

District of: Ontario  
Division No. 07 - Hamilton  
Court No. 32-2385730  
Estate No. 32-2385730

\_FORM 68\_  
Notice of Bankruptcy, First Meeting of Creditors  
(Subsection 102(1) of the Act)

Original  Amended

In the matter of the bankruptcy of  
Blue Goose Pure Foods Ltd. o/a Tender Choice Foods  
of the City of Burlington, in the Province of Ontario

Take notice that:

1. Blue Goose Pure Foods Ltd. o/a Tender Choice Foods filed (or was deemed to have filed) an assignment on the 5th day of June 2018, and the undersigned, Deloitte Restructuring Inc., was appointed as trustee of the estate of the bankrupt by the official receiver (or the Court), subject to affirmation by the creditors of the trustee's appointment or substitution of another trustee by the creditors.

2. The first meeting of creditors of the bankrupt will be held on the 27th day of June 2018, at 11:30 AM, at the office of Deloitte Restructuring Inc., at 8 Adelaide Street West, Suite 200, Toronto, ON, M5H 0A9.

3. To be entitled to vote at the meeting, a creditor must lodge with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.

4. Enclosed with this notice is a proof of claim form, proxy form, and list of creditors with claims amounting to \$25 or more showing the amounts of their claims.

5. Creditors must prove their claims against the estate of the bankrupt in order to share in any distribution of the proceeds realized from the estate.

Additional Information:

Note: To Former Employees who have filed a Proof of Claim in the Receivership are not required to file a duplicate.

Dated at the City of Toronto in the Province of Ontario, this 11th day of June 2018.

Deloitte Restructuring Inc. - Licensed Insolvency Trustee

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Bay Adelaide East  
8 Adelaide Street West, Suite 200  
Toronto ON M5H 0A9  
Phone: (416) 601-6072 Fax: (416) 601-6690

District of: Ontario  
Division No. 07 - Hamilton  
Court No. 32-2385730  
Estate No. 32-2385730

FORM 31  
Proof of Claim  
(Sections 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1),  
and Paragraphs 51(1)(e) and 66.14(b) of the Act)

In the matter of the bankruptcy of  
Blue Goose Pure Foods Ltd. o/a Tender Choice Foods  
of the City of Burlington, in the Province of Ontario

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

\_\_\_\_\_  
\_\_\_\_\_

In the matter of the bankruptcy of Blue Goose Pure Foods Ltd. o/a Tender Choice Foods of the City of Burlington in the Province of Ontario and the claim of \_\_\_\_\_, creditor.

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

1. That I am a creditor of the above named debtor (or I am \_\_\_\_\_ (position/title) of \_\_\_\_\_, creditor).
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of bankruptcy, namely the 5th day of June 2018, and still is, indebted to the creditor in the sum of \$ \_\_\_\_\_, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)

4. (Check and complete appropriate category.)

- A. UNSECURED CLAIM OF \$ \_\_\_\_\_  
(other than as a customer contemplated by Section 262 of the Act)

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

- Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under section 136 of the Act.  
 Regarding the amount of \$ \_\_\_\_\_, I do not claim a right to a priority.  
(Set out on an attached sheet details to support priority claim.)

- B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ \_\_\_\_\_

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

- C. SECURED CLAIM OF \$ \_\_\_\_\_

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

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

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

- E. CLAIM BY WAGE EARNER OF \$ \_\_\_\_\_
- That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ \_\_\_\_\_,
- That I hereby make a claim under subsection 81.4(8) of the Act in the amount of \$ \_\_\_\_\_,
- F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ \_\_\_\_\_
- That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ \_\_\_\_\_,
- That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ \_\_\_\_\_,
- G. CLAIM AGAINST DIRECTOR \$ \_\_\_\_\_

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

That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:  
*(Give full particulars of the claim, including the calculations upon which the claim is based.)*

- H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ \_\_\_\_\_

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:  
*(Give full particulars of the claim, including the calculations upon which the claim is based.)*

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

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

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

- Whenever the trustee reviews the financial situation of a bankrupt to redetermine whether or not the bankrupt is required to make payments under section 68 of the Act, I request to be informed, pursuant to paragraph 68(4) of the Act, of the new fixed amount or of the fact that there is no longer surplus income.
- I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Creditor

Phone Number: \_\_\_\_\_  
Fax Number : \_\_\_\_\_  
E-mail Address : \_\_\_\_\_

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

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

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

District of: Ontario  
Division No. 07 - Hamilton  
Court No. 32-2385730  
Estate No. 32-2385730

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

In the matter of the bankruptcy of  
Blue Goose Pure Foods Ltd. o/a Tender Choice Foods  
of the City of Burlington, in the Province of Ontario

I, \_\_\_\_\_, of \_\_\_\_\_, a creditor in the above matter, hereby  
appoint \_\_\_\_\_, of \_\_\_\_\_, to be  
my proxyholder in the above matter, except as to the receipt of dividends, \_\_\_\_\_ (with or without)  
power to appoint another proxyholder in his or her place.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Individual Creditor

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Name of Corporate Creditor

Per \_\_\_\_\_  
Name and Title of Signing Officer

Return To:

Deloitte Restructuring Inc. - Licensed Insolvency Trustee

\_\_\_\_\_  
Bay Adelaide East  
8 Adelaide Street West, Suite 200  
Toronto ON M5H 0A9  
Phone: (416) 601-6072 Fax: (416) 601-6690

## **Instructions To Creditors**

### Proof of Claim form

#### **General**

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

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

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

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

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

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

#### **Paragraph 3**

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

#### **Paragraph 4**

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

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

#### **Paragraph 5**

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

#### **Paragraph 6**

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

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

#### **Voting/Proxy**

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

#### **Note**

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

**Deloitte Restructuring Inc.**  
**Attention: Anna Koroneos**  
**Bay Adelaide East**  
**8 Adelaide Street West, Suite 200**  
**Toronto, Ontario M5H 0A9**  
**Email: akoroneos@deloitte.ca**  
**Telephone: (416) 775-8846 Fax : (416) 601-6690**

District of: Ontario  
 Division No. 07 - Hamilton  
 Court No.  
 Estate No.

Original  Amended

- Form 78 -  
 Statement of Affairs (Business Bankruptcy) made by an entity  
 (Subsection 49(2) and Paragraph 158(d) of the Act / Subsections 50(2) and 62(1) of the Act)  
 In the matter of the bankruptcy of  
 Blue Goose Pure Foods Ltd. o/a Tender Choice Foods  
 of the City of Burlington, in the Province of Ontario

To the bankrupt:  
 You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 5th day of June 2018. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

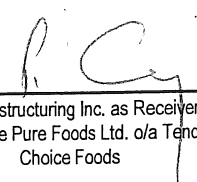
LIABILITIES (as stated and estimated by the officer)	
1. Unsecured creditors as per list "A" .....	4,379,247.75
Balance of secured claims as per list "B" .....	30,109,601.64
Total unsecured creditors .....	34,488,849.39
2. Secured creditors as per list "B" .....	3,852,333.15
3. Preferred creditors as per list "C" .....	0.00
4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for .....	0.00
Total liabilities .....	38,341,182.54
Surplus .....	NIL

ASSETS (as stated and estimated by the officer)	
1. Inventory .....	3,054,647.00
2. Trade fixtures, etc. ....	0.00
3. Accounts receivable and other receivables, as per list "E"	
Good .....	0.00
Doubtful .....	1,753,689.00
Bad .....	2,030,681.00
Estimated to produce .....	0.00
4. Bills of exchange, promissory note, etc., as per list "F" ...	0.00
5. Deposits in financial institutions .....	0.00
6. Cash .....	321,958.15
7. Livestock .....	0.00
8. Machinery, equipment and plant .....	475,728.00
9. Real property or immovable as per list "G" .....	0.00
10. Furniture .....	0.00
11. RRSPs, RRIFs, life insurance, etc. ....	0.00
12. Securities (shares, bonds, debentures, etc.) .....	0.00
13. Interests under wills .....	0.00
14. Vehicles .....	0.00
15. Other property, as per list "H" .....	0.00
If bankrupt is a corporation, add:	
Amount of subscribed capital .....	0.00
Amount paid on capital .....	0.00
Balance subscribed and unpaid .....	0.00
Estimated to produce .....	0.00
Total assets .....	3,852,333.15
Deficiency .....	34,488,849.39

I, Deloitte Restructuring Inc. as Receiver of Blue Goose Pure Foods Ltd. o/a Tender Choice Foods, of the City of Toronto in the Province of Ontario, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge, a full, true and complete statement of my affairs on the 5th day of June 2018 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)  
 before me at the City of Toronto in the Province of Ontario, on this 5th day of June 2018.

  
 \_\_\_\_\_  
 Anna Koroneos, Commissioner of Oaths  
 For the Province of Ontario  
 Expires June 3, 2019

  
 \_\_\_\_\_  
 Deloitte Restructuring Inc. as Receiver of  
 Blue Goose Pure Foods Ltd. o/a Tender  
 Choice Foods

**Anna Koroneos, a Commissioner, etc.,  
 Province of Ontario  
 for Deloitte Restructuring Inc.,  
 Licensed Insolvency Trustee.  
 Expires June 3, 2019.**

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	3M Canada Company	300 Tartan Drive London ON N5V 4M9	966.31	0.00	966.31
2	864773 Ontario	4450 Palatia Court Burlington ON L7L 5R2	1.00	0.00	1.00
3	Acklands Chemicals Ltd.	Unknown Hamilton ON	258.48	0.00	258.48
4	Aerial Plus	2260 Industrial St. Unit B Burlington ON L7P 1A1	3,022.75	0.00	3,022.75
5	AIG Insurance Company Crownhill Packaging Ltd.-Assigne	60 Diamond McCarthy LLP - Attn: A. Rosen. 489 Fifth Avenue, 21st Floor New York NY 10017 USA	78,995.43	0.00	78,995.43
6	Av Solutions Hamilton Ltd.	29 Innovation Dr. Dundas ON L8H 7P3	1,654.32	0.00	1,654.32
7	Airt Berlis	Broadfield Pl. 181 Bay St. Ste 1800 Toronto ON M5J 2T9	8,430.94	0.00	8,430.94
8	Alken Electric Ltd.	266 Cove Blvd. Milton ON L9T 4K8	3,051.00	0.00	3,051.00
9	All Tool Manufacturing Inc.	143 Brockley Dr. Hamilton ON L8E 3C4	536.75	0.00	536.75
10	Alldoor Supply	559 King Forest Court Burlington ON L7P 3C1	705.01	0.00	705.01
11	Aligning Products Inv 109897	7489 Pacific Circle, Unit 4 Mississauga ON L5T 2A3	3,226.77	0.00	3,226.77
12	Alltrail Mobile Trailer Service	89 Summer Cres. Gimsey ON L3M 0B4	3,221.69	0.00	3,221.69
13	American Chemicals Ltd.	3010 De Baene St. Saint-Laurent QC H4S 1L2	544.89	0.00	544.89
14	American Cutting Edge a Div of CB Manufacturing & Sales Attn: Pamela Moore 1955439	C/O Alhus GTS Group PO Box 24 Whitby ON L1N 5R7	495.89	0.00	495.89
15	ANPM Mobile Trailer Serv.	42 Durham Regional Rd 14 Bowmanville ON L1C 3K5	305.10	0.00	305.10
16	Atlantic Packaging Products	111 Progress Avenue Scarborough ON M1P 2Y9	33,456.73	0.00	33,456.73
17	B&D Steel Inv 1600448,1159541	1150 Northside Rd., B-1 to B5, Burlington ON L7M 1W6	1,646.58	0.00	1,646.58
18	B&M Technical	390 S Service Rd. Hamilton ON L8E 3R9	10,286.93	0.00	10,286.93
19	BBW Business Systems	755 King St. E Hamilton ON L8M 1A5	24.24	0.00	24.24
20	Bell Canada 418-5687-516(663)	PO Box 1550, Stn Don Mills North York ON M3C 3N3	284.19	0.00	284.19
21	Bell Canada 905-632-3449 (532-4)	OPPO Box 8712, Succ: Centre Ville Montreal QC H3C 3P6	2,483.31	0.00	2,483.31
22	Bell Canada 905-632-4081(133)	PO Box 9000, Stn Don Mills North York ON M3C 2X7	265.49	0.00	265.49
23	Bell Canada 905-825-1856(383)	PO Box 9000, Stn Don Mills North York ON M3C 2X7	356.19	0.00	356.19

05-Jun-2018

Date

LOC

Deloitte Restructuring Inc. as Receiver of Blue  
Goose Pure Foods Ltd. o/a Tender Choice Foods

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
24	Bell Mobility Paging To-471003 Inv To-471003016)	P.O. Box 5103 Burlington ON L7R 4R8	95.51	0.00	95.51
25	Bell Mobility 530702947	200 Bouchard Blvd, 3rd Floor Donval QC H8S 5X5	13,504.14	0.00	13,504.14
26	Breogard Machine	9 Reaham Burlington ON L6T 4T1	1.00	0.00	1.00
27	Betts Cleaning Specialists Ltd.	5484 Tomken Rd Mississauga ON L4W 2Z6	287,026.29	0.00	287,026.29
28	Bluewave Energy	25 West Beaver Creek Rd., Unit 1 Richmond Hill ON L4B 1K2	34,270.58	0.00	34,270.58
29	Bloss Canada Inc.	20A Courtland Ave. Concord ON L4K 5B3	742.56	0.00	742.56
30	Brafasco	1155 Appleby Line Burlington ON L7L 5H9	2,815.75	0.00	2,815.75
31	Brasco Developments Inc. Inv #140	1450 Ridge Road Stoney Creek ON L8J 2X6	452.00	0.00	452.00
32	Brome Lake Ducks Ltd.	40 Rue Centre Knowlton QC J0E 1V0	1.00	0.00	1.00
33	Bunzl Canada	4240 Harvester Road, Unit 3 Burlington ON L7L 0E8	3,021.56	0.00	3,021.56
34	Burlington Hydro Inc.	1340 Bram St. Burlington ON L7R 3Z7	22,224.74	0.00	22,224.74
35	Canada Cargo Lines Ltd.	1870 King Edward St. Windsong MB R2R 0Z9	1,100.00	0.00	1,100.00
36	Canadian Bearings Ltd.	1600 Drew Road Mississauga ON L5S 1S5	8,351.56	0.00	8,351.56
37	Canadian Linen & Uniform Service	Attn: E. Richardson 75 Norfolk Dr. North York ON M3N 1W8	10,762.09	0.00	10,762.09
38	Canuck Express Ltd.	39 Mansr Rd. Toronto ON M9C 1B1	4,509.27	0.00	4,509.27
39	Caravan Group of Companies	2284 Wycroft Rd. Oakville ON L6J 6M1	8,565.00	0.00	8,565.00
40	Carney Battery Handling Ltd. Ubr 14963	14 Regan Road, Unit 2A Brampton ON L7A 1B9	41,928.88	0.00	41,928.88
41	Cascades Containerboard Packaging A Division of Cascades Canada ULS 104659	1081 Rue Parent Ct Burlington ON L7L 5R2	32,514.88	0.00	32,514.88
42	Casale Mechanical	23 Seapark Drive, Unit 4 St. Catharines ON L2M 6S5	734.50	0.00	734.50
43	Catalina Fuels Inc.	913 Mud St. E Stoney Creek ON L8J 3C1	5,054.54	0.00	5,054.54
44	CF Stainless Steels Inc. 013610	1840 Burlington St., E. Hamilton ON L8T 3L4	3,406.95	0.00	3,406.95
45	CFIA	174 Stone Rd. W Guelph ON N1G 4S9	1,176.30	0.00	1,176.30
46	CHEP Equipment Pooling Systems/CHEP Canada 6105123467	7400 East Danbro Crescent Mississauga ON L5N 8C6	212,936.00	0.00	212,936.00

05-Jun-2018

Date

LOC

Deloitte Restructuring Inc. as Receiver of Blue  
Goose Pure Foods Ltd. o/a Tender Choice Foods

District of: Ontario  
 Division No. 07 - Hamilton  
 Court No.  
 Estate No.

FORM 78 - Continued

List 'A'  
 Unsecured Creditors

Blue Goose Pure Foods Ltd. via Tender Choice Foods

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
47	City Electric Supply	10 Perdue Court, Unit 6 Caledon, ON L7C 3M6	1,125.99	0.00	1,125.99
48	Cogeco Connection	950 Sycamore Road Burlington ON L7R 4S8	310.75	0.00	310.75
49	Coleson Freight Solution Inc.	242 Main Street North 1016764 Other Evanston ON N9M 1S3	18,391.75	0.00	18,391.75
50	Coleson Freight	242 Main Street North Evanston ON N9M 1S3	3,000.00	0.00	3,000.00
51	Commercial Oil Company	35 Burford Rd. Hamilton ON L8E 3C7	1,838.28	0.00	1,838.28
52	Conestoga Meat Packers Ltd.	313 Memo St. Breslau ON N9B 1M0	9,300.97	0.00	9,300.97
53	Confederation Freezers	250 Summerlea Road Brampton ON L8T 3V6	1.00	0.00	1.00
54	Control Chem Canada	4460 Hanover Road Burlington ON L7L 4X2	582.12	0.00	582.12
55	Counterforce IP#20556	PO Box 67004, Str A Toronto ON M5W 3M5	486.80	0.00	486.80
56	Coyote Logistics LLC	2545 Diversley Ave. W, 3rd Floor Chicago IL 60647 USA	3,650.00	0.00	3,650.00
57	CP Industries Ltd.	535 Dixon Dr. Fergus ON N1M 3L4	1,682.18	0.00	1,682.18
58	CPA Recruitment Inc.	3439 South Service Road, Suite 205 Burlington ON L7R 3T9	13,560.00	0.00	13,560.00
59	CRA	Tax - Ontario PO Box 35848 451 Tabor St., 3rd Flr London ON N6A 4R3	1,424.70	0.00	1,424.70
60	CRA	2E - 1 Front St. W. Toronto ON M5J 2X6	1.00	0.00	1.00
61	CRA 1210970921 TQ0001	Western Quebec ISO (Laval) 3400 Av Jean-Berard Laval QC H7T 2Z2	1.00	0.00	1.00
62	Crownhill Packaging Ltd	8905 Goreway Dr. Brampton ON L6T 0B7	1.00	0.00	1.00
63	CRS/Vamic Inc.	235 Avenue Liberté Candiac QC J8R 3M8	3,134.94	0.00	3,134.94
64	Crystal flow	566 Enfield Rd. Burlington ON L7T 2X5	3,785.50	0.00	3,785.50
65	Damotech Inc. Inv 022704	3620 Ave. Des Grandes Tourelles Bohriand QC J7H 0A1	22,784.19	0.00	22,784.19
66	DeVan Construction Corp.	776 Dundas St. East Mississauga ON L4Y 2B6	151,661.82	0.00	151,661.82
67	Devee Freight Services	821 Cumberland Ave Burlington ON L7N 3J7	3,800.00	0.00	3,800.00
68	Devine Image Lawn Maintenance	2888 Upper James St. Mount Hope ON L0R 1W0	565.00	0.00	565.00
69	Digital Electric Inc.	3474 Mainway Burlington ON L7M 1A8	5,049.40	0.00	5,049.40

05-Jun-2018

Date

*[Signature]*  
 Deloitte Restructuring Inc. as Receiver of Blue  
 Goose Pure Foods Ltd. via Tender Choice Foods

Page 4 of 16

District of: Ontario  
 Division No. 07 - Hamilton  
 Court No.  
 Estate No.

FORM 78 - Continued

List 'A'  
 Unsecured Creditors

Blue Goose Pure Foods Ltd. via Tender Choice Foods

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
70	Director Family Resp Office	PO Box 2204, STN P Toronto ON M5S 3E9	3,614.20	0.00	3,614.20
71	DR. Mechanical Limited	44 Burr Rd. Ameliasburg ON K0K 1A0	44,349.00	0.00	44,349.00
72	Ducan Utilities	886 Cumberland Ave. Burlington ON L7N 3J6	1,612.94	0.00	1,612.94
73	E&J Supply	614 Margate Dr. North York ON M3J 2C4	7,019.61	0.00	7,019.61
74	Eagle press Printers	462 Enfield Rd. Burlington ON L7T 2X5	829.42	0.00	829.42
75	Earthworks Landscaping Inc.	4176 South Service Rd. Burlington ON L6H 6Z9	225.00	0.00	225.00
76	Easons Transport Ltd.	7450 Bren Rd. Mississauga ON L4T 1H4	1.00	0.00	1.00
77	Electrical Safety Authority	400 Sheldon Dr. Unit #1 Cambridge ON N1T 2H9	2,606.11	0.00	2,606.11
78	Employee Claims	Deloitte Restructuring Inc. 8 Adelaide Street, suite 200 Toronto ON M5H 0A9	2,089,685.02	0.00	2,089,685.02
79	Entreprol Frigorifique International	8155 Rte Transcanadienne Saint-Laurent QC H4S 1S4	1.00	0.00	1.00
80	ETR Express 407	6300 Steeles Ave. W. Woodbridge ON L4H 1J1	80.72	0.00	80.72
81	Excaldor foods Inc.	5700 Rue J.-B. Michaud, #500 Lévis QC G6V 0B1	1.00	0.00	1.00
82	Fedex Express Canada Ltd.	PO Box 4626 Toronto Str A Toronto ON M5W 3B4	33.59	0.00	33.59
83	Fluidline Inc.	1155 Appleby Line 04 Burlington ON L7L 5H9	4,832.89	0.00	4,832.89
84	Frank Da Tina Agency	PO Box 36529 Eastgate PO Hamilton ON L8E 5B2	34,486.04	0.00	34,486.04
85	Frid & Russell Co	1805 Ironstone Dr. Burlington ON L7L 5T8	545.87	0.00	545.87
86	Fullon Food Safety	80 Scargate Dr. Guelph ON N1G 4P5	1.00	0.00	1.00
87	G4S Secure Solutions	20 Hughson St. S, #901 Hamilton ON L8N 2A1	23,371.39	0.00	23,371.39
88	Galcon Contracting	1384 Golden Meadow Trail Oakville ON L6H 2G7	1.00	0.00	1.00
89	Global Scales and Systems Inc.	814 Yales Dr. Milton ON L9T 0E7	2,722.62	0.00	2,722.62
90	Gowling WLG	One Main Street West Hamilton ON L8P 4Z5	378.92	0.00	378.92
91	GT French paper	90 Glover Rd. Hamilton ON L8W 3T7	5,271.09	0.00	5,271.09
92	GTA recruitment and staffing	1-1047 Albion Road Etobicoke ON MBV 1A7	6,829.79	0.00	6,829.79
93	Hager Industries Inc.	425 Lake Ave. N Hamilton ON L8E 3C1	10,170.00	0.00	10,170.00

05-Jun-2018

Date

*[Signature]*  
 Deloitte Restructuring Inc. as Receiver of Blue  
 Goose Pure Foods Ltd. via Tender Choice Foods

Page 5 of 16



District of: Ontario  
 Division No. 07 - Hamilton  
 Court No.  
 Estate No.

FORM 78 - Continued

List 'A'  
 Unsecured Creditors

Blue Goose Pure Foods Ltd. c/o Tender Choice Foods

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
94	HDS Canada Inc.	100 Galt Drive Vaughan ON L4L 0B9	2,815.75	0.00	2,815.75
95	Heat Sealing Packaging	61 Pipin Rd. Concord ON L4K 4N6	2,943.88	0.00	2,943.88
96	Highlight Logistics Inc.	381 Cradstone Rd. Concord ON L4K 1N8	8,688.06	0.00	8,688.06
97	HSBC Bank of Canada	Attn: John Borch 70 York Street, 9th Floor Toronto ON M5J 1S9	0.00	30,109,601.64	30,109,601.64
98	Hybrid reeler Services	1 Woodside Rd. Brampton ON L6T 5J4	4,025.64	0.00	4,025.64
99	Hyos Inc.	4055 Hawtater Rd. Burlington ON L7L 5Z7	1.00	0.00	1.00
100	ILC Micro-Chem Inc.	5555 Wilcock Dr. Unit 62 Mississauga ON L5N 2M2	7,487.61	0.00	7,487.61
101	Industrial Refrigerated Systems	10282 Fourth Line Milton ON L9T 2X9	147,742.75	0.00	147,742.75
102	International Cold Storage	250 Summerlea Rd., Unit 12 Brampton ON L6T 3V6	1.00	0.00	1.00
103	International Cold Storage 2010 Inc.	8155 Transcanadienne Saint-Laurent QC H4S 1S4	1.00	0.00	1.00
104	JBS Food Canada Inc.	11011 St. SE Calgary AB T2H 1M7	1.00	0.00	1.00
105	JBS USA, LLC Attn: Miranda Brechin	Corporate Office 1770 Promontory Cir. Greely CO 80634 USA	1.00	0.00	1.00
106	Kowal Bernard Food Products Ltd.	2398 Cawthra Rd. Mississauga ON L5A 2W9	2,039.70	0.00	2,039.70
107	Lamex Food Inc.	2445 Luchow Dr. Mississauga ON L5S 1H9	1.00	0.00	1.00
108	Lan-Tan Canada Inc.	Unknown Hamilton ON	1.00	0.00	1.00
109	Langton Mechanical Systems & Service Inc.	979 Main St. E. Hamilton ON L8M 1N2	585.32	0.00	585.32
110	Lenworth Building Services Ltd	4147 Sladeview Crescent Mississauga ON L5L 5X5	1.00	0.00	1.00
111	Liberty Fabricating Inc.	389 Bronte St. N Milton ON L9T 3N7	1,152.60	0.00	1,152.60
112	Litlow	21 Keeler Ct. Hamilton ON L8E 4W4	330.53	0.00	330.53
113	LUNA	44 Highson St. S Hamilton ON L8N 2A7	1,461.24	0.00	1,461.24
114	LJW Transport	7420 Brien Road Mississauga ON L4T 1H4	950.24	0.00	950.24
115	Loma Systems A Div ITW Canada	333 Wyecroft Rd. Oakville ON L6K 2H2	1,110.23	0.00	1,110.23
116	Lumar Fire Protection	2630 Royal Windsor Drive Mississauga ON L5J 1K7	2,501.08	0.00	2,501.08

05-Jun-2018

Date

*P.C.*  
 Deloitte Restructuring Inc. as Receiver of Blue  
 Goose Pure Foods Ltd. c/o Tender Choice Foods

District of: Ontario  
 Division No. 07 - Hamilton  
 Court No.  
 Estate No.

FORM 78 - Continued

List 'A'  
 Unsecured Creditors

Blue Goose Pure Foods Ltd. c/o Tender Choice Foods

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
117	Maple Leaf Foods Inc.	30 St. Clair Avenue West Toronto ON NAV 3A2	1.00	0.00	1.00
118	Marty's Pump Service	26 Lincoln St. Hamilton ON L8L 7L5	238.01	0.00	238.01
119	Maxam Analytics Inc.	500 - 1919 Minnesota Ct. Mississauga ON L5H 0C9	8,132.92	0.00	8,132.92
120	McMaster-Carr Supply Company	PO Box 7680 Chicago IL 60680-7680 USA	5,880.87	0.00	5,880.87
121	Mobile Sandblasting	unknown Hamilton ON M5H 0A9	565.00	0.00	565.00
122	Moore Packaging Corporation	191 John St. Barrie ON L4N 2L4	18,673.30	0.00	18,673.30
123	Mullinec Canada	6 Alpacas Rd. Brampton ON L6T 5B7	812.06	0.00	812.06
124	National Wireless	Corporate Head Office - Bell #6478 Rivet Circle Oakville ON L6H 6Z8	1.00	0.00	1.00
125	Neath Industrial Safety	2249 Advance Rd. Burlington ON L7M 1G7	1,811.25	0.00	1,811.25
126	Nella Cutlery Hamilton	2775 Barton St. E. Hamilton ON L8E 2J8	23,344.67	0.00	23,344.67
127	Newco Industrial	289 Alliance Rd. Milton ON L9T 3M6	2,712.00	0.00	2,712.00
128	Norstar Corporation	5 Vensco Rd. Eldersburg ON M8Z 5J4	4,818.33	0.00	4,818.33
129	NSF Canada Companies	125 Chancellors Way Guelph ON N1G 0E7	1.00	0.00	1.00
130	OK Tire & Automotive	545 Plains Rd. E. Burlington ON L7T 2E4	10,179.27	0.00	10,179.27
131	Omeri North America Inc.	28 Simpson Road Bolton ON L7E 1G9	37,453.85	0.00	37,453.85
132	Okin Canada Corporation	442 Millen Rd. Unit 14 Stoney Creek ON L8E 6H2	2,054.30	0.00	2,054.30
133	Paletta International Corporation	4400 Paletta Court Burlington ON L7L 5R2	1,800.00	0.00	1,800.00
134	Pendergast Sales Limited PO 48248	5940 Ambler Drive Mississauga ON L5W 2N3	19,560.38	0.00	19,560.38
135	Penstak Truck Leasing Canada	1815 Ironstone Dr. Burlington ON L7L 5T8	2,460.87	0.00	2,460.87
136	Penstak Truck Leasing Canada Inc.	1815 Ironstone Dr. Burlington ON L7L 5T8	1.00	0.00	1.00
137	Penta Properties Inc.	4400 Paletta Court Burlington ON L7L 5R2	357,568.42	0.00	357,568.42
138	Plumbway Inc.	70 Unsworth Dr. Hamilton ON L8W 3K4	3,041.85	0.00	3,041.85
139	Poss Design	2940 Portland Dr. Oakville ON L6H 5W8	83,724.22	0.00	83,724.22
140	Praxair Canada Inc. - Corporate	1200 - 1 City Centre Cr. Mississauga ON L5B 1M2	875.93	0.00	875.93

05-Jun-2018

Date

*P.C.*  
 Deloitte Restructuring Inc. as Receiver of Blue  
 Goose Pure Foods Ltd. c/o Tender Choice Foods

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
141	Premier Poly Products	3430 Laird Rd. Mississauga ON L5L 5Z7	7,052.05	0.00	7,052.05
142	Primus Canada	252 Pall Mall St. London ON N6A 5P6	343.05	0.00	343.05
143	Pro Reeler Services	8600 Keele St., Unit 45 Concord ON L4K 4H6	14,735.22	0.00	14,735.22
144	Purodair Courier	5995 Avelbury Rd., 3rd Flr. Mississauga ON L3R 3T8	1,895.58	0.00	1,895.58
145	QMS International Inc.	1833 Parkway Dr. Mississauga ON L5L 2X1	23,286.55	0.00	23,286.55
146	R.W. Hamilton Ltd	3072 North Service Rd. Burlington ON L7N 3G1	16,259.29	0.00	16,259.29
147	Recruiting in Motion/Oakville	1145 N Service Rd., #225 Burlington ON L7L 6A3	45,530.23	0.00	45,530.23
148	Regional Municipality - Halton	1151 Bronte Rd. Oakville ON L6M 3L1	259.34	0.00	259.34
149	Roger Wireless	3455 Fairview Street, #16 Burlington ON L7N 2R4	1,637.09	0.00	1,637.09
150	Rogers Wireless	3455 Fairview Street, #16 Burlington ON L7N 2R4	488.33	0.00	488.33
151	Russell A. Farrow Limited Inv #47189	5387 Eglinton Ave. W Etobicoke ON M9C 5A6	35,306.02	0.00	35,306.02
152	Ryder Material Handling ULC	210 Annaglen Blvd. Mississauga ON L5T 2V5	1,450.00	0.00	1,450.00
153	S&S Forwarding	665 Midway Ave., #38 Concord ON L4K 3T8	1,016.83	0.00	1,016.83
154	Sale/Lease Security 17-5557	121 Willowdale Ave., #202 Toronto ON M2N 6A3	1,579.38	0.00	1,579.38
155	Samuel Packaging	2380 Dixie Road Mississauga ON L4Y 1Z7	1.00	0.00	1.00
156	Sealed Air	95 Glendon Rd. Brampton ON L6T 2H8	196.34	0.00	196.34
157	Secur-U	30 Crawford Cres. Milton ON L9P 1B0	20,998.19	0.00	20,998.19
158	Smilis Tank Maintenance	2329 Royal Windsor Dr. Oakville ON L6J 7X7	1.00	0.00	1.00
159	Sofma Foods Inc. (LL00)	100 Commerce Valley Drive W. Markham ON L3T 0A1	1.00	0.00	1.00
160	Sofinca Foods Inc (SOF00)	100 Commerce Valley Drive W. Markham ON L3T 0A1	5,083.53	0.00	5,083.53
161	Spectrum Label & Equipment	3345 N Service Rd., #103 Burlington ON L7N 3G2	415.28	0.00	415.28
162	Superior Door & Gate Systems	5309 Maingate Dr. Mississauga ON L4W 1G8	1.00	0.00	1.00
163	Technical Adhesives Ltd.	3035 Jarrow Ave. Mississauga ON L4X 2C5	100.00	0.00	100.00
164	Technical Standards and Safety Authority	345 Cullingview Drive Toronto ON M9W 6N9	0.00	0.00	0.00

05-Jun-2018

Date

05-Jun-2018

Date

Deloitte Restructuring Inc. as Receiver of Blue  
 Goose Pure Foods Ltd. o/a Tender Choice Foods

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
165	ThyssenKrupp Elevator	60 Innesdale Crescent, Unit 9 Scarborough ON M1X 1G4	788.49	0.00	788.49
166	TNT Foods International Inc.	20 Westwyn Ct. Brampton ON L6T 4T5	1.00	0.00	1.00
167	Torcham Electric Supply	4325 Hawesler Rd., Unit 16 Burlington ON L7L 5M4	977.15	0.00	977.15
168	Toronto Salt & Chemicals Ltd.	275 Glendon Rd. Brampton ON L6W 1H9	1,308.72	0.00	1,308.72
169	Travale Tires & Service Inc.	340 Wentworth St. N Hamilton ON L8L 5W3	2,757.11	0.00	2,757.11
170	Tri-Macon Group Inc.	23 Donway Court Elmira ON N3B 0B1	28,972.62	0.00	28,972.62
171	Uline Canada Corp	3333 James Snow Pkwy, N Milton ON L9T 8L1	8,427.16	0.00	8,427.16
172	Union Gas	348 Elgin St. PO Box 10 Brampton ON N3T 5M4	7,050.92	0.00	7,050.92
173	Umer Bary TEND005 - Inv 0452572	PO Box 389 Toms River NJ 08754-0389 USA	915.00	0.00	915.00
174	Viscolan Canada	290 Benjamin - Hudson Montreal QC H4N 1J4	3,963.50	0.00	3,963.50
175	Vision Truck Group	330 South Service Road Stoney Creek ON L3E 2R4	8,550.34	0.00	8,550.34
176	WMR International	2369 Argenta Rd. Mississauga ON L5N 5Z7	2,167.08	0.00	2,167.08
177	Waste Management of Canada	219 Labrador Dr. Waterloo ON N2K 4M8	2,310.32	0.00	2,310.32
178	WCCI Paralegal Services	99 Bronte Rd. Oakville ON L6L 3B7	1.00	0.00	1.00
179	Westrock company canada	P.O. Box 279 Winnipeg MB R3C 3J4	27,960.09	0.00	27,960.09
180	Wilberg Corporation	831 Equestrian Ct. Oakville ON L6L 6L7	1,496.36	0.00	1,496.36
181	Workflow Innovation Inc.	1327 Heine Ct. Burlington ON L7L 6A7	140.96	0.00	140.96
182	Workplace Safety and Insurance Board	200 Front St., W. Toronto ON M5V 3J1	1.00	0.00	1.00
Total:			4,379,247.75	30,109,601.64	34,488,849.39

05-Jun-2018

Date

05-Jun-2018  
 Deloitte Restructuring Inc. as Receiver of Blue  
 Goose Pure Foods Ltd. o/a Tender Choice Foods

District of: Ontario  
 Division No. 07 - Hamilton  
 Court No.  
 Estate No.

FORM 78 - Continued

List "B"  
 Secured Creditors

Blue Goose Pure Foods Ltd. o/a Tender Choice Foods

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
1	HSBC Bank of Canada	Attn: John Borch 70 York Street, 6th Floor Toronto ON M5J 1S9	33,951,934.79	Business Assets - Stock In Trade - Inventory - Mobile and Manufacturing Equipment Cash on Hand - Cash in bank - Funds Held in receivership net of Receiver's liabilities Taxes - Prior - Federal - 2016 Debts Due - Business - Accounts Receivable Debts Due - Business - Blue Goose Capital	12-Oct-2016 12-Oct-2016 12-Oct-2016 12-Oct-2016 12-Oct-2016 12-Oct-2016	3,054,647.00 475,728.00 321,959.15 0.00 0.00 0.00		
<b>Total:</b>			<b>33,951,934.79</b>			<b>3,852,333.15</b>	<b>0.00</b>	<b>30,109,601.64</b>

05-Jun-2018  
 Date

*[Signature]*  
 Deloitte Restructuring Inc. as Receiver of Blue  
 Goose Pure Foods Ltd. o/a Tender Choice Foods

Page 10 of 16

District of: Ontario  
 Division No. 07 - Hamilton  
 Court No.  
 Estate No.

FORM 78 - Continued

List "C"

Preferred Creditors for Wages, Rent, etc.

Blue Goose Pure Foods Ltd. o/a Tender Choice Foods

No.	Name of creditor	Address and occupation	Nature of claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
<b>Total:</b>							
					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

05-Jun-2018  
 Date

*[Signature]*  
 Deloitte Restructuring Inc. as Receiver of Blue  
 Goose Pure Foods Ltd. o/a Tender Choice Foods

Page 11 of 16

District of: Ontario  
 Division No. 07 - Hamilton  
 Court No.  
 Estate No.

FORM 78 - Continued

List "D"  
 Contingent or Other Liabilities

Blue Goose Pure Foods Ltd. o/a Tender Choice Foods

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

05-Jun-2018  
 Date

*[Signature]*  
 Debtor/Restructuring Inc. as Receiver of Blue  
 Goose Pure Foods Ltd. o/a Tender Choice Foods

District of: Ontario  
 Division No. 07 - Hamilton  
 Court No.  
 Estate No.

FORM 78 - Continued

List "E"  
 Debts Due to the Bankrupt

Blue Goose Pure Foods Ltd. o/a Tender Choice Foods

No.	Name of debtor	Address and occupation	Nature of debt	Amount of debt (good, doubtful, bad)	Folio of ledger or other book where particulars to be found	When contracted	Estimated to produce	Particulars of any securities held for debt
1	Accounts Receivable	8 Adelaide St. West, Suite 200 Toronto ON M5H 0A9	Accounts reported by Company at receivership	0.00		29-May-2018	0.00	
				2,030,681.00				
2	Blue Goose Capital	1 Adelaide St. East Toronto ON	Due from related parties	0.00		12-Oct-2016	0.00	Parent Company owing to Debtor
				1,753,689.00				
			Total:	0.00			0.00	
				2,030,681.00				

05-Jun-2018  
 Date

*[Signature]*  
 Debtor/Restructuring Inc. as Receiver of Blue  
 Goose Pure Foods Ltd. o/a Tender Choice Foods

District of: Ontario  
 Division No. 07 - Hamilton  
 Court No.  
 Estate No.

FORM 78 - Continued

List "F"  
 Bills of Exchange, Promissory Notes, Lien Notes, Chattel  
 Mortgages, etc., Available as Assets  
 Blue Goose Pure Foods Ltd. o/a Tender Choice Foods

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

District of: Ontario  
 Division No. 07 - Hamilton  
 Court No.  
 Estate No.

FORM 78 - Continued

List "G"  
 Real Property or Immovables Owned by Bankrupt  
 Blue Goose Pure Foods Ltd. o/a Tender Choice Foods

Description of property	Nature of bankrupt interest	In whose name does title stand	Total value	Particulars of mortgages, hypothecs, or other encumbrances (name, address, amount)	Equity or surplus
Total:			0.00		0.00

05-Jun-2018  
 Date

*P.C.*  
 Deloitte Restructuring Inc. as Receiver of Blue  
 Goose Pure Foods Ltd. o/a Tender Choice Foods

05-Jun-2018  
 Date

*P.C.*  
 Deloitte Restructuring Inc. as Receiver of Blue  
 Goose Pure Foods Ltd. o/a Tender Choice Foods

District of: Ontario  
 Division No. 07 - Hamilton  
 Court No.  
 Estate No.

FORM 78 - Concluded

List "H"  
 Property

Blue Goose Pure Foods Ltd. o/a Tender Choice Foods

FULL STATEMENT OF PROPERTY

Nature of property	Location	Details of property	Original cost	Estimated to produce
(e) Stock-in-trade		Inventory	3,658,731.00	3,054,647.00
(f) Trade fixtures, etc.			0.00	0.00
(c) Cash in financial institutions			0.00	0.00
(d) Cash on hand		Cash on hand	321,958.15	321,958.15
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant	Possession of bankrupt	Mobile and Manufacturing Equipment	2,722,220.00	475,728.00
(g) Furniture			0.00	0.00
(h) Life insurance policies, RRSPs, etc.			0.00	0.00
(i) Securities			0.00	0.00
(j) Interests under wills, etc.			0.00	0.00
(k) Vehicles			0.00	0.00
(l) Taxes		Prior - Federal - 2016	0.00	0.00
(m) Other			0.00	0.00
Total:			3,822,333.15	

Court No.  
 Estate No.

In the matter of the bankruptcy of  
 Blue Goose Pure Foods Ltd. o/a Tender Choice  
 Foods  
 of the City of Burlington, in the Province of Ontario

Form 78 (Bill C-12)  
 Statement of affairs (Business bankruptcy)

Deloitte Restructuring Inc. - Licensed Insolvency  
 Trustee

Bay Adelaide East  
 8 Adelaide Street West, Suite 200  
 Toronto, ON M5H 0A9

Phone: (416) 601-6072 Fax: (416) 601-6690

05-Jun-2018

Date

*Dee P. O'G*  
 Deloitte Restructuring Inc. as Receiver of Blue  
 Goose Pure Foods Ltd. o/a Tender Choice Foods



Deloitte Restructuring Inc.  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West, Suite 200  
Toronto ON M5H 0A9

Tel: (416) 874-3539  
Fax: (416) 601-6690  
www.deloitte.ca

CANADA  
DISTRICT OF ONTARIO  
DIVISION No.: 09- Toronto  
COURT No.: 32-2385730  
ESTATE No.: 32-2385730

**IN THE MATTER OF THE BANKRUPTCY OF: Blue Goose Pure Foods Ltd. o/a Tender Choice ("BGPFL"**  
or the "**Bankrupt**"), formed under the laws of Ontario, formerly  
having its head office at 4480 Paletta Court, Burlington,  
Ontario, L7L 5R2

Bankrupt

#### TRUSTEE'S REPORT TO CREDITORS ON PRELIMINARY ADMINISTRATION

**The *Bankruptcy and Insolvency Act* provides for a first meeting of creditors. The purpose of this Report is to provide information to the creditors of the Bankrupt for consideration at the first meeting of creditors.**

#### SECTION A – BACKGROUND

Deloitte Restructuring Inc. was appointed as Receiver (the "**Receiver**") of BGPFL by Order of the Superior Court of Justice (the "**Court**") on December 21, 2017. For a copy of the appointment order, subsequent Court orders, the two Reports of the Receiver to date and further information on the activities of the Receiver, please refer to the Receivership website at:

<http://www.insolvencies.deloitte.ca/en-ca/BlueGooseTenderChoice>

BGPFL was previously in the business of processing poultry for sale to its customers and was formed as a result of an asset acquisition of another entity in October, 2016. BGPFL continued in operation until production ceased on November 10, 2017 when the Canadian Food Inspection Agency ("**CFIA**") issued corrective action requests ("**CARs**") requiring BGPFL to suspend operations until certain regulatory issues were remedied.

After the shut down by the CFIA, BGPFL undertook a number of remediation efforts at its plant to address the deficiencies raised in the CARs. During the shutdown period, the plant from which BGPFL operated was subject to a large fire. As a result of the fire at the plant, BGPFL was unable to continue operations and was eventually subject to a receivership application.

The largest creditor of the estate is HSBC Bank Canada ("**HSBC**") who made advances to BGPFL of approximately \$34.5 million. As security for its advances, HSBC holds first-ranking security over all of the assets of the estate (and specifically including any insurance claims proceeds). In our capacity as Court-appointed Receiver, we provided the opinion of our independent legal counsel on the validity and enforceability of HSBC's security in Appendix "A" of the First Report of the Receiver dated April 5, 2018 which can be accessed via the link above.

The ultimate collection of the insurance claims proceeds is unknown at this time. Taking into account the estimated insurance claim proceeds, the Receiver advises that HSBC will suffer a significant shortfall on its secured indebtedness with the result that there will be no funds available for distribution to the unsecured creditors of the estate.

On May 25, 2018, the Court made an Order authorizing the Receiver to assign BGPFL into bankruptcy. The Receiver has done so, and the Office of the Superintendent of Bankruptcy issued its Certificate of Appointment of Deloitte Restructuring Inc. as trustee of BGPFL on June 5, 2018 (the "Trustee").

**SECTION B – PRELIMINARY EVALUATION OF ASSETS AND DETILS OF SECURITY INTERESTS**

A preliminary evaluation of the assets and liabilities of BGPFL as at the Date of Bankruptcy is as follows:

<b>Blue Goose Pure Foods Ltd. o/a Tender Choice</b>	
<b>Summary Financial Position</b>	
<b>as at June 5, 2018</b>	
<b>Assets</b>	
Cash in Receiver's Account (net of receivership liabilities)	\$ 321,958
Accounts receivable	-
Inventory including insurance claims receivable	3,054,647
Mobile and manufacturing equipment	475,728
Other insurance claims and intangible assets	unknown
<b>Total Receivership Assets</b>	<b>\$ 3,852,333</b>
<b>Liabilities</b>	
Secured claims - HSBC Bank Canada	\$ 34,488,849
Unsecured claims (excluding contingent claims)	4,379,248
<b>Total Liabilities (excluding contingent claims)</b>	<b>\$ 38,868,097</b>
<b>Deficit</b>	<b>\$ (35,015,764)</b>

The only remaining assets in the receivership estate are the bank account balances in the receivership trust account, the insurance claims that have or will be filed by the Receiver, machinery and equipment, and approximately 180,000 kilograms of turkey meat in offsite storage. The estimated value of these assets total approximately \$3.9 million. Estimated secured claims against the estate approximate \$35 million, which will result in a significant shortfall on the secured indebtedness against the estate with the result that there will be no funds available for distribution to the unsecured creditors of the estate.

As noted in in the First Report of the Receiver dated April 5, 2018, the Receiver has administered the employees' Wage Earner Protection Program ("WEPP") applications and responded to employee inquiries as received. As of June 5, 2018, 144 proofs of claim, out of 147 total employees, have been submitted by former employees of BGPFL and reviewed by the Receiver. 114 former employees have been paid their WEPP claims by Service Canada. The total amount paid to these 114 employees was approximately \$418,799 comprised of \$9,468 for wages and \$409,373 for vacation, termination and severance pay. These recoveries by the former employees have been deducted from the unsecured claims reported in the table above and in the Statement of Affairs of BGPFL as of June 5, 2018.

**Former employees of BGPFL who have submitted proofs of claim to the Receiver do not need to re-submit proofs of claim to the Trustee for the purpose of the bankruptcy administration. All accepted claims filed with the Receiver will be accepted by the Trustee, subject to the appropriate reduction in claims for WEPP receipts.**

**SECTION C – BOOKS AND RECORDS**

The Trustee, via the Receiver, has access to available books and records of BGPFL.



#### **SECTION D – CONSERVATORY AND PROTECTIVE MEASURES**

Upon appointment, the Receiver took possession of all of the assets and undertaking of BGPFL and remains in possession of the residual assets noted above. Accordingly, there are no assets in the possession and control of the Trustee.

#### **SECTION E – PROVABLE CLAIMS AND DESCRIPTION OF CREDITORS**

Based on the books and records of the Company and invoices received since the date of the receivership, there are 182 unsecured creditors owed approximately \$4.4 million. With respect to the security granted by the Company in favour of HSBC, no other parties have registered security interest against BGPFL as evidenced by the *Personal Property Security Act* search results as at June 7, 2018. Leased assets have been returned to lessors and any registered liens are being removed.

The Trustee will update the creditors on proofs of claim received at the first meeting.

#### **SECTION F – LEGAL PROCEEDINGS, REVIEWABLE TRANSACTIONS AND PREFERENCE PAYMENTS**

Other than a product liability lawsuit currently ongoing in Texas, the Trustee is not aware of any other Court proceedings involving the debtor. In the weeks prior to the date of the receivership, BGPFL issued significant payments to contractors and certain suppliers that may constitute reviewable transactions as contemplated by the *Bankruptcy and Insolvency Act*. The Trustee will perform an assessment of preferences and transactions at undervalue and will report any findings at the first meeting of creditors.

#### **SECTION G – DETAILS OF THIRD PARTY DEPOSITS OR GUARANTEES**

As there are no assets in the bankrupt estate to fund any claims, fees and costs of administration, the Trustee has requested that HSBC guarantee the payment of the Trustee's fees and disbursements, including legal fees, by way of advances to the bankrupt estate from Court-approved distributions from BGPFL's receivership estate.

#### **SECTION H – TRUSTEE'S INTENTION TO ACT FOR SECURED CREDITORS**

As noted above, Deloitte Restructuring Inc. acts as the Court-appointed Receiver of BGPFL and will continue to do so for the purposes of realizing on the remaining assets of BGPFL, making Court-approved distributions to creditors, and obtaining its discharge. As Court-appointed Receiver, Deloitte Restructuring Inc. acts as an officer of the Court and does not act as agent for any secured creditor.

#### **SECTION I – PROJECTED DISTRIBUTION AND TRUSTEE COMMENTS ON ANTICIPATED ASSET REALIZATIONS**

As noted above, the Trustee advises that after the claims of the secured creditors there will be no assets available for distribution to unsecured creditors.

Dated at Toronto, Ontario this 11<sup>th</sup> day of June, 2018.

#### **DELOITTE RESTRUCTURING INC.**

In its capacity as  
Trustee of the estate of  
Blue Goose Pure Foods Ltd. o/a Tender Choice

Per:



Paul M. Casey, CPA, CA, FCIRP, LIT  
Senior Vice-President

