

June 15, 2020

To the Creditors of Army & Navy Dept. Store Limited Partnership

Dear Sirs/Mesdames:

Re: In the Matter of the Bankruptcy of Army & Navy Dept. Store Limited Partnership

Please be advised that Army & Navy Dept. Store Limited Partnership (the "Company") was deemed to have made an assignment in bankruptcy on June 9, 2020 and McEown and Associates Ltd. was appointed as Trustee of the Estate.

Please find enclosed the Notice of Bankruptcy and First Meeting of Creditors (Form 68) and Creditor Package.

The date, time and location of the First Meeting of Creditors "(FMOC)" is as follows:

Date and Time: **Wednesday, July 22, 2020 at 1:00 p.m.**
Place of Meeting: 1140-800 West Pender Street
Vancouver, BC V6C 2V6

Please note that due to the COVID-19 pandemic, the Place of Meeting may change subject to the B.C. Province's COVID-19 restrictions on in-person gatherings. Should the current restrictions regarding in-person gatherings remain unchanged the meeting will be held by telephone conference. The Trustee will advise the creditors with the telephone conference call-in details as necessary.

Please submit your proof of claim and proxy via mail, email (gs@mceownassociates.ca) or facsimile (604-558-8021) to the Trustee.

Should you have any questions please contact Marianne Ting at (604) 558-8011 or mt@mceownassociates.ca.

Yours very truly,

McEown and Associates Ltd.

Trustee in the Matter of the Bankruptcy of
Army & Navy Dept. Store Limited Partnership

Per: John McEown, CPA, CA, CIRP, LIT

District of: British Columbia
Division No. 03 - Vancouver
Court No. B200237
Estate No. 11-2644267

FORM 68
Notice of Bankruptcy, First Meeting of Creditors
(Subsection 102(1) of the Act)

Original Amended

In the Matter of the Bankruptcy of
ARMY & NAVY DEPT. STORE LIMITED PARTNERSHIP
of the city of Vancouver
in the Province of British Columbia

Take notice that:

1. ARMY & NAVY DEPT. STORE LIMITED PARTNERSHIP filed (or was deemed to have filed) an assignment (or a bankruptcy order was made against ARMY & NAVY DEPT. STORE LIMITED PARTNERSHIP) on the 9th day of June 2020 and the undersigned, McEown and Associates Ltd., 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 22nd day of July 2020 at 1:00 PM at #1140-800 West Pender Street, Vancouver, BC or telephone conference call as necessary.

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

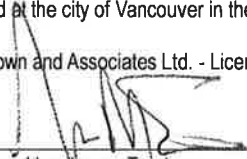
4. Enclosed with this notice are a proof of claim form, proxy form and list of creditors with claims amounting to \$25 or more showing the amounts of their claims.

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

Dated at the city of Vancouver in the Province of British Columbia, this 15th day of June 2020.

McEown and Associates Ltd. - Licensed Insolvency Trustee

Per:



Licensed Insolvency Trustee

1140 - 800 West Pender Street

Vancouver BC V6C 2V6

Phone: (604) 558-8020 Fax: (604) 558-8021



Industry Canada

Industrie Canada

Office of the Superintendent
of Bankruptcy Canada

Bureau du surintendant
des faillites Canada

District of: BRITISH COLUMBIA

Division No.: 03 - Vancouver

Court No.: 11-2644267

Estate No.: 11-2644267

In the Matter of the Bankruptcy of:
ARMY & NAVY DEPT. STORE LIMITED PARTNERSHIP
Debtor

MCEOWN AND ASSOCIATES LTD.
Licensed Insolvency Trustee

ORDINARY ADMINISTRATION

Security: \$*,***

Date of bankruptcy: June 9, 2020

Meeting of Creditors:

Chair:

Designated person: Jacqueline C. Cohen

CERTIFICATE OF ASSIGNMENT - Paragraph 50.4(8)(b.1) of the Act

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify, that:

- a notice of intention in respect of the aforementioned debtor was filed under section 50.4 of the Bankruptcy and Insolvency Act;
- the debtor has failed to file a cash-flow statement or a proposal within the provided period following the filing of the notice of intention or within any Court-granted extension and is thereupon deemed to have made an assignment.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: June 10, 2020

E-File / Dépôt électronique

Official Receiver

300 Georgia Street W, Suite 2000, Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902

Canada

District of: British Columbia
 Division No. 03 - Vancouver
 Court No. B200237
 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
 ARMY & NAVY DEPT. STORE LIMITED PARTNERSHIP
 of the city of Vancouver
 in the Province of British Columbia

To the bankrupt:

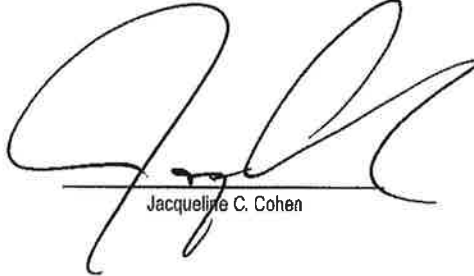
You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 9th day of June 2020. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (as stated and estimated by the officer)	ASSETS (as stated and estimated by the officer)
1. Unsecured creditors as per list "A"	1. Inventory
14,491,242.53	1,500,000.00
Balance of secured claims as per list "B"	2. Trade fixtures, etc.
900,019.39	10,000.00
Total unsecured creditors	3. Accounts receivable and other receivables, as per list "E"
15,391,261.92	Good
2. Secured creditors as per list "B"	5,000.00
2,188,399.71	Doubtful
3. Preferred creditors as per list "C"	0.00
0.00	Bad
4. Contingent, trust claims or other liabilities as per list "D"	0.00
estimated to be reclaimable for	Estimated to produce
0.00	5,000.00
Total liabilities	4. Bills of exchange, promissory note, etc., as per list "F" ...
17,579,661.63	0.00
Surplus	5. Deposits in financial institutions
NIL	673,399.71
	6. Cash
	0.00
	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"
	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
	2,188,399.71
	Deficiency
	15,391,261.92

I, Jacqueline C. Cohen, of the city of Vancouver in the Province of British Columbia, 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 10th day of June 2020 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 Vancouver in the Province of British Columbia, on this 10th day of June 2020.


 John McEown, Commissioner for Taking Affidavits
 For the Province of British Columbia
 McEown and Associates Ltd.
 Expires May 31, 2022


 Jacqueline C. Cohen

JOHN D. McEOWN
 A Commissioner for Taking Affidavits
 for the Province of British Columbia
 Expiry Date: May 31, 2022

Creditor Mailing List

In the Matter of the Bankruptcy of
ARMY & NAVY DEPT STORE LIMITED PARTNERSHIP
of the city of Vancouver
in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Secured	Bank of Montreal			2,118,019.21
	Employee Claims (Vacation)			70,380.50
Unsecured	1289758 O/A COTTON HOUSE			35,261.72
	1474260 ONTARIO INC.			27,164.72
	4283147 CANADA INC.			67,662.00
	6368298 CANADA INC. , RS SALES AND DISTRIBUTION			42,102.99
	84398893 CANADA INC dba REDEXM			2,585.15
	9045-3630 QC INC			5,565.00
	A-1 FIRE SUPPLIES LTD			1,521.45
	A-LINE GREETING CARDS			8,222.27
	A.Y.K. INTERNATIONAL INC.			20,635.91
	ABA IMPORTS LTD			2,740.50
	ABOND GROUP INC.			5,044.73
	ACTION GLASS INC			8,056.89
	ALBERTA ELEVATING DEVICES			361.50
	ALLIANCE MERCANTILE INC			121,167.86
	ALPEN SECRETS			3,199.14
	AMUNDSON OUTDOOR PRODUCTS			7,201.42
	ANDERSON WATTS LTD			3,389.58
	APTOS INC.			13,712.81
	ARIELLA INTERNATIONAL FASHION INC.			4,780.65
	ARLA FOODS INC.			1,039.88
	ART CRAFT COMPANY INC.			5,677.52
	ATLAS PEST AND WILDLIFE CONTROL LTD.			635.25
	ATSOURCE RECYCLING SYSTEMS COR			184.80
	AVM MUSIC & MORE LTD			1,632.24
	AZ FOAM LTD.			10,126.92
	B2 FASHIONS			5,085.36
	BALLIN INC.			3,990.00
	Bank of Montreal			900,019.39
	BECO INDUSTRIES LTD			14,530.96
	BENT RODS INC.			3,191.53
	BIC INC. - CONSUMER DIV			2,853.14
	BIG BRANDS INC.			3,079.07
	BIG CITY TRADING			1,462.02
BIG ROCK SPORTS, CANADA			77,812.30	
BMO Financial Group c/o BankruptcyHighway.com		Mike Timko		
BRINK'S CANADA LIMITED				2,416.04

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In the Matter of the Bankruptcy of
ARMY & NAVY DEPT STORE LIMITED PARTNERSHIP
of the city of Vancouver
in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	BRON'S INTERNATIONAL TRADING LTD.			20,346.80
	BULLDOG BAG LTD.			1,870.84
	C. G. EMERY INTERNATIONAL LTD.			6,168.57
	C.B. POWELL LIMITED			3,809.18
	CABRELLI GROUP INC			
	CALL2RECYCLE CANADA, INC.			225.45
	CANADA DIRECT IMPORTS LTD.			2,772.00
	CANADELLE LIMITED PARTNERSHIP			13,265.03
	CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION			134.14
	CANADIAN THERMOS PRODUCTS INC.			5,980.91
	CANASIA TOYS & GIFTS INC			22,649.29
	CANRUN SHOES IMPORTS LTD.			21,634.20
	CASCADES RECOVERY			281.29
	CASCADES RECOVERY INC.			420.22
	CHRISTIAN LABOUR ASSOCIATION OF CANADA			3,339.06
	CHUBB SECURITY SYSTEMS			2,058.13
	CHUNG CHUN INTERNATIONAL TRADING LTD.			11,329.50
	CIRCLE SALES & IMPORT LTD.			791.81
	CITRON HYGIENE LP			175.94
	CLARKE TRANSPORT			29,437.23
	CLEAN SPOT, INC.			1,073.96
	CLOROX COMPANY OF CANADA			6,586.84
	CLOTHES OUT TRADING			29,019.90
	COAST TEXTILES INC.			13,694.85
	COCA-COLA BOTTLING LTD			2,329.54
	COGHLAN'S LTD			12,704.50
	COMET STRIP ENTERPRISES (CANADA) LTD.			13,511.32
	CONAGRA FOODS CANADA INC			4,729.09
	CONCORD SALES LTD			1,593.33
	CONTEX INTERNATIONAL IMPORT			23,675.40
	CORELLE BRANDS (CANADA) INC.			1,240.05
	CORP. PETROLES PARKLAND(108) PIPELINE/TRANSACTION			66.51
	CORPORATE EXPRESS CANADA INC.			1,495.13
	CRA - Tax - Pacific			
	CROSS COUNTRY PARTS DISTRIBUTORS LTD.			2,068.50
	CRYSTAL GLASS CANADA LTD.			3,135.30
	CSA TRANSPORTATION			766.24

Creditor Mailing List

In the Matter of the Bankruptcy of
ARMY & NAVY DEPT STORE LIMITED PARTNERSHIP
of the city of Vancouver
in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	CULLIGAN WATER			75.70
	DAN-D FOODS LTD			12,789.31
	DANSON DECOR INC.			
	DARE FOODS LTD			3,923.00
	DAY & ROSS (AB)			458.40
	DELTA COFFEE WORKS INC.			7,715.66
	DEX BROS CLOTHING CO LTD.			11,688.60
	DICKIES CANADA C/O 910980			80,427.00
	DIRECT PLUS FOOD GROUP			2,960.29
	DISTRIBUTION SHOOZE INC.			15,161.16
	DNE FISHING TACKLE			7,348.92
	DOMAY SALES INC			23,536.50
	DONMAR HVAC SERVICES			1,436.35
	DR. OETKER CANADA LTD.			0.01
	Due to Related Parties		Net Amount Due	10,354,089.94
	DUVAL & RAYMOND LTD			11,277.32
	EDDI'S WHOLESALE GARDEN SUPPLIES LTD.			788.20
	EDDIE'S HANG- UP DISPLAY LTD			12,608.85
	EDGEWELL PERSONAL CARE			
	EDOKO FOOD IMPORTERS LTD			826.69
	EGO FASHIONS			89,990.88
	ELCO FINE FOODS LTD.			2,388.05
	EMEGO TRADING CO LTD			3,509.10
	Employee Claims (Termination & Vacation)			1,074,372.31
	ENVIRO-MASTER SERVICES			539.86
	EPRA BRITISH COLUMBIA C/O VX5314C			47.73
	FALESCA IMPORTING LTD			392.36
	FASHION FOOTWEAR		USD	13,530.00
	FASHION IMPORT LTD			3,885.00
	FEDERAL EXPRESS CANADA LTD			170.26
	FERRERO CANADA LIMITED			
	FIRST CAPITAL (LANGLEY MALL) CORPORATION	Legal Counsel: Kirryn Hashmi	Landlord	114,825.14
	FLEECE FACTORY, INC			18,336.89
	FOOTWEAR IMPORTS 2001 INC.			9,083.54
	FOR KIDS SAKE FASHIONS LTD			
	Fortis BC Energy Inc. - Natural Gas	Collection Department		5,598.79
	FORTUNE DYNAMIC INC		USD	5,714.10
	FREUDENBERG HOUSEHOLD PRODUCTS	Favreau, Lucie		6,444.91

Creditor Mailing List

In the Matter of the Bankruptcy of
ARMY & NAVY DEPT STORE LIMITED PARTNERSHIP
of the city of Vancouver
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Creditor Type	Name	Attention	Address	Claim \$
Unsecured	FREUDENBERG HOUSEHOLD PRODUCTS INC.			6,237.77
	FRUIT OF THE LOOM CANADA INC			3,762.31
	FUJITEC CANADA INC			17,954.93
	FUN-ZONE INFLATABLES EXPERTS NORTH AMERICA INC.			
	GETRACAN INC			30,089.87
	GIBBS/NORTAC IND LTD			7,309.26
	GILDAN INC			98,729.98
	GILDAN USA, INC			140,401.05
	GRAE SALES INC.			3,231.11
	H.R.S. GLOBAL			4,414.79
	HAMILTON BEACH BRANDS CANADA INC.			3,943.90
	HAZMASTERS INC.			7,238.24
	HENKEL CANADA CORP			1,648.60
	HOLLAND IMPORTS INC			27,093.77
	HONG & ARTS INC.			63,875.55
	HONTUS MILANO GROUP			3,906.00
	HOSTESS FRITO LAY CANADA C2203			2,240.67
	HOTCORE PRODUCTS LIMITED			13,600.35
	ID FOODS CORPORATION			2,833.08
	IDELLE LABS LTD BOX 911340			1,555.39
	IGLOO PRODUCTS CORP		USD	
	INA INTERNATIONAL LTD.		USD	
	INDEKA IMPORTS LTD			7,635.27
	INNOVATION, SCIENCE & ECONOMIC DEVELOPMENT CANADA			293.30
	JAN K. OVERWEEL LIMITED			26,557.22
	JASMINE MEDITERRANEAN FOODS			3,080.12
	JESCO FOOTWEAR GROUP INC.		USD	5,601.60
	JET EQUIPMENT & TOOLS LTD.			24,576.25
	JIVA ORGANICS			1,978.91
	JOHNSTON DRUG WHOLESALE LTD.			25,790.33
	JOLIE INTIMATES OF CANADA			3,244.50
	JONSON LURE INC.			1,561.39
	JOVI SPORT INC.			5,216.40
	JURY INC			25,700.34
	K. B. HONEY/0781950 BC LTD.			2,629.40
	K.T. PRODUCTS			911.92
	KANU IMPORTS INC.			12,976.56
	KARMIN INDUSTRIES			4,976.47
	KERR BROS LIMITED			1,788.11

Creditor Mailing List

In the Matter of the Bankruptcy of
ARMY & NAVY DEPT STORE LIMITED PARTNERSHIP
of the city of Vancouver
in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	KLEIN GLASS & DOOR LTD			4,803.75
	KODIAK GROUP HOLDINGS CO., VF OUTDOOR (CANADA) CO			5,197.50
	KONE INC. c/o CH3063			13,775.48
	KRINOS FOODS CANADA INC.			1,423.23
	KUEHNE & NAGEL LTD.			923.09
	KUMA OUTDOOR GEAR			6,535.62
	KUU SPORT MFG. LTD.			2,990.11
	LA BELLE SUPPLY CO LTD			9,678.73
	LANART RUG INC.			3,506.58
	LE KIU DISTRIBUTORS LTD.			1,686.92
	LES AGENCES ALAIN KNAPP			18,144.00
	LEVI STRAUSS & CO.(CANADA) INC			
	LEZNOFF ENTERPRISES LTD.			2,549.92
	LINENCORP 2015 INC.			6,841.80
	LINK PRODUCT SOLUTIONS LIMITED			16,318.76
	LITESPAN ELECTRIC LTD.			794.03
	MACDONALDS CONSOLIDATED			3,036.59
	MAJOR IMPORTS LTD.		Statement of Accounts	3,314.08
	MARINA DEL REY FOOD INC.			4,334.16
	MARJIM SHOE CO., INC.		USD	19,166.50
	MARS CANADA INC.			
	MASDEL INC.			
	MASSIMO ZANETTI BEVERAGE USA, INC			1,003.36
	MCCORMICK CANADA INC			
	MCGREGOR INDUSTRIES INC			6,366.22
	MELMAT SALES & DISTRIBUTION INC.			1,446.04
	MERCANTILE TRADING CORPORATION			277.20
	Ministry of Finance - PST - British Columbia		PST	60,695.00
	Ministry of Finance - PST - British Columbia		EHT	46,379.00
	MODERN HOUSEWARE IMPORTS INC.			50,527.38
	MODES CORWIK INC			6,299.65
	MORTON CLARKE & CO LTD			2,064.47
	NASEEB INTERNATIONAL CORP.			
	NESTLE PURINA PETCARE CO.			7,122.95
	NIKO'S VACS TO WAX SUPPLY LTD			246.90
	NORMARK INC.			3,914.50
	OCEAN BRANDS			8,338.75
	OFFICE ESSENTIALS			3,737.09

Creditor Mailing List

In the Matter of the Bankruptcy of
ARMY & NAVY DEPT STORE LIMITED PARTNERSHIP
of the city of Vancouver
in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	OLD DUTCH FOODS LTD			2,456.20
	OLYMPIC DISTRIBUTORS			2,166.37
	OMEGA FOOD IMPORTERS			2,668.30
	ORKIN CANADA CORPORATION			389.04
	OTIS CANADA INC.			15,754.22
	PACE CHEMICALS LTD.			390.29
	PACIFIC COAST FIRE EQUIPMENT (1976) LTD.			
	PACIFIC SIGN LEASING LTD.			976.50
	POLLOCK IMPORT CO. LTD.			4,884.97
	POULIN'S PEST CONTROL			113.40
	POWER BATTERY SALES LTD.			
	PREFERRED BRANDS INTERNATIONAL			363.38
	PREMIER BRANDS CANADA LTD.			25,197.76
	PRIME DEALS INTERNATIONAL LTD.			10,889.67
	PRO LINE SPORTS LTD			
	PRODUCT CARE ASSOCIATION			102.96
	PROTECH FIRE & SAFETY ALBERTA			1,273.53
	PUREFISHING CANADA, OUTDOOR TECHNOLOGIES (CDA) INC			42,167.37
	PUROLATOR FREIGHT			3,795.51
	PUROLATOR INC.			10,170.36
	QUALITY SPORTSWEAR			16,411.13
	QUENCH CANADA, INC.			295.68
	R.S.B. CONSTRUCTION LTD.			399.00
	R.Z. TRADING LTD.			3,882.00
	RALLYE FOOTWEAR			0.03
	RANDA CANADA			5,765.57
	RCAP LEASING			1,833.52
	RECOCHEM INC.			2,881.20
	REGENCE FOOTWEAR INC. (ACTON)			
	RELIANCE PRODUCTS LTD.			2,181.78
	RENTEX COMMERCIAL UNIFORMS INC			308.21
	RICHLU MANUFACTURING			1,260.00
	RICOH CANADA INC			8,809.29
	ROADRUNNER APPAREL INC.			14,062.12
	ROLLS-RIGHT INDUSTRIES LTD.			412.71
	ROYAL CARETAKING SUPPLIES INC			143.97
	RUKO OUTDOOR PRODUCTS INC.			
	RUNNERS CLOTHING INTL.			26,847.13
	S C JOHNSON & SON, LIMITED			8,871.96

Creditor Mailing List

In the Matter of the Bankruptcy of
ARMY & NAVY DEPT STORE LIMITED PARTNERSHIP
of the city of Vancouver
in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	SAMBORO LUGGAGE (CDA) CORP			6,575.63
	SAN REMO FOOD IMPORTERS LTD			6,977.31
	SAPUTO DAIRY PRODUCTS CANADA G.P.			2,443.10
	SCOTT BATHGATE			2,451.30
	SCOTT-BATHGATE LTD.			7,079.84
	SCOTTISH TRADERS CLOTHING INC.			44,977.27
	SEAPRO DISTRIBUTIONS			10,136.17
	SEBA TRADE GROUP INC.			4,593.06
	SECURITY GROUP			576.34
	SHAFFER-HAGGART LTD.			1,404.30
	SHARP'S EGG SALES INC.			1,167.45
	SHIMANO CANADA LTD.			46,895.27
	SHOE TECH CANADA LTD.			65,141.32
	SIGNIFY CANADA LTD C/O TH1248			2,215.48
	SISBRO CREATIONS INC.			44.88
	SIU & SONS INT'L TRADING			1,523.70
	SMITTY'S BAIT			437.20
	SMUCKER FOODS OF CANADA CORP.			
	SOLUTIONS PEST CONTROL LTD			333.12
	SPEED CANADA IMPORT			36,873.80
	SPRINGFIELD INSTRUMENTS INC.			6,069.69
	STANFIELD'S LIMITED			39,155.98
	STAR BRANDS CANADA, INC.			1,678.48
	STEAL DEAL INC.		USD	2,448.00
	STOCKLOTS INC.			71,296.00
	SUNSTAR AMERICAS, INC.			3,168.18
	SUPERIOR QUILTING LTD.			8,311.81
	SYMAK SALES CO INC			1,811.32
	TECHNICAL SAFETY BC AUTHORITY			202.00
	TERRA INTERNATIONAL FOOD INC.			7,720.82
	TEXTILE CITY INC.			4,469.22
	THAI UNITED FOOD TRADING LTD.			612.89
	THE MAPLE TREAT CORP M12578C			1,424.91
	THE PEPSI BOTTLING GROUP			785.65
	THREAD COLLECTIVE INC.			1,008.52
	TIGER SAFETY			
	TISSUS AMALGAMATED TEXTILES			20,489.70
	TNH CONTRUCTION			16,227.75
	TOOLWAY INDUSTRIES			14,925.24
	TORMAX MAINLAND INC.			233.45
	TRANSTAR SANITATION SUPPLY LTD			2,000.33

Creditor Mailing List

In the Matter of the Bankruptcy of
ARMY & NAVY DEPT STORE LIMITED PARTNERSHIP
of the city of Vancouver
in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	TRANSWORLD IMPORTS INC			1,314.72
	TRAVELWAY GROUP INTERNATIONAL			4,969.56
	TREE OF LIFE CANADA INC.			11,246.62
	TRINITY MAINTENANCE SERVICES INC.			4,977.00
	TRIPLE 5 INC.			25,245.67
	TROPHY FOODS INC.			1,169.39
	TYCO INTEGRATED FIRE & SECURITY CANADA INC			1,525.39
	ULTIMATE FOOTWEAR CORP.			404.25
	UMAREX USA INC.		USD	
	UNIVERSAL LINENS			37,691.55
	UNO FOODS INC.			2,589.99
	VAN CITY COURIER LOGISTIC			3.62
	VAN HOUTTE COFFEE SERVICES			368.68
	VANCOUVER COASTAL HEALTH AUTHORITY			150.00
	VANCOUVER FIRE PREVENTION SERVICE CO. LTD			1,748.57
	VANCOUVER UMBRELLA INC.			2,362.50
	VIKING FIRE PROTECTION INC.			992.15
	VIP SOAP PRODUCTS LTD			775.92
	VITAFOAM PRODUCTS CANADA LTD			21,752.87
	VOORTMAN COOKIES LIMITED			2,108.71
	WALLACE & CAREY LTD			1,644.00
	WARSON GROUP INC M12574C		USD	21,577.22
	WASTE MANAGEMENT OF CANADA CORPORATION			2,385.87
	WATERLOGIC CANADA			134.23
	WAVOR WIRE LTD.			145.60
	WEST COAST LABELS LTD.			550.54
	WESTCOAST PLASTIC RECYLING INC			99.93
	WESTERN INVENTORY SERVICE LTD			13,892.87
	WESTERN RICE MILLS			507.30
	WESTON BAKERIES LIMITED			2,624.41
	WILLAND OUTDOORS SUPPLIES			9,242.10
	WN PHARMACEUTICALS LTD			
	WOLVERINE WORLD WIDE CANADA			12,804.78
	WorkSafeBC - Collections Department			
	WORLD FAMOUS SALES OF CANADA INC.			11,107.57
	WRANGLER/LEE #T6063			3,545.02
	YANES CANADA			19,489.89

Creditor Mailing List

In the Matter of the Bankruptcy of
ARMY & NAVY DEPT STORE LIMITED PARTNERSHIP
of the city of Vancouver
in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	YEN BROS FOOD SERVICE LTD			1,329.82
	ZIPZ SHOES INC			11,934.17

FORM 31 Proof of Claim

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

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

In the Matter of the Bankruptcy (or Proposal, or Receivership) of _____
(Name of debtor) of _____ (city and province)
and the claim of _____, creditor.

I, _____ (name of creditor or representative of the creditor), of
_____ (city and province), do hereby certify:

1. That I am a creditor of the above-named debtor (or that I am _____
(state position or title) of _____ (name of creditor or representative of the 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 (or the date of the receivership, or in the case of a proposal, the date of the notice of intention or of the proposal, if no notice of intention was filed), namely the ____ day of _____, 20____, 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 a securities firm customer as 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 (or the above-named creditor is) (or am not or is not) related to the debtor within the meaning of section 4 of the Act and have (or has) (or have not or 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, 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 subsection 2(1) of the Act: *(Provide details of payments, credits and transfers at undervalue.)*

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

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 _____, 20__.

Creditor

Witness

Phone Number: _____

Fax Number: _____

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

NOTE: If a copy of this Form is sent electronically by means such as email, the name and contact information of the sender, prescribed in Form 1.1, must be added at the end of the document.

FORM 36

GENERAL PROXY

(Where A Creditor is a Corporation, the Proxy Must be Completed and Signed in the Corporate Name)

IN THE MATTER OF THE BANKRUPTCY / PROPOSAL / RECEIVERSHIP OF:

(Name of Debtor)

WE, _____, of the City of _____ in the Province of
(Name of Corporation)

_____, a creditor in the above matter, hereby appoint

_____ of the _____
(Name of Proxy) (City & Province)

to be our general proxy in the above matter except as to the receipt of dividends with / without power to appoint another general proxy in our place.

Dated at the City of _____, in the Province of _____ this _____ day of _____, 20__.

(Corporate Name)

(Signature of Witness)

(Address)

(Signature of Proxy Grantor)

INSTRUCTIONS FOR COMPLETING PROOFS OF CLAIM

This checklist is provided to assist you in preparing a proof of claim form, and where required, proxy form in a complete and accurate manner. Please specifically check each requirement. **CLAIMS NOT COMPLETED CORRECTLY IN EVERY RESPECT WILL BE RETURNED.**

GENERAL

- * The signature of a witness is required.
- * The claim must be signed personally by the **individual** completing this declaration.
- * Give the complete address where all notices or correspondence is to be forwarded.
- * The amount on the Statement of Account must correspond to the amount on the proof of claim.

PARAGRAPH (1)

- * The creditor must state full and complete legal name of company or firm.
- * If the individual completing the proof of claim is not the creditor himself, he must state his position or title.

PARAGRAPH (3)

- * **A detailed statement of account must be attached.** If the claim is for a guarantee, a copy of the guarantee must be attached.
- * The Schedule A or Statement of Account must be complete and detailed 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 payments. A statement of account is **not** complete if it begins with an amount brought forward.

PARAGRAPH (4)

- * An unsecured creditor must strike out sub-paragraphs B, C, D and E.
- * A preferred creditor (as allowed by section 136 of the *Bankruptcy and Insolvency Act*) must strike out sub-paragraphs B, C, D and E and must complete sub-paragraph A by checking the appropriate description.
- * A secured creditor must strike out sub-paragraphs A, B, D and E and must complete sub-paragraph C and provide a certified true copy of the security instrument as registered.
- * A farmer, fisherman or aquaculturist must strike out sub-paragraphs A, B, C and E. A claim by a farmer, fisherman or aquaculturist must attach a copy of the sales agreement and delivery documents.

PARAGRAPH (5)

- * All claimants must indicate if he or she is related or not to the debtor, as defined in Section 4 of the *Bankruptcy and Insolvency Act*, by striking out "AM" or "AM 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 the proposal, in the case where the claimant and the debtor are related.

**PREFERRED CLAIMS
SECTION 136 (CONDENSED)**

ORDER OF DISTRIBUTION (Subject to secured creditors)

- (1) The cost of administration of the estate.
 - (a) The expenses and fees of the Trustee
 - (b) Legal costs of the estate
- (2) Wages, salaries and commissions for services rendered in the six months preceding the bankruptcy, to a maximum of \$2,000 per person, together with expenses of a traveling salesman incurred in this same period to a maximum of \$1,000.
- (3) Municipal taxes assessed within two years preceding the bankruptcy which do not constitute a charge on real property, restricted to the value of the bankrupt's interest in the property.
- (4) The Landlord for arrears of rent for a period of three months preceding the bankruptcy, and accelerated rent for a period not exceeding three months subsequent to the bankruptcy, if provision is made in the lease. The Landlord's preferred claim is limited to the proceeds from the sale of the assets on the premises under lease at the date of the bankruptcy and any payments made by the Trustee on account of accelerated rent shall be credited by the Landlord against the amount payable by the Trustee for occupation rent.
- (5) One solicitor's bill of costs, including sheriff's fees and land registration fees, shall be payable to the creditor who has first attached by way of garnishment or lodged with the sheriff an attachment, execution or other process against the property of the Bankrupt.
- (6) Claims resulting from injuries to employees of the Bankrupt to which the provision of Workers' Compensation Act do not apply, but only to the extent of monies received from persons or companies guaranteeing the Bankrupt against damages resulting from such injuries, such as liability insurance policies.

A creditor whose rights are restricted by this Section is entitled to rank as an unsecured creditor for any balance of his claim.