

District of: Ontario
Division No. 09 - Toronto
Court No. 31-1183929
Estate No. 31-1183929

FORM 67
Notice of Bankruptcy and First Meeting of Creditors
(Subsection 102(1) of the Act)

In the matter of the bankruptcy of
Waterford Wedgwood Canada Inc.
of the City of Richmond Hill, in the Province of Ontario

Take notice that:

1. Waterford Wedgwood Canada Inc. filed (or was deemed to have filed) an assignment on the 27th day of March 2009, and the undersigned, Deloitte & Touche Inc. , was appointed as trustee of the estate of the bankrupt by the official receiver (or the court), subject to affirmation by the creditors of the trustee's appointment or substitution of another trustee by the creditors.
2. The first meeting of creditors of the bankrupt will be held on the 17th day of April 2009, at 10:00 o'clock AM, at the office of Xchange Conference Centre, at 121 King St. West, Ste 1760 - Room A, Toronto, Ontario.
3. To be entitled to vote at the meeting, a creditor must lodge with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.
4. Enclosed with this notice is a form of proof of claim, a form of proxy, and a list of creditors with claims amounting to 25 dollars or more, showing the amounts of their claims.
5. Creditors must prove their claims against the estate of the bankrupt in order to share in any distribution of the proceeds realized from the estate.

Dated at the City of Toronto in the Province of Ontario, this 3rd day of April 2009.

Deloitte & Touche Inc. - Trustee
181 Bay Street, Suite 1400
Toronto ON M5J 2V1
Phone: (416) 601-6150 Fax: (416) 601-6690

District of: Ontario
Court No. 09 - Toronto
Court No. 31-1183929
Estate No. 31-1183929

FORM 31
Proof of Claim
(Section 50.1, subsections 65.2(4), 81.2(1), 102(2), 124(2), 128(1),
and paragraphs 51(1)(e) and 66.14(b) of the Act)

In the matter of the bankruptcy of
Waterford Wedgwood Canada Inc.
of the City of Richmond Hill, in the Province of Ontario

All notices or correspondence regarding this claim must be forwarded to the following address:

In the matter of the bankruptcy of **Waterford Wedgwood Canada Inc.** of the City of Richmond Hill in the Province of Ontario and the claim of _____, creditor.

I, _____ (name of creditor or representative of the creditor), of the city of _____ in the province of _____, do hereby certify:

1. That I am a creditor of the above named debtor (or I am _____ (position/title) of _____, creditor).
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of bankruptcy, namely the 27th day of March 2009, and still is, indebted to the creditor in the sum of \$ _____, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. *(The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)*

A. UNSECURED CLAIM OF \$ _____

(other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and
(Check appropriate description.)

Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the Act.

Regarding the amount of \$ _____, I do not claim a right to a priority.
(Set out on an attached sheet details to support priority claim.)

B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

C. SECURED CLAIM OF \$ _____

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:
(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____
(Attach a copy of sales agreement and delivery receipts.)

E. CLAIM BY WAGE EARNER OF \$ _____

That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ _____.

That I hereby make a claim under subsection 81.4(8) of the Act in the amount of \$ _____.

F. CLAIM AGAINST DIRECTOR \$ _____

(To be completed when a proposal provides for the compromise of claims against directors.)

That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:

(Give full particulars of the claim, including the calculations upon which the claim is based.)

G. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:

5. That, to the best of my knowledge, I _____ (am/am not) (or the above-named creditor _____ (is/is not)) related to the debtor within the meaning of section 4 of the Act, and _____ (have/has/have not/has not) dealt with the debtor in a non-arm's-length manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event with in the meaning of subsection 2(1) of the Act: (Provide details of payments, credits and transfer at undervalue.)

(Applicable only in the case of the bankruptcy of an individual.)

I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

Dated at _____, this _____ day of _____.

Witness

Creditor

Phone Number: _____

Fax Number : _____

E-mail Address : _____

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.

Subsection 20(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

Instructions To Creditors

Proof of Claim form

General

Creditors are required to file their claims with the Trustee prior to the time appointed for the meeting of creditors in order to be eligible to vote.

The proper name of the claimant and its complete address, to which all notices or correspondence are to be forwarded, must be shown.

The proof of claim form must be completed by a person, not by a corporation. The person completing the proof of claim form on behalf of a corporation shall indicate his official capacity, such as "Credit Manager", "Secretary", "Authorized Agent", etc.

A proper proof of claim must be supported by a Statement of Account, marked "A", providing details, such as date, invoice numbers and amounts owing, the total of which agrees with the amount indicated on the claim.

All sections of the proof of claim must be completed. Any non-applicable wording should be crossed out.

The signature of the creditor or declarant on the claim must be witnessed.

Paragraph 3

A detailed statement of account must be attached to the proof of claim and must show the date, the number and the amount of all the invoices or charges, together with the date, the number and the amount of all credits or payment. A statement of account is not complete if it begins with an amount brought forward.

Paragraph 4

The individual completing the proof of claim must strike out those subsections which do not apply. The priority referred to in subsection C a landlord for rent arrears and acceleration rent, if included in the lease, municipalities, if their claims are not a charge against title, and departments of federal and provincial governments.

All Secured Creditors must attach to their proofs of claim, a certified true copy of their security documents and details of registration.

Paragraph 5

All claimants must indicate whether or not they are related to the debtor, as defined by The Bankruptcy & Insolvency Act, by striking out "ARE" or "ARE NOT".

Paragraph 6

All claimants must attach a detailed list of all payments or credits received or granted, as follows:

- a) within the three (3) months preceding the bankruptcy or the proposal, in the case where the claimant and the debtor are not related.
- b) within the twelve (12) months preceding the bankruptcy or proposal, in the case where the claimant and the debtor are related.

Voting/Proxy

Any unsecured creditor may vote in person or by proxy, but when a proxy is attending the meeting, he must be so appointed by the creditor. When the creditor is a corporation, the person attending the meeting of the creditors, including the declarant, must be appointed proxy by an officer of the corporation having status to make such an appointment.

Note

Section 201(1) of The Bankruptcy & Insolvency Act states: "Where a creditor, or a person claiming to be a creditor, in any proceedings under this Act, willfully and with intent to defraud, makes any false claim or any proof, declaration or statement of account, that is untrue in any material particular, he is guilty of an offence and is liable on summary conviction to a fine not exceeding one thousand dollars, or to imprisonment for a term not exceeding one year, or both."

Deloitte & Touche Inc.
Attention: Mark D. Jakovic
181 Bay St., Suite 1400
Toronto, Ontario
M5J 2V1
Telephone: (416) 643-8476
Fax : (416) 601-6690

District of: Ontario
Division No. 09 - Toronto
Court No. 31-1183929
Estate No. 31-1183929

FORM 36
Proxy
(Subsection 102(2) and paragraphs 51(1)(e) and 66.15(3)(b) of the Act)

In the matter of the bankruptcy of
Waterford Wedgwood Canada Inc.
of the City of Richmond Hill, in the Province of Ontario

I, _____, of _____, a creditor in the above matter,
hereby appoint the trustee identified below or _____
of _____, to be my proxy in the above matter,
except as to the receipt of dividends, _____ (with or without) power to appoint another proxy
in his or her place.

Dated at _____, this _____ day of _____, _____.

Witness

Individual Creditor

Witness

Name of Corporate Creditor

Per _____
Name and Title of Signing Officer

Return To:

Deloitte & Touche Inc. - Trustee

181 Bay Street, Suite 1400
Toronto ON M5J 2V1
Phone: (416) 601-6150 Fax: (416) 601-6690

District of: Ontario
 Court No. 09 - Toronto
 Court No.
 Estate No.

- FORM 78 -
 Statement of Affairs (Business Bankruptcy)
 (Paragraph 158(d) of the Act)
 In the matter of the bankruptcy of
 Waterford Wedgwood Canada Inc.
 of the City of Richmond Hill, in the Province of Ontario

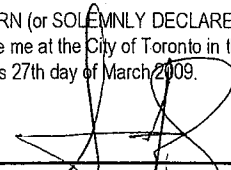
You are required to carefully and accurately complete this Form and the applicable attachments, showing the state of your affairs on the date of the bankruptcy, on the 27th day of March 2009. When completed, this Form and the applicable attached lists will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES	
(as stated and estimated by the officer)	
1. Unsecured creditors as per list "A"	872,491.34
Balance of claims unsecured as per list "A"	56,000,000.00
Total unsecured creditors	56,872,491.34
2. Secured creditors value of security as per list "B"	4,855,738.00
3. Preferred creditors as per list "C"	0.00
4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for	0.00
Total liabilities	61,728,229.34
Surplus	NIL

ASSETS	
(As stated and estimated by the officer)	
1. Inventory	0.00
2. Trade fixtures, etc.	0.00
3. Accounts receivable and other receivables, as per List "E"	
Good	0.00
Doubtful	0.00
Bad	0.00
Estimated to produce	0.00
4. Bills of exchange, promissory note, etc., as per List "F" ..	0.00
5. Deposits in Financial Institutions	0.00
6. Cash	4,855,738.00
7. Livestock	0.00
8. Machinery, equipment and plant	0.00
9. Real property or immovable as per List "G"	0.00
10. Furniture	0.00
11. RRSPs, RRIFs, Life insurance, etc.	0.00
12. Securities (Shares, Bonds, Debentures, etc.)	0.00
13. Interests under wills	0.00
14. Vehicles	0.00
15. Other property, as per List "H"	0.00
If bankrupt is a corporation, add:	
Amount of subscribed capital	0.00
Amount paid on capital	0.00
Balance subscribed and unpaid	0.00
Estimated to produce	0.00
Total assets	4,855,738.00
Deficiency	56,872,491.34

I, Harjit Singh, of the Town of Richmond Hill in the Province of Ontario, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge a full, true and complete statement of my affairs on the 27th day of March 2009 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with section 67 of the Act.

SWORN (or SOLEMNLY DECLARED)
 before me at the City of Toronto in the Province of Ontario,
 on this 27th day of March 2009.



 Anna Koroneos, Commissioner of Oaths
 For the province of Ontario
 Expires Jun. 5, 2011
 Anna Koroneos, a Commissioner, etc.,
 Province of Ontario,
 for Deloitte & Touche Inc.,
 Trustee in Bankruptcy.
 Expires June 5, 2011.



 Harjit Singh
 Officer

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

- FORM 78 -- Continued -

List "A"
 Unsecured Creditors

Waterford Wedgwood Canada Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
1	407 ETR Express Toll Route Attn: Collections	6300 Steeles Avenue West Woodbridge ON L4H 1J1	300.00	0.00	300.00
2	ADT Security Services	615-18th Street S.E. Calgary AB T2E 6J5	1.00	0.00	1.00
3	Bank of America	100 North Tryon Street Charlotte NC 28 255	0.00	56,000,000.00	56,000,000.00
4	Bell Canada	Box 9000 North York ON M3C 2X7	2,000.00	0.00	2,000.00
5	Blake Cassels & Graydon	199 Bay St. Commerce Court West Toronto ON M5L 1A9	2,407.65	0.00	2,407.65
6	Boss Express	588 Edward Avenue, Unit 32 Richmond Hill ON L4C 9Y6	175.00	0.00	175.00
7	Burlington Investments Ltd.	25 Imperial Street, Suite 200 Toronto ON M5P 1B9	59,000.00	0.00	59,000.00
8	Canada Post	2701 Riverside Drive Ottawa ON K1A 1L7	150.00	0.00	150.00
9	Canada Revenue Agency	Technology Centre, 875 Heron Road Ottawa ON K1A 1B1	1.00	0.00	1.00
10	Canpaco	256 Aviva Park Drive, Unit #2 Woodbridge ON L4L 9C7	2,086.00	0.00	2,086.00
11	Canpar	1290 Central Parkway West, Suite 500 Mississauga ON L5C 4R9	7,218.49	0.00	7,218.49
12	Clarke Transport	P.O. Box 32 Concord ON L4K 1B2	902.73	0.00	902.73
13	Consolidated Fastrate	9701 Hwy 50 Woodbridge ON L4H 2G4	1,247.69	0.00	1,247.69
14	Delmar Customs Brokers	2580 Matheson Blvd. East Mississauga ON	969.78	0.00	969.78
15	EDI Gateway	8355 Bougainville Montreal QC H4P 2G5	250.00	0.00	250.00
16	Employees Attn: c/o	20 West Beaver Creek Road Richmond Hill ON L4B 3L6	1.00	0.00	1.00
17	Enbridge	P.O. Box 644 SCARBOROUGH ON M1K 5H1	1,500.00	0.00	1,500.00
18	Federal Express	P.O. Box 4626 Toronto ON M5W 5B4	929.76	0.00	929.76
19	G&K Services Canada Inc.	940 Warden Avenue SCARBOROUGH ON M1L 4C9	104.87	0.00	104.87
20	Guy Williams Attn: Fred Oesen	4 Royaltan Lane Collingwood ON L9Y 5K2	1.00	0.00	1.00
21	Inovis Inc.	P.O.Box 198145 Atlanta GA 30 304-8145	268.38	0.00	268.38
22	J.T.S. Cartage	1132 South Service Road Oakville ON L6L 5T7	500.00	0.00	500.00
23	Josiah Wedgwood & Sons	Barlaston, ST12 9ES Stoke on Trent ENGLAND	446,672.97	0.00	446,672.97
24	Mercer Human Resources	P.O. Box 57483, Station A Toronto ON M5W 5M5	1,000.00	0.00	1,000.00

27-Mar-2009

Date



Harjit Singh
 Officer

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

- FORM 78 -- Continued -

List "A"
 Unsecured Creditors

Waterford Wedgwood Canada Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
25	Pace Technical Services Inc.	45A West Wilmot Street, Unit 1 Richmond Hill ON L4B 2P2	146.90	0.00	146.90
26	Power Stream	1150 Elgin Mills Road East, P.O. 418 Richmond Hill ON L4C 4Y6	750.00	0.00	750.00
27	Purolator Courier Ltd.	P.O. Box 1100, Etobicoke Postal Station ON M9C 5K2	449.23	0.00	449.23
28	Rosenthal AG	Philipp-Rosenthal-Platz, D-95100 SELB	83,423.99	0.00	83,423.99
29	Rosenthal USA	355 Michele Place, CARLstadt NJ 07 072	7,738.18	0.00	7,738.18
30	Royal Bank Visa	P.O. Box 4016, Station A Toronto ON M5W 2E6	4,000.00	0.00	4,000.00
31	Shaw Cable	P.O. Box 2468 Stn Main, Calgary AB T2P 4Y2	43.00	0.00	43.00
32	Shipmaster Containers	380 Esna Park Drive Markham ON L3R 1G5	788.00	0.00	788.00
33	Telus	P.O. Box 53000 Burlington ON L7R 4S8	250.00	0.00	250.00
34	The Idea Workshop	130 Spadina Avenue, Suite 500 Toronto ON M5V 2L4	1,575.00	0.00	1,575.00
35	Town of Richmond Hill	P.O. Box 300 Richmond Hill ON L4C 4Y5	350.00	0.00	350.00
36	UPS	CP# 11086 Succ. Centre-Ville Montreal QC H3C 5C6	89.10	0.00	89.10
37	Waterford Crystal Limited	Kilbarry, Waterford Ireland	4,900.38	0.00	4,900.38
38	Waterford Wedgwood USA	1330 Campus Parkway Wall NJ 07 712	240,300.24	0.00	240,300.24
Total:			872,491.34	56,000,000.00	56,872,491.34

27-Mar-2009

Date



Harjit Singh
 Officer

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

- FORM 78 -- Continued -


List "B"
Secured Creditors

Waterford Wedgwood Canada Inc.

No.	Name of creditor	Address	Amount of Claim	Particulars of Security	When given	Estimated value of security	Estimated surplus from security	Balance of claim unsecured
1	Bank of America	100 North Tryon Street Charlotte NC 28 255	60,855,738.00	Cash on Hand	01-Jan-1990	4,855,738.00		56,000,000.00
Total:			60,855,738.00			4,855,738.00	0.00	6,000,000.00

27-Mar-2009

Date


Harjit Singh
Officer

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

- FORM 78 -- Continued -

List "C"
Preferred Creditors for Wages, Rent, etc.

Waterford Wedgwood Canada Inc.

No.	Name of creditor	Address and Occupation	Nature of Claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
Total:					0.00	0.00	0.00

27-Mar-2009

Date



Harjit Singh
Officer

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

- FORM 78 -- Continued -

List "D"
Contingent or Other Liabilities

Waterford Wedgwood Canada Inc.

No.	Name of creditor or claimant	Address and Occupation	Amount of liability or claim	Amount expected to rank for dividend	Date when liability incurred	Nature of liability
			Total:	0.00	0.00	

27-Mar-2009

Date



Harjit Singh
Officer

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

- FORM 78 -- Continued -

List "E"
Debts Due to the Bankrupt

Waterford Wedgwood Canada Inc.

No.	Name of debtor	Address and Occupation	Nature of debt	Amount of debt (good, doubtful, bad)	Folio of ledgers or other book where particulars to be found	When contracted	Estimated to produce	Particulars of any securities held for debt
				0.00				
			Total:	0.00			0.00	
				0.00				

27-Mar-2009

Date



Harjit Singh
Officer

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

- FORM 78 -- Continued -

List "F"

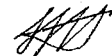
Bills of Exchange, Promissory Notes, Lien Notes, Chattel
Mortgages, etc., Available as Assets

Waterford Wedgwood Canada Inc.

No.	Name of all promissory, acceptors, endorsers, mortgagors, and guarantors	Address	Occupations	Amount of bill or note, etc.	Date when due	Estimated to produce	Particulars of any property held as security for payment of bill or note, etc.
Total:				0.00		0.00	

27-Mar-2009

Date



Harjit Singh
Officer

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

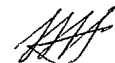
- FORM 78 -- Continued -

List "G"
Real Property or Immovable Owned by Bankrupt
Waterford Wedgwood Canada Inc.

Description of property	Nature of bankrupts interest	In whose name does title stand	Total Value	Particulars of mortgages, hypothecs, or other encumbrances (Name, Address, Amount)	Equity or surplus
Total:			0.00		0.00

27-Mar-2009

Date



Harjit Singh
Officer

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

- FORM 78 -- Concluded -

List "H"
Property

Waterford Wedgwood Canada Inc.
FULL STATEMENT OF PROPERTY

Nature of Property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade			0.00	0.00
(b) Trade fixtures, etc.			0.00	0.00
(c) Cash in Financial Institution			0.00	0.00
(d) Cash on hand			4,855,738.00	4,855,738.00
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant			0.00	0.00
(g) Furniture			0.00	0.00
(h) Life insurance policies, RRSPs, etc			0.00	0.00
(i) Securities			0.00	0.00
(j) Interests under wills, etc			0.00	0.00
(k) Vehicles			0.00	0.00
(l) Taxes			0.00	0.00
			Total:	4,855,738.00

27-Mar-2009

Date



Harjit Singh
Officer