	DT Champagne Whole Grain with Flax	300	Packaging	0-1	14,400
222547	DT Champagne Teriyaki	325	Packaging	0-1	5,200
222548	DT Champagne Peppercorn Ranch	300	Packaging	0-1	11,400
222549	DT Champagne Sun Dried Tomato	300	Packaging	0-1	5,400
222549	DT Champagne Sun Dried Tomato	300	Packaging	0-1	4,200
222601	Champagne Stonewheat Cracker	300	Packaging	0-1	6,921
222604	Champagne Stonewheat Tomato and Onion	300	Packaging	0-1	3,061
222604	Champagne Stonewheat Tomato and Onion	300	Packaging	0-1	9,600
222605	Champagne Stonewheat Jalepeno	300	Packaging	0-1	4,200
222620	Taste Delight Snackers - Veg	300	Packaging	1-1	3,600
222620	Snack Cracker - Veg Crumbs	300	Packaging	0-1	24,000
222621	Taste Delight Snackers - Originals	300	Packaging	1-2	5,400
222622	Truly Snack cracker 250g	300	Packaging	0-2	11,900

APPENDIX "G"

Beta Brands Limited
List of Packaging Raw Materials

Item #	Description	Size	Inventory Type	Location	Qty
222622	Truly Snack cracker 250g	300	Packaging	0-2	3,232
222623	Truly Cheese crackers 250g	300	Packaging	0-2	5,700
222624	Truly Vegetable crackers 250g	450	Packaging	0-2	11,900
222625	Truly Original	500	Packaging	0-2	5,573
222626	Truly Garden Vegetable	300	Packaging	0-3	2,921
222627	Truly Whole wheat cracker 250g	300	Packaging	0-2	8,970
222628	Truly Wheat Germ cracker	500	Packaging	0-2	5,251
222652	M/C Wheat Germ	300	Packaging	1-1	9,000
222653	Masterchoice vegetable crackers	325	Packaging	0-2	14,112
222654	M/C Toasted Wheat	325	Packaging	1-1	3,735
222670	Masterchoice Thin wheat Crackers	300	Packaging	0-2	10,145
222671	Masterchoice stonewheat crackers	300	Packaging	0-2	8,382
222672	MC Thin vegetables Crackers	300	Packaging	0-2	3,780
222672	MC Thin vegetables Crackers	300	Packaging	0-2	1,042
222713	WFM Gold round Snack Cracker	275	Packaging	1-2	3,300
222713	WFM Gold round Snack Cracker	275	Packaging	0-1	744
222714	WFM Wheat Germ 8oz	300	Packaging	0-1	1,273
222714	WFM Wheat Germ 8oz	300	Packaging	0-1	3,705
222810	Champagne Jazz Crackers 2lb	200	Packaging	0-3	9,400
222810	Champagne Jazz Crackers 2lb	20	Packaging	0-3	25,600
222825	US Champagne Wheat Germ	300	Packaging	0-3	4,500
222825	US Champagne Wheat Germ	300	Packaging	0-3	3,900
222826	US Champagne Cracked Wheat	300	Packaging	1-1	300
222826	US Champagne Cracked Wheat	300	Packaging	0-3	4,800
222826	US Champagne Cracked Wheat	300	Packaging	0-3	1,808
222827	US Champagne Toasted Wheat	300	Packaging	1-1	2,100
222828	US Champagne Garden Vegetable	300	Packaging	1-2	4,050
222828	US Champagne Cracker Veg	300	Packaging	0-3	1,335
222831	US Champagne Multi grain	300	Packaging	0-3	12,600
222861	Champagne Cracked We Crackers	300	Packaging	1-2	7,940
222862	Champagne Toasted Wheat Cracker	300	Packaging	1-1	6,200
222862	Champagne Toasted Wheat Cracker	300	Packaging	0-3	6,000
222863	Champagne Vegetable	300	Packaging	0-3	9,600

APPENDIX "G"

**Beta Brands Limited
List of Packaging Raw Materials**

Item #	Description	Size	Inventory Type	Location	Qty
222865	Trader Joes Stonewheat minis	300	Packaging	0-2	17,210
222868	Trader Joes Wheat Crisp	300	Packaging	1-2	3,945
222869	Trader Joes Rich Golden Rounds	275	Packaging	0-2	5,775
222869	Trader Joes Rich Golden Rounds	275	Packaging	0-2	954
222870	Trader Joes Fiber Multigrain	275	Packaging	1-1	7,265
222870	Trader Joes Fiber Multigrain	275	Packaging	0-2	5,775
222903	GV Garden Veg - Cdn	300	Packaging	0-3	5,493
222903	GV Garden Veg - Cdn	300	Packaging	0-3	5,151
222905	GV Cracked Wheat Pepper With Cheese Cdn	300 per box	Packaging	1-1	3,360
222908	GV Cracked Wheat USA	300	Packaging	0-3	8,516
222909	GV Vegeable Cracker- USA	300	Packaging	0-3	5,973
224621	Safeway Classic Stonewheat	300	Packaging	0-1	6,300
224621	Safeway Stoned Wheat mini	300	Packaging	0-1	1,060
224622	Safeway Classic Snack Cracker	250	Packaging	0-1	6,000
222130-2	Western Family Original Crackers	300	Packaging	1-2	4,500
222130-2	Western Family gala original	300	Packaging	0-1	5,100
222712-2	WFM Stoneground Wheat thins	300	Packaging	0-1	707
222866-2	Trader Joes Fancy Wheat Crackers	300	Packaging	1-2	4,589
222867-2	Trader Joes Stonewheat less salt	300	Packaging	0-2	7,350

APPENDIX "H"

**Beta Brands Limited
Detailed Asset Listing of Office Furniture**

ASSET #	MANUFACTURER	YEAR	MODEL NO.	DESCRIPTION	Floor
86				CAFETERIA (TABLES, CHAIRS, MICROWAVES, COOLERS, ETC...)	3
87				PRODUCTION OFFICE (DESK, CREDENZA, CABINET)	3
257				PACKAGING SUPERVISOR'S OFFICE WITH (3) DESKS	2
262				OFFICE WITH DESK AND ROUND TABLE	2
266				ADMINISTRATION GENERAL AREA WITH (28) FILE CABINETS, (6) WORKSTATIONS	1
267				PAYROLL OFFICE WITH (2) DESKS, TABLE, CREDENZA, (7) FILE CABINETS	1
268				OFFICE WITH DESK AND CREDENZA	1
269				OFFICE WITH DESK AND (3) FILE CABINETS	1
270				OFFICE WITH WOODEN DESK, CREDENZA AND CABINET	1
271				CABINET WITH OFFICES SUPPLIES	1
272				COPY ROOM WITH (2) XEROX WORKCENTRE PRO COPIERS, COFFEE MAKER, REFRIGERATOR	1
273				OFFICE WITH DESK, CREDENZA, HUTCH	1
274				OFFICE WITH L-SHAPED DESK, WALL SAFE, ROUND TABLE	1
275				OFFICE WITH DESK	1
276				RECEPTION DESK WITH ROUND TABLE	1
276.01				5th FLOOR BOARD ROOM	1
277				OFFICE WITH DESK, CREDENZA, MINI-FRIDGE	1
278				BOARD ROOM WITH 12' TABLE, 13 CHAIRS, WHITEBOARD	1
279				OFFICE WITH DESK, FILE CABINET	1
280				OFFICE WITH DESK	1
281				OFFICE WITH (2) DESKS, (2) FILE CABINETS	1
282				OFFICE WITH DESK AND FILE CABINET	1
283				OFFICE WITH DESK, HUTCH, FILE CABINET	1
284				OFFICE WITH DESK, TABLE, (2) FILE CABINETS	1
285				OFFICE WITH DESK, FILE CABINET	1
298				MAINTENANCE SHOP OFFICE WITH (5) DESKS	1
304				OFFICE WITH (2) DESKS AND PHOTOCOPIER	1
344				OFFICE WITH (2) DESKS	1
379				OFFICE WITH (3) DESKS, (3) FILING CABINETS	BASEMENT

APPENDIX "H"

Beta Brands Limited
List of Computer Workstations, Laptops and Other Computer-Related Equipment

ASSET #	DESCRIPTION	TYPE	BRAND	HD TYPE	SIZE	MEMORY	PROCESSOR & SPEED	FSB/BUS	SERIAL	CD, NIC and SOUND
90	Clone PC Workstation	PC	CLONE	IDE	6.5 GB		256 P III 800 MHZ		NA	Y
1	Clone PC workstation	PC	CLONE	IDE	4 GB		64 Pentium 333		NONE	Y
2	Clone PC workstation	PC	CLONE	IDE	4 GB		160 Pentium 350		NONE	Y
69	Clone PC workstation	PC	CLONE	IDE	4 GB		196 P I 350 MHZ		INNO9910011C	Y
69	Clone PC workstation	PC	CLONE	IDE	4 GB		196 P II-350		INNO9910011C	Y
70	Clone PC workstation	PC	CLONE	IDE	4 GB		64 PII-266 MHZ		9811-408	Y
71	Clone PC workstation	PC	CLONE	IDE	10 GB		384 P III 667 MHZ		INNO61204	Y
72	Clone PC workstation	PC	CLONE	IDE	4 GB		196 P I 333 MHZ		INNO99040401	Y
76	Clone PC workstation	PC	CLONE	IDE	10 GB		196 P III 667 MHZ		INNO00080801	Y
88	Clone PC workstation	PC	CLONE	IDE	6.5 GB		128 P III-800 MHZ		INNO00120401	Y
115	Clone PC workstation	PC	CLONE	IDE	10 GB		64 P III		NA	Y
116	Clone PC workstation	PC	CLONE	IDE	4 GB		384 P II 400 MHZ		INNO99070704C	Y
112	Clone PC workstation	PC	CLONE	IDE	10 GB		128 P III 667 MHZ		INNO061206	Y
106	Clone PC workstation	PC	CLONE	IDE	4 GB		196 P II 266 MHZ		NA	Y
4	Clone PC wWorkstation	PC	CLONE	IDE	10 GB		384 Pentium 733		INNO00101001	Y
7	Clone PC wWorkstation	PC	CLONE	IDE	15 GB		64 Pentium 733		INNO00092901	Y
113	Compaq PII	PC	Compaq	IDE	10 GB		128 P II			Y
3	Dell GX150 Workstation	PC	Dell	IDE	20 GB		512 P III 1 GHZ		473H611	Y
5	Dell GX150 Workstation	PC	Dell	IDE	20 GB		512 P III 1 GHZ		21G3C11	Y
8	Dell GX150 Workstation	PC	Dell	IDE	10 GB		384 P III 1 GHZ		19G4R01	Y
9	Dell GX150 Workstation	PC	Dell	IDE	10 GB		256 P III 1 GHZ		2L3RD01	Y
10	Dell GX150 Workstation	PC	Dell	IDE	10 GB		256 P III 1 GHZ		GK3RD01	Y
12	Dell GX150 Workstation	PC	Dell	IDE	10 GB		128 P III 1 GHZ		7K3RD01	Y
13	Dell GX150 Workstation	PC	Dell	IDE	20 GB		512 P III 1 GHZ		10TCJ11	Y
15	Dell GX150 Workstation	PC	Dell	IDE	16 GB		512 P III 1 GHZ		CZF3C11	Y
16	Dell GX150 Workstation	PC	Dell	IDE	20 GB		512 P III 1 GHZ		90G3C11	Y
17	Dell GX150 Workstation	PC	Dell	IDE	none	none	P III 1 GHZ		C73H611	Y
18	Dell GX150 Workstation	PC	Dell	IDE	10 GB		512 P III 800 MHZ		JK3RD01	Y
19	Dell GX150 Workstation	PC	Dell	IDE	10 GB		512 P III 1 GHZ		HK3RD01	Y
20	Dell GX150 Workstation	PC	Dell	IDE	10 GB		128 P III 800 MHZ		4K3RD01	Y
21	Dell GX150 Workstation	PC	Dell	IDE	20 GB		512 P III 1 GHZ		F73H611	Y
22	Dell GX150 Workstation	PC	Dell	IDE	20 GB		512 P III 1 GHZ		3ZF3C11	Y
23	Dell GX150 Workstation	PC	Dell	IDE	20 GB		512 P III 1 GHZ		30G3C11	Y
62	Dell GX150 Workstation	PC	Dell	IDE	20 GB		512 P III 1 GHZ		JJ3RD01	Y
63	Dell GX150 Workstation	PC	Dell	IDE	20 GB		512 P III 1 GHZ		HYDTZ01	Y
65	Dell GX150 Workstation	PC	Dell	IDE	10 GB		128 P III 800 MHZ		4CNCJ01	Y
66	Dell GX150 Workstation	PC	Dell	IDE	20 GB		512 P III 1 GHZ		HZF3C11	Y
73	Dell GX150 Workstation	PC	Dell	IDE	20 GB		512 P III 1 GHZ		CYDTZ01	Y
74	Dell GX150 Workstation	PC	Dell	IDE	20 GB		512 P III 1 GHZ		1ZF3C11	Y
333	Dell GX150 Workstation	PC	Dell	IDE	20 GB		512 P III 1 GHZ		H738611	Y
100	Dell GX150 Workstation	PC	Dell	IDE	10 GB		512 P III 1 GHZ		D5GF011	Y
101	Dell GX150 Workstation	PC	Dell	IDE	10 GB		512 P III 1 GHZ		4L3RD01	Y
102	Dell GX150 Workstation	PC	Dell	IDE	10 GB		512 P III 1 GHZ		ZYNBD01	Y
103	Dell GX150 Workstation	PC	Dell	IDE	10 GB		512 P III 1 GHZ		183H611	Y
104	Dell GX150 Workstation	PC	Dell	IDE	10 GB		512 P III 1 GHZ		DK3RD01	Y

APPENDIX "H"

Beta Brands Limited
List of Computer Workstations, Laptops and Other Computer-Related Equipment

ASSET #	DESCRIPTION	TYPE	BRAND	HD TYPE	SIZE	MEMORY	PROCESSOR & SPEED	FSB/BUS	SERIAL	CD, NIC and SOUND
11	Dell GX260 Workstation	PC	Dell	IDE	40 GB	512 P 4 2GHZ			0932RY	Y
6	Dell GX270 Workstation	PC	Dell	IDE	40 GB	1 GB P 4 2GHZ			7LZG631	Y
14	Dell GX270 Workstation	PC	Dell	IDE	40 GB	512 P 4 2GHZ			JKZG631	Y
67	Dell Latitude D505 Laptop	Laptop	Dell	IDE	40 GB	1024 P 4 1.6			7XZ7LG61	Y
64	Dell Latitude D510 Laptop	Laptop	Dell	IDE	40 GB	512 P 4 1.6			6HQC391	Y
92	Dell Power Edge 1650	Server	Dell	IDE/SCSI	100 GB (total)	1024 Dual PIII 1400 MHZ		132	1DR6Y21	Y
93	Dell Poweredge 1750	Server (Web)	Dell	IDE/SCSI		Dual Xeon 2.4 GHZ		133/533	9DWW761	Y
99	Dell Poweredge 2400	Server	Dell	IDE	40 GB	2048 Dual PIII 997			HD9NK01	
94	Dell Poweredge 350	Server (FIREWALL)	Dell	IDE	82 GB (2 Drives)	512 P 111 1GHZ			6SSHX21	Y
95	Dell Poweredge 350	Server (GATEWAY)	Dell	IDE	81 GB (2 Drives)	512 P 111 1GHZ			7SSHX21	Y
96	Dell Poweredge 350	Server (NFUSE)	Dell	IDE	80 GB (2 Drives)	512 P 111 1GHZ			5SSHX21	Y
88	Dell Poweredge 650	Server	Dell	IDE	80 GB (2 Drives)	512 P 4 2.4			DPMWG31	
89	Dell Powervault 745N	Server (NAS)	Dell	SCSI	Raid 5 480GB	512 Dual P4 2.8		133/533 200/800	7JXH51	
TBA	Desktop									
97	IBM E250	Server	IBM	SCSI	100 GB	2560 Dual PIII			AG298AV_SNMXL6280G1Y_EN23C	
107	IBM E250	Server	IBM	SCSI	60 GB?	2048 Dual PIII			237Z228	
98	IBM Netfinity 5500	Server	IBM	SCSI	200 GB	2048 Dual PIII			78-NK018	
121	Laptop	Laptop	HP	IDE	40 GB	768 Celeron 1.6			23F4752	
105	Laptop	Laptop	HP	IDE	40 GB	768 Celeron 1.6			Crx6110DFUC360X540WCg25Pa L	
119	Old AS/400 server	Server							Crx6110DFUC360X540WCg25Pa L	
120	PHONE SYSTEM- 1 Call Pilot Voicemail , 1 Nortel 3* 8 system, 3 Nortel handsets									
91	Tape Backup (External)	IBM	IBM	SCSI	200 GB	DLT			2310508	Y
113	Trip Lite UPS	UPS for Server Room								N
118	Wire Cabinet with 5 switches: 4x D Wiring Cabinet									

APPENDIX "H"

**Beta Brands Limited
List of Printers & Fax Machines**

ASSET #	BRAND AND MODEL	TYPE
389	HP Laserjet 1300	Printer (Desktop)
332	HP 4100	Printer (Network)
342	HP Laserjet 4100 TN	Printer (Network)
77	HP 4050 N	Printer (Network)
79	HP 2300n	Printer (Network)
82	HP 2200 dn	Printer (Network)
87	HP Laserjet 4000N	Printer (Network)
78	HP 1200	Printer (Personal)
80	HP 1200	Printer (Personal)
61	HP Laserjet 2100	Printer (Workgroup)
336	HP Laserjet 2100	Printer (Workgroup)
75	HP Laserjet 2100	Printer (Workgroup)
81	HP 2100	Printer (Workgroup)
109	HP 4000N	Printer (Network)
110	Toshiba DP-80F	Fax
111	HP 1200 Printer	Printer
85	Toshiba DP 80f	Fax Machine
86	Toshiba TF 631	Fax Machine

APPENDIX "H"

Beta Brands Limited
List of Phone System Components - Asset #377.5

Cabinet	Slot	Rel	Model	Type
1	0	1	NTDU20JA	SSC
1	1	4	NT8D02EA	Digital LLC
1	2	4	NT8D02EA	Digital LLC
1	3	4	NT8D02EA	Digital LLC
1	4	3	NT8D02EB	Digital LLC
1	5	2	NTRB21AC	1.5 M DTI/PRI
1	6	2	NTAK09DA	1.5 M DTI/PRI
1	7	2	NTRB21AC	1.5 M DTI/PRI
1	8	4	NT8D14BB	UNIV TRK
1	9	-	empty	-
1	MM1	-	Meridian Mail	-
1	MM2	-	Meridian Mail	-
1	MM3	-	Meridian Mail	-
2	0	4	NTDK23BA	FBR/RCVR
2	1	6	NT8D09AK	ANLG WCC
2	2	3	NT8D09AK	ANLG WCC
2	3	6	NT8D09AK	ANLG WCC
2	4	3	NT8D02EB	Digital LLC
2	5	4	NT8D02GA	Digital LLC
2	6	2	NT8D09BB	ANLG WCC
2	7	-	empty	-
2	8	-	empty	-
2	9	-	empty	-
2	MM1	-	-	-
2	MM2	19	NT8D14BB	UNIV TRK
2	MM3	10	NT8D15AK	E8M Dict Trk

Handsets

- (1) SCSI tape backup for phone system
- (20) 2616D Handsets
- (20) 2616 Handsets
- (80) 2608 Handsets
- (10) 2606 Handsets

APPENDIX I

To Be Added

APPENDIX J



300 Dufferin Avenue
P.O. Box 5035
London ON
N6A 4L9

London
CANADA

Office of the Mayor

January 24, 2007

Mr. Daniel R. Weisz
Senior Vice President
Mintz & Partners
1 Concorde Gate
Suite 200
North York, ON M3C 4G4

ESTATE	Claim No.
DATE RECORDED	JAN 25 2007
ATTN. OF	DWE

Dear Mr. Weisz:

On behalf of the City of London, I am pleased to support the accompanying documents prepared by the London Economic Development Corporation, which we believe will help to raise a level of interest in Beta Brands, as a going concern.

By providing you with both electronic and hard copy documents, we are striving to assist you as much as possible with the sharing and distribution of this comprehensive information. In addition, ongoing information about London, and its economic opportunities, is always available through the following websites:

- www.london.ca (City of London)
- www.ledc.com (London Economic Development Corporation)
- www.goodmovelondon.com (LEDC portal on living, working and playing in London)

Thank you for your efforts and please feel free to contact either our LEDC team or me directly, should you require any additional information in your search for a buyer.

Sincerely,

AM DeCicco - Best

Anne Marie DeCicco-Best
Mayor

The Corporation of the City of London
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