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78 Wellington Street E.  
Aurora, ON L4G 1H8

**Joanne Russo, CIRP**  
**Trustee in Bankruptcy**  
President

**c:** (416) 723-5232

**t:** (905) 503-3328 ext. 101

**e:** russo@russocanhelp.com

March 6, 2015

**In the Matter of the Bankruptcy of  
2261721 Ontario Ltd. operating as Bark and Fitz, (the "Bankrupt")**

**NOTICE TO CREDITORS OF ALL CLASSES**

As you are aware, On March 2, 2015 the **2261721 Ontario Ltd. operating as Bark and Fitz** was deemed to be bankrupt after a Proposal to its Creditors was refused at a meeting of the creditors held March 2, 2015. Russo Corp., was appointed as Trustee in Bankruptcy for Estate No. 31-1840571

The purpose of this letter is to inform and disclose to all creditors that, by an Appointment dated March 4, 2015, we have also been appointed as Receiver and Manager in re: the assets and undertaking of the Bankrupt. Our Appointment was by HSBC Bank of Canada, pursuant to security assigned to it by the Bankrupt.

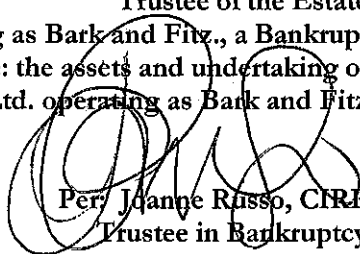
We have obtained a legal opinion on the validity of the security under which we have been appointed as Receiver, and report as follows:

1. The security appears to be a valid 1<sup>st</sup> charge on the said assets and undertaking;
2. The security allows for the appointment of a Receiver and Manager; and,
3. There appears to be no conflict of interest between Russo Corp.'s role as Trustee in Bankruptcy and its role as Receiver and Manager.
4. Our fees with respect to the Receivership will be paid in accordance with the terms of the General Security Agreement.

If any party has any questions or concerns with regard to this dual appointment, we would be pleased to address them.

**DATED** at Aurora, Ontario this 6<sup>th</sup> day of March, 2015.

**Russo Corp.,  
Trustee of the Estate  
Of 2261721 Ontario Ltd. operating as Bark and Fitz., a Bankrupt  
and Receiver and Manager in re: the assets and undertaking of  
2261721 Ontario Ltd. operating as Bark and Fitz**

  
**Per: Joanne Russo, CIRP  
Trustee in Bankruptcy**

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Form 87  
Notice and Statement of the Receiver  
(Subsection 245 [1] - Bankruptcy and Insolvency Act)

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**IN THE MATTER OF** the Receivership of the Property of 2261721 Ontario Ltd. o/a Bark & Fitz (the “**Corporation**”).

The Receiver gives notice and declares that:

1. On March 2, 2015 the Corporation was deemed to be bankrupt after a Proposal to its Creditors was refused at a meeting of the creditors held March 2, 2015. Russo Corp., was appointed as Trustee in Bankruptcy for Estate No. 31-1840571

On March 4, 2015, the Undersigned, **Russo Corp.** became a Receiver and Manager in respect of the Property of 2261721 Ontario Ltd, a bankrupt, that is described below:

- |    |  |                                |
|----|--|--------------------------------|
| a) | Equipment and Inventory of the Corporation;  | \$250,000.00-\$298,000 at cost |
| b) | All of the Corporation’s right, title and interest in other intangibles, including, but not limited to, its goodwill and customer lists; | \$ Amount Unknown              |
| c) | All of the Corporation’s accounts  | \$26,00.00 approx.             |
| d) | Leasehold Improvements   | Unknown Amount;                |
| e) | Fixed Assets   | Unknown Amount;                |

2. We became a receiver by having taken possession and control of the property described above and by virtue of being appointed by HSBC pursuant to a GSA given by the bankrupt to HSBC, dated August 29, 2011. HSBC holds a first security position over the Assets of the Corporation.

3. The following information relates to the Receivership

Address of Insolvent Person	multiple store locations in London, Oakville and Aurora, Ontario – registered head office at 484 Worthington Ave. Suite 35, Richmond Hill.
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Principal Line of Business:	<b>Retail Pet Food and Supplies</b>
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Locations of Business	146-150 Lakeshore Rd. West, Oakville, ON
	611 Fanshawe Park Road West, London, ON
	2501 Prince Michael Drive, Oakville, ON
	2 Allaura Blvd, Aurora, ON

4. Amount owed by the Insolvent Person to each Creditor who holds security on the property described above:

<b>HSBC -</b>	<b>\$232,000 approx.</b>
<b>Healthy Paws Inc.</b>	<b>specific equipment on premises (loaned)</b>
<b>National Leasing Group</b>	<b>specific equipment on premises - on lease</b>
<b>Bark &amp; Fitz Inc.</b>	<b>amount unknown – related party</b>
<b>Carrera Holdings Ltd</b>	<b>amount unknown – related party</b>
<b>SOURCE DEEMED TRUST</b>	<b>\$10,000 - \$15,000 approximately</b>
<b>WEPPA CLAIMS</b>	<b>AMOUNT UNKNOWN</b>

Plus interest and Receiver's Fees and related receivership expenses from the date of our Appointment.

6. Attached as Schedule "A" hereto is a preliminary list of creditors of the insolvent person.
7. The assets of the Corporation consists of Inventory and Equipment with original cost of approximately \$250,000 to \$298,000.00, liquidation value of approximately \$150,000.00. Leasehold improvements- Amount Unknown and Fixed Assets- Amounts Unknown.
8. The Receiver's plan of action is to proceed to actively market the assets for sale, preferably as a going concern, but to also consider a liquidation of the inventory by retail sale to the public.
- 9.. Contact person for Receiver:

**Russo Corp.**  
**78 Wellington Street East**  
**Aurora, Ontario,**  
**L4G 1H8**

**TEL: (905)-503-3328 x 101 or 103**  
**FAX: [905] 503-2338**

**DATED AT Aurora, Ontario, this 9<sup>th</sup> day of March, 2015.**

**RUSSO CORP. Receiver of the Assets of**  
**2261721 Ontario Ltd. o/a Bark & Fitz, a bankrupt**

*FOR*

**Joanne Russo, CIRP**

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

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 Montréal 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
25	Hamilton Police Service	no mailing - no claim	100.00	0.00	100.00

District of: Ontario  
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 List "A"  
 Unsecured Creditors

2261721 Ontario Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
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 & McCaimont LLP Attn: Lars Danielson	7300 Warden Ave Suite 101 Markham ON L3R 9Z6	10,000.00	0.00	10,000.00
31	Kanata Entertainment Holdings Inc. c/o Penequity Realty Corporation Attn: Oriana Estrela	40 Dundas Street East Suite 1002 Toronto ON M5B 2G9	13,882.91	0.00	13,882.91
32	Kane Veterinary Supplies - Cambridge Office Attn: Kelly Ayres	30 Struck Court CaMBRIDGE ON N1R 8L2	102,230.82	0.00	102,230.82
33	Katoby Distribution	12820 County Road 43 Chesterville ON K0C 1H0	551.70	0.00	551.70
34	Koolzone Refrigeration Inc.	5 Manitou Dr. Kitchener ON N2C 2J6	2,500.00	0.00	2,500.00
35	Leads Employment Services	171 Queens Ave., Ste. 410, London ON N6A 5J7	1,500.00	0.00	1,500.00
36	LEIS Pet Distributing Inc.	1315 Hutchison Road, RR #2, PO Box 9 Wellesley ON N0B 2T0	26,685.46	0.00	26,685.46
37	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
38	Loomis Express	200 Westcreek Blvd Brampton ON L6T 5T7	159.20	0.00	159.20
39	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
40	Metroland Community Newspaper 6792	3125 Wolfedale Road Mississauga ON L5C 1W1	13,479.85	0.00	13,479.85
41	MEYERS REFRIGERATION SERVICE	1 Sirocco Crescent Stittsville ON K2S 1Z8	410.76	0.00	410.76
42	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
43	MJM Unique Pet Supplies Ltd.	201 Shearson Cres CaMBRIDGE ON N1T 1J5	3,962.43	0.00	3,962.43
44	Natural Pet Distributors	PO BOX 66 Staction C Toronto ON M6J 3M7	23.48	0.00	23.48
45	NERDS ON SITE	131 Wharncliffe Road South London ON N6J 2K4	169.50	0.00	169.50
46	NEW VU WINDOW CLEANING LTD.	12 A Maple Ridge Crescent Ottawa ON K2J 3L5	16.95	0.00	16.95
47	Oakville Beaver	PO Box 300 Hamilton ON L8N 3G3	1.00	0.00	1.00

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

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List "A"  
 Unsecured Creditors

2261721 Ontario Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
48	Oakville Hydro Electricity Distribution Inc. Attn: Donna Masson	861 Redwood Square PO Box 1900 Oakville ON L6J 5E3	1,205.09	0.00	1,205.09
49	Pet Edge Dealer Services		338.06	0.00	338.06
50	POLICE NEWSMAGAZINE	128-360 Bloor St W, Toronto ON M5S 1X1	309.75	0.00	309.75
51	Poochie Pets LLC	1280 Hopmeadow St Suite A SimsburyCT 06070 USA Simsbury, CT USA 06070 USA	326.00	0.00	326.00
52	PowerStream Inc. Attn: Ada Stancati	161 Cityview Blvd. Woodbridge ON L4H 0A9	350.56	0.00	350.56
53	Primus Property Management Waterloo location landlord	151 Frobisher Drive Suite B105 Waterloo ON N2V 2C9	12,038.84	0.00	12,038.84
54	RC Products Ltd .	550 East Kent Ave. SOUth Vancouver BC V5X 4V6	441.50	0.00	441.50
55	Red Dingo	2557 152nd Ave NE Redmond WA 98052 US	868.78	0.00	868.78
56	Reliance Protectron Inc.	8481 Langelier Montreal QC H1P 2C3	17.12	0.00	17.12
57	Rogers Communications Bankruptcies c/o FCT Default Solutions Attn: Insolvency Department	PO Box 2514 Station B London ON N6A 4G9	185.44	0.00	185.44
58	Roverdog8	4 Elizabeth St. St. Catharines, ON L2R 2K9	6,489.00	0.00	6,489.00
59	Salmon Plumbing, Heating & Air Conditioning Attn: Bill Salmon	96 Clarke Road London ON N5W 5M9	178.83	0.00	178.83
60	SOCAN Foundation Attn: Rick MacMillan	41 Valleybrook Dr North York ON M3B 2S6	1,136.60	0.00	1,136.60
61	THE OAKVILLE & MILTON HUMANE SOCIETY	445 Cornwall Road Oakville ON L6J 7S8	1.00	0.00	1.00
62	The Skye's the Limit for Canine Life Ltd.	5113 Thornburn Drive Burlington ON L7L 6K2	5,368.16	0.00	5,368.16
63	Tillsonburg Fire & Safety Equipment	441 Plank Line Road S Tillsonburg ON N4G 4G9	45.88	0.00	45.88
64	Union Gas	PO Box 10 Brantford ON N3T 5M4	418.75	0.00	418.75
65	Waterloo North Hydro Inc. - Credit Services Attn: Jim Forler	PO Box 640 526 Country Squire Rd Waterloo ON N2J 4A3	648.19	0.00	648.19
66	WCI Holdings	3751 Victoria Park Ave Toronto ON M1W 3Z4	30,000.00	0.00	30,000.00
67	WEST PAW	32050 E. Frontage Road Bozeman MT 59715 USA	743.85	0.00	743.85
68	Wild Bites Enterprises LTd.	5385 Montiverdi Place WEST Vancouver BC V7W 2W8	569.00	0.00	569.00
69	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
<b>Total:</b>			<b>747,087.72</b>	<b>172,311.00</b>	<b>919,398.72</b>

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 09 MAR 2015  
 Date

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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
<b>Total:</b>			<b>273,186.86</b>			<b>12,005.00</b>	<b>0.00</b>	<b>260,681.86</b>

~~02 Mar 2015~~  
 Date

~~Graham Orr~~  
 Graham Orr

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

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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 Brook 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	Jaiswal, Shanav	1363 Arrowhead Road Oakville ON L6H 0C5		-	1.00	0.00	1.00
15	Mamoshuk, Eugene	732 Haldimand HWY 54 Cayuga ON N0A 1E0		-	1.00	0.00	1.00
16	Pacheco, Justine	4 Harrop Ave Etobicoke ON M9B 2G3		-	1.00	0.00	1.00
17	Phillips, Alexa	7 Laurier Road St. Thomas ON N5P 3N6		-	1.00	0.00	1.00
18	Rankovic, Alexandra	#2-1050 Grand Blvd Oakville ON L6H 2S5		-	1.00	0.00	1.00
19	Ross, Victoria	160 THOMAS CRES Newmarket ON L3Y 1E1		-	1.00	0.00	1.00

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

~~FORM 70 - 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	Ryan, Jennifer	34 Acorn Place London ON N6G 4J4		-	1.00	0.00	1.00
21	Scarrow, Owen	293 Richler Drive Oakville ON L6H 5H1		-	1.00	0.00	1.00
22	Shinohara, Biwako	201 Kincardine Dr. Kanata ON K2V 1C5		-	1.00	0.00	1.00
23	Skinner, Chesney	503 Pondview Place Oakville ON L6H 6S4		-	1.00	0.00	1.00
24	Skinner, Dianne	503 Pondview Oakville ON L6H 6S4		-	1.00	0.00	1.00
25	Stallibrass, Robyn	39 BEATTY CRES Aurora ON L4G 5V4		-	1.00	0.00	1.00
26	Stretton, Magen	#20 5555 Prince William Dr. Burlington ON L7L 6M3		-	1.00	0.00	1.00
27	Stuber, Elyse	1615 Trossacks Ave. London ON NSX 2G3		-	1.00	0.00	1.00
<b>Total:</b>					<b>49,109.86</b>	<b>0.00</b>	<b>49,109.86</b>

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

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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	Carerra 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		
<b>Total:</b>			<b>672,704.08</b>	<b>0.00</b>		

~~07/Mar/2019~~  
~~Date~~

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