

**IN THE MATTER OF THE BANKRUPTCY OF
2261721 ONTARIO LTD. O/A BARK & FITZ
OF THE TOWN OF AURORA
PROVINCE OF ONTARIO**

NOTICE OF BANKRUPTCY AND FIRST MEETING OF CREDITORS

Take Notice That:

1. 2261721 Ontario Ltd. was deemed to be bankrupt, on March 2, 2015 after a proposal to its creditors was refused at a meeting of creditors held that date. Russo Corp. was appointed as Trustee of the Estate of the Bankrupt by the Official Receiver, 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 23rd day of March, 2015, at 2:00PM, at the office of the Trustee, at 78 Wellington St. E., Aurora, Ontario, L4G 1H8. If you wish to attend the meeting by phone, please call 1-888-552-5087 and enter the following participant code "281808112".
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. If you have previously filed a proof of claim in the prior proposal process, your proof of claim and proxy as filed, will be used for this meeting unless updated prior to the meeting.

Those creditors that filed in the Proposal may refile and accrue any debt and interest up to the date of the bankruptcy, being March 2, 2015.

4. Enclosed with this notices, is a proof of claim form, proxy form and list of creditors with claims amounting to \$25.00 or more, showing the amounts of their claims.
5. Creditors must prove their claims against the estate of the bankrupt in order to share in any distribution of the proceeds realized from the estate.

Dated at the Town of Aurora, Province of Ontario, this 4th day of March, 2015

Russo Corp., Trustee of the Estate
Of 2261721 Ontario Ltd. o/a Bark & Fitz

PER: Joanne Russo, Trustee
78 Wellington St. E.
Aurora, Ontario L4G1H9
Phone: 905 503 3328 x 101 or 103
Fax: 905 503 2338

District of: Ontario
 Division No. 09 - Toronto
 Court No. 31-1840571
 Estate No. 31-1840571

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
 2261721 Ontario Ltd. o/a Bark & Fitz
 of the Town of Aurora, 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 2nd day of March 2015. 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) | ASSETS (as stated and estimated by the officer) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|------------|---|------------|---------------------------------|------------|--|------|--|-----------|---|------------|-------------------------|--------------|---------------|-----|--|--------------------|------|------------------------------|------|---|--|------------|------|----------------|------|-----------|------|----------------------------|------|--|------|---|------|---------------|-----------|--------------------|------|---|------|---|------|---------------------|------|---|------|--|------|---------------------------------|------|--------------------|------|---|------------|------------------------------------|--|------------------------------------|------|------------------------------|------|-------------------------------------|------|----------------------------|------|--------------------|------------|------------------|--------------|
| <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">1. Unsecured creditors as per list "A"</td> <td style="text-align: right; border-bottom: 1px solid black;">747,087.72</td> </tr> <tr> <td>Balance of secured claims as per list "B"</td> <td style="text-align: right; border-bottom: 1px solid black;">172,311.00</td> </tr> <tr> <td>Total unsecured creditors</td> <td style="text-align: right; border-bottom: 1px solid black;">919,398.72</td> </tr> <tr> <td>2. Secured creditors as per list "B"</td> <td style="text-align: right; border-bottom: 1px solid black;">4.00</td> </tr> <tr> <td>3. Preferred creditors as per list "C"</td> <td style="text-align: right; border-bottom: 1px solid black;">49,107.86</td> </tr> <tr> <td>4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for</td> <td style="text-align: right; border-bottom: 1px solid black;">672,704.08</td> </tr> <tr> <td>Total liabilities</td> <td style="text-align: right; border-bottom: 1px solid black;">1,641,214.66</td> </tr> <tr> <td>Surplus</td> <td style="text-align: right; border-bottom: 1px solid black;">NIL</td> </tr> </table> | 1. Unsecured creditors as per list "A" | 747,087.72 | Balance of secured claims as per list "B" | 172,311.00 | Total unsecured creditors | 919,398.72 | 2. Secured creditors as per list "B" | 4.00 | 3. Preferred creditors as per list "C" | 49,107.86 | 4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for | 672,704.08 | Total liabilities | 1,641,214.66 | Surplus | NIL | <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">1. Inventory</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td>2. Trade fixtures, etc.</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td>3. Accounts receivable and other receivables, as per list "E"</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Good</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Doubtful</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Bad</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Estimated to produce</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td>4. Bills of exchange, promissory note, etc., as per list "F" ...</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td>5. Deposits in financial institutions</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td>6. Cash</td> <td style="text-align: right; border-bottom: 1px solid black;">12,001.00</td> </tr> <tr> <td>7. Livestock</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td>8. Machinery, equipment and plant</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td>9. Real property or immovable as per list "G"</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td>10. Furniture</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td>11. RRSPs, RRIFs, life insurance, etc.</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td>12. Securities (shares, bonds, debentures, etc.)</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td>13. Interests under wills</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td>14. Vehicles</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td>15. Other property, as per list "H"</td> <td style="text-align: right; border-bottom: 1px solid black;">150,005.00</td> </tr> <tr> <td colspan="2">If bankrupt is a corporation, add:</td> </tr> <tr> <td style="padding-left: 20px;">Amount of subscribed capital</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Amount paid on capital</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Balance subscribed and unpaid</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Estimated to produce</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td style="padding-left: 40px;">Total assets</td> <td style="text-align: right; border-bottom: 1px solid black;">162,006.00</td> </tr> <tr> <td style="padding-left: 40px;">Deficiency</td> <td style="text-align: right; border-bottom: 1px solid black;">1,479,208.66</td> </tr> </table> | 1. Inventory | 0.00 | 2. Trade fixtures, etc. | 0.00 | 3. Accounts receivable and other receivables, as per list "E" | | Good | 0.00 | Doubtful | 0.00 | Bad | 0.00 | Estimated to produce | 0.00 | 4. Bills of exchange, promissory note, etc., as per list "F" ... | 0.00 | 5. Deposits in financial institutions | 0.00 | 6. Cash | 12,001.00 | 7. Livestock | 0.00 | 8. Machinery, equipment and plant | 0.00 | 9. Real property or immovable as per list "G" | 0.00 | 10. Furniture | 0.00 | 11. RRSPs, RRIFs, life insurance, etc. | 0.00 | 12. Securities (shares, bonds, debentures, etc.) | 0.00 | 13. Interests under wills | 0.00 | 14. Vehicles | 0.00 | 15. Other property, as per list "H" | 150,005.00 | 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 | 162,006.00 | Deficiency | 1,479,208.66 |
| 1. Unsecured creditors as per list "A" | 747,087.72 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Balance of secured claims as per list "B" | 172,311.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total unsecured creditors | 919,398.72 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Secured creditors as per list "B" | 4.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. Preferred creditors as per list "C" | 49,107.86 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for | 672,704.08 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total liabilities | 1,641,214.66 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Surplus | NIL | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Inventory | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Trade fixtures, etc. | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. Accounts receivable and other receivables, as per list "E" | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Good | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Doubtful | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bad | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Estimated to produce | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. Bills of exchange, promissory note, etc., as per list "F" ... | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. Deposits in financial institutions | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6. Cash | 12,001.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7. Livestock | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8. Machinery, equipment and plant | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9. Real property or immovable as per list "G" | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10. Furniture | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11. RRSPs, RRIFs, life insurance, etc. | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12. Securities (shares, bonds, debentures, etc.) | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13. Interests under wills | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14. Vehicles | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15. Other property, as per list "H" | 150,005.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 162,006.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Deficiency | 1,479,208.66 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

I, Graham Orr, of the Town of Rosseau 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 2nd day of March 2015 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 Town of Aurora in the Province of Ontario, on this 2nd day of March 2015.

 Joanne Russo, Commissioner of Oaths
 For the Province of Ontario
 Expires Nov. 1, 2016

 Graham Orr

District of: Ontario
 Division No. 09 - Toronto
 Court No. 31-1840571
 Estate No. 31-1840571

FORM 78 -- Continued

List "A"
 Unsecured Creditors

2261721 Ontario Ltd.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|---|--|-----------------|------------------|-------------|
| 1 | 1899038 ONTARIO INC. | | 135.60 | 0.00 | 135.60 |
| 2 | 2082591 Ontario Inc. Attn: Carlo Di Bernardo | 46 Fieldway Road Toronto ON M8Z 3L2 | 25,834.92 | 0.00 | 25,834.92 |
| 3 | Accu-Guard Security Systems | PO Box 415 Grimsby ON L3M 4H8 | 339.00 | 0.00 | 339.00 |
| 4 | Armagh Cash Register Ltd | 180 Dundum St S. Hamilton ON L8P 4K3 | 1,610.25 | 0.00 | 1,610.25 |
| 5 | Bark & Fitz Inc. | 14800 Yonge St. S. Unit 151 Aurora ON L4G 1N0 | 1.00 | 0.00 | 1.00 |
| 6 | Bell Canada - Residential! Attn: SLA Team | 906 - 600 rue Jean-Talon Est Montreal QC H2R 3A8 | 1,020.82 | 0.00 | 1,020.82 |
| 7 | Bosco and Roxy's | 1766 Wilton Grove Road London ON N6N 1M8 | 5,218.80 | 0.00 | 5,218.80 |
| 8 | Breslau Electric Limited | 47 Bridge ST E Unit 11 Kitchener ON N2K 1J7 | 120.41 | 0.00 | 120.41 |
| 9 | BUBBA ROSE BISCUIT CO. | 236 Myrtle Ave. Boonton NJ 07005 USA | 2,582.67 | 0.00 | 2,582.67 |
| 10 | Canadian Linen & Uniform Service - Etobicoke, ON | 24 Atomic Avenue Etobicoke ON M8Z 5L2 | 391.29 | 0.00 | 391.29 |
| 11 | Carerra Holdings Ltd. Shareholder loans-GSA | 16 Sykes Road Rosseau ON P0C 1J0 | 1.00 | 0.00 | 1.00 |
| 12 | Cintas Corporation (Kingston/Napanee) | 1150 Gardiner Rd Kingston ON K7P 1R7 | 4,922.94 | 0.00 | 4,922.94 |
| 13 | CRA - Canada Revenue Agency - Tax - Ontario 84088 8408 RC0001 | | 1.00 | 0.00 | 1.00 |
| 14 | CRA - Canada Revenue Agency - Tax - Ontario 84088 8408 RT0001 | | 101,949.27 | 0.00 | 101,949.27 |
| 15 | CRA - Toronto North Tax Services Office 84088 8408 RT0001- post proposa | | 24,664.91 | 0.00 | 24,664.91 |
| 16 | Emmanuel Property Holdings Ltd. Dundas location -landlord | 1250 Roseberry Cres Oakville ON L6M 1V9 | 22,940.70 | 0.00 | 22,940.70 |
| 17 | Enbridge Gas Distribution - Ontario Attn: Back Office Collections Department | PO Box 650 Scarborough ON M1K 5E3 | 816.92 | 0.00 | 816.92 |
| 18 | Equilease | 1102 - 235 Yorkland Boulevard North York ON M2J 4Y8 | 15,000.00 | 0.00 | 15,000.00 |
| 19 | Essex Topcrop Sales Ltd. c/o ARO Inc. | 4240 Glanford Ave. Suite 100 Victoria BC V6Z 0A1 | 1,711.31 | 0.00 | 1,711.31 |
| 20 | EUROCAN PET PRODUCTS | 367 Victoria Street New HAMBURG ON N3A 2K5 | 2,083.72 | 0.00 | 2,083.72 |
| 21 | FCHT Holdings (Ontario) Corporation Landlord Oakville North/South & | 85 Hanna Ave Suite 400 Toronto ON M6K 3S3 | 137,277.50 | 0.00 | 137,277.50 |
| 22 | Fedex Express Canada LTD | PO Box 4626 Toronto Stn A Toronto ON M5W 5B4 | 895.18 | 0.00 | 895.18 |
| 23 | Freedom Pet Supplies Inc. Attn: kelly ayres | 480 Thompson Dr. CaMBRIDGE ON N1T 2K8 | 136,486.83 | 0.00 | 136,486.83 |
| 24 | Greenstar Plant Products Inc. | 255 Holiday Inn Dr. CaMBRIDGE ON | 544.53 | 0.00 | 544.53 |

04-Mar-2015

Date

Graham Orr

District of: Ontario
 Division No. 09 - Toronto
 Court No. 31-1840571
 Estate No. 31-1840571

FORM 78 -- Continued

List "A"
 Unsecured Creditors

2261721 Ontario Ltd.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|---|--|-----------------|------------------|-------------|
| 25 | Hamilton Police Service | 155 King William Street POB 1060 LCD1 Hamilton ON L8N 4C1 | 100.00 | 0.00 | 100.00 |
| 26 | Healthy Paws Inc. & Maxium Financial Services Inc. | 20 Baywood Road, Unit 3 Toronto ON M9V 4A8 | 0.00 | 7,313.00 | 7,313.00 |
| 27 | HOBBS MARKETING | 20 Bay Sreet 11th Floor Toronto ON M5H 2N8 | 2,508.60 | 0.00 | 2,508.60 |
| 28 | Hotdogs All Dressed | 5524 St Patrick Suite 204 Montreal QC H4E 1A8 | 220.93 | 0.00 | 220.93 |
| 29 | HSBC Bank Canada Attn: Cheryl Lee | 6th Floor 70 York Street Toronto ON M5J 1S9 | 0.00 | 164,998.00 | 164,998.00 |
| 30 | Jack, Terry & McCalmont LLP Attn: Lars Danielson | 7300 Warden Ave Suite 101 Markham ON L3R 9Z6 | 10,000.00 | 0.00 | 10,000.00 |
| 31 | Jaiswal, Shanav | 1363 Arrowhead Road Oakville ON L6H 0C5 | 0.00 | 0.00 | 0.00 |
| 32 | Kanata Entertainment Holdings Inc. c/o Penequity Realty Corporation Attn: Oriana Estrela | 10 Dundas Street East Suite 1002 Toronto ON M5B 2G9 | 13,882.91 | 0.00 | 13,882.91 |
| 33 | Kane Veterinary Supplies - Cambridge Office | 79 Cowansview Road CaMBRIDGE ON N1R 7L2 | 102,230.82 | 0.00 | 102,230.82 |
| 34 | Katoby Distribution | 12820 County Road 43 Chesterville ON K0C 1H0 | 551.70 | 0.00 | 551.70 |
| 35 | Koolzone Refrigeration Inc. | 5 Manitou Dr. Kitchener ON N2C 2J6 | 2,500.00 | 0.00 | 2,500.00 |
| 36 | Leads Employment Services | 171 Queens Ave., Ste. 410, London ON N6A 5J7 | 1,500.00 | 0.00 | 1,500.00 |
| 37 | LEIS Pet Distributing Inc. | 1315 Hutchison Road, RR #2, PO Box 9 Wellesley ON N0B 2T0 | 26,685.46 | 0.00 | 26,685.46 |
| 38 | London Hydro - Collections Department Attn: Paula Hill | PO Box 2700 111 Horton Street London ON N6A 4H6 | 1,000.00 | 0.00 | 1,000.00 |
| 39 | Loomis Express | 200 Westcreek Blvd Brampton ON L6T 5T7 | 159.20 | 0.00 | 159.20 |
| 40 | McCarney Greenwood LLP | C/o Eccleston LLP 66 Wellington St. W. Ste 4020 TD Bank Tower Toronto ON M5K 1J3 | 12,000.00 | 0.00 | 12,000.00 |
| 41 | Metroland Community Newspaper 6792 | 3125 Wolfedale Road Mississauga ON L5C 1W1 | 13,479.85 | 0.00 | 13,479.85 |
| 42 | MEYERS REFRIGERATION SERVICE | 1 Sirocco Crescent Stittsville ON K2S 1Z8 | 410.76 | 0.00 | 410.76 |
| 43 | ministry of labour (re Wendy Raven and Chrysten McMinn) Attn: Michael Calderon 70135532-4 | 70 Foster Drive Suite 410 Sault Ste. Marie ON P6A 6V4 | 3,077.18 | 0.00 | 3,077.18 |
| 44 | MJM Unique Pet Supplies Ltd. | 201 Shearson Cres CaMBRIDGE ON N1T 1J5 | 3,962.43 | 0.00 | 3,962.43 |
| 45 | Natural Pet Distributors | PO BOX 66 Staction C Toronto ON M6J 3M7 | 23.48 | 0.00 | 23.48 |
| 46 | NERDS ON SITE | 131 Wharncliffe Road South London ON N6J 2K4 | 169.50 | 0.00 | 169.50 |

04-Mar-2015

Date

Graham Orr

District of: Ontario
 Division No. 09 - Toronto
 Court No. 31-1840571
 Estate No. 31-1840571

FORM 78 -- Continued

List "A"
 Unsecured Creditors

2261721 Ontario Ltd.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|--|---|-----------------|------------------|-------------|
| 47 | NEW VU WINDOW CLEANING LTD. | 12 A Maple Ridge Crescent Ottawa ON K2J 3L5 | 16.95 | 0.00 | 16.95 |
| 48 | Oakville Beaver | PO Box 300 Hamilton ON L8N 3G3 | 1.00 | 0.00 | 1.00 |
| 49 | Oakville Hydro Electricity Distribution Inc. Attr: Donna Masson | 861 Redwood Square PO Box 1900 Oakville ON L6J 5E3 | 1,205.09 | 0.00 | 1,205.09 |
| 50 | Pet Edge Dealer Services | | 338.06 | 0.00 | 338.06 |
| 51 | POLICE NEWSMAGAZINE | 128-360 Bloor St W, Toronto ON M5S 1X1 | 309.75 | 0.00 | 309.75 |
| 52 | Poochie Pets LLC | 1280 Hopmeadow St Suite A SimsburyCT 06070 USA Simsbury, CT USA 06070 USA | 326.00 | 0.00 | 326.00 |
| 53 | PowerStream Inc. Attr: Ada Stancati | 161 Cityview Blvd. Woodbridge ON L4H 0A9 | 350.56 | 0.00 | 350.56 |
| 54 | Primus Property Management Waterloo location landlord | 151 Frobisher Drive Suite B105 Waterloo ON N2V 2C9 | 12,038.84 | 0.00 | 12,038.84 |
| 55 | RC Products Ltd. | 550 East Kent Ave. SOUth Vancouver BC V5X 4V6 | 441.50 | 0.00 | 441.50 |
| 56 | Red Dingo | 2557 152nd Ave NE Redmond WA 98052 US | 868.78 | 0.00 | 868.78 |
| 57 | Reliance Protectron Inc. | 8481 Langelier Montreal QC H1P 2C3 | 17.12 | 0.00 | 17.12 |
| 58 | Rogers Communications Bankruptcies c/o FCT Default Solutions Attr: Insolvency Department | PO Box 2514 Station B London ON N6A 4G9 | 185.44 | 0.00 | 185.44 |
| 59 | Roverdog8 | 4 Elizabeth St. St. Catharines, ON L2R 2K9 | 6,489.00 | 0.00 | 6,489.00 |
| 60 | Salmon Plumbing, Heating & Air Conditioning Attr: Bill Salmon | 96 Clarke Road London ON N5W 5M9 | 178.83 | 0.00 | 178.83 |
| 61 | Skinner, Dianne | 503 Pondview Oakville ON L6H 6S4 | 0.00 | 0.00 | 0.00 |
| 62 | SOCAN Foundation Attr: Rick MacMillan | 41 Valleybrook Dr North York ON M3B 2S6 | 1,136.60 | 0.00 | 1,136.60 |
| 63 | THE OAKVILLE & MILTON HUMANE SOCIETY | 445 Cornwall Road Oakville ON L6J 7S8 | 1.00 | 0.00 | 1.00 |
| 64 | The Skye's the Limit for Canine Life Ltd. | 5113 Thornburn Drive Burlington ON L7L 6K2 | 5,368.16 | 0.00 | 5,368.16 |
| 65 | Tillsonburg Fire & Safety Equipment | 441 Plank Line Road S Tillsonburg ON N4G 4G9 | 45.88 | 0.00 | 45.88 |
| 66 | Union Gas | PO Box 10 Brantford ON N3T 5M4 | 418.75 | 0.00 | 418.75 |
| 67 | Waterloo North Hydro Inc. - Credit Services Attr: Jim Forler | PO Box 640 526 Country Squire Rd Waterloo ON N2J 4A3 | 648.19 | 0.00 | 648.19 |
| 68 | WCI Holdings | 3751 Victoria Park Ave Toronto ON M1W 3Z4 | 30,000.00 | 0.00 | 30,000.00 |
| 69 | WEST PAW | 32050 E. Frontage Road Bozeman MT 59715 USA | 743.85 | 0.00 | 743.85 |

04-Mar-2015

Date

Graham Orr

District of: Ontario
Division No. 09 - Toronto
Court No. 31-1840571
Estate No. 31-1840571

FORM 78 -- Continued

List "A"
Unsecured Creditors
2261721 Ontario Ltd.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|---------------|---|--|-------------------|-------------------|-------------------|
| 70 | Wild Bites Enterprises LTd. | 5385 Montiverdi Place WEST Vancouver BC V7W 2W8 | 569.00 | 0.00 | 569.00 |
| 71 | Workplace Safety and Insurance Board Attn: c/o Collection Services | 200 Front St W Toronto ON M5V 3J1 | 4,375.98 | 0.00 | 4,375.98 |
| Total: | | | 747,087.72 | 172,311.00 | 919,398.72 |

04-Mar-2015

Date

Graham Orr

District of: Ontario
 Division No. 09 - Toronto
 Court No. 31-1840571
 Estate No. 31-1840571

FORM 78 -- Continued

List "B"
 Secured Creditors

2261721 Ontario Ltd.

| 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 | CRA - Canada Revenue Agency - Tax - Ontario 84088 8408 RP 0001 | | 500.00 | | | 0.00 | | |
| 2 | Healthy Paws Inc. & Maxium Financial Services Inc. | 20 Baywood Road, Unit 3 Toronto ON M9V 4A8 | 9,181.29 | Other - Freezers-each location | | 1.00 | | 9,180.29 |
| 3 | HSBC Bank Canada Attn: Cheryl Lee | 6th Floor 70 York Street Toronto ON M5J 1S9 | 237,858.86 | Cash on hand - RBC Cash on hand - HSBC Other - Inventory at various locations Other - Inventory at various locations/revolving | | 12,000.00 1.00 0.00 1.00 | | 225,856.86 |
| 4 | National Leasing Group Inc. Attn: Bankruptcy Designate | 1525 Buffalo Place Winnipeg MB R3T 1L9 | 25,646.71 | Other - Cash Register and related equipment Other - Water Heater | | 1.00 1.00 | | 25,644.71 |
| Total: | | | 273,186.86 | | | 12,005.00 | 0.00 | 260,681.86 |

04-Mar-2015

Date

Graham Orr

District of: Ontario
 Division No. 09 - Toronto
 Court No. 31-1840571
 Estate No. 31-1840571

FORM 78 -- Continued

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

2261721 Ontario Ltd.

| 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 |
|-----|----------------------------|--|-----------------|-----------------------------------|-----------------|------------------------|---------------------------------|
| 1 | Adair, April | 20 Oak Street London ON N5Z 2H6 | | - | 1.00 | 0.00 | 1.00 |
| 2 | Adamson, Rachel | 3-2087 Meadow Brock Road Burlington ON L7P 2H5 | | - | 21,517.56 | 0.00 | 21,517.56 |
| 3 | Bozzer, Chris | 24 Springfair Ave Aurora ON L4G 3M2 | | - | 1.00 | 0.00 | 1.00 |
| 4 | Brown, Jordan | 24-268 Reynolds St. Oakville ON L6J 3L4 | | - | 1.00 | 0.00 | 1.00 |
| 5 | burbine, richard | 20 Oak Street London ON N5Z 2H6 | | - | 1.00 | 0.00 | 1.00 |
| 6 | Cheng, Ching Yun (Doe Doe) | 5540 Capri Gate Mississauga ON L5M 6M8 | | - | 27,567.30 | 0.00 | 27,567.30 |
| 7 | Coumont, Tara | 24 Springfair Ave Aurora ON L4G 3M2 | | - | 1.00 | 0.00 | 1.00 |
| 8 | de summa, sarah | 46 Northumberland Rd London ON N6H 5H5 | | - | 1.00 | 0.00 | 1.00 |
| 9 | Field, Samantha | 126 Herald Ave. Oakville ON L6K 1S2 | | - | 1.00 | 0.00 | 1.00 |
| 10 | Ford, Judy | 988 Krista Cres Newmarket ON L3Y 7E9 | | - | 1.00 | 0.00 | 1.00 |
| 11 | Freiburger, Joanne | 1511 Aldersbrook Road Unit 26 London ON N6G 3A4 | | - | 1.00 | 0.00 | 1.00 |
| 12 | Frigault, Chantel | 1300 Marlborough Court Unit 303 Oakville ON L6H 2S2 | | - | 1.00 | 0.00 | 1.00 |
| 13 | Gary Ho Chung Wai | 310-60 South Town Center Blvd Markham ON L4G 0C5 | | - | 1.00 | 0.00 | 1.00 |
| 14 | Mamoshuk, Eugene | 732 Haldimand HWY 54 Cayuga ON N0A 1E0 | | - | 1.00 | 0.00 | 1.00 |
| 15 | Pacheco, Justine | 4 Harrop Ave Etobicoke ON M9B 2G3 | | - | 1.00 | 0.00 | 1.00 |
| 16 | Phillips, Alexa | 7 Laurier Road St. Thomas ON N5P 3N6 | | - | 1.00 | 0.00 | 1.00 |
| 17 | Rankovic, Alexandra | 1050 Grand Blvd Oakville ON L6H 2S5 | | - | 1.00 | 0.00 | 1.00 |
| 18 | Ross, Victoria | 160 THOMAS CRES Newmarket ON L3Y 1E1 | | - | 1.00 | 0.00 | 1.00 |
| 19 | Ryan, Jennifer | 34 Acorn Place London ON N6G 4J4 | | - | 1.00 | 0.00 | 1.00 |

04-Mar-2015

Date

Graham Orr

District of: Ontario
 Division No. 09 - Toronto
 Court No. 31-1840571
 Estate No. 31-1840571

FORM 78 -- Continued

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

2261721 Ontario Ltd.

| 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 |
|---------------|--------------------|--|-----------------|-----------------------------------|------------------|------------------------|---------------------------------|
| 20 | Scarrow, Owen | 293 Richler Drive Oakville ON L6H 5H1 | | - | 1.00 | 0.00 | 1.00 |
| 21 | Shinohara, Biwako | 201 Kincardine Dr. Kanata ON K2V 1C5 | | - | 1.00 | 0.00 | 1.00 |
| 22 | Skinner, Chesney | 503 Pondview Place Oakville ON L6H 6S4 | | - | 1.00 | 0.00 | 1.00 |
| 23 | Stallibrass, Robyn | 39 BEATTY CRES Aurora ON L4G 5V4 | | - | 1.00 | 0.00 | 1.00 |
| 24 | Stretton, Magen | #20 5555 Prince William Dr. Burlington ON L7L 6M3 | | - | 1.00 | 0.00 | 1.00 |
| 25 | Stuber, Elyse | 1615 Trossacks Ave. London ON N5X 2G3 | | - | 1.00 | 0.00 | 1.00 |
| Total: | | | | | 49,107.86 | 0.00 | 49,107.86 |

04-Mar-2015

Date

Graham Orr

District of: Ontario
Division No. 09 - Toronto
Court No. 31-1840571
Estate No. 31-1840571

FORM 78 -- Continued

List "D"
Contingent or Other Liabilities

2261721 Ontario Ltd.

| 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 |
|---------------|--|--|------------------------------|--------------------------------------|------------------------------|---------------------|
| 1 | Bark & Fitz Inc. | 14800 Yonge St. S. Unit 151 Aurora ON L4G 1N0 | 127,754.88 | 0.00 | | PPS |
| 2 | Carrera Holdings Ltd. Shareholder loans-GSA | 16 Sykes Road Rosseau ON P0C 1J0 | 539,000.00 | 0.00 | | PPS |
| 3 | ORRBROOKE, MICHAEL | 484 WORTHINGTON AVE # 35 Richmond Hill ON L4E 0E3 | 5,949.20 | 0.00 | | |
| Total: | | | 672,704.08 | 0.00 | | |

04-Mar-2015

Date

Graham Orr

District of: Ontario
Division No. 09 - Toronto
Court No. 31-1840571
Estate No. 31-1840571

FORM 78 -- Continued

List "E"
Debts Due to the Bankrupt
2261721 Ontario Ltd.

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

04-Mar-2015

Date

Graham Orr

District of: Ontario
Division No. 09 - Toronto
Court No. 31-1840571
Estate No. 31-1840571

FORM 78 -- Continued

List "F"

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

2261721 Ontario Ltd.

| No. | Name of all promissory, 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 | |

04-Mar-2015

Date

Graham Orr

District of: Ontario
Division No. 09 - Toronto
Court No. 31-1840571
Estate No. 31-1840571

FORM 78 -- Continued

List "G"
Real Property or Immovables Owned by Bankrupt
2261721 Ontario Ltd.

| 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 |

04-Mar-2015

Date

Graham Orr

District of: Ontario
 Division No. 09 - Toronto
 Court No. 31-1840571
 Estate No. 31-1840571

FORM 78 – Concluded

List "H"
 Property

2261721 Ontario Ltd.

FULL STATEMENT OF PROPERTY

| Nature of property | Location | Details of property | Original cost | Estimated to produce |
|--|----------|---|--|--|
| (a) Stock-in-trade | | | 0.00 | 0.00 |
| (b) Trade fixtures, etc. | | | 0.00 | 0.00 |
| (c) Cash in financial institutions | | | 0.00 | 0.00 |
| (d) Cash on hand | | | 12,000.00 1.00 | 12,000.00 1.00 |
| (e) Livestock | | | 0.00 | 0.00 |
| (f) Machinery, equipment and plant | | | 0.00 | 0.00 |
| (g) Furniture | | | 0.00 | 0.00 |
| (h) Life insurance policies, RRSPs, etc. | | | 0.00 | 0.00 |
| (i) Securities | | | 0.00 | 0.00 |
| (j) Interests under wills, etc. | | | 0.00 | 0.00 |
| (k) Vehicles | | | 0.00 | 0.00 |
| (l) Taxes | | | 0.00 | 0.00 |
| (m) Other | | Inventory at various locations Cash Register and related equipment Inventory at various locations/revolving Water Heater Freezers-each location shelving all locations | 250,000.00 0.00 0.00 0.00 0.00 0.00 | 150,000.00 1.00 1.00 1.00 1.00 1.00 |
| | | | Total: | 162,006.00 |

04-Mar-2015

Date

Graham Orr

District of: Ontario
Division No. 09 - Toronto
Court No. 31-1840571
Estate No. 31-1840571

FORM 31 / 36
Proof of Claim / Proxy
In the matter of the bankruptcy of
2261721 Ontario Ltd. o/a Bark & Fitz
of the Town of Aurora, 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 2261721 Ontario Ltd. of the Town of Richmond Hill in the Province of Ontario and the claim of _____, creditor.

I, _____, of the city 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.

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 2nd day of March 2015, and still is, indebted to the creditor in the sum of \$ _____, as specified in the statement of account (or affidavit or solemn declaration) 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

Individual Creditor

Witness

Name of Corporate Creditor

Per _____
Name and Title of Signing Officer

Return To:

Phone Number: _____

Fax Number: _____

E-mail Address: _____

Russo Corp. - Trustee

78 Wellington St E
Aurora ON L4G 1H8
Phone: (905) 503-3328 Fax: (905) 503-2338
E-mail: russo@russocanhelp.com

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 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.