

This is the 1st affidavit
of Fran Thibodeau in this case
and was made on 28/Nov/2011

NO. _____
VANCOUVER REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED

AND

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*, S.B.C. 2002, c. 57

AND

IN THE MATTER OF ELIA FASHIONS LTD. (in its own capacity and in its capacity as a partner
of PLEASE MUM PARTNERSHIP) and
BOSSA NOVA FASHIONS LTD. (in its own capacity and in its capacity as a partner of PLEASE
MUM PARTNERSHIP)

PETITIONERS

AFFIDAVIT

I, **Fran Thibodeau**, of 20th Floor, 250 Howe Street, in the City of Vancouver, in the
Province of British Columbia, SWEAR (or AFFIRM) THAT:

1. I am employed by the firm of Fraser Milner Casgrain LLP, counsel for the Petitioners,
and as such have personal knowledge of the facts and matters hereinafter deposed to by me
except where stated to be made upon information and belief and where so stated I verily believe
the same to be true.

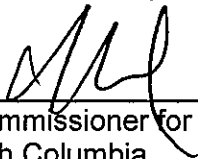
2. Now shown to me and attached hereto as Exhibits, are copies of:

Exhibit "A"	Notice of Intention to Make a Proposal of Please Mum Partnership, dated July 7, 2011
Exhibit "B"	Notice of Intention to Make a Proposal of Elia Fashions Ltd., dated July 7, 2011.

Exhibit "C"	Notice of Intention to Make a Proposal of Bossa Nova Fashions Ltd., dated July 7, 2011
Exhibit "D"	Requisition to open a court file and enter initial documents dated July 11, 2011
Exhibit "E"	Letter to creditors of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. dated July 11, 2011, enclosing the Notice of Intention to Make a Proposal of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions, the Consent of Trustee dated July 7, 2011, and the List of Known Creditors at the date of Filing.
Exhibit "F"	Report on Cash-Flow Statement by the Person Making the Proposal, the Trustee's Report on Cash-Flow Statement, and the Cash-Flow Statement, dated July 15, 2011
Exhibit "G"	Notice of Application for an Extension of Time to File a Proposal of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. filed August 3, 2011.
Exhibit "H"	Affidavit #1 of Kathryn Adrian sworn July 29, 2011
Exhibit "I"	First Report to the Court submitted by Deloitte & Touche Inc. in its capacity as Proposal Trustee dated August 2, 2011
Exhibit "J"	Order of the Honourable Mr. Justice Burnyeat, extending the time for Please Mum to file a Proposal to September 20, 2011, made and entered August 5, 2011
Exhibit "K"	Notice of Application for an Extension of Time to File a Proposal of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. filed September 15, 2011
Exhibit "L"	Affidavit #2 of Kathryn Adrian sworn September 14, 2011
Exhibit "M"	Second Report to the Court submitted by Deloitte & Touche Inc. in its capacity as Proposal Trustee dated September 14, 2011
Exhibit "N"	Application Response of Ivanhoe Cambridge Inc., 20 Vic Management Limited, Morguard Investments Limited, Retrocom Mid Market REIT and Primaris Retail Real Estate Investment Trust opposing the granting of a further extension of time to file a Proposal, dated September 19, 2011
Exhibit "O"	Affidavit #1 of Linda Galessiere sworn September 19, 2011
Exhibit "P"	Affidavit #1 of Brent Lewis sworn September 21, 2011
Exhibit "Q"	Order of The Honourable Mr. Justice Burnyeat extending the time to file a Proposal to September 30, 2011, made and entered September 20, 2011
Exhibit "R"	Requisition of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. to reschedule the application to extend the time to file a Proposal, filed September 21, 2011
Exhibit "S"	Affidavit #3 of Kathryn Adrian sworn September 26, 2011
Exhibit "T"	Order of the Honourable Mr. Justice Burnyeat extending the time for the filing of a Proposal to November 14, 2011, made and entered September 30, 2011
Exhibit "U"	Notice of Application for an Extension of Time to Make a Proposal filed

	November 3, 2011
Exhibit "V"	Order of the Honourable Mr. Justice Burnyeat extending the time to file a Proposal to November 21, 2011, made and entered November 7, 2011
Exhibit "W"	Notice of Application, returnable November 21, 2011, for an Extension of Time to Make a Proposal of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. filed November 15, 2011
Exhibit "X"	Order of the Honourable Mr. Justice Burnyeat extending the time to file a Proposal to November 28, 2011, made and entered November 21, 2011
Exhibit "Y"	Consent Order of Mr. Justice Burnyeat extending the time to file a Proposal to December 6, 2011 and requiring the Petitioners to serve CCAA materials to counsel for the landlords by November 29, 2011

SWORN (OR AFFIRMED) BEFORE ME at
the City of Vancouver, in the Province of
British Columbia, on 28/11/2011.



A Commissioner for taking Affidavits within
British Columbia



FRAN THIBODEAU

CINDY CHEUK
Barrister & Solicitor
FRASER MILNER GASGRAIN LLP
20th Floor, 250 Howe Street
Vancouver, B.C. V6C 3R8
Telephone (604) 687-4460



Office of the Superintendent of Bankruptcy Canada

Bureau du surintendant des faillites Canada

An Agency of Industry Canada

Un organisme d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253244

Estate No. 11-253244

000001

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

PLEASE MUM PARTNERSHIP

Insolvent Person

DELOITTE & TOUCHE INC.

Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

This is Exhibit "A" referred to in the affidavit of Fran Thibodeau... sworn before me at Vancouver, B.C., this 20 day of November, 2011.

[Signature] Commissioner for taking Affidavits for British Columbia

[Signature] GARY SAM

Official Receiver

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



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of Bankruptcy Canada

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d'Industrie Canada

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

000002

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

ELIA FASHION LTD.
Insolvent Person

DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

This is Exhibit " B " referred to in the
affidavit of Fran. Thibodeau
sworn before me at Vancouver, B.C.
this 22 day of Nov. 2011
[Signature]
A Commissioner for taking Affidavits
for British Columbia

[Signature]
GARY SAM
Official Receiver

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



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

000003

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

BOSSA NOVA FASHIONS
Insolvent Person

DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

This is Exhibit " C " referred to in the
affidavit of Fran Thibodeau
sworn before me at Vancouver, B.C.
this 28 day of November, 2011
[Signature]
A Commissioner for taking Affidavits
for British Columbia

[Signature]
for _____
GARY SAM

Official Receiver

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

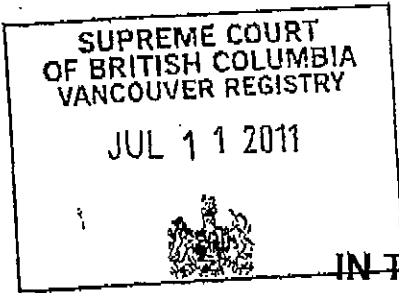


Form 2

000004
-B 110732

Court File No. _____
Vancouver Registry

Estate No. 11-253244
11-253245
11-253246



IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY

IN THE MATTER OF THE PROPOSAL OF

PLEASE MUM PARTNERSHIP, ELIA FASHIONS LTD., AND BOSSA NOVA FASHIONS LTD.

REQUISITION

REQUIRED:

Open a court file and enter initial documents relating to:

- the filing of a proposal pursuant to S. 50 of the Bankruptcy and Insolvency Act.

This is Exhibit " *D* " referred to in the affidavit of *Fran Thibodeau* sworn before me at *Vancouver, B.C.* this *29* day of *November, 2011*

12-31-11 12:00:00 RYSE 150.00
2011 01:07:00

[Signature]
A Commissioner for taking Affidavits for British Columbia

Dated this 11th day of July, 2011. Deloitte & Touche Inc.
Party (or trustee)

Name of Party: DELOITTE & TOUCHE INC.

Address for Delivery: 2800 - 1055 DUNSMUIR STREET

VANCOUVER, BC V7X 1P4

Fax number for delivery (if any) 604 602 1583

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-B 110 732



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of Bankruptcy Canada

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District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253246

Estate No. 11-253246



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

BOSSA NOVA FASHIONS
Insolvent Person

DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

[Handwritten signature]
for

GARY SAM

Official Receiver

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

000006



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

-B 110732



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

ELIA FASHION LTD.
Insolvent Person

DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

[Handwritten signature]
for

GARY SAM

Official Receiver

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

From:

To: 86048992950

07/08/2011 07:34

#859 P.002/004



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District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253244

Estate No. 11-253244

000007

-B 110732



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

PLEASE MUM PARTNERSHIP
Insolvent Person

DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

[Handwritten signature]
for _____

GARY SAM

Official Receiver

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

District of: British Columbia
Division No: 03 - Vancouver
Court No.
Estate No.

000008

-B 110732

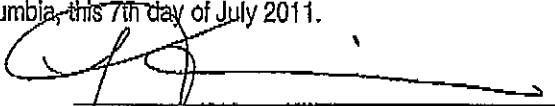


- FORM 33 -
Notice of Intention To Make a Proposal
(Subsection 50.4(1) of the Act)

Take notice that:

1. I, Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions Ltd., an insolvent person, state, pursuant to subsection 50.4(1) of the Act, that I intend to make a proposal to my creditors.
2. Deloitte & Touche Inc. of 2800 - 1055 Dunsmuir Street, PO Box 49279, Vancouver, BC, V7X 1P4, a licensed trustee, has consented to act as trustee under the proposal. A copy of the consent is attached.
3. A list of the names of the known creditors with claims of \$250 or more and the amounts of their claims is also attached.
4. Pursuant to section 69 of the Act, all proceedings against me are stayed as of the date of filing of this notice with the official receiver in my locality.

Dated at the City of Vancouver in the Province of British Columbia, this 7th day of July 2011.


 Please Mum Partnership, Elia Fashions Ltd.,
 Bossa Nova Fashions Ltd.
 Insolvent Person

To be completed by Official Receiver:

Filing Date _____

Official Receiver

District of:
Division No.
Court No.
Estate No.



-B110732

FORM 78 -- Continued

List 'A'
Unsecured Creditors

Please Mum Partnership, Eila Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	1 & 2 Electric Ltd	1901 48th Avenue Vernon BC V1T 6Z4	81.76	0.00	81.76
2	1-800-GOT-JUNK?	194, 3-11 Ballerose Drive St. Albert AB T8N 5C9	157.50	0.00	157.50
3	1-800-GOT-JUNK?	305-460 Nanaimo Street Vancouver BC V6P 5Y1	1,804.32	0.00	1,804.32
4	1-800-GOT-JUNK?	PG Disposal Service Inc 9 Dibble St Toronto, ON M4M 2E7	628.28	0.00	628.28
5	1-800-GOT-JUNK?	39 Breakwater Drive Whitby ON L1N 9N2	562.74	0.00	562.74
6	1-800-GOT-JUNK?	3900 Russell Road Ottawa ON K1G 3N2	397.76	0.00	397.76
7	20 Vic Management Inc.	Pickering Town Centre Management Office; 1355 Kingston Road Pickering ON L1V1B8	7,786.37	0.00	7,786.37
8	20 VIC Management Inc.	2277 Riverside Drive East, Suite 208 Ottawa ON K1H7X6	13,978.83	0.00	13,978.83
9	20 VIC Management Inc.	In Trust For Lansdowne Mall Inc; 645 Lansdowne Street West Peterborough ON K9J7Y5	13,097.46	0.00	13,097.46
10	2046459 Ontario Inc	C/O Morguard Inv's Ltd, Cottonwood Mall Admrx; #53 - 45585 Luckakuck Way Chilliwack BC V2R1A1	3,663.70	0.00	3,663.70
11	37537 Yukon Inc	Attn: A/R C/O The Hougen Group; Ste 204 - 4103 4Th Ave Whitehorse YT Y1A1H6	12,600.00	0.00	12,600.00
12	A S I Plastics	1463 Mustang Place Port Coquitlam BC V3C 6L2	7,822.42	0.00	7,822.42
13	A-1 Braemar Pest Control Services	PO Box 21439 St. Johns NL A1A 5G6	158.20	0.00	158.20
14	A1 Rooler Plumbing & Heating Ltd	9411 27 Avenue Edmonton AB T6N 1C9	194.25	0.00	194.25
15	Aardvark Computer Solutions, Inc	2070 Oxford Street Halifax NS B3L 2T2	627.89	0.00	627.89
16	Abell Pest Control	12547 - 129th St. 2nd Floor Edmonton AB T5L 1H7	550.92	0.00	550.92
17	Abell Pest Control Inc	109-3851 Manchester Rd SE Calgary AB T2G 3Z8	535.50	0.00	535.50
18	Aberdeen Kamloops Mall Ltd.	Primaris Retail REIT; 275 - 1820 W. Trans Canada Hwy. Kamloops BC V1S1J2	14,509.44	0.00	14,509.44
19	Accurate Construction	39 Hendon Dr NW Calgary AB T2K 1Y6	428.87	0.00	428.87
20	Ace Signs & Service	1430 Church Avenue Winnipeg MB R2X 1G4	1,652.00	0.00	1,652.00
21	Action Lighting	207 Iderna Road Markham ON L3R 1B1	14,080.11	0.00	14,080.11
22	Action Lock & Security	8868 Hudson Road Vancouver BC V6P 4N2	3,291.43	0.00	3,291.43

07-Jul-2011

Date

Kathryn Marie Adrian

District of: British Columbia
 Division No. 03 - Vancouver
 Court No.
 Estate No.

000010

FORM 78 -- Continued

List 'A'
 Unsecured Creditors

Please Mum Partnership, Eila Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
23	Advanced Parking Systems Ltd	C/O VH1012 PO Box 9520 51n Main St Vancouver BC V6B 4G3	95.20	0.00	95.20
24	Ainsworth Inc	131 Bermondsey Road Toronto ON M4A 1X4	899.55	0.00	899.55
25	AirZone Mechanical Limited	7 Marlin Road Mansfield ON L0N 1M0	1,161.09	0.00	1,161.09
26	Algoma Central Properties Inc.	Station Tower, 421 Bay Street, Suite 203 Sault Ste. Marie ON P6A1X3	7,705.44	0.00	7,705.44
27	Aliant	Po Box 5555 St John NB E2L4V6	235.11	0.00	235.11
28	Aliant	Po Box 12088 St John NL A1B4C8	174.02	0.00	174.02
29	All Trades Plumbing And Electrical	455 Grand Lake Road	305.61	0.00	305.61
30	Alpha Laundry Ltd.	4-36924 Queens Way Squamish BC V8B 0K8	180.60	0.00	180.60
31	Alsco Canada Corp	14710 129 Avenue Edmonton AB T6L 2Y4	325.77	0.00	325.77
32	Alsco Canada Corp	5 West 4th Ave Vancouver BC V6Y 1G2	546.21	0.00	546.21
33	Alvarez & Marsal	400 Burrard St #1680 Vancouver BC V6C 3A6	87,920.00	0.00	87,920.00
34	Amarillo Contracting	#102-910 9th Street East Saskatoon SK S7H 0N1	22,023.75	0.00	22,023.75
35	Amelco Electric (Calgary) Ltd.	2230 22 Street NE Calgary AB T2E 6B7	857.85	0.00	857.85
36	Ansell Mechanical Ltd	PO Box 1838 Peterborough ON K9J 7X6	217.91	0.00	217.91
37	AON Reed Stenhouse Inc	PO Box 3228, 900 Howe St Vancouver BC	2,104.90	0.00	2,104.90
38	A-One U-Lock Storage	5-1209 Alpha Lake Road Whistler BC V0N1B1	218.40	0.00	218.40
39	Arccprint And Imaging Ltd	4305 Dawson Street Burnaby BC V5C 4B4	43,718.64	0.00	43,718.64
40	Atelier Sourcing Ltd	Suite 4D South Avenue Tower, House #50, Road # 3 Bangladesh	149,522.83	0.00	149,522.83
41	Atlas Sign & Awning	26697 Gloucester Way Langely BC V4W 3S4	565.60	0.00	565.60
42	Barella Electric Ltd	249-54418 Range Road Sturgeon County AB T8T 0C7	1,326.58	0.00	1,326.58
43	BC Hydro	PO Box 9501 Vancouver BC V6B4N1	502.84	0.00	502.84
44	BC Rentals	1322 Clark Drive Vancouver BC V5L 3K3	481.60	0.00	481.60
45	BcIMC Realty Corp	Westshore Town Centre Admin Office; 2945 Jacklin Rd Langford BC V9B 5E3	806.40	0.00	808.40

07-Jul-2011

Date


 Kathryn Marie Adrian

District of: British Columbia
 Division No. 03 - Vancouver
 Court No.
 Estate No.

FORM 78 -- Continued

000011


List 'A'
 Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Boesa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
46	BolMC Realty Corporation	C/O Bentall Kennedy (Canada) LP; 1000 - 4900 Molly Bannister Drive Red Deer AB T4R1N9	32,655.87	0.00	32,655.87
47	BolMC Realty Corporation	C/O Bentall Kennedy (Canada) LP; 305-935 Marine Drive North Vancouver BC V7P1S3	5,748.95	0.00	5,748.95
48	Bell Allant	PO Box 2226 Stn Central Rpo Halifax NS B3J3C7	916.95	0.00	916.95
49	Bell Canada	PO Box 9000; Stn. Don Mills North York ON M3C2X7	4,945.78	0.00	4,945.78
50	Bell Canada	PO Box 3650; Station Don Mills Toronto ON M3C9X9	158.26	0.00	158.26
51	Bentall Kennedy (Canada) Ltd Partnership	ITF North Hill Shopping Centre; 1665, 1632 14 Avenue NW Calgary AB T2N1M7	7,545.01	0.00	7,545.01
52	Bentall LP ITF OPTrust Retail Inc	C/O Village Green Mall Admin Office; 4900 27Th St #360 Vernon BC V1T7G7	9,744.15	0.00	9,744.15
53	BFI Canada	PO Box 1590 375 Oak Point Highway Winnipeg MB R9C 2Z6	401.03	0.00	401.03
54	BFI Canada - Penlcton	Penlcton Hauling, 1220 Carni Avenue Penlcton BC V2A 3H2	56.56	0.00	56.56
55	Birks & Mayors Inc	B2911 PO Box 11592 Downtown Station Montreal QC H3C 5N7	184.98	0.00	184.98
56	Bonn Construction	11820 142 Street NW Edmonton AB T5L 2G7	2,429.15	0.00	2,429.15
57	Bonn Construction Inc.	11615 147Th Street Edmonton AB T5M1W3	24,208.80	0.00	24,208.80
58	Boxmaster	PO Box 6419 Stn Terminal Vancouver BC V6B 6R3	10,466.47	0.00	10,466.47
59	Braemar Pest Control Services	51 Duke Street Bedford NS B4A 2Z2	125.75	0.00	125.75
60	Brentwood Town Centre Promo Fund	280 - 4567 Lougheed Hwy. Burnaby BC V5C3Z6	0.00	0.00	0.00
61	Bromley Construction Inc	4858 Princeton Avenue Peachland BC V0H 1X7	468.40	0.00	468.40
62	BulltMor Construction	1611 Lee Blvd Winnipeg MB R3Y 1S3	627.64	0.00	627.64
63	Bulldog Bag Ltd.	13631 Vulcan Way Richmond BC V6V 1K4	37,958.77	0.00	37,958.77
64	C/O RioCan Management Inc	Re: Mill Woods Town Centre; #405 - 2331 66TH St NW Edmonton AB T6K4B5	3,150.00	0.00	3,150.00
65	C2 Imaging LLC	14291 Burrows Road Richmond BC V6V 1K8	87,659.93	0.00	87,659.93
66	Cache 21 Mini-Storage Ltd.	45770 Luckakuck Way Chilliwack BC V2R1A1	358.40	0.00	358.40
67	Campbell River Laundromat Ltd	1231 Island Highway Campbell River BC V9W 2C7	247.51	0.00	247.51

07-Jul-2011

Date



Kathryn Marie Adrian

District of: **British Columbia**
 Division No. **03 - Vancouver**
 Court No.
 Estate No.

000012

FORM 78 -- Continued

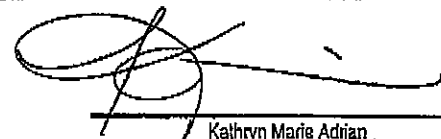
List "A"
 Unsecured Creditors

Please Mum Partnership; Ella Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
68	Canada Revenue Agency	Technology Centre, 875 Heron Road Ottawa ON K1A 1B1	1,830.49	0.00	1,830.49
69	Canadian Linen And Uniform Service	1818 3 Ave South Lethbridge AB T1J 0L5	163.41	0.00	163.41
70	Canadian Springs	PO Box 4514 Stn A Toronto ON M5W 4L7	776.26	0.00	776.26
71	Canon Canada Inc	PO Box 77271 RPO Courtney Park Mississauga ON L5J 0A9	9,579.67	0.00	9,579.67
72	Canpro Training Resources Inc	17 Fawcett Rd #225 Coquitlam BC V3K 6V2	4,659.20	0.00	4,659.20
73	Capital Electric	22 Garfield St Charlottetown PEI C1A 6A5	123.22	0.00	123.22
74	Capitol Enterprise Ltd.	2780 Skymark Ave, Unit 3 Mississauga ON L4W 5A7	203.40	0.00	203.40
75	CDW Canada Inc.	PO Box 57720 Postal Stn A Toronto ON M5W 5M5	19,372.50	0.00	19,372.50
76	Cellcom Wireless	17650 66A Avenue Surrey BC V3S 4S4	184.48	0.00	184.48
77	Cellcom Wireless Inc	17650 66A AVE Surrey BC V3S4S4	326.74	0.00	326.74
78	CEVA Freight Canada Corp.	C/O TH1045 PO Box 4283 Postal Stn A Toronto ON M5W 5W6	50,458.56	0.00	50,458.56
79	Charlottetown Mall Merchants Association	870 University Ave Charlottetown PE C1E1H6	138.03	0.00	138.03
80	Chi Xing Gmt. Manufacturing Cold Sew	282 East 1st Avenue Vancouver BC V5T 1A6	10,103.02	0.00	10,103.02
81	Chubb Edwards	2740 Matheson Blvd E Mississauga ON L4W 4X3	502.08	0.00	502.08
82	City Of Swift Current Utility	PO Box 340, 177 1st Ave NE, Swift Current SK S9H3W1	314.62	0.00	314.62
83	City Of Vancouver	Po Box 7747, Stn Terminal Vancouver BC V6B8R1	42,336.79	0.00	42,336.79
84	Citywest	248 8Rd Ave West Prince Rupert BC V8J1L1	18.67	0.00	18.67
85	Clean Scene	47 Racine Road #13 Etobicoke ON M9W 6B2	30,070.31	0.00	30,070.31
86	Cobblestone Properties Ltd	70 221 Wellington Crescent Winnipeg MB R3M0A1	246.40	0.00	246.40
87	Collins Harper	Box 1644 Squamish BC V8B0B2	4,579.68	0.00	4,579.68
88	Compact Storage Systems	72 St. Andrews Drive Brantford ON N3T 6H3	567.00	0.00	567.00
89	Corlite Inc	910 Begin St. Laurent QC H4M 2N5	487.20	0.00	487.20
90	Corlite Inc	910 Begin St-Laurent PQ H4M2N5	2,639.18	0.00	2,639.18
91	Corporate Express	1125 Vernon Drive Vancouver BC V6A 3P5	61,741.21	0.00	61,741.21

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Kathryn Marie Adrian

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FORM 78 -- Continued


List 'A':
 Unsecured Creditors

Please Mum Partnership, Ela Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
92	Corporate Payment Systems	PO Box 9502 Postal Stn A Toronto ON M5W 3K3	499,945.89	0.00	499,945.89
93	CPI Custom Precision Interiors	11 Cardice Drive, Unit #1 Gormley ON	180.80	0.00	180.80
94	Craig Construction Inc	20971 Yeomans Crescent Langely BC V1M 2P7	2,771.25	0.00	2,771.25
95	Creative Door Services Ltd.	17407-106 Ave Edmonton AB T5S 1E7	326.55	0.00	326.55
96	Crown Fire Equipment Ltd.	37-401 magnetic Drive Toronto ON M3J 3H9	8,760.22	0.00	8,760.22
97	Dan Wall Sales	138 Brenford Road Winnipeg MB R2M 5B9	13,368.28	0.00	13,368.28
98	Darren Pickering	2404 12 Ave South Cranbrook BC V1C 6Y5	1,421.28	0.00	1,421.28
99	Data Group Of Companies	9503-12 Ave SW Edmonton AB T6X 0C3	2,578.00	0.00	2,578.00
100	Dawel Socks Company Ltd.	RM. 100B, Block 2, Hongqiao International Mansion; Changning Rd. 1551 Shanghai China	66,140.20	0.00	66,140.20
101	Deal & Company Electrical Services	C/O 1683680 Ontario Inc 7537 Woodbine Ave #240 Markham ON L3R 6L3	4,692.41	0.00	4,692.41
102	Deerfoot Mall (Calgary) Ltd	901 64th Ave NE Calgary AB T2E7P4	399.00	0.00	399.00
103	Dellec Power & Control Systems Ltd	1430 36 Street North Lethbridge AB T1H 5H8	141.75	0.00	141.75
104	Devonshire Mall Limited	Devonshire Mall; 3100 Howard Ave Windsor ON N8X3Y8	15,460.78	0.00	15,460.78
105	DHL Customs Brokerage Ltd.	200 West Creek Blvd Brampton ON L6T 5T7	227.97	0.00	227.97
106	DHL Express (Canada) Ltd.	200 West Creek Blvd Brampton ON L6T 5T7	1,669.47	0.00	1,669.47
107	Diamond Store Fixtures	1640 SE Marine Drive Vancouver BC V5P 2R6	752.64	0.00	752.64
108	Discovery Harbour SC Ltd	C/O Northwest Realty Inc; 406-4190 Lougheed Hwy Burnaby BC V8C6A8	5,612.77	0.00	5,612.77
109	DLS Digitech Laser Systems Ltd	8898 Heather Street #102 Vancouver BC V6P 3S8	1,880.93	0.00	1,880.93
110	Dome International Holding Co. Ltd	Unit 602 CausewayBay Commercial Building; 1 Sugar Street, Causeway Hong Kong	22,107.00	0.00	22,107.00
111	Donovan Sales Ltd	1135 East Hastings St Vancouver BC	3,273.76	0.00	3,273.76
112	Dynamex Canada Corp	PO Box 4668 Postal Stn A Toronto ON M5W 5J1	869.35	0.00	869.35
113	Eastgate Square Holdings Inc	C/O Redcliff Realty Mgmt Inc; 75 Centennial Parkway North Stoney Creek ON L8E2P2	10,393.30	0.00	10,393.30

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FORM 78 -- Continued

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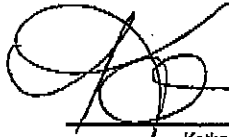
List 'A'
 Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
114	Eddies Hang-Up Display Ltd.	80 West 3rd Avenue Vancouver BC V5Y 1E4	8,762.49	0.00	8,762.49
115	EM Plastics & Electric Products Ltd	14 Brewster Road Brampton ON L6T 5B7	5,290.96	0.00	5,290.96
116	Emerald Irrigation Ltd	840 Barrington Ave Penticton BC V2A 1S1	155.90	0.00	155.90
117	Enbridge	PO Box 844; Payment Processing Dept Scarborough ON M1K5H1	553.65	0.00	553.65
118	End 2 End Solution By Visual 2000 Intl Inc	8980 Ave Du Parc, 2Nd Floor Montreal QC H2N 1Y8	504.00	0.00	504.00
119	Enmax Corporation	PO Box 2900 Stn M Calgary AB T2P3A7	346.03	0.00	346.03
120	Enviro Pallet Recovery Buy & Sell	11595 E. Burne Way Richmond BC V6V 2M1	1,064.00	0.00	1,064.00
121	Epicor Retail Solutions	2800 Trans Canada Highway Point-Claire QC H9R 1B1	247,986.50	0.00	247,986.50
122	Executive Mat Service	6-115 26 St NE Calgary AB T2A 5K4	115.41	0.00	115.41
123	Experian Marketing Solutions, Inc	22807 Network Place Chicago IL United States	50,543.93	0.00	50,543.93
124	Fairview Park Leaseholdings Inc	Management Office; 2960 Kingsway Drive Kitchener ON N2C1X1	12,303.69	0.00	12,303.69
125	Fasken Martineau Dumoulin LLP	2100-1075 West Georgia St Vancouver BC V6E 3G2	11,412.85	0.00	11,412.85
126	Federal Express	5985 Explorer Drive Mississauga ON L4W 5K6	388.86	0.00	388.86
127	Flash Courier Services Inc	PO Bpx 3962 VMPO Vancouver BC V6B 3Z4	155.49	0.00	155.49
128	Foremost Lighting & Sign Serv	12378 Industrial Road Surrey BC V3V 3S4	590.80	0.00	590.80
129	Fortis BC	PO Box 6686 STN Terminal Vancouver BC V6B6M9	0.00	0.00	0.00
130	Fortune Optical (Suzhou) Industry Co., Ltd	Ming Gang Rd. West, Badu Industry Zone, Zhenze Town Wujiang City, Jiangsu Pr China	51,362.46	0.00	51,362.46
131	FU Associates Ltd	5200 Dixie Road, Suite 111 Mississauga ON L4W1E4	3,926.75	0.00	3,926.75
132	G.E. Garment LTD	1480 Venables St Vancouver BC V5L 2G7	9,120.44	0.00	9,120.44
133	G.R. & COMPANY	SF No. 112 OPP Dhanalakshmi Rice Mill, Palladam Road Arulapuram, Tirupur India	1,853.57	0.00	1,853.57
134	G4S Cash Solutions (Canada) Ltd	PO Box 5570 Stn Toronto F Toronto ON M4Y 2T0	23,185.49	0.00	23,185.49
135	G4S Secure Solutions (Canada) Ltd	1922 Wyandotte Street E Ste 218 Windsor ON N8Y1E4	67.80	0.00	67.80
136	General Waste Management	Suite F - 4230 4th Avenue Whitehorse YT Y1A 1K1	560.10	0.00	560.10

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List "A"
 Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
137	Genesis Security Inc.	310-1770 Burrard St Vancouver BC V6J 3G7	4,865.58	0.00	4,865.56
138	George Bubas Motors Ltd	2980 Graveley St Vancouver BC V5K 3K8	574.04	0.00	574.04
139	Georgetown Market Place	21 St Clair Ave East #1201 Toronto ON M4T1L9	4,845.34	0.00	4,845.34
140	Georgian Leaseholds Inc	C/O Cadillac Fairview Corp Ltd; Admin Office - 609 Bayfield St Barrie ON L4M4Z8	15,151.08	0.00	15,151.06
141	Galz Prince Wells	1810-1111 W. Georgia St Vancouver BC V6E 4M3	142.83	0.00	142.83
142	GF Packaging	2270 Portland St SE Calgary AB T2G 4M6	1,831.63	0.00	1,831.63
143	Goodbye Graffiti Vancouver	105-850 Powell St Vancouver BC V6A 1H9	799.68	0.00	799.68
144	Green Light Courier Ltd	13331 Vulcan Way Unit 1 Richmond BC V6V 1K4	5,254.72	0.00	5,254.72
145	GSU Greater Sudbury Utilities	500 Regent Street; PO Box 250 Sudbury ON P3E4P1	0.00	0.00	0.00
146	H & L Landscaping Ltd	133 West 41st Ave Vancouver BC V5Y 2S2	382.19	0.00	382.19
147	Halifax Shopping Centre Promo Fund	202 Tower 1 7001 Mumford Road Halifax NS B3L4N9	280.47	0.00	280.47
148	Halton Hills Hydro	49 Alice Street Acton ON L7J2A9	317.84	0.00	317.84
149	Hangzhou Yuhang International Trading Inc	No.88 Wanyue Road Liping China	0.00	0.00	0.00
150	Happy Laundry	2410 East Hastings St Vancouver BC V5K 1Z1	3,007.93	0.00	3,007.93
151	Hillside Centre Holdings Inc.	C/O Redcliff Realty Mgmt (BC) Ltd; 1644 Hillside Ave Suite 21 Victoria BC V8T2G5	12,780.20	0.00	12,780.20
152	Huntingdon Real Estate Investment Trust	PO Box 6520 STN M Winnipeg MB R3C4N6	6,039.05	0.00	6,039.05
153	Hydro One Networks Inc	PO Box 4102 St A Toronto ON M5W9L9	1,072.93	0.00	1,072.93
154	IBM Canada Ltd	PO Box 34030 Vancouver BC V6J 4M1	5,319.19	0.00	5,319.19
155	Insight Canada	5410 Decarie Montreal QC H3X4B2	2,441.53	0.00	2,441.53
156	Insight Canada Inc	5410 Decarie Blvd Montreal PQ H3X4B2	24,147.54	0.00	24,147.54
157	Intercity Centre Holdings Inc	Redcliffe Realty Mgmt Inc; STE 203-1000 Fort Williams Road Thunder Bay ON P7B6B9	9,510.61	0.00	9,510.61
158	Intracan Sportswear	75 West 5th Ave Vancouver BC V5Y 1H4	6,720.00	0.00	6,720.00

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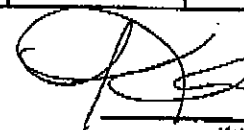
List "A"
 Unsecured Creditors

Please Mun Partnership, Ella Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
169	INVESTORS GROUP TRUST CO. LTD	C/O Redcliff Realty Management (B.C.); 7031-120 Street Delta BC V4E2A9	6,479.61	0.00	6,479.61
160	Isun Music Services Inc	1619 133A St Surrey BC V4A 6H5	9,215.00	0.00	9,215.00
161	Ivanhoe Cambridge 11 Inc	Richmond Centre; 1788-8060 Minoru Boulevard Richmond BC V6Y2V7	15,315.32	0.00	15,315.32
162	Ivanhoe Cambridge 11 Inc-	Oakville Place; 240 Leighland Ave Oakville ON L6H3H6	12,851.84	0.00	12,851.84
163	Ivanhoe Cambridge 11 Inc-	Woodgrove Centre; 294A-6637 Island Hwy N Nanaimo BC V9T4T7	10,721.19	0.00	10,721.19
164	Ivanhoe Cambridge 11 Inc & Canapen (Halton) Ltd	Mapleview Centre - 900 Maple Ave Burlington ON L7S2J8	14,264.98	0.00	14,264.98
165	Ivanhoe Cambridge II Inc-	Southgate Shopping Centre; #51, 5015 - 111 Street NW Edmonton AB T6H4M6	29,886.13	0.00	29,886.13
166	Ivanhoe Cambridge Inc	C/O Bayshore Shopping Centre; 100 Bayshore Drive Nepean ON K2B3C1	13,564.02	0.00	13,564.02
167	Ivanhoe Cambridge Inc - CrossIron Mills	Unit 800, 261055 CrossIron Blvd. Calgary AB T4A0G3	22,597.05	0.00	22,597.05
168	J. Robert Thibodeau Architecture & Design Inc.	1645 West 5th Avenue Vancouver BC V6J 1N5	16.22	0.00	16.22
169	J. Robert Thibodeau Architecture + Design	1645 West 5th Ave Vancouver BC V6J1N5	740.12	0.00	740.12
170	Jestek Electric Ltd	149 Cardevo Road #1 Carp ON K0A 1L0	234.59	0.00	234.59
171	Jiangsu Guotai Intl Group Co	11F Goutai Bldg Renmin Road; ZhangJiagang China	2,393,768.17	0.00	2,393,768.17
172	Jiangsu Saintek Co. Ltd	9/F, No. 289 Hong Wu Road, China	263,552.66	0.00	263,552.66
173	Jiangsu Skyrin Corporation	Room 609, Xingye Building.; No. 15 Hubu Street, China	7,787.45	0.00	7,787.45
174	Jiangsu SOHO Economic Development Co. Ltd.	48 Ningnan Road; Soho International Plaza China	62,409.55	0.00	62,409.55
175	Joanne Wong	333 Woodland Drive Vancouver BC V5L 3P6	752.66	0.00	752.66
176	Kam Kee Rubber Ware Works Ltd.	Blk A&B, 1/F., Wing Chai Ind. Bldg.; 222 Choi Hung Road Hong Kong	1,300.05	0.00	1,300.05
177	Keating Construction Co. Ltd	72 Causeway Drive Sydney NS B1L 1C5	184.00	0.00	184.00
178	Kingsway Mall	Suite 320 Kingsway Mall; 109 St & Princess Elizabeth Edmonton AB T5G3A6	8,627.55	0.00	8,627.55
179	Kitchener Wilmot Hydro	301 Victoria St, PO Box 9021 Kitchener ON N2G4P1	689.05	0.00	689.05
180	K-Lynn Enterprises Ltd	PO Box 2491 Sin R Kelowna BC V1X 6A6	279.44	0.00	279.44

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List "A"
 Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
181	KMTS Business Office	110 Matheson St S Kenora ON P9N1T8	242.15	0.00	242.15
182	Kone Inc	1488 Cliveden Ave Delta BC V3M 8L9	438.88	0.00	438.88
183	KPMG	T4348 PO Box 4348 Stn A Toronto ON M5W 7A6	56,560.00	0.00	56,560.00
184	KPMG LLP	777 Dunsmuir St; PO Box 10428 Pacific Centre Vancouver BC V7Y1K3	3,528.00	0.00	3,528.00
185	Kuehne + Nagel Ltd	700-535 Thurlow St Vancouver BC V6E 3L2	84,360.30	0.00	84,360.30
186	Kuehne + Nagel Ltd.	700-535 Thurlow Street Vancouver BC	121,551.37	0.00	121,551.37
187	Lang Lock & Safes	11119-100 St Grand Prairie AB T8V 2N2	803.25	0.00	803.25
188	Lansdowne Place Inc - Promo Fund	645 Lansdowne Street West Peterborough ON K9J7Y5	549.23	0.00	549.23
189	Lawson Lundell LLP	1600 Cathedral Place - 925 W. Georgia St Vancouver BC V6C 3L2	1,303.90	0.00	1,303.90
190	Lawson Software Americas Inc.- USD	C/O CITIBANK Lockbox 2395; 8430 West Bryn Mawr Ave 3D Floor Chicago IL United States	5,541.56	0.00	5,541.56
191	Leclra	900 - 110 Boulevard Cremazie Ouest, Montreal QC	33,807.75	0.00	33,807.75
192	Lindsay Square Nominee Inc		0.00	0.00	0.00
193	Lougheed Mall Promotion Fund	106 Lougheed Mall; 9855 Austin Ave Burnaby BC V5J1N4	492.69	0.00	492.69
194	Lyreco (Canada) Inc	7303 Warden Ave #200 Markham ON L3R 5Y6	17,913.84	0.00	17,913.84
195	Macdonald & Company	Suite 200 Financial Plaza 204 Lambert St Whitahorse YT Y1A 9T2	180.48	0.00	180.48
196	Macleod Dixon	Cantera Tower 3700-400 Third Ave SW Calgary AB T2P 4H2	336.00	0.00	336.00
197	Maple Leaf Property Mgmt	STE 300, 100 Park Royal; Attn: William Zhai Vancouver BC V7T1A2	15,807.36	0.00	15,807.36
198	Marcan Construction Ltd	1151 Chamberlin Ave #100 Prince Rupert BC V8J 4J5	2,495.71	0.00	2,495.71
199	Mat Master Inc.	1801 Sargent Ave Winnipeg MB R3H 0E2	198.34	0.00	198.34
200	Mavco Plumbing & Heating Ltd	485 Warren Ave #102 Penticton BC V2A 3M3	228.20	0.00	228.20
201	Maya Accessories Factory	8Th Floor, No. 527, Chengdian Road- Yiwu, Zhejiang China	13,984.20	0.00	13,984.20
202	Metro Electric	2659 Isleville St Halifax NS B3K 3X4	880.30	0.00	880.30
203	Mic Mac Mall Limited Partnership	21 Mic Mac Boulevard Dartmouth NS B3A4N3	0.00	0.00	0.00

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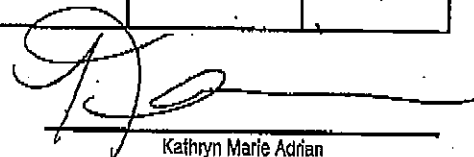
List "A"
 Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
204	MicroLan Computer Centre, Inc	4646 Riverside Dr #10 Red Deer AB T4N 6Y5	2,406.00	0.00	2,406.00
205	Minden Gross LLP	145 King Street West, Suite 2200 Toronto ON M5H4G2	22,956.86	0.00	22,956.86
206	Moore Canada	PO Box 3537 Postal Sln A Toronto ON M5W 3G4	9,081.52	0.00	9,081.52
207	Morguard Real Estate Investment	Cambridge Management Office; 355 Hespeler Road Cambridge ON N1R6B3	11,376.24	0.00	11,376.24
208	Morguard Real Estate Investment Trust	- Management Office; 1570 18 St & Richmond Ave Brandon MB R7A9C5	8,630.45	0.00	8,630.45
209	MPA Inc	941-250 Wellington Street West Toronto ON M5V 3P6	20,159.21	0.00	20,159.21
210	MTS Allstream Corp.	PO Box 3500 Station Main Winnipeg MB R3C0B7	8,364.03	0.00	8,364.03
211	MTS Allstream Inc	Po Box 5300; Station Main Winnipeg MB R3C0C1	3,991.91	0.00	3,991.91
212	MTS Allstream Inc	Box 7500 Winnipeg MB R3C3B5	763.09	0.00	763.09
213	Murphy Brothers Limited	PO Box 411 Comer Brook NL A2H 6E3	970.43	0.00	970.43
214	New Look Gardens & Landscaping	A-910 Van Horne Ave East Brandon MB R7A 7B4	105.00	0.00	105.00
215	New Sudbury Holdings Inc.	1033 Barrydowne Road, Suite 200 Sudbury ON P3A5Z9	15,028.47	0.00	15,028.47
216	Ningbo Original Textile & Apparel Co. Ltd	A8522 Yaxiya Building; 169 YaoHang Street, Haishu District China	479,552.97	0.00	479,552.97
217	NISUN INTERNATIONAL (GROUP) CO. LTD.	Yongfa Building No. 5 Shijing Industrial Zone, Chendai Town Jinjiang City China	0.00	0.00	0.00
218	Northern Tel L P	704 Spadina Ave; PO Box 2208 STN P Toronto ON M5S3G1	598.56	0.00	598.56
219	Northwestel Inc	PO Box 2710 Whitehorse YT Y1A4Z8	368.69	0.00	368.69
220	Nu Look Metal Store Fixtures	842 Farewell St Oshawa ON L1H 6N6	9,044.09	0.00	9,044.09
221	NU-Age Computer Plus	1636 West Broadway Vancouver BC V6J 1X6	2,105.60	0.00	2,105.60
222	Oakridge Cir Van Holdings Inc	N Office Tower Suite 319; 650 W 41 Ave Vancouver BC V5Z2M9	17,571.82	0.00	17,571.82
223	Office Essentials	180-12651 Clarke Place Richmond BC V6V 2H9	3,759.28	0.00	3,759.28
224	Okanagan Glass	2914 44th Ave Vernon BC V1T 8H7	369.60	0.00	369.60
225	On Side Restoration	3157 Grandview Highway Vancouver BC V6M 2E9	4,527.89	0.00	4,527.89
226	Ontrea Inc	The Cadillac Fairview Corp Ltd; 5000 Hwy #7 E Markham ON L3R4M9	8,055.51	0.00	8,055.51

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FORM 7B -- Continued

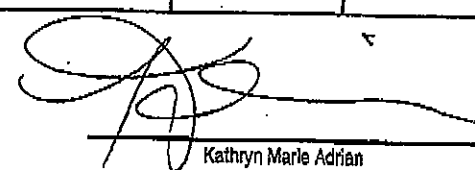
List "A"
 Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
227	Ontrea Inc Re: Chinook Centre	6455 Macleod Trail South, Ste B1 Calgary AB T2H0K9	15,272.04	0.00	15,272.04
228	Ontrea Inc Re: Limeridge Mall	C/O Administration Office; 999 Upper Wentworth St Hamilton ON L9A4X5	9,900.70	0.00	9,900.70
229	OPB (EMTC) Inc	C/O 20 Vic Management Inc; 5100 Erin Mills Pkwy PO Box A Mississauga ON L5M4Z5	9,841.58	0.00	9,841.58
230	OPB Realty C/O 20 Vic Mgmt Inc.	Halifax Shopping Centre; Tower 1 202 - 7001 Mumford Road Halifax NS B3L4N9	12,340.65	0.00	12,340.65
231	Orient International Enterprise Ltd	Tower A.; 85 Loushanguan Road China	7,499.04	0.00	7,499.04
232	Orillia Square Merchant's Association	1029 Brodie Drive, R.R. #4 Box 11 Orillia ON L3V6H4	219.77	0.00	219.77
233	Oshawa Centre Holdings Inc	Office Galleria STE120; 419 King St W Oshawa ON L1J2K5	9,670.04	0.00	9,670.04
234	Oshawa Public Utilities Comm	100 Simcoe St South Oshawa ON L1H7M7	0.00	0.00	0.00
235	Pace Construction Company	2520 Haines Road Suite 102 Mississauga ON L4Y 1Y6	29,815.15	0.00	29,815.15
236	Park Royal Promotional Fund	Park Royal Shopping Centre; 2002 Park Royal S West Vancouver BC V7T2W4	1,383.09	0.00	1,383.09
237	Park Royal Shopping Centre Ltd	2002 Park Royal South West Vancouver BC V7T2W4	20,874.56	0.00	20,874.56
238	Patty Shapiro & Associates Inc.	4480 Cote-De-Liesse road suite 111 Ville Mont-Royal QC H4N 2R1	693.73	0.00	693.73
239	Paxer Canada Corp	PO Box 11024 Postal Stn A Toronto ON M5W 3G5	4,358.96	0.00	4,358.96
240	PCO Services Inc	5840 Falbourne St Mississauga ON L5R 4B5	2,260.55	0.00	2,260.55
241	Pension Fund Realty Limited	2201-2929 Barnet Hwy Port Coquitlam BC V3B5R5	19,348.50	0.00	19,348.50
242	PFS Retail Two Inc.	LloydMall Administration; 5211-44Th Street Lloydminster AB T9V0A7	8,657.20	0.00	8,657.20
243	Phoenix Floor & Wall Products Inc	111 Westmore Drive Rexdale ON M9V 3Y6	1,845.31	0.00	1,845.31
244	Pickering Safety	415 North Ingleton Ave Burnaby BC V5C 1T3	1,646.49	0.00	1,646.49
245	Pickering Town Ctre Promo Fund	1355 Kingston Road Pickering ON L1V1B8	474.08	0.00	474.08
246	Pitney Bowes.	PO Box 190 Orangeville ON L9W 2Z6	1,200.98	0.00	1,200.98
247	Pitney Works	PO Box 190 Orangeville ON L9W 2Z7	1,474.43	0.00	1,474.43
248	Polyco (Rupert Square) Shopping Centre Inc	500 - 2Nd Ave West Prince Rupert BC V8J3T6	1,120.00	0.00	1,120.00
249	Price's Alarm Systems Ltd	859B 12 Ave Campbell River BC V9W 7C5	221.42	0.00	221.42

07-Jul-2011

Date



Kathryn Marie Adrian

District of: British Columbia
 Division No. 03 - Vancouver
 Court No.
 Estate No.

FORM 78 -- Continued

000020

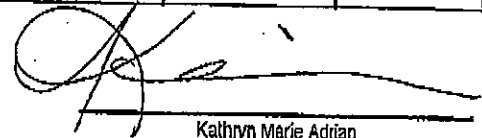
List "A"
 Unsecured Creditors

Please Mum Partnership, Ella Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
250	Primaris Mgmt Inc	7854 Tecumseh Road East Windsor ON N8T1E9	10,334.95	0.00	10,334.95
251	Primaris Mgmt Inc ITF Lambton Mall	Admin Office; 1380 London Road Sarnia ON N7S1P8	17,378.86	0.00	17,378.86
252	Primaris Mgmt Inc ITF Orchard Park	Orchard Park Mall; 2271 Harvey Ave Kelowna BC V1Y6H2	22,304.31	0.00	22,304.31
253	Primaris Mgmt Inc Northland Village	Unit 440 5111 Northland Drive NW Calgary AB T2L2J8	8,748.61	0.00	8,748.61
254	Primaris Mgmt Inc Re:Sunridge Mall	Sunridge Mall Admin Office; 2525 36 St NE Calgary AB T1Y5T4	12,520.80	0.00	12,520.80
255	Primaris Mgmt Inc. Park Place Mall	Park Place Shopping Centre; 131-501 1 Ave S Lethbridge AB T1J4L9	0.00	0.00	0.00
256	Provident Security	400-2309 West 41 Ave Vancouver BC V6M 2A3	576.80	0.00	576.80
257	PUC Services Inc.		148.61	0.00	148.61
258	Qingdao Huntex Trading Co. Ltd	1604, Tianhong Mansion; 168 Hong Kong Middle Road Hong Kong China	0.00	0.00	0.00
259	QuikX Transportation 0076406	10239 Grace Road Surrey BC V3V 3V7	10,168.42	0.00	10,168.42
260	R SON KNITTERS	56-B Poombukar NAGAR; Thennampalayam Extn., TIRUPUR, 641 604 India	58,280.37	0.00	58,280.37
261	Redcliff Realty Management Inc. - IFT 1540709 On. Ltd.	Gateway Mall; 1409 Central Avenue Prince Albert SK S6V7J4	2,857.50	0.00	2,857.50
262	Redcliff Realty Mgmt ITF Pine Centre Hldgs	Redcliff Realty Mgmt Office; Unit 156-3055 Massey Drive Prince George BC V2N2S9	10,581.56	0.00	10,581.56
263	Reliance Protection Inc.	8481 Langeller Montreal QC H1P 2C3	520.13	0.00	520.13
264	Remix Collections	House 12, Road 20/B; Section 4, Uttara	0.00	0.00	0.00
265	RG-284 Main St. Penticton Ltd Partnership	1075 West Georgia St#1460 Vancouver BC V6E3C9	6,374.10	0.00	6,374.10
266	RGIS	PO Box 2422 Sin A Toronto ON M5W 2K6	7,426.87	0.00	7,426.87
267	Richard Lymer	PO BOX 26029 Langely BC V3A 8J2	4,032.00	0.00	4,032.00
268	Richwood Co. Ltd	Room 2703, Unit 1, Building 1;; No. 130 Shandong Road, China	0.00	0.00	0.00
269	Rlocan Holdings Inc.	Orillia Square Mall; 1029 Brodie Drive, Box 11, RR.4 Orillia ON L3V6H4	7,237.46	0.00	7,237.46
270	RioKim Holdings (PEI) Inc	Charlottetown Mall Admin Office; 670 University Avenue Charlottetown PE C1E1H6	5,331.71	0.00	5,331.71
271	RMI ITF Shoppers World Brampton	C/O Shoppers World Brampton; 56-499 Main St S Brampton ON L6Y1N7	7,577.15	0.00	7,577.15

07-Jul-2011

Date


 Kathryn Marie Adrian

District of: British Columbia
 Division No. 03 - Vancouver
 Court No.
 Estate No.

000021

FORM 78 - Continued

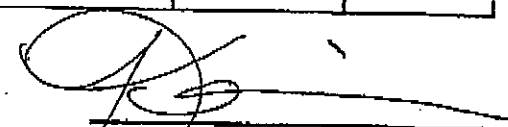
List "A"
 Unsecured Creditors

Please Mum Partnership, Ella Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
272	Rogers Wireless Inc	PO Box 9100 Don Mills ON M3C3P9	10,484.44	0.00	10,484.44
273	Rotofooter Services Company	20285 Stewart Crescent, Suite 307 Maple Ridge BC V2X 6G1	1,808.81	0.00	1,808.81
274	Royal Bank of Canada		0.00	2,650,000.00	2,650,000.00
275	RPMs Enterprizes Ltd	4360 48B St Delta BC V2K 2R4	15,829.74	0.00	15,829.74
276	RFS-Timmins Square	C/O Riocan Property Services; 1500 Riverside Drive Timmins ON P4R1A1	7,889.80	0.00	7,889.80
277	Sameday Rightway	398 Main St Hearland NB E7P 1C6	11,119.07	0.00	11,119.07
278	Sanwa (Canada) Trading Co Ltd	26-27, 3871 North Fraser Way Burnaby BC V5J 5G6	3,162.53	0.00	3,162.53
279	Saskatchewan SDC Remittances	PO Box 9999 Matane QC G4W 4S6	613.03	0.00	613.03
280	Sasktel	CMR PO Box 2121 Stn Main Regina SK S4P4C5	322.79	0.00	322.79
281	Scanlan Electric	12 John St Dartmouth NS B3A 1L4	2,191.92	0.00	2,191.92
282	Schenker Of Canada	#3A 1030 West Georgia St Vancouver BC V6E 2Y3	36.54	0.00	36.54
283	SCHENKER OF CANADA	1030 W Georgia St #3A Vancouver BC	4,112.81	0.00	4,112.81
284	Shanghai Sainly International Trading Co. Ltd	Room 11A, No 98 Maoxing Road; Pudong, New Area Shanghai China	160,461.18	0.00	160,461.18
285	Shanghai Yunling Printing Co. Ltd	No 1696, Jidi Road, China	706.92	0.00	706.92
286	Shape Property Management Corp	As Agent For Brentwood Town Centre; 260 - 4567 Lougheed Hwy, Burnaby BC V5C9Z6	5,039.46	0.00	5,039.46
287	Shape Property Mgmt Corp	Lougheed Town Centre; 108-9855 Austin Ave Burnaby BC V3J1N4	9,936.01	0.00	9,936.01
288	Sheinin & Company	2500-700 West Georgia Street Vancouver BC V7Y1B3	907.20	0.00	907.20
289	Sheinin And Co	2500-700 West Georgia Street Vancouver BC V7Y-1B3	2,883.52	0.00	2,883.52
290	Shindico	200 - 1355 Taylor Avenue Winnipeg MB R3M3Y9	0.00	0.00	0.00
291	Smiths IP	Ste 330 - 1508 West Broadway Vancouver BC V6J 1W8	8,765.81	0.00	8,765.81
292	Socan	41 Valleybrook Drive Toronto ON M3B 2S6	160.77	0.00	160.77
293	Source Four Construction Ltd	4090 Belgreen Dr #6 Gloucester ON K1G 3N2	226.00	0.00	226.00
294	South Trail Liquor Barn Ltd	#201 -17858 105 Ave Edmonton AB T5S2H5	8,837.18	0.00	8,837.18

07-Jul-2011

Date


 Kathryn Marie Adrian

District of: British Columbia
 Division No. 03 - Vancouver
 Court No.
 Estate No.

000022

FORM 78 -- Continued

List 'A'
 Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
295	Spectrum Security Sound Ltd	Box 31193 Whitehorse YT Y1A 8P7	415.80	0.00	415.80
296	Spencer Technologies	Po Box 83258 Woburn MA 01813-3258 USA	356.00	0.00	356.00
297	Spencer Technologies	PO Box. 83258 Woburn MA 01813-3258 USA	9,042.25	0.00	9,042.25
298	St John Energy	PO Box 850 St Johns NB E2L4C7	599.34	0.00	599.34
299	Standard Mechanical Systems Ltd	3055 Universal Drive Mississauga ON L4X 2E2	1,068.98	0.00	1,068.98
300	Star Electric (1990) Ltd.	1908 Wallace Street Regina SK S4N 3Z4	108.92	0.00	108.92
301	Station Mall Merchants' Association	293 Bay Street Sault Ste. Marie ON P6A1X3	199.78	0.00	199.78
302	Stewardship Ontario	STE 601, 28 Wellington St E toronto ON M5E 1S2	2,077.16	0.00	2,077.16
303	Stewart Mckelvey Stirling	Scales; PO Box 997 Purdys Wharf Tower1 Halifax NS B3J 2X2	475.93	0.00	475.93
304	Sumec Textile & Light Industry Co Ltd	198 Changjiang Road; Nanjing China	236,077.93	0.00	236,077.93
305	Sundawn Integrated Services	1698 Mattawa Avenue Mississauga ON L4X 1K5	30,248.11	0.00	30,248.11
306	Surrey South Shopping Centres Limited	C/O RioCan Property Services; 3170 Tillicum Road, Suite #107 Victoria BC V9A7C5	9,832.45	0.00	9,832.45
307	Swift Lock And Key	145 1st Ave NE Swift Current SK S9H 3W1	137.47	0.00	137.47
308	Tammy Delahaye	3089 Oak St #209 Vancouver BC V6H 2k8	2,400.00	0.00	2,400.00
309	Taylor Lock Service	21 Talisman Crescent Markham ON L3P 2C8	265.27	0.00	265.27
310	Telus Communications Inc	PO Box 7575 Vancouver BC V6B6N9	10,597.82	0.00	10,597.82
311	The Downtown Penticton Assoc	212 Main St. #209 Penticton BC V2A 5B2	500.00	0.00	500.00
312	The Dye House Ltd	888 Bradford Street Winnipeg MB R3H 0N5	27,374.40	0.00	27,374.40
313	The Electric Mail Company	STE 300 3999 Henning Drive Burnaby BC V5C 6F9	842.92	0.00	842.92
314	The Millwork House Inc	6290 Danville Road Mississauga ON L5T 2H7	3,545.92	0.00	3,545.92
315	The Newark Group	PO Box T56035C Stn A Toronto ON M5W 4L1	1,699.71	0.00	1,699.71
316	The Prince George Citizen	Po Box 5700, 150 Brunswick Street Prince George BC V8L 5K9	397.60	0.00	397.60
317	The Regional Municipality Of Wood Buffalo	9909 FRANKLIN AVENUE Fort McMurray AB T9H 2K4	50.00	0.00	50.00
318	The Stanitech Group Corp.	PO Box 278 Station Main Milton ON L9T 4N9	248.60	0.00	248.60

07-Jul-2011

Date


 Kathryn Marie Adrian

District of: British Columbia
 Division No. 03 - Vancouver
 Court No.
 Estate No.

FORM 76 -- Continued

000023

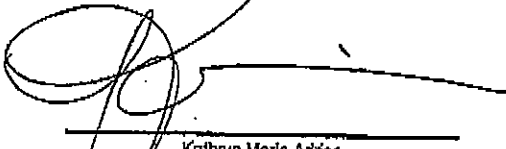
List "A"
 Unsecured Creditors

Please Mum Partnership, Eifa Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
319	Thompson Valley Restoration Ltd	1324 McGill Road Kamloops BC V2C 6N6	5,882.06	0.00	5,882.06
320	Tianjin Garments Imp & Exp Co	No 1 You Yi Road,; Hexi District China	170,017.00	0.00	170,017.00
321	TNT Express Canada Ltd T46259	Po Box 46259; Postal Station A Toronto ON M5W 4K9	243.56	0.00	243.56
322	Toulon Development Corporation	Atrc Perry Miele, 4060 St Catherine St West Suite 700 Montreal PQ H3Z2Z3	0.00	0.00	0.00
323	Tri Omni Property Mgmt	49 Waterfront Place Whitehorse YT Y1A 6V1	714.00	0.00	714.00
324	Twin River Fabriclean Laundry & Uniform Service	903 Laval Crescent Kamloops BC V2C 5P4	441.16	0.00	441.16
325	Union Gas Ltd	PO Box 2025 Chatham ON N7M6C7	54.97	0.00	54.97
326	Universal Services	1015 Midway Blvd Mississauga ON L5T 2C1	143.41	0.00	143.41
327	UPS Canada	PO Box 4900, Stn A Toronto ON M5W 0A7	171.97	0.00	171.97
328	UPS Canada	PO Box 4900, Stn A Toronto ON M5W 0A7	122,054.83	0.00	122,054.83
329	Urban Impact	15360 Knox Way Richmond BC V6V 3A8	1,937.26	0.00	1,937.26
330	Vancouver Taxi Ltd	790 Clark Dr Vancouver BC V5L 3J2	348.05	0.00	348.05
331	Web Performance, Inc	2314 S Miami Blvd #252 Durham NC United States	4,200.00	0.00	4,200.00
332	Wesbild Holdings Ltd	Suite 2650, Park Place; 666 Burrard St Vancouver BC V6C2X8	2,039.47	0.00	2,039.47
333	West Koolenay Fire Safety Ltd	Po Box 838 Nelson BC V1L 5S9	32.35	0.00	32.35
334	Western Inventory Service WIS International	PO BOX 3497 POSTAL STN A Toronto ON M5W 4C4	76,446.22	0.00	76,446.22
335	Western Pacific Enterprises GP	1321 Ketch Court Coquitlam BC V3K 6X7	7,977.93	0.00	7,977.93
336	Whistler Glass Ltd	Box 872 Whistler BC V0N 1B0	151.20	0.00	151.20
337	Williams & Schoepp Realty Inc	Property Mgmt Div; Box 23070 Grande Prairie AB T8V6X2	7,056.22	0.00	7,056.22
338	Windsor Security Ltd	PO Box 2327,; Clearbrook Postal Stn Abbotsford BC V2T 4X2	410.91	0.00	410.91
339	Wm. Prager Ltd.	391 Adelaide Street West Toronto ON M5V 1S6	1,068.48	0.00	1,068.48
340	World Of Lights LED Solutions Inc.	#7-1163 King Road Rf2 Burlington ON L7R 3X5	1,904.05	0.00	1,904.05
341	Wosks Coffee Service	#110 3738 North Fraser Way Burnaby BC V5J 5G7	2,516.56	0.00	2,516.56

07-Jul-2011

Date



Kathryn Marie Adrian

JUL 21 2011 12:11PM

VAN LAW COURTS 6046602429

NO. 7202 P. 22

District of: British Columbia
- Division No. 03 - Vancouver
Court No.
Estate No.

FORM 78 - Continued

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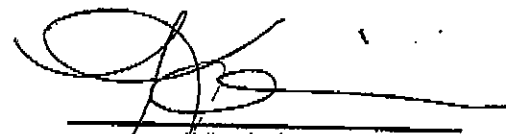
List "A"
Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
342	Yarmouth Mall Administration Office	Yarmouth Mall Merchants Association, 76 Starrs Rd. Yarmouth NS B5A2T5	345.00	0.00	345.00
343	Yihui (HK) Sports Good Ltd	3Frd Fl, No. 32 South Zengjing District; Jinjiang City China	0.00	0.00	0.00
344	York Well Asia Co Ltd	Flat 7 5/F Goodluck Ind Ctre; 808 Lai Chi Kok Road Hong Kong	34.96	0.00	34.96
345	Zyue Children Accessories Co Ltd	No 2 Tianhongge; Guangshan Road, China	46,113.78	0.00	46,113.78
Total:			7,355,770.15	2,650,000.00	10,005,770.15

07-Jul-2011

Date


Kathryn Marie Adrian

District of: British Columbia
Division No. 03 - Vancouver
Court No.
Estate No. 11-253244

FORM 76 -- Continued

000025

List "B"
Secured Creditors

Please Mum Partnership, Ella Fashions Ltd., Bossa Nova Fashions

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	Canadian Western Bank	22nd Floor, 666 Burrard St Vancouver BC V5C 2X8	1.00	Business Assets - Stock In Trade - Inventory		1.00		
2	CBSC Capital Inc.	#100, 1235 North Service Rd. W Oakville ON L6M 2W2	1.00	Business Assets - Stock In Trade - Inventory		1.00		
3	IOS Financial Services	2300 Meadowvale Blvd, Suite 200 Mississauga ON L5N 5P9	1.00	Business Assets - Stock In Trade - Inventory		1.00		
4	RICOH Canada Inc.	2300 Meadowvale Blvd, Ste 200 Mississauga ON L5N 5P9	1.00	Business Assets - Stock In Trade - Inventory		1.00		
5	Royal Bank of Canada	Attn: John Cooper 20 King Street West, 9th floor Toronto ON M5H 1C4	2,650,000.00	Business Assets - Stock In Trade - Inventory	17-Oct-2001	2,650,000.00		
Total:			2,650,004.00			2,650,004.00	0.00	0.00

07-Jul-2011

Date

Kathryn Marie Adrian

-B110732

000026

IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY ACT

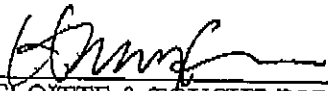
Please Mum Partnership
Elia Fashions Ltd.
Bossa Nova Fashions Ltd.
Vancouver
In the Province of British Columbia



CONSENT OF TRUSTEE

WE, DELOITTE & TOUCHE INC., of the City of Vancouver, in the Province of British Columbia hereby consent to being appointed as Trustee under the Notice of Intention to Make a Proposal of PLEASE MUM PARTNERSHIP, ELIA FASHIONS LTD. & BOSSA NOVA FASHIONS LTD.

Dated at Vancouver, this 7th day of July, 2011


DELOITTE & TOUCHE INC.
2800 - 1055 Dunsmuir Street
Vancouver, BC, V7X 1P4
604-640-3060
604-899-8159

Deloitte.

000027

Deloitte & Touche Inc.
2800 - 1055 Dunsmuir Street
4 Bentall Centre
P.O. Box 49279
Vancouver BC V7X 1P4
Canada

www.deloitte.ca

July 11, 2011

TO THE CREDITORS OF PLEASE MUM PARTNERSHIP, ELIA FASHIONS LTD. and BOSSA NOVA FASHIONS LTD. (collectively, "the Companies")

Dear Sir/Madam:

Re: Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd.

Take notice that Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "the Companies") have filed a Notice of Intention to Make a Proposal under subsection 50.4(1) of the *Bankruptcy and Insolvency Act*. The effective date of the filing of the Notice of Intention is July 7, 2011 and Deloitte & Touche Inc. has been named as Trustee under the Proposal.

The effect of filing a Notice of Intention to Make a Proposal is an automatic stay against all creditors from commencing any actions against the Companies. The Companies have 30 days within which to file a Proposal to their creditors, or seek an extension from the Court of the time within which to file a Proposal.


Included with this letter is a copy of the Notice of Intention to Make a Proposal, Consent of the Trustee and a list of known creditors as at the effective date of filing. Additional information will be provided to all interested parties along with the Proposal in the near future.

Should you have any questions regarding this matter, please do not hesitate to contact John Somerville at (604) 640-3210.


Yours truly,

DELOITTE & TOUCHE INC.

In its capacity as Proposal Trustee of
Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd.
and not in its personal capacity.


Per: Huey Lee, MBA, CMA, CIRP
Senior Vice President

Enc.

This is Exhibit " E " referred to in the
affidavit of Fran Thibodeau
sworn before me at Vancouver, B.C.
this 29 day of November, 2011

A Commissioner for taking Affidavits
for British Columbia

From:

To: 96048992950

07/07/2011 07:34

#859 P.002/004



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'Industrie Canada

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

000028

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

PLEASE MUM PARTNERSHIP
Insolvent Person


DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

for 

GARY SAM

Official Receiver

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

Canada

From:

To: 96048992950

07/07/2011 07:34

#859 P.003/004



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253245

Estate No. 11-253245

000029

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

ELIA FASHION LTD.

Insolvent Person

DELOITTE & TOUCHE INC.


Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

for 

GARY SAM

Official Receiver

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

Canada

From:

To: 96048992950

07/22/2011 07:35

#859 P.004/004



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'Industrie Canada

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

000030

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

BOSSA NOVA FASHIONS
Insolvent Person

DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

[Handwritten signature]
per _____

GARY SAM

Official Receiver

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

Canada

District of: British Columbia
Division No. 03 - Vancouver
Court No.
Estate No.

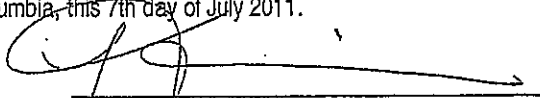
000031

- FORM 33 -
Notice of Intention To Make a Proposal
(Subsection 50.4(1) of the Act)

Take notice that:

1. I, Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions Ltd., an insolvent person, state, pursuant to subsection 50.4(1) of the Act, that I intend to make a proposal to my creditors.
2. Deloitte & Touche Inc. of 2800 - 1055 Dunsmuir Street, PO Box 49279, Vancouver, BC, V7X 1P4, a licensed trustee, has consented to act as trustee under the proposal. A copy of the consent is attached.
3. A list of the names of the known creditors with claims of \$250 or more and the amounts of their claims is also attached.
4. Pursuant to section 69 of the Act, all proceedings against me are stayed as of the date of filing of this notice with the official receiver in my locality.

Dated at the City of Vancouver in the Province of British Columbia, this 7th day of July 2011.



Please Mum Partnership, Elia Fashions Ltd.,
Bossa Nova Fashions Ltd.
Insolvent Person

To be completed by Official Receiver:

Filing Date _____

Official Receiver

IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY ACT

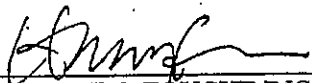
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Please Mum Partnership
Elia Fashions Ltd.
Bossa Nova Fashions Ltd.
Vancouver
In the Province of British Columbia

CONSENT OF TRUSTEE

WE, DELOITTE & TOUCHE INC., of the City of Vancouver, in the Province of British Columbia hereby consent to being appointed as Trustee under the Notice of Intention to Make a Proposal of PLEASE MUM PARTNERSHIP, ELIA FASHIONS LTD. & BOSSA NOVA FASHIONS LTD.

Dated at Vancouver, this 7th day of July, 2011


DELOITTE & TOUCHE INC.
2800 - 1055 Dunsmuir Street
Vancouver, BC, V7X 1P4
604-640-3060
604-899-8159

District of: British Columbia
 Division No. 03 - Vancouver
 Court No.
 Estate No.

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FORM 78 -- Continued

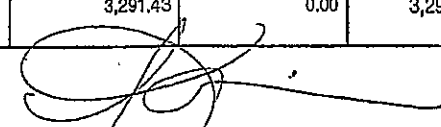
List "A"
 Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	1 & 2 Electric Ltd	1901 48th Avenue Vernon BC V1T 6Z4	81.76	0.00	81.76
2	1-800-GOT-JUNK?	194, 3-11 Bellerose Drive St. Albert AB T8N 5C9	157.50	0.00	157.50
3	1-800-GOT-JUNK?	305-460 Nanaimo Street Vancouver BC V6P 5Y1	1,804.32	0.00	1,804.32
4	1-800-GOT-JUNK?	PG Disposal Service Inc 9 Dibble St Toronto, ON M4M 2E7	628.28	0.00	628.28
5	1-800-GOT-JUNK?	39 Breakwater Drive Whitby ON L1N 9N2	562.74	0.00	562.74
6	1-800-GOT-JUNK?	3900 Russell Road Ottawa ON K1G 3N2	397.76	0.00	397.76
7	20 Vic Management Inc.	Pickering Town Centre Management Office; 1355 Kingston Road Pickering ON L1V1B8	7,786.37	0.00	7,786.37
8	20 VIC Management Inc.	2277 Riverside Drive East, Suite 208 Ottawa ON K1H7X6	13,978.83	0.00	13,978.83
9	20 VIC Management Inc.	In Trust For Lansdowne Mall Inc; 645 Lansdowne Street West Peterborough ON K9J7Y5	13,097.46	0.00	13,097.46
10	2046459 Ontario Inc	C/O Morguard Invs Ltd, Cottonwood Mall Admin; #53 - 45585 Luckakuck Way, Chilliwack BC V2R1A1	3,663.70	0.00	3,663.70
11	37537 Yukon Inc	Attn: A/R C/O The Hougens Group; Ste 204 - 4103 4th Ave Whitehorse YT Y1A1H6	12,600.00	0.00	12,600.00
12	A S I Plastics	1463 Mustang Place, Port Coquitlam BC V3C 6L2	7,822.42	0.00	7,822.42
13	A-1 Braemar Pest Control Services	PO Box 21439 St. Johns NL A1A 5G6	158.20	0.00	158.20
14	A1 Rooter Plumbing & Heating Ltd	9411 27 Avenue Edmonton AB T6N 1C9	194.25	0.00	194.25
15	Aardvark Computer Solutions, Inc	2070 Oxford Street Halifax NS B3L 2T2	627.89	0.00	627.89
16	Abell Pest Control	12547 - 129th St 2nd Floor Edmonton AB T5L 1H7	550.92	0.00	550.92
17	Abell Pest Control Inc	109-3851 Manchester Rd SE Calgary AB T2G 3Z8	535.50	0.00	535.50
18	Aberdeen Kamloops Mall Ltd.	Primaris Retail REIT; 275 - 1320 W. Trans Canada Hwy, Kamloops BC V1S1J2	14,509.44	0.00	14,509.44
19	Accurate Construction	39 Hendon Dr NW Calgary AB T2K 1Y6	428.87	0.00	428.87
20	Ace Signs & Service	1430 Church Avenue Winnipeg MB R2X 1G4	1,652.00	0.00	1,652.00
21	Action Lighting	207 Idema Road Markham ON L3R 1B1	14,080.11	0.00	14,080.11
22	Action Lock & Security	8866 Hudson Road Vancouver BC V6P 4N2	3,291.43	0.00	3,291.43

07-Jul-2011

Date


 Kathryn Marie Adrian

District of: British Columbia
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FORM 78 -- Continued

List "A"
 Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
23	Advanced Parking Systems Ltd	C/O VH1012 PO Box 9520 Stn Main St Vancouver BC V6B 4G3	95.20	0.00	95.20
24	Ainsworth Inc	131 Bermondsey Road Toronto ON M4A 1X4	893.55	0.00	893.55
25	AirZone Mechanical Limited	7 Martin Road Mansfield ON L0N 1M0	1,161.09	0.00	1,161.09
26	Algoma Central Properties Inc.	Station Tower, 421 Bay Street, Suite 203 Sault Ste. Marie ON P6A1X3	7,705.44	0.00	7,705.44
27	Alliant	Po Box 5555 St John NB E2L4V6	235.11	0.00	235.11
28	Alliant	Po Box 12088 St John NL A1B4C8	174.02	0.00	174.02
29	All Trades Plumbing And Electrical	455 Grand Lake Road	305.61	0.00	305.61
30	Alpha Laundry Ltd.	4-38924 Queens Way Squamish BC V8B 0K8	180.60	0.00	180.60
31	Alsco Canada Corp	14710 123 Avenue Edmonton AB T6L 2Y4	325.77	0.00	325.77
32	Alsco Canada Corp	5- West 4th Ave Vancouver BC V6Y 1G2	546.21	0.00	546.21
33	Alvarez & Marsal	400 Burrard St #1680 Vancouver BC V6C 3A6	87,920.00	0.00	87,920.00
34	Amarillo Contracting	#102-910 9th Street East Saskatoon SK S7H 0N1	22,023.75	0.00	22,023.75
35	Amelco Electric (Calgary) Ltd.	2230 22 Street NE Calgary AB T2E 8B7	857.85	0.00	857.85
36	Ansell Mechanical Ltd	PO Box 11836 Peterborough ON K9J 7X6	217.91	0.00	217.91
37	ACON Reed Stenhouse Inc	PO Box 3228, 900 Howe St Vancouver BC	2,104.90	0.00	2,104.90
38	A-One U-Lock Storage	5-1209 Alpha Lake Road Whistler BC V0N1B1	218.40	0.00	218.40
39	Acroprint And Imaging Ltd	4305 Dawson Street Burnaby BC V5C 4B4	43,718.64	0.00	43,718.64
40	Atelier Sourcing Ltd	Suite 4D South Avenue Tower, Houae #50, Road # 3 Bangladesh	149,522.83	0.00	149,522.83
41	Atlas Sign & Awning	26697 Gloucester Way Langely BC V4W 3S4	565.60	0.00	565.60
42	Baretta Electric Ltd	249-54418 Range Road Sturgeon County AB T8T 0C7	1,326.58	0.00	1,326.58
43	BC Hydro	PO Box 9501 Vancouver BC V6B4N1	502.84	0.00	502.84
44	BC Rentals	1322 Clark Drive Vancouver BC V5L 3K8	481.60	0.00	481.60
45	BclMC Realty Corp	Westshore Town Centre Admin Office; 2945 Jacklin Rd Langford BC V9B 5E3	806.40	0.00	806.40

07-Jul-2011

Date


 Kathryn Marie Adrian

District of: British Columbia
 Division No. 03 - Vancouver
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FORM 78 -- Continued


List "A"
 Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
46	BclMC Realty Corporation	C/O Bentall Kennedy (Canada) LP; 1000 - 4900 Molly Bannister Drive Red Deer AB T4R1N9	32,655.87	0.00	32,655.87
47	BclMC Realty Corporation	C/O Bentall Kennedy (Canada) LP; 305-935 Marine Drive North Vancouver BC V7P1S3	5,748.95	0.00	5,748.95
48	Bell Atlant	PO Box 2226 Stn Central Rpo Halifax NS B3J3C7	916.95	0.00	916.95
49	Bell Canada	PO Box 9000; Stn. Don Mills North York ON M3C2X7	4,945.78	0.00	4,945.78
50	Bell Canada	PO Box 3650; Station Don Mills Toronto ON M3C3X9	158.26	0.00	158.26
51	Bentall Kennedy (Canada) Ltd Partnership	ITF North Hill Shopping Centre; 1665, 1632 14 Avenue NW Calgary AB T2N1M7	7,545.01	0.00	7,545.01
52	Bentall LP ITF OPTrust Retail Inc	C/O Village Green Mall Admin Office; 4900 27Th St #360 Vernon BC V1T7G7	9,744.15	0.00	9,744.15
53	BFI Canada	PO Box 1590 375 Oak Point Highway Winnipeg MB R3C 2Z6	401.03	0.00	401.03
54	BFI Canada - Penticton	Penticton Hauling, 1220 Caml Avenue Penticton BC V2A 3H2	56.56	0.00	56.56
55	Birks & Mayors Inc	B2911 PO Box 11592 Downtown Station Montreal QC H3C 5N7	184.98	0.00	184.98
56	Bonn Construction	11820 142 Street NW Edmonton AB T5L 2G7	2,429.15	0.00	2,429.15
57	Bonn Construction Inc.	11615 147Th Street Edmonton AB T5M1W3	24,208.80	0.00	24,208.80
58	Boxmaster	PO Box 6419 Stn Terminal Vancouver BC V6B 6R3	10,466.47	0.00	10,466.47
59	Braemar Pest Control Services	51 Duke Street Bedford NS B4A 2Z2	125.75	0.00	125.75
60	Brentwood Town Centre Promo Fund	260 - 4567 Lougheed Hwy. Burnaby BC V5C3Z6	0.00	0.00	0.00
61	Bromley Construction Inc	4658 Princeton Avenue Peachland BC V0H 1X7	468.40	0.00	468.40
62	BuiltMor Construction	1611 Lee Blvd Winnipeg MB R3Y 1S3	627.64	0.00	627.64
63	Bulldog Bag Ltd.	13631 Vulcan Way Richmond BC V6V 1K4	37,958.77	0.00	37,958.77
64	C/O RioCan Management Inc	Re: Mill Woods Town Centre; #405 - 2331 66TH St NW Edmonton AB T6K4B5	3,150.00	0.00	3,150.00
65	C2 Imaging LLC	14291 Burrows Road Richmond BC V6V 1K9	87,659.93	0.00	87,659.93
66	Cache 21 Mini-Storage Ltd.	45770 Luckakuck Way Chilliwack BC V2R1A1	358.40	0.00	358.40
67	Campbell River Laundromat Ltd	1231 Island Highway Campbell River BC V9W 2C7	247.51	0.00	247.51

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Date


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FORM 78 -- Continued


List "A"
 Unsecured Creditors

Please Mum Partnership; Elia Fashions Ltd.; Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
68	Canada Revenue Agency	Technology Centre, 875 Heron Road Ottawa ON K1A 1B1	1,830.49	0.00	1,830.49
69	Canadian Linen And Uniform Service	1818 3 Ave South Lethbridge AB T1J 0L5	163.41	0.00	163.41
70	Canadian Springs	PO Box 4514 Stn A Toronto ON M5W 4L7	776.26	0.00	776.26
71	Canon Canada Inc	PO Box 77271 RPO Courtney Park Mississauga ON L5T 0A9	9,579.67	0.00	9,579.67
72	Canpro Training Resources Inc	17 Fawcett Rd #225 Coquitlam BC V3K 6V2	4,659.20	0.00	4,659.20
73	Capital Electric	22 Garfield St Charlottetown PEI C1A 6A5	123.22	0.00	123.22
74	Capitol Enterprise Ltd.	2780 Skymark Ave, Unit 3 Mississauga ON L4W 5A7	203.40	0.00	203.40
75	CDW Canada Inc.	PO Box 57720 Postal Stn A Toronto ON M5W 5M5	19,372.50	0.00	19,372.50
76	Cellcom Wireless	17650 66A Avenue Surrey BC V3S 4S4	184.48	0.00	184.48
77	Cellcom Wireless Inc	17650 66A AVE Surrey BC V3S4S4	326.74	0.00	326.74
78	CEVA Freight Canada Corp.	C/O TH1045 PO Box 4283 Postal Stn A Toronto ON M5W 5W6	50,458.56	0.00	50,458.56
79	Charlottetown Mail Merchants Association	670 University Ave Charlottetown PE C1E1H6	138.03	0.00	138.03
80	Chi Xing Gmt. Manufacturing Coltd Sew	282 East 1st Avenue Vancouver BC V5T 1A6	10,103.02	0.00	10,103.02
81	Chubb Edwards	2740 Matheson Blvd E Mississauga ON L4W 4X3	502.08	0.00	502.08
82	City Of Swift Current Utility	PO Box 340, 177 1st Ave NE Swift Current SK S9H3W1	314.62	0.00	314.62
83	City Of Vancouver	Po Box 7747, Stn Terminal Vancouver BC V6B8R1	42,336.79	0.00	42,336.79
84	Citywest	248 3Rd Ave West Prince Rupert BC V8J1L1	18.67	0.00	18.67
85	Clean Scene	47 Racine Road #13 Elobicoke ON M9W 6B2	30,070.31	0.00	30,070.31
86	Cobblestone Properties Ltd	7D 221 Wellington Crescent Winnipeg MB R3M0A1	246.40	0.00	246.40
87	Collins Harper	Box 1644 Squamish BC V8B0B2	4,579.68	0.00	4,579.68
88	Compact Storage Systems	72 St. Andrews Drive Brantford ON N3T 6H3	567.00	0.00	567.00
89	Corlite Inc	910 Begin St. Laurent QC H4M 2N5	487.20	0.00	487.20
90	Corlite Inc	910 Begin St-Laurent PQ H4M2N5	2,639.18	0.00	2,639.18
91	Corporate Express	1125 Vernon Drive Vancouver BC V6A 3P5	61,741.21	0.00	61,741.21

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Date


 Kathryn Marie Adrian

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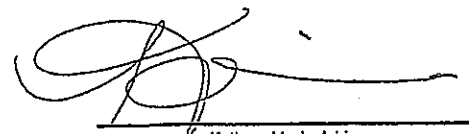
List "A"
 Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
92	Corporate Payment Systems	PO Box 9502 Postal Stn A Toronto ON M5W 3K3	499,945.89	0.00	499,945.89
93	CPI Custom Precision Interiors	11 Cardico Drive, Unit #1 Gormley ON	180.80	0.00	180.80
94	Craig Construction Inc	20971 Yeomans Crescent Langely BC V1M 2P7	2,771.25	0.00	2,771.25
95	Creative Door Services Ltd.	17407-106 Ave Edmonton AB T5S 1E7	326.55	0.00	326.55
96	Crown Fire Equipment Ltd.	37-401 magnetic Drive Toronto ON M3J 3H9	8,760.22	0.00	8,760.22
97	Dan Wail Sales	138 Brentford Road Winnipeg MB R2M 5B9	13,368.26	0.00	13,368.26
98	Darren Pickering	2404 12 Ave South Cranbrook BC V1C6Y5	1,421.28	0.00	1,421.28
99	Data Group Of Companies	9503-12 Ave SW Edmonton AB T6X 0C3	2,578.00	0.00	2,578.00
100	Dawei Socks Company Ltd.	RM. 100B, Block 2, Hongqiao International Mansion; Changning Rd. 1551 Shanghai China	66,140.20	0.00	66,140.20
101	Deal & Company Electrical Services	C/O 1683680 Ontario Inc 7537 Woodbine Ave #240 Markham ON L3R 6L3	4,692.41	0.00	4,692.41
102	Deerfoot Mall (Calgary) Ltd	901 64Th Ave NE Calgary AB T2E7P4	399.00	0.00	399.00
103	Deltac Power & Control Systems Ltd	1430 36 Street North Lethbridge AB T1H 5H8	141.75	0.00	141.75
104	Devonshire Mall Limited	Devonshire Mall; 3100 Howard Ave Windsor ON N8X3Y8	15,460.78	0.00	15,460.78
105	DHL Customs Brokerage Ltd.	200 West Creek Blvd Brampton ON L6T 5T7	227.97	0.00	227.97
106	DHL Express (Canada) Ltd.	200 West Creek Blvd Brampton ON L6T 5T7	1,669.47	0.00	1,669.47
107	Diamond Store Fixtures	1640 SE Marine Drive Vancouver BC V5P 2R6	752.64	0.00	752.64
108	Discovery Harbour SC Ltd	C/O Northwest Realty Inc; 406-4190 Loughed Hwy Burnaby BC V5C6A8	5,612.77	0.00	5,612.77
109	DLS Digitech Laser Systems Ltd	8898 Heather Street #102 Vancouver BC V6P 3S8	1,880.93	0.00	1,880.93
110	Dome International Holding Co. Ltd	Unit 602 CausewayBay Commercial Building, 1 Sugar Street, Causeway Hong Kong	22,107.00	0.00	22,107.00
111	Donovan Sales Ltd	1135 East Hastings St Vancouver BC	3,273.76	0.00	3,273.76
112	Dynamex Canada Corp	PO Box 4668 Postal Stn A Toronto ON M5W 5J1	869.35	0.00	869.35
113	Eastgate Square Holdings Inc	C/O Redcliff Realty Mgmt Inc; 75 Centennial Parkway North Stoney Creek ON L8E2P2	10,383.30	0.00	10,383.30

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Date



Kathryn Marie Adrian

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FORM 78 -- Continued

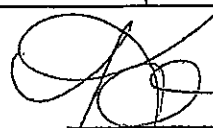
List "A"
 Unsecured Creditors

Please Mum Partnership, Eila Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
114	Eddies Hang-Up Display Ltd.	60 West 3rd Avenue Vancouver BC V5Y 1E4	8,762.49	0.00	8,762.49
115	EM Plastics & Electric Products Ltd	14 Brewstar Road Brampton ON L6T 5B7	5,290.96	0.00	5,290.96
116	Emerald Irrigation Ltd	840 Barrington Ave Penticton BC V2A 1S1	155.90	0.00	155.90
117	Enbridge	PO Box 644; Payment Processing Dept Scarborough ON M1K5H1	553.65	0.00	553.65
118	End 2 End Solution By Visual 2000 Int'l Inc	8960 Ave Du Parc, 2Nd Floor Montreal QC H2N 1Y8	504.00	0.00	504.00
119	Enmax Corporation	PO Box 2900 Stn M Calgary AB T2P3A7	346.03	0.00	346.03
120	Enviro Pallet Recovery Buy & Sell	11595 E. Burne Way Richmond BC V6V 2M1	1,064.00	0.00	1,064.00
121	Epicor Retail Solutions	2800 Trans Canada Highway Point-Claire QC H9R 1B1	247,986.50	0.00	247,986.50
122	Executive Mat Service	6-115 28 St NE Calgary AB T2A 5K4	115.41	0.00	115.41
123	Experian Marketing Solutions, Inc	22807 Network Place Chicago IL United States	50,543.93	0.00	50,543.93
124	Fairview Park Leaseholdings Inc	Management Office; 2960 Kingsway Drive Kitchener ON N2C1X1	12,303.69	0.00	12,303.69
125	Fasken Marlineau Dumoulin LLP	2100-1075 West Georgia St Vancouver BC V6E 3G2	11,412.85	0.00	11,412.85
126	Federal Express	5985 Explorer Drive Mississauga ON L4W 5K6	388.86	0.00	388.86
127	Flash Courier Services Inc	PO Bpx 3962 VMPO Vancouver BC V6B 3Z4	155.49	0.00	155.49
128	Foremost Lighting & Sign Serv	12973 Industrial Road Surrey BC V3V 3S4	590.80	0.00	590.80
129	Fortis BC	PO Box 6666 STN Terminal Vancouver BC V6B6M9	0.00	0.00	0.00
130	Fortune Optical (Suzhou) Industry Co., Ltd	Ming Gang Rd. West, Badu Industry Zone, Zhenze Town Wujiang City, JiangSu Pr China	51,362.46	0.00	51,362.46
131	FU Associates Ltd	5200 Dixie Road, Suite 111 Mississauga ON L4W1E4	3,926.75	0.00	3,926.75
132	G.E. Garment LTD	1480 Venables St Vancouver BC V5L 2G7	9,120.44	0.00	9,120.44
133	G.R. & COMPANY	SF No. 112 OPP Dhanalakshmi Rice Mill; Palladam Road Arulpuram, Tirupur India	1,853.57	0.00	1,853.57
134	G4S Cash Solutions (Canada) Ltd	PO Box 5570 Stn Toronto F Toronto ON M4Y 2T0	23,185.49	0.00	23,185.49
135	G4S Secure Solutions (Canada) Ltd	1922 Wyandotte Street E Ste 218 Windsor ON N8Y 1E4	67.80	0.00	67.80
136	General Waste Management	Suite F - 4230 4th Avenue Whitehorse YT Y1A 1K1	560.10	0.00	560.10

07-Jul-2011

Date



Kathryn Marie Adrian

District of: British Columbia
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FORM 78 -- Continued

List "A"
 Unsecured Creditors

Please Mum Partnership, Ella Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
137	Genesis Security Inc.	310-1770 Burrard St Vancouver BC V6J 3G7	4,865.56	0.00	4,865.56
138	George Bupas Motors Ltd	2960 Graveley St Vancouver BC V5K 3K3	574.04	0.00	574.04
139	Georgetown Market Place	21 St Clair Ave East #1201 Toronto ON M4T1L9	4,845.34	0.00	4,845.34
140	Georgian Leaseholds Inc	C/O Cadillac Fairview Corp Ltd; Admin Office - 509 Bayfield St Barrie ON L4M4Z6	15,151.06	0.00	15,151.06
141	Getz Prince Wells	1810-1111 W. Georgia St Vancouver BC V6E 4M3	142.83	0.00	142.83
142	GF Packaging	2270 Portland St SE Calgary AB T2G 4M6	1,831.63	0.00	1,831.63
143	Goodbye Graffiti Vancouver	105-950 Powell St Vancouver BC V6A 1H9	799.68	0.00	799.68
144	Green Light Courier Ltd	13331 Vulcan Way Unit 1 Richmond BC V6V 1K4	5,254.72	0.00	5,254.72
145	GSU Greater Sudbury Utilities	500 Regent Street; PO Box 250 Sudbury ON P3E4P1	0.00	0.00	0.00
146	H & L Landscaping Ltd	133 West 41st Ave Vancouver BC V5Y 2S2	362.19	0.00	362.19
147	Halifax Shopping Centre Promo Fund	202 Tower 1 7001 Mumford Road Halifax NS B3L4N9	280.47	0.00	280.47
148	Halton Hills Hydro	43 Alice Street Acton ON L7J2A9	317.84	0.00	317.84
149	Hangzhou Yuhang International Trading Inc	No.88 Wanyue Road Liping China	0.00	0.00	0.00
150	Happy Laundry	2410 East Hastings St Vancouver BC V5K 1Z1	3,007.93	0.00	3,007.93
151	Hillside Centre Holdings Inc.	C/O Redcliff Realty Mgmt (BC) Ltd; 1644 Hillside Ave Sulte 21 Victoria BC V8T2C5	12,780.20	0.00	12,780.20
152	Huntingdon Real Estate Investment Trust	PO Box 6520 STN M Winnipeg MB R3C4N6	6,039.05	0.00	6,039.05
153	Hydro One Networks Inc	PO Box 4102 St A Toronto ON M5W3L3	1,072.93	0.00	1,072.93
154	IBM Canada Ltd	PO Box 34030 Vancouver BC V6J 4M1	5,319.19	0.00	5,319.19
155	Insight Canada	5410 Decarie Montreal QC H3X 4B2	2,441.53	0.00	2,441.53
156	Insight Canada Inc	5410 Decarie Blvd Montreal PQ H3X4B2	24,147.54	0.00	24,147.54
157	Intercity Centre Holdings Inc	Redcliffe Realty Mgmt Inc; STE 203-1000 Fort Williams Road Thunder Bay ON P7B6B9	9,510.61	0.00	9,510.61
158	Intracan Sportswear	75 West 5th Ave Vancouver BC V5Y 1H4	6,720.00	0.00	6,720.00

07-Jul-2011

Date



Kathryn Marie Adrian

District of: British Columbia
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FORM 78 -- Continued


List 'A'
 Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
159	INVESTORS GROUP TRUST CO. LTD	C/O Redcliff Realty Management (B.C.); 7031-120 Street Delta BC V4E2A9	6,479.61	0.00	6,479.61
160	Isun Music Services Inc	1619 133A St Surrey BC V4A 6H5	9,215.00	0.00	9,215.00
161	Ivanhoe Cambridge 11 Inc	Richmond Centre; 1788-6060 Minoru Boulevard Richmond BC V6Y2V7	15,315.32	0.00	15,315.32
162	Ivanhoe Cambridge 11 Inc-	Oakville Place; 240 Leighland Ave Oakville ON L6H3H6	12,851.84	0.00	12,851.84
163	Ivanhoe Cambridge 11 Inc-	Woodgrove Centre; 294A-6831 Island Hwy N Nanaimo BC V9T4T7	10,721.19	0.00	10,721.19
164	Ivanhoe Cambridge 11 Inc & Canapen (Halt) Ltd	Mapleview Centre - 900 Maple Ave Burlington ON L7S2J8	14,264.96	0.00	14,264.96
165	Ivanhoe Cambridge 11 Inc-	Southgate Shopping Centre; #51, 5015 - 111 Street NW Edmonton AB T6H4M6	29,886.13	0.00	29,886.13
166	Ivanhoe Cambridge Inc	C/O Bayshore Shopping Centre; 100 Bayshore Drive Nepean ON K2B9C1	13,564.02	0.00	13,564.02
167	Ivanhoe Cambridge Inc - CrossIron Mills	Unit 800, 261055 CrossIron Blvd. Calgary AB T4A0G3	22,597.05	0.00	22,597.05
168	J. Robert Thibodeau Architecture & Design Inc.	1645 West 5th Avenue Vancouver BC V6J 1N5	16.22	0.00	16.22
169	J. Robert Thibodeau Architecture + Design	1645 West 5th Ave Vancouver BC V6J1N5	740.12	0.00	740.12
170	Jestek Electric Ltd	149 Cardevo Road #1 Carp ON K0A 1L0	234.59	0.00	234.59
171	Jiangsu Guotai Int'l Group Co	11F Guotai Bldg Renmin Road; Zhangjiagang China	2,393,768.17	0.00	2,393,768.17
172	Jiangsu Saintek Co. Ltd	9/F, No. 239 Hong Wu Road, China	263,552.66	0.00	263,552.66
173	Jiangsu Skyrun Corporation	Room 609, Xingye Building,; No. 15 Hubu Street, China	7,787.45	0.00	7,787.45
174	Jiangsu SOHO Economic Development Co. Ltd.	48 Ningnan Road; Soho International Plaza China	62,409.55	0.00	62,409.55
175	Joanne Wong	333 Woodland Drive Vancouver BC V5L 3P6	752.66	0.00	752.66
176	Kam Kee Rubber Ware Works Ltd.	Bk. A&B, 1/F., Wing Chai Ind. Bldg.; 222 Choi Hung Road Hong Kong	1,300.05	0.00	1,300.05
177	Keating Construction Co. Ltd	72 Causeway Drive Sydney NS B1L 1C5	184.00	0.00	184.00
178	Kingsway Mall	Suite 320 Kingsway Mall; 109 St & Princess Elizabeth Edmonton AB T5G3A6	8,627.55	0.00	8,627.55
179	Kitchener Wilmot Hydro	301 Victoria St, PO Box 9021 Kitchener ON N2G4P1	689.05	0.00	689.05
180	K-Lynn Enterprises Ltd	PO Box 2491 Stn R Kelowna BC V1X 6A6	279.44	0.00	279.44

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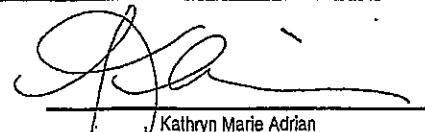
List "A"
 Unsecured Creditors

Please Mum Partnership, Eila Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
181	KMTS Business Office	110 Matheson St S Kenora ON P9N1T8	242.15	0.00	242.15
182	Kone Inc	1488 Cliveden Ave Delta BC V3M 6L9	438.88	0.00	438.88
183	KPMG	T4348 PO Box 4348 Stn A Toronto ON M5W 7A6	56,560.00	0.00	56,560.00
184	KPMG LLP	777 Dunsmuir St; PO Box 10426 Pacific Centre Vancouver BC V7Y1K3	3,528.00	0.00	3,528.00
185	Kuehne + Nagel Ltd	700-535 Thurlow St Vancouver BC V6E 3L2	84,360.30	0.00	84,360.30
186	Kuehne + Nagel Ltd.	700-535 Thurlow Street Vancouver BC	121,551.37	0.00	121,551.37
187	Lang Lock & Safes	11119-100 St Grand Prairie AB T8V 2N2	803.25	0.00	803.25
188	Lansdowne Place Inc - Promo Fund	645 Lansdowne Street West Peterborough ON K9J7Y5	549.23	0.00	549.23
189	Lawson Lundell LLP	1600 Cathedral Place - 925 W. Georgia St Vancouver BC V6C 3L2	1,303.90	0.00	1,303.90
190	Lawson Software Americas Inc.- USD	C/O CITIBANK Lockbox 2395; 8430 West Bryn Mawr Ave 3D Floor Chicago IL United States	5,541.56	0.00	5,541.56
191	Lectra	900 - 110 Boulevard Cremazle Ouest, Montreal QC	33,807.75	0.00	33,807.75
192	Lindsay Square Nominee Inc		0.00	0.00	0.00
193	Lougheed Mall Promotion Fund	108 Lougheed Mall; 9855 Austin Ave Burnaby BC V3J1N4	492.69	0.00	492.69
194	Lyreco (Canada) Inc	7303 Warden Ave #200 Markham ON L3R 5Y6	17,913.84	0.00	17,913.84
195	Macdonald & Company	Suite 200 Financial Plaza 204 Lambert St Whitehorse YT Y1A 3T2	180.48	0.00	180.48
196	Macleod Dixon	Canterra Tower 3700-400 Third Ave SW Calgary AB T2P 4H2	336.00	0.00	336.00
197	Maple Leaf Property Mgmt	STE 300, 100 Park Royal; Attn: William Zhai Vancouver BC V7T1A2	15,807.36	0.00	15,807.36
198	Marcan Construction Ltd	1151 Chamberlin Ave #100 Prince Rupert BC V8J 4J5	2,495.71	0.00	2,495.71
199	Mat Master Inc.	1801 Sargent Ave Winnipeg MB R3H 0E2	198.34	0.00	198.34
200	Mavco Plumbing & Heating Ltd	485 Warren Ave #102 Penticton BC V2A 3M3	228.20	0.00	228.20
201	Maya Accessories Factory	5Th Floor, No. 527, Chengdian Road - Yiwu, Zhejiang China	13,984.20	0.00	13,984.20
202	Metro Electric	2859 Isleville St Halifax NS B3K 3X4	880.30	0.00	880.30
203	Mic Mac Mall Limited Partnership	21 Mic Mac Boulevard Dartmouth NS B3A4N3	0.00	0.00	0.00

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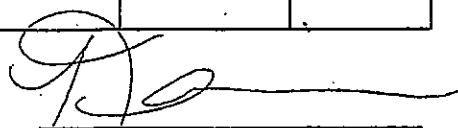
List "A"
 Unsecured Creditors

Please Mum Partnership, Ella Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
204	MicroLan Computer Centre, Inc	4646 Riverside Dr #10 Red Deer AB T4N 6Y5	2,406.00	0.00	2,406.00
205	Minden Gross LLP	145 King Street West, Suite 2200 Toronto ON M5H4G2	22,956.86	0.00	22,956.86
206	Moore Canada	PO Box 3537 Postal Stn A Toronto ON M5W 3G4	9,081.52	0.00	9,081.52
207	Morguard Real Estate Investment	Cambridge Management Office; 355 Hespeler Road Cambridge ON N1R6B3	11,376.24	0.00	11,376.24
208	Morguard Real Estate Investment Trust	- Management Office; 1570 18 St & Richmond Ave Brandon MB R7A5C5	8,630.45	0.00	8,630.45
209	MPA Inc	941-250 Wellington Street West Toronto ON M5V 3P6	20,153.21	0.00	20,153.21
210	MTS Allstream Corp.	PO Box 3500 Station Main Winnipeg MB R3C0B7	8,364.03	0.00	8,364.03
211	MTS Allstream Inc	Po Box 5300; Station Main Winnipeg MB R3C0C1	3,991.91	0.00	3,991.91
212	MTS Allstream Inc	Box 7500 Winnipeg MB R3C3B5	763.09	0.00	763.09
213	Murphy Brothers Limited	PO Box 411 Corner Brook NL A2H 6E3	970.43	0.00	970.43
214	New Look Gardens & Landscaping	A-910 Van Home Ave East Brandon MB R7A 7B4	105.00	0.00	105.00
215	New Sudbury Holdings Inc.	1033 Barrydowne Road, Suite 200 Sudbury ON P3A5Z9	15,028.47	0.00	15,028.47
216	Ningbo Original Textile & Apparel Co. Ltd	A8522 Yaxiya Building; 169 YaoHang Street, Haishu District China	479,552.97	0.00	479,552.97
217	NISUN INTERNATIONAL (GROUP) CO. LTD.	Yongfa Building No. 5 Shijing Industrial Zone, Chendal Town Jinjiang City China	0.00	0.00	0.00
218	Northern Tel L P	704 Spadina Ave; PO Box 2208 STN P Toronto ON M5S3G1	598.56	0.00	598.56
219	Northwestel Inc	PO Box 2710 Whitehorse YT Y1A4Z8	368.69	0.00	368.69
220	Nu Look Metal Store Fixtures	842 Farewell St Oshawa ON L1H 6N6	9,044.09	0.00	9,044.09
221	Nu-Age Computer Plus	1636 West Broadway Vancouver BC V6J 1X6	2,105.60	0.00	2,105.60
222	Oakridge Ctr Van Holdings Inc	N Office Tower Suite 319; 650 W 41 Ave Vancouver BC V5Z2M9	17,571.82	0.00	17,571.82
223	Office Essentials	180-12851 Clarke Place Richmond BC V6V 2H9	3,759.28	0.00	3,759.28
224	Okanagan Glass	2814 44th Ave Vernon BC V1T 8H7	369.60	0.00	369.60
225	On Side Restoration	3157 Grandview Highway Vancouver BC V5M 2E9	4,527.89	0.00	4,527.89
226	Ontrea Inc	The Cadillac Fairview Corp Ltd; 5000 Hwy #7 E Markham ON L3R4M9	8,055.51	0.00	8,055.51

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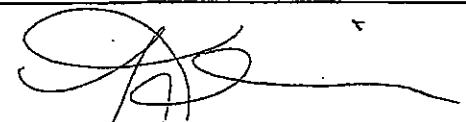
List "A"
 Unsecured Creditors

Please Mum Partnership, Ella Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
227	Ontrea Inc Re: Chinook Centre	6455 Macleod Trail South, Ste B1 Calgary AB T2H0K9	15,272.04	0.00	15,272.04
228	Ontrea Inc Re: Limeridge Mall	C/O Administration Office; 999 Upper Wentworth St Hamilton ON L9A4X5	9,900.70	0.00	9,900.70
229	OPB (EMTC) Inc	C/O 20 Vic Management Inc; 5100 Erin Mills Pkwy PO Box A Mississauga ON L5M4Z5	9,841.58	0.00	9,841.58
230	OPB Realty C/O 20 Vic Mgmt Inc.	Halifax Shopping Centre; Tower 1 202 - 7001 Mumford Road Halifax NS B3L4N9	12,340.65	0.00	12,340.65
231	Orient International Enterprise Ltd	Tower A; 85 Loushanguan Road China	7,499.04	0.00	7,499.04
232	Orillia Square Merchant's Association	1029 Brodie Drive, R.R. #4 Box 11 Orillia ON L3V6H4	219.77	0.00	219.77
233	Oshawa Centre Holdings Inc	Office Galleria STE120; 419 King St W Oshawa ON L1J2K5	9,670.04	0.00	9,670.04
234	Oshawa Public Utilities Comm	100 Simcoe St South Oshawa ON L1H7M7	0.00	0.00	0.00
235	Pace Construction Company	2520 Haines Road Suite 102 Mississauga ON L4Y 1Y6	29,815.15	0.00	29,815.15
236	Park Royal Promotional Fund	Park Royal Shopping Centre; 2002 Park Royal S West Vancouver BC V7T2W4	1,383.09	0.00	1,383.09
237	Park Royal Shopping Centre Ltd	2002 Park Royal South West Vancouver BC V7T2W4	20,874.56	0.00	20,874.56
238	Patty Shapiro & Associates Inc.	4480 Cote-De-Liesse road suite 111 Ville Mont-Royal QC H4N 2R1	693.73	0.00	693.73
239	Paxar Canada Corp	PO Box 11024 Postal Stn A Toronto ON M5W 3G5	4,358.96	0.00	4,358.96
240	PCO Services Inc	5840 Fairbourne St Mississauga ON L5R 4B5	2,260.55	0.00	2,260.55
241	Pension Fund Realty Limited	2201-2929 Barnet Hwy Port Coquitlam BC V3B5R5	19,348.50	0.00	19,348.50
242	PFS Retail Two Inc.	LloydMall Administration; 5211-44th Street Lloydminster AB T9V0A7	8,657.20	0.00	8,657.20
243	Phoenix Floor & Wall Products Inc	111 Westmore Drive Rexdale ON M9v 3Y6	1,845.31	0.00	1,845.31
244	Pickering Safety	416 North Ingleton Ave Burnaby BC V5C 1T3	1,646.49	0.00	1,646.49
245	Pickering Town Ctre Promo Fund	1355 Kingston Road Pickering ON L1V1B8	474.08	0.00	474.08
246	Pitney Bowes	PO Box 190 Orangeville ON L9W 2Z6	1,200.98	0.00	1,200.98
247	Pitney Works	PO Box 190 Orangeville ON L9W 2Z7	1,474.43	0.00	1,474.43
248	Polycy (Rupert Square) Shopping Centre Inc	500 - 2Nd Ave West Prince Rupert BC V8J3T6	1,120.00	0.00	1,120.00
249	Price's Alarm Systems Ltd	859B 12 Ave Campbell River BC V9W 7C5	221.42	0.00	221.42

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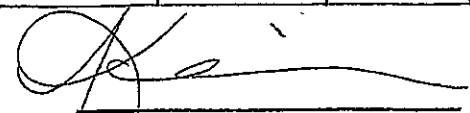
List "A"
 Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
250	Primaris Mgmt Inc	7654 Tecumseh Road East Windsor ON N8T1E9	10,334.95	0.00	10,334.95
251	Primaris Mgmt Inc ITF Lambton Mall	Admin Office; 1380 London Road Sarnia ON N7S1P8	17,378.86	0.00	17,378.86
252	Primaris Mgmt Inc ITF Orchard Park	Orchard Park Mall; 2271 Harvey Ave Kelowna BC V1Y6H2	22,304.31	0.00	22,304.31
253	Primaris Mgmt Inc Northland Village	Unit 440 5111 Northland Drive NW Calgary AB T2L2J8	8,748.61	0.00	8,748.61
254	Primaris Mgmt Inc Re:Sunridge Mall	Sunridge Mall Admin Office; 2525 36 St NE Calgary AB T1Y5T4	12,520.80	0.00	12,520.80
255	Primaris Mgmt Inc. Park Place Mall	Park Place Shopping Centre; 131-501 1 Ave S Lethbridge AB T1J4L9	0.00	0.00	0.00
256	Provident Security	400-2309 West 41 Ave Vancouver BC V6M 2A3	576.80	0.00	576.80
257	PUC Services Inc.		148.61	0.00	148.61
258	Qingdao Huntex Trading Co. Ltd	1604, Tianhong Mansion; 169 Hong Kong Middle Road Hong Kong China	0.00	0.00	0.00
259	QuikX Transportation 0076406	10239 Grace Road Surrey BC V3V 3V7	10,168.42	0.00	10,168.42
260	R SON KNITTERS	56-B Poombukar NAGAR; Thennampalayam Extn., TIRUPUR, 641 604 India	58,280.37	0.00	58,280.37
261	Redcliff Realty Management Inc. - IFT 1540709 On. Ltd.	Gateway Mall; 1403 Central Avenue Prince Albert SK S6V7J4	2,857.50	0.00	2,857.50
262	Redcliff Realty Mgmt ITF Pine Centre Hldgs	Redcliff Realty Mgmt Office; Unit 156-3055 Massey Drive Prince George BC V2N2S9	10,581.56	0.00	10,581.56
263	Reliance Protection Inc.	8481 Langelier Montreal QC H1P 2C3	520.13	0.00	520.13
264	Remix Collections	House 12, Road 20/B; Section 4, Uttara	0.00	0.00	0.00
265	RG-284 Main St. Penticton Ltd Partnership	1075 West Georgia St #1460 Vancouver BC V6E3C9	6,374.10	0.00	6,374.10
266	RGIS	PO Box 2422 Stn A Toronto ON M5W 2K6	7,426.87	0.00	7,426.87
267	Richard Lymer	PO BOX 26029 Langely BC V3A 8J2	4,032.00	0.00	4,032.00
268	Richwood Co. Ltd	Room 2703, Unit 1, Building 1.; No. 130 Shandong Road, China	0.00	0.00	0.00
269	Riccan Holdings Inc.	Orilla Square Mall; 1029 Brodie Drive, Box 11, RR.4 Orilla ON L3V6H4	7,237.46	0.00	7,237.46
270	RioKim Holdings (PEI) Inc	Charlottetown Mall Admin Office; 670 University Avenue Charlottetown PE C1E1H6	5,331.71	0.00	5,331.71
271	RMI ITF Shoppers World Brampton	C/O Shoppers World Brampton; 56-499 Main St S Brampton ON L6Y1N7	7,577.15	0.00	7,577.15

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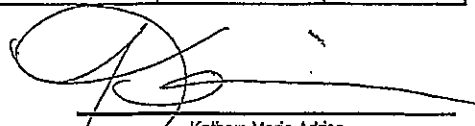
List 'A'
 Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
272	Rogers Wireless Inc	PO Box 9100 Don Mills ON M3C3P9	10,484.44	0.00	10,484.44
273	Roto-Rooter Services Company	20285 Stewart Crescent, Suite 307 Maple Ridge BC V2X 8G1	1,808.81	0.00	1,808.81
274	Royal Bank of Canada		0.00	2,650,000.00	2,650,000.00
275	RPMs Enterprizes Ltd	4360 48B St Della BC V2K 2R4	15,829.74	0.00	15,829.74
276	RPS-Timmins Square	C/O Riocan Property Services; 1500 Riverside Drive Timmins ON P4R1A1	7,889.80	0.00	7,889.80
277	Sameday Rightway	398 Main St Heartland NB E7P 1C6	11,119.07	0.00	11,119.07
278	Sanwa (Canada) Trading Co Ltd	26-27, 3871 North Fraser Way Burnaby BC V5J 5G6	3,162.53	0.00	3,162.53
279	Saskatchewan SDC Remittances	PO Box 9999 Matane QC G4W 4S6	613.03	0.00	613.03
280	Sasktel	CMR PO Box 2121 Sin Main Regina SK S4P4C5	322.79	0.00	322.79
281	Scanlan Electric	12 John St Dartmouth NS B3A 1L4	2,191.92	0.00	2,191.92
282	Schenker Of Canada	#3A 1030 West Georgia St Vancouver BC V6E 2Y3	36.54	0.00	36.54
283	SCHENKER OF CANADA	1030 W Georgia St #3A Vancouver BC	4,112.81	0.00	4,112.81
284	Shanghai Sainty International Trading Co. Ltd	Room 11A, No 98 Maoxing Road; Pudong, New Area Shanghai China	160,461.18	0.00	160,461.18
285	Shanghai Yunling Printing Co. Ltd	No 1696, Jidi Road, China	706.92	0.00	706.92
286	Shape Property Management Corp	As Agent For Brentwood Town Centre; 260 - 4567 Lougheed Hwy. Burnaby BC V5C3Z6	5,039.46	0.00	5,039.46
287	Shape Property Mgmt Corp	Lougheed Town Centre; 106-9855 Austin Ave Burnaby BC V3J1N4	9,936.01	0.00	9,936.01
288	Sheinin & Company	2500-700 West Georgia Street Vancouver BC V7Y1B3	907.20	0.00	907.20
289	Sheinin And Co	2500-700 West Georgia Street Vancouver BC V7Y-1B3	2,893.52	0.00	2,893.52
290	Shindico	200 - 1355 Taylor Avenue Winnipeg MB R3M3Y9	0.00	0.00	0.00
291	Smiths IP	Ste 330 - 1508 West Broadway Vancouver BC V6J 1W8	8,765.81	0.00	8,765.81
292	Socan	41 Valleybrook Drive Toronto ON M3B 2S6	160.77	0.00	160.77
293	Source Four Construction Ltd	4090 Belgreen Dr #6 Gloucester ON K1G 3N2	226.00	0.00	226.00
294	South Trail Liquor Barn Ltd	#201 -17858 105 Ave Edmonton AB T5S2H5	8,837.18	0.00	8,837.18

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List "A"
 Unsecured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address.	Unsecured claim	Balance of claim	Total claim
295	Spectrum Security Sound Ltd	Box 31193 Whitehorse YT Y1A 5P7	415.80	0.00	415.80
296	Spencer Technologies	Po Box 83258 Woburn MA 01813-3258 USA	356.00	0.00	356.00
297	Spencer Technologies	PO Box. 83258 Woburn MA 01813-3258 USA	9,042.25	0.00	9,042.25
298	St John Energy	PO Box 850 St Johns NB E2L4C7	599.34	0.00	599.34
299	Standard Mechanical Systems Ltd	3055 Universal Drive Mississauga ON L4X 2E2	1,068.98	0.00	1,068.98
300	Star Electric (1990) Ltd.	1308 Wallace Street Regina SK S4N 3Z4	108.92	0.00	108.92
301	Station Mall Merchants' Association	293 Bay Street Sault Ste. Marie ON P6A1X3	199.78	0.00	199.78
302	Stewardship Ontario	STE 601, 26 Wellington St E toronto ON M5E 1S2	2,077.16	0.00	2,077.16
303	Stewart Mckelvey Stirling	Scales; PO Box 997 Purdys Wharf Tower1 Halifax NS B3J 2X2	475.93	0.00	475.93
304	Sumec Textile & Light Industry Co Ltd	198 Changjiang Road; Nanjing China	236,077.93	0.00	236,077.93
305	Sundawn Integrated Services	1693 Mattawa Avenue Mississauga ON L4X 1K5	30,248.11	0.00	30,248.11
306	Surrey South Shopping Centres Limited	C/O RioCan Property Services; 3170 Tillicum Road, Suite #107 Victoria BC V9A7C5	9,832.45	0.00	9,832.45
307	Swift Lock And Key	145 1st Ave NE Swift Current SK S9H 3W1	137.47	0.00	137.47
308	Tammy Delahaye	3089 Oak St #209 Vancouver BC V6H 2k8	2,400.00	0.00	2,400.00
309	Taylor Lock Service	21 Talisman Crescent Markham ON L3P 2C8	265.27	0.00	265.27
310	Telus Communications Inc	PO Box 7575 Vancouver BC V6B8N9	10,597.82	0.00	10,597.82
311	The Downtown Pentlcton Assoc	212 Main St #209 Pentlcton BC V2A 5B2	500.00	0.00	500.00
312	The Dye House Ltd	888 Bradford Street Winnipeg MB R3H 0N5	27,374.40	0.00	27,374.40
313	The Electric Mall Company	STE 300 3999 Henning Drive Burnaby BC V5C 6P9	842.92	0.00	842.92
314	The Millwork House Inc	6290 Danville Road Mississauga ON L5T 2H7	3,545.92	0.00	3,545.92
315	The Newark Group	PO Box T56035C Str A Toronto ON M5W 4L1	1,699.71	0.00	1,699.71
316	The Prince George Citizen	Po Box 5700, 150 Brunswlck Street Prince George BC V3L 5K9	397.60	0.00	397.60
317	The Regional Municipality Of Wood Buffalo	9909 FRANKLIN AVENUE Fort McMurray AB T9H 2K4	50.00	0.00	50.00
318	The Steritech Group Corp.	PO Box 278 Station Main Milton ON L9T 4N9	248.60	0.00	248.60

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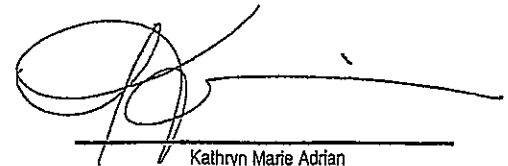
List "A"
 Unsecured Creditors

Please Mum Partnership, Ela Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
319	Thompson Valley Restoration Ltd	1324 McGill Road Kamloops BC V2C 6N6	5,882.06	0.00	5,882.06
320	Tianjin Garments Imp & Exp Co	No 1 You Yi Road,; Hexi District China	170,017.00	0.00	170,017.00
321	TNT Express Canada Ltd T46259	Po Box 46259; Postal Station A Toronto ON M5W 4K9.	243.56	0.00	243.56
322	Toulon Development Corporation	Attr: Perry Mile; 4060 St Catherine St. West Suite 700 Montreal PQ H3Z2Z3	0.00	0.00	0.00
323	Tri Omni Property Mgmt	49 Waterfront Place Whitehorse YT Y1A 6V1	714.00	0.00	714.00
324	Twin River Fabriclean Laundry & Uniform Service	903 Laval Crescent Kamloops BC V2C 5P4	441.16	0.00	441.16
325	Union Gas Ltd	PO Box 2025 Chatham ON N7M6C7	54.97	0.00	54.97
326	Universal Services	1015 Midway Blvd Mississauga ON L5T 2C1	143.41	0.00	143.41
327	UPS Canada	PO Box 4900, Stn A Toronto ON M5W 0A7	171.97	0.00	171.97
328	UPS Canada	PO Box 4900, Stn A Toronto ON M5W 0A7	122,054.63	0.00	122,054.63
329	Urban Impact	15360 Knox Way Richmond BC V6V 3A6	1,937.26	0.00	1,937.26
330	Vancouver Taxi Ltd	790 Clark Dr Vancouver BC V5L 3J2	346.05	0.00	346.05
331	Web Performance, Inc	2314 S Miami Blvd #252 Durham NC United States	4,200.00	0.00	4,200.00
332	Wesbild Holdings Ltd	Suite 2650, Park Place; 666 Burrard St Vancouver BC V6C2X8	2,039.47	0.00	2,039.47
333	West Kootenay Fire Safety Ltd	Po Box 836 Nelson BC V1L 5S9	32.35	0.00	32.35
334	Western Inventory Service WIS International	PO BOX 3497 POSTAL STN A Toronto ON M5W 4C4	76,446.22	0.00	76,446.22
335	Western Pacific Enterprises GP	1321 Ketch Court Coquitlam BC V3K 6X7	7,977.93	0.00	7,977.93
336	Whistler Glass Ltd	Box 872 Whistler BC V0N 1B0	151.20	0.00	151.20
337	Williams & Schoepf Realty Inc	Property Mgmt Div; Box 23070 Grande Prairie AB T8V6X2	7,056.22	0.00	7,056.22
338	Windsor Security Ltd	PO Box 2327,; Clearbrook Postal Stn Abbotsford BC V2T 4X2	410.91	0.00	410.91
339	Wm. Prager Ltd.	391 Adelaide Street West Toronto ON M5V 1S8	1,068.48	0.00	1,068.48
340	World Of Lights LED Solutions Inc.	#7-1163 King Road RR2 Burlington ON L7R 3X5	1,904.05	0.00	1,904.05
341	Wosks Coffee Service	#110 3738 North Fraser Way Burnaby BC V5J 5G7	2,516.56	0.00	2,516.56

07-Jul-2011

Date


 Kathryn Marie Adrian

District of: British Columbia
Division No. 03 - Vancouver
Court No.
Estate No.

000048

FORM 78 -- Continued

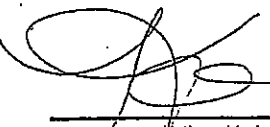
List "A"
Unsecured Creditors

Please Mum Partnership, Eila Fashions Ltd., Bossa Nova Fashions

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
342	Yarmouth Mall Administration Office	Yarmouth Mall Merchants Association, 76 Starrs Rd. Yarmouth NS B5A2T5	345.00	0.00	345.00
343	Yihui (HK) Sports Good Ltd	3Rd Fl, No. 32 South Zengjing District; Jinjiang City China	0.00	0.00	0.00
344	York Well Asia Co Ltd	Flat 7 5/F Goodluck Ind Ctre; 808 Lai Chi Kok Road Hong Kong	34.96	0.00	34.96
345	Zyue Children Accessories Co Ltd	No 2 Tianhongge; Guangshan Road, China	46,113.78	0.00	46,113.78
Total:			7,355,770.15	2,650,000.00	10,005,770.15

07-Jul-2011

Date


Kathryn Marie Adrian

District of: British Columbia
 Division No. 03 - Vancouver
 Court No.
 Estate No. 11-253244

FORM 78 -- Continued

000049

List "B"
 Secured Creditors

Please Mum Partnership, Elia Fashions Ltd., Bossa Nova Fashions

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	Canadian Western Bank	22nd Floor, 666 Burrard St Vancouver BC V5C 2X8	1.00	Business Assets - Stock In Trade - Inventory		1.00		
2	CBSC Capital Inc.	#100, 1235 North Service Rd. W Oakville ON L6M 2W2	1.00	Business Assets - Stock In Trade - Inventory		1.00		
3	IOS Financial Services	2300 Meadowvale Blvd, Suite 200 Mississauga ON L5N 5P9	1.00	Business Assets - Stock In Trade - Inventory		1.00		
4	RICOH Canada Inc.	2300 Meadowvale Blvd, Ste 200 Mississauga ON L5N 5P9	1.00	Business Assets - Stock In Trade - Inventory		1.00		
5	Royal Bank of Canada	Attn: John Cooper 20 King Street West, 9th floor Toronto ON M5H 1C4	2,650,000.00	Business Assets - Stock In Trade - Inventory	17-Oct-2001	2,650,000.00		
Total:			2,650,004.00			2,650,004.00	0.00	0.00

07-Jul-2011

Date

Kathryn Marie Adrian

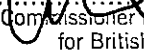
Deloitte.

000050

Deloitte & Touche Inc.
2800 - 1055 Dunsmuir Street
4 Bentall Centre
P.O. Box 49279
Vancouver BC V7X 1P4
Canada

Tel: (604) 640 - 3060
Fax: (604) 899 - 2950
www.deloitte.ca

This is Exhibit " F " referred to in the
affidavit of Fran Thibodeau
sworn before me at Vancouver, B.C.
this 29 day of November, 2011


A Commissioner for taking Affidavits
for British Columbia

Fax

To: Ana Chu	Office: Office of the Superintendent of Bankruptcy Canada
Fax No: 604-666-5007	c:
From: Huey Lee	Date: July 15, 2011
Number of pages including this page: 8	To confirm receipt, or if you did not receive all pages, please call John Somerville at 604-640-3210
Subject: Please Mum Partnership, Elia Fashions Ltd., and Bossa Nove Fashions Ltd.	

Confidentiality Notice: The information contained in this fax transmission is private and confidential. If you receive this transmission in error, please let us know by telephone immediately so that we can arrange for its return to us. Thank you for your co-operation.

Dear Ana

<u>Name of Debtor</u>	<u>Superintendent of Bankruptcy No.</u>
Please Mum Partnership	11-253244
Elia Fashions Ltd.	11-253245
Bossa Nova Fashions Ltd.	11-253246

We enclose herewith the following documents for filing with the Office of the Superintendent of Bankruptcy pursuant to Section 50.4(2) of the *Bankruptcy and Insolvency Act*:

1. Report on Cash-Flow Statement by the Person Making the Proposal (signed)
2. Trustee's Report on Cash-Flow Statement (signed)
3. Cash-Flow Statement (signed)

TRANSMISSION VERIFICATION REPORT

000051

TIME : 07/15/2011 11:29
NAME : DELOITTE
FAX : 0000000000
TEL : 0000000000
SER.# : 00000N412315

DATE, TIME 07/15 11:27
FAX NO./NAME 6046664610
DURATION 00:02:00
PAGE(S) 08
RESULT OK
MODE STANDARD
ECM

Deloitte

Deloitte & Touche Inc.
2800 - 1055 Dunsmuir Street
4 Bentall Centre
P.O. Box 49279
Vancouver BC V7X 1P4
Canada

Tel: (604) 640-3080
Fax: (604) 889-2950
www.deloitte.ca

Fax

To: Ana Chu Office: Office of the Superintendent of Bankruptcy Canada

Fax No: 604-666-5007 c:

From: Huey Lee Date: July 15, 2011

Number of pages including this page: 8 To confirm receipt, or if you did not receive all pages, please call John Somerville at 604-640-3210

Subject: Please Mum Partnership, Elia Fashions Ltd., and Bossa Nove Fashions Ltd.

Confidentiality Notice: The information contained in this fax transmission is private and confidential. If you receive this transmission in error, please let us know by telephone immediately so that we can arrange for its return to us. Thank you for your co-operation.

Dear Ana

Name of Debtor

Superintendent of Bankruptcy No.

July 15, 2011
Page 2

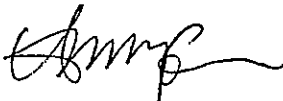
000052

Should you have any queries in connection with the aforementioned, please do not hesitate to contact the undersigned at (604) 640 - 3060.

Yours truly,

DELOITTE & TOUCHE INC.

In its capacity as Proposal Trustee of
Please Mum Partnership, Elia Fashions Ltd. & Bossa Nova Fashions Ltd.
and not in its personal capacity.



Per: Huey Lee, MBA, CMA, CIRP
Senior Vice President

District of: British Columbia
Division No. 03 - Vancouver
Court No.
Estate No. 11-253244; 11-253245; 11-253246

000053

FORM 29
Trustee's Report on Cash-Flow Statement
(Paragraphs 50(6)(b) and 50.4(2)(b) of the Act)

The attached statement of projected cash flow of Please Mum Partnership, Elia Fashions Ltd., and Bossa Nova Fashions Ltd., as of the 15th day of July 2011, consisting of projected receipts and disbursements for the period of July 7, 2011 to October 1, 2011, has been prepared by the management of the insolvent person for the purpose described in the notes attached, using the probable and hypothetical assumptions set out in the notes attached to the Cash Flow Statement.

Our review consisted of inquiries, analytical procedures and discussion related to information supplied to us by the management and employees of the insolvent person. Since hypothetical assumptions need not be supported, our procedures with respect to them were limited to evaluating whether they were consistent with the purpose of the projection. We have also reviewed the support provided by management for the probable assumptions and preparation and presentation of the projection.

Based on our review, nothing has come to our attention that causes us to believe that, in all material respects,

(a) the hypothetical assumptions are not consistent with the purpose of the projection;

(b) as at the date of this report, the probable assumptions developed are not suitably supported and consistent with the plans of the insolvent person or do not provide a reasonable basis for the projection, given the hypothetical assumptions; or

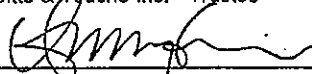
(c) the projection does not reflect the probable and hypothetical assumptions.

Since the projection is based on assumptions regarding future events, actual results will vary from the information presented even if the hypothetical assumptions occur, and the variations may be material. Accordingly, we express no assurance as to whether the projection will be achieved.

The projection has been prepared solely for the purpose described in the notes attached, and readers are cautioned that it may not be appropriate for other purposes.

Dated at the City of Vancouver in the Province of British Columbia, this 15th day of July 2011.

Deloitte & Touche Inc. - Trustee


2800 - 1055 Dunsmuir Street, PO Box 49279
Vancouver BC V7X 1P4
Phone: (604) 640-3060 Fax: (604) 899-2950

District of: British Columbia
Division No. 03 - Vancouver
Court No.
Estate No. 11-253244; 11-253245; 11-253246

000054

FORM 30
Report on Cash-Flow Statement by the Person Making the Proposal
(Paragraphs 50(6)(c) and 50.4(2)(c) of the Act)

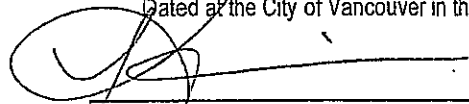
I, Please Mum Partnership, Elia Fashions Ltd., and Bossa Nova Fashions Ltd., have developed the assumptions and prepared the attached statement of projected cash flow of the insolvent person, as of the 15th day of July 2011, consisting of projected receipts and disbursements for the period of July 7, 2011 to October 1, 2011.

The hypothetical assumptions are reasonable and consistent with the purpose of the projection described in the notes attached to the Cash Flow Statement, and the probable assumptions are suitably supported and consistent with the plans of the insolvent person and provide a reasonable basis for the projection. All such assumptions are disclosed in the notes attached to the Cash Flow Statement.


Since the projection is based on assumptions regarding future events, actual results will vary from the information presented, and the variations may be material.

The projection has been prepared solely for the purpose described in the notes attached, using a set of hypothetical and probable assumptions set out in the notes attached to the Cash Flow Statement. Consequently, readers are cautioned that it may not be appropriate for other purposes.

Dated at the City of Vancouver in the Province of British Columbia, this 15th day of July 2011.



Please Mum Partnership, Elia Fashions Ltd.,
and Bossa Nova Fashions Ltd.
Debtor



Name and title of signing officer

Name and title of signing officer

District of: British Columbia
Division No. 03 - Vancouver
Court No.
Estate No. 11-253244; 11-253245; 11-253246

000055

FORM 29 - Attachment
Trustee's Report on Cash-flow Statement
(Paragraphs 50(6)(b) and 50.4(2)(b) of the Act)

Purpose:

The purpose of the Cash Flow Statement for the period of July 7, 2011 to October 1, 2011 is to enable the creditors of Please Mum Partnership, Elia Fashions Ltd., and Bossa Nova Fashions Ltd. to assess their position regarding the filing of a proposal pursuant to Section 50 of the Bankruptcy and Insolvency Act.

Projection Notes:

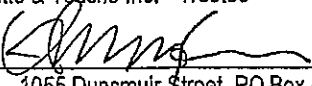
These projections are based on the debtor's best estimates and actual results could vary with variations being material.

Assumptions:

The assumptions are attached to the Cash Flow Statement.

Dated at the City of Vancouver in the Province of British Columbia, this 15th day of July 2011.

Deloitte & Touche Inc. - Trustee


2800 - 1055 Dunsmuir Street, PO Box 49279
Vancouver BC V7X 1P4
Phone: (604) 640-3060 Fax: (604) 899-2950

District of: British Columbia
Division No. 03 - Vancouver
Court No.
Estate No. 11-253244; 11-253245; 11-253246

000056

FORM 30 - Attachment
Report on Cash-Flow Statement by the Person Making the Proposal
(Paragraphs 50(6)(c) and 50.4(2)(c) of the Act)

Purpose:

The purpose of the Cash Flow Statement for the period of July 7, 2011 to October 1, 2011 is to enable the creditors of Please Mum Partnership, Elia Fashions Ltd., and Bossa Nova Fashions Ltd. to assess their position regarding the filing of a proposal pursuant to Section 50 of the Bankruptcy and Insolvency Act.

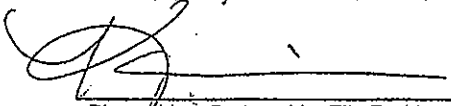
Projection Notes:

These projections are based on the debtor's best estimates and actual results could vary with variations being material.

Assumptions:

The assumptions are attached to the Cash Flow Statement.

Dated at the City of Vancouver in the Province of British Columbia, this 15th day of July 2011.



Please Mum Partnership, Elia Fashions Ltd.,
and Bossa Nova Fashions Ltd.

Please Mum
13-Week Cash Flow

PLEASEMUM

Week Ending	1 9-Jul	2 16-Jul	3 23-Jul	4 30-Jul	5 6-Aug	6 13-Aug	7 20-Aug	8 27-Aug	9 3-Sep	10 10-Sep	11 17-Sep	12 24-Sep	13 1-Oct	Total
Receipts														
Retail/Web Sales	636,892	331,821	260,000	260,000	260,000	305,000	359,000	415,000	524,000	443,000	342,000	295,000	209,000	4,640,712
GST Received	31,845	16,591	13,000	13,000	13,000	15,250	17,950	20,750	26,200	22,150	17,100	14,750	10,450	232,036
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Receipts	668,736	348,412	273,000	273,000	273,000	320,250	376,950	435,750	550,200	465,150	359,100	309,750	219,450	4,872,748
Disbursements														
Payroll & Taxes	265,693	303,931	146,520	174,886	96,859	110,160	68,460	106,880	49,600	110,860	64,480	110,860	64,480	1,673,668
GST	-	-	-	-	-	-	223,223	-	197,436	-	70,150	-	-	490,809
Freight	15,000	15,000	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	145,000
Store Rent	251,398	-	-	-	121,220	121,220	-	-	242,440	-	-	-	-	736,278
Head Office Rent	-	46,000	-	-	-	-	46,000	-	-	-	46,000	-	-	138,000
Offshore Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Trade Payables	57,603	25,463	53,000	18,000	23,000	23,000	18,000	13,000	38,000	23,000	23,000	13,000	23,000	351,067
Other	153,442	18,578	-	10,805	58,000	-	10,000	12,805	50,000	8,000	10,000	1,805	50,000	76,551
Total Disbursements	436,252	408,972	214,520	213,691	309,079	264,380	375,683	142,685	587,476	151,860	223,630	135,665	147,480	3,611,373
Operating Cash Flow	232,484	(60,560)	58,480	59,309	(36,079)	55,870	1,267	293,065	(37,276)	313,290	135,470	174,085	71,970	1,281,375
One-Time Costs														
Legal/Trustee Fees	-	-	-	60,000	-	60,000	-	60,000	-	60,000	-	60,000	-	300,000
Professional Fees	-	-	-	40,000	-	-	-	40,000	-	-	-	20,000	-	100,000
Woodland - Environ.	-	-	5,000	-	-	-	32,000	-	-	-	48,000	-	-	85,000
Total One-Time	0	0	5,000	100,000	0	60,000	32,000	100,000	0	60,000	48,000	80,000	0	485,000
Beg. Line Bal.	(1,824,376)	(1,591,892)	(1,652,453)	(1,598,973)	(1,639,663)	(1,675,742)	(1,679,872)	(1,710,606)	(1,517,541)	(1,554,816)	(1,301,526)	(1,214,056)	(1,119,971)	(1,824,376)
Net Cash Flow	232,484	(60,560)	53,480	(40,691)	(36,079)	(4,130)	(30,733)	193,065	(37,276)	253,290	87,470	94,085	71,970	776,375
Ending Line Bal.	(1,591,892)	(1,652,453)	(1,598,973)	(1,639,663)	(1,675,742)	(1,679,872)	(1,710,606)	(1,517,541)	(1,554,816)	(1,301,526)	(1,214,056)	(1,119,971)	(1,048,001)	(1,048,001)

Please Mum Partnership, Elia Fashions Ltd. & Bossa Nova Fashions Ltd. per Kathryn Adrian

Deloitte & Touche Inc., Proposal Trustee

000057

Please Mum

Cash Flow Assumptions

Web and Retail Store

- Sales are based on 21 stores and web store
- Plan is based on current inventory levels and mix; includes trending from Summer to Back to School periods
- Reduction of stores where sales targets are not being met

Headcount

- Minimal head office headcount to maintain baseline operations
- Reduced core Head office staff to 9; Warehouse supervision to 2; Web operations to 3
Retail support to 1; Field directors will move to stores and will not exceed displaced managers salary costs.

Operating Expenses

- Payment of all post-filing operating expenses including lease costs, freight, phone, internet, etc.

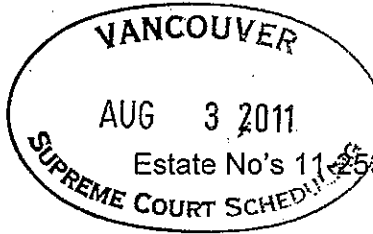
Priority Payments

- Payment of all priority payments including source, GST and payroll

Other

- \$85K of environmental expenses to obtain risk assessment with deferral of remaining \$165K
- RBC's ongoing support substantially based on present credit availability
- NOI filing date was July 7, 2011; Cashflow for week ended July 9th reflects some pre-filing receipts and disbursements

000058



No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

000059

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

This is Exhibit "C" referred to in the
affidavit of Fran Thibodeau
sworn before me at Vancouver, B.C.
this 29 day of November, 2011

NOTICE OF APPLICATION

(ORDER FOR EXTENSION OF TIME TO FILE PROPOSAL)

[Signature]
A Commissioner for taking Affidavits
for British Columbia

APPLICANTS: PLEASE MUM PARTNERSHIP, ELIA FASHIONS LTD. AND BOSSA NOVA FASHIONS LTD. (COLLECTIVELY, "PLEASE MUM" OR "THE COMPANY")

TO: THE PARTIES LISTED ON ATTACHED SCHEDULE "A"

TAKE NOTICE that an application will be made by the Applicants to the presiding Judge at the courthouse at 800 Smithe Street, in the City of Vancouver, in the Province of British Columbia on **Friday, August 5, 2011 at 9:45 a.m.** for an Order, substantially in the draft form described in Part 1 below and such other and further relief as Counsel for the Petitioner may request and this Honourable Court deems just.

PART 1: ORDER SOUGHT

1. An Order, substantially in the draft form attached hereto as **SCHEDULE "B"** extending time for filing of a Proposal by Please Mum for a period of 45 days to September 20, 2011.

PART 2: FACTUAL BASIS

1. Please Mum Partnership is a general partnership, formed on August 5, 2011, between Elia Fashions Ltd. and Bossa Nova Fashions Ltd., both of which are privately held British Columbia Companies.
2. The Company is in a specialty retailer of high quality childrens' wear which, until its recent downsizing in past weeks, operated 90 retail stores and employed approximately 900 people throughout Canada.

3. Until recently, Please Mum had a strong record of sustained growth and profitability.
4. However, over the past two years, Please Mum has suffered financial difficulties caused by excess inventory purchases, turnover of key members of the executive management team and aggressive retail store expansion which coincided with the global recession.
5. Please Mum's expansion was largely financed by secured credit facilities granted by Royal Bank of Canada ("RBC"). The Company is currently indebted to RBC for approximately \$1.6 million and has attempted, unsuccessfully, over the past year to refinance this debt.
6. Due to its recent financial difficulties, Please Mum filed a Notice of Intention to Make a Proposal under the *Bankruptcy and Insolvency Act* (the "BIA") and Deloitte & Touche Inc. has been appointed as the Proposal Trustee.
7. Please Mum has been working cooperatively with the Proposal Trustee and RBC to dramatically downsize its retail operations and workforce while consolidating its inventory and
8. Following the filing of its NOI, Please Mum served notices to landlords under section 65.2 of the BIA to disclaim the leases for all of its stores, with the exception of 21 high performing stores which were retained and continue operate. Please Mum also terminated a large number of employees, reducing its workforce from approximately 900 employees to 260 employees.
9. Please Mum has transferred all of the inventory from its disclaimed stores, in part to the 21 remaining stores and the remainder to its warehouse facilities.
10. According to inventory appraisals obtained by the Company, RBC would suffer a shortfall in the event that Please Mum's inventory is liquidated in a bankruptcy. Accordingly, restructuring Please Mum as a going concern would be in the best interest of stakeholders, especially unsecured creditors, who would otherwise be expected to receive no return in a bankruptcy.
11. Please Mum has been working cooperatively with RBC and its advisors, Alvarez and Marsal, by providing requested information to RBC and agreeing to operate within the financial parameters set by RBC.
12. The indebtedness to RBC is expected to be reduced over the next 13 week period as the consolidated inventory is sold. In the meantime, the Company is working with a related entity, which owns certain lands and premises (the "Lands") where the Company's headquarters are located, to complete a sale of the Lands which would

see RBC paid out. The sale remains conditional upon the resolution of certain environmental issues. However, the parties are all interested in moving forward with the transaction. Each have retained environmental consultants to investigate the issues and the Company is undertaking remediation work. The time for satisfying the environmental conditions on the sale of the Land have been extended by agreement to October 28, 2011.

13. In the meantime, the Company has also been engaged in discussions with private investors, financiers and liquidators to consider debtor in possession financing to refinance the RBC debt.
14. With the assistance of the Proposal Trustee and the support of RBC, Please Mum will continue to monitor the performance of its e-commerce site and remaining 21 stores and make any other changes required to optimize its business.
15. Please Mum is seeking this 45 day extension in order to continue with the orderly downsizing and liquidation, move forward with the sale of the Property, continue discussions with interested private investors, financiers and liquidators and develop its Proposal which would preserve Please Mum as a going concern for the benefit of stakeholders.

PART 3: LEGAL BASIS

1. Section 50.4 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3; and
2. the inherent jurisdiction of this Honourable Court.

PART 4: MATERIAL TO BE RELIED ON

1. Pleadings and proceedings previously filed herein;
2. Affidavit #1 of Kathryn Adrian, sworn July 29, 2011;
3. The Proposal Trustee's First Report to the Court, to be filed; and
4. Such further and other evidence as may be filed.

The Petitioners estimate that the application will take **15 minutes** if unopposed.

This matter is **not** within the jurisdiction of a Master.

Date: July 29, 2011


 Signature of Lawyer for Please Mum
 Partnership, Elia Fashions Ltd. and
 Bossa Nova Fashions Ltd.

000062

To be completed by the Court only:	
Order made	
<input type="checkbox"/>	in the terms requested in paragraphs _____ of Part 1 of this Notice of Application
<input type="checkbox"/>	with the following variations and additional terms:

Date:	Signature of <input type="checkbox"/> Judge <input type="checkbox"/> Master

APPENDIX

000063

THIS APPLICATION INVOLVES THE FOLLOWING:

- discovery: comply with demand for documents
- discovery: production of additional documents
- other matters concerning document discovery
- extend oral discovery
- other matter concerning oral discovery.
- amend pleadings
- add/change parties
- summary judgment
- summary trial
- service
- mediation
- adjournments
- proceedings at trial
- case plan orders: amend
- case plan orders: other
- experts

SCHEDULE "A" – SERVICE LIST

000064

DISTRICT OF BRITISH COLUMBIA
DIVISION NO.: 03-VANCOUVER
COURT NO.: 11-253244
ESTATE NO.: 11-253244

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

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
PLEASE MUM PARTNERSHIP**

INSOLVENT PERSON

<p>Fraser Milner Casgrain LLP 250 Howe Street, 20th Floor Vancouver, BC V6C 3R8</p> <p>Attention: John Sandrelli/Cindy Cheuk</p> <p>Telephone: (604) 443-7132 (J. Sandrelli) (604) 691-6463 (C. Cheuk) Facsimile: (604) 683-5214 Email: john.sandrelli@fmc-law.com/ cindy.cheuk@fmc-law.com</p> <p>cc: Kelly Tsang – Kelly.tsang@fmc-law.com cc: Robin Peardon – robin.peardon@fmc-law.com cc: F. Thibodeau – fran.thibodeau@fmc-law.com</p> <p><i>Counsel for the Insolvent Person</i></p>	<p>Deloitte & Touche Inc. P.O. Box 49279 #2800 – 1055 Dunsmuir Street Vancouver B.C. V7X 1P4</p> <p>Attention: Huey Lee</p> <p>Telephone: (604) 640-3060 Facsimile: (604) 899-2950 Email: huelee@deloitte.ca</p> <p><i>Trustee of the Insolvent Person</i></p>
<p>Alvarez & Marsal Canada ULC #1680 – 400 Burrard Street Vancouver, B.C. V6C 3A6</p> <p>Attention: Todd Martin/Pam Boparai</p> <p>Telephone: (604) 638-7445 (T. Martin) (604) 443-5030 (P. Boparai) Facsimile: (604) 638-7441 Email: tmartin@alvarezandmarsal.com/ pboparai@alvarezandmarsal.com</p> <p><i>Consultant to the Royal Bank of Canada</i></p>	<p>Fasken Martineau DuMoulin LLP #2900 – 550 Burrard Street Vancouver, B.C. V6C 0A3</p> <p>Attention: Brent Lewis/John Grieve</p> <p>Telephone: (604) 631-4889 (B. Lewis) (604) 631-4772 (J. Grieve) Facsimile: (604) 632-4889 Email: blewis@fasken.com/ jgrieve@fasken.com</p> <p><i>Counsel for the Royal Bank of Canada</i></p>

SCHEDULE "A" – SERVICE LIST

000065

British Columbia
Office of the Superintendent of Bankruptcy
300 Georgia Street W, Suite 2000
Vancouver, British Columbia V6B 6E1

Tel.: 1-877-376-9902 (toll free)
Fax: 604-666-4610

No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

ORDER

BEFORE THE HONOURABLE

FRIDAY, THE 5th DAY OF
AUGUST 2011

THE APPLICATION of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "**Please Mum**"), coming on for hearing on August 5, 2011 and on hearing Cindy Cheuk, counsel for Please Mum, and no one else appearing, although duly served, and upon reading the materials filed herein including the Notice of Application, dated July 29, 2011, the Affidavit #1 of Kathryn Adrian, sworn July 29, 2011 and the First Report of Deloitte & Touche Inc., the Proposal Trustee, filed herein;

THIS COURT ORDERS that:

1. The time for the filing of a Proposal by Please Mum under Part III of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, be and the same is

hereby extended pursuant to section 50.4(9) of the *Bankruptcy and Insolvency Act* for a period of 45 days being until September 20, 2011.

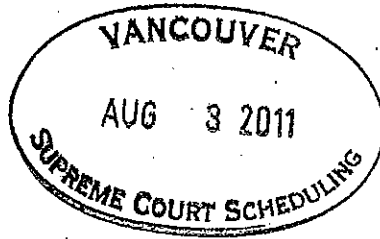
THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED AS BEING BY CONSENT.

BY THE COURT

DISTRICT REGISTRAR

APPROVED AS TO FORM:

*Counsel for Please Mum Partnership,
Elia Fashions Ltd. and Bossa Nova Fashions Ltd.*



000068

This is the 1st affidavit of Kathryn Adrian in this case and was made on July 29th, 2011

No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

**PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.**

This is Exhibit "H" referred to in the affidavit of Fran Thibodeau sworn before me at Vancouver, B.C. this 29 day of November, 2011

A Commissioner for Taking Affidavits for British Columbia

AFFIDAVIT

I, **KATHRYN ADRIAN**, businessperson, of 333 Woodland Drive, Vancouver, B.C., V5L 3P6, SWEAR THAT:

1. I am authorized by Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively "Please Mum" or the "Company") to depose this Affidavit and do so on their behalf.

2. Elia Fashions Ltd. ("Elia") is a privately held British Columbia company, formed on April 29, 1986. Bossa Nova Fashions Ltd. ("Bossa Nova") is a privately held British Columbia company, formed on January 23, 1989. Please Mum Partnership was established on August 5, 2011 as a general partnership between Elia and Bossa Nova.

3. I am, the Founder and the Chief Executive Officer of Please Mum and, as such, I have personal knowledge of the matters herein deposed to, except where stated to be based upon information and belief, in which case I do verily believe the same to be true.

BACKGROUND

4. Please Mum maintains its headquarters in Vancouver.

5. Please Mum is an iconic, leading Canadian specialty retailer of high quality children's clothes.

6. Please Mum designs, contracts to manufacture and retails its products under several Please Mum trademark brand names.

7. The Company operates an e-commerce site for selling its product and, until its recent downsizing this past month, operated 90 retail locations throughout Canada.

8. Until recently, Please Mum had a very strong track record of sustained growth and profitability. From fiscal 2005 through fiscal 2010, the Company's average annual revenues were approximately \$57 million per year and its average earnings before interest, taxes, depreciation and amortization ("EBITDA") were approximately \$3 million per year.

9. Unfortunately, the Company has suffered set backs in the past two years, primarily due to excess inventory purchases, turnover of key members of the executive management team, and aggressive retail store expansion throughout Canada during a period that coincided with the global recession.

10. Please Mum's expansion was largely financed by secured credit facilities granted by Royal Bank of Canada ("RBC"). The balance on RBC's operating line of credit is approximately \$1.6 million as of the date of my Affidavit. Over the past year, Please Mum has unsuccessfully endeavoured to refinance the RBC debt.

RESTRUCTURING STEPS

11. In order to address its financial issues, Please Mum filed a Notice of Intention to Make a Proposal under section 50.4 of the *Bankruptcy and Insolvency Act* on July 7, 2011.

12. The Company has been working cooperatively with RBC and Deloitte & Touche Inc., the Proposal Trustee, to rebuild its business. In order to strengthen the Company, Please Mum has taken immediate steps including the downsizing of its retail operations and labour force and the consolidation of its inventory.

Downsizing of Retail Operations

13. After filing its NOI, Please Mum took immediate steps to drastically reduce its 90 retail stores by issuing notices to landlords pursuant to section 65.2 of the *Bankruptcy and Insolvency Act* to disclaim all of its retail leases except for 21 high performing stores which Please Mum intends to retain for the time being.

14. The remaining 21 strong stores accounted for approximately \$17 million in revenue and \$2.7 million in EBITDA. In addition, the Company will continue to operate its successful e-commerce site to sell its products.

15. Nearly all of the lease disclaimers were issued and sent for service by registered mail on July 8, 2011. The remaining 9 lease disclaimers were sent for service soon thereafter. Now produced and shown to me and attached as **Exhibit "A"** to my Affidavit is a copy of the package sent for service by registered mail to Larco Investments Ltd. as an example of the lease disclaimers served by Please Mum this month.

16. The reduction in rent costs from shutting down lower performing stores is intended to help Please Mum emerge as a stronger business. Thus far, the downsizing of Please Mum's retail operations has been relatively smooth and there have not been any significant landlord issues other than certain landlords contacting Please Mum to make demand for rents payable during the 30 day disclaimer period. Please Mum will be writing to those landlords shortly to inform them that Please Mum is not in a position at this time to pay those rents and that the Company is hopeful that this can be addressed in a Proposal.

Downsizing of Labour Force

17. On July 8, 2011, Please Mum took the difficult step of issuing written notice to several hundred of its employees to reduce its labour force from approximately 900 employees to approximately 240 employees working at its head office, warehouse and retail operations. Now produced and shown to me and attached as **Exhibit "B"** to my

Affidavit is a copy of the letter, dated July 8, 2011, which was sent to terminated employees to inform them of the layoff.

18. Most terminated employees worked their last day on July 13, 2011 and the remainder worked their last day on July 14, 2011.

Consolidation and Orderly Liquidation of Inventory

19. Please Mum has transferred inventory from its disclaimed stores, some of which has been moved to its 21 remaining stores and the balance of which is currently held in warehouse facilities for delivery to the 21 stores at a later date. The process has proceeded smoothly and landlords of disclaimed stores have not raised any significant issues regarding the consolidation of inventory.

20. By consolidating the inventory, Please Mum has improved inventory management and ensured that the optimum product mix is available to consumers at the 21 remaining stores.

21. Please Mum has solicited inventory appraisals to assess the realizable value of its inventory in the event of a liquidation in a bankruptcy scenario. These appraisals indicate that RBC would suffer a shortfall based on an orderly liquidation. While Please Mum has been in discussions with leading liquidators, these liquidators have advised that they will not provide a net minimum guarantee on the sale of the Company's inventory.

22. Given the appraisal evidence regarding the value of the inventory, the restructuring of Please Mum as a going concern would be in the best interest of stakeholders, especially unsecured creditors who are owed approximately \$6.7 million but would receive no return in a bankruptcy. In the interests of all its stakeholders, Please Mum has and continues to work closely with the Proposal Trustee and RBC to rebuild our business.

WORKING WITH RBC

23. A copy of the Company's cash flow is attached to the Proposal Trustee's First Report to the Court. RBC holds security over the Company's inventory but as indicated in the cash flow projection, the indebtedness to RBC will be reduced over the 13 week period while the inventory is sold. Please Mum has worked cooperatively with RBC and

its advisors, Alvarez and Marsal, by providing RBC with requested information and agreeing to operate within financial parameters required by RBC.

24. In the meantime, there is a pending sale of 330 Woodland Drive, Vancouver (the "Property") for the price of \$13.35 million pursuant to a Purchase and Sale Agreement, dated April 4, 2011. The Company's head office is located on the Property, which is owned by a related entity. RBC holds collateral security over the Property and the sale of the Property will generate more than sufficient proceeds to repay the Company's debt to RBC.

25. The Purchase and Sale Agreement remains conditional upon the resolution of certain environmental issues and the parties have agreed to extend the time to satisfy environmental condition under the Purchase and Sale Agreement until October 28, 2011.

26. The Company and the related owner are working with the purchaser to address the environmental issues. All parties are motivated to complete this sale and the parties have each engaged environmental consultants to work collaboratively to investigate the environmental issues and the Company is currently undertaking the remediation work required. Once the sale of the Property is complete, it is anticipated that RBC will be fully paid out.

27. In the meantime, I note that the Company also is in discussions with private investors, financiers and liquidators to consider debtor in possession finance to refinance the RBC debt. These discussions are at a preliminary stage and Please Mum would require more time to continue discussions and permit any interested parties to conduct due diligence before a transaction could proceed.

28. RBC is aware of the Company's efforts to address the RBC debt and I am optimistic that RBC will not oppose the extension sought and discussions are ongoing in an effort to obtain their support.

MOVING FORWARD

29. After many years of growth and success, the recent months have been a very difficult time for the Company and the decision to file a Notice of Intention was made after careful deliberation and consideration for the interests of the Company's stakeholders.

30. The Company is working hard to move in a positive direction. Generally, the Company's landlords, employees, trade creditors and employees have been supportive of the Company's restructuring efforts thus far.

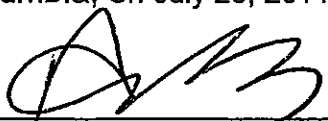
31. Historically, Please Mum's sales tend to increase in August and September as demand for back to school clothing, outerwear and holiday wear increases. The Company expects that this will be the case again this year, thus sales are projected to increase.

32. With the assistance of the Proposal Trustee and the support of RBC, Please Mum will continue to monitor the performance of its e-commerce site and the 21 remaining stores and make any other changes needed to optimize its business.

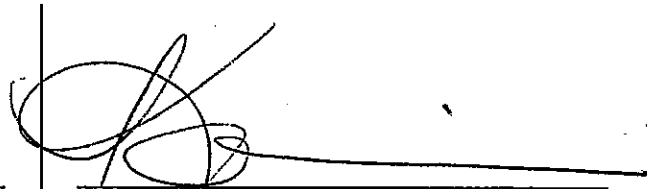
33. Please Mum is seeking this 45 day extension in order to continue with its orderly downsizing and liquidation, move forward with the sale of the Property, continue discussions with interested private investors, financiers and liquidators and develop its Proposal which would preserve Please Mum as a going concern for the benefit of its stakeholders.

34. Until very recently, the Company was very successful and by taking the steps to restructure its business under the Proposal regime, Please Mum is working towards restoring the Company to success and profitability for its stakeholders.

SWORN BEFORE ME at Penticton
British Columbia, on July 29, 2011.



A Commissioner for taking Affidavits
within British Columbia



KATHRYN ADRIAN

ANTHONY WILLIAM BINFET
NOTARY PUBLIC
434 MAIN STREET
PENTICTON BC V2A 5C5
Phone: 250-492-3110



Attested to but neither
drawn nor advised upon
by
A.W. BINFET



000074

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

July 8, 2011

Dear Sirs/Mesdames:

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

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

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

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

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

Yours Truly,

Please Mum Partnership
Per: Kathryn Adrian

This is Exhibit "A" referred to in the affidavit of Kathryn Adrian sworn before me at Pentagon, B.C. this 07 day of July

A Commissioner for taking Affidavits
for British Columbia

000075

FORM 45

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

To Larco Investments Ltd., Lessor

Take notice that:

- 1. A notice of intention to make a proposal in respect of the undersigned commercial lessee was filed under subsection 50.4(1) of the Act on the 7th day of July, 2011.
- 2. Pursuant to subsection 65.2(1) of the Act, the commercial lessee hereby gives you, the lessor, 30 days' notice of its disclaimer or rescission of the lease that the lessee signed on the 3rd day of June, 2005 which lease granted possession of the property situated at Unit 107 – 4295 Blackcomb Way, Whistler, BC.
- 3. The disclaimer or rescission of the lease will become effective on the 7th day of August, 2011.
- 4. You may apply to the court, within 15 days after the day on which you are given this notice, for a declaration that subsection 65.2(1) of the Act does not apply in respect of the lease mentioned above.
- 5. If you make such an application, the court, on notice to such parties as it may direct, shall make such a declaration unless the commercial lessee satisfies the court that the lessee would not be able to make a viable proposal, without its disclaimer or rescission of the lease and all other leases that the lessee has disclaimed or has rescinded under subsection 65.2(1) of the Act.

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

Elia Fashions Ltd.
Commercial Tenant

From:

000076



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253246

Estate No. 11-253246

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

BOSSA NOVA FASHIONS

Insolvent Person

DELOITTE & TOUCHE INC.

Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

[Handwritten signature]
for

GARY SAM

Official Receiver

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

Canada

From:

000077



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253244

Estate No. 11-253244

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

PLEASE MUM PARTNERSHIP

Insolvent Person

DELOITTE & TOUCHE INC.

Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

[Handwritten signature]
for

GARY SAM

Official Receiver

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

Canada

From:



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253245

Estate No. 11-253245

000078

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

ELIA FASHION LTD.

Insolvent Person

DELOITTE & TOUCHE INC.

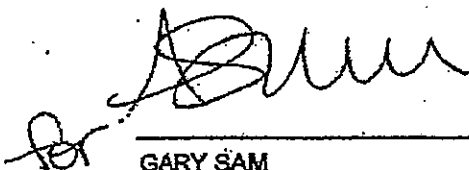
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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



GARY SAM

Official Receiver

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

Canada

000079


IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY ACT

Please Mum Partnership
Elia Fashions Ltd.
Bossa Nova Fashions Ltd.
Vancouver
In the Province of British Columbia

CONSENT OF TRUSTEE

WE, DELOITTE & TOUCHE INC., of the City of Vancouver, in the Province of British Columbia hereby consent to being appointed as Trustee under the Notice of Intention to Make a Proposal of PLEASE MUM PARTNERSHIP, ELIA FASHIONS LTD. & BOSSA NOVA FASHIONS LTD.

Dated at Vancouver, this 7th day of July, 2011.


DELOITTE & TOUCHE INC.
2800 - 1055 Dunsquair Street
Vancouver, BC, V7X 1P4
604-640-3060
604-899-8159



000080

July 8, 2011

[REDACTED]
c/o Please Mum Home Office
[REDACTED]

Due to difficult financial circumstances, on July 7, 2011, Please Mum Partnership (consisting of and including Elia Fashions Ltd. and Bossa Nova Fashions Ltd.) ("Please Mum") filed a Notice of Intention to Make a Proposal under the *Bankruptcy and Insolvency Act* (the "BIA"). Deloitte & Touche Inc. has consented to be the Trustee under the Proposal.

In order to restructure under the BIA, it is necessary for Please Mum to immediately downsize its workforce. We regret to inform you that your employment with Please Mum is hereby terminated as of July 8, 2011. Please Mum has issued cheques for days worked by terminated employees in the current pay period, up to and including July 8, 2011. Your Record of Employment will be issued on or around Tuesday, July 12, 2011.

We thank you for your past service to Please Mum and wish you well in your future endeavours.

Sincerely,
PLEASE MUM PARTNERSHIP

[REDACTED]
Kathryn Adrian
CEO

CC: Employee File

This is Exhibit " B " referred to in the
affidavit of ... *Kathryn Adrian* ...
sworn before me at ... *Penticton, B.C.* ...
this *27* day of ... *July* ... *2011*

.....
A Commissioner for taking Affidavits
for British Columbia



000081

No. B110732
Vancouver Registry

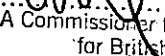
IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE PROPOSAL OF
PLEASE MUM PARTNERSHIP
AND
ELIA FASHIONS LTD.
AND
BOSSA NOVA FASHIONS LTD.
(collectively, "Please Mum" or the "Company")

FIRST REPORT TO THE COURT
SUBMITTED BY DELOITTE & TOUCHE INC.
IN ITS CAPACITY AS PROPOSAL TRUSTEE

August 2, 2011

This is Exhibit " I " referred to in the
affidavit of Fran Thibodeau
sworn before me at Vancouver, B.C.
this 28 day of November, 2011


A Commissioner for taking Affidavits
for British Columbia

PLEASE MUM PARTNERSHIP

000082

FIRST REPORT OF THE PROPOSAL TRUSTEE

TABLE OF CONTENTS

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3.	FINANCIAL POSITION AND CAUSES OF FINANCIAL DIFFICULTY	4
4.	CASH FLOW PROJECTIONS AND PRELIMINARY RESULTS	5
5.	PRELIMINARY RESTRUCTURING PLAN.....	7
6.	STAY EXTENSION APPLICATION.....	9

APPENDICES

- A. Please Mum Partnership Organizational Chart
- B. Summary of Historical Financial Performance (2005 – 2010)
- C. Cash Flow Projections dated July 15, 2011 filed with the Office of the Superintendent of Bankruptcy and Actual Cash Flows for the three weeks ended July 23, 2011

1. INTRODUCTION AND BACKGROUND

- 1.1 Elia Fashions Ltd. and Bossa Nova Fashions Ltd. were formed on April 29, 1986 and January 23, 1989, respectively. Please Mum Partnership was subsequently established on August 5, 2001 as a general partnership between Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "Please Mum" or the "Company"). The founder and Chief Executive Officer, Kathryn Adrian, controls Please Mum through a majority ownership of Elia Fashions Ltd. A copy of the Please Mum Partnership organizational chart is attached hereto as **Appendix A**.
- 1.2 Please Mum is a specialty retailer of high quality children's wear. The Company designs, contracts to manufacture and retails its products under several Please Mum trademark brand names. The Company is headquartered in Vancouver with all products sold exclusively through its corporately owned stores and e-commerce site. Over the preceding 10 years, the Company has grown from approximately 40 stores to over 90 stores, which are located in all Canadian provinces except Quebec.
- 1.3 On July 7, 2011, Please Mum filed a notice of intention to make a proposal ("NOI") pursuant to Section 50.4 of the *Bankruptcy and Insolvency Act* ("BIA") and Deloitte & Touche Inc. was appointed as trustee under the proposal ("Proposal Trustee").

2. TERMS OF REFERENCE

- 2.1 In preparing this report, the Proposal Trustee has relied upon financial information of the Company, and discussions with Company management ("Management") and its financial and legal advisors.
- 2.2 The financial information of the Company has not been audited, reviewed or otherwise verified by the Proposal Trustee as to its accuracy or completeness, nor has it necessarily been prepared in accordance with generally accepted accounting principles and the reader is cautioned that this report may not disclose all significant matters about the Company. Additionally, none of our procedures were intended to disclose defalcations or other irregularities. Were we to perform additional procedures or to undertake an audit examination of the financial statements in accordance with generally accepted auditing standards, additional matters may have come to our attention. Accordingly, the Proposal Trustee does not express an opinion or provide any other

form of assurance on the financial or other information presented herein. The Proposal Trustee may refine or alter its observations as further information is obtained or brought to its attention after the date of this report.

2.3 The financial projections attached to this report were prepared by Management (except where noted). Although we have reviewed the assumptions underlying the projections for reasonableness, financial projections, by their nature, are dependent upon future events, which are not susceptible to verification. Actual results will vary from the information presented and the variations may be material. We have not prepared a compilation as contemplated by Section 4250 of the Canadian Institute of Chartered Accountants Handbook.

2.4 The Proposal Trustee assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction or use of this report. Any use which any party makes of this report, or any reliance or decisions to be made based on this report, is the sole responsibility of such party.

2.5 All dollar amounts identified in this report are expressed in Canadian dollars, unless otherwise specified.

3. FINANCIAL POSITION AND CAUSES OF FINANCIAL DIFFICULTY

3.1 The Company's average annual revenues from fiscal 2005 through fiscal 2010 were approximately \$57 million per annum and average earnings before interest, taxes, depreciation and amortization ("EBITDA") over the same period were approximately \$3 million per annum. The Company's EBITDA deteriorated significantly in fiscal 2010, at a time when store numbers were at a peak. A summary of the historical financial performance of the Company from fiscal 2005 to fiscal 2010 is attached hereto as **Appendix B**.

3.2 Management attributes the financial difficulty of the business to aggressive store expansion that coincided with the global recession, poor inventory management and turnover of key executive personnel.

3.3 The expansion of the Company's store numbers was primarily funded through working capital and credit facilities provided by Royal Bank of Canada ("RBC"). Management has advised that the Company endeavoured to refinance the RBC debt and source further capital injections through a marketing and sales process over the past 12 months, without success. The Company's funding position was further impacted by the delay in the settlement of a sale contract in respect to the sale of the Company's head office location situated at 333 Woodland Drive, Vancouver (the "Property") due to potential environmental concerns. Part of the proceeds from the sale of the Property, which is owned by a related entity, was contemplated to repay the RBC debt. The Company is currently undertaking remediation work on the Property to satisfy the terms of the sale contract, which Management anticipates will be completed by November 2011.

3.4 An analysis of store operations and results undertaken by Management indicates that approximately 50% of stores were unprofitable with sales per square foot being the primary determinate of store profitability. The analysis has resulted in Management identifying a business model to include 21 of the highest performing stores, which accounted for approximately \$17 million in sales and \$2.7 million in store-level EBITDA for fiscal 2011.

3.5 The analysis undertaken by Management also indicates that the Company has historically carried excess inventory, which has committed significant capital to fund purchases and carrying costs. The analysis has resulted in Management taking steps to consolidate inventory in an effort to achieve an optimum product mix at each of the remaining store locations.

3.6 Management has advised that due to continued losses and in order to allow time for the Company to restructure its operations and affairs, it was resolved that a NOI be filed on July 7, 2011.

4. CASH FLOW PROJECTIONS AND PRELIMINARY RESULTS

4.1 Cash flow projections prepared by the Company for a 13-week period to October 1, 2011 were filed with the Office of the Superintendent of Bankruptcy ("OSB") and this Honourable Court on July 15, 2011. A copy of the cash flow projections filed with the OSB along with actual cash flows for the three weeks ended July 23, 2011 are attached hereto as **Appendix C**.

4.2 The cash flow projections were prepared on the assumption that, (i) store numbers would be reduced from approximately 90 stores to 21 stores plus an e-commerce site; (ii) consolidation of inventory including an orderly liquidation of excess inventory; and (iii) the ongoing support of RBC based on credit availability at the time of the NOI filing.

4.3 The Proposal Trustee has reviewed the actual cash flow results for the three week period ended July 23, 2011 and notes the following observations:

- (i) Sales receipts were approximately \$70,000 higher than projected. Sales have been consistent with the Company's summer sales strategy of offering significant discounts; however, ensuring product lines that have historically turned over quickly are not marked down as aggressively compared with slower moving product lines.
- (ii) Inventory balances have decreased by approximately 18% from \$7.35 million to \$6.02 million during the period. No inventory purchases were contemplated during the cash flow projection period. Management has advised that approximately \$200,000 of high margin inventory, which was paid for prior to the date of the NOI filing, is awaiting customs clearance. Management is currently assessing the commercial benefit of settling with the customs broker in order for this inventory to be released.
- (iii) Payroll disbursements were approximately \$8,500 higher than projected due to a portion of the payroll period overlapping the NOI filing date.
- (iv) Freight disbursements were approximately \$6,000 higher than projected as the Company was required to pay Canada Post in advance to continue delivery services post-filing.
- (v) Overall, disbursements for the period are comparable to those projected.
- (vi) Based on these preliminary actual results, the cash flow projections appear to be consistent with Management's assumptions.

4.4 The Company's sales are projected to increase during August and September due to an increased turnover of 'Back to School' inventory, outerwear and holiday inventory. Management has advised that this is consistent with the Company's historical sales trends. The period July to December was also confirmed as a 'high selling period' in an independent inventory appraisal obtained by the Company.

4.5 Sales and operating costs disclosed in the cash flow projections to October 1, 2011 are based on a 21 store model; however, Management continues to analyze the profitability of each store with further closures to be undertaken, if necessary, to optimize the financial position of the business.

5. PRELIMINARY RESTRUCTURING PLAN

5.1 The ability of the company to file a viable proposal will be largely dependent on the following:

- (i) Continued support from RBC during the NOI period;
- (ii) Achieving sales projections to generate cash for further debt reduction;
- (iii) Completion of the Property sale contract; and
- (iv) Securing capital to improve the liquidity position of the Company.

5.2 The Company has taken the following steps to date in respect to its restructuring plan:

- (i) Disclaimed 72 store leases and redistributed inventory amongst the remaining 21 stores. In addition, inventory has been consolidated to achieve an optimum product mix in terms of ratio of tops to bottoms, colour, size and number of units per store.
- (ii) Adopted an orderly liquidation sales strategy in an effort to realize on excess inventory levels.

- (iii) Reduced employee head count from approximately 869 to 240 over the retail stores, warehouse and head office locations. The majority of terminated employees have been paid their outstanding wages up to the date of filing.
- (iv) Engaged independent environmental contractors to begin testing and remediation work at the Property to progress the sale contract.
- (v) Prior to the NOI filing, the Company held discussions with a number of parties to attract investment through a sales and marketing process. Management has advised that they were unable to finalize a sale of the business as the due diligence undertaken by potential investors suggested that the 90 store model was not sustainable. The Company also approached multiple financial institutions; however, due to onerous terms sought by the financiers, the Company did not proceed with a refinance of its debt.
- (vi) To date, the Company has held discussions with private investors, financiers and liquidators to consider debtor in possession finance ("DIP"). These discussions are at a preliminary stage.

5.3 Management has obtained multiple inventory appraisals to assess the realizable value of all inventory in a liquidation scenario. The appraisals suggest that RBC would potentially suffer a shortfall from the net realizations in an orderly liquidation scenario. In addition, certain liquidators have advised that they would not provide a net minimum guarantee for the current inventory.

5.4 A summary of the Customer's creditor profile as at July 7, 2011 is provided below.

Creditor Type	Estimated number of Creditors	Estimated balance owing at July 7, 2011 (\$000s)
Secured creditors	5	2,650
Landlords (unsecured)	57	703
Trade Creditors (unsecured)	287	6,652
Total	349	10,005

The creditor balances have been extracted from the records of the Company and may be subject to adjustments once reconciled with creditor claims. Furthermore, there are a number of customers who purchased gift cards prior to the NOI filing. The Company has taken the position that these gift cards are an unsecured claim and will be dealt with in the context of a proposal along with landlord claims and other unsecured claims of the estate.

5.5 Management has advised that employees, landlords, trade creditors and customers have generally been supportive since the NOI filing.

5.6 Based on appraisals obtained by Management, the liquidation of the Company's assets in a bankruptcy scenario would result in a nil return to unsecured creditors. Therefore, the prospects of a going concern restructuring scenario will likely be more attractive to creditors generally.

6. STAY EXTENSION APPLICATION

6.1 In our view, the Company has acted and continues to act in good faith and with due diligence. In this regard, the Company immediately took steps following the NOI filing to improve cash flow by closing 72 unprofitable stores, terminating 629 employees and consolidating and liquidating excess inventory. Furthermore, the Company is progressing negotiations with private investors, investigating alternative funding options and undertaking remediation work in order to accelerate the settlement of the Property transaction.

6.2 A viable proposal will be partially dependent on the settlement of the Property transaction and the Company's ability to reach an agreement with a financier and/or investors. Accordingly, the Company will require additional time to allow the Property remediation work to be undertaken and for prospective financiers and/or investors to complete sufficient due diligence to be in a position to consider a transaction with the Company.

6.3 The only creditor that may be impacted by an extension of the stay of proceedings is RBC as the value of its security may be reduced as the Company continues to sell down its inventory in the normal course of its business. However, the Company's cash flow projections indicate that RBC's credit facility will be reduced over the 13-week period as the sale of inventory progresses. Management has advised that RBC does not object to a 45-day extension of the NOI proceedings.

All of which is respectfully submitted this 2nd day of August 2011.

DELOITTE & TOUCHE INC.

In its capacity as Proposal Trustee of

Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd.
and not in its personal capacity.



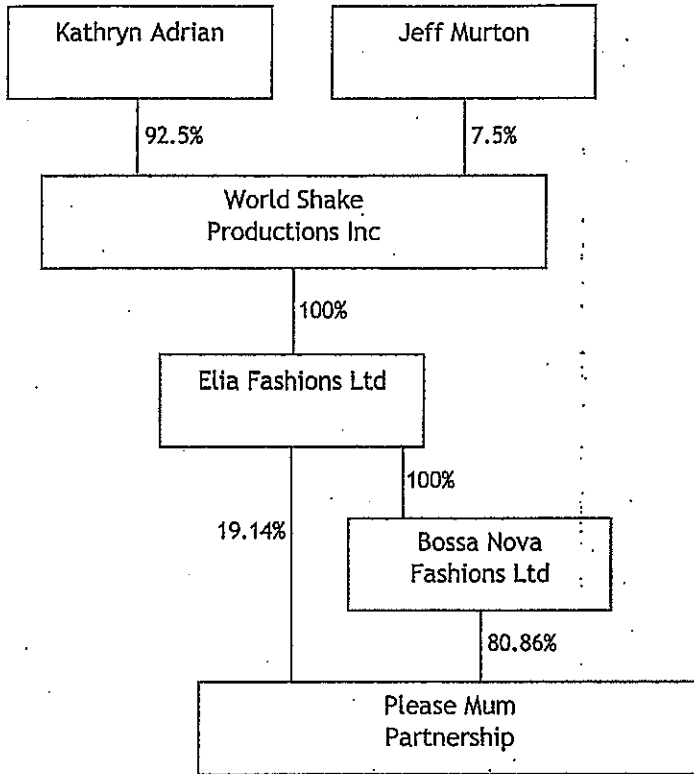
Per: Huey Lee, MBA, CMA, CIRP
Senior Vice President

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APPENDIX A
PLEASE MUM PARTNERSHIP ORGANIZATIONAL CHART

PLEASE MUM PARTNERSHIP
ORGANIZATIONAL CHART

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APPENDIX B
SUMMARY OF HISTORICAL FINANCIAL PERFORMANCE 2005 - 2010

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Elia Fashions Ltd. Consolidated Statement of Income Fiscal Year for 52 weeks ended, in CDN\$		2-Apr-05 (actual)	1-Apr-06 (actual)	31-Mar-07 (actual)	29-Mar-08 (actual)	28-Mar-09 (actual)	27-Mar-10 (actual)
Revenue							
	Product Sales	\$ 56,386,444	\$ 60,974,634	\$ 60,245,048	\$ 56,344,164	\$ 54,376,905	\$ 54,911,802
	Other	101,019	102,783	339,053	352,324	220,231	52,980
Revenues		56,487,463	61,077,417	60,584,101	56,696,488	54,597,136	54,964,782
Cost of sales		27,970,724	27,458,022	28,241,546	22,894,342	24,267,997	24,760,309
Gross Profit		28,516,739	33,619,395	32,342,555	33,802,146	30,329,139	30,204,473
Gross Margin %		50.6%	55.1%	53.7%	60.0%	55.8%	55.0%
Expenses:							
	Selling expenses	18,551,372	20,941,352	23,542,748	21,785,916	22,565,880	25,158,815
	General and administration	6,713,609	6,182,191	9,090,383	7,360,476	5,014,839	6,836,394
	Amortization	1,194,784	1,632,928	2,065,432	2,336,452	2,367,198	2,506,589
	Interest expense	157,084	167,821	187,033	289,019	129,582	138,481
		26,616,849	28,924,292	34,885,596	31,771,863	30,077,499	34,640,279
Earnings before the undernoted		1,899,890	4,695,104	(2,543,040)	2,030,283	251,640	(4,435,805)
Other expenses (Income)							
	Asset Impairment loss (Gain)	-	-	-	-	-	359,391
	Unrealized foreign exchange loss (gain)	-	-	-	-	(601,389)	278,804
	Loss on disposal of property, plant & equip	(14,565)	(2,000)	(230,676)	9,155	-	-
		(14,565)	(2,000)	(230,676)	9,155	(601,389)	638,195
Earnings before income taxes		1,914,455	4,697,104	(2,312,364)	2,021,128	853,029	(5,074,000)
Income taxes:							
	Current (recovery)	505,946	640,045	202,633	-	(15,828)	-
	Future:						
	Short Term	280,224	948,366	(801,827)	(15,405)	823,874	(938,166)
	Long Term	(117,468)	98,291	54,918	165,408	(589,158)	(676,352)
		668,702	1,686,702	(544,276)	150,003	218,888	(1,614,518)
Net earnings from continuing operations		1,245,753	3,010,402	(1,768,088)	1,871,125	634,142	(3,459,482)
Loss from discontinued operations, net of taxes		(893,749)	(1,135,599)	(360,237)	-	-	-
Net earnings		352,004	1,874,803	(2,128,325)	1,871,125	634,142	(3,459,482)
Retained earnings, beginning of period		4,296,388	4,648,392	6,523,195	4,394,869	6,327,889	6,962,031
Retained Earnings, end of Period		\$ 4,648,392	\$ 6,523,195	\$ 4,394,869	\$ 6,265,995	\$ 6,962,031	\$ 3,502,548

Elia Fashions Ltd. EBITDA Fiscal Year for 52 weeks ended, in CDN\$		2-Apr-05 (actual)	1-Apr-06 (actual)	31-Mar-07 (actual)	29-Mar-08 (actual)	28-Mar-09 (actual)	27-Mar-10 (actual)
Net earnings		352,004	1,874,803	(2,128,325)	1,871,125	634,142	(3,459,482)
Adjustments							
	Amortization	1,194,784	1,632,928	2,065,432	2,336,452	2,367,198	2,506,589
	Interest expense	157,084	167,821	187,033	289,019	129,582	138,481
	Income tax expense	668,702	1,686,702	(544,276)	150,003	218,888	(1,614,518)
	Disposal of P, P & E	(14,565)	(2,000)	(230,676)	9,155	-	-
	Asset Impairment loss	-	-	-	-	-	359,391
	Management fee	1,420,000	500,000	1,825,000	400,000	400,000	500,000
	Loss from discontinued operations, net of taxes	893,749	1,135,599	360,237	-	-	-
EBITDA		\$ 4,671,758	\$ 6,995,853	\$ 1,534,425	\$ 5,055,754	\$ 3,749,809	\$ (1,569,540)

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Elia Fashions Ltd.
Consolidated Balance Sheet
In CDNS

	2-Apr-05 (actual)	1-Apr-06 (actual)	31-Mar-07 (actual)	29-Mar-08 (actual)	28-Mar-09 (actual)	27-Mar-10 (actual)
ASSETS						
Current assets:						
Cash	\$ 321,990	\$ 623,391	\$ 417,395	\$ 433,630	\$ 489,783	\$ 373,463
Restricted cash	113,220	83,867	100,877	26,633	-	-
Investment In Forward Contracts	-	-	-	-	601,389	-
Accounts receivable	210,944	200,117	105,872	98,935	107,480	279,212
Inventories	8,447,615	6,771,925	6,419,047	7,391,841	8,311,860	8,782,206
Income Tax Receivable	-	-	-	718	2,557	-
Due from shareholder	462,500	2,515,195	-	-	-	-
Prepaid expenses and deposits	424,906	402,348	543,405	644,860	890,600	790,916
Current assets of discontinued operations	1,338,694	962,639	308,101	-	-	-
	11,319,869	11,559,482	7,894,698	8,596,617	10,403,669	10,225,797
Property, plant & equipment	4,360,103	5,303,745	8,109,249	8,523,465	8,527,133	7,673,369
Future income taxes	125,682	27,391	-	-	396,223	1,072,575
Partnership organization costs	-	1,283	0	0	0	0
Trademark	22,706	37,375	54,303	65,301	723,691	688,847
Promissory Note	-	-	2,828,400	2,828,400	828,400	828,400
Due from (to) related companies	1,001,908	-	-	-	-	-
	5,510,399	5,369,794	10,991,952	11,417,166	10,475,447	10,263,191
	\$ 16,830,268	\$ 16,929,276	\$ 18,886,650	\$ 20,013,783	\$ 20,879,116	\$ 20,488,988
LIABILITIES AND SHAREHOLDERS' EQUITY						
Current liabilities:						
Bank indebtedness	1,841,637	120,000	2,710,000	1,780,000	520,000	1,690,000
Accounts payable and accrued liabilities	6,007,592	5,703,801	5,739,353	4,437,071	6,303,062	7,018,910
Income taxes payable	13,428	1,759	6,227	-	-	-
Current portion of obligations under capita	451,098	534,520	310,145	298,964	246,866	218,439
Term Loans	411,580	88,903	237,833	6,582	867	-
Unrealized Gain on Foreign Exchange Contracts	-	-	-	-	-	278,804
Deferred revenue	30,639	40,877	1,417,783	1,305,465	387,318	452,791
Future Income Taxes	2,069,002	3,017,368	2,215,540	2,200,135	3,024,010	2,085,842
	10,824,976	9,507,228	12,636,882	10,028,217	10,482,124	11,744,786
Term Loans	-	-	-	5,132	-	-
Deferred Revenue	-	-	-	-	1,197,334	1,246,887
Obligations under capital lease	320,348	190,295	208,994	346,380	233,329	15,840
Long Term Debt	29,042	245,799	10,907	-	-	2,300,000
Long Term Future Income Taxes	-	-	27,526	192,935	-	-
Due to shareholders	544,750	-	1,607,211	3,174,864	2,004,040	1,678,667
	894,140	436,093	1,854,638	3,719,311	3,434,703	5,241,394
Shareholders' Equity:						
Share capital	462,760	462,760	260	260	260	260
Retained earnings	4,648,392	6,523,195	4,394,870	6,265,995	6,962,029	3,502,548
Partners' Capital						
Elia Fashions Ltd.	-	-	-	-	-	-
Bossa Nova Fashions Ltd.	-	-	-	-	-	-
	5,111,152	6,985,954	4,395,130	6,266,255	6,962,289	3,502,808
	\$ 16,830,268	\$ 16,929,276	\$ 18,886,650	\$ 20,013,783	\$ 20,879,116	\$ 20,488,988

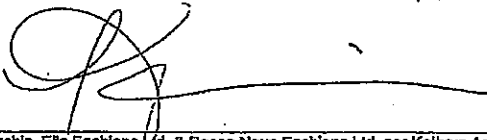
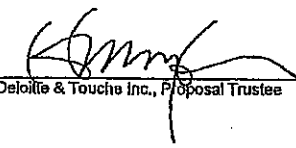
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APPENDIX C
CASH FLOW PROJECTIONS DATED JULY 15, 2011 AND
ACTUAL CASH FLOWS FOR THE THREE WEEKS ENDED JULY 23, 2011

Please Mum
13-Week Cash Flow

© Please Mum

Week Ending	1 9-Jul	2 16-Jul	3 23-Jul	4 30-Jul	5 6-Aug	6 13-Aug	7 20-Aug	8 27-Aug	9 3-Sep	10 10-Sep	11 17-Sep	12 24-Sep	13 1-Oct	Total
Receipts														
Retail/Web Sales	636,892	331,821	260,000	260,000	260,000	305,000	359,000	415,000	524,000	443,000	342,000	295,000	209,000	4,640,712
GST Received	31,845	16,591	13,000	13,000	13,000	15,250	17,950	20,750	26,200	22,150	17,100	14,750	10,450	232,036
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Receipts	668,736	348,412	273,000	273,000	273,000	320,250	376,950	435,750	550,200	465,150	359,100	309,750	219,450	4,872,748
Disbursements														
Payroll & Taxes	265,693	303,931	146,520	174,886	96,859	110,160	68,460	106,880	49,600	110,860	64,480	110,860	64,480	1,673,668
GST	-	-	-	-	-	-	223,223	-	197,436	-	70,150	-	-	490,809
Freight	15,000	15,000	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	145,000
Store Rent	251,398	-	-	-	121,220	121,220	-	-	242,440	-	-	-	-	736,278
Head Office Rent	-	46,000	-	-	-	-	46,000	-	-	-	46,000	-	-	138,000
Offshore Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Trade Payables	57,603	25,463	53,000	18,000	23,000	23,000	18,000	13,000	38,000	23,000	23,000	13,000	23,000	351,067
Other	153,442	18,578	-	10,805	58,000	-	10,000	12,805	50,000	8,000	10,000	1,805	50,000	76,551
Total Disbursements	436,252	408,972	214,520	213,886	309,079	264,380	378,683	142,685	587,476	151,860	223,630	135,665	147,480	3,611,373
Operating Cash Flow	232,484	(60,560)	58,480	59,309	(36,079)	55,870	1,267	293,065	(37,276)	313,290	135,470	174,085	71,970	1,261,375
One-Time Costs														
Legal/Trustee Fees	-	-	-	60,000	-	60,000	-	60,000	-	60,000	-	60,000	-	300,000
Professional Fees	-	-	-	40,000	-	-	-	40,000	-	-	-	20,000	-	100,000
Woodland - Environ.	-	-	5,000	-	-	-	32,000	-	-	-	48,000	-	-	85,000
Total One-Time	0	0	5,000	100,000	0	60,000	32,000	100,000	0	60,000	48,000	80,000	0	485,000
Beg. Line Bal.	(1,824,376)	(1,591,892)	(1,652,453)	(1,598,973)	(1,639,663)	(1,675,742)	(1,679,872)	(1,710,606)	(1,517,541)	(1,554,816)	(1,301,526)	(1,214,056)	(1,119,971)	(1,824,376)
Net Cash Flow	232,484	(60,560)	53,480	(40,691)	(36,079)	(4,150)	(30,733)	193,065	(37,276)	253,290	87,470	94,085	71,970	776,375
Ending Line Bal.	(1,591,892)	(1,652,453)	(1,598,973)	(1,639,663)	(1,675,742)	(1,679,872)	(1,710,606)	(1,517,541)	(1,554,816)	(1,301,526)	(1,214,056)	(1,119,971)	(1,048,001)	(1,048,001)

Please Mum Partnership, Ella Fashions Ltd. & Bossa Nova Fashions Ltd. per Kathryn Adrian

Deloitte & Touche Inc., Proposal Trustee

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Please Mum
Cash Flow Assumptions

Web and Retail Store

- Sales are based on 21 stores and web store
- Plan is based on current inventory levels and mix; includes trending from Summer to Back to School periods
- Reduction of stores where sales targets are not being met

Headcount

- Minimal head office headcount to maintain baseline operations
- Reduced core Head office staff to 9; Warehouse supervision to 2; Web operations to 3
Retail support to 1; Field directors will move to stores and will not exceed displaced managers salary costs.

Operating Expenses

- Payment of all post-filing operating expenses including lease costs, freight, phone, internet, etc.

Priority Payments

- Payment of all priority payments including source, GST and payroll

Other

- \$85K of environmental expenses to obtain risk assessment with deferral of remaining \$165K
- RBC's ongoing support substantially based on present credit availability
- NOI filing date was July 7, 2011; Cashflow for week ended July 9th reflects some pre-filing receipts and disbursements

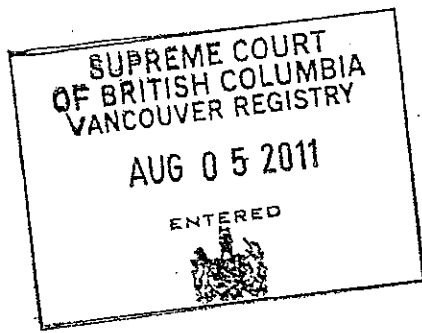
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Please Mum
13-Week Cash Flow

(2) Please

Week Ending	Actual		Budgeted		Variance		Actual		Budgeted		Variance		Actual		Budgeted		Variance		Actual	Budgeted	Variance
	9-Jul	16-Jul	23-Jul	30-Jul	6-Aug	13-Aug	20-Aug	27-Aug	3-Sep	10-Sep	17-Sep	24-Sep	1-Oct	Total	Total	Total	Total	Total	Total	Total	Total
Receipts																					
Retail/Web Sales	636,892	333,104	331,821	1,284	325,749	260,000	65,749	260,000	260,000	305,000	359,000	415,000	524,000	443,000	342,000	295,000	209,000	4,707,744	4,640,712	67,032	
GST Received	31,845	16,655	16,591	64	16,207	13,000	3,207	13,000	13,000	15,250	17,950	20,750	26,200	22,150	17,100	14,750	10,450	235,387	232,036	3,352	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0	
Total Receipts	668,736	349,759	348,412	1,348	342,036	273,000	68,956	273,000	273,000	320,250	376,950	435,750	550,200	465,150	359,100	309,750	219,450	4,943,132	4,872,748	70,384	
Disbursements																					
Payroll & Taxes	265,693	154,773	303,931	-149,158	315,437	146,520	168,917	174,886	105,578	110,160	68,460	106,880	49,600	110,860	64,480	110,860	64,480	1,682,220	1,673,668	8,552	
GST	-	-	-	-	-	-	-	-	-	-	223,223	-	200,787	-	70,150	-	-	494,161	490,809	3,352	
Freight	15,000	15,000	15,000	-	20,851	15,000	5,851	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	150,851	145,000	5,851	
Store Rent	251,388	-	-	-	-	-	-	-	-	121,220	121,220	-	242,440	-	-	-	-	735,278	735,278	0	
Head Office Rent	-	46,063	46,000	63	-	-	-	-	-	-	46,000	-	-	-	46,000	-	-	138,063	138,000	63	
Offshore Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0	
Trade Payables	57,603	17,540	25,463	-7,923	1,516	53,000	-51,484	18,000	23,000	23,000	18,000	13,000	38,000	23,000	23,000	13,000	23,000	341,659	351,067	(9,407)	
Other	153,442	9,977	18,578	-8,601	10,932	-	10,932	10,932	58,000	-	10,000	12,805	50,000	8,000	10,000	1,805	50,000	69,882	76,551	(6,669)	
Total Disbursements	436,252	243,352	408,972	(165,819)	348,735	214,520	134,216	213,691	317,798	264,380	375,683	142,685	590,827	181,860	223,630	135,665	147,460	3,613,113	3,611,373	1,740	
Operating Cash Flow	232,484	106,407	(60,560)	166,967	(6,699)	58,480	(65,179)	59,309	(44,798)	55,870	1,267	293,065	(40,627)	313,290	133,470	174,085	71,970	1,330,019	1,261,375	68,644	
One-Time Costs																					
Legal/Trustee Fees	-	-	-	-	-	-	-	60,000	-	60,000	-	60,000	-	60,000	-	60,000	-	300,000	300,000	0	
Professional Fees	-	-	-	-	-	-	40,000	-	-	-	-	40,000	-	-	-	20,000	-	100,000	100,000	0	
Woodland - Environ.	-	-	-	-	2,912	5,000	-2,088	-	-	-	32,000	-	-	-	46,000	-	-	82,912	65,000	(2,088)	
Total One-Time	0	0	0	0	2,912	5,000	(2,088)	100,000	0	60,000	32,000	100,000	0	60,000	46,000	80,000	0	482,912	465,000	(2,088)	
Beg. Line Bal.	(1,824,376)	(1,591,892)	(1,591,892)	0	(1,485,485)	(1,652,453)	166,967	(1,598,973)	(1,556,861)	(1,601,659)	(1,605,789)	(1,636,523)	(1,443,458)	(1,484,065)	(1,230,795)	(1,143,325)	(1,049,240)	(1,824,376)	(1,824,376)	0	
Net Cash Flow	232,484	106,407	(60,560)	166,967	(6,699)	58,480	(63,031)	(44,798)	(4,430)	(90,733)	183,065	(40,627)	253,290	87,470	94,085	71,970	847,107	776,375	70,732		
Ending Line Bal.	(1,591,892)	(1,485,485)	(1,652,453)	166,967	(1,495,696)	(1,698,973)	103,936	(1,639,653)	(1,601,659)	(1,695,789)	(1,636,523)	(1,443,458)	(1,484,065)	(1,230,795)	(1,143,325)	(1,049,240)	(977,370)	(977,370)	(1,048,001)	70,732	

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No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

This is Exhibit " J " referred to in the affidavit of *Fran Thibodeau* sworn before me at *Vancouver, BC* this *29* day of *November, 2011*

ORDER

[Signature]
A Commissioner for taking Affidavits
for British Columbia

BEFORE THE HONOURABLE
MR. JUSTICE BURNYEAT

FRIDAY, THE 5th DAY OF
AUGUST 2011

THE APPLICATION of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "Please Mum"), coming on for hearing on August 5, 2011 and on hearing Cindy Cheuk, counsel for Please Mum, and John F. Grieve, counsel for Royal Bank of Canada, and no one else appearing, although duly served, and upon reading the materials filed herein including the Notice of Application, dated July 29, 2011, the Affidavit #1 of Kathryn Adrian, sworn July 29, 2011 and the First Report of Deloitte & Touche Inc., the Proposal Trustee herein;

THIS COURT ORDERS that:

1. The time for the filing of a Proposal by Please Mum under Part III of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, be and the same is

000101

b-110732

hereby extended pursuant to section 50.4(9) of the BIA for a period of 45 days being until September 20, 2011.

2. Notwithstanding paragraph 1 of this Order, Royal Bank of Canada, upon giving no less than two clear days notice to Please Mum or such lesser amount of notice as this Court may order, shall not be bound by the stay of proceedings pursuant to section 69(1) of the BIA during the period of the extension.

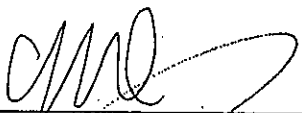
THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED AS BEING BY CONSENT.

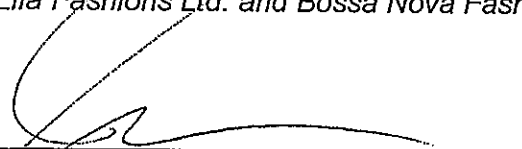

BORNHEAT, J.

BY THE COURT


DISTRICT REGISTRAR

APPROVED AS TO FORM:


Counsel for Please Mum Partnership,
Elia Fashions Ltd. and Bossa Nova Fashions Ltd.


Counsel for Royal Bank of Canada



No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

000102

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

This is Exhibit " K " referred to in the
affidavit of *Fran Thibodeau*
sworn before me at *Vancouver, B.C.*
this *29* day of *November, 2011*

[Signature]
A Commissioner for taking Affidavits
for British Columbia

NOTICE OF APPLICATION

(ORDER FOR EXTENSION OF TIME TO MAKE A PROPOSAL)

APPLICANTS: PLEASE MUM PARTNERSHIP, ELIA FASHIONS LTD. AND
BOSSA NOVA FASHIONS LTD. (COLLECTIVELY,
"PLEASE MUM" OR "THE COMPANY")

TO: THE PARTIES LISTED ON ATTACHED SCHEDULE "A"

TAKE NOTICE that an application will be made by the Applicants to the Honourable Mr. Justice Burnyeat the courthouse at 800 Smithe Street, in the City of Vancouver, in the Province of British Columbia on Tuesday, September 20, 2011 at 9:00 a.m. for an Order, substantially in the draft form described in Part 1 below and such other and further relief as Counsel for the Petitioner may request and this Honourable Court deems just.

PART 1: ORDER SOUGHT

1. An Order, substantially in the draft form attached hereto as SCHEDULE "B" extending time for filing of a Proposal by Please Mum for a period of 45 days to November 4, 2011.

PART 2: FACTUAL BASIS

1. On July 7, 2011, Please Mum filed a Notice of Intention to Make a Proposal ("NOI") under section 50.4 of the Bankruptcy and Insolvency Act. Deloitte & Touche Inc. was appointed as the Proposal Trustee of the Company (the "Proposal Trustee").

2. On August 5, 2011, the Company obtained an Order from this Court, extending the time to file a Proposal to September 20, 2011.

3. Since then, the Company has continued to work cooperatively with Royal Bank of Canada ("RBC") to substantially reduce the balance owing on its secured credit facility and with the Proposal Trustee to continue the orderly downsizing of its retail operations and the consolidation of its inventory.

Working with RBC

4. A copy of the Company's cash flow is attached to the Proposal Trustee's Second Report to the Court.

5. At the end of July 2011, approximately \$1.6 million was owed to RBC. As of the date of my Affidavit, the RBC indebtedness has been substantially reduced to approximately \$750,000 through the sale of Please Mum's consolidated inventory and dramatic reduction in operating costs.

6. Please Mum has continued to work cooperatively with RBC and its advisors, Alvarez and Marsal, by providing RBC with requested information and continuing to operate within financial parameters required by RBC.

7. There is a pending sale of property located at 330 Woodland Drive, Vancouver (the "Property") for \$13.35 million, owned by a related entity. RBC holds collateral security over the Property and the sale of the Property is expected to generate more than sufficient proceeds to repay the Company's debt to RBC.

8. The purchase and sale agreement for the Property remains conditional upon the resolution of certain environmental issues. The Company and the related owner have continued to work with the purchaser and their respective environmental consultants have delineated the environmental issues. The testing and remediation work is proceeding favourably, with a view to obtaining approval from the Ministry of the Environment within approximately 90 days so that the remaining subjects to the purchase and sale agreement can be satisfied.

9. Once the sale of the Property is complete, it is anticipated that RBC will be fully paid out.

Further Downsizing of Retail Operations

10. After filing its NOI, Please Mum took immediate steps to drastically reduce its 90 retail stores by issuing notices to landlords pursuant to section 65.2 of the *Bankruptcy and Insolvency Act* to disclaim all of its retail leases except for 21 stores.
11. In order to further reduce its operating costs and optimize the complement of inventory in stores remaining open, Please Mum disclaimed a further eight stores which were closed on August 29, 2011.
12. The downsizing of Please Mum's retail operations has been relatively smooth and there have not been any significant landlord issues other than certain landlords contacting Please Mum to make demand for rents payable during the 30 day disclaimer period.
13. Please Mum, through counsel, has written to those landlords to inform them that Please Mum is not in a position at this time to pay those rents and that the Company is hopeful that this can be addressed in a Proposal.

Further Downsizing of Labour Force

14. On July 8, 2011, Please Mum reduce its labour force from approximately 900 employees to approximately 240 employees working at its head office, warehouse and retail operations.

Since then; Please Mum has further reduced its operating costs by terminating a further 72 employees which were no longer required with the closure of the further eight stores at the end of August 2011.

Please Mum Gift Cards

15. Due to its financial difficulties, Please Mum is not in a position to permit the redemption of any gift cards.
16. In order to minimize the number of customers affected, immediately after the filing of its NOI, Please Mum stopped selling gift cards in its retail stores and e-commerce site and directed its exclusive gift card distributor to do the same. Please Mum ensured that all gift cards were removed from its retail stores and I am

advised by Please Mum's gift card distributor that no gift cards could or have been sold through the distributor since 12:00 am on July 10, 2011.

17. Please Mum, through its counsel, has been corresponding with Consumer Protection BC ("**Consumer Protection**") and informed Consumer Protection that it has stopped selling gift cards and that it is unfortunately not able at this time to permit the redemption of any previously purchased gift cards. These discussions with Consumer Protection remain ongoing.

18. Through its counsel, Please Mum has been providing Consumer Protection with requested information and Please Mum is hopeful that the claims of gift card holders can be addressed through its Proposal.

Extension

19. Please Mum is seeking this further 45 day extension in order to continue with the liquidation of its inventory, move forward with the sale of the Property, continue discussions with interested private investors, financiers and liquidators and develop its Proposal which would preserve Please Mum as a going concern for the benefit of its stakeholders.

PART 3: LEGAL BASIS

1. Section 50.4 of the Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3
2. the inherent jurisdiction of this Honourable Court.

PART 4: MATERIAL TO BE RELIED ON


1. Pleadings and proceedings previously filed herein;
2. Affidavit #2 of Kathryn Adrian, sworn September 14, 2011;
3. The Proposal Trustee's Second Report to the Court, to be filed; and
4. Such further and other evidence as may be filed.

The Petitioners estimate that the application will take **60 minutes** if unopposed.

This matter is **not** within the jurisdiction of a Master. **The Honourable Mr. Justice Burnyeat is seized of this matter.**

000106

Date: September 14, 2011



Signature Petitioners' Lawyer

To be completed by the Court only:	
Order made	
<input type="checkbox"/>	in the terms requested in paragraphs _____ of Part 1 of this Notice of Application
<input type="checkbox"/>	with the following variations and additional terms: _____ _____ _____
Date:	Signature of <input type="checkbox"/> Judge <input type="checkbox"/> Master

000107

APPENDIX

THIS APPLICATION INVOLVES THE FOLLOWING:

- discovery: comply with demand for documents
- discovery: production of additional documents
- other matters concerning document discovery
- extend oral discovery
- other matter concerning oral discovery
- amend pleadings
- add/change parties
- summary judgment
- summary trial
- service
- mediation
- adjournments
- proceedings at trial
- case plan orders: amend
- case plan orders: other
- experts

SCHEDULE "A" – SERVICE LIST

000108

DISTRICT OF BRITISH COLUMBIA
DIVISION NO.: 03-VANCOUVER
COURT NO.: 11-253244
ESTATE NO.: 11-253244

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

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
PLEASE MUM PARTNERSHIP**

INSOLVENT PERSON

<p>Fraser Milner Casgrain LLP 250 Howe Street, 20th Floor Vancouver, BC V6C 3R8</p> <p>Attention: John Sandrelli/Cindy Cheuk</p> <p>Telephone: (604) 443-7132 (J. Sandrelli) (604) 691-6463 (C. Cheuk) Facsimile: (604) 683-5214 Email: john.sandrelli@fmc-law.com/ cindy.cheuk@fmc-law.com</p> <p>cc: Kelly Tsang – Kelly.tsang@fmc-law.com cc: Robin Peardon – robin.peardon@fmc-law.com cc: F. Thibodeau – fran.thibodeau@fmc-law.com</p> <p><i>Counsel for the Insolvent Person</i></p>	<p>Deloitte & Touche Inc. P.O. Box 49279 #2800 – 1055 Dunsmuir Street Vancouver B.C. V7X 1P4</p> <p>Attention: Huey Lee</p> <p>Telephone: (604) 640-3060 Facsimile: (604) 899-2950 Email: huelee@deloitte.ca</p> <p><i>Trustee of the Insolvent Person</i></p>
<p>Alvarez & Marsal Canada ULC #1680 – 400 Burrard Street Vancouver, B.C. V6C 3A6</p> <p>Attention: Todd Martin/Pam Boparai</p> <p>Telephone: (604) 638-7445 (T. Martin) (604) 443-5030 (P. Boparai) Facsimile: (604) 638-7441 Email: tmartin@alvarezandmarsal.com/ pboparai@alvarezandmarsal.com</p> <p><i>Consultant to the Royal Bank of Canada</i></p>	<p>Fasken Martineau DuMoulin LLP #2900 – 550 Burrard Street Vancouver, B.C. V6C 0A3</p> <p>Attention: Brent Lewis/John Grieve</p> <p>Telephone: (604) 631-4889 (B. Lewis) (604) 631-4772 (J. Grieve) Facsimile: (604) 632-4889 Email: blewis@fasken.com/ jgrieve@fasken.com</p> <p><i>Counsel for the Royal Bank of Canada</i></p>

SCHEDULE "A" – SERVICE LIST

000109

<p>British Columbia Office of the Superintendent of Bankruptcy 300 Georgia Street W, Suite 2000 Vancouver, British Columbia V6B 6E1</p> <p>Tel.: 1-877-376-9902 (toll free) Fax: 604-666-4610.</p>	<p>Deloitte & Touche Inc. 2800 - 1055 Dunsmuir St, Vancouver, BC, V7X 1P4 Attention: John Somerville</p> <p>Direct 604-640-3210 Fax 604-899-8159 Email: jsomerville@deloitte.ca</p> <p>Proposal Trustee</p>
<p>McLean & Kerr LLP Suite 2800 130 Adelaide Street West Toronto, ON V5H 3P5</p> <p>Attention: Linda Galessiere Phone: 416-369-6609 Fax: 416 366 8571 Email: lgalessiere@mcleankerr.com</p> <p>Attention: Wally Stevenson Phone: 416.369.6602 Fax: 416 366 8571 Email: wstevenson@mcleankerr.com</p> <p>cc: Phil Harrs at Ivanhoe pharrs@ivanhoecambridge.com</p> <p><i>Counsel for: Ivanhoe Cambridge Inc., 20 VIC Management Inc (on behalf of OPB Realty Inc. and Lansdowne Mall Inc.), Morguard Investments Limited, Retrocom Mid Market REIT, Crombie Real Estate Investment Trust and Primaris Retail Real Estate Investment Trust</i></p>	<p>Lawson Lundell LLP 1600 – 925 West Georgia Street Vancouver BC V6C 3L2</p> <p>Attention: Michael Morgan Phone: 604 685 3456 Fax: 604 669 1620 Email: mmorgan@lawsonlundell.com</p> <p>cc Email: wroberts@lawsonlundell.com</p> <p><i>Counsel for Shape Properties (Lougheed) Ltd. and Shape Properties (Brentwood) Ltd.</i></p>
<p>Ivanhoe Cambridge Inc. 95 Wellington Street West, Suite 300 Toronto ON M5J 2R2</p> <p>Attention: Kari Kim – Gallately (Solicitor - Legal Affairs – Western Region)</p> <p>Phone: 416 369 1200 Fax: 416 369 1327 Email: kkim@ivanhoecambridge.com</p> <p><i>Internal Counsel for Invanhoe Cambridge Inc.</i></p>	<p>Fernandes Hearn LLP 155 University Ave Suite 700 Toronto ON M5H 3B7</p> <p>Attention: David Huard Phone: 416 203 9500 Fax: 416 203 9444 Email: david@fernandeshearn.com</p> <p><i>Counsel for Creditors, Tianjin Garment Import & Export Co. Ltd., Jiangsu Guotai International Group Winsum Imp. & Exp. Co. Ltd., China Jiangsu Machinery & Equipment Import & Export Group Corp., Ningbo Original Textile & Apparel Co. Ltd. and Quik-X Transportation Inc.</i></p>

SCHEDULE "A" – SERVICE LIST

000110

<p>Blakes 595 Burrard Street PO Box 49314 Suite 2600, Three Bentall Centre Vancouver, BC V7X 1L3</p> <p>Attention: Peter Rubin</p> <p>Phone: 604-631-3315 Fax: 604-631-3309 Email peter.rubin@blakes.com</p> <p><i>Counsel for: Experian Marketing Solutions Inc</i></p>	
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No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

**PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.**

ORDER

BEFORE THE HONOURABLE
MR. JUSTICE BURNYEAT

TUESDAY, THE 20th DAY OF
SEPTEMBER 2011

THE APPLICATION of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "**Please Mum**"), coming on for hearing on September 20, 2011 and on hearing John Sandrelli, counsel for Please Mum and the counsel listed in the attached **Schedule "A"**, and upon reading the materials filed herein including the Notice of Application, dated September 14, 2011, the Affidavit #2 of Kathryn Adrian, sworn September 14, 2011 and the Second Report of Deloitte & Touche Inc., the Proposal Trustee herein;

THIS COURT ORDERS that:

1. The time for the filing of a Proposal by Please Mum under Part III of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, as extended by the Order made herein August 5, 2011, be further extended pursuant to section 50.4(9) of the BIA for a further period of 45 days being until November 3, 2011.

2. Notwithstanding paragraph 1 of this Order, Royal Bank of Canada, upon giving no less than two clear days notice to Please Mum or such lesser amount of notice as this Court may order, shall not be bound by the stay of proceedings pursuant to section 69(1) of the BIA during the period of the extension.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED AS BEING BY CONSENT.

BY THE COURT

DISTRICT REGISTRAR

APPROVED AS TO FORM:

*Counsel for Please Mum Partnership,
Elia Fashions Ltd. and Bossa Nova Fashions Ltd.*

SCHEDULE "B"

000113

SCHEDULE "A"

LIST OF COUNSEL APPEARING

Counsel:	Appearing For:



This is the 2nd affidavit of Kathryn Adrian in this case and was made on September 14, 2011

No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

This is Exhibit "L" referred to in the affidavit of Fran Thibodeau sworn before me at Vancouver, B.C. this 20 day of November, 2011

A Commissioner for taking Affidavits for British Columbia

AFFIDAVIT

I, KATHRYN ADRIAN, businessperson, of 333 Woodland Drive, Vancouver, B.C., V5L 3P6, SWEAR THAT:

1. I am authorized by Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively "Please Mum" or the "Company") to depose this Affidavit and do so on their behalf.
2. I am the Founder and the Chief Executive Officer of Please Mum and, as such, I have personal knowledge of the matters herein deposed to, except where stated to be based upon information and belief, in which case I do verily believe the same to be true.

BACKGROUND

3. On July 7, 2011, Please Mum filed a Notice of Intention to Make a Proposal ("NOI") under section 50.4 of the *Bankruptcy and Insolvency Act* on July 7, 2011. Deloitte & Touche Inc. was appointed as the Proposal Trustee of the Company (the "Proposal Trustee").
4. On August 5, 2011, the Company obtained an Order from this Court, extending the time to file a Proposal to September 20, 2011.
5. Since then, the Company has continued to work cooperatively with Royal Bank of Canada ("RBC") to substantially reduce the balance owing on its secured credit facility and with the Proposal Trustee to continue the orderly downsizing of its retail operations and the consolidation of its inventory.

Working with RBC

6. A copy of the Company's cash flow is attached to the Proposal Trustee's Second Report to the Court.
7. At the end of July 2011, approximately \$1.6 million was owed to RBC. As of the date of my Affidavit, the RBC indebtedness has been substantially reduced to approximately \$750,000 through the sale of Please Mum's consolidated inventory and dramatic reduction in operating costs.
8. Please Mum has continued to work cooperatively with RBC and its advisors, Alvarez and Marsal, by providing RBC with requested information and continuing to operate within financial parameters required by RBC.
9. As discussed in my Affidavit #1, there is a pending sale of property located at 330 Woodland Drive, Vancouver (the "Property") for \$13.35 million, owned by a related entity. RBC holds collateral security over the Property and the sale of the Property is expected to generate more than sufficient proceeds to repay the Company's debt to RBC.
10. The purchase and sale agreement for the Property remains conditional upon the resolution of certain environmental issues. The Company and the related owner have continued to work with the purchaser and their respective environmental consultants have



delineated the environmental issues. The testing and remediation work is proceeding favourably, with a view to obtaining approval from the Ministry of the Environment within approximately 90 days so that the remaining subjects to the purchase and sale agreement can be satisfied.

11. Once the sale of the Property is complete, it is anticipated that RBC will be fully paid out.

Further Downsizing of Retail Operations

12. After filing its NOI, Please Mum took immediate steps to drastically reduce its 90 retail stores by issuing notices to landlords pursuant to section 65.2 of the *Bankruptcy and Insolvency Act* to disclaim all of its retail leases except for 21 stores.

13. Since my Affidavit #1, in order to further reduce its operating costs and optimize the complement of inventory in stores remaining open, Please Mum disclaimed a further eight stores which were closed on August 29, 2011.

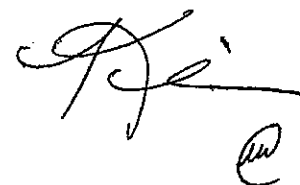
14. The downsizing of Please Mum's retail operations has been relatively smooth and there have not been any significant landlord issues other than certain landlords contacting Please Mum to make demand for rents payable during the 30 day disclaimer period.

15. Please Mum, through counsel, has written to those landlords to inform them that Please Mum is not in a position at this time to pay those rents and that the Company is hopeful that this can be addressed in a Proposal.

Further Downsizing of Labour Force

16. On July 8, 2011, Please Mum reduce its labour force from approximately 900 employees to approximately 240 employees working at its head office, warehouse and retail operations.

17. Since then, Please Mum has further reduced its operating costs by terminating a further 72 employees which were no longer required with the closure of the further eight stores at the end of August 2011.

Handwritten signature and initials in the bottom right corner of the page.

Please Mum Gift Cards

18. Due to its financial difficulties, Please Mum is not in a position to permit the redemption of any gift cards.

19. In order to minimize the number of customers affected, immediately after the filing of its NOI, Please Mum stopped selling gift cards in its retail stores and e-commerce site and directed its exclusive gift card distributor to do the same. Please Mum ensured that all gift cards were removed from its retail stores and I am advised by Please Mum's gift card distributor that no gift cards could or have been sold through the distributor since 12:00 am on July 10, 2011.

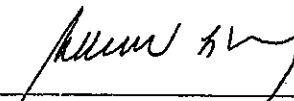
20. Please Mum, through its counsel, has been corresponding with Consumer Protection BC ("Consumer Protection") and informed Consumer Protection that it has stopped selling gift cards and that it is unfortunately not able at this time to permit the redemption of any previously purchased gift cards. These discussions with Consumer Protection remain ongoing.

21. Through its counsel, Please Mum has been providing Consumer Protection with requested information and Please Mum is hopeful that the claims of gift card holders can be addressed through its Proposal.

Extension

22. Please Mum is seeking this further 45 day extension in order to continue with the liquidation of its inventory, move forward with the sale of the Property, continue discussions with interested private investors, financiers and liquidators and develop its Proposal which would preserve Please Mum as a going concern for the benefit of its stakeholders.

SWORN BEFORE ME at Vancouver
British Columbia, on September 14,
2011.



A Commissioner for taking Affidavits
within British Columbia

ADRIAN L. WONG
A Commissioner for taking
affidavits for British Columbia



KATHRYN ADRIAN

000118

No. B110732
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA


IN THE MATTER OF THE PROPOSAL OF

PLEASE MUM PARTNERSHIP
AND
ELIA FASHIONS LTD.
AND
BOSSA NOVA FASHIONS LTD.
(collectively, "Please Mum" or the "Company")

SECOND REPORT TO THE COURT
SUBMITTED BY DELOITTE & TOUCHE INC.
IN ITS CAPACITY AS PROPOSAL TRUSTEE

September 14, 2011

This is Exhibit " M " referred to in the
affidavit of Fran Thibodeau
sworn before me at Vancouver, B.C.
this 28 day of November, 2011


A Commissioner for taking Affidavits
for British Columbia

000119

PLEASE MUM PARTNERSHIP
SECOND REPORT OF THE PROPOSAL TRUSTEE

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APPENDICES

- A. Extension Order dated August 5, 2011**
- B. First Report of the Proposal Trustee dated August 2, 2011**
- C. Cash Flow Projections dated July 15, 2011 filed with the Office of the Superintendent of Bankruptcy and Actual Cash Flow Results for the nine-week period ended September 3, 2011**
- D. Updated Cash Flow Projections for the period September 10, 2011 to November 26, 2011**

1. INTRODUCTION AND BACKGROUND

1.1 Elia Fashions Ltd. and Bossa Nova Fashions Ltd. were formed on April 29, 1986 and January 23, 1989, respectively. Please Mum Partnership was subsequently established on August 5, 2001 as a general partnership between Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "Please Mum" or the "Company"). The founder and Chief Executive Officer, Kathryn Adrian, controls Please Mum through a majority ownership of Elia Fashions Ltd.

1.2 On July 7, 2011, Please Mum filed a notice of intention to make a proposal ("NOP") pursuant to Section 50.4 of the *Bankruptcy and Insolvency Act* ("BIA") and Deloitte & Touche Inc. was appointed as trustee under the proposal ("Proposal Trustee"). On August 5, 2011, by Order of this Honourable Court, the stay of proceedings was extended to September 20, 2011 (the "Extension Order"). Attached hereto as Appendix A is a copy of the Extension Order.

1.3 Pursuant to the Extension Order, the Proposal Trustee has:

- (i) established a website at www.deloitte.com/ca/please-mum and uploaded all materials filed with the Court in connection with these proceedings; and
- (ii) mailed a copy of the Extension Order to all landlords and all creditors with claims greater than \$25,000.

1.4 This report (the "Second Report") should be read in conjunction with the First Report of the Proposal Trustee dated August 2, 2011. Attached hereto as Appendix B is a copy of the First Report.

2. TERMS OF REFERENCE

2.1 In preparing this report, the Proposal Trustee has relied upon financial information of the Company, and discussions with Company management ("Management") and its financial and legal advisors.

2.2 The financial information of the Company has not been audited, reviewed or otherwise verified by the Proposal Trustee as to its accuracy or completeness, nor has it necessarily been prepared in accordance with generally accepted accounting principles and the reader is cautioned that this

report may not disclose all significant matters about the Company. Additionally, none of our procedures were intended to disclose defalcations or other irregularities. Were we to perform additional procedures or to undertake an audit examination of the cash flow statement in accordance with generally accepted auditing standards, additional matters may have come to our attention. Accordingly, the Proposal Trustee does not express an opinion or provide any other form of assurance on the financial or other information presented herein. The Proposal Trustee may refine or alter its observations as further information is obtained or brought to its attention after the date of this report.

2.3 The financial projections attached to this report were prepared by Management (except where noted). Although we have reviewed the assumptions underlying the projections for reasonableness, financial projections, by their nature, are dependent upon future events, which are not susceptible to verification. Actual results will vary from the information presented and the variations may be material. We have not prepared a compilation as contemplated by Section 4250 of the Canadian Institute of Chartered Accountants Handbook.

2.4 The Proposal Trustee assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction or use of this report. Any use which any party makes of this report, or any reliance or decisions to be made based on this report, is the sole responsibility of such party.

2.5 All dollar amounts identified in this report are expressed in Canadian dollars, unless otherwise specified.

3. CASH FLOW PROJECTIONS AND RESULTS

3.1 The original cash flow projections prepared by the Company for the 13-week period ended October 1, 2011 were filed with the Office of the Superintendent of Bankruptcy ("OSB") and this Honourable Court on July 15, 2011. A copy of the cash flow projections filed with the OSB along with actual cash flow results for the nine-week period ended September 3, 2011 are attached hereto as **Appendix C**.

3.2 The original cash flow projections were prepared on the basis that, (i) the number of operating stores would be reduced from approximately 90 stores to 21 stores plus an e-commerce site; (ii) consolidation of inventory and an orderly liquidation of excess inventory; and (iii) the ongoing support of Royal Bank of Canada ("RBC") based on credit availability at the time of the NOI filing.

3.3 The Proposal Trustee has reviewed the actual cash flow results for the nine-week period ended September 3, 2011 and notes the following observations:

- (i) Sales receipts were approximately \$161,000 (5%) lower than projected. Sales have been generally consistent with forecast up to the week ended August 27, 2011. However, the Company elected to close an additional 8 stores at the end of August, which has impacted sales for the week ending September 3, 2011. However, there has been corresponding reductions with respect to overhead costs and disbursements during the comparable period. Further commentary with respect to the Company's strategy to close an additional 8 stores is provided in section 4 of this report.
- (ii) Inventory balances have decreased by approximately \$3.1 million (42%) from \$7.35 million to \$4.25 million during the NOI period. No inventory purchases were contemplated during the cash flow projection period; however, approximately \$200,000 of higher margin inventory, which was paid for prior to the date of the NOI filing, has been received by the Company and made available for sale.
- (iii) Payroll disbursements were approximately \$8,500 higher than projected due to a portion of the payroll period overlapping the NOI filing date.
- (iv) GST paid was approximately \$516,000 lower than projected due to timing differences. Of the unpaid GST, approximately \$232,000 relates to the pre-filing period and approximately \$284,000 relates to the post-filing period. Management has advised that the payment of GST has been deferred to assist with short term cash flow funding requirements.

- (v) Freight disbursements were approximately \$17,000 higher than projected as the Company was required to pay its suppliers in advance to continue delivery services post-filing and incurred additional freight costs to remove inventory from the additional 8 stores closed at the end of August 2011.
- (vi) Store rent payments were approximately \$97,000 lower than projected due to the additional 8 stores closed in August 2011.
- (vii) Offshore purchases of \$11,644 represent a payment made to a customs broker to release approximately \$200,000 of higher margin inventory. This disbursement was not included in the original cash flow projection.
- (viii) Trade payables were approximately \$134,000 lower than projected.

4. UPDATED CASH FLOW PROJECTIONS

- 4.1 The Company has prepared updated cash flow projections for a 12-week period ending November 26, 2011. A copy of the revised cash flow projections are attached hereto as **Appendix D**.
- 4.2 The updated cash flow projections were prepared on the basis that, (i) store numbers would be further reduced from approximately 21 stores to 13 stores plus an e-commerce site; (ii) further consolidation of inventory including the ongoing orderly liquidation of excess inventory; and (iii) continued support of RBC during the NOI proceedings.
- 4.3 The Company closed an additional 8 stores on August 29, 2011. The decision to reduce the number of stores to 13 was made following further analysis around sales levels and cash flow funding requirements.
- 4.4 The Company's updated cash flow projections indicate a decrease in overhead costs by approximately \$186,000 per month resulting from the additional store closures.

5. PRELIMINARY RESTRUCTURING PLAN

5.1 The ability of the Company to file a viable proposal continues to be largely dependent on the following:

- (i) Achieving sales projections to generate cash for further debt reduction;
- (ii) Completion of the sale of the Company's head office situated at 333 Woodland Drive, Vancouver (the "Property");
- (iii) Securing additional capital to improve the liquidity position of the Company; and
- (iv) Continued support from RBC during the NOI period;

5.2 Since the First Report to the Court of the Proposal Trustee, the Company has:

- (i) satisfied RBC's forbearance terms, which have included, inter alia, the reduction of the Company's operating credit limit to below \$1.025 million by September 3, 2011. The Company is required to further reduce the balance on the operating facility to \$700,000 by September 20, 2011. Management is of the view that RBC will continue to support the Company in these proceedings, subject to continued satisfaction of forbearance terms.
- (ii) closed an additional 8 stores and reduced headcount by a further 72 employees in an effort to reduce overhead costs and improve cash flow. The closure of the additional 8 stores has also resulted in the consolidation of inventory to improve the product mix at the remaining higher performing stores.
- (iii) ensured that all gift cards have been removed from Please Mum locations and deactivated gift cards distributed through other retail channels. Management has advised that amounts outstanding with respect to gift cards are approximately \$750,000,
- (iv) assessed the balance of entitlements owing to employees of the Company at the date of the NOI filing. The balances owing with respect to vacation pay, termination and severance is approximately \$450,000, \$860,000 and \$70,000, respectively.

- (v) continued to engage environment consultants to undertake assessment work at the Property in order to close a sale forthwith. In this regard, milestones with respect to the testing and remediation work continue to be achieved. Management has advised that it anticipates obtaining a certificate of compliance within approximately 90 days which should put it in a position to close the sale currently on foot generating sufficient funds to entirely pay out RBC.
- (vi) obtained a term sheet from a third party financier. Management has advised that the terms were not in the best interests of the Company and as such did not provide sufficient capital to assist in the funding of a Proposal at a cost that was manageable and, therefore, have not pursued this financing opportunity at this time.
- (vii) engaged in discussions with a syndicate of investors potentially interested in funding the ongoing operations of the Company in the long term.

5.3 Generally, the downsizing has proceeded smoothly with a total of 75 store leases disclaimed since the date of the NOI filing. To date, 16 landlords have demanded payment for unpaid rent during the 30-day notice period leading to the effective disclaimer date. The Company, through its legal counsel, has advised those affected landlords that the Company is unable to remit payment with respect to the notice period due to cash flow constraints; however, these claims are contemplated to be reviewed and addressed within the context of a proposal. The Company has advised that amounts owing to affected landlords with respect to the lease disclaimer notice period is approximately \$807,000. The Proposal Trustee understands that the landlords who, through their counsel, have contacted the Company or its counsel will be served with the application by the Company for an extension of the time to file a Proposal.

5.4 As noted in the First Report, Management has obtained multiple inventory appraisals to assess the realizable value of all inventory in a liquidation scenario. The appraisals suggest that RBC would potentially suffer a shortfall from the net realizations in an orderly liquidation scenario. In addition, certain liquidators have advised that they would not provide a net minimum guarantee for the current inventory.

5.5 Management has advised that current employees, landlords, trade creditors and customers continue to generally be supportive.

5.6 Based on appraisals obtained by Management, the liquidation of the Company's assets in a bankruptcy scenario would result in a nil return to unsecured creditors. Therefore, the prospects of a going concern restructuring scenario will likely be more attractive to creditors generally.

6. STAY EXTENSION APPLICATION

6.1 In our view, the Company has acted and continues to act in good faith and with due diligence. In this regard, the Company has continued to take steps to reduce overhead costs by closing a further 8 stores to improve its cash flow position. Furthermore, the Company continues to progress negotiations with potential investors, investigate alternative funding options and undertake remediation work in order to accelerate the sale of the Property.

6.2 A viable proposal will be partially dependent on the settlement of the Property transaction and the Company's ability to reach an agreement with financier(s) and/or investors. Accordingly, the Company requires additional time to allow the Property remediation work to be completed and for prospective financiers and/or investors to complete sufficient due diligence to be in a position to consider a transaction with the Company.

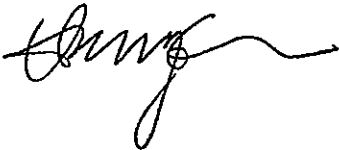
6.3 The only creditor that may be impacted by an extension of the stay of proceedings is RBC as the value of its security may be reduced as the Company continues to sell down its inventory in the normal course of its business. However, the Company's cash flow projections indicate that RBC's credit facility will be reduced as the sale of inventory progresses. Management has advised that they are currently negotiating an extension of the forbearance agreement with RBC and that they do not anticipate that RBC will object to a 45-day extension of the NOI proceedings.

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All of which is respectfully submitted this 14th day of September, 2011.

DELOITTE & TOUCHE INC.

In its capacity as Proposal Trustee of
Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd.
and not in its personal capacity.



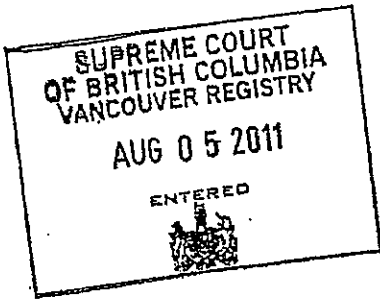
Per: Huey Lee, MBA, CMA, CIRP
Senior Vice President

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APPENDIX A
EXTENSION ORDER DATED AUGUST 5, 2011

Please Mum Partnership, Elia Fashions Ltd. & Bossa Nova Fashions Ltd.
Second Report of the Proposal Trustee

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No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

ORDER

BEFORE THE HONOURABLE
MR. JUSTICE BURNYEAT

FRIDAY, THE 5th DAY OF
AUGUST 2011

THE APPLICATION of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "Please Mum"), coming on for hearing on August 5, 2011 and on hearing Cindy Cheuk, counsel for Please Mum, and John F. Grieve, counsel for Royal Bank of Canada, and no one else appearing, although duly served, and upon reading the materials filed herein including the Notice of Application, dated July 29, 2011, the Affidavit #1 of Kathryn Adrian, sworn July 29, 2011 and the First Report of Deloitte & Touche Inc., the Proposal Trustee herein;

THIS COURT ORDERS that:

1. The time for the filing of a Proposal by Please Mum under Part III of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, be and the same is

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b-110732

hereby extended pursuant to section 50.4(9) of the BIA for a period of 45 days being until September 20, 2011.

2. Notwithstanding paragraph 1 of this Order, Royal Bank of Canada, upon giving no less than two clear days notice to Please Mum or such lesser amount of notice as this Court may order, shall not be bound by the stay of proceedings pursuant to section 69(1) of the BIA during the period of the extension.


THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED AS BEING BY CONSENT.

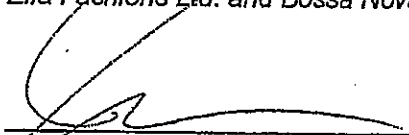

BORNHEAT, J.

BY THE COURT


DISTRICT REGISTRAR

APPROVED AS TO FORM:


Counsel for Please Mum Partnership,
Elia Fashions Ltd. and Bossa Nova Fashions Ltd.


Counsel for Royal Bank of Canada

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APPENDIX B
FIRST REPORT OF THE PROPOSAL TRUSTEE DATED AUGUST 2, 2011

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No. B110732
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE PROPOSAL OF

PLEASE MUM PARTNERSHIP

AND

ELIA FASHIONS LTD.

AND

BOSSA NOVA FASHIONS LTD.

(collectively, "Please Mum" or the "Company")

FIRST REPORT TO THE COURT
SUBMITTED BY DELOITTE & TOUCHE INC.
IN ITS CAPACITY AS PROPOSAL TRUSTEE

August 2, 2011

**PLEASE MUM PARTNERSHIP
FIRST REPORT OF THE PROPOSAL TRUSTEE**

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5. PRELIMINARY RESTRUCTURING PLAN.....7
6. STAY EXTENSION APPLICATION.....9

APPENDICES

- A. Please Mum Partnership Organizational Chart
- B. Summary of Historical Financial Performance (2005 – 2010)
- C. Cash Flow Projections dated July 15, 2011 filed with the Office of the Superintendent of Bankruptcy and Actual Cash Flows for the three weeks ended July 23, 2011

1. INTRODUCTION AND BACKGROUND

1.1 Elia Fashions Ltd. and Bossa Nova Fashions Ltd. were formed on April 29, 1986 and January 23, 1989, respectively. Please Mum Partnership was subsequently established on August 5, 2001 as a general partnership between Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "Please Mum" or the "Company"). The founder and Chief Executive Officer, Kathryn Adrian, controls Please Mum through a majority ownership of Elia Fashions Ltd. A copy of the Please Mum Partnership organizational chart is attached hereto as Appendix A.

1.2 Please Mum is a specialty retailer of high quality children's wear. The Company designs, contracts to manufacture and retails its products under several Please Mum trademark brand names. The Company is headquartered in Vancouver with all products sold exclusively through its corporately owned stores and e-commerce site. Over the preceding 10 years, the Company has grown from approximately 40 stores to over 90 stores, which are located in all Canadian provinces except Quebec.

1.3 On July 7, 2011, Please Mum filed a notice of intention to make a proposal ("NOI") pursuant to Section 50.4 of the *Bankruptcy and Insolvency Act* ("BIA") and Deloitte & Touche Inc. was appointed as trustee under the proposal ("Proposal Trustee").

2. TERMS OF REFERENCE

2.1 In preparing this report, the Proposal Trustee has relied upon financial information of the Company, and discussions with Company management ("Management") and its financial and legal advisors.

2.2 The financial information of the Company has not been audited, reviewed or otherwise verified by the Proposal Trustee as to its accuracy or completeness, nor has it necessarily been prepared in accordance with generally accepted accounting principles and the reader is cautioned that this report may not disclose all significant matters about the Company. Additionally, none of our procedures were intended to disclose defalcations or other irregularities. Were we to perform additional procedures or to undertake an audit examination of the financial statements in accordance with generally accepted auditing standards, additional matters may have come to our attention. Accordingly, the Proposal Trustee does not express an opinion or provide any other

form of assurance on the financial or other information presented herein. The Proposal Trustee may refine or alter its observations as further information is obtained or brought to its attention after the date of this report.

2.3 The financial projections attached to this report were prepared by Management (except where noted). Although we have reviewed the assumptions underlying the projections for reasonableness, financial projections, by their nature, are dependent upon future events, which are not susceptible to verification. Actual results will vary from the information presented and the variations may be material. We have not prepared a compilation as contemplated by Section 4250 of the Canadian Institute of Chartered Accountants Handbook.

2.4 The Proposal Trustee assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction or use of this report. Any use which any party makes of this report, or any reliance or decisions to be made based on this report, is the sole responsibility of such party.

2.5 All dollar amounts identified in this report are expressed in Canadian dollars, unless otherwise specified.

3. FINANCIAL POSITION AND CAUSES OF FINANCIAL DIFFICULTY

3.1 The Company's average annual revenues from fiscal 2005 through fiscal 2010 were approximately \$57 million per annum and average earnings before interest, taxes, depreciation and amortization ("EBITDA") over the same period were approximately \$3 million per annum. The Company's EBITDA deteriorated significantly in fiscal 2010, at a time when store numbers were at a peak. A summary of the historical financial performance of the Company from fiscal 2005 to fiscal 2010 is attached hereto as Appendix B.

3.2 Management attributes the financial difficulty of the business to aggressive store expansion that coincided with the global recession, poor inventory management and turnover of key executive personnel.

3.3 The expansion of the Company's store numbers was primarily funded through working capital and credit facilities provided by Royal Bank of Canada ("RBC"). Management has advised that the Company endeavoured to refinance the RBC debt and source further capital injections through a marketing and sales process over the past 12 months, without success. The Company's funding position was further impacted by the delay in the settlement of a sale contract in respect to the sale of the Company's head office location situated at 333 Woodland Drive, Vancouver (the "Property") due to potential environmental concerns. Part of the proceeds from the sale of the Property, which is owned by a related entity, was contemplated to repay the RBC debt. The Company is currently undertaking remediation work on the Property to satisfy the terms of the sale contract, which Management anticipates will be completed by November 2011.

3.4 An analysis of store operations and results undertaken by Management indicates that approximately 50% of stores were unprofitable with sales per square foot being the primary determinate of store profitability. The analysis has resulted in Management identifying a business model to include 21 of the highest performing stores, which accounted for approximately \$17 million in sales and \$2.7 million in store-level EBITDA for fiscal 2011.

3.5 The analysis undertaken by Management also indicates that the Company has historically carried excess inventory, which has committed significant capital to fund purchases and carrying costs. The analysis has resulted in Management taking steps to consolidate inventory in an effort to achieve an optimum product mix at each of the remaining store locations.

3.6 Management has advised that due to continued losses and in order to allow time for the Company to restructure its operations and affairs, it was resolved that a NOI be filed on July 7, 2011.

4. CASH FLOW PROJECTIONS AND PRELIMINARY RESULTS

4.1 Cash flow projections prepared by the Company for a 13-week period to October 1, 2011 were filed with the Office of the Superintendent of Bankruptcy ("OSB") and this Honourable Court on July 15, 2011. A copy of the cash flow projections filed with the OSB along with actual cash flows for the three weeks ended July 23, 2011 are attached hereto as Appendix C.

4.2 The cash flow projections were prepared on the assumption that, (i) store numbers would be reduced from approximately 90 stores to 21 stores plus an e-commerce site; (ii) consolidation of inventory including an orderly liquidation of excess inventory; and (iii) the ongoing support of RBC based on credit availability at the time of the NOI filing.

4.3 The Proposal Trustee has reviewed the actual cash flow results for the three week period ended July 23, 2011 and notes the following observations:

(i) Sales receipts were approximately \$70,000 higher than projected. Sales have been consistent with the Company's summer sales strategy of offering significant discounts; however, ensuring product lines that have historically turned over quickly are not marked down as aggressively compared with slower moving product lines.

(ii) Inventory balances have decreased by approximately 18% from \$7.35 million to \$6.02 million during the period. No inventory purchases were contemplated during the cash flow projection period. Management has advised that approximately \$200,000 of high margin inventory, which was paid for prior to the date of the NOI filing, is awaiting customs clearance. Management is currently assessing the commercial benefit of settling with the customs broker in order for this inventory to be released.

(iii) Payroll disbursements were approximately \$8,500 higher than projected due to a portion of the payroll period overlapping the NOI filing date.

(iv) Freight disbursements were approximately \$6,000 higher than projected as the Company was required to pay Canada Post in advance to continue delivery services post-filing.

(v) Overall, disbursements for the period are comparable to those projected.

(vi) Based on these preliminary actual results, the cash flow projections appear to be consistent with Management's assumptions.

4.4 The Company's sales are projected to increase during August and September due to an increased turnover of 'Back to School' inventory, outerwear and holiday inventory. Management has advised that this is consistent with the Company's historical sales trends. The period July to December was also confirmed as a 'high selling period' in an independent inventory appraisal obtained by the Company.

4.5 Sales and operating costs disclosed in the cash flow projections to October 1, 2011 are based on a 21 store model; however, Management continues to analyze the profitability of each store with further closures to be undertaken, if necessary, to optimize the financial position of the business.

5. PRELIMINARY RESTRUCTURING PLAN

5.1 The ability of the company to file a viable proposal will be largely dependent on the following:

- (i) Continued support from RBC during the NOI period;
- (ii) Achieving sales projections to generate cash for further debt reduction;
- (iii) Completion of the Property sale contract; and
- (iv) Securing capital to improve the liquidity position of the Company.

5.2 The Company has taken the following steps to date in respect to its restructuring plan:

- (i) Disclaimed 72 store leases and redistributed inventory amongst the remaining 21 stores. In addition, inventory has been consolidated to achieve an optimum product mix in terms of ratio of tops to bottoms, colour, size and number of units per store.
- (ii) Adopted an orderly liquidation sales strategy in an effort to realize on excess inventory levels.

- (iii) Reduced employee head count from approximately 869 to 240 over the retail stores, warehouse and head office locations. The majority of terminated employees have been paid their outstanding wages up to the date of filing.
- (iv) Engaged independent environmental contractors to begin testing and remediation work at the Property to progress the sale contract.
- (v) Prior to the NOI filing, the Company held discussions with a number of parties to attract investment through a sales and marketing process. Management has advised that they were unable to finalize a sale of the business as the due diligence undertaken by potential investors suggested that the 90 store model was not sustainable. The Company also approached multiple financial institutions; however, due to onerous terms sought by the financiers, the Company did not proceed with a refinance of its debt.
- (vi) To date, the Company has held discussions with private investors, financiers and liquidators to consider debtor in possession finance ("DIP"). These discussions are at a preliminary stage.

5.3 Management has obtained multiple inventory appraisals to assess the realizable value of all inventory in a liquidation scenario. The appraisals suggest that RBC would potentially suffer a shortfall from the net realizations in an orderly liquidation scenario. In addition, certain liquidators have advised that they would not provide a net minimum guarantee for the current inventory.

5.4 A summary of the Customer's creditor profile as at July 7, 2011 is provided below.

Creditor Type	Estimated number of Creditors	Estimated balance owing at July 7, 2011 (\$000s)
Secured creditors	5	2,650
Landlords (unsecured)	57	703
Trade Creditors (unsecured)	287	6,652
Total	349	10,005

The creditor balances have been extracted from the records of the Company and may be subject to adjustments once reconciled with creditor claims. Furthermore, there are a number of customers who purchased gift cards prior to the NOI filing. The Company has taken the position that these gift cards are an unsecured claim and will be dealt with in the context of a proposal along with landlord claims and other unsecured claims of the estate.

5.5 Management has advised that employees, landlords, trade creditors and customers have generally been supportive since the NOI filing.

5.6 Based on appraisals obtained by Management, the liquidation of the Company's assets in a bankruptcy scenario would result in a nil return to unsecured creditors. Therefore, the prospects of a going concern restructuring scenario will likely be more attractive to creditors generally.

6. STAY EXTENSION APPLICATION

6.1 In our view, the Company has acted and continues to act in good faith and with due diligence. In this regard, the Company immediately took steps following the NOI filing to improve cash flow by closing 72 unprofitable stores, terminating 629 employees and consolidating and liquidating excess inventory. Furthermore, the Company is progressing negotiations with private investors, investigating alternative funding options and undertaking remediation work in order to accelerate the settlement of the Property transaction.

6.2 A viable proposal will be partially dependent on the settlement of the Property transaction and the Company's ability to reach an agreement with a financier and/or investors. Accordingly, the Company will require additional time to allow the Property remediation work to be undertaken and for prospective financiers and/or investors to complete sufficient due diligence to be in a position to consider a transaction with the Company.

6.3 The only creditor that may be impacted by an extension of the stay of proceedings is RBC as the value of its security may be reduced as the Company continues to sell down its inventory in the normal course of its business. However, the Company's cash flow projections indicate that RBC's credit facility will be reduced over the 13-week period as the sale of inventory progresses. Management has advised that RBC does not object to a 45-day extension of the NOI proceedings.

All of which is respectfully submitted this 2nd day of August 2011.

DELOITTE & TOUCHE INC.

In its capacity as Proposal Trustee of

Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd.
and not in its personal capacity.



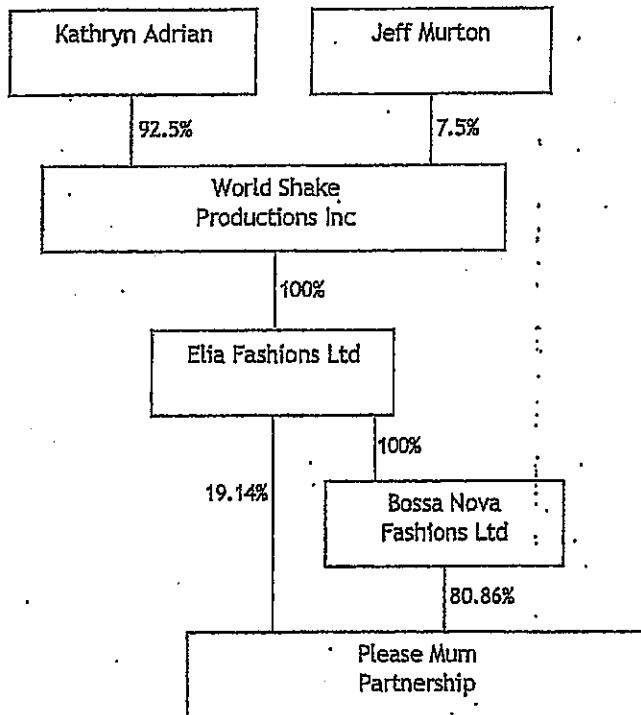
Per: Huey Lee, MBA, CMA, CIRP
Senior Vice President

APPENDIX A
PLEASE MUM PARTNERSHIP ORGANIZATIONAL CHART

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PLEASE MUM PARTNERSHIP
ORGANIZATIONAL CHART



APPENDIX B
SUMMARY OF HISTORICAL FINANCIAL PERFORMANCE 2005 - 2010

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Ella Fashions Ltd. Consolidated Statement of Income Fiscal Year for 52 weeks ended: in CAD\$		2-Apr-05 (actual)	1-Apr-06 (actual)	31-Mar-07 (actual)	29-Mar-08 (actual)	28-Mar-09 (actual)	27-Mar-10 (actual)
Revenue							
	Product Sales	\$ 56,386,444	\$ 60,974,634	\$ 60,245,048	\$ 56,344,164	\$ 54,376,905	\$ 54,911,802
	Other	101,019	102,783	339,053	352,324	220,231	52,980
Revenues		56,487,463	61,077,417	60,584,101	56,696,488	54,597,136	54,964,782
Cost of sales		27,970,724	27,458,022	28,241,546	22,894,342	24,267,997	24,760,309
Gross Profit		28,516,739	33,619,395	32,342,555	33,802,146	30,329,139	30,204,473
Gross Margin %		50.6%	55.1%	53.7%	60.0%	55.8%	55.0%
Expenses:							
	Selling expenses	18,551,372	20,941,352	23,542,748	21,785,916	22,565,880	25,158,815
	General and administration	6,713,609	6,182,191	9,090,383	7,360,476	5,014,839	6,836,394
	Amortization	1,194,784	1,632,928	2,065,432	2,336,452	2,367,198	2,506,589
	Interest expense	157,084	167,821	187,033	289,019	129,582	138,481
		26,616,849	28,924,292	34,885,596	31,771,863	30,077,499	34,640,279
Earnings before the undernoted		1,899,890	4,695,104	(2,543,040)	2,030,283	251,640	(4,435,805)
Other expenses (income)							
	Asset impairment loss (Gain)	-	-	-	-	-	359,391
	Unrealized foreign exchange loss (gain)	-	-	-	-	(601,389)	278,804
	Loss on disposal of property, plant & equip	(14,565)	(2,000)	(230,676)	9,155	-	-
		(14,565)	(2,000)	(230,676)	9,155	(601,389)	638,195
Earnings before income taxes		1,914,455	4,697,104	(2,312,364)	2,021,128	853,029	(5,074,000)
Income taxes:							
	Current (recovery)	505,946	640,045	202,633	-	(15,828)	-
	Future:						
	Short Term	280,224	948,366	(801,827)	(15,405)	823,874	(938,166)
	Long Term	(117,468)	98,291	54,918	165,408	(589,158)	(676,352)
		668,702	1,686,702	(544,276)	150,003	218,888	(1,614,518)
Net earnings from continuing operations		1,245,753	3,010,402	(1,768,088)	1,871,125	634,142	(3,459,482)
Loss from discontinued operations, net of taxes		(893,749)	(1,135,599)	(360,237)	-	-	-
Net earnings		352,004	1,874,803	(2,128,325)	1,871,125	634,142	(3,459,482)
Retained earnings, beginning of period		4,296,388	4,648,392	6,523,195	4,394,869	6,327,889	6,962,031
Retained Earnings, end of Period		\$ 4,648,392	\$ 6,523,195	\$ 4,394,869	\$ 6,265,995	\$ 6,962,031	\$ 3,502,548

Ella Fashions Ltd. EBITDA Fiscal Year for 52 weeks ended: in CAD\$		2-Apr-05 (actual)	1-Apr-06 (actual)	31-Mar-07 (actual)	29-Mar-08 (actual)	28-Mar-09 (actual)	27-Mar-10 (actual)
Net earnings		352,004	1,874,803	(2,128,325)	1,871,125	634,142	(3,459,482)
Adjustments							
	Amortization	1,194,784	1,632,928	2,065,432	2,336,452	2,367,198	2,506,589
	Interest expense	157,084	167,821	187,033	289,019	129,582	138,481
	Income tax expense	668,702	1,686,702	(544,276)	150,003	218,888	(1,614,518)
	Disposal of P, P & E	(14,565)	(2,000)	(230,676)	9,155	-	-
	Asset impairment loss	-	-	-	-	-	359,391
	Management fee	1,420,000	500,000	1,825,000	400,000	400,000	500,000
	Loss from discontinued operations, net of taxes	893,749	1,135,599	360,237	-	-	-
EBITDA		\$ 4,671,758	\$ 6,995,853	\$ 1,534,425	\$ 5,055,754	\$ 3,749,809	\$ (1,569,540)

000146

Ella Fashions Ltd.
Consolidated Balance Sheet
In Cedis

2-Apr-05 1-Apr-06 31-Mar-07 29-Mar-08 28-Mar-09 27-Mar-10
(actual) (actual) (actual) (actual) (actual) (actual)

ASSETS

Current assets:

Cash	\$ 321,990	\$ 623,391	\$ 417,395	\$ 433,630	\$ 489,783	\$ 373,463
Restricted cash	113,220	83,867	100,877	26,633	-	-
Investment In Forward Contracts	-	-	-	-	604,389	-
Accounts receivable	210,944	200,117	105,872	98,935	107,480	279,212
Inventories	8,447,615	6,771,925	6,419,047	7,391,841	8,311,860	8,782,206
Income Tax Receivable	-	-	-	718	2,557	-
Due from shareholder	462,500	2,515,195	-	-	-	-
Prepaid expenses and deposits	424,906	402,348	543,405	644,860	890,600	790,916
Current assets of discontinued operations	1,338,694	962,639	308,101	-	-	-
	11,319,869	11,559,482	7,894,698	8,596,617	10,403,669	10,225,797
Property, plant & equipment	4,360,103	5,303,745	8,109,249	8,523,465	8,527,133	7,673,369
Future income taxes	125,682	27,391	-	-	396,223	1,072,575
Partnership organization costs	-	1,283	0	0	0	0
Trademark	22,706	37,375	54,303	65,304	723,691	688,847
Promissory Note	-	-	2,828,400	2,828,400	828,400	828,400
Due from (to) related companies	1,001,908	-	-	-	-	-
	5,510,399	5,369,794	10,991,952	11,417,166	10,475,447	10,263,191
	\$ 16,830,268	\$ 16,929,276	\$ 18,886,650	\$ 20,013,783	\$ 20,879,116	\$ 20,488,988

LIABILITIES AND SHAREHOLDERS' EQUITY

Current liabilities:

Bank indebtedness	1,841,637	120,000	2,710,000	1,780,000	520,000	1,690,000
Accounts payable and accrued liabilities	6,007,592	5,703,801	5,739,353	4,437,071	6,303,062	7,018,910
Income taxes payable	13,428	1,759	6,227	-	-	-
Current portion of obligations under capital lease	451,098	534,520	310,145	298,954	246,856	218,439
Term Loans	411,580	88,903	237,833	6,582	867	-
Unrealized Gain on Foreign Exchange Contracts	-	-	-	-	-	278,804
Deferred revenue	30,639	40,877	1,417,783	1,305,465	387,318	452,791
Future Income Taxes	2,069,002	3,017,368	2,219,540	2,200,135	3,024,010	2,085,842
	10,824,976	9,507,228	12,636,882	10,028,217	10,482,124	11,744,786
Term Loans	-	-	-	5,132	-	-
Deferred Revenue	-	-	-	-	1,197,334	1,246,887
Obligations under capital lease	320,348	190,295	208,994	346,380	233,329	15,840
Long Term Debt	29,042	245,799	10,907	-	-	2,300,000
Long Term Future Income Taxes	-	-	27,526	192,935	-	-
Due to shareholders	544,750	-	1,607,211	3,174,864	2,004,040	1,678,667
	894,140	436,093	1,854,638	3,719,311	3,434,703	5,241,394
Shareholders' Equity:						
Share capital	462,760	462,760	260	260	260	260
Retained earnings	4,648,392	6,523,195	4,394,870	6,265,995	6,962,029	3,502,548
Partners' Capital						
Ella Fashions Ltd.	-	-	-	-	-	-
Bossa Nova Fashions Ltd.	-	-	-	-	-	-
	5,111,152	6,985,954	4,395,130	6,266,255	6,962,289	3,502,808
	\$ 16,830,268	\$ 16,929,276	\$ 18,886,650	\$ 20,013,783	\$ 20,879,116	\$ 20,488,988

APPENDIX C
CASH FLOW PROJECTIONS DATED JULY 15, 2011 AND
ACTUAL CASH FLOWS FOR THE THREE WEEKS ENDED JULY 23, 2011

Please Mum
13-Week Cash Flow

13-Week Cash Flow

Week Ending	1	2	3	4	5	6	7	8	9	10	11	12	13	Total
	9-Jul	16-Jul	23-Jul	30-Jul	6-Aug	13-Aug	20-Aug	27-Aug	3-Sep	10-Sep	17-Sep	24-Sep	1-Oct	
Receipts														
Retail/Web Sales	636,892	331,821	280,000	260,000	260,000	305,000	359,000	415,000	524,000	443,000	342,000	285,000	209,000	4,540,712
GST Received	31,846	16,591	13,000	13,000	13,000	15,250	17,950	20,750	26,200	22,150	17,100	14,750	10,450	282,098
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Receipts	668,738	348,412	293,000	273,000	273,000	320,250	376,950	435,750	550,200	465,150	359,100	300,750	219,450	4,822,748
Disbursements														
Payroll & Taxes	285,693	303,831	146,520	174,886	98,659	110,160	68,460	106,880	49,800	110,980	84,480	110,860	84,480	1,673,686
GST	-	-	-	-	-	-	223,223	-	197,498	-	70,150	-	-	490,809
Freight	15,000	15,000	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	146,000
Store Rent	251,398	-	-	-	121,220	121,220	-	-	242,440	-	-	-	-	738,278
Head Office Rent	-	46,000	-	-	-	-	46,000	-	-	-	46,000	-	-	138,000
Offshore Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Trade Payables	57,603	25,463	53,000	15,000	23,000	23,000	18,000	13,000	38,000	23,000	23,000	13,000	23,000	351,087
Other	153,442	16,578	-	10,805	53,000	-	10,000	12,805	50,000	8,000	10,000	1,805	50,000	78,651
Total Disbursements	436,262	408,972	214,520	219,886	214,659	264,380	276,880	242,680	267,478	251,960	225,630	240,660	147,480	3,611,373
Operating Cash Flow	232,474	(60,560)	78,480	53,114	(41,659)	55,870	1,270	193,070	(17,278)	213,190	133,470	174,085	71,970	1,211,375
One-Time Costs														
Legal/Trustee Fees	-	-	-	60,000	-	60,000	-	60,000	-	60,000	-	60,000	-	300,000
Professional Fees	-	-	-	40,000	-	-	-	40,000	-	-	-	20,000	-	100,000
Woodland - Environ.	-	-	5,000	-	-	-	22,000	-	-	-	48,000	-	-	85,000
Total One-Time	-	-	5,000	100,000	60,000	60,000	62,000	100,000	60,000	60,000	108,000	80,000	20,000	485,000
Reg. Line Bal.	(1,824,376)	(1,651,892)	(1,852,483)	(1,098,973)	(1,639,663)	(1,075,742)	(1,679,872)	(1,710,600)	(1,517,641)	(1,654,816)	(1,301,626)	(1,214,056)	(1,119,971)	(1,824,376)
Net Cash Flow	232,474	(60,560)	78,480	53,114	(41,659)	55,870	1,270	193,070	(17,278)	213,190	133,470	174,085	71,970	1,211,375
Ending Line Bal.	(1,591,892)	(1,652,453)	(1,590,973)	(1,639,663)	(1,675,742)	(1,679,872)	(1,710,600)	(1,517,641)	(1,664,816)	(1,301,626)	(1,214,056)	(1,119,971)	(1,048,001)	(1,048,001)

Please Mum Partners/Ep, Eila Fashions Ltd. & Bossa Nova Fashions Ltd. per Kathryn Adlan

Deloitte & Touche Inc., Proposal Trustee

000148

Please Mum
Cash Flow Assumptions

Web and Retail Store

- Sales are based on 21 stores and web store
- Plan is based on current inventory levels and mix; Includes trending from Summer to Back to School periods
- Reduction of stores where sales targets are not being met

Headcount

- Minimal head office headcount to maintain baseline operations
- Reduced core Head office staff to 9; Warehouse supervision to 2; Web operations to 3
Retail support to 1; Field directors will move to stores and will not exceed displaced managers salary costs.

Operating Expenses

- Payment of all post-filing operating expenses including lease costs, freight, phone, internet, etc.

Priority Payments

- Payment of all priority payments including source, GST and payroll

Other

- \$85K of environmental expenses to obtain risk assessment with deferral of remaining \$165K
- RBC's ongoing support substantially based on present credit availability
- NOI filing date was July 7, 2011; Cashflow for week ended July 9th reflects some pre-filing receipts and disbursements

000149

Please Hum
13-Week Cash Flow

in million

Week Ending	9-Jul	16-Jul	23-Jul	30-Jul	6-Aug	13-Aug	20-Aug	27-Aug	3-Sep	10-Sep	17-Sep	24-Sep	1-Oct	Total	Total	Variance				
Receipts																				
Retail/Wholesale Sales	636,892	333,104	331,821	1,204	325,749	269,000	85,749	280,000	280,000	305,000	359,000	418,000	524,000	449,000	342,000	295,000	208,000	4,707,744	4,840,712	87,032
GST Received	31,845	16,655	16,861	64	16,287	19,000	3,287	19,000	19,000	15,250	17,950	20,750	26,200	22,160	17,100	14,760	10,450	235,387	232,036	3,352
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0
Total Receipts	668,736	349,759	348,682	1,268	342,036	288,000	89,036	299,000	299,000	320,250	376,950	439,150	550,200	471,160	359,100	309,750	218,450	4,943,132	4,872,748	70,384
Disbursements																				
Payroll & Taxes	265,693	154,773	303,931	-149,158	315,437	146,520	189,917	174,989	105,578	119,150	68,160	106,860	48,500	110,860	84,480	110,600	64,480	1,692,220	1,673,568	8,562
GST	15,000	15,000	15,000	-	20,651	15,000	6,851	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	494,101	498,000	3,352
Freight	251,998	-	-	-	-	-	-	-	-	121,220	121,220	-	-	-	-	-	-	150,851	145,000	5,851
Store Rent	-	48,063	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	738,278	738,278	0
Head Office Rent	-	-	-	63	-	-	-	-	-	-	-	-	-	-	-	-	-	138,063	138,000	63
Offshore Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0
Trade Payables	57,503	17,540	25,463	-7,923	1,516	53,000	-61,484	10,000	23,000	23,000	18,000	13,000	39,000	23,000	13,000	13,000	23,000	341,650	351,087	(9,487)
Other	163,142	9,977	18,578	-8,501	10,932	-	10,892	10,800	59,000	-	10,000	12,905	60,000	8,000	10,000	1,505	60,000	69,882	76,551	(6,669)
Total Disbursements	438,232	237,352	408,972	(189,819)	346,736	214,520	139,216	213,989	317,798	264,300	375,633	142,865	600,827	161,860	223,330	138,685	147,360	3,619,713	3,811,213	1,740
Operating Cash Flow	232,484	166,407	(60,660)	166,987	(8,699)	58,480	(50,179)	85,011	(44,798)	55,950	1,267	293,066	(10,627)	313,280	135,470	174,085	71,970	1,330,018	1,261,379	68,644
One-Time Costs																				
Legal/Trustee Fees	-	-	-	-	2,912	5,000	-2,000	80,000	-	60,000	-	-	-	60,000	-	-	-	300,000	300,000	0
Professional Fees	-	-	-	-	-	-	40,000	-	-	-	-	-	-	60,000	-	-	-	100,000	100,000	0
Woodland - Environ.	-	-	-	-	2,912	5,000	-2,000	40,000	-	32,000	-	-	-	48,000	-	-	-	82,912	85,000	(2,088)
Total One-Time	0	0	0	0	2,912	5,000	(2,000)	120,000	0	92,000	0	0	0	108,000	0	0	0	482,912	485,000	(2,088)
Req. Line Bal.	(1,524,375)	(1,551,892)	(1,581,892)	0	(1,485,485)	(1,652,483)	166,867	(1,589,973)	(1,556,801)	(1,601,669)	(1,605,789)	(1,636,522)	(1,443,459)	(1,404,085)	(1,230,795)	(1,143,325)	(1,049,240)	(1,824,376)	(1,824,376)	0
Net Cash Flow	232,484	166,407	(180,549)	166,987	(5,787)	35,460	(63,091)	(68,978)	(74,798)	(4,430)	(30,733)	193,865	(10,627)	253,280	87,470	82,085	71,970	847,107	776,378	70,732
Ending Line Bal.	(1,561,892)	(1,465,485)	(1,642,433)	(165,446)	(1,455,936)	(1,386,973)	(165,278)	(1,329,359)	(1,404,157)	(1,434,890)	(1,465,623)	(1,241,758)	(1,256,385)	(1,220,795)	(1,133,320)	(1,049,240)	(977,270)	(677,210)	(677,210)	(677,210)

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000151

APPENDIX C
CASH FLOW PROJECTIONS DATED JULY 15, 2011 FILED WITH THE OFFICE OF
THE SUPERINTENDENT OF BANKRUPTCY AND ACTUAL CASH FLOW RESULTS
FOR THE NINE-WEEK PERIOD ENDED SEPTEMBER 3, 2011

Please Mum
Actual Cash Flow
to September 3, 2011

Week Ending	Actual	Filed	Variance	Actual	Filed	Variance	Actual	Filed	Variance	Actual	Filed	Variance	Actual	Filed	Variance
		1 9-Jul			16-Jul			3 23-Jul			10-Jul			5 8-Aug	
Receipts															
Retail/Web Sales	636,892	636,892	0	333,104	331,821	1,284	325,749	260,000	65,749	193,206	260,000	(66,794)	368,103	260,000	108,103
GST Received	31,845	31,845	0	16,555	16,591	36	16,287	13,000	3,287	9,660	13,000	(3,340)	18,405	13,000	5,405
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts	668,736	668,736	0	349,759	348,412	1,348	342,036	273,000	69,036	202,866	273,000	(70,134)	386,508	273,000	113,508
Disbursements															
Payroll & Taxes	265,693	265,693	-	154,773	303,931	(149,158)	315,437	146,520	168,917	64,460	174,886	(110,426)	202,591	96,859	105,732
GST	-	-	-	-	-	-	-	-	-	95,952	-	(95,952)	-	-	-
Freight	15,000	15,000	-	15,000	15,000	-	20,851	15,000	5,851	16,350	10,000	(6,350)	16,000	10,000	6,000
Store Rent	251,398	251,398	-	-	-	-	-	-	-	-	-	-	238,454	121,220	117,234
Head Office Rent	-	-	-	46,063	46,000	63	-	-	-	-	-	-	-	-	-
Offshore Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Payables	57,603	57,603	-	17,540	25,463	(7,923)	1,516	53,000	(51,484)	11,640	18,000	(6,360)	6,808	23,000	16,192
Other	153,442	153,442	-	9,977	18,578	(8,601)	10,932	-	10,932	3,905	10,805	(6,900)	60,764	58,000	2,764
Total Disbursements	436,262	436,262	0	243,352	408,972	(165,619)	348,736	214,520	134,215	402,417	213,691	(213,268)	524,617	309,079	215,538
Operating Cash Flow	232,484	232,484	0	106,407	(60,560)	166,967	(6,699)	58,480	(65,179)	202,464	59,309	143,154	(138,110)	(36,079)	(102,030)
One-Time Costs															
Legal/Trustee Fees	-	-	-	-	-	-	-	-	-	-	60,000	(60,000)	26,721	-	26,721
Professional Fees	-	-	-	-	-	-	-	-	-	-	40,000	(40,000)	-	-	-
Woodland - Environ.	-	-	-	-	-	-	2,912	5,000	(2,088)	-	-	-	-	-	-
Total One-Time	0	0	0	0	0	0	2,912	5,000	(2,088)	0	100,000	(100,000)	26,721	0	26,721
Reg. Line Bal.	(1,824,376)	(1,824,376)	0	(1,591,892)	(1,591,892)	0	(1,485,485)	(1,652,453)	166,967	(1,495,096)	(1,598,973)	103,876	(1,292,633)	(1,639,663)	347,030
Net Cash Flow	232,484	232,484	0	106,407	(60,560)	166,967	(9,611)	53,480	(63,091)	202,464	(40,891)	243,154	(184,830)	(36,079)	(128,761)
Ending Line Bal.	(1,591,892)	(1,591,892)	0	(1,485,485)	(1,652,453)	166,967	(1,495,096)	(1,598,973)	103,876	(1,292,633)	(1,639,663)	347,030	(1,457,463)	(1,675,742)	218,279

LOC MAXIMUM

1,652,000

000152

Please Mum
Actual Cash Flow
to September 3, 2011

PLEASE MUM

	Actual	Filed	Variance	Actual	Filed	Variance	Actual	Filed	Variance	Actual	Filed	Variance	ACTUAL	FILED	VARIANCE	
Week Ending	8 13-Aug			7 20-Aug			6 27-Aug			9 3-Sep			Total	Total		
Receipts																
Retail/Web Sales	279,799	305,000	(25,201)	337,257	359,000	(21,743)	379,413	415,000	(35,587)	336,786	524,000	(187,214)	3,190,307	3,351,712	(161,405)	
GST Received	13,990	15,250	(1,260)	16,863	17,950	(1,087)	18,971	20,750	(1,779)	16,839	26,200	(9,361)	159,515	167,586	(8,070)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0	
Total Receipts	293,789	320,250	(26,461)	354,120	376,950	(22,830)	398,384	435,750	(37,366)	363,625	550,200	(186,575)	3,349,823	3,519,298	(169,475)	
Disbursements																
Payroll & Taxes	108,268	110,160	1,892	73,562	68,460	5,102	97,794	106,880	-9,086	48,886	49,600	714	1,331,462	1,322,988	8,474	
GST	-	-	-	-	223,223	223,223	-	-	-	-	197,436	197,436	(95,952)	420,659	(516,611)	
Freight	4,000	10,000	6,000	7,000	10,000	3,000	3,000	10,000	7,000	25,000	10,000	15,000	122,201	105,000	17,201	
Store Rent	-	121,220	121,220	-	-	-	-	-	-	149,295	242,440	93,145	639,147	736,278	(97,131)	
Head Office Rent	-	-	-	46,063	46,000	63	-	-	-	-	-	-	92,125	92,000	125	
Offshore Purchases	11,644	-	11,644	-	-	-	-	-	-	-	-	-	11,644	0	11,644	
Trade Payables	1,080	23,000	24,080	40,002	18,000	22,002	637	13,000	13,637	1,600	38,000	36,400	134,992	269,067	(134,074)	
Other	9,103	-	9,103	897	10,000	9,103	9,534	12,805	3,271	55,091	50,000	5,091	6,760	6,746	14	
Total Disbursements	131,934	264,380	(132,446)	167,524	375,683	(208,159)	109,691	142,685	(32,994)	279,872	667,476	(307,604)	2,242,380	2,952,738	(710,358)	
Operating Cash Flow	161,855	55,870	105,985	186,596	1,267	185,329	288,693	293,065	(4,372)	73,753	(37,276)	111,029	1,107,443	566,560	540,883	
One-Time Costs																
Legal/Trustee Fees	41,511	60,000	18,489	-	-	-	0	60,000	60,000	28,874	-	28,874	97,105	180,000	(82,895)	
Professional Fees	30,195	-	30,195	-	-	-	0	40,000	40,000	-	-	-	30,195	80,000	(49,805)	
Woodland - Environ.	-	-	-	5,517	32,000	26,483	0	-	-	-	-	-	8,429	37,000	(28,571)	
Total One-Time	71,706	60,000	11,706	5,517	32,000	(26,483)	0	100,000	(100,000)	28,874	0	28,874	135,729	297,000	(161,271)	
Beg. Line Bal.	(1,457,463)	(1,675,742)	218,279	(1,367,315)	(1,679,872)	312,558	(1,186,235)	(1,710,606)	524,370	(897,542)	(1,517,541)	619,998	(1,824,376)	(1,591,892)	(232,484)	
Net Cash Flow	90,149	(4,130)	94,279	181,079	(30,733)	211,812	288,693	193,065	95,628	44,880	(37,276)	82,155	971,714	269,560	702,154	
Ending Line Bal.	(1,367,315)	(1,679,872)	312,558	(1,186,235)	(1,710,606)	524,370	(897,542)	(1,617,541)	619,998	(852,663)	(1,554,816)	702,154	(852,663)	(1,554,816)	702,154	
LOC MAXIMUM	1,552,000			1,400,000			1,250,000			1,150,000						

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APPENDIX D
UPDATED CASH FLOW PROJECTION
FOR THE PERIOD SEPTEMBER 10 TO NOVEMBER 26, 2011

Please Mum
Cash Flow Forecast
to November 26, 2011

PLEASE PRINT

	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Week	10	11	12	13	14	15	16	17	18	19	20	21	Total
Ending	10-Sep	17-Sep	24-Sep	1-Oct	8-Oct	15-Oct	22-Oct	29-Oct	5-Nov	12-Nov	19-Nov	26-Nov	
Receipts													
Retail/Web Sales	248,919	216,190	219,048	213,333	215,238	231,429	228,571	229,524	210,571	198,095	206,667	215,238	2,632,824
GST Received	12,446	10,810	10,952	10,667	10,762	11,571	11,429	11,476	10,529	9,905	10,333	10,762	131,641
Other													0
Total Receipts	261,365	227,000	230,000	224,000	226,000	243,000	240,000	241,000	221,100	208,000	217,000	226,000	2,764,465
Disbursements													
Payroll & Taxes	80,816	61,193	71,754	60,980	71,110	61,100	71,110	61,100	71,110	61,100	70,110	61,100	802,583
GST	-	-	-	-	50,000	-	-	-	-	-	-	50,000	100,000
Freight	13,000	13,000	10,000	10,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	142,000
Store Rent	-	-	-	149,295	-	-	-	-	149,295	-	-	-	298,590
Head Office Rent	-	46,000	-	-	-	-	46,000	-	-	-	46,000	-	138,000
Offshore Purchases	5,186	-	71,000	-	20,000	-	-	-	-	-	-	-	96,186
Trade Payables	8,152	15,000	-	18,000	6,500	29,000	10,000	13,000	8,000	10,000	13,000	16,000	146,652
Other	10,535	13,500	-	28,000	-	8,000	10,000	2,000	28,000	1,805	5,000	3,000	109,840
Total Disbursements	117,690	148,693	152,754	266,275	159,610	110,100	149,110	88,100	266,405	84,905	146,110	142,100	1,833,852
Operating Cash Flow	143,675	78,307	77,246	(42,275)	66,390	132,900	90,890	152,900	(47,305)	123,095	70,890	83,900	930,613
One-Time Costs													
Legal/Trustee Fees		18,547			25,000	27,000	25,000		20,000			20,000	135,547
Professional Fees	22,011					20,000		25,000		20,000		25,000	87,011
Woodland - Environ.	40,766					48,000				50,000			138,766
Total One-Time	62,777	18,547	0	0	25,000	95,000	25,000	25,000	20,000	70,000	0	45,000	386,324
Beg. Line Bal.	(852,663)	(771,764)	(712,005)	(634,759)	(677,034)	(635,644)	(597,744)	(531,854)	(403,954)	(471,259)	(418,164)	(347,274)	(852,663)
Net Cash Flow	80,898	59,760	77,246	(42,275)	41,390	37,900	65,890	127,900	(67,305)	53,095	70,890	38,900	544,289
Ending Line Bal.	(771,764)	(712,005)	(634,759)	(677,034)	(635,644)	(597,744)	(531,854)	(403,954)	(471,259)	(418,164)	(347,274)	(308,374)	(308,374)
LOC MAXIMUM	1,025,000	850,000	700,000	700,000	675,000	650,000	600,000	525,000	500,000	475,000	425,000	400,000	

000155

Please Mum

Cash Flow Assumptions

Web and Retail Store

- Sales are based on 13 stores and web store
- Plan is based on current inventory levels and mix as well as the addition on new inventory to be purchased in Week 3 of September and be in stores Week 2 of October.

Headcount

- Minimal head office headcount to maintain baseline operations
- Reduced core Head office staff to 8; Warehouse supervision to 2; Web operations to 3
Retail support to 1; Field directors will move to stores and will not exceed displaced managers salary costs.

Operating Expenses

- Payment of all post-filing operating expenses including lease costs, freight, phone, internet, etc.

Priority Payments

- Payment of all priority payments including source, partial GST and payroll
- Total outstanding GST due for May, June & July totals \$352,849 and will be deferred. August GST payment \$50K to be made (on time) on October 3rd.
An additional payment of \$50K will be made in the 3rd week of November to be applied against September remittance.

Other

- \$138K of environmental expenses to Keystone
- RBC's ongoing support substantially based on present credit availability
- \$222K of legal & professional fees
- As mentioned above, \$71K worth of offshore purchases through one vendor on a special deal (\$20K in duty and freight to be paid 10 days later).

000156

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

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

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

APPLICATION RESPONSE

Application response of:

Ivanhoe Cambridge Inc.
 20 Vic Management Limited
 Morguard Investments Limited
 Retrocom Mid Market REIT and
 Primaris Retail Real Estate Investment Trust
 (the "Application Respondents")

This is Exhibit "N" referred to in the
 affidavit of *J. Fran. Thibodeau*
 sworn before me at *Vancouver, B.C.*
 this *7th* day of *November, 2011*

CM
 A Commissioner for taking Affidavits
 for British Columbia

THIS IS A RESPONSE TO the notice of application of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively "Please Mum") dated September 14, 2011.

Part 1: ORDERS CONSENTED TO

The Application Respondents consent to the granting of the orders set out in the following paragraphs of Part 1 of the notice of application on the following terms:

NIL

Part 2: ORDERS OPPOSED

The Application Respondents oppose the granting of the orders set out in paragraph 1 of Part 1 of the notice of application.

Part 3: ORDERS ON WHICH NO POSITION IS TAKEN

The Application Respondents take no position on the granting of the orders set out in the following paragraphs of Part 1 of the notice of application:

NIL

Part 4: FACTUAL BASIS

1. The Application Respondents oppose the granting of a further extension of time for Please Mum to file its proposal.

Please Mum is not acting in good faith and with due diligence

2. Please Mum has failed to perform its obligations since the July 7, 2011 filing of the Notice of Intention to File a Proposal ("NOI") in that it has failed to pay amounts owing which it is obliged to pay. These amounts include:
 - a. Amounts owing to landlords for rent for the period between the filing of the NOI and the delivery of notices to disclaim leases under s. 65.2 of the *Bankruptcy and Insolvency Act* ("BIA").
 - b. Amounts owing to landlords for rent for the notice period under s. 65.2 of the *BIA*, in the amount of approximately \$807,000.00. This amount may not include rent owing on the additional eight leases disclaimed by Please Mum in late August, 2011.
 - c. GST of approximately \$284,000.00 owing since the filing of the NOI. According to the Proposal Trustee, Please Mum has stated that this amount is being "deferred to assist with short term cash flow funding requirements".
3. These post-filing amounts owing to landlords for rent and to the Receiver General for GST have instead been paid to Please Mum's banker Royal Bank of Canada in reduction of pre-filing amounts owing by Please Mum. Royal Bank of Canada was owed approximately \$2,650,000.00 at the time of filing the NOI, and as at September 14, 2011 this amount had been reduced to approximately \$750,000.00.
4. Please Mum had the actual use and occupation of the disclaimed premises following sending of the notices to disclaim, but has failed to pay for such occupation.
5. Please Mum has suggested that the post-filing rent obligation can be compromised in a proposal, but post-filing claims are not claims provable in a proposal.
6. When applying for the previous extension application, Please Mum failed to give notice of the application to landlords who had already objected to Please Mum's failure to pay post-filing rent.
7. The property on Woodland Drive, Vancouver referred to in Please Mum's material is owned by another corporation. This other corporation is not a party to this proceeding, and has no obligations to any Please Mum creditor other than Royal Bank of Canada.

8. Although Please Mum suggests that the proceeds from the sale of this property will go to pay off Please Mum's debt to Royal Bank of Canada, there is no commitment by this other corporation to make such a payment. Such payment would result in this other corporation applying its assets to payment of Please Mum's debts, and such payment would not be in this other corporation's best interests. As a guarantor, this other corporation would be entitled to call for the assignment of the debt and security held by Royal Bank of Canada in the event of a call under its guarantee.
9. Since the filing of the NOI, Please Mum has been in liquidation. It has reduced its business from approximately 90 locations down to the present 13 locations, and has acquired virtually no new inventory. Please Mum's creditors have not been given an opportunity to consider such liquidation through a vote in a Proposal.

Please Mum Is Not Likely to Make a Viable Proposal

10. The total unsecured debt owing by Please Mum includes the following amounts:
 - a. Trade debt of approximately \$6,652,000.00.
 - b. Amounts owing to landlords for pre-filing rent of approximately \$703,000.00.
 - c. Amounts owing to landlords for damages for disclaimed rent under s. 65.2 of the *BIA*. Precise calculation of this amount is impossible until and unless Please Mum files a proposal setting out how such damages claim is to be calculated under s. 65.2 of the *BIA*. However, under the calculation methods set out in s. 65.2, such damages claims will exceed one year of rent payments in almost any scenario (unless a particular lease had less than a year remaining). As a rough calculation, if one month's rent is equal to \$807,000.00, then the total of the damages claim of the landlords for even just one year would be approximately \$9,684,000.00.
11. These amounts together total approximately \$17,000,000.00.
12. Based on the thirteen locations still operating, and the cashflow statements set out in the Proposal Trustee's second report, Please Mum is forecast to generate net operating revenue of approximately \$310,000.00 per month, before income tax, depreciation, and any capital repayment or other return on investment.
13. The above debt totals do not include:
 - a. Please Mum's liability for gift cards, in the amount of approximately \$750,000.00.
 - b. Unpaid post-filing amounts, including the GST and rent amounts referred to above.

- c. \$138,000.00 of environmental expenses owing to Keystone, as referred to in the Proposal Trustee's second report.
- d. \$222,000.00 of legal and professional fees, as referred to in the Proposal Trustee's second report.

Creditors are Being Materially Prejudiced

14. Please Mum's NOI proceeding has resulted in prejudice to those landlords owning the vast majority of Please Mum's locations whose leases have been disclaimed by Please Mum. The inventory held at the premises of these landlords was removed in prejudice to the landlords' rights of distraint.
15. Amounts owing to these landlords have instead been paid to Royal Bank of Canada to reduce its pre-filing debt owed by Please Mum, even though the landlords' rights of distraint have priority ahead of the security interests of a secured creditor.
16. Please Mum's NOI proceeding has also prejudiced other creditors, such as the Receiver General for GST. Although the cashflow statement attached to the Proposal Trustee's second report shows some payments on account of GST, the earlier cashflow statements attached to the Proposal Trustee's first report, also showed payments on account of GST, but these payments were not in fact made.
17. Further extension of these proceedings will allow further prejudice to accrue to creditors of Please Mum.

Part 5: LEGAL BASIS

1. The Application Respondents rely on:
 - a. Sections 2, 50, 50.4, 65.1, 65.2, 66, 69(1) and 121(1) of the *BIA*;
 - b. *Re San Francisco Gifts Ltd.*, 2005 ABQB 91;
 - c. *Cliffs Over Maple Bay Investments Ltd. v. Fisguard Capital Corp.*, 2008 BCCA 327; and
 - d. *1252206 Alberta Ltd. v. Bank of Montreal*, 2009 ABQB 355.

Part 6: MATERIAL TO BE RELIED ON

1. Affidavit #1 of Kathryn Adrian sworn July 29, 2011;
2. First Report to the Court of Deloitte & Touche Inc. as Proposal Trustee dated August 2, 2011;
3. Order of August 5, 2011;

4. Affidavit #2 of Kathryn Adrian sworn September 14, 2011;
5. Second Report to the Court of Deloitte & Touche Inc. as Proposal Trustee dated September 14, 2011; and
6. Affidavit #1 of Linda Galessiere sworn September 19, 2011.

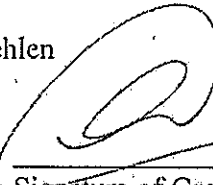
The Application Respondents estimate that the application will take 60 minutes.

- The Application Respondents have not filed in this proceeding a document that contains an address for service. The Application Respondents' ADDRESS FOR SERVICE is:

c/o Gehlen Dabbs
Barristers & Solicitors
1201-1030 West Georgia Street
Vancouver, BC, V6E 2Y3

Attention: Gregory J. Gehlen

Dated: September 19, 2011



Signature of Gregory J. Gehlen
Lawyer for Application Respondents,
Ivanhoe Cambridge Inc.,
20 Vic Management Limited,
Morguard Investments Limited,
Retrocom Mid Market REIT, and
Primaris Retail Real Estate Investment Trust

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



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

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

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

This is Exhibit " 0 " referred to in the
affidavit of Fran. Thibodeau
sworn before me at Vancouver, B.C.
this 20 day of November, 2011

AFFIDAVIT

[Signature]
A Commissioner for Taking Affidavits
for British Columbia

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

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

Please Mum store locations

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

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

Please Mum's Failure to Pay post Filing Amounts

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

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

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

With regard to Primaris:

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

With regard to Morguard:

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

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

With regard to 20 VIC:

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

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

With regard to Ivanhoe:

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

With regard to Retrocom:

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

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

Initial contact with Please Mum's Trustee and Solicitors

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

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

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

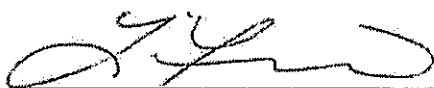
12. On August 11, 2011 I left a telephone message with and sent an email to John Sandrelli of Fraser Milner Casgrain LLP, the solicitors for Please Mum questioning why McLean & Kerr LLP had not been served with Please Mum's motion material and asking that he contact me to address the fact that Please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

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

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

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

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



A Commissioner for taking
affidavits for Ontario

LEANNE FASCIANO

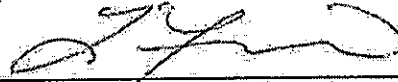
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LINDA GALESSIERE

000171

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



Commissioner for Taking Affidavits

Galessiere, Linda

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

Dear Paul,

Please find attached the following:

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

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

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

July 8, 2011

Dear Sirs/Mesdames:

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

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

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

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

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

Yours Truly,

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

Please Mum Partnership
Per: Kathryn Adrian



Office of the Superintendent of Bankruptcy Canada

Bureau du surintendant des faillites Canada

000174

An Agency of Industry Canada

Un organisme d'Industrie Canada

TO: Huey

PHONE # _____

FAX # 604 899 2950

FROM: Ana

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

PHONE # 604-666-5007

FAX # 604-666-4610

OF PAGES INCLUDING COVER PAGE 4
TRANSMISSION DATE 02 July 2011

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

COMMENTS:

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

From:

To: 96048992950

07/08/2011 07:34

#859 P.002/004



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253244

Estate No. 11-253244

000175

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

PLEASE MUM PARTNERSHIP
Insolvent Person

DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

Gary Sam
Per _____

GARY SAM

Official Receiver

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

Canada

000176



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253245

Estate No. 11-253245

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

ELIA FASHION LTD.

Insolvent Person

DELOITTE & TOUCHE INC.

Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

[Handwritten signature]
for _____

GARY SAM

Official Receiver

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

Canada

From:

To: 96048992950

07/08/2011 07:35

#859 P.004/004



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253246

Estate No. 11-253246

000177

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

BOSSA NOVA FASHIONS
Insolvent Person

DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

per

GARY SAM

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/378-9902

Canada

000178

FORM 45

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

To Mic Mac Mall Limited Partnership, Lessor

Take notice that:

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

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

Elia Fashions Ltd.

Commercial Tenant

Galessiere, Linda

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

Dear Paul,

Please find attached the following:

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

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

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000180



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

July 8, 2011

Dear Sirs/Mesdames:

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

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

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

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

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

Yours Truly,

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

Please Mum Partnership
Per: Kathryn Adrian

From:

To: 96048992950

07/08/2011 07:34

000181
#859 P.001/004



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

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Industry Canada

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d'Industrie Canada

TO: Huey

PHONE # _____

FAX # 604 899 2950

FROM: Ana

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

PHONE # 604-666-5007

FAX # 604-666-4610

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TRANSMISSION DATE 06 July 2011

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COMMENTS:

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

Thx
Ana

Canada

From:

To: 96048992950

07/08/2011 07:34

000102
#959 P. 002/004



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District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253244

Estate No. 11-253244

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

PLEASE MUM PARTNERSHIP
Insolvent Person

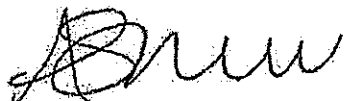
DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

for 

GARY SAM

Official Receiver

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

Canada

From:

To: 96048992950

07/08/2011 07:34

#859 P.003/004



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District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253245

Estate No. 11-253245

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

ELIA FASHION LTD.

Insolvent Person

DELOITTE & TOUCHE INC.

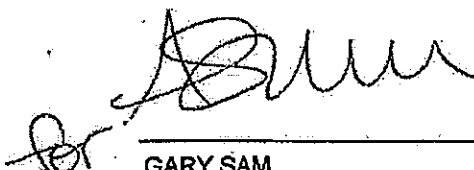
Trustee

Date of the Notice of Intention: July 7, 2011

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Official Receiver

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

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District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253246

Estate No. 11-253246

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

BOSSA NOVA FASHIONS
Insolvent Person

/DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

[Handwritten signature]
per _____

GARY SAM

Official Receiver

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

Canada

FORM 45

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

To Oshawa Centre Holdings Inc., Lessor

Take notice that:

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

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

Elia Fashions Ltd.

Commercial Tenant

Galessiere, Linda

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

Hello ,

Please find attached the following:

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

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

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

July 8, 2011

Dear Sirs/Mesdames:

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

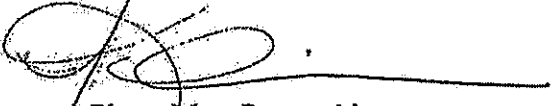
Notice to Lessor to Disclaim or Resiliate a Lease by Commercial Tenant

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

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

Yours Truly,



Please Mum Partnership
Per: Kathryn Adrian

From:

To: 96048992950

07/08/2011 07:34

#859 P.001/004



Office of the Superintendent of Bankruptcy Canada

Bureau du surintendant des faillites Canada

An Agency of Industry Canada

Un organisme d'Industrie Canada

000188

TO: Huey

PHONE # _____ FAX # 604 899 2950

FROM: Ana

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

PHONE # 604-666-5007

FAX # 604-666-4610

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TRANSMISSION DATE 01 July 2011

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COMMENTS:

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send you the other 2 certificates.

Thx
Ana

Canada



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Bureau du surintendant
des faillites Canada

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District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253244

Estate No. 11-253244

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

PLEASE MUM PARTNERSHIP

Insolvent Person

DELOITTE & TOUCHE INC.

Trustee

Date of the Notice of Intention: July 7, 2011

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

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Gary Sam

GARY SAM

Official Receiver

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

Canada

From:

To: 96048992950

07/08/2011 07:34

#859 P.003/004



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
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An Agency of
Industry Canada

Un organisme
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District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253245

Estate No. 11-253245

000190

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

ELIA FASHION LTD.

Insolvent Person

DELOITTE & TOUCHE INC.

Trustee

Date of the Notice of Intention: July 7, 2011

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[Handwritten signature]
for

GARY SAM

Official Receiver

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

Canada

From:

To: 86048992950

07/08/2011 07:35

#859 P.004/004



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

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Industry Canada

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District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253246

Estate No. 11-253246

000191

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

BOSSA NOVA FASHIONS

Insolvent Person

DELOITTE & TOUCHE INC.

Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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


per _____
GARY SAM

Official Receiver

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

Canada

FORM 45

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

To Ivanhoe Cambridge Inc., Lessor

Take notice that:

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

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

Elia Fashions Ltd.

Commercial Tenant

000193

Galessiere, Linda

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

Hello Paul,

Please find attached the following:

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

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

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

000194



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

July 8, 2011

Dear Sirs/Mesdames:

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

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

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

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

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

Yours Truly,

A handwritten signature in black ink, appearing to read "Kathryn Adrian", with a long horizontal line extending to the right.

Please Mum Partnership
Per: Kathryn Adrian

From:

To: 96048992950

07/08/2011 07:34

000195

#859 P.001/004



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'Industrie Canada

TO: Huey

PHONE # _____

FAX # 604 899 2950

FROM: Ana

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

PHONE # 604-666-5007

FAX # 604-666-4610

OF PAGES INCLUDING COVER PAGE 24

TRANSMISSION DATE 02 July 2011

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

If you are not the intended recipient or an employee or agent responsible for delivering the communication to the intended recipient, please notify us immediately by telephone and return the original communication to us by mail. Thank-you.

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

COMMENTS:

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

Thx
Ana

Canada



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253244

Estate No. 11-253244

000196

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

PLEASE MUM PARTNERSHIP
Insolvent Person

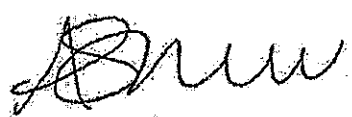
DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

for 

GARY SAM

Official Receiver

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

Canada

From:

To: 96048992950

07/08/2011 07:34

#859 P.003/004

000197



Office of the Superintendent
of Bankruptcy Canada

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des faillites Canada

An Agency of
Industry Canada

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d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253245

Estate No. 11-253245

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

ELIA FASHION LTD.

Insolvent Person

DELOITTE & TOUCHE INC.

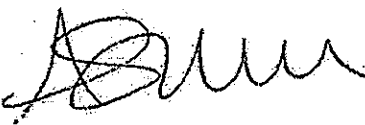
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

for 

GARY SAM

Official Receiver

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

Canada



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d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253246

Estate No. 11-253246

000198

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

BOSSA NOVA FASHIONS

Insolvent Person

/DELOITTE & TOUCHE INC.

Trustee

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

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

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

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

[Handwritten signature]
[Handwritten initials]

GARY SAM

Official Receiver

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

Canada

FORM 45

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

To Oakridge Centre Vancouver Holdings Inc., Lessor

Take notice that:

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

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

Elia Fashions Ltd.

Commercial Tenant

FORM 45

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

To Ivanhoe Cambridge II Inc., Lessor

Take notice that:

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

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

Ella Fashions Ltd.

Commercial Tenant

000201

FORM 45

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

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

Take notice that:

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

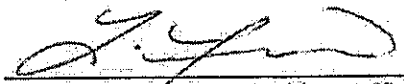
Dated at Vancouver, British Columbia, this 8th day of July, 2011.

Elia Fashions Ltd.

Commercial Tenant

000202

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



Commissioner for Taking Affidavits

000203⁸

Galessiere, Linda

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

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

Southgate is disclaimed now.

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

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

Dear Paul,

Please find attached the following:

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

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

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

000204



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

July 8, 2011

Dear Sirs/Mesdames:

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

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

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

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

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

Yours Truly,

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

Please Mum Partnership
Per: Kathryn Adrian

From:

To: 96048992950

07/08/2011 07:34

#859 P.001/004



Office of the Superintendent of Bankruptcy Canada

Bureau du surintendant des faillites Canada

An Agency of Industry Canada

Un organisme d'Industrie Canada

000205

TO: Huey

PHONE # _____

FAX # 604 899 2950

FROM: Ana

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

PHONE # 604-666-5007

FAX # 604-666-4610

OF PAGES INCLUDING COVER PAGE: 24

TRANSMISSION DATE 01 July 2011

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

COMMENTS:

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

Thx
Ana

Canada



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

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Industry Canada

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d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253244

Estate No. 11-253244

000206

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

PLEASE MUM PARTNERSHIP

Insolvent Person

DELOITTE & TOUCHE INC.

Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

[Handwritten signature]
for

GARY SAM

Official Receiver

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

Canada

From:

To: 96048992950

07/08/2011 07:34

#859 P.003/004

000207



Office of the Superintendent
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Bureau du surintendant
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d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253245

Estate No. 11-253245

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

ELIA FASHION LTD.

Insolvent Person

DELOITTE & TOUCHE INC.

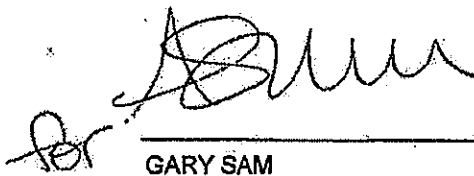
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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


for _____

GARY SAM

Official Receiver

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

Canada

From:

To: 96048992950

07/08/2011 07:35

#859 P.004/004

000208



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Un organisme
d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253246

Estate No. 11-253246

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

BOSSA NOVA FASHIONS

Insolvent Person

/DELOITTE & TOUCHE INC.

Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

per

GARY SAM

Official Receiver

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

Canada

000209

FORM 45

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

To Ivanhoe Cambridge II Inc., Lessor

Take notice that:

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

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

Elia Fashions Ltd.

Commercial Tenant

000210

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



Commissioner for Taking Affidavits



**Ivanhoe
Cambridge**

Caisses de dépôt et placement
du Québec

000211

Ivanhoe Cambridge

95 Wellington Street West, suite 300
Toronto, Ontario
Canada M5J 2R2
Tel. (416) 369-1200
Fax (416) 369-1327
www.ivanhoecambridge.com

Direct Line: (416) 369 1294
Fax: (416) 369 3337
E-mail: kkim@ivanhoecambridge.com

July 19, 2011

VIA COURIER

DELOITTE & TOUCHE INC.
2800 - 1055 Dunsmuir Street
4 Bentall Centre
Vancouver, BC V7X 1P4

Attention: Huey Lee

-and-

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

FRASER MILNER CASGRAIN LLP
20th Floor, 250 Howe Street
Vancouver, BC V6C 3R8

Attention: Ms. Cindy Cheuk

Dear Sirs/Mesdames:

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



7. Lease dated August 28, 2009 between Canapen (Halton) Limited and Ivanhoe Cambridge II Inc., as landlord, and Ella Fashions Ltd., as tenant for premises # A31A located in Mapleview Centre as may be amended/extended
8. Lease dated January 21, 2007 between Ivanhoe Cambridge II Inc., as landlord, and Ella Fashions Ltd., as tenant for premises #17 located in Southgate Centre as may be amended/extended
9. Lease dated August 5, 2004 between Bayshore Leaseholds Limited, as landlord, and Ella Fashions Ltd., as tenant for premises # BX4 located in Bayshore Shopping Centre as may be amended/extended

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

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

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

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

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

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

IVANHOE CAMBRIDGE INC.


Kari Kim-Gallately
Solicitor
Legal Affairs - Western Region

continued on page 3...

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

000214



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

MAIN 604 687 4460
FAX 604 683 5214

Cindy Cheuk
Cindy.Cheuk@fmc-law.com
DIRECT 604 681 6463

August 3, 2011

By Email (kkim@ivanhoecambridge.com)

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

Attention: Karl Kim-Gallately

Dear Sirs/Mesdames,

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

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

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

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

Yours truly,

Fraser Milner Casgrain LLP

Cindy Cheuk
Associate

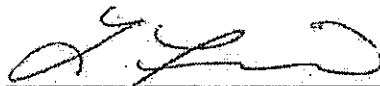
Enc

c.c. Paul Harris

CC/

000215

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



Commissioner for Taking Affidavits

000216

Galessiere, Linda

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

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

Dear Willa,

Please find attached the following:

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

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

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

000217



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

July 8, 2011

Dear Sirs/Mesdames:

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

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

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

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

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

Yours Truly,

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

Please Mum Partnership
Per: Kathryn Adrian

From:

To: 96048992950

07/08/2011 07:34

#859 P.001/004



Office of the Superintendent of Bankruptcy Canada

Bureau du surintendant des faillites Canada

An Agency of Industry Canada

Un organisme d'Industrie Canada

000218

TO:

Huey

PHONE #

FAX #

604 899 2950

FROM:

Ana

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

PHONE # 604-666-5007

FAX # 604-666-4610

OF PAGES INCLUDING COVER PAGE ~~2~~ 4

TRANSMISSION DATE 06 July 2011

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

COMMENTS:

Hi Huey,

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

Thx

Ana

Canada

From:

To: 96048992950

07/08/2011 07:34

#859 P.002/004

000219



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

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d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253244

Estate No. 11-253244

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

PLEASE MUM PARTNERSHIP

Insolvent Person

DELOITTE & TOUCHE INC.

Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

[Handwritten signature]

GARY SAM

Official Receiver

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

Canada

From:

To: 96048992950

07/08/2011 07:34

#859 P.003/004

000220



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

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d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253245

Estate No. 11-253245

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

ELIA FASHION LTD.

Insolvent Person

DELOITTE & TOUCHE INC.

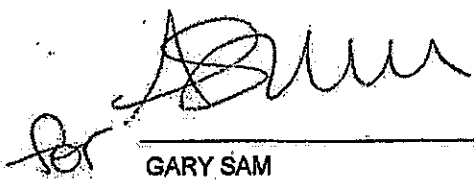
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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



GARY SAM

Official Receiver

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

Canada

From:

To: 96048992950

07/08/2011 07:35

#859 P.004/004

000221



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of Bankruptcy Canada

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d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253246

Estate No. 11-253246

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

BOSSA NOVA FASHIONS
Insolvent Person

/DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

[Handwritten signature]
per _____

GARY SAM

Official Receiver

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

Canada

000222

FORM 45

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

To 2046459 Ontario Inc., Lessor

Take notice that:

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

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

Elia Fashions Ltd.

Commercial Tenant

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



Commissioner for Taking Affidavits

Galessiere, Linda

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

000224

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

Dear Gene,

Please find attached the following:

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

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

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



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

000225

July 8, 2011

Dear Sirs/Mesdames:

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

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

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

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

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

Yours Truly,

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

Please Mum Partnership
Per: Kathryn Adrian

From:

To: 96048992950

07/08/2011 07:34

#859 P.001/004



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'Industria Canada

000226

TO: Huey

PHONE # _____ FAX # 604 899 2950

FROM: Ana

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

PHONE # 604-666-5007

FAX # 604-666-4610

OF PAGES INCLUDING COVER PAGE 4
TRANSMISSION DATE 06 July 2011

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

COMMENTS:

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

Tux
Ana

Canada

From:

To: 96048992950

07/08/2011 07:34

#859 P.002/004



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District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253244

Estate No. 11-253244

000227

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

PLEASE MUM PARTNERSHIP
Insolvent Person

DELOITTE & TOUCHE INC.
Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

GARY SAM

Official Receiver

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

Canada

From:

To: 96048992950

07/08/2011 07:34

#859 P.003/004



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'Industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253245

Estate No. 11-253245

000228

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

ELIA FASHION LTD.

Insolvent Person

DELOITTE & TOUCHE INC.



Trustee

Date of the Notice of Intention: July 7, 2011

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

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

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

GARY SAM

Official Receiver

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

Canada

From:

To: 96048992950

07/08/2011 07:35

#859 P.004/004

000229



Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

An Agency of
Industry Canada

Un organisme
d'industrie Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. 11-253246

Estate No. 11-253246

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

BOSSA NOVA FASHIONS

Insolvent Person

/DELOITTE & TOUCHE INC.

Trustee

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

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

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

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

per

GARY SAM

Official Receiver

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

Canada

FORM 45

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

To Pensionfund Realty Limited, Lessor

Take notice that:

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

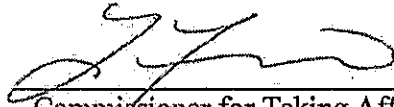
Dated at Vancouver, British Columbia, this 8th day of July, 2011.

Elia Fashions Ltd.

Commercial Tenant

000231

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



Commissioner for Taking Affidavits

Galessiere, Linda

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

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

Thanks

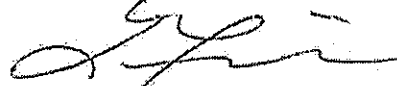
Wallym

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

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

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



Commissioner for Taking Affidavits

000234

Galessiere, Linda

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

Please advise status today...thanks

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

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

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

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

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

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

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

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

Thanks

000235

Wallym

Walter R. Stevenson


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

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

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000236

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



Commissioner for Taking Affidavits

000237

Galessiere, Linda

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

Wally

Please see attached as requested.

Regards

John

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

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

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

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

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copyright. Any unauthorized use or disclosure is prohibited.

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

Wally

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

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

Regards

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

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Galessiere, Linda

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

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

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

Thank you

Wally

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

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

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

Wally

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

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

Regards

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

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

Wally

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

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

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

Regards

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

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

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

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

Thank you

Wally

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

Direct: 416 369-6602
Phone: 416 364-5371
Fax: 416 366-8571

E-Mail: wstevenson@mcleankerr.com
Web: www.mcleankerr.com

000242

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

Wally

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

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

Regards

John Somerville
Manager | Financial Advisory
Deloitte
2800 - 1055 Dunsmuir St, Vancouver, BC, V7X 1P4, Canada
Tel/Direct 604-640-3210 | Fax 604-899-8159 | Mobile 604-363-1761
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interdit. Si vous n'êtes pas le destinataire prévu, veuillez en aviser immédiatement l'expéditeur par retour de courriel et supprimer ce message et tout document joint de votre système. Merci.

000243

000244

This is the 1st Affidavit
of Brent Lewis in this case
and was made on September 21, 2011

No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

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

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

PETITIONERS

This is Exhibit " *P* " referred to in the
affidavit of *Fran...Thibodeau...*
sworn before me at *Vancouver, B.C.*
this *20* day of *November, 2011.*

AFFIDAVIT

[Signature]
A Commissioner for taking Affidavits
for British Columbia

I, BRENT LEWIS, of 2900 – 550 Burrard Street Vancouver British Columbia, ,

SWEAR, THAT:


1. I am a Partner in Messrs Fasken Martineau, counsel for the The Royal Bank of Canada ("RBC") herein and as such have personal knowledge of the facts hereinafter deposed to except where stated to be on information and belief, in which case I verily believe them to be true.

2. Attached hereto and collectively marked as Exhibit "A" to this my affidavit is a true copy of an email and enclosure sent by Mr. John Cooper of RBC outlining the payments that have been made on RBC's operating line since the initial filing of the NOI. I am advised by my partner, John Grieve, that this email was made in response to the claim made by certain landlords that RBC has been paid almost \$3,000,000 since the proceedings commenced. I'm

000245
further advised that Mr. Grieve did not receive the application response of the landlords until 1:51 p.m. yesterday and did not actually see the material until approximately 3:30.

SWORN, BEFORE ME at Vancouver,)
British Columbia, on the 5th day of)
August)
)
)
)
)

A Commissioner for taking Affidavits for)
British Columbia)



BRENT LEWIS

Grieve John F.

000246

From: Cooper, John (Toronto) [john.cooper@rbc.com]
Sent: Tuesday, September 20, 2011 6:08 AM
To: Grieve John F.
Cc: Kampers, Steve; Martin, Todd; Boparai, Pam
Subject: PLEASE MUM Loan History Operating Loan

Attachments: [Untitled].pdf



[Untitled].pdf (687 KB)

This is Exhibit "A" referred to in the affidavit of Brent Lewis made before me on this 21st day of Sept., 2011

Commissioner for taking Affidavits for British Columbia

John,
Attached is the loan history on the operating loan only. The principal balances for the other facilities (another non revolving loan and Visa) have not changed during the NOI except for the loan account we have created to pay Fasken's and A&M's pre-filing unpaid statements of account.

I believe they filed on July 8 at which time the loan balance was \$1,780,212.66 (see attached). As of last Friday (Sept. 16), the loan balance had fallen to \$820,000. Loan adjustments for yesterday (Sept 19) have not been made yet, but from what I can see in the current accounts, I would expect a further reduction of \$19K.

Hope this helps.

John

John Cooper | Senior Manager | Royal Bank of Canada | 20 King Street West, 9th Floor, Toronto, Ontario M5H 1C4 | T. 416-974-0487 | F. 416-974-8508
E-mail: john.cooper@rbc.com

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000247

Loan History - TORONTO (CAD) - PLEASE MUM PART

File Actions View Tools Help

Borrower/Investor: PLEASE MUM PART DIRECT CREDIT-ACTUAL

Short Name: PLEASE MUM PART Lender Type: DIRECT CREDIT-ACTUAL Loan Status: OPEN/ACTIVE

Loan Number: 000380138 Product Type: RFA LOAN Accounting Method: NON-PERF/CUR RECP

Loan Effective Date: 7/17/06 Principal Balance: 820,000.00 Loan Currency: CAD

- Views
- Transaction History
- Principal Summary**
- Other Summary
- Rate Summary
- Accrue Charges

Principal Summary

View Options

Rate Group: GENERAL RATE GROUP Currency: CAD

Effective Date	Transaction Description	Transaction Value	Principal Amount
6/30/11	RFA / CALL LOAN BALANCE INCREASE	90,000.00	2,100,000.00
7/04/11	RFA / CALL LOAN BALANCE DECREASE	310,000.00	1,790,000.00
7/05/11	RFA / CALL LOAN BALANCE DECREASE	290,000.00	1,500,000.00
7/06/11	RFA / CALL LOAN BALANCE INCREASE	50,000.00	1,550,000.00
7/07/11	RFA / CALL LOAN BALANCE INCREASE	180,000.00	1,730,000.00
7/07/11	PRINCIPAL PAYMENT	7,542.90	1,722,457.10
7/08/11	RFA / CALL LOAN BALANCE INCREASE	60,000.00	1,782,457.10
7/08/11	PRINCIPAL PAYMENT	2,244.44	1,780,212.66
7/11/11	PRINCIPAL PAYMENT	120,000.00	1,660,212.66
7/12/11	PRINCIPAL PAYMENT	150,000.00	1,510,212.66
7/13/11	PRINCIPAL PAYMENT	97,000.00	1,413,212.66
7/14/11	PRINCIPAL PAYMENT	18,000.00	1,395,212.66
7/15/11	LOAN DISBURSEMENT	77,787.34	1,473,000.00
7/18/11	LOAN DISBURSEMENT	157,000.00	1,630,000.00
7/19/11	PRINCIPAL PAYMENT	57,000.00	1,573,000.00
7/20/11	LOAN DISBURSEMENT	9,000.00	1,582,000.00
7/21/11	PRINCIPAL PAYMENT	34,000.00	1,548,000.00
7/22/11	LOAN DISBURSEMENT	22,000.00	1,570,000.00
7/25/11	PRINCIPAL PAYMENT	51,000.00	1,519,000.00
7/26/11	PRINCIPAL PAYMENT	45,000.00	1,474,000.00

000248

Loan History - TORONTO (CAD) - PLEASE MUM PART

File Actions View Tools Help



Borrower/Investor PLEASE MUM PART DIRECT CREDIT-ACTUAL

Short Name: PLEASE MUM PART Lender Type: DIRECT CREDIT-ACTUAL Loan Status: OPEN/ACTIVE
 Loan Number: 000380136 Product Type: RFA LOAN Accounting Method: NON-PERF/CUR RECP
 Loan Effective Date: 7/17/06 Principal Balance: 820,000.00 Loan Currency: CAD

- Views
- Transaction History
- Principal Summary**
- Other Summary
- Rate Summary
- Accrual Charges

Principal Summary

View Options

Rate Group: GENERAL RATE GROUP Currency: CAD

Effective Date	Transaction Description	Transaction Value	Principal Amount
7/27/11	PRINCIPAL PAYMENT	129,000.00	1,345,000.00
7/28/11	PRINCIPAL PAYMENT	43,000.00	1,302,000.00
8/01/11	LOAN DISBURSEMENT	73,000.00	1,375,000.00
8/02/11	LOAN DISBURSEMENT	268,000.00	1,643,000.00
8/03/11	PRINCIPAL PAYMENT	114,000.00	1,529,000.00
8/04/11	PRINCIPAL PAYMENT	19,000.00	1,510,000.00
8/05/11	LOAN DISBURSEMENT	38,000.00	1,548,000.00
8/08/11	PRINCIPAL PAYMENT	42,000.00	1,506,000.00
8/09/11	PRINCIPAL PAYMENT	91,000.00	1,415,000.00
8/11/11	PRINCIPAL PAYMENT	26,000.00	1,389,000.00
8/11/11	PRINCIPAL PAYMENT	39,000.00	1,350,000.00
8/15/11	LOAN DISBURSEMENT	105,000.00	1,455,000.00
8/15/11	PRINCIPAL PAYMENT	50,000.00	1,405,000.00
8/16/11	PRINCIPAL PAYMENT	102,000.00	1,303,000.00
8/17/11	PRINCIPAL PAYMENT	49,000.00	1,254,000.00
8/18/11	LOAN DISBURSEMENT	22,000.00	1,276,000.00
8/19/11	PRINCIPAL PAYMENT	9,000.00	1,267,000.00
8/22/11	PRINCIPAL PAYMENT	63,000.00	1,204,000.00
8/23/11	PRINCIPAL PAYMENT	107,000.00	1,097,000.00
8/24/11	PRINCIPAL PAYMENT	43,000.00	1,054,000.00

000249

Loan History - TORONTO (CAD) - PLEASE MUM PART

X

File Actions View Tools Help



Borrower/Investor **PLEASE MUM PART DIRECT CREDIT-ACTUAL**

Short Name	PLEASE MUM PART	Lender Type	DIRECT CREDIT-ACTUAL	Loan Status	OPEN/ACTIVE
Loan Number	000380138	Product Type	RFA LOAN	Accounting Method	NON-PERF/CUR RECP
Loan Effective Date	7/17/06	Principal Balance	820,000.00	Loan Currency	CAD

Views

Principal Summary

View Options

Rate Group: **GENERAL RATE GROUP** Currency: **CAD**

Effective Date	Transaction Description	Transaction Value	Principal Amount
8/22/11	PRINCIPAL PAYMENT	63,000.00	1,204,000.00
8/23/11	PRINCIPAL PAYMENT	107,000.00	1,097,000.00
8/24/11	PRINCIPAL PAYMENT	43,000.00	1,054,000.00
8/25/11	PRINCIPAL PAYMENT	55,000.00	999,000.00
8/26/11	LOAN DISBURSEMENT	22,000.00	1,021,000.00
8/29/11	PRINCIPAL PAYMENT	26,000.00	995,000.00
8/30/11	PRINCIPAL PAYMENT	164,000.00	831,000.00
8/31/11	PRINCIPAL PAYMENT	20,000.00	811,000.00
9/01/11	LOAN DISBURSEMENT	129,000.00	940,000.00
9/02/11	LOAN DISBURSEMENT	46,000.00	986,000.00
9/06/11	PRINCIPAL PAYMENT	22,000.00	964,000.00
9/07/11	PRINCIPAL PAYMENT	110,000.00	854,000.00
9/08/11	PRINCIPAL PAYMENT	14,000.00	840,000.00
9/09/11	LOAN DISBURSEMENT	14,000.00	854,000.00
9/12/11	PRINCIPAL PAYMENT	15,000.00	839,000.00
9/13/11	PRINCIPAL PAYMENT	25,000.00	814,000.00
9/14/11	LOAN DISBURSEMENT	10,000.00	824,000.00
9/15/11	PRINCIPAL PAYMENT	16,000.00	808,000.00
9/16/11	LOAN DISBURSEMENT	12,000.00	820,000.00

Transaction History

Principal Summary

Other Summary

Rate Summary

Accrual Charges

000250



No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

This is Exhibit " *e* " referred to in the
affidavit of *Fran Thibodeau*
sworn before me at *Vancouver, B.C.*
this *22* day of *November, 2011*

ORDER

MAD
A Commissioner for taking Affidavits
for British Columbia

BEFORE THE HONOURABLE
MR. JUSTICE BURNEYAT

TUESDAY, THE 20th DAY OF
SEPTEMBER 2011

THE APPLICATION of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "Please Mum"), coming on for hearing on September 20, 2011 and on hearing John Sandrelli, counsel for Please Mum and the counsel listed in the attached **Schedule "A"**, and upon reading the materials filed herein including the Notice of Application, dated September 14, 2011, the Affidavit #2 of Kathryn Adrian, sworn September 14, 2011 and the Second Report of Deloitte & Touche Inc., the Proposal Trustee herein;


THIS COURT ORDERS that:

1. The time for the filing of a Proposal by Please Mum under Part III of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, as extended by the Order made herein August 5, 2011, be further extended pursuant to section 50.4(9) of the BIA for a further period ~~of 45 days being until November 4, 2011.~~

✓ UNTIL SEPTEMBER 30, 2011 @ 4:00 P.M. ✓

2. Notwithstanding paragraph 1 of this Order, Royal Bank of Canada, upon giving no less than two clear days notice to Please Mum or such lesser amount of notice as this Court may order, shall not be bound by the stay of proceedings pursuant to section 69(1) of the BIA during the period of the extension.

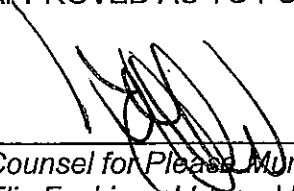
THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED AS BEING BY CONSENT.


BURNYEAT, J.

BY THE COURT


DISTRICT REGISTRAR

APPROVED AS TO FORM:


Counsel for Please Mum Partnership,
Elia Fashions Ltd. and Bossa Nova Fashions Ltd.

SCHEDULE "B"

000252

SCHEDULE "A"

LIST OF COUNSEL APPEARING

Counsel:	Appearing For:
John R. Sandrelli	Please Mum Partnership, Elisa Fashions Ltd. and Bossa Nova Fashions Ltd.
John Grieve	Royal Bank of Canada
Greg Gehlen	The Landlords



000253

NO. VLC-S-B-110732
VANCOUVER REGISTRY
ESTATE NOS. 11-253244, 11-253245 and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY AND INSOLVENCY

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

This is Exhibit " *P* " referred to in the affidavit of *Fran. Thibodeau* sworn before me at *Vancouver, B.C.* this *2nd* day of *November, 2011*

REQUISITION – GENERAL

.....
A Commissioner for taking Affidavits
for British Columbia

FILED BY: PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD. (THE "APPLICANTS")

REQUIRED: To reschedule the application to extend the time to file a Proposal (Notice of Application dated September 14, 2011 attached hereto as Schedule "A") to Friday, September 30, 2011 at 9 a.m., by consent.

The Honourable Mr. Justice Burnyeat is seized of the proceedings.

This matter is expected to be contentious and therefore the application is estimated to take two hours.

DATED: September 21, 2011

JOHN R. SANDRELLI
Solicitor for the Applicants

THIS REQUISITION is filed by the firm of FMC Law, Barristers and Solicitors, 250 Howe Street, 20th Floor, Vancouver, British Columbia, V6C 3R8, T: (604) 687-4460, Attention: John R. Sandrelli.

SCHEDULE "A"

000254

No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

NOTICE OF APPLICATION

(ORDER FOR EXTENSION OF TIME TO MAKE A PROPOSAL)

APPLICANTS: PLEASE MUM PARTNERSHIP, ELIA FASHIONS LTD. AND
BOSSA NOVA FASHIONS LTD. (COLLECTIVELY,
"PLEASE MUM" OR "THE COMPANY")

TO: THE PARTIES LISTED ON ATTACHED SCHEDULE "A"

TAKE NOTICE that an application will be made by the Applicants to the Honourable Mr. Justice Burnyeat the courthouse at 800 Smith Street, in the City of Vancouver, in the Province of British Columbia on Tuesday, September 20, 2011 at 9:00 a.m. for an Order, substantially in the draft form described in Part 1 below and such other and further relief as Counsel for the Petitioner may request and this Honourable Court deems just.

PART 1: ORDER SOUGHT

1. An Order, substantially in the draft form attached hereto as SCHEDULE "B" extending time for filing of a Proposal by Please Mum for a period of 45 days to October 15, 2011.

PART 2: FACTUAL BASIS

1. On July 7, 2011, Please Mum filed a Notice of Intention to Make a Proposal ("NOI") under section 50.4 of the *Bankruptcy and Insolvency Act*. Deloitte & Touche Inc. was appointed as the Proposal Trustee of the Company (the "Proposal Trustee").

2. On August 5, 2011, the Company obtained an Order from this Court, extending the time to file a Proposal to September 20, 2011.

3. Since then, the Company has continued to work cooperatively with Royal Bank of Canada ("RBC") to substantially reduce the balance owing on its secured credit facility and with the Proposal Trustee to continue the orderly downsizing of its retail operations and the consolidation of its inventory.

Working with RBC

4. A copy of the Company's cash flow is attached to the Proposal Trustee's Second Report to the Court.

5. At the end of July 2011, approximately \$1.6 million was owed to RBC. As of the date of my Affidavit, the RBC indebtedness has been substantially reduced to approximately \$750,000 through the sale of Please Mum's consolidated inventory and dramatic reduction in operating costs.

6. Please Mum has continued to work cooperatively with RBC and its advisors, Alvarez and Marsal, by providing RBC with requested information and continuing to operate within financial parameters required by RBC.

7. There is a pending sale of property located at 330 Woodland Drive, Vancouver (the "Property") for \$13.35 million, owned by a related entity. RBC holds collateral security over the Property and the sale of the Property is expected to generate more than sufficient proceeds to repay the Company's debt to RBC.

8. The purchase and sale agreement for the Property remains conditional upon the resolution of certain environmental issues. The Company and the related owner have continued to work with the purchaser and their respective environmental consultants have delineated the environmental issues. The testing and remediation work is proceeding favourably, with a view to obtaining approval from the Ministry of the Environment within approximately 90 days so that the remaining subjects to the purchase and sale agreement can be satisfied.

9. Once the sale of the Property is complete, it is anticipated that RBC will be fully paid out.

Further Downsizing of Retail Operations

10. After filing its NOI, Please Mum took immediate steps to drastically reduce its 90 retail stores by issuing notices to landlords pursuant to section 65.2 of the *Bankruptcy and Insolvency Act* to disclaim all of its retail leases except for 21 stores.

11. In order to further reduce its operating costs and optimize the complement of inventory in stores remaining open, Please Mum disclaimed a further eight stores which were closed on August 29, 2011.

12. The downsizing of Please Mum's retail operations has been relatively smooth and there have not been any significant landlord issues other than certain landlords contacting Please Mum to make demand for rents payable during the 30 day disclaimer period.

13. Please Mum, through counsel, has written to those landlords to inform them that Please Mum is not in a position at this time to pay those rents and that the Company is hopeful that this can be addressed in a Proposal.

Further Downsizing of Labour Force

14. On July 8, 2011, Please Mum reduce its labour force from approximately 900 employees to approximately 240 employees working at its head office, warehouse and retail operations.

Since then, Please Mum has further reduced its operating costs by terminating a further 72 employees which were no longer required with the closure of the further eight stores at the end of August 2011.

Please Mum Gift Cards

15. Due to its financial difficulties, Please Mum is not in a position to permit the redemption of any gift cards.

16. In order to minimize the number of customers affected, immediately after the filing of its NOI, Please Mum stopped selling gift cards in its retail stores and e-commerce site and directed its exclusive gift card distributor to do the same. Please Mum ensured that all gift cards were removed from its retail stores and I am

advised by Please Mum's gift card distributor that no gift cards could or have been sold through the distributor since 12:00 am on July 10, 2011.

17. Please Mum, through its counsel, has been corresponding with Consumer Protection BC ("**Consumer Protection**") and informed Consumer Protection that it has stopped selling gift cards and that it is unfortunately not able at this time to permit the redemption of any previously purchased gift cards. These discussions with Consumer Protection remain ongoing.

18. Through its counsel, Please Mum has been providing Consumer Protection with requested information and Please Mum is hopeful that the claims of gift card holders can be addressed through its Proposal.

Extension

19. Please Mum is seeking this further 45 day extension in order to continue with the liquidation of its inventory, move forward with the sale of the Property, continue discussions with interested private investors, financiers and liquidators and develop its Proposal which would preserve Please Mum as a going concern for the benefit of its stakeholders.

PART 3: LEGAL BASIS

1. Section 50.4 of the Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3
2. the inherent jurisdiction of this Honourable Court.

PART 4: MATERIAL TO BE RELIED ON

1. Pleadings and proceedings previously filed herein;
2. Affidavit #1 of Kathryn Adrian, sworn September 14, 2011;
3. The Proposal Trustee's Second Report to the Court, to be filed; and
4. Such further and other evidence as may be filed.

The Petitioners estimate that the application will take **60 minutes** if unopposed.

This matter is **not** within the jurisdiction of a Master. **The Honourable Mr. Justice Burnyeat is seized of this matter.**

Date: September 14, 2011



Signature Petitioners' Lawyer

To be completed by the Court only:

Order made

in the terms requested in paragraphs _____ of
Part 1 of this Notice of Application

with the following variations and additional terms:

Date: _____

Signature of Judge Master

APPENDIX

THIS APPLICATION INVOLVES THE FOLLOWING:

- discovery: comply with demand for documents
- discovery: production of additional documents
- other matters concerning document discovery
- extend oral discovery
- other matter concerning oral discovery
- amend pleadings
- add/change parties
- summary judgment
- summary trial
- service
- mediation
- adjournments
- proceedings at trial
- case plan orders: amend
- case plan orders: other
- experts

000260



This is the 3rd Affidavit of Kathryn Adrian in this case and was made on September 26, 2011

No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

This is Exhibit "S" referred to in the affidavit of *Fran Thibodeau* sworn before me at *Vancouver, B.C.* this *29* day of *November, 2011*

AFFIDAVIT

[Signature]
A Commissioner for Taking Affidavits
for British Columbia

I, KATHRYN ADRIAN, businessperson, of 333 Woodland Drive, Vancouver, B.C., V5L 3P6, SWEAR THAT:

1. I am authorized by Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively "Please Mum" or the "Company") to depose this Affidavit and do so on their behalf.
2. I am the Founder and the Chief Executive Officer of Please Mum and, as such, I have personal knowledge of the matters herein deposed to, except where stated to be based upon information and belief, in which case I do verily believe the same to be true.

KAD

DISCLAIMED STORES

3. As deposed in my Affidavit #1 and Affidavit #2, Please Mum has disclaimed the leases for all of its retail stores pursuant to section 65.2 of the *Bankruptcy and Insolvency Act*, with the exception of 13 retail stores which remain operating at this time.
4. I have read the Affidavit #1 of Linda Galessiere, sworn September 19, 2011 and filed herein.
5. I understand that Ms. Galessiere of McLean & Kerr is counsel for Ivanhoe Cambridge Inc., 20 VIC Management Inc., Morguard Investments Limited, Retrocom Mid Market REIT, Primaris Retail Real Estate Investment Trust and Crombie Real Estate Investment Trust (the "McLean & Kerr Landlords"). The McLean & Kerr Landlords represent the landlords of a substantial number of store premises leased to Please Mum.
6. Please Mum issued the bulk of its disclaimer notices to landlords as of about July 8, 2011 (the "July Disclaimers"). Thereafter, Please Mum issued eight further disclaimer notices to landlords as of about August 24, 2011 (the "August Disclaimers").
7. In each case, Please Mum vacated the premises for all disclaimed stores in a timely and efficient manner to provide the affected landlords with as much time as possible to relet the premises and mitigate any losses.
8. Ms. Galessiere deposes that Please Mum remained, as examples, in possession of certain stores leased from certain McLean & Kerr Landlords until July 11, July 12, 2011 or, in at least one case, July 13, 2011, which were disclaimed pursuant to the July Disclaimers.
9. To be clear, Please Mum vacated all store premises affected by the July Disclaimers by July 12, 2011, with the exception of the Discovery Harbour Shopping Centre store in Campbell River, B.C. (the "Campbell River Store"), which was vacated by July 13, 2011. Please Mum, through its counsel, informed counsel for the McLean & Kerr Landlords, as well as certain other landlords in response to inquiries, that it is unable to pay any rents in connection with the notice period under the July Disclaimers.
10. Ms. Galessiere also deposes that Please Mum remained, as examples, in possession of certain stores leased from certain McLean & Kerr Landlords until August

Ca
6

28, 2011 or, in some cases, August 30, 2011, which were disclaimed pursuant to the August Disclaimers. To be clear, the August 2011 rents for the stores affected by the August Disclaimers had already been paid and Please Mum vacated all of these stores before the end of August 2011. Please Mum, through its counsel, informed counsel for the McLean & Kerr Landlords, as well as certain other landlords, that it is unable to pay any rents in connection with the notice period under the August Disclaimers.

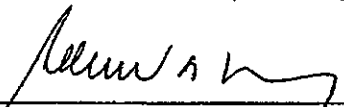
11. Please Mum paid the rents up to June 30, 2011 in respect of the stores affected by the July Disclaimers and the rents up to August 31, 2011 in respect of the stores affected by the August Disclaimers. Accordingly, July 1 – 13, 2011 for the Campbell River Store and July 1-12, 2011 for the other stores affected by the July Disclaimers, are the only days that Please Mum occupied any store premises (leased from the McLean & Kerr Landlords or any other landlords) for which it did not pay rent.

12. Based on the Company's calculations, the total pro rated rent owed by Please Mum relating to the period of July 1 – 13, 2011 for the Campbell River Store and July 1-12, 2011 for the other stores affected by the July Disclaimers is \$296,163.53.

INDEBTEDNESS TO RBC

13. In my Affidavit #2, I deposed that the Company's indebtedness to Royal Bank of Canada ("RBC") had been substantially reduced to \$750,000 through the sale of Please Mum's consolidated inventory and reduction in operating costs. That figure was incorrect as it only accounted for the amount owing to RBC in relation to its operating line. To clarify, the total amount owing by the Company to RBC in relation to the operating line plus other credit facilities is approximately \$1.13 million.

SWORN BEFORE ME at Vancouver
British Columbia, on September 26,
2011.



A Commissioner for taking Affidavits
within British Columbia



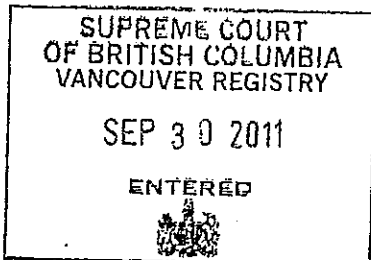
KATHRYN ADRIAN

ADRIAN L. WONG
A Commissioner for taking
affidavits for British Columbia

000263

ADRIAN L. WONG
Notary Public
128 East Pender Street
Vancouver, B. C. V6A 1T3

000264



No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

This is Exhibit "T" referred to in the
affidavit of ... Fran Thibodeau ...
sworn before me at Vancouver, BC
this 22 day of November, 2011

ORDER

.....
[Signature]
A Commissioner for taking Affidavits
for British Columbia

BEFORE THE HONOURABLE
MR. JUSTICE BURNYEAT

FRIDAY, THE 30th DAY OF
SEPTEMBER 2011

THE APPLICATION of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd., coming on for hearing on September 30, 2011 and on hearing Cindy Cheuk, counsel for the Petitioners, and the counsel listed in the attached **Schedule "A"**, and upon reading the materials filed herein including the Notice of Application, dated September 14, 2011, the Affidavit #2 of Kathryn Adrian, sworn September 14, 2011, the Affidavit #3 of Kathryn Adrian, sworn September 26, 2011, the Affidavit #1 of Linda Galessiere, sworn September 19, 2011, the Affidavit #1 of Brent Lewis, sworn September 21, 2011 and the Second Report of Deloitte & Touche Inc., the Proposal Trustee herein;

THIS COURT ORDERS that:

1. The time for the filing of a Proposal by the Petitioners under Part III of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**"), as extended by the Orders made herein August 5, 2011 and September 20, 2011, be further extended pursuant to section 50.4(9) of the *BIA* for a further period of 45 days being until November 14, 2011.
2. Notwithstanding paragraph 1 of this Order, Royal Bank of Canada, upon giving no less than two clear days notice to the Petitioners or such lesser amount of notice as this Court may order, shall not be bound by the stay of proceedings pursuant to section 69(1) of the *BIA* during the period of the extension.

3. By consent of the landlords represented by Mr. Gehlen, the Petitioners shall not make any payments to ordinary creditors under any Proposal filed by the Petitioners herein until the Petitioners have paid in full all amounts owing to landlords of retail premises disclaimed by Please Mum pursuant to section 65.2 of the *BIA* (the "Disclaimed Landlords") on account of any unpaid rents for the period after July 7, 2011 to the expiry date of the applicable notice period under section 65.2 of the *BIA* in respect of such premises (the "Post-Filing Rents").

4. The amount of Post-Filing Rents owing to each Disclaimed Landlord shall be determined by agreement between the Petitioners and the Disclaimed Landlord or, failing such agreement, the Petitioners, the Proposal Trustee and the Disclaimed Landlord shall be at liberty to apply to this Court for a determination of the amount of Post-Filing Rents owed in respect of any disclaimed retail premises.


THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED AS BEING BY CONSENT.

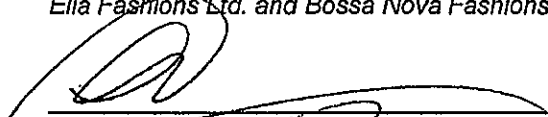

BURNYEAT, J.

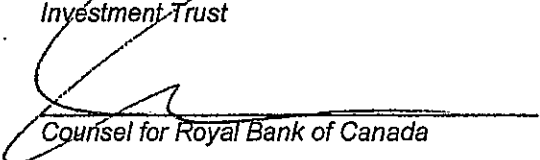
BY THE COURT


Deputy
DISTRICT REGISTRAR

APPROVED AS TO FORM AND CONSENTED TO:


Counsel for Please Mum Partnership,
Elia Fashions Ltd. and Bossa Nova Fashions Ltd.


Counsel for 20 VIC Management Inc., Ivanhoe
Cambridge Inc., Morguard Investments Limited,
Primaris Retail Real Estate Investment Trust,
Retrocom Mid Market REIT and Crombie Real Estate
Investment Trust


Counsel for Royal Bank of Canada

000266

SCHEDULE "A"

LIST OF COUNSEL APPEARING

Counsel:	Appearing For:
Cindy Cheuk	Petitioners
Gregory Gehlen	20 VIC Management Inc., Ivanhoe Cambridge Inc., Morguard Investments Limited, Primaris Retail Real Estate Investment Trust, Retrocom Mid Market REIT and Crombie Real Estate Investment Trust
John Grieve	Royal Bank of Canada



000267

No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

This is Exhibit " D " referred to in the
PLEASE MUM PARTNERSHIP affidavit of Fran. Thibodeau
ELIA FASHIONS LTD. sworn before me at NANAIMO, B.C.
BOSSA NOVA FASHIONS LTD. this 2nd day of November, 2011

[Signature]
A Commissioner for taking Affidavits
for British Columbia

NOTICE OF APPLICATION

(ORDER FOR EXTENSION OF TIME TO MAKE A PROPOSAL)

APPLICANTS: PLEASE MUM PARTNERSHIP, ELIA FASHIONS LTD. AND
BOSSA NOVA FASHIONS LTD. (COLLECTIVELY,
"PLEASE MUM" OR "THE COMPANY")

TO: THE PARTIES LISTED ON ATTACHED SCHEDULE "A"

TAKE NOTICE that an application will be made by the Applicants to the Honourable Mr. Justice Burnyeat the courthouse at 800 Smithe Street, in the City of Vancouver, in the Province of British Columbia on **Monday, November 7, 2011 at 9:00 a.m.** for an Order, substantially in the draft form described in Part 1 below and such other and further relief as Counsel for the Applicants may request and this Honourable Court deems just.

PART 1: ORDER SOUGHT

1. An Order, substantially in the draft form attached hereto as **SCHEDULE "B"** extending time for filing of a Proposal by Please Mum to November 21, 2011.

PART 2: FACTUAL BASIS

1. On July 7, 2011, Please Mum filed a Notice of Intention to Make a Proposal ("NOI") under section 50.4 of the Bankruptcy and Insolvency Act. Deloitte & Touche Inc. was appointed as the Proposal Trustee of Please Mum.

2. Pursuant to Orders granted August 5, 2011, September 20, 2011 and September 30, 2011, the time for Please Mum to file a Proposal has been extended to November 14, 2011.

3. The Honourable Mr. Justice Burnyeat is seized of this proceeding. However, Please Mum is advised that his Lordship is not available on November 14, 2011 to hear an extension application.

4. Please Mum is advised that in the alternative, his Lordship is available to hear briefly from Please Mum on November 7, 2011 at 9:00 a.m. to seek a short extension to November 21, 2011, when his Lordship will be available to hear full argument on the matter.

5. Accordingly, on November 7, 2011 at 9:00 am, Please Mum will be seeking an extension of time from November 14, 2011 to November 21, 2011.

PART 3: LEGAL BASIS

1. Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3;
2. the inherent jurisdiction of this Honourable Court.

PART 4: MATERIAL TO BE RELIED ON

1. Pleadings and proceedings previously filed herein; and
2. Such further and other evidence as may be filed.

The Petitioners estimate that the application will take up to **30 minutes**.

This matter is **not** within the jurisdiction of a Master. **The Honourable Mr. Justice Burnyeat is seized of this matter.**

Date: November 7, 2011



Signature Petitioners' Lawyer

000269

To be completed by the Court only:

Order made

in the terms requested in paragraphs _____ of Part 1 of this Notice of Application

with the following variations and additional terms:

Date: _____

Signature of Judge Master

APPENDIX**THIS APPLICATION INVOLVES THE FOLLOWING:**

- discovery: comply with demand for documents
- discovery: production of additional documents
- other matters concerning document discovery
- extend oral discovery
- other matter concerning oral discovery
- amend pleadings
- add/change parties
- summary judgment
- summary trial
- service
- mediation
- adjournments
- proceedings at trial
- case plan orders: amend
- case plan orders: other
- experts

SCHEDULE "A" – SERVICE LIST

000271

DISTRICT OF BRITISH COLUMBIA
DIVISION NO.: 03-VANCOUVER
COURT NO.: 11-253244
ESTATE NO.: 11-253244

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

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
PLEASE MUM PARTNERSHIP**

INSOLVENT PERSON

DISTRICT OF BRITISH COLUMBIA
DIVISION NO.: 03-VANCOUVER
COURT NO.: 11-253244
ESTATE NO.: 11-253244

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

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
PLEASE MUM PARTNERSHIP**

INSOLVENT PERSON

<p>Fraser Milner Casgrain LLP 250 Howe Street, 20th Floor Vancouver, BC V6C 3R8</p> <p>Attention: John Sandrelli/Cindy Cheuk</p> <p>Telephone: (604) 443-7132 (J. Sandrelli) (604) 691-6463 (C. Cheuk)</p> <p>Facsimile: (604) 683-5214</p> <p>Email: john.sandrelli@fmc-law.com cindy.cheuk@fmc-law.com</p> <p>cc: Kelly Tsang – Kelly.tsang@fmc-law.com cc: Robin Peardon – robin.peardon@fmc-law.com cc: F. Thibodeau – fran.thibodeau@fmc-law.com</p> <p><i>Counsel for the Insolvent Person</i></p>	<p>Deloitte & Touche Inc. P.O. Box 49279 #2800 – 1055 Dunsmuir Street Vancouver B.C. V7X 1P4</p> <p>Attention: Huey Lee</p> <p>Telephone: (604) 640-3060 Facsimile: (604) 899-2950 Email: huelee@deloitte.ca</p> <p><i>Proposal Trustee</i></p>
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SCHEDULE "A" – SERVICE LIST

000272

<p>Alvarez & Marsal Canada ULC #1680 – 400 Burrard Street Vancouver, B.C. V6C 3A6</p> <p>Attention: Todd Martin/Pam Boparai</p> <p>Telephone: (604) 638-7445 (T. Martin) (604) 443-5030 (P. Boparai)</p> <p>Facsimile: (604) 638-7441</p> <p>Email: tmartin@alvarezandmarsal.com/ pboparai@alvarezandmarsal.com</p> <p><i>Consultant to the Royal Bank of Canada</i></p>	<p>Fasken Martineau DuMoulin LLP #2900 – 550 Burrard Street Vancouver, B.C. V6C 0A3</p> <p>Attention: Brent Lewis/John Grieve</p> <p>Telephone: (604) 631-4889 (B. Lewis) (604) 631-4772 (J. Grieve)</p> <p>Facsimile: (604) 632-4889</p> <p>Email: blewis@fasken.com/ jgrieve@fasken.com</p> <p><i>Counsel for the Royal Bank of Canada</i></p>
<p>British Columbia Office of the Superintendent of Bankruptcy 300 Georgia Street W, Suite 2000 Vancouver, British Columbia V6B 6E1</p> <p>Tel.: 1-877-376-9902 (toll free) Fax: 604-666-4610</p>	<p>Deloitte & Touche Inc. 2800 - 1055 Dunsmuir St, Vancouver, BC, V7X 1P4 Attention: John Somerville</p> <p>Direct 604-640-3210 Fax 604-899-8159 Email: jsomerville@deloitte.ca</p> <p>Proposal Trustee</p>
<p>McLean & Kerr LLP Suite 2800 130 Adelaide Street West Toronto, ON V5H 3P5</p> <p>Attention: Linda Galessiere Phone: 416-369-6609 Fax: 416 366 8571 Email: lgalessiere@mcleankerr.com</p> <p>Attention: Wally Stevenson Phone: 416.369.6602 Fax: 416 366 8571 Email: wstevenson@mcleankerr.com</p> <p>cc: Phil Hars at Ivanhoe phars@ivanhoecambridge.com</p> <p><i>Counsel for: Ivanhoe Cambridge Inc., 20 VIC Management Inc (on behalf of OPB Realty Inc. and Lansdowne Mall Inc.), Morguard Investments Limited, Retrocom Mid Market REIT, Crombie Real Estate Investment Trust and Primaris Retail Real Estate Investment Trust</i></p>	<p>Lawson Lundell LLP 1600 – 925 West Georgia Street Vancouver BC V6C 3L2</p> <p>Attention: Michael Morgan Phone: 604 685 3456 Fax: 604 669 1620 Email: mmorgan@lawsonlundell.com</p> <p>cc Email: wroberts@lawsonlundell.com</p> <p><i>Counsel for Shape Properties (Lougheed) Ltd. and Shape Properties (Brentwood) Ltd.</i></p>

SCHEDULE "A" – SERVICE LIST

000273

<p>Ivanhoe Cambridge Inc. 95 Wellington Street West, Suite 300 Toronto ON M5J 2R2</p> <p>Attention: Kari Kim – Gallately (Solicitor - Legal Affairs – Western Region)</p> <p>Phone: 416 369 1200 Fax: 416 369 1327 Email: kkim@ivanhoecambridge.com</p> <p><i>Internal Counsel for Ivanhoe Cambridge Inc.</i></p>	<p>Fernandes Hearn LLP 155 University Ave Suite 700 Toronto ON M5H 3B7</p> <p>Attention: David Huard Phone: 416 203 9500 Fax: 416 203 9444 Email: david@fernandeshearn.com</p> <p><i>Counsel for Creditors, Tianjin Garment Import & Export Co. Ltd., Jiangsu Guotai International Group Winsum Imp. & Exp. Co. Ltd., China Jiangsu Machinery & Equipment Import & Export Group Corp., Ningbo Original Textile & Apparel Co. Ltd. and Quik-X Transportation Inc. and Jiangsu Saintek Co. Ltd.</i></p>
<p>Blakes 595 Burrard Street PO Box 49314 Suite 2600, Three Bentall Centre Vancouver, BC V7X 1L3</p> <p>Attention: Peter Rubin</p> <p>Phone: 604-631-3315 Fax: 604-631-3309 Email: peter.rubin@blakes.com</p> <p><i>Counsel for Experian Marketing Solutions Inc</i></p>	<p>Gehlen Dabbs Lawyers 1201 – 1030 W. Georgia Street Vancouver BC V6E 2Y3</p> <p>Attention: Gregory J. Gehlen</p> <p>Phone: 604 642 6401 Fax: 604 642 6433 Email: gg@gdlaw.ca</p> <p><i>Local Counsel/Agent for McLean & Kerr</i></p>
<p>Can Legal Lawyer Referral 3100 Steeles Avenue West Suite 200 Vaughan Ontario L4K 3R1</p> <p>Attention: Ken Groleau Phone: 905-532-2482 Email: kgroleau@canlegal.net</p> <p><i>Counsel for Sameday Worldwide</i></p>	<p>Gowlings Barristers & Solicitors 550 Burrard Street Suite 2300, Bentall 5 Vancouver, BC V6C 2B5</p> <p>Attention: Colin Brousson Telephone: 604-891-2286 Fax: 604-683-3558 Email: colin.brousson@gowlings.com</p> <p><i>Counsel for Deloitte & Touche Inc.</i></p>

No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

ORDER

BEFORE THE HONOURABLE
MR. JUSTICE BURNYEAT

MONDAY, THE 7th DAY OF
NOVEMBER 2011

THE APPLICATION of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "**Please Mum**"), coming on for hearing on November 7, 2011 and on hearing Cindy Cheuk, counsel for Please Mum, and other Counsel as listed on Schedule "A" hereto, and upon reading the materials filed herein including the Notice of Application, dated November 2, 2011.

THIS COURT ORDERS that:

SCHEDULE "B"

1. The time for the filing of a Proposal by the Petitioners under Part III of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "*BIA*"), as extended by the Orders made herein August 5, 2011, September 20, 2011 and September 30, 2011 to November 14, 2011, be further extended for a period of 7 days until November 21, 2011.

2. Notwithstanding paragraph 1 of this Order, 0710345 B.C. Ltd., upon giving no less than two clear days notice to Please Mum or such lesser amount of notice as this Court may order, shall not be bound by the stay of proceedings pursuant to section 69(1) of the *BIA* during the period of the extension.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED AS BEING BY CONSENT.

BY THE COURT

DISTRICT REGISTRAR

APPROVED AS TO FORM:

*Counsel for Please Mum Partnership,
Elia Fashions Ltd. and Bossa Nova Fashions Ltd.*

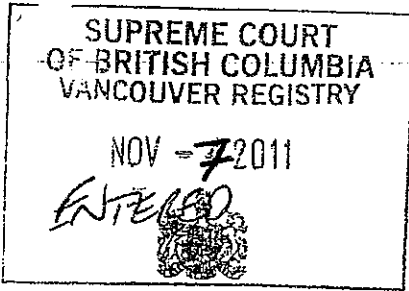
SCHEDULE "B"

000276

SCHEDULE "A"

LIST OF COUNSEL APPEARING

Counsel:	Appearing For:
Cindy Cheuk	Petitioners



000277

No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

This is Exhibit " ✓ " referred to in the
affidavit of *Fran Thib. ed. sav.*
sworn before me at *Vancouver, B.C.*
this *28* day of *November, 2011.*

ORDER

MMD
A Commissioner for taking Affidavits
for British Columbia

BEFORE THE HONOURABLE
MR. JUSTICE BURNYEAT

MONDAY, THE 7th DAY OF
NOVEMBER 2011

THE APPLICATION of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "Please Mum"), coming on for hearing on November 7, 2011 and on hearing Cindy Cheuk, counsel for Please Mum, and other Counsel as listed on Schedule "A" hereto, and upon reading the materials filed herein including the Notice of Application, dated November 2, 2011.

THIS COURT ORDERS that:

1. The time for the filing of a Proposal by the Petitioners under Part III of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "*BIA*"), as extended by the Orders made herein August 5, 2011, September 20, 2011 and September 30, 2011 to November 14, 2011, be further extended for a period of 7 days until November 21, 2011.

2. Notwithstanding paragraph 1 of this Order, 0710345 B.C. Ltd., upon giving no less than two clear days notice to Please Mum or such lesser amount of notice as this Court may order, shall not be bound by the stay of proceedings pursuant to section 69(1) of the *BIA* during the period of the extension.


THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED AS BEING BY CONSENT.


BURNYEAT, J.

BY THE COURT


DISTRICT REGISTRAR

APPROVED AS TO FORM:


Counsel for Please Mum Partnership,
Elia Fashions Ltd. and Bossa Nova Fashions Ltd.

000279

SCHEDULE "A"

LIST OF COUNSEL APPEARING

Counsel:	Appearing For:
Cindy Cheuk	Petitioners

000280

No. VLC-S-B-110732
VANCOUVER REGISTRY

Estate No's 11-253244, 11-253245, and 11-253246



IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

This is Exhibit "W" referred to in the
affidavit of Fran Thibodeau
sworn before me at Vancouver, B.C.
this 2nd day of November, 2011

NOTICE OF APPLICATION

CM
A Commissioner for taking Affidavits
for British Columbia

(ORDER FOR EXTENSION OF TIME TO MAKE A PROPOSAL)

APPLICANTS: PLEASE MUM PARTNERSHIP, ELIA FASHIONS LTD. AND
BOSSA NOVA FASHIONS LTD. (COLLECTIVELY,
"PLEASE MUM" OR "THE COMPANY")

TO: THE PARTIES LISTED ON ATTACHED SCHEDULE "A"

TAKE NOTICE that an application will be made by the Applicants to the Honourable Mr. Justice Burnyeat the courthouse at 800 Smithe Street, in the City of Vancouver, in the Province of British Columbia on **Monday, November 21, 2011 at 9:00 a.m.** for an Order, substantially in the draft form described in Part 1 below and such other and further relief as Counsel for the Applicants may request and this Honourable Court deems just.

PART 1: ORDER SOUGHT

1. An Order, substantially in the draft form attached hereto as SCHEDULE "B" extending time for filing of a Proposal by Please Mum to **November 22, 2011**.

PART 2: FACTUAL BASIS

1. On July 7, 2011, Please Mum filed a Notice of Intention to Make a Proposal under section 50.4 of the *Bankruptcy and Insolvency Act*. Deloitte & Touche Inc. was appointed as the Proposal Trustee of Please Mum.

2. Pursuant to Orders granted August 5, 2011, September 20, 2011, September 30, 2011 and November 14, 2011, the time for Please Mum to file a Proposal has been extended to November 21, 2011.
3. The Honourable Mr. Justice Burnyeat is seized of this proceeding.
4. Counsel for the Proposal Trustee and lead Counsel for Please Mum are both appearing on another proceeding on November 21, 2011 and are therefore not available to make full argument on that date for an extension of time to file a Proposal in this proceeding. However, both counsel are available on November 22, 2011.
5. **Accordingly, on November 21, 2011 at 9:00 am, Please Mum will be seeking a one day extension to November 22, 2011.**
6. Please Mum has confirmed with Vancouver Trial Scheduling that the parties may appear before the Honourable Mr. Justice Burnyeat on November 22, 2011 at 9:00 a.m. to make full argument.

PART 3: LEGAL BASIS

1. *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3;
2. the inherent jurisdiction of this Honourable Court.

PART 4: MATERIAL TO BE RELIED ON

1. Pleadings and proceedings previously filed herein; and
2. Such further and other evidence as may be filed.

The Petitioners estimate that the application will take up to **30 minutes**.

This matter is **not** within the jurisdiction of a Master. **The Honourable Mr. Justice Burnyeat is seized of this matter.**

Date: November 14, 2011



Signature Petitioners' Lawyer

To be completed by the Court only:

Order made

in the terms requested in paragraphs _____ of
Part 1 of this Notice of Application

with the following variations and additional terms:

Date: _____

Signature of Judge Master

APPENDIX

THIS APPLICATION INVOLVES THE FOLLOWING:

- discovery: comply with demand for documents
- discovery: production of additional documents
- other matters concerning document discovery
- extend oral discovery
- other matter concerning oral discovery
- amend pleadings
- add/change parties
- summary judgment
- summary trial
- service
- mediation
- adjournments
- proceedings at trial
- case plan orders: amend
- case plan orders: other
- experts

SCHEDULE "A" – SERVICE LIST

000284

DISTRICT OF BRITISH COLUMBIA
DIVISION NO.: 03-VANCOUVER
COURT NO.: 11-253244
ESTATE NO.: 11-253244

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

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
PLEASE MUM PARTNERSHIP**

INSOLVENT PERSON

DISTRICT OF BRITISH COLUMBIA
DIVISION NO.: 03-VANCOUVER
COURT NO.: 11-253244
ESTATE NO.: 11-253244

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

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
PLEASE MUM PARTNERSHIP**

INSOLVENT PERSON

<p>Fraser Milner Casgrain LLP 250 Howe Street, 20th Floor Vancouver, BC V6C 3R8</p> <p>Attention: John Sandrelli/Cindy Cheuk</p> <p>Telephone: (604) 443-7132 (J. Sandrelli) (604) 691-6463 (C. Cheuk)</p> <p>Facsimile: (604) 683-5214</p> <p>Email: john.sandrelli@fmc-law.com cindy.cheuk@fmc-law.com</p> <p>cc: Kelly Tsang – Kelly.tsang@fmc-law.com cc: Robin Peardon – robin.peardon@fmc-law.com cc: F. Thibodeau – fran.thibodeau@fmc-law.com</p> <p><i>Counsel for the Insolvent Person</i></p>	<p>Deloitte & Touche Inc. P.O. Box 49279 #2800 – 1055 Dunsmuir Street Vancouver B.C. V7X 1P4</p> <p>Attention: Huey Lee</p> <p>Telephone: (604) 640-3060</p> <p>Facsimile: (604) 899-2950</p> <p>Email: huelee@deloitte.ca</p> <p><i>Proposal Trustee</i></p>
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SCHEDULE "A" – SERVICE LIST

<p>Alvarez & Marsal Canada ULC #1680 – 400 Burrard Street Vancouver, B.C. V6C 3A6</p> <p>Attention: Todd Martin/Pam Boparai</p> <p>Telephone: (604) 638-7445 (T. Martin) (604) 443-5030 (P. Boparai)</p> <p>Facsimile: (604) 638-7441</p> <p>Email: tmartin@alvarezandmarsal.com/ pboparai@alvarezandmarsal.com</p> <p><i>Consultant to the Royal Bank of Canada</i></p>	<p>Fasken Martineau DuMoulin LLP #2900 – 550 Burrard Street Vancouver, B.C. V6C 0A3</p> <p>Attention: Brent Lewis/John Grieve</p> <p>Telephone: (604) 631-4889 (B. Lewis) (604) 631-4772 (J. Grieve)</p> <p>Facsimile: (604) 632-4889</p> <p>Email: blewis@fasken.com/ jgrieve@fasken.com</p> <p><i>Counsel for the Royal Bank of Canada</i></p>
<p>British Columbia Office of the Superintendent of Bankruptcy 300 Georgia Street W, Suite 2000 Vancouver, British Columbia V6B 6E1</p> <p>Tel.: 1-877-376-9902 (toll free) Fax: 604-666-4610</p>	<p>Deloitte & Touche Inc. 2800 - 1055 Dunsmuir St, Vancouver, BC, V7X 1P4 Attention: John Somerville</p> <p>Direct 604-640-3210 Fax 604-899-8159 Email: jsomerville@deloitte.ca</p> <p>Proposal Trustee</p>
<p>McLean & Kerr LLP Suite 2800 130 Adelaide Street West Toronto, ON V5H 3P5</p> <p>Attention: Linda Galessiere Phone: 416-369-6609 Fax: 416 366 8571 Email: lgalessiere@mcleankerr.com</p> <p>Attention: Wally Stevenson Phone: 416.369.6602 Fax: 416 366 8571 Email: wstevenson@mcleankerr.com</p> <p>cc: Phil Harrs at Ivanhoe pharrs@ivanhoecambridge.com</p> <p><i>Counsel for: Ivanhoe Cambridge Inc., 20 VIC Management Inc (on behalf of OPB Realty Inc. and Lansdowne Mall Inc.), Morguard Investments Limited, Retrocom Mid Market REIT, Crombie Real Estate Investment Trust and Primaris Retail Real Estate Investment Trust</i></p>	<p>Lawson Lundell LLP 1600 – 925 West Georgia Street Vancouver BC V6C 3L2</p> <p>Attention: Michael Morgan Phone: 604 685 3456 Fax: 604 669 1620 Email: mmorgan@lawsonlundell.com</p> <p>cc Email: wroberts@lawsonlundell.com</p> <p><i>Counsel for Shape Properties (Lougheed) Ltd. and Shape Properties (Brentwood) Ltd.</i></p>

SCHEDULE "A" – SERVICE LIST

000286

<p>Ivanhoe Cambridge Inc. 95 Wellington Street West, Suite 300 Toronto ON M5J 2R2</p> <p>Attention: Kari Kim – Gallately (Solicitor - Legal Affairs – Western Region)</p> <p>Phone: 416 369 1200 Fax: 416 369 1327 Email: kkim@ivanhoecambridge.com</p> <p><i>Internal Counsel for Invanhoe Cambridge Inc.</i></p>	<p>Fernandes Hearn LLP 155 University Ave Suite 700 Toronto ON M5H 3B7</p> <p>Attention: David Huard Phone: 416 203 9500 Fax: 416 203 9444 Email: david@fernandeshearn.com</p> <p><i>Counsel for Creditors, Tianjin Garment Import & Export Co. Ltd., Jiangsu Guotai International Group Winsum Imp. & Exp. Co. Ltd., China Jiangsu Machinery & Equipment Import & Export Group Corp., Ningbo Original Textile & Apparel Co. Ltd. and Quik-X Transportation Inc. and Jiangsu Saintek Co. Ltd.</i></p>
<p>Blakes 595 Burrard Street PO Box 49314 Suite 2600, Three Bentall Centre Vancouver, BC V7X 1L3</p> <p>Attention: Peter Rubin</p> <p>Phone: 604-631-3315 Fax: 604-631-3309 Email peter.rubin@blakes.com</p> <p><i>Counsel for Experian Marketing Solutions Inc</i></p>	<p>Gehlen Dabbs Lawyers 1201 – 1030 W. Georgia Street Vancouver BC V6E 2Y3</p> <p>Attention: Gregory J. Gehlen</p> <p>Phone: 604 642 6401 Fax: 604 642 6433 Email: gg@gdlaw.ca</p> <p><i>Local Counsel/Agent for McLean & Kerr</i></p>
<p>Can Legal Lawyer Referral 3100 Steeles Avenue West Suite 200 Vaughan Ontario L4K 3R1</p> <p>Attention: Ken Groleau Phone: 905-532-2482 Email: kgroleau@canlegal.net</p> <p><i>Counsel for Sameday Worldwide</i></p>	<p>Gowlings Barristers & Solicitors 550 Burrard Street Suite 2300, Bentall 5 Vancouver, BC V6C 2B5</p> <p>Attention: Colin Brousson Telephone: 604-891-2286 Fax: 604-683-3558 Email: colin.brousson@gowlings.com</p> <p><i>Counsel for Deloitte & Touche Inc.</i></p>

No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

ORDER

BEFORE THE HONOURABLE
MR. JUSTICE BURNYEAT

MONDAY, THE 21st DAY OF
NOVEMBER 2011

THE APPLICATION of Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. (collectively, "**Please Mum**"), coming on for hearing on November 21, 2011 and on hearing Cindy Cheuk, counsel for Please Mum, and other Counsel as listed on Schedule "A" hereto, and upon reading the materials filed herein including the Notice of Application, dated November 14, 2011.

THIS COURT ORDERS that:

1. The time for the filing of a Proposal by the Petitioners under Part III of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**"), as extended by the Orders made herein August 5, 2011, September 20, 2011, September 30, 2011 and November 7, 2011, be further extended until November 22, 2011.
2. Notwithstanding paragraph 1 of this Order, 0710345 B.C. Ltd., upon giving no less than two clear days notice to Please Mum or such lesser amount of notice

as this Court may order, shall not be bound by the stay of proceedings pursuant to section 69(1) of the BIA during the period of the extension.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED AS BEING BY CONSENT.

BY THE COURT

DISTRICT REGISTRAR

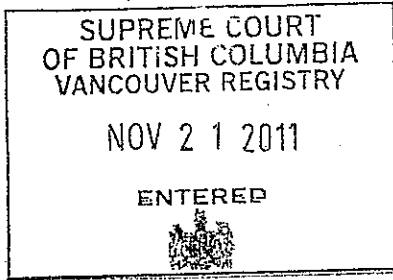
APPROVED AS TO FORM:

*Counsel for Please Mum Partnership,
Elia Fashions Ltd. and Bossa Nova Fashions Ltd.*

SCHEDULE "A"

LIST OF COUNSEL APPEARING

Counsel:	Appearing For:
Cindy Cheuk	Petitioners



000290

No. VLC-S-B-110732
VANCOUVER REGISTRY
Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

This is Exhibit "X" referred to in the
affidavit of Fran Thibodeau
sworn before me at Vancouver, B.C.
this 29 day of November, 2011

[Signature]
A Commissioner for taking Affidavits
for British Columbia

ORDER

BEFORE THE HONOURABLE
MR. JUSTICE BURNYEAT

MONDAY, THE 21st DAY OF
NOVEMBER 2011

THE APPLICATION of Please Mum Partnership, Elia Fashions Ltd. and
Bossa Nova Fashions Ltd. (collectively, "Please Mum"), coming on for hearing on
November 21, 2011 and on hearing Cindy Cheuk, counsel for Please Mum, and other
Counsel as listed on Schedule "A" hereto, and upon reading the materials filed herein
including the Notice of Application, dated November 14, 2011.


THIS COURT ORDERS that:

1. The time for the filing of a Proposal by the Petitioners under Part III of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA"), as extended by the Orders made herein August 5, 2011, September 20, 2011, September 30, 2011 and November 7, 2011, be further extended until November 22, 2011 at 4:00 p.m. - 97
2. Notwithstanding paragraph 1 of this Order, 0710345 B.C. Ltd., upon giving no less than two clear days notice to Please Mum or such lesser amount of notice

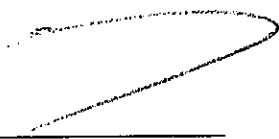
000291

as this Court may order, shall not be bound by the stay of proceedings pursuant to section 69(1) of the BIA during the period of the extension.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED AS BEING BY CONSENT.



BRYAN HEAT, J.

BY THE COURT

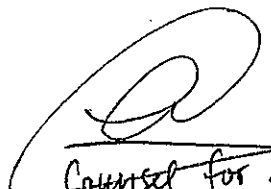


DISTRICT REGISTRAR

APPROVED AS TO FORM:



*Counsel for Please Mum Partnership,
Elia Fashions Ltd. and Bossa Nova Fashions Ltd.*



Counsel for Several Landlords.

000292

SCHEDULE "A"

LIST OF COUNSEL APPEARING

Counsel:	Appearing For:
Cindy Cheuk	Petitioners
<i>Gregory J. Gehlen</i>	<i>Several landlords.</i>

000293

No. VLC-S-B-110732

VANCOUVER REGISTRY

Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

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

ORDER OF NOVEMBER 21, 2011

FRASER MILNER CASGRAIN LLP
20th Floor – 250 Howe Street
Vancouver, British Columbia
V6C 3R8

6134-546438-1

Attention: Cindy Cheuk

NOV 24 2011

ENTERED



000294

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF

PLEASE MUM PARTNERSHIP
ELIA FASHIONS LTD.
BOSSA NOVA FASHIONS LTD.

This is Exhibit "Y" referred to in the
affidavit of Fran Thib. ad. au.
sworn before me at Vancouver, B.C.
this 28 day of November, 2011.

CONSENT ORDER


A Commissioner for taking Affidavits
for British Columbia

~~[/] A JUDGE OF THE COURT~~
) OF The Honourable Mr. Justice Burnyeat
BEFORE) ~~[/] A MASTER OF THE COURT~~ 24 / NOVEMBER / 2011
) OF gn
~~[/] A REGISTRAR~~ gn

ON THE APPLICATION of the Petitioners, Please Mum Partnership, Elia Fashions Ltd. and Bossa Nova Fashions Ltd. ("Please Mum"), without a hearing and by consent of 20 VIC Management Inc., Crombie Real Estate Investment Trust, Ivanhoe Cambridge Inc., Morguard Investments Limited, Primaris Retail Real Estate Investment Trust and Retrocom Mid Market REIT (the "Landlords"):

THIS COURT ORDERS that:

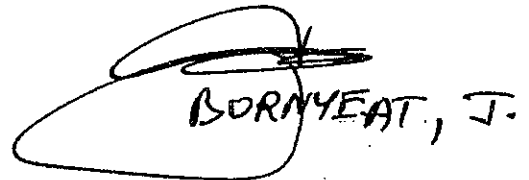
1. The time for the filing of a Proposal by the Petitioners under Part III of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA"), as extended by the Orders made herein August 5, 2011, September 20, 2011, September 30, 2011, November 7, 2011 and November 21, 2011 be further extended until December 6, 2011 at 4:00 p.m.
2. Notwithstanding paragraph 1 of this Order, 0710345 B.C. Ltd., upon giving no less than two clear days notice to Please Mum or such lesser amount of notice as this Court may order, shall not be bound by the stay of proceedings pursuant to section 69(1) of the BIA during the period of the extension.

3. On or before November 29, 2011, Please Mum shall serve counsel for the Landlords with Please Mum's Petition, Notice of Hearing of Petition and supporting Affidavit material, seeking the continuation of this proceeding under the *Companies' Creditors' Arrangement Act*, R.S.C. 1985, c. C-36 and the granting of the Initial Order thereunder.


THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS NOTED ABOVE:



Signature of Counsel for Please Mum Partnership,
Elia Fashions Ltd. and Bossa Nova Fashions Ltd.
Cindy Cherk




BORNEYEAT, J.



Signature of Counsel for 20 VIC Management Inc., Crombie Real Estate Investment Trust, Ivanhoe Cambridge Inc., Morguard Investments Limited, Primaris Retail Real Estate Investment Trust and Retrocom Mid Market REIT
Gregory J. Gehlen



BY THE COURT

REGISTRAR

000296

No. VLC-S-B-110732

VANCOUVER REGISTRY

Estate No's 11-253244, 11-253245, and 11-253246

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

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

CONSENT ORDER

FRASER MILNER CASGRAIN LLP
20th Floor – 250 Howe Street
Vancouver, British Columbia
V6C 3R8

6134-546438-1

Attention: Cindy Cheuk