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78 Wellington Street E.  
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**Joanne Russo, CIRP**  
**Trustee in Bankruptcy**  
President

c: (416) 723-5232

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Estate No. 31-1909978

**IN THE MATTER OF THE BANKRUPTCY OF  
REN-PRO CONTRACTING INC.  
OF THE TOWN OF NEWMARKET  
IN THE PROVINCE OF ONTARIO**

**TRUSTEE'S PRELIMINARY REPORT TO  
THE FIRST MEETING OF CREDITORS - OCTOBER 02, 2014**

**DISCLAIMER:**

*One of the underlying principles of the Bankruptcy and Insolvency Act, is that of creditors' control. The Act provides for a First Meeting of Creditors to discuss the collective interest of the creditors in the administration of the bankrupt's estate.*

*The purpose of the First Meeting of Creditors is to consider the affairs of the bankrupt, affirm the appointment of the Trustee (or substitution of same), appointment of 1-5 inspectors and to give further direction to the Trustee as may be necessary.*

*In preparing this report and making the comments herein, The Trustee has been provided with, and has relied upon certain unaudited, draft and/or internal financial information, the bankrupt's books and records, discussion with management of the Bankrupt company, and information from third party sources, being the Bankrupt's Accountant and or Book-keeper, collectively ("the Information"). Except as described in this Report:*

- a) The Trustee has not audited, reviewed or otherwise attempted to verify the accuracy of completeness of the Information in a matter that would wholly or partially comply with the generally Accepted Assurance Standards pursuant to the Canadian Institute of Chartered Accountants Handbook and accordingly, the Trustee expresses no opinion on or other form of assurance in respect of the Information;*
- b) The Trustee has prepared this Report in its capacity as Trustee in Bankruptcy, and has made a copy available to all know creditors of the Bankrupt Estate. Parties using this Report are cautioned that it may not be appropriate for their purposes.*

Ren-Pro Contracting Inc. (hereafter called "the **Bankrupt**") filed an Assignment in Bankruptcy on September 11, 2014 and Russo Corp., the undersigned was appointed as Trustee of the Estate of the Bankrupt by the Official Receiver. Joanne Russo, CIRP, is the Trustee responsible for the administration of the Estate.



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## **I. BACKGROUND/ CAUSES OF INSOLVENCY**

The Bankrupt was a custom millwork manufacturer for commercial, residential, construction and renovation projects. The Bankrupt serviced areas predominately in Toronto and surrounding GTA.

The Bankrupt's main area of specialty was in the manufacturing of finished carpentry (moulding, trim, woodworking, custom cabinetry), doors and frames, concentrating on new industrial properties and/or commercial and residential building projects. The Bankrupt also provided services in planning and design for industrial, commercial and residential enterprises alike. The Bankrupt's services spanned from large planning and manufacturing construction projects to small residential installs. An extension of their business also specialized in service calls servicing the needs of smaller customers.

The Bankrupt commenced as a small family run business 20 years ago. The company expanded in 2000, followed by a secondary expansion in late 2007.

The Bankrupt kept services very streamlined with the first expansion. The only significant change in operation as a result of this expansion was the addition of staff to sustain the increase in installation projects. The second expansion proved to be very different. The services the Bankrupt offered as part of this expansion were more diversified and involved complete production, manufacturing and installation. This expansion was rapid and meant accepting larger and more intricate jobs, more employees, and more need for senior management skills that a larger organization required. When the economic recession hit in 2008/2009, many contractors struggled to keep their businesses open. Service calls dwindled, new-build projects dried up, layoffs were often inevitable, and some businesses were forced to close up shop for good.

In an effort to stay afloat, the bankrupt further diversified the custom-build services they offered, allowing them to break into new markets and stay in business during that turbulent time. However, newly introduced COD terms from several of the Bankrupt's suppliers complicated matters. These COD terms severely limited the Bankrupt's cash flow to maintain regular operations. It became difficult to price any future work taking into consideration that suppliers were operating on tight credit terms. The Bankrupt had to refuse potential future work as it did not have the financial resources to secure any potential projects.

Unfortunately, despite the Bankrupts efforts to stay afloat over the next several years, while the bruised economy began to recover, a poorly planned growth plan and mismanagement of projects eventually forced the Bankrupt to close shop.



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## **TRUSTEE'S ACTIONS TO DATE**

Since the date of our Appointment we have taken several conservatory measures to preserve and protect the assets of the Bankrupt. Such assets consisting primarily of: physical assets desk and chairs, account receivables and equipment. In addition to the statutory duties required up to the first meeting, the Trustee has done, but not limited to, the following:

- The majority of the books and records of the Bankrupt are at the location of the Bankrupt's premises. The Trustee is currently in the process of gathering all the books and records, specifically accounting records pertaining to accounts receivable. The Trustee has not conducted any investigation of any historical transactions, nor will any such investigation be done, unless the Trustee is authorized by the creditors/inspectors to do so and the creditors provide funding for such an investigation;
- We have not taken possession of the premises. We have met with the Landlord and had several discussions with the Landlord with respect to securing the assets. We have collected all keys from former employees and owners. The only parties who have access to the premises are the Trustee and the Landlord. The premises are fully secured by an alarm system;
- Arranged for notice of the bankruptcy to appear in the Financial Post;
- Notified the former employee of their rights pursuant to WEPP; Assisted employees in completing the WEPPA applications;
- Instructed that all bank accounts be closed and any balances remitted to the trustee;
- Arranged an appraisal on the assets;
- Discussions with CRA regarding entering into an Administrative Agreement;
- Made demand on various accounts receivable;
- Arranged to be added as an additional insured on the various assets, specifically the motor vehicles;
- Arranged for ROE's and T4's to be prepared and issued to all former employees;
- Reviewed various Trust claims issued by creditors;



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- Arranged for a Mail Redirection;
- Entertained negotiations with third parties who have expressed an interest in purchasing the assets and held several discussions and meetings with the Landlord regarding occupation rent;
- We have gathered the books and records pertaining to payroll information as we have arranged for a Source Audit to be conducted forthwith;
- Encouraged all secured creditors to file their proof of secured security;

## **SECURED CLAIMS AND PROPERTY CLAIMS**

### **TRUST CLAIMS**

To date we have not received a property claim with respect to source. It is our understanding one will be filed once the audit has been conducted.

As you are aware, Canada Revenue Agency ("CRA") is owed approximately:

- a. \$383,000 for Source Deductions under the account 893865345RP0001; No claim filed, waiting for Source Audit. CRA will have a super priority over the assets of the Bankrupt as per the Trust Provisions.
- b. \$284,168.98 HST under the account 893865345RT0001. A claim was filed for HST on September 26, 2014.

## **SECURED CREDITORS**

### **Leased Equipment**

We have received an Appraisal on the Assets. The Appraisal breaks down the leased assets and its appraised distressed value. After reviewing the leases and their buy out amounts, we do not anticipate there being any equity to the benefit of the creditors. We are requesting that the Trustee received approval to surrender its security interests over to the leasing companies;



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With respect to the Leased equipment, we have received One Secured claim being;

- a) Equilease/National Leasing has filed a secured claim with respect to a Morbidilli panel saw. The appraised Value is \$ 3,000.00 the buyout and related costs as per the accelerated calculation is \$7,620.61 after factoring credits with respect to security deposits.
- b) We are awaiting a proof of claim to be filed for the 2010 SCM Sigma Impact Beam Saw. The appraised value is \$ 20,000.00. As per the lease contract the remaining balance owing under the lease is \$31, 565.42. Subject to reviewing the proof of claim, we do not foresee any equity that would benefit the creditors in the captioned asset.
- c) We are awaiting a proof of claim to be filed for the Toshiba Copier. The appraised value is \$500.00. Subject to reviewing the proof of claim, we do not foresee any equity that would benefit the creditors in the captioned asset.

## **EVALUATION OF ASSETS and ANTICIPATED REALIZATION**

### **APPRAISAL**

An appraisal was received on July 17, 2014 from Corporate and General. The Distressed value of the assets if sold on site would generate approximately \$17,725.00. The estimated cost to dispose such assets would range between 15 to 20%. Not including any trustee fees and the like.

### **ASSETS AS REPORTED ON STATEMENT OF AFFAIRS**

As reported on the Statement of Affairs the assets of the Bankrupt consist mainly of the following:

Furniture and Office Equipment-	\$ 500.00
Equipment	\$ 9,175.00
Raw Material	\$ 500.00
2002 FORD F650	\$ 2,000.00
2002 Ford Windstar	\$ 300.00
Account Receivables	<u>\$ 20,000.00</u>
TOTAL:	\$ 32,475.00



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## REALIZATION OF ASSETS TO DATE

### ACCOUNTS RECEIVABLES

We have been very successful in collecting various account receivables.

The collection of accounts receivables are broken down as follows:

1. Sale of 2004 Ford Freestar (sale was prior to our involvement - proceeds turned over to Trustee)	\$ 800.00
2. Sale of 2007 Chevrolet Savana Van (sale was prior to our involvement - proceeds turned over to Trustee)	\$ 4,600.00
3. Lot Price for the following Assets: Sale of 2008 SCM class Sliding Saw, SML Duster Collector, Busy Bee, Kind Dust Collector Hyster propane Fork Lift Spray Booth Surface Planer (sale was prior to our involvement – proceeds turned over to Trustee)	\$ 5,600.00
Total from the sale of the above assets:	\$ 11,000.00
Funds collected from Accounts Receivables:	\$ 30,308.93
Total funds realized from sale of assets and collection of accounts receivables:	<b><u>\$ 41,308.93</u></b>



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**OTHER PHYSICAL ASSETS SITING AT THE PREMISES AND OFFERS RECEIVED TO DATE:**

OFFER ONE: Westerhoek West Wood Equipment Corp.

Expressed an interest in the following assets:

- A) The SCM Panel saw and the SCM Edgebander - We would offer the amount of \$20,000.00 for the SCM Panel saw. This asset is leased and as such Trustee will be disclaiming its interest as there is no real benefit to the general body of creditors to redeem this security. Trustee will advise prospective purchaser to deal directly with leasing company.
- B) \$4,500.00 for the SCM Edgebander - The buy-out option on this asset is \$3,000.00 which is greater than appraised value.

**Total Offer \$ 4,500.00- Net equity to the estate after factoring buyout option is \$1,000.00**

West Wood would be responsible for the removal of all equipment ONLY.

OFFER TWO:

SCM Edgebander	Appraised value is \$3,000.00
4 small Blum machines	Appraisal reflect \$150.00 each (150x4= 600.00)
11 sections of racking	Appraised value is \$500.00
2 pallet trucks	Appraised value is \$150.00
2002 Ford truck.	Appraised value is \$2,000.00

Any smalls like hand tools etc.

Total Enbloc Offer           \$ 3,500.00

Appraised Value               \$ 6,250.00  
Shortfall from appraised Value (\$2,750.00)

This offer does not appear to be fair and reasonable as it appears to be less than appraised value. We would also be responsible for the cleanup costs.



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However, it is an offer that is great than Offer number one. Not including the SCM Edgebander, this offer will generate a net benefit to the estate of \$ 3,250.00. It is uncertain if this offer is still on the table as it was conditional that we accept same prior to the commencement of the meeting.

### **OUR RECOMMENDATION ON THE SALE OF THE REMAINING ASSETS AND DISPOSITION AND DISPOSAL OF THE GOODS ON SITE**

#### Option One:

Abandon the assets on site and accept no offers currently being presented to the Trustee.

We do not recommend this option as we currently have two offers on the table that are fair and reasonable. Especially when you take into consideration that the Landlord's willingness to work with the Trustee.

No cost to the Estate with regard to Trustee Fees, occupation rent and the like. In this scenario, no additional proceeds will flow to the Estate from the sale of any other assets.

#### Option Two:

- a) Trustee does not accept any offers on the table;
- b) Trustee conducts a one day blow out sale for the assets. Sale is on an "as is where is basis" we are predicting to have the sale on October 17, 2014. This will provide the landlord with 2 weeks for clean up;
- c) Once sale is done, any assets not sold, trustee will disclaim its interest in same to the Landlord;
- d) Trustee disclaims its interest in the leased assets;
- e) Trustee to discuss this matter with Landlord to obtain their co-operation;
- f) Landlord willing to share cleanup costs

#### Option Three:

- a) Trustee obtain a quote from Corporate and General on the removal of the assets;
- b) Trustee instructs Corporate and General to store assets on site and place items in its next auction;
- c) Estimated storage fees monthly until assets are placed in an auction \$ 350.00 per month;
- d) Estimated Auctioneer fees if sold off site 20% to 30%;
- e) Trustee obtain a cost of removal of the assets and whether Corporate and General are interested in same;

Trustee does not recommend option three as it is our view that the cost in disposal will be greater than any net benefit that would flow to the Estate.





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## **NEGOTIATIONS WITH LANDLORD**

We have entertained successful negotiations with the Landlord. The Landlord is willing to work with us with respect to the disposition of the assets. We were successful in entertaining discussions with the landlord for occupation rent at no cost to the estate. This will be advantageous to the estate as we take into consideration the cost involved with regard to the sale process, (if any). The Landlord will also benefit as we are assisting them with removal of the assets at no cost to them. It is a "win win" scenario for all parties. This said, it is important to note, The Landlord has found a tenant and has indicated the premises need to be vacated no later than October 31, 2014. Time is of the essence.

The concern the landlord has raised with us is that we provide the Landlord with clean vacant possession. We will be discussing this matter with CRA as ultimately the costs for cleanup costs and the like will come from any of the funds currently sitting in our Trust Account that would be captured under the Deem Trust provisions.

Landlord has expressed that they are willing to share the cleanup costs with the Trustee.

## **LEGAL PROCEEDINGS**

The Trustee is not aware of any legal proceedings that the company is involved in at the time of the Assignment.

## **REVIEWABLE TRANSACTIONS/PREFERENCE PAYMENTS/SETTLEMENTS**

The Trustee has not conducted any investigation of any historical transactions, nor will any such investigation be done, unless the Trustee is authorized by the creditors/inspectors to do so and the creditors provide funding for such an investigation. The Trustee will be seeking creditor/inspector instructions in this regard.

## **PROOFS OF CLAIM(S)**

We are encouraging all creditors to file their claims. Please see attached Claims Register.



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### **WEPPA CLAIMS- EMPLOYEES CLAIMS-**

As per the attached claims register, a few claims have been received from former employees of the Bankrupt Corporation. These employees were all terminated prior to the bankruptcy. As such, they will be entitled to file their claims with WEPPA.

### **HAZARDOUS WASTE PRODUCTS ON SITE**

There are various hazardous waste productions on site that must be taken into consideration with respect to disposal of same. The Director has informed us that the cost to remove same is minimal and he will assist us with the disposition.

### **OTHER MATTERS**

The Trustee has been in discussion with Canada Revenue Agency regarding entering in an Administrative Agreement to cover our costs in the bankrupt estate. Any funds realized by the Trustee either by way of sale of assets and or collection of accounts receivable will flow to Canada Revenue pursuant to the deemed trust provisions. It is fair to say, that there will not be enough funds in the Estate to satisfy the deemed trust source claim, as such, no funds flow to the general body of unsecured creditors.

The Trustee will also be seeking directions from the creditors/inspectors on the following matters:

- a) Approval of all of the Trustee's actions to date including the actions outlined in this Preliminary Report and affirmation of Trustee's appointment;
- b) Appointment of inspectors;
- c) Direction on the sale of the physical assets;
- e) Direction on the investigation required on collecting the accounts receivable;
- f) Direction on the release of Trustee interest in any of the leased assets/equipment;
- h) Direction on removal of assets and storage of assets until such time as they are disposed and the costs relating thereto;
- e) Any other matters which may arise at this first meeting;



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**DATED** at Aurora, Ontario this 02<sup>nd</sup>, day of October, 2014.

**RUSSO CORP.**  
Trustee of the Estate of  
Ren-Pro Contracting Inc. "the Bankrupt"

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

**Russo Corp.****Claims Register**

In the matter of the bankruptcy of  
**REN-PRO CONTRACTING INC.**  
of the Town of Newmarket, in the Province of Ontario

Insolvency Date: 11-Sep-2014

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>	
<b>Preferred creditors</b>							
1. Denise Fanuzzi	Yes	Admitted	D.1	1.00	12,500.00	12,500.00	
2. Donald Messina	No	Not proved	D	1.00			
3. Giuseppe (Joe) Fanuzzi	Yes	Admitted	D.1	1.00	8,750.00	8,750.00	
4. John Messina	Yes	Admitted	D.1	1.00	14,545.54	14,545.54	
5. Kristopher Dylan Mross-Bailey	No	Not proved	D.1	1.00			
6. Richard Hadobas	No	Not proved		1.00			
7. Rosaria Fanuzzi	Yes	Admitted	D.1	1.00	15,000.00	15,000.00	
Total : Preferred creditors					7.00	50,795.54	50,795.54

**Secured creditors**

1. CRA - Canada Revenue Agency - Tax - Ontario Attn: c/o London Taxes Services Office Division Regional Intake Centre for Insol 893865345RP0001	No	Not proved		32,475.00		
2. Equilease	No	Not proved		1.00		
3. Equilease	No	Not proved		1.00		
4. National Leasing Group Inc. Attn: Bankruptcy Designate 2472475 & 2531302	Yes	Admitted			46,337.39	
5. TOSHIBA BUSINESS SOLUTIONS	No	Not proved		62.54		
Total : Secured creditors				32,539.54	46,337.39	

**Unsecured creditors**

1. 407 ETR Express Toll Route Attn: Marion Richardson/Collections 900341460	No	Not proved		52.91		
2. AirLift Inc.	Yes	Admitted		494.38	494.38	494.38
3. Bell Canada F-88 - Business Attn: Insolvency Department 507090874	No	Not proved		213.30		
4. Betanno Contracting Ltd.	No	Not proved		5,706.50		
5. BFI Canada Inc.	No	Not proved		754.41		
6. BMO Bank of Montreal Mastercard	No	Not proved		29,155.39		
7. Cedar Springs Water	No	Not proved		87.35		
8. Chaggares & Bonhomme	No	Not proved		5,363.26		
9. CIBC Visa - Bankruptcies c/o TECHCOM Managed Services	No	Not proved		11,221.32		
10. Cintas Corporation (Kingston/Napanee)	No	Not proved		271.51		

Claims Register for REN-PRO CONTRACTING INC. - Continued

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
11. COMMONWEALTH PLYWOOD CO. LTD Attn: Brigitte Parent 04-49152	Yes	Admitted		9,515.60	10,946.86	10,946.86
12. CONTEMPORARY FURNITURE HARDWARE LTD.	No	Not proved		3,710.72		
13. CRA - Canada Revenue Agency - Tax - Ontario Attn: c/o London Taxes Services Office Division Regional Intake Centre for Insol 893865345RP0001	No	Not proved		350,674.59		
14. CRA - Canada Revenue Agency - Tax - Ontario Attn: c/o London Taxes Services Office Division Regional Intake Centre for Insol 893865345RT0001	Yes	Admitted		230,180.94	258,210.86	258,210.86
15. DECORATOR PARTNERS INC.	No	Not proved		2,938.00		
16. DOWNTOWN FLOORING	No	Not proved		446.35		
17. DURA EDGE INC.	No	Not proved		3,008.96		
18. EDPRO ENERGY GROUP INC.	No	Not proved		88.32		
19. ELEMENT FINANCIAL SERVICES	No	Not proved		402.72		
20. Enbridge Gas Distribution - Ontario Attn: Back Office Collections Department	Yes	Admitted		772.02	263.02	263.02
21. Esso/Imperial Oil - C460; 463; 464; 465; 466 Bankruptcies Attn: c/o FCT Default Solutions, Insolvency Department	No	Not proved		2,283.97		
22. EXECUTIVE WOODWORK LTD.	No	Not proved		1,233.91		
23. Fido Solutions Inc. Bankruptcies c/o FCT Default Solutions Attn: Insolvency Department	No	Not proved		197.18		
24. ForKam SUPPLIES	Yes	Admitted		532.48	532.48	532.48
25. GERRITY	No	Not proved		176.28		
26. Hill Hunter Losell Law Firm LLP	No	Not proved		197.75		
27. Home Depot c/o Citi Cards Canada (Acct 603529)	No	Not proved		18,853.73		
28. KENTAVER CONTRACTING	No	Not proved		1,729.00		
29. Koskie Minsky LLP	No	Not proved		537.13		
30. LUKE'S CUSTOM CONTRACTING	No	Not proved		1,892.75		
31. MTS Allstream Inc. Attn: Allan Wortman 4861876	Yes	Admitted		376.49	604.38	604.38
32. Primus Telecommunications Canada Incorporated Attn: Receivables Management Department Help Desk	No	Not proved		108.34		
33. PROACTIVE FOREST PRODUCTS INC.	No	Not proved		10,225.37		
34. RIFAL MANUFACTURING LTD.	No	Not proved		683.65		
35. ROYAL DESIGNER TOPS LTD.	No	Not proved		5,190.96		
36. ROYAL WOOD SHOP LTD.	No	Not proved		3,298.33		
37. SCM GROUP NORTH AMERICA	No	Not proved		1,163.79		
38. Staples c/o Citi Cards Canada	No	Not proved		79.29		
39. STEF-MAR CONSTRUCTION LTD.	No	Not proved		18,915.60		
40. Tool Academy	No	Not proved		178.57		

Claims Register for REN-PRO CONTRACTING INC. - Concluded

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>	
41. UNION FLOORING INC.	No	Not proved		2,422.72			
42. UPTOWN HARDWARE LTD.	No	Not proved		112.10			
43. VARONE BROS. AUTO LTD.	No	Not proved		964.34			
44. WELLS FARGO BUSINESS CREDIT MASTERCARD 5478020303091227	No	Not proved		47,749.11			
45. Workplace Safety and Insurance Board Attn: c/o Collection Services 7806159	Yes	Admitted		21,561.55	28,540.57	28,540.57	
Total : Unsecured creditors				795,722.94	299,592.55	299,592.55	
				Grand Total:	828,269.48	396,725.48	350,388.09