

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

**In the Matter of the Consolidated Bankruptcy of
Nygard Holdings (USA) Limited, Nygard Inc., Fashion Ventures, Inc.,
Nygard NY Retail, LLC, Nygard Properties Ltd., Nygard Enterprises Ltd.,
4093879 Canada Ltd., 4093887 Canada Ltd., and Nygard International Partnership
of the City of Winnipeg
in the Province of Manitoba**

Original Amended

Take notice that:

1. Nygard Holdings (USA) Limited, Nygard Inc., Fashion Ventures, Inc., Nygard NY Retail, LLC, 4093879 Canada Inc., 4093887 Canada Ltd. (collectively, the “**Nygard Assignment Debtors**”) each filed assignments on June 19, 2024. On June 21, 2024, the Manitoba Court of King’s Bench made a bankruptcy order (the “**Bankruptcy/Consolidation Order**”) against Nygard Properties Ltd. (“**NPL**”) and Nygard Enterprises Ltd. (“**NEL**”, and collectively with NPL and the Nygard Assignment Debtors, the “**Nygard Debtors**”). Among other things, the Bankruptcy/Consolidation Order directed the substantive and administrative consolidation of the Nygard Debtors’ bankrupt estates. Richter Inc. has been appointed as trustee of the estate of the Nygard Debtors 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 will be held on July 9, 2024 at 2:00 PM (Central Daylight Time) via videoconference (the “**Meeting**”). As the Meeting is to be held remotely, creditors (or other interested parties) who wish to attend are required to complete the attached registration form and return it by email to the trustee at the following email address: claims@richter.ca no later than 5:00 PM (Eastern Daylight Time) on July 8, 2024.
3. Enclosed with this notice is a (i) consolidated/condensed statement of assets and liabilities, including a list of creditors showing the amounts of their claims (as per the Nygard Debtors’ records), (ii) form of proof of claim and proxy, and (iii) registration form to participate in the Meeting.
4. 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. Proofs of claim should be forwarded to Richter Inc., Bay Wellington Tower, 181 Bay Street, Suite 3510, Toronto, Ontario, M5J 2T3 to the attention of Shane Connolly or sent by facsimile to (514) 934-8603 or by email to claims@richter.ca.

T. 416.488.2345 / 1.866.585.9751
F. 514.934.8603
claims@richter.ca

Richter Inc.
181 Bay St., Suite 3510
Bay Wellington Tower
Toronto, ON M5J 2T3
www.richter.ca

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

6. Further information regarding the Nygard Debtors' bankruptcy (and receivership) proceedings may be obtained from the trustee's website at the following address: <https://www.richter.ca/insolvencycase/nygard-group/>.

Dated at Toronto, in the Province of Ontario, June 26, 2024.

Richter Inc.
Licensed Insolvency Trustee
of the Estate of Nygard Holdings (USA) Limited,
Nygard Inc., Fashion Ventures, Inc., Nygard NY Retail, LLC,
Nygard Properties Ltd., Nygard Enterprises Ltd.,
4093879 Canada Ltd., 4093887 Canada Ltd. and
Nygard International Partnership

District of:
 Division No. -
 Court No. BK24-01-6478
 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
 Nygard Enterprises Ltd.
 of the City of Winnipeg
 in the Province of Manitoba

To the bankrupt:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of Nygard Enterprises Ltd. affairs on the date of the bankruptcy, on the 20th day of June 2024. 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" 25,726,706.38	1. Inventory 0.00
Balance of secured claims as per list "B" 0.00	2. Trade fixtures, etc. 0.00
Total unsecured creditors 25,726,706.38	3. Accounts receivable and other receivables, as per list "E"
2. Secured creditors as per list "B" 0.00	Good 0.00
3. Preferred creditors as per list "C" 0.00	Doubtful 0.00
4. Contingent, trust claims or other liabilities as per list "D"	Bad 0.00
estimated to be reclaimable for 1.00	Estimated to produce 0.00
Total liabilities 25,726,707.38	4. Bills of exchange, promissory note, etc., as per list "F" 0.00
Surplus NIL	5. Deposits in financial institutions 9,073,367.00
	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 9,073,367.00
	Deficiency 16,653,340.38

I, Richter Inc. Receiver for Nygard Enterprises Ltd., of the City of Toronto in the Province of Ontario, do swear (or solemnly declare) that this statement and the attached lists are to the best of the Receiver's knowledge, a full, true and complete statement of the affairs of the Corporation on the 20th day of June 2024 and fully disclose all property of every description that is in Nygard Enterprises Ltd.'s possession or that may devolve on Nygard Enterprises Ltd. in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)
 before me at the City of Toronto in the Province of Ontario, on this 20th day of June 2024.

 no. 205380

Vicky Coupal, Commissioner of Oaths
 For the Province of Quebec
 Expires September 18, 2025



Richter Inc. Receiver for Nygard
 Enterprises Ltd.

District of:
 Division No. -
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 Estate No.

FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Nygard Enterprises Ltd.
 of the City of Winnipeg
 in the Province of Manitoba
 List "A"
 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	1431 ASSOCIATES LLC Brdway US, NF 1431 Brdway 1st FL	1185 SIXTH AVENUE, 10TH FLOOR NEW YORK NY 10036 USA	1.00	0.00	1.00
2	1451945 ONTARIO Mayfield Common, NFPm I3 - 320 M	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
3	1642 MERIVALE ROAD LP Merivale, NM 1642 Merivale Rd -	C/O BRAND BOYCE, SENIOR DIRECTOR LEASING RETAIL 1100 - 1 YORK STREET TORONTO ON M5J 0B6	1.00	0.00	1.00
4	1865099 ONTARIO LTD. Sun Coast, AL 397 Bayfield Rd, G	C/O ASHLEY VARCOE 201 - 158 DUNLOP STREET EAST BARRIE ON L4M 1B1	1.00	0.00	1.00
5	2023011 ONTARIO LTD. Bedford, NM Unit 320-1958 Bedfor	C/O EARL MUNROE, MANAGER COMM. SALES & LEASING 650-33 ALDERNEY DRIVE DARMOOUTH NS B2Y 2N4	1.00	0.00	1.00
6	2023011 ONTARIO Sunnyside, NF 37 - 1595 Bedford	C/O PETR KAFKA VICE, PRESIDENT OF LEASING 1001 - 2 BLOOR STREET WEST TORONTO ON M4W 3E2	1.00	0.00	1.00
7	2046735 ONTARIO LTD Sudbury, NFO Unit H9 - 110 Donna	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
8	2055190 ONTARIO Market Mall, NM 102 - 2325 Prest	C/O PETR KAFKA VICE, PRESIDENT OF LEASING 1001 - 2 BLOOR STREET WEST TORONTO ON M4W 3E2	1.00	0.00	1.00
9	2222840 ONTARIO CORP.	225 ISRAEL ZILBER DRIVE Maple ON L6A 0L3	1.00	0.00	1.00
10	2236835 ONTARIO INC.	40 KODIAK CRESCENT, UNIT# 4 Toronto ON M3J 3G5	1.00	0.00	1.00
11	2366829 ONTARIO LIMITED Bridlewood, JS 259 - 2900 Warden	C/O DEBRA ROSE, PROPERTY MANAGER 2900 WARDEN AVENUE, SUITE 347B, ADM.OFFICE TORONTO ON M1W 2S8	1.00	0.00	1.00
12	2384714 ONTARIO INC 11441	352 FRONT ST TORONTO ON M5V 0K3	55,263.30	0.00	55,263.30
13	2467847 ONTARIO INC. O/A WINDSOR CROSSING PREMIUM CROSSING Windsor CR, JS 4 - 1555 Talbot,	170 INDUSTRIAL PARKWAY NORTH, UNIT 1A AURORA ON L4G 4C3	1.00	0.00	1.00
14	3532534 CANADA INC	433 CHABANEL STREET WEST Montreal QC H2N 2J4	747.02	0.00	747.02

20-Jun-2024

Date

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FORM 78 -- Continued

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 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
15	3934390 CANADA Lawson Heights, NMC 55B - 134 Pr	C/O RENE RAGAZZI, DIRECTOR RETAIL LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00
16	9134-4528 QUEBEC INC. 9139-4528 QC Inc.- Les Ave Vaudr	C/O MILLER THOMSON 3700-1000, DE LA GAUCETIERE O. MONTREAL QC H3B 4W5	1.00	0.00	1.00
17	9139-6366 QUEBEC INC. CTR Vaudreuil, NFP UNITÉ 142, Va	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
18	9310924 CANADA INC. C/O COLLIERS INTERNATIONAL Gateway, JS Unit 200 - 450 Garri	C/O ALANNA CANTKIER NATIONAL DIRECTOR RETAIL LEASING 200 - 82 LAKE STREET ST. CATHERINES ON L5R 5X4	1.00	0.00	1.00
19	A AND M INTERNATIONAL	E-79, SECTOR 63 GB NAGAR Noida - 201301, INDONESIA	1.00	0.00	1.00
20	AAA RUBBISH INC.	P.O. BOX 2158 Bell Gardens CA 90202 USA	1.00	0.00	1.00
21	ABC FIRE & SAFETY EQUIPMENT LIMITED	800 MARION STREET Winnipeg MB R2J 0K4	1.00	0.00	1.00
22	ABELL PEST CONTROL	1351 KELLY LAKE RD, UNIT #3 SUDBURY ON P3E 5P5	316.40	0.00	316.40
23	ABERDEEN KAMLOOPS Aberdeen, NM 234-1320 W. Trans C	C/O KEVIN CASCONI, DIRECTOR LEASING 1 ADELAIDE STREET EAST TORONTO ON M5C 2V9	1.00	0.00	1.00
24	AC ELEVATOR, INC 30198	33-53 VERNON BOULEVARD ASTORIA NY 11106 USA	1,426.64	0.00	1,426.64
25	ACCUTIME WATCH CORPORATION 32091	1001 AVENUE OF THE AMERICAS 6TH FLOOR NEW YORK NY 10018 USA	13,729.12	0.00	13,729.12
26	ACE TEXTILE CO. LTD. 30909	8F, ACE BLDG, 260-1 CHIMSAM-DONG DAE GU, KOREA	163.03	0.00	163.03
27	ACME EXTERMINATING CORPORATION 30297	365 WEST 36 STREET NEW YORK NY 10018 USA	361.94	0.00	361.94
28	ACTION RIGHT INTERNATIONAL LTD. 30489	3F, NO. 11 ALLEY 2, LANE 123, SEC. 5 NANKING E. ROAD, Taipei, TAIWAN	174.43	0.00	174.43
29	ADVANSTAR / STICH LV	131 WEST FIRST STREET Duluth MI 55802 USA	1.00	0.00	1.00
30	AJ BIRD 6104301	512 WARD RD. KINGSTON NS B0P 1R0	68.75	0.00	68.75
31	AL ROUBAIA TEXTILE CO. (FOURTEX) 31612	3RD INDUSTRIAL ZONE EXTENSION EL SADAT CITY, EGYPT	156.99	0.00	156.99

20-Jun-2024

Date

Richter Inc. Receiver for Nygard Enterprises Ltd.

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FORM 78 -- Continued

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 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
32	ALBERTA TREASURY BOARD AND FINANCE	TAX AND REVENUE ADMINISTRATION 9811-109 STREET Edmonton AB T5K 2L5	29,228.32	0.00	29,228.32
33	ALGOMA CENTRAL Station Mall, NM H4/5 - 293 Bay	C/O AVI BATALION, LEASING MANAGER 293 BAY STREET SAULT STE-MARIE ON P6A 1X3	1.00	0.00	1.00
34	ALGOMA CENTRAL Station Mall, NP 293 Bay St., Sa	C/O AVI BATALION, LEASING MANAGER 293 BAY STREET SAULT STE-MARIE ON P6A 1X3	1.00	0.00	1.00
35	ALIAN T INC	P.O. BOX 880 Halifax NS B3J 2W3	1.00	0.00	1.00
36	ALIF CASUAL WEAR LTD. 31958	BILQUISE TOWER, 9TH FLOOR GULSHAN-2 DHAKA, BANGLADASH, 11212	65,117.29	0.00	65,117.29
37	ALIF DESIGN AND SOURCING USA INC. 31965	200 YALE STREET ROSLYN HEIGHTS NY 11577 USA	87,854.82	0.00	87,854.82
38	ALISON HILTON 4693601	15440 N. 7TH ST. SUITE 18 PHOENIX AZ 85022 USA	143.24	0.00	143.24
39	ALLISON ZEGALSKI	129 LAUREL RIDGE DRIVE Winnipeg MB R3Y 1X3	1.00	0.00	1.00
40	ALLU. FER TEMPESTA S.R.L. 31394	VIA DIAZ 5, VIA A.MANUNZIO, 5 SEZZE, ITALY 14018	30,907.02	0.00	30,907.02
41	AMANDA KAIN 6224601	158 TEMPERANCE LAKE RD ATHENS ON K0E 1B0	31.90	0.00	31.90
42	AMANDA SILVERTHORN 6087101	100 PORCUPINE TRAIL DUNROBIN ON K0A 1T0	162.80	0.00	162.80
43	AMBITION GROUP (CHINA) LTD. 31546	1309, NING AN SOUTH BUILDING SHIXIN NORTH RD XIAOSHAN ZONE HANGZHOU CITY, CHINA 311200	729.67	0.00	729.67
44	AMBROSIA & CO.	75 JOHN PORTMAN BLVD NW 9N104 Atlanta GA 30303 USA	1.00	0.00	1.00
45	AMERICAN EXPRESS 102039	100-2225 SHEPPARD AVENUE, EAST TORONTO ON M2J 5C2	1,556.56	0.00	1,556.56
46	AMY ELBERFELD 1906101	4583 CITATION CT. BATAVIA OH 45103 USA	780.26	0.00	780.26
47	ANA KRALJEVIC, BARRISTER AND SOLICITOR	347 JANE STREET TORONTO ON M6S 3Z3	0.00	0.00	0.00
48	ANDREA HOYT 2259601	7 BOHAKER ST. BOX 515 ANNAPOLIS ROYAL NS B0S 1A0	443.54	0.00	443.54
49	ANGELA VOTH 1119101	PO BOX 81 OXDRIFT ON P0V 2J0	763.94	0.00	763.94
50	ANGIE CHAMPAGNE 6464601	71 KING ST. STE. 2506 LONDON ON N6A 0A5	91.00	0.00	91.00

20-Jun-2024

Date

Richter Inc. Receiver for Nygard Enterprises Ltd.

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Nygard Enterprises Ltd.
 of the City of Winnipeg
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 List "A"
 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
51	ANGIE EWASYSHYN 5834601	239 ACADEMY ROAD WINNIPEG MB R3M 0E3	0.74	0.00	0.74
52	ANHUI GARMENTS IMP. & EXP. CO. LTD.	ROOM 1505, JINCHENG MANSION 436 CHANGJIANG ROAD Hefei - 23000, CHINA	1.00	0.00	1.00
53	ANN COCHRANE 5759601	106-297 DUPUIS ST, VANIER ON K1L 7H8	175.38	0.00	175.38
54	ANN DUNN 2552801	2173 GATES DRIVE TALLAHASSEE FL 32312 USA	39.58	0.00	39.58
55	ANN LATTER 1511701	1419 WOODDEDEN DRIVE MISSISSAUGA ON L5H 2V1	758.15	0.00	758.15
56	ANNA CHANDLER 4923001	469 SCENIC DRIVE ST GEORGE BRANT ON N0E 1N0	40.50	0.00	40.50
57	ANNE HOPKINS 5399801	255 CENTRE STREET ANGUS ON L0M 1B0	600.08	0.00	600.08
58	ANNE JOHNSON 4029401	83 ASHTON ROAD NEWMARKET ON L3Y 5R6	121.99	0.00	121.99
59	ANNETTE KERESZTES 3716101	176 OXFORD STREET EAST LD ON N6A 1T6	1,359.91	0.00	1,359.91
60	AO FASHIONS INC. (DDP)	42 WILL LN WATCHUNG Watchung NJ 07069 USA	1.00	0.00	1.00
61	ARIA INTERNATIONAL INC. 11765	88 NORTHAMPTON STREET BRAMPTON ON L6S 3Y7	14,454.59	0.00	14,454.59
62	ART & CRAFT EXCLUSIVES 31951	G-108 RIICO INDUSTRIAL AREA MANSAROVAR, JAIPUR GURGAON, INDIA	621.52	0.00	621.52
63	ARTIS Victoria SQ, NM 2223 Victoria Av	C/O BRAND BOYCE, SENIOR DIRECTOR LEASING RETAIL 1100 - 1 YORK STREET TORONTO ON M5J 0B6	1.00	0.00	1.00
64	ARTIST GROUP	180 PAULINE BOUTAL CRES. Winnipeg MB R3X 2C6	350.50	0.00	350.50
65	ASHLEY DARLING MCCALLUM 5218001	229 PICKFORD DRIVE KANATA ON K2L 2C5	24.50	0.00	24.50
66	ASHLEY JENSEN 3697001	PO BOX 190 CAMPBELLFORD ON K0L 1L0	83.75	0.00	83.75
67	AT & T MOBILITY	PO BOX 6463 Carol Stream IL 60197 USA	1.00	0.00	1.00
68	ATCO Energy	5302 FORAND ST. SW CALGARY AB T3E 8B4	11,659.43	0.00	11,659.43
69	ATRACO INDUSTRIES ENTERPRISES	P.O. BOX# 16798 JEBEL ALI FREE ZONE Dubai, UAE	1.00	0.00	1.00

20-Jun-2024

Date

Richter Inc. Receiver for Nygard Enterprises Ltd.

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Nygard Enterprises Ltd.
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 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
70	AURORA LNVESTMENTS GLOBAL LLM1TED	14A UNIONWAY COMMERCIAL CENTRE 283 QUEENAES ROAD CENTRAL Kowlon, China 44629, CHINA	324,109.13	0.00	324,109.13
71	AVENUE FOUR COMMUNICATIONS GROUP 30419	100-1700 ELLICE AVE WINNIPEG MB R3H 0B1	109.00	0.00	109.00
72	AYALA BARAK 2945501	95 KATERINA AVE THORNHILL ON L4J 8H4	56.13	0.00	56.13
73	AYLA CROWE 5933901	1 - 5B YPRES AVENUE KINGSTON ON K7K 5K3	27.00	0.00	27.00
74	BAKER TILLY HMA LLP	701-330 PORTAGE AVENUE WINNIPEG MB R3C 0C4	0.00	0.00	0.00
75	BAYSHORE SHOPPING CENTRE LIMITED Bayshore SC, SLIM 100 Bayshore D	C/O SEAN WALTERS, DIRECTOR LEASING 1001 RUE DU SQUARE-VICTORIA MONTREAL QC H2Z 2B5	1.00	0.00	1.00
76	BCIMC REALTY Capilano, NM 100 - 935 Marine Dr	C/O BRAND BOYCE, SENIOR DIRECTOR LEASING RETAIL 1100 - 1 YORK STREET TORONTO ON M5J 0B6	1.00	0.00	1.00
77	BCIMC REALTY Cloverdale, NM 276 - 250 East Ma	C/O BRAND BOYCE, SENIOR DIRECTOR LEASING RETAIL 1100 - 1 YORK STREET TORONTO ON M5J 0B6	1.00	0.00	1.00
78	BCIMC REALTY W.shore, NFPm Unit 180 - 2495 Ja	C/O BRAND BOYCE, SENIOR DIRECTOR LEASING RETAIL 1100 - 1 YORK STREET TORONTO ON M5J 0B6	1.00	0.00	1.00
79	BEIJING GARMENTS IMPORT	NO 1/A ZONE 5 AN HUA LI Beijing, China, 100011, CHINA	196.68	0.00	196.68
80	BELL CANADA 106013	P. O. BOX 9000 NORTH YORK ON M3C 2X7	656.92	0.00	656.92
81	BELLMTS COMMUNICATIONS INC. 156006	P. O. BOX 6666 WINNIPEG MB R3C 3V6	267.03	0.00	267.03
82	BENITA PLISKA 1602801	5425-61 AVENUE CLOSE ROCKY MOUNTAIN HOUSE AB T4T 1N8	24.50	0.00	24.50
83	BENTALL KENNEDY (CDA) LP ITF WHITE OAKS MALL HLDG LTD White Oaks, NM 141 - 1105 Wellin	C/O BRAND BOYCE, SENIOR DIRECTOR LEASING RETAIL 1100 - 1 YORK STREET TORONTO ON M5J 0B6	1.00	0.00	1.00
84	BENTEX INTERNATIONAL (HK) LTD. 31403	412, REGAL COURT, NO. 570-572 TIANHE BEI RD TIANHE DISTRICT GUANGZHOU, CHINA 510610	2,899.36	0.00	2,899.36
85	BETTY CARY 1029401	17 - 2979 156 ST. SURREY BC V3Z 8V8	237.50	0.00	237.50

20-Jun-2024

Date

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Nygard Enterprises Ltd.
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 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
86	BEVERLY NORTHCOTT 4896201	BOX 185 CLIVE AB T0C 0Y0	102.73	0.00	102.73
87	BEYOND DIGITAL IMAGING INC	36 APPLE CREEK BLVD Markham ON L3R 4Y4	1.00	0.00	1.00
88	BISHARA TEXTILE & GARMENT MANUFACTURING CO. BTM	INDUSTRIAL ZONE, B2, 10TH P.O. BOX 47 RAMADAN, CHINA	0.00	0.00	0.00
89	BISHARA TEXTILE AND GARMENT MFG CO (BTM)	Industrial Zone B2 EGYPTpt, P.O. Box 47, Masr we el sudan Street Ramadan, EGYPT	1.00	0.00	1.00
90	BLUE STUDIO SRL	BLUE STUDIO SRL Como - 22100, ITALY	1.00	0.00	1.00
91	BMO BANK OF MONTREAL - CAD	P. O. BOX 6044 Montreal QC H3C 3X2	1.00	0.00	1.00
92	BMO BANK OF MONTREAL - USD	111 W Monroe St Chicago IL 60603 USA	1.00	0.00	1.00
93	BORDEN LADNER GERVAIS	1000 De la Gauchetiere Quest Montreal QC H3B 5H4	1.00	0.00	1.00
94	BOUTIQUE LA GALERIE FRANCAISE	678 AVE PRINCIPALE ST-MARC-DES-CARRIERES QC G0A 4B0	0.00	0.00	0.00
95	BOWER PLACE & BCIMC REALTY Bower PL, NM 124-4900 Molly Bann	C/O DEV HUBRA, VICE PRESIDENT LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00
96	BRAUSE INVESTMENTS, INC. 312 & 332 East Rosecrans Ave, Ga	C/O LEGAL DEPARTMENT 1771 INKSTER BLVD. WINNIPEG MB R2X 1X3	1.00	0.00	1.00
97	BRENDA BLINCO 6073001	1064 QUEEN ST W UNIT 12A MISSISSAUGA ON L5H 4K3	287.58	0.00	287.58
98	BRIDGEPORT OFFICE SOLUTIONS	2886457 MANITOBA LTD Winnipeg MB R2C 1N3	199.00	0.00	199.00
99	BRITISH COLUMBIA HYDRO	P O BOX 9501 Vancouver BC V6B 4N1	1.00	0.00	1.00
100	BULL VALERIE 5963401	22A FIRST ST E NIPIGON ON P0T 2J0	166.75	0.00	166.75
101	C & G AQUARIUM MAINTENANCE 11401	232 MORGAN CRESCENT WINNIPEG MB R2Y 0C7	376.32	0.00	376.32
102	C T CORPORATION 31153	100 SOUTH FIFTH STREET SUITE 1075 MINNEAPOLIS MN 55402 USA	559.53	0.00	559.53
103	C. J. GRAPHICS INC. 80066	134 PARK LAWN ROAD ETOBICOKE ON M8Y 3H9	31,733.88	0.00	31,733.88
104	CACTUS MARINE, INC	4711 NW 5th Ave Oakland Park CA 33309 USA	1.00	0.00	1.00

20-Jun-2024

Date

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 Court No. BK24-01-6478
 Estate No.

FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Nygard Enterprises Ltd.
 of the City of Winnipeg
 in the Province of Manitoba
 List "A"
 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
105	CADILLAC FAIRVIEW Champlain, NM 477 Paul St., Diep	C/O ERIC FORTIER, SENIOR DIRECTOR LEASING 20 QUEEN STREET WEST, 5TH FLOOR TORONTO ON M5H 3R4	1.00	0.00	1.00
106	CALEB WINDIGO 4895401	1435 KING STREET REGINA SK S4T 4G5	61.22	0.00	61.22
107	CALIFORNIA LABEL PRODUCTS	13255 SOUTH BROADWAY Los Angeles CA 90061 USA	1.00	0.00	1.00
108	CALLOWAY REIT Edmonton NE, NFO E5-13804 40th S	C/O TOM BAZINET, SENIOR DIRECTOR PROP.MGMT 3200 HIGHWAY 7 VAUGHAN ON L4K 5Z5	1.00	0.00	1.00
109	CALLOWAY REIT Smart CTR London N, NFPm 101-130	C/O TOM BAZINET, SENIOR DIRECTOR PROP.MGMT HIGHWAY 7 VAUGHAN ON L4K 5Z5	1.00	0.00	1.00
110	CAMERON CORPORATION South Ed. Common, NFPm Unit 9711	C/O TREVOR FITZGERALD 10180-111 STREET EDMONTON AB T5K 1K6	1.00	0.00	1.00
111	CANADA POST CORPORATION 110028	ACCOUNTS RECEIVABLE OTTAWA ON K1A 0B1	4,656.83	0.00	4,656.83
112	CANADA POST PAYROLL 11118	2701 RIVESIDE DRIVE, STATION 680A OTTAWA ON K1A 1L7	1,137.79	0.00	1,137.79
113	CANADA REVENUE AGENCY 119595817 RC0001	Shawinigan -Sud National Verification & Collection Centre 4695 Shawinigan-Sud Blvd. Shawinigan QC G9P 5E5	3,431,499.54	0.00	3,431,499.54
114	CANADIAN REIT Swift Current, NM 1 Springs Dr,	C/O JONATHAN RISORTO, DIRECTOR LEASING 1400 - 175 BLOOR STREET EAST, NORTH TOWER TORONTO ON M4W 3R8	1.00	0.00	1.00
115	CANADIAN TIRE Parkland Mall, NM 4-277 Brdway S	C/O BRAD BOYCE, SENIOR DIRECTOR LEASING RETAIL 1100 - 1 YORK STREET TORONTO ON M5J 0B6	1.00	0.00	1.00
116	CANSEW INC 11010	1674 CHURCH AVENUE WINNIPEG MB R2X 2W9	274.31	0.00	274.31
117	CAPITAL CITY Billings BRG PLZ, NM 2269 Rivers	C/O ANDREA MCGOWEN, VICE-PRESIDENT 2 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
118	CAPITAL GARMENT CO. INC,	1200 JULES-POITRAS ST-LAURENT QC H4N 1X7	40,132.80	0.00	40,132.80
119	CAREER BUILDER LLC	71 WESTMAIN ST. SUITE 304 FREEHOLD NJ 17728 USA	0.00	0.00	0.00

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Richter Inc. Receiver for Nygard Enterprises Ltd.

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Nygard Enterprises Ltd.
 of the City of Winnipeg
 in the Province of Manitoba
 List "A"
 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
120	CARLYLE PRINTERS, SERVICE & SUPPLIES LTD 10974	75 PLYMOUTH STREET WINNIPEG MB R2X 2V5	8,134.60	0.00	8,134.60
121	CARLYLE PRINTERS, SERVICE & SUPPLIES LTD 11871	75 PLYMOUTH STREET WINNIPEG MB R2X 2V5	93.39	0.00	93.39
122	CAROL BUCHINSKI 1090601	68 PEEVERS CRES NEWMARKET ON L3Y 7T1	1,205.87	0.00	1,205.87
123	CAROLYN LAWRENCE 1840601	304 - 30 FRESHWATER TRAIL DARTMOUTH NS B2W 0E9	78.50	0.00	78.50
124	CAROLYN SMITH 1251301	311-422 PARKLAND DR HALIFAX NS B3S 1N7	24.25	0.00	24.25
125	CARREFOUR RICHELIEU REALTIES LTD Angrignon, NM 980 - 7077 Bouleva	C/O CHANTAL BRUNET, VICE PRESIDENT LEASING 2600 - 601 DE MAISONNEUVE BLVD. WEST MONTREAL QC H2L 4J5	1.00	0.00	1.00
126	CARRIE DELCURTO & CO	10217 S.E. 16TH STREET Vancouver WA 98664 USA	1.00	0.00	1.00
127	CASCADES RECOVERY+ 11331	66 SHORNCLIFFE ROAD ETOBICOKE ON M8Z 5K1	72.29	0.00	72.29
128	CATARAQUI HOLDINGS Cataraqui, NM U061 Cataraqui Tow	C/O KEVIN CASCONI, DIRECTOR LEASING 1 ADELAIDE STREET EAST TORONTO ON M5C 2V9	1.00	0.00	1.00
129	CATHIE DIONNE 5386201	84 LAURIER STREET BAIE-COMEAU QC G4Z 1P3	531.61	0.00	531.61
130	CATHY ARCHER CONSULTING	1488 QUEEN ST. W. TORONTO ON M6K 3K3	5,500.00	0.00	5,500.00
131	CATHY BOCHNAK 1016701	725 HURONDALE DRIVE MISSISSAUGA ON L5C 4N7	95.09	0.00	95.09
132	CATHY DAVISON 4693901	BOX 178 WESTPORT ON K0G 1X0	59.00	0.00	59.00
133	CDA CROSSBORDER 6150301	1771 INSKTER BLVD WINNIPEG MB R2X 1R3	1,541.43	0.00	1,541.43
134	CDA1 CROSSBORDER 6499601	1771 INKSTER BLVD WINNIPEG MB R2X 1R3	247.50	0.00	247.50
135	CDASTYLIST CROSSBORDER 6150201	239 CHRISLEA ROAD VAUGHAN ON L4L 8N6	1,084.20	0.00	1,084.20
136	CENTRE CORP MANAGEMENT Lynden Park, NM Unit E3 - 84 Lyn	C/O AVI BATALION, LEASING MANAGER 293 BAY STREET SAULT STE-MARIE ON P6A 1X3	1.00	0.00	1.00
137	CENTRE CORP MANAGEMENT Thunder Bay, NFP 7 - 787 Memoria	C/O AVI BATALION, LEASING MANAGER 293 BAY STREET SAULT STE-MARIE ON P6A 1X3	1.00	0.00	1.00
138	CENTRECORP MANAGEMENT Lynden Park, NP Unit F12 - 84 Ly	C/O AVI BATALION, LEASING MANAGER 293 BAY STREET SAULT STE-MARIE ON P6A 1X3	1.00	0.00	1.00

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In the Matter of the Bankruptcy of
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 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
139	CF/REALTY HOLDINGS INC. Limeridge Mall, NM 262 999 Upper	C/O ERIC FORTIER, SENIOR DIRECTOR LEASING 20 QUEEN STREET WEST, 5TH FLOOR TORONTO ON M5H 3R4	1.00	0.00	1.00
140	CHAMPION ENERGY SERVICES, LLC	1500 RANKIN ROAD SUITE# 200 Houston TX 77073 USA	1.00	0.00	1.00
141	CHANGZHOU KAILAN TEXTILE CO. LTD. 31286	QIANJIA INDUSTRIAL ZONE, YAOGUAN TOWN CHANGZHOU, CHINA 213011	71.92	0.00	71.92
142	CHANNEL FABRICS INC. 32171	149 WEST 36TH STREET, 9TH FLOOR NEW YORK NY 10018 USA	5,225.39	0.00	5,225.39
143	CHANTAL BRODEUR 6457501	831 RABY SAINTE-SOPHIE QC J5J 1B4	705.69	0.00	705.69
144	CHANTAL SARRAZIN 6192901	390 CHEMIN DU FLEUVE COTEAU DU LAC QC J0P 1B0	88.65	0.00	88.65
145	CHARLENE QUESNEL 1094501	37 TEMPLETON CREST BARRIE ON L4N 6K8	117.75	0.00	117.75
146	CHARTER ACQUISTION CORP. Cornwall Square, NM Unit T014-1	C/O JEFF KLAIMAN VICE PRESIDENT LEASING 801 - 245 VICTORIA AVENUE WESTMOUNT QC H3Z 2M6	1.00	0.00	1.00
147	CHEEK 2 CHIC STUDIO 4805001	3965 N MERIDIAN ST UNIT 3F INDIANAPOLIS IN 46208 USA	387.74	0.00	387.74
148	CHELSEY VERMETTE 3597701	PO BOX 117 GOODSOIL SK S0M 1A0	132.75	0.00	132.75
149	CHERYL DUVALL 5470601	BOX 187 CUT KNIFE SK S0M 0N0	135.00	0.00	135.00
150	CHINA LIGHT CREATION DEVELOPMENT LIGHTING CO. LTD.	NO. 5, LONGSHAN 1 ROAD, DISHAN VILLAGE, XINSHENG, LONGGANG Shenzhen - 518100, CHINA	1.00	0.00	1.00
151	CHINA MOBILE INTERNATIONAL LIMITED 32150	LEVEL 30 TOWER 1 KOWLOON COMMERCE CENTRE KOWLOON, HONG KONG	8,587.52	0.00	8,587.52
152	CHINAKEY GLOBAL LIMITED	2/F AND 3/F, SUNGÆS TOWER 15-19 LAM TIN STREET Hong Kong	1.00	0.00	1.00
153	CHOICE PROPERTIES Wheeler Park, NFPM R512 7-167 Tr	C/O JONATHAN RISORTO, DIRECTOR LEASING 1400 - 175 BLOOR STREET EAST, NORTH TOWER TORONTO ON M4W 3R8	1.00	0.00	1.00
154	CHUBB EDWARDS	PO Box 57005 Station A Toronto ON M5W 5M5	1.00	0.00	1.00
155	CHUCK MAY ASSOCIATES 32169	10301 BREN ROAD, WEST HOPKINS MN 55343 USA	289.87	0.00	289.87

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In the Matter of the Bankruptcy of
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 List "A"
 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
156	CINDY EDWARDS 5947701	111 HILLBROOK DR. HONEY BROOK PA 19344 USA	77.17	0.00	77.17
157	CITY OF BURNABY 10543	4949 CANADA WAY BURNABY BC V5G 1M2	184.42	0.00	184.42
158	CITY WINDOW CLEANERS	1289 Highfield Crescent SE Calgary AB T2G 5M2	70.00	0.00	70.00
159	CLASSIC FASHION APPAREL INDUSTRY LTD CO	P.O. BOX 54, AL HASSAN INDUSTRIAL ESTATE Ramtha, JORDAN	1.00	0.00	1.00
160	CLIO OZ 11272	42 DUFFLAW ROAD TORONTO ON M6A 2W1	693,910.73	0.00	693,910.73
161	CNESST	524, RUE BOURDAGES QUEBEC QC G1K 7E2	1.00	0.00	1.00
162	COE'S GLASS C11079	15532 CRENSHAW BLVD GARDENA CA 90249 USA	603.81	0.00	603.81
163	COLLEEN BUTT 3688201	129 SENATOR ROAD POBOX 1586 NS B0S 1P0	142.50	0.00	142.50
164	COMINAR Center Les Riveres H6A-4225 Boul	C/O DINAH CORRIVEAU 850 - 2820 LAURIER BOULEVARD QUEBEC QC G1V 0C1	1.00	0.00	1.00
165	COMINAR Mail Champlain, NFPm G26-2151 Bo	C/O DINAH CORRIVEAU 850 - 2820 LAURIER BOULEVARD QUEBEC QC G1V 0C1	1.00	0.00	1.00
166	COMPLETE HVAC SERVICE INC. 11036	P. O. BOX 52026 WINNIPEG MB R2M 5P9	828.63	0.00	828.63
167	COMPUGEN FINANCE INC.	100 VIA RENZO RICHMOND HILL ON L4S 0B8	9,838.55	0.00	9,838.55
168	CONNIE BRINDELL 4336601	PO BOX 1622 BEND OR 97709 USA	36.23	0.00	36.23
169	CONNIE FARKAS 6467101	80 NORTH STREET WEST OTTERVILLE ON N0J 1R0	223.95	0.00	223.95
170	CONPRESS HOLDINGS LIMITED	UNIT 903 & 905, THE WAVE, 4 HIP YIP STREET KOWLOON, HONG KONG	1.00	0.00	1.00
171	CORINNA MARTINSON 4912801	#32 2714 TRANQUILLE RD KAMLOOPS BC V2B 7Y2	39.24	0.00	39.24
172	CORP Amherst, JS 147 South Albion St.	C/O MARCEL ELLIOTT, LEASING MANAGER 200 - 2000 HOLDINGS 610 EAST RIVER ROAD NEW GLASGOW NS B2H 3S2	1.00	0.00	1.00
173	CORPORATE SOURCE INC. 80074	1433 ERIN STREET, WINNIPEG MB R3E 2S9	282.81	0.00	282.81
174	COTTON ART PRINTERS 31446	P930/1 MUGAL PURA HAJI ABAD FAISALABAD, PAKISTAN 38600	26.84	0.00	26.84
175	CREATION CLOTHING MAROC 31101	LOT 9, ZONE INDUSTRIELLE SBIHI, ROUTE DE KENITRA SALE, MAR 11000	19,971.58	0.00	19,971.58

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In the Matter of the Bankruptcy of
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 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
176	CROMBIE Avalon, NM 218 - 48 Kenmount rd,	C/O MARCEL ELLIOTT, LEASING MANAGER 200 - 610 EAST RIVER ROAD NEW GLASGOW NS B2H 3S2	1.00	0.00	1.00
177	CROMBIE Highland SQ, NM 265 - 689 W.vill	C/O MARCEL ELLIOTT, LEASING MANAGER 200 - 610 EAST RIVER ROAD NEW GLASGOW NS B2H 3S2	1.00	0.00	1.00
178	CROMBIE Regent, NM 112 - N008 1381 Regen	C/O MARCEL ELLIOTT, LEASING MANAGER 200 - 610 EAST RIVER ROAD NEW GLASGOW NS B2H 3S2	1.00	0.00	1.00
179	CRSA GLOBAL LOGISTICS INC (CAD) 12037	1275 KINGSWAY AVENUE PORT COQUITLAM BC V3C 1S2	47,365.50	0.00	47,365.50
180	CUSHMAN & WAKEFIELD	1 Queen Street East Toronto ON M5C 2W5	1.00	0.00	1.00
181	CUSHMAN & WAKEFIELD Carlingwood, NP 20 - 2121 Carlin	C/O ANDREA MCGOWEN, VICE-PRESIDENT 1 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
182	CUSHMAN & WAKEFIELD Devonshire Mall, NM Unit 1B03-31	C/O ANDREA MCGOWEN, VICE-PRESIDENT 1 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
183	CUSHMAN & WAKEFIELD Devonshire, NF C4B - 3100 Howard	C/O ANDREA MCGOWEN, VICE-PRESIDENT 1 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
184	CUSHMAN & WAKEFIELD Dixie Mall, NFO Unit 17 - 1250 S	C/O ANDREA MCGOWEN, VICE-PRESIDENT 1 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
185	CUSHMAN & WAKEFIELD Heritage Place, NM Unit E5 - 135	C/O ANDREA MCGOWEN, VICE-PRESIDENT 1 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
186	CUSHMAN & WAKEFIELD Lambton, NM 60 - 1380 London rd,	C/O ANDREA MCGOWEN, VICE-PRESIDENT 1 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
187	CUSHMAN & WAKEFIELD Lansdowne Place, NM 141-645 Lans	C/O ANDREA MCGOWEN, VICE-PRESIDENT 1 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
188	CUSHMAN & WAKEFIELD Londonderry, NM 171 - 137th Ave	C/O ANDREA MCGOWEN, VICE-PRESIDENT 1 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
189	CUSHMAN & WAKEFIELD Londonderry, NP 229 - 1 Londonde	C/O ANDREA MCGOWEN, VICE-PRESIDENT 1 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
190	CUSHMAN & WAKEFIELD Tecumseh, NM H16 - 7654 Tecumseh	C/O ANDREA MCGOWEN, VICE-PRESIDENT 1 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00

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In the Matter of the Bankruptcy of
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 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
191	DARTMOUTH CROSSING Dartmouth Cross, NM 90 Hector Ga	C/O AVI BATALION, LEASING MANAGER 293 BAY STREET SAULT STE-MARIE ON P6A 1X3	1.00	0.00	1.00
192	DBS PACIFIC CO. LIMITED	UNIT 905 WORKINGBERG 41-47 MARBLE ROAD Hong Kong - 200124, CHINA	1.00	0.00	1.00
193	DE LAGE LANDEN FINANCIAL 11012	1235 NORTH SERVICE ROAD OAKVILLE ON L6M 2W2	79.83	0.00	79.83
194	DEBBIE JENSEN 1049001	BOX 506 BIRTLE MB R0M 0C0	9.80	0.00	9.80
195	DEBBIE LEBLANC 5891901	24 GRIMES AVE DARTMOUTH NS B2W 3L7	76.24	0.00	76.24
196	DEBBIE MANNING 6144901	240 ALBERT STREET FORT ERIE ON L2A 5T4	34.50	0.00	34.50
197	DEBBIE PENNER 3250001	BOX 1178 WINKLER MB R6W 4B2	11.75	0.00	11.75
198	DEBORAH DICKS 2730101	854 EAST PETPESWICK ROAD MUSQUODOBOIT HARBOUR NS B0J 2L0	826.45	0.00	826.45
199	DEBORAH MCFERRON 4118401	2755 COMMERCIAL ST S. SUITE 101 BOX 212 SALEM OR 97302 USA	167.72	0.00	167.72
200	DEBRA LEWIS 3000101	3504 GINGERSNAP WAY NORTH LAS VEGAS NV 89032 USA	154.98	0.00	154.98
201	DEBRA MOODIE 6522801	3543 PERTH RD. INVERARY ON K0H 1X0	78.50	0.00	78.50
202	DELOITTE, LLP 11839	BAY ADELAIDE CENTRE, EAST TOWER 200-8 ADELAIDE ST. WEST TORONTO ON M5H 0A9	57,976.80	0.00	57,976.80
203	DENNIS WANG COLLECTION LTD.	523-70 ARTHUR ST. WINNIPEG MB R3B 1G7	3,572.00	0.00	3,572.00
204	DEPARTMENT OF POST-SECONDARY EDUCATION	TRAINING AND LABOUR, EMPOLYMENT STARDARDS BRANCH CHESTNUT COMPLEX, PO BOX 6000 FREDERICTON NB E3B 5H1	1.00	0.00	1.00
205	DHL EXPRESS (CANADA) LTD	18 PARKSHORE DR BRAMPTON ON L6T 5M1	20.29	0.00	20.29
206	DIRECT ENERGY BUSINESS	12 Greenway Plaza Houston TX 77046 USA	1.00	0.00	1.00
207	DIRECT INTEGRATED TRANSPORTATION (AKA CANADA CARTAGE) 11618	25 ROTHWELL ROAD WINNIPEG MB R3P 2M5	368.14	0.00	368.14
208	DIRECT SELLERS ASSOCIATION OF CANADA 11932	180 ATTWELL DRIVE SUITE# 250 ETOBICOKE ON M9W 6A9	6,715.59	0.00	6,715.59
209	DIRECT TV	LOS ANGELES BROADCAST CENTER Los Angeles CA 90066 USA	1.00	0.00	1.00

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In the Matter of the Bankruptcy of
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210	DIVINE DAMES 6455501	#1204 5145 WINDERMERE BLVD EDMONTON AB T6W 4H1	17.25	0.00	17.25
211	DONG GUAN SHI YI ER YI FASHION GMT CO.	NO. 6 JIANGCHENG XI ROAD GAOBU TOWN Dongguan City - 523270, CHINA	1.00	0.00	1.00
212	DONNA SISAM 3005301	89 JOICEY BLVD NORTH YORK ON M5M 2T4	56.50	0.00	56.50
213	DONNA SMITH 4854101	123 SEVENTH STREET NIPIG ON P0T 2J0	335.48	0.00	335.48
214	DOOSAN CIPTA BUSANA JAYA 31895	JI MADURA V, D-18, JI RAYA CAL JAKARTA, INDIA 14140	5,712.91	0.00	5,712.91
215	DORAL HOLDINGS & 430635 ONT. INC O/A SEAWAY MALL Seaway Mall, NF (Nygard Plus) K1	C/O MICHAEL BELCASTRO, PRESIDENT 800 NIAGARA STREET WELLAND ON L3C 5Z4	1.00	0.00	1.00
216	DORAL HOLDINGS & 430635 ONT. INC O/A SEAWAY MALL Seaway Mall, NM Unit E2 - 800 Ni	C/O MICHAEL BELCASTRO PRESIDENT 800 NIAGARA STREET WELLAND ON L3C 5Z4	1.00	0.00	1.00
217	DOROTHY LAFRANCE 2061201	20237 KENNDY RD SHAR ON L0G 1V0	1,571.77	0.00	1,571.77
218	DOROTHY SAVOIE 3991001	430 ROYAL BRASSARD GATINEAU QC J8P 5T6	297.31	0.00	297.31
219	DSV AIR & SEA US	898 SEPULVEDA BLVD., 6TH FLOOR El Segundo CA 90245 USA	1.00	0.00	1.00
220	EASTGATE SQUARE HOLDINGS Eastgate, NM E013 - 75 Centennia	C/O BRAND BOYCE, SENIOR DIRECTOR LEASING RETAIL 1100 - 1 YORK STREET TORONTO ON M5J 0B6	1.00	0.00	1.00
221	ECONO MALLS Exploits Valley, NM 19 Cromer Av	C/O NATACHA MENARD, DIRECTOR OF LEASING 1900 - 1 WESTMOUNT SQUARE WESTMOUNT QC H3Z 2P9	1.00	0.00	1.00
222	EDGECAST NETWORKS INC 30401	2850 OCEAN PARK BOULEVARD SANTA MONICA CA 90405 USA	1,413.57	0.00	1,413.57
223	EDITED / STYLESCAPE INC.	1412 BROADWAY, FL 21 STE 2202 NEW YORK NY 10018 USA	0.00	0.00	0.00
224	EDITH LEVESQUE 6465901	805 RUE DES ROSIERS BOX#401 DUBREUILVILLE ON P0S 1B0	93.73	0.00	93.73
225	EDMONTON TAX SERVICES OFFICE	10-9700 JASPER AVENUE EDMONTON AB T5J 4C8	1.00	0.00	1.00
226	EDSON'S INVESTMENTS, INC. 14401 South San Pedro St., Garde	C/O LEGAL DEPARTMENT 1771 INKSTER BLVD. WINNIPEG MB R2X 1X3	1.00	0.00	1.00
227	EDSON'S INVESTMENTS, INC. 14702 South Maple Ave, Los Angel	C/O LEGAL DEPARTMENT 1771 INKSTER BLVD. WINNIPEG MB R2X 1X3	1.00	0.00	1.00

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228	EDSON'S INVESTMENTS, INC. Gardena Dfx, FV 14421 South San	C/O LEGAL DEPARTMENT 1771 INKSTER BLVD. WINNIPEG MB R2X 1X3	1.00	0.00	1.00
229	EFR DISPOSAL LIMITED	15 FREEMAN ST MIDDLETON NS B0S 1L0	0.00	0.00	0.00
230	ELAINE BELL 1096701	1406-55 FALBY COURT AJAX ON L1S 3W4	236.68	0.00	236.68
231	ELAINE RAIT 1318501	504 DOVERWOOD DRIVE OAKVILLE ON L6H 6N4	504.40	0.00	504.40
232	ELAINE SILVERTHORN 1019501	1-16 SWEETBRIAR CIRCLE NEPEAN ON K2J 2K4	70.30	0.00	70.30
233	ELEMENTS AIR SYSTEM INC. 12034	20-391 EDGELEY BLVD CONCORD ON L4K 4A7	20,938.90	0.00	20,938.90
234	ELEXICON ENERGY INC	55 TAUNTON ROAD EAST AJAX ON L1T 3V3	0.00	0.00	0.00
235	ELGIN MALL INC. Elgin Mall, NM Unit 146 - 417 We	C/O JAY BURSTEIN 417 WELLINGTON ST. ST. THOMAS ON N5R 5J5	1.00	0.00	1.00
236	ELIZABETH BUCHANAN 1321701	45 ROBINSON AVENUE OTTAWA ON K1N 8N8	80.77	0.00	80.77
237	ELLEN CAMPBELL 5547801	651 MOSSBANK COURT NEWMARKET ON L3Y 3A9	248.46	0.00	248.46
238	EMPLOYEES	3510-BAY ST. TORONTO ON M5J 2T9	1.00	0.00	1.00
239	EMPLOYERS'NAT.EXP.RES.GROUPINC 36515	23422 MILL CREEK DRIVE LAGUNA HILLS CA 92653 USA	335.45	0.00	335.45
240	ENBRIDGE GAS DISTRIBUTION	PO BOX 644 Scarborough ON M1K 5H1	1.00	0.00	1.00
241	ENBRIDGE GAS NEW BRUNSWICK	440 WILSEY ROAD Fredericton NB E3B 7G5	1.00	0.00	1.00
242	EN-PRO INTERNATIONAL INC	174 SIMCOE STREET NORTH Oshawa ON L1G 4S9	1.00	0.00	1.00
243	ERIC HINCE 90780	1144 BETOURNAY STREET WINNIPEG MB R2J 1E5	300.00	0.00	300.00
244	ERNIE CHAVES 910036	1771 INKSTER BOULEVARD WINNIPEG MB R2X 1R3	94.26	0.00	94.26
245	ESELLA TRADING PTE LTD.	FAR EAST FINANCE BUILDING 14 ROBINSON ROAD, #08-02a SINGAPORE 048545	45,072.14	0.00	45,072.14
246	ESELLA TRADING PVT LIMITED (FOB) 32031	JL. BRIGJEN, SUDIATO KM12 SEMARANG JAKARTA, INDIA	60,477.80	0.00	60,477.80
247	ESHELLEMANION@GMAIL.COM 6254801	4583 EAGLE NEST PEAK STREET LAS VEGAS NV 89129 USA	52.67	0.00	52.67

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Richter Inc. Receiver for Nygard Enterprises Ltd.

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Nygard Enterprises Ltd.
 of the City of Winnipeg
 in the Province of Manitoba
 List "A"
 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
248	ESTI STUDIO INC.	241 WEST 37TH STREET, ROOM 1002 New York NY 10018 USA	1.00	0.00	1.00
249	ESZTER SEBOK 6212501	80 ALEXIS BLVD NORTH YORK ON M3H 2P7	101.00	0.00	101.00
250	ETERNAL GLORY INTERNATIONAL INC. (DDP) 32020	20955 PATHFINDER ROAD, SUITE# 100 DIAMOND BAR CA 91765 USA	900,109.17	0.00	900,109.17
251	EURE APPAREL CO. LTD.	HEUNG-SEONG BUILDING 60, SEOKCHONHOSU-RO 12-GIL Seoul, KOREA	1.00	0.00	1.00
252	EVERWIN ENTERPRISE LIMITED 31998	9/F, 822 LAI CHI KOK ROAD CHRUNG SHA WAN KOWLOON, HONG KONG	340,059.66	0.00	340,059.66
253	EXPRESS PERSONNEL SERVICES 10636	P. O. BOX 9245 POSTAL STATION A TORONTO ON M5W 3M1	1,640.85	0.00	1,640.85
254	FABTRANS TRANSPORTATION SERVICES 10523	225 WILLOWBROOK DRIVE WHITBY ON L1R 2Z2	1,229.56	0.00	1,229.56
255	FEDERAL EXPRESS CANADA LTD 10105	5985 EXPLORER DRIVE MISSISSAUGA ON L4W 5K6	1,347.36	0.00	1,347.36
256	FEDERAL EXPRESS CANADA LTD 12300	P O BOX 3700 DON MILLS ON M3C 3Y1	84,376.36	0.00	84,376.36
257	FERO WASTE & RECYCLING LTD.	203 DESBRISAY AVENUE Moncton NB E1E 0G7	1.00	0.00	1.00
258	FILLMORE & RILEY 123008	1700-360 MAIN ST. WINNIPEG MB R3C 3Z3	107,031.49	0.00	107,031.49
259	FIRST AMERICAN BRANDS INC 30307	8 WEST 38TH STREET NEW YORK NY 10018 USA	28,788.72	0.00	28,788.72
260	FIRST CAPITAL Fairview Mall, NM E3, 285 Geneva	C/O NICHOLAS GIANDOMENICO, LEASING COORDINATOR 400 - 85 HANNA AVENUE TORONTO ON M6K 3S3	1.00	0.00	1.00
261	FLEURETTE SURETTE 1026201	371 BROOKLYN RD BROOKLYN NS B5A 5H5	83.49	0.00	83.49
262	FONDS PLACEMENT IMMOBILIER COMINAR Prom Beauport, NM UNITÉ 164, QC,	C/O DINAH CORRIVEAU 850 - 2820 LAURIER BOULEVARD QUEBEC QC G1V 0C1	1.00	0.00	1.00
263	FOOD SYSTEMS MANAGEMENT LTD	299 NAIRN AVENUE Winnipeg MB R2L 0W8	1.00	0.00	1.00
264	FOOD SYSTEMS MANAGEMENT LTD*	293 NAIRN AVENUE Winnipeg MB R2L 0W8	1.00	0.00	1.00
265	FRANCINE OSMOND 5833601	39 EILEEN CR. STITTSVILLE ON K2S 1X2	277.00	0.00	277.00
266	FRANCOTYP POSTALIA CANADA INC.	82 CORSTATE AVENUE Concord ON L4K 4X2	1.00	0.00	1.00

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In the Matter of the Bankruptcy of
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 of the City of Winnipeg
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 List "A"
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 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
267	FRANKLIN EMPIRE	8421 DARNLEY RD MONT-ROYAL QC H4T 2B2	2,277.72	0.00	2,277.72
268	FRANKLIN EMPIRE 11086	8421 DARNLEY RD MONT-ROYAL QC H4T 2B2	30.24	0.00	30.24
269	FREEDOM DENIM 31949	ROOM 910, 9/F, SHANGHAI INTL TRADE CTRE, NO. 2201 WEST YAN/ÆAN ROAD SHANGHAI, CHINA	138.47	0.00	138.47
270	FUJIAN NANAN WEIXIN KNIT CO. LTD.	XIANLONGBIAN TWO TEAM LINBAN VILLAGE MEISHAN TOWN Nanan City, CHINA	1.00	0.00	1.00
271	GARBO GROUP INC	34 WINGOLD STREET WEST Toronto ON M6B 1P5	1.00	0.00	1.00
272	GARDA CANADA SECURITY CORP.	10366 - 172ND STREET EDMONTON AB T5S 1G9	587.44	0.00	587.44
273	GARDA CANADA SECURITY CORPORATION 11658	1390 RUE BARRE MONTREAL QC H3C 1N4	135.60	0.00	135.60
274	GARDEN CITY/FRONTENAC & RIOCAN Garden City, NM 157-2305 McPhill	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
275	GEORGE H YOUNG & CO LTD 12701	809-167 LOMBARD AVENUE WINNIPEG MB R3B 3H8	724,922.14	0.00	724,922.14
276	GEORGE H. YOUNG USA, INC. 10918	809-167 LOMBARD AVENUE WINNIPEG MB R3B 3H8	306,894.82	0.00	306,894.82
277	GEORGETOWN MARKET PLACE & 2042170 ONT. Georgetown, NM Unit 44 - 280 Gue	C/O ANDREA MCGOWEN, VICE-PRESIDENT 12 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
278	GEORGIAN LEASEHOLDS	2300 Yonge Street, Suite 500 Box 2386 Toronto ON M4P 1E4	1.00	0.00	1.00
279	GEORGIAN LEASEHOLDS Georgian, NM J020 - 509 Bayfield	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
280	GERBER TECHNOLOGY LTD (CDA)	P. O. BOX 2015 Montreal QC H3B 4H4	1.00	0.00	1.00
281	GERBER TECHNOLOGY INC USA 32519	24 INDUSTRIAL PARK ROAD WEST TOLLAND CT 16084 USA	402.54	0.00	402.54
282	GHY INTERNATIONAL/ GEO. H YOUNG CO. LTD / GHY USA	809-167 LOMBARD AVE Winnipeg MB R3B 3H8	0.00	0.00	0.00
283	GLASS COMPANY - PRIVATE FREE ZONE	POST NO. 15 SHOBRA EL KHEMA 3 EL MONTESSORI ST CAIRO, EGYPT	524,006.24	0.00	524,006.24

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
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 of the City of Winnipeg
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 List "A"
 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
284	GLOBAL APPAREL SOLUTIONS 32569	SUITE 2203, LEVEL 22 OFFICE TOWER LANGHAM PLACE KOWLOON, HONG KONG	991,037.53	0.00	991,037.53
285	GM FINANCIAL CANADA LEASING LTD	BANKRUPTCYHIGHWAY.COM PO BOX 57100 ETOBICOKE ON M8Y 3Y2	1.00	0.00	1.00
286	GOH INTERNATIONAL (HK) LTD. 31435	BLOCK C, 10F WINNER BUILDING, 55 HUNG TO ROAD, KWUN TONG HONG KONG, CHINA 999077	750.07	0.00	750.07
287	GOLDEN GROUP TEXTILE INC.	NO. 138, 3F, SHAN-SHI ROAD, SEC 3 Taipei, TAIWAN	1.00	0.00	1.00
288	GOWLING WLG	1500-ONE KING STREET WEST HAMILTON ON L8P 1A4	0.00	0.00	0.00
289	GRAHAM BLOOMQUIST 5146001	BOX 1668 OUTLOOK SK S0L 2N0	520.81	0.00	520.81
290	GRAND & TOY 127016	1641 SEEL AVENUE WINNIPEG MB R3T 5J1	7,046.92	0.00	7,046.92
291	GRANITE TELECOMMUNICATIONS, LLC 31548	100 NEWPORT AVENUE EXTENSION QUINCY MA 12171 USA	12,455.01	0.00	12,455.01
292	GRANTEXTILE CO., LTD.	RM 503, 5/F, PLATINUM BUILDING Shanghai - 200020, CHINA	1.00	0.00	1.00
293	GRANVILLE Granville, NMC 3C - 454 Granvill	C/O VERNA BULLEY, VICE-PRESIDENT LEASING 98 MAIN STREET FREDERICTON NEW BRUNSWICK QC E3A 9N6	1.00	0.00	1.00
294	GREAT SKIPPER LTD 32567	4 FL NO 356 NAN KING EAST ROAD CITY, TAIWAN	459,220.70	0.00	459,220.70
295	GREATWILL SOURCING (HK) LTD.	ROOM 1005, 10/F, NEW TREASURE CENTRE 10 NG FONG STREET, KOWLOON, HONG KONG	1.00	0.00	1.00
296	GREEN FOR LIFE (GFL) ENVIRONMENTAL	195 DISCOVERY PLACE Winnipeg MB R2R 0P6	1.00	0.00	1.00
297	GS1 CANADA 12790	C/O TH1029 P.O. BOX 4283 POSTAL STATION A TORONTO ON M5W 5W6	945.00	0.00	945.00
298	GUANGDONG SHUNDE WIREKING WAYLAND IMP&EX	NO. 38 YANGDA ROAD, LUNJIAO TOWN, SHUNDE, GUANGDONG PROVINCE Foshan, CHINA	1.00	0.00	1.00
299	GUANGZHOU TEXTILES HOLDINGS LIMITED 31445	5F, GUANGTEX BLDG., GUANGZHOU, CHINA 510610	2,138.29	0.00	2,138.29
300	GUANGZHOU XINGHE ALUMINUM COMPOSITE PANEL CO. LTD. 31569	MAKE IND. ZONE, YUWOTOU TOWN, PANYU DISTRICT GUANGZHOU CITY, CHINA 511475	84.06	0.00	84.06

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In the Matter of the Bankruptcy of
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 Unsecured Creditors
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No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
301	GUANGZHOU YONGJIA GARMENT MFG.CO.LTD	ROOM 1303, LISHAN INT'L CTRE NO.279 YINGCHUN SOUTH ROAD TONGLU COUNTY, CHINA, 311500,	150.40	0.00	150.40
302	GUELPH HYDRO ELECTRIC SYSTEMS INC.	395 SOUTHGATE DRIVE Guelph ON N1G 4Y1	1.00	0.00	1.00
303	HANGZHOU SHANGCHEN TRADING CO. LTD.	ROOM 1303, LISHAN INTERNATIONAL CENTRE NO. 279 YINGCHUN SOUTH ROAD Tonglu County - 311500, CHINA	1.00	0.00	1.00
304	HANGZHOU XIANGFU TEXTILE CO. LTD. 31447	BUILDING #4, JINCHENG IND. ZONE, KEQIAO KEBEI INDUSTRIAL AREA SHAOXING CITY, CHINA 312065	2,839.99	0.00	2,839.99
305	HAZELDEAN MALL Hazeldean, NM 300 Eagleson rd -	C/O BRAND BOYCE, SENIOR DIRECTOR LEASING RETAIL 1100 - 1 YORK STREET TORONTO ON M5J 0B6	1.00	0.00	1.00
306	HEADHUNTER INC 31611	3380 SW 11TH AVE FT LAUDERDALE FL 33315 USA	4,312.75	0.00	4,312.75
307	HEATHER HALLIS 6326901	511 THORNHILL WOODS DRIVE THORNHILL ON L4J 9A1	96.75	0.00	96.75
308	HIGHWAY 93 (MIDLAND) INVESTMENTS INC. Mountainview, NM 6-9226 Highway	C/O VERA BULLEY, VICE-PRESIDENT LEASING 98 MAIN STREET FREDERICTON NEW BRUNSWICK QC E3A 9N6	1.00	0.00	1.00
309	HILLSIDE CENTRE HOLDINGS INC Hillside Ctre, NM 1644 Hillside	C/O BRAND BOYCE, SENIOR DIRECTOR LEASING RETAIL 1100 - 1 YORK STREET TORONTO ON M5J 0B6	1.00	0.00	1.00
310	HI-TECH TEXTILE L.L.C. 30714	674-AD-DULAYIL ZARQA, JORDAN 13136	380,653.05	0.00	380,653.05
311	HOLIDAY LUGGAGE CANADA INC 13262	4875 DES GRANDES-PRAIRES ST LEONARD QC H1R 1X4	243,059.94	0.00	243,059.94
312	HOMBURG TRUST (186) Ctre Laval, NM 29/30 - 1600 Boul	C/O DINAH CORRIVEAU 850 - 2820 LAURIER BOULEVARD QUEBEC QC G1V 0C1	1.00	0.00	1.00
313	HOMBURG TRUST (186) Kings Crossing, DFx 101 Dalton A	C/O DAVID REISMAN, SENIOR VICE PRESIDENT DEV. 1001 - 45 ST. CLAIR AVENUE WEST TORONTO ON M4V 1K9	1.00	0.00	1.00
314	HOOPP REALTY & MONTEZ Mayflower, NM 68 - 800 Grand Lak	C/O BRITTANY HEATH, SENIOR LEASING MANAGER 1201 - 21 ST. CLAIR AVENUE EAST TORONTO ON M4T 1L9	1.00	0.00	1.00
315	HOOPP REALTY INC. Quinte, NM H10 - 390 North Front	C/O ANDREA MCGOWEN, VICE-PRESIDENT 1201 - 21 ST. CLAIR AVENUE EAST TORONTO ON M4T 1L9	1.00	0.00	1.00

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In the Matter of the Bankruptcy of
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 of the City of Winnipeg
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 List "A"
 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
316	HTG ENTERPRISES (HK) LIMITED 30563	ROOM 8-3, TOWER A, YULIN BLDG NO. 20 HEPINGNAN STREET SHENYANG, CHINA	424,399.37	0.00	424,399.37
317	HUMAN RESOURCES, LABOUR AND EMPLOYMENT	LABOUR RELATIONS AGENCY PO BOX 8700 ST. JOHNS NL A1B 4J6	1.00	0.00	1.00
318	HUZHOU INTERNATIONAL TRADE CO. LTD.	8-D FENGHUANG ROAD Huzhou- 313000, CHINA	1.00	0.00	1.00
319	HUZHOU WELLSTAR IMP & EXP CO., LTD	8 floor, gold century plaza, No.99, hangchang bridge road Huzhou - 313000, CHINA	1.00	0.00	1.00
320	HYDRO ONE BRAMPTON NETWORKS INC.	175 SANDALWOOD PARKWAY WEST Brampton ON L7A 1E8	1.00	0.00	1.00
321	HYDRO ONE NETWORKS INC.	763 ATHLONE AVENUE WOODSTOCK ON N4V 0B6	0.00	0.00	0.00
322	HYPERTEC GROUP	9300, ROUTE TRANSCANADIENNE SAINT LAURENT QC H4S 1K5	5,652.64	0.00	5,652.64
323	HYPERTEC SYSTEMS INC - CAD	9300 TRANS CANADA HIGHWAY Montreal QC H4S 1K5	1.00	0.00	1.00
324	I.G. INV. MGMT, LTD AND WESTCLIFF REALTIES (LEVIS) INC. Galeries Chagnon, NM Unit 00070,	C/O CHANTAL BRUNET, VICE PRESIDENT LEASING 2600 - 300 DE MAISONNEUVE BLVD WEST MONTREAL QC H3A 3J2	1.00	0.00	1.00
325	IBM CANADA LTD 136007	P. O. BOX 34030 VANCOUVER BC V6J 4M1	7,888.61	0.00	7,888.61
326	ILA SAMSON 1011901	PO BOX 986 OSOYOOS BC V0H 1V0	220.37	0.00	220.37
327	INDEED IRELAND OPERATONS LTD.	124 ST. STEPHENS GREEN Dublin, IRELAND	1.00	0.00	1.00
328	INDO JORDAN CLOTHING LLC	DULAYL IND. PARK PO BOX NO. 27 AD AL ZARQA, JORDAN	13,407.00	0.00	13,407.00
329	INDO JORDAN CLOTHING LLC 31718	QIZ# 13136 AD DULAYL, JORDAN	1,093,499.16	0.00	1,093,499.16
330	INFINITY DISPLAY INC.	1415 SOUTH 8TH ARCADIA CA 91006 USA	529.58	0.00	529.58
331	IRIS KOOTING 2460801	341 LILLY ST. BOX 1639 NEEPAWA MB R0J 1H0	78.25	0.00	78.25
332	IRVIN JOHN PABALAN	1340 NOTRE DAME AVE WINNIPEG MB R3E 0P4	250.00	0.00	250.00
333	IVANHOE CAMBRIDGE II INC. Guilford Town Ctre, SLIM 2390, 1	C/O SEAN WALTERS, DIRECTOR LEASING 1001 RUE DU SQUARE-VICTORIA MONTREAL QC H2Z 2B5	1.00	0.00	1.00

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In the Matter of the Bankruptcy of
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 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
334	IVANHOE CAMBRIDGE II INC. Tsawwassen, NFO UNIT 414 - 5000	C/O SEAN WALTERS, DIRECTOR LEASING 1001 RUE DU SQUARE-VICTORIA MONTREAL QC H2Z 2B5	1.00	0.00	1.00
335	IVANHOE CAMBRIDGE II INC. Woodgrove Mall, SLIM 61-6631 Isl	C/O SEAN WALTERS, DIRECTOR LEASING 1001 RUE DU SQUARE-VICTORIA MONTREAL QC H2Z 2B5	1.00	0.00	1.00
336	IVANHOE CAMBRIDGE INC Woodgrove, NM 129 - 6631 Island	C/O SEAN WALTERS, DIRECTOR LEASING 1001 RUE DU SQUARE-VICTORIA MONTREAL QC H2Z 2B5	1.00	0.00	1.00
337	IVANHOE CAMBRIDGE Oshawa Ctre, NM Unit 2320-419 Ki	C/O SEAN WALTERS, DIRECTOR LEASING 1001 RUE DU SQUARE-VICTORIA MONTREAL QC H2Z 2B5	1.00	0.00	1.00
338	IWEAR INC	34 WINGOLD AVENUE Toronto ON M6B 1P5	1.00	0.00	1.00
339	J SUN TEXTILE CO. , LTD 30353	NO. 23 XINGMING RD, WARP KNITTING PARK HAINING, CHINA 314400	238.84	0.00	238.84
340	J.K. KNIT COMPOSITE LTD. 30454	GREEN ORLANDO, 3RD & 4TH FLOOR, KA-42/4, PROGATI SARANI DHAKA, BANGLADASH	448,431.45	0.00	448,431.45
341	JACINTHE LALANDE 5916901	922 MARIE GERIN-LAJOIE TERREBONNE QC J6Y 0L5	1,031.76	0.00	1,031.76
342	JAN RICHARDS 4862001	11 LISCOMB COURT DARTMOUTH NS B2W 4G8	514.44	0.00	514.44
343	JANE DOUCETTE 1008301	43 GLENBOURN CRT HALIFAX NS B3S 1E2	3,385.24	0.00	3,385.24
344	JANE PARSONS SCOTT 6206801	1126 DRUMMOND CONCESSION 1 PERTH ON K7H 3C3	269.18	0.00	269.18
345	JANICE RABETHGE 1436501	61 DOXSEE AVE N, BOX 1366 CAMPBELLFORD ON K0L 1L0	415.23	0.00	415.23
346	JAN-SAN EQUIPMENT SALES AND SERVICE	245 MCPHILLIPS STREET Winnipeg MB R3E 2K5	98.85	0.00	98.85
347	JAYNIE GIBSON 5711201	2600 VALOUR PLACE THUNDER BAY ON P7E 5T5	801.99	0.00	801.99
348	JAZMIN CLAYTON 2468101	1000 COUNTY ROAD 138 ODONNELL TX 79351 USA	72.46	0.00	72.46
349	JEANETTE MALKA 6306501	PO BOX 28 RIVERCOURSE AB T0B 3X0	81.32	0.00	81.32
350	JEANNA LEE ARTISTRY	116 CREEKSIDE ROAD WINNIPEG MB R3Y 1A3	2,296.00	0.00	2,296.00
351	JEANNA SAPACZ	139 APPLE HILL ROAD Winnipeg MB R3Y 1A3	1.00	0.00	1.00
352	JEANNE SAXON 4000201	4908 CALLE DE LUNA NE ALBUQUERQUE NM 87111 USA	2,585.29	0.00	2,585.29

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In the Matter of the Bankruptcy of
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No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
353	JEEVEN BAVY VALEL 90367	1542 CONCORDIA AVENUE EAST WINNIPEG MB R3W 0A1	132.16	0.00	132.16
354	JENNIE TYL 1015601	39 SCOTT STREET WHITBY ON L1N 3L2	866.31	0.00	866.31
355	JENNIFER GRANDY 5467901	104 OPRINGTON CRT KITCHENER ON N2N 3E1	143.00	0.00	143.00
356	JENNIFER'S STYLE BOUTIQUE 2912801	BOX 18 SLEEMAN ON POW 1M0	88.50	0.00	88.50
357	JESSICA ALTMAN 5551901	16 BLACK WALNUT DRIVE KITCHENER ON N2P 1R2	162.99	0.00	162.99
358	JESSICA SARNOWSKI 1086101	487 CONMEE STREET THUNDER BAY ON P7A 2R5	2,480.52	0.00	2,480.52
359	JIANGMEN KINGKIND GLASS MANUFACTURE INC. 30397	A2# LAND SONGYUAN IND. PARK JINGLIN INDUSTRIAL AREA JIANGMEN, CHINA 529000	3,085.98	0.00	3,085.98
360	JIANGSU HONGDOU IMPORT & EXPORT CO. LTD. 7490	DONGGANG TOWN WUXI, CHINA	580.65	0.00	580.65
361	JOAN HANSEN & COMPANY INC.	101 WEST 55TH STREET New York NY 10019 USA	1.00	0.00	1.00
362	JOANNE ORSER 3872001	6401 60TH STREET CLOSE PONOKA AB T4J 1W1	46.75	0.00	46.75
363	JOCELYN MAY CABALLERO	51 Trudell Bay Winnipeg MB R2C 4Y1	1.00	0.00	1.00
364	JOLIE INTIMATES	1901 TRANSCANADA Dorval QC H9P 1J1	1.00	0.00	1.00
365	JOSEE ROUSSEAU 6420301	115 RUE ST-JOSEPH SALABERRY-DE-VALLEYFIELD QC J6T 1K9	230.49	0.00	230.49
366	JOYCE MCLEOD 1177001	55 CHURCH STREET STONEY CREEK ON L8E 2X7	442.68	0.00	442.68
367	JULIERW 3352001	PO BOX 771 HORNEPAYNE ON P0M 1Z0	97.10	0.00	97.10
368	KAREN BANFIELD 5737501	495 STRADBROOK AVE. WINNIPEG MB R3L 0K2	30.00	0.00	30.00
369	KAREN RHEAUME 5945901	BOX 116 BALMERTOWN ON P0V 1C0	19.75	0.00	19.75
370	KAREN TETREULT 5707801	1152-50 EXETER ROAD AJAX ON L1S 2K1	261.14	0.00	261.14
371	KARINE LACHANCE 6222001	955 RUE PRINCIPALE RIVIERE-BEAUDETTE QC J0P 1R0	71.25	0.00	71.25
372	KATHIA 6348901	130 RUE ST-SAUVEUR SAINT-JOSEPH-DE-BEAUCE QC G0S 2V0	508.64	0.00	508.64
373	KATHY COTTINGHAM 4939701	PO 370, 24 LAWSON STREET TILBURY ON N0P 2L0	19.25	0.00	19.25

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Richter Inc. Receiver for Nygard Enterprises Ltd.

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Nygard Enterprises Ltd.
 of the City of Winnipeg
 in the Province of Manitoba
 List "A"
 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
374	KATHY INWOOD 1068601	29 BASTEDO CRESCENT MARATH ON P0T 2E0	210.34	0.00	210.34
375	KATHY WATSON-LEBLANC 1013501	2014 FOREST EDGE CARP ON K0A 1L0	1,791.94	0.00	1,791.94
376	KATRINA REEDEL 1012701	1001 FIR STREET CAMPBELL RIVER BC V9W 3B5	27.00	0.00	27.00
377	KELLIE-ANN KUSSEROW 5936601	955 HUDSON AVENUE, 303 THUNDER BAY ON P7A 6J6	146.75	0.00	146.75
378	KENASTON COMMON Kenaston, NFP 1626 Kenaston Boul	C/O DAWN PAGEL, SENIOR LEASING REPRESENTATIVE 570 PORTAGE AVE. WINNIPEG MB R3C 0G4	1.00	0.00	1.00
379	KIM KIRKUP 5055401	223 CHRISTINA STREET WEST THUNDER BAY ON P7E 4P5	539.07	0.00	539.07
380	KIM OPPERMAN 3804301	BOX 602 KILLARNEY MB R0K 1G0	47.39	0.00	47.39
381	KINGSWAY GARDEN HOLDINGS Kingsway, NM 708A-109 St. & Prin	C/O CRAIG MCGINLEY, SENIOR MANAGER RETAIL LEASING 1900 - 100 ADELAIDE STREET WEST TORONTO ON M5H 0E2	1.00	0.00	1.00
382	KRISTEN MYLES HENNESSEY 1999101	5496 ATTEMA CRES. ST ANNS ON L0R 1Y0	22.00	0.00	22.00
383	KS EGLINGTON SQUARE Eglinton SQ, NM 14 - 1 Eglinton	C/O BRAND BOYCE, SENIOR DIRECTOR LEASING RETAIL 1100 - 1 YORK STREET TORONTO ON M5J 0B6	1.00	0.00	1.00
384	LABOUR AND WORKFORCE DEVELOPMENT	LABOUR STANDARDS BRANCH 5151 TERMINAL ROAD, 7TH FLOOR, PO BOX 697 HALIFAX NS B3J 2T8	1.00	0.00	1.00
385	LABTEX CO LTD 33877	NO. 83-2, SEC.2 CHENGDE., TAIPEI, TAIWAN	111.30	0.00	111.30
386	LAIS KNITWEAR MFG LTD	12F UNIT 2 & 3, 13F UNIT 2 Kowloon- 999077, UAE	1.00	0.00	1.00
387	LANXI CITY HUIMING JACQUARD WEAVING CO. 30762	ROOM 702, TEXTILE BUILDING A KEQIAO, CHINA 312030	183.68	0.00	183.68
388	LAUA ALDRIDGE	165 CHURCH ST. YORK ON M9N 1N6	1,500.00	0.00	1,500.00
389	LAURIE ANNE KING 6486501	233 MARKET STREET, PO BOX 901 CAMPBELLFORD ON K0L 1L0	165.49	0.00	165.49
390	LAVELY & SINGER, P.C.	2049 Century Park East, Suite 2400 Los Angeles CA 90067 USA	1.00	0.00	1.00
391	LEECH PRINTING LTD.	1532 Church Avenue Winnipeg MB R2X 1G6	1.00	0.00	1.00

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
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 of the City of Winnipeg
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 List "A"
 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
392	LES IMPORTATIONS S.M.D. LTEE 11885	9250 MEILLEUR SUITE 202 MONTREAL QC H2N 2A5	5,408.82	0.00	5,408.82
393	LESLEE GERVAIS 4693301	3666 MEADOW PARK LOOP NE SALEM OR 97305 USA	109.02	0.00	109.02
394	LESON (HK) WOVEN LABEL LTD	FLAT B, 2/F MAI WAH INDUST. BLDGS 1-7 WAH SING STREET KWAY CHUNG NT, CHINA	30.00	0.00	30.00
395	LIANE TAUTRIMS 1087901	1236 WHITE LANE OAKVILLE ON L6M 2T7	4,125.03	0.00	4,125.03
396	LIELA COOPER 1988901	863 307TH ST KIMBERLEY BC V1A 3H9	27.00	0.00	27.00
397	LIGHT VISION LTD 10484	37 STEVENSON ROAD WINNIPEG MB R3H 0H9	16,957.93	0.00	16,957.93
398	LIKH ENTERPRISES CO., LTD.	Krang Svay Village, Ampear Commune Moukkampol District Krang Svay, Cambodia	1.00	0.00	1.00
399	LINDA JONES 1415001	11850 108 STREET GRANDE PRAIRIE AB T8V 8G5	59.25	0.00	59.25
400	LISA DAVENPORT 5081201	1216 EAST MARKET STREET WARREN OH 44483 USA	33.21	0.00	33.21
401	LITEMOR DISTRIBUTORS 148017	320 KEEWATIN STREET WINNIPEG MB R2X 2R9	1,640.21	0.00	1,640.21
402	LOIS GARDINER 1011501	308-81 SOLUTIONS DR HALIFAX NS B3S 1R7	268.49	0.00	268.49
403	LOIS WHITE 4783001	1226 LONGFIELDS DRIVE NEPEAN ON K2J 5X3	91.50	0.00	91.50
404	LONDEN INC 14582	301 FLINT RD TORONTO ON M3J 2J2	10,435.83	0.00	10,435.83
405	LONDON CROSSROADS CENTRE HOLDING INC Crossrds LDN, NFO Unit C1B - 765	C/O DAWN PAGEL, SENIOR LEASING REPRESENTATIVE 570 PORTAGE AVE. WINNIPEG MB R3C 0G4	1.00	0.00	1.00
406	LORI MICHAELS MANUFACTURING INC. 10843	225 CHABANEL STREET WEST MONTREAL QC H2N 2C9	669.60	0.00	669.60
407	LORI MILLAR 4290301	#403-250 BRITTANY DRIVE OTTAWA ON K1K 4M1	66.75	0.00	66.75
408	LORRAINE PETERS 5650901	46 DUNDAS STREET BRANTFORD ON N3R 1R9	398.91	0.00	398.91
409	LOUISE BYLES 5860701	4221 EIGHTH LINE ROAD WINCHESTER ON K0C 2K0	32.00	0.00	32.00
410	LU BAO RONG	Room1101, No.19, 1287L, Huaxia Second Rd Shanghai, CHINA	1.00	0.00	1.00
411	LUCILLE MCKEE 2684401	5913 50A AVE STETTTLER AB T0C 2L2	265.77	0.00	265.77

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 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
412	LUNA ATHLETICA INC.	37 ROYAL WEST DRIVE BRAMPTON ON L6X 2M2	263,345.22	0.00	263,345.22
413	LUNDY'S LANE Niagara Falls, NMC B13 - 7500 Lu	C/O KEVIN CASCONI, DIRECTOR LEASING 1 ADELAIDE STREET EAST TORONTO ON M5C 2V9	1.00	0.00	1.00
414	LYDIA UNDERHILL 5427301	315-81 SOLUTIONS DRIVE HALIFAX NS B3S 1R7	88.25	0.00	88.25
415	LYGIA VALCOURT 5388301	107-1330 TROWBRIDGE DRIVE OSHAWA ON L1G 7L1	75.00	0.00	75.00
416	LYNE HEBERT 6268001	2169 JOUVENCE SAINTE-SOPHIE QC J5J 1K4	147.24	0.00	147.24
417	MACMOR INDUSTRIES LTD. 30436	1175 SHERWIN ROAD WINNIPEG MB R3H 1V1	45.26	0.00	45.26
418	MAGNMEL 1258001	MILE 143 BOX 573 FORT NELSON BC V0C 1R0	2,964.31	0.00	2,964.31
419	MAINLINE FASHIONS INC.	100-42 DUFFLAW ROAD TORONTO ON M6A 2W1	0.00	0.00	0.00
420	MAKSYMOWYCZ LOGISTICS SERVICES 15372	595 DIEPPE ROAD WINNIPEG MB R3R 1C5	12,166.75	0.00	12,166.75
421	MANDY FORESTER 3880501	273 GRANITE ROAD THUNDER BAY ON P7G 1M4	60.00	0.00	60.00
422	MANITOBA HYDRO	820 TAYLOR AVE WINNIPEG MB R3M 3T1	0.00	0.00	0.00
423	MANITOBA LABOUR AND IMMIGRATION	EMPLOYMENT STANDARDS BRANCH ROOM 604 - 401 YORK AVENUE WINNIPEG MB R3C 0P8	1.00	0.00	1.00
424	MARG PALSICH 1133001	P.O. BOX 393 PARADISE HILL SK S0M 2G0	386.61	0.00	386.61
425	MARIANNE NICHOLSON 5362401	BOX 1816 SPRUCE VIEW AB T0M 1V0	567.96	0.00	567.96
426	MARIECEL TAMAYO	392 LIPTON ST. WINNIPEG MB R3G 2H1	1,400.00	0.00	1,400.00
427	MARILYN KERN TEXTILE DESIGNS INC	202 WEST 40TH STREET New York NY 10018 USA	1.00	0.00	1.00
428	MARINA PETTY CASH 34085	C/O MARTEN DYBORN ONE YAWL ST. MARINA DEL REY CA 90292 USA	0.00	0.00	0.00
429	MARION MCKAY 4709601	APT. 2 - 8 PEARSON STREET WEST KENORA ON P9N 3W5	61.04	0.00	61.04
430	MARKET WISE	1203 ROSELAWN AVENUE York ON M6B 1C6	1.00	0.00	1.00
431	MARLENE MARCO 1025501	607-1655 PICKERING PARKWAY PICKERING ON L1V 6L3	1,132.60	0.00	1,132.60

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In the Matter of the Bankruptcy of
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No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
432	MARLENE STORK 4757201	6783 RIVERSIDE WAY FISHERS IN 46038 USA	353.46	0.00	353.46
433	MARSHA CORBETT 5947401	1229 CRESSWELL RD. LITTLE BRITAIN ON K0M 2C0	177.25	0.00	177.25
434	MARY LAHTI 5938701	701-199 ACADEMY DRIVE, BUZZER 178 THUNDER BAY ON P7B 5W2	22.00	0.00	22.00
435	MARY-ELLEN UZZELL 3946301	40 RIVERVIEW DR PORT PERRY ON L9L 1N9	44.50	0.00	44.50
436	MASIHATA SWEATERS LTD. 30614	SOUTH PANISHAIL, BKSP, KASHIMPUR GAZIPUR, HOUSE#3B, ROAD#02, SECTOR#03 UTTARA, BANGLADASH	163,989.95	0.00	163,989.95
437	MATRIX (CAMROSE) LIMITED PARTNERSHIP Cornerstone, NM UNIT 314, 6800-4	C/O CINDY CASEMORE 12420-102 AVENUE NW EDMONTON EDMONTON AB T5N 0M1	1.00	0.00	1.00
438	MATRIX CLOTHING PVT LTD.	1601 DI=ODGE ST. FIRST NATIONAL TOWER, SUITE 3700 OMAHA NE 68102 USA	0.00	0.00	0.00
439	MCALLISTER PLACE McAllister PL, NM B016A - 519 W.	C/O KEVIN CASCONI, DIRECTOR LEASING 1 ADELAIDE STREET EAST TORONTO ON M5C 2V9	1.00	0.00	1.00
440	MCKINNEY, BANCROFT & HUGHES 30225	MAREVA HOUSE 4 GEORGE STREET P.O. BOX N-3937 NASSAU, BAHAMAS	2.71	0.00	2.71
441	MEADOW GREEN AGENCIES 95628	108E - 1780 GRANT AVENUE WINNIPEG MB R3N 2B9	4,410.00	0.00	4,410.00
442	MEGAN KENNEDY 6016801	42 PARKWAY PLACE TERRACE BAY ON P0T 2W0	222.47	0.00	222.47
443	MELANIE MORDEN 5317301	136 PARK CRES DAUPHIN MB R7N 2W6	41.50	0.00	41.50
444	MERCHANT APPLICATIONS INC. 15373	2660 MEADOWVALE BOULEVARD UNIT 6 MISSISSAUGA ON L5N 6M6	55,408.74	0.00	55,408.74
445	METROLAND MEDIA GROUP 10622	3125 WOLFEDALE RD MISSISSAUGA ON L5C 1W1	7,458.00	0.00	7,458.00
446	MICHELE NORMAN 5522101	459 CATHERINE STREET PORT ELGIN ON N0H 2C1	59.25	0.00	59.25
447	MICHELLE LANGILLE 5038101	3 CARR STREET DARTMOUTH NS B2W 2V8	17.25	0.00	17.25
448	MIDWEST ROOFING CO., INC.	1305 WEST 132ND STREET Gardena CA 90247 USA	1.00	0.00	1.00
449	MIL ITF HOOPP REALTY INC. Northgate, NM 188 - 1500 Fisher	C/O RENE RAGAZZI, DIRECTOR RETAIL LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00

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In the Matter of the Bankruptcy of
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No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
450	MILL WOODS CENTRE Mill Wood, JS 411 - 2331 66th St	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
451	MILLENNIUM FASHION OF NJ INC. (CDA) 31967	104 WEST 40TH STREET, 5TH FL. NEW YORK NY 10018 USA	1,072,317.73	0.00	1,072,317.73
452	MILLENNIUM FASHION OF NJ INC. (USA) 30490	104 WEST 40TH STREET, 5TH FL. NEW YORK NY 10018 USA	507,844.53	0.00	507,844.53
453	MILLER THOMSON LLP	40 KING STREET, WEST SUITE# 5800 Toronto ON M5H 3S1	1.00	0.00	1.00
454	MILLER WASTE DURHAM INC. 10794	8050 WOODBINE AVENUE MARKHAM ON L3R 2N8	246.77	0.00	246.77
455	MILTON MALL Milton, NM 55 ON St. South - Uni	C/O BRAND BOYCE, SENIOR DIRECTOR LEASING RETAIL 1100 - 1 YORK STREET TORONTO ON M5J 0B6	1.00	0.00	1.00
456	MINISTRY OF LABOUR AND CITIZEN'S SERVICES	EMPLOYMENT STANDARDS BRANCH PO BOX 9570, STN PROV GOVT VICTORIA BC V8W 9K1	1.00	0.00	1.00
457	MJ ACCESSORIES, LLC 31740	1410 BROADWAY SUITE# 501 NEW YORK NY 10018 USA	6,649.96	0.00	6,649.96
458	MM FOOTWEAR	4350 BOUL. THIMENS SAINT LAURENT QC H4R 2P2	0.00	0.00	0.00
459	MODERN LANDFILL INC.	2025 FRUITBELT NIAGARA FALLS ON L2E 6S4	148.41	0.00	148.41
460	MONICA BECKETT 4925001	BOX 119 ROCANVILLE SK S0A 3L0	56.48	0.00	56.48
461	MONTREAL TAX SERVICES OFFICE	305 RENÉ-LÉVESQUE BOULEVARD WEST MONTREAL QC H2Z 1A6	1.00	0.00	1.00
462	MORGUARD INVESTMENTS LIMITED Bramalea, NM 205/157C 25 Peel CT	C/O RENE RAGAZZI, DIRECTOR RETAIL LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00
463	MORGUARD INVESTMENTS LIMITED Bramalea, SLIM 539 - 25 Peel Ctr	C/O RENE RAGAZZI, DIRECTOR RETAIL LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00
464	MORGUARD INVESTMENTS LIMITED Place Rosemere, SLIM Place Rosem	C/O RENE RAGAZZI, DIRECTOR RETAIL LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00
465	MORGUARD INVESTMENTS LIMITED St. Laurent, NM St. Laurent Mall	C/O RENE RAGAZZI, DIRECTOR RETAIL LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00

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No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
466	MORGUARD Bonnie Doon, NM 128/129 - 82 Ave	C/O RENE RAGAZZI, DIRECTOR RETAIL LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00
467	MORGUARD Cambridge Ctre, NM 355 Hespeler	C/O RENE RAGAZZI, DIRECTOR RETAIL LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00
468	MORGUARD Shoppers Mall, NM 96 - 1570 18th	C/O RENE RAGAZZI, DIRECTOR RETAIL LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00
469	MUTUAL LANDFILL INC.	17117 S. BROADWAY GARDENA CA 90248 USA	203.17	0.00	203.17
470	NAFA APPAREL	35 LONDON PLAZA UTTARA, BANGLADASH	868.13	0.00	868.13
471	NAMYANG SOURCING CO. LTD.	FLOOR 15, CENTRE POINT BUILDING 106 NGUYEN VAN TROI STREET Ho Chi Minh, Vietnam	1.00	0.00	1.00
472	NANJING ORIENT ENTERPRISE LTD	30F, 50 ZHONGHUA ROAD Nanjing - 210001, CHINA	1.00	0.00	1.00
473	NAOMI OIG 6336701	1 - 309 CATHERINE ST. S. THUNDER BAY ON P7E 1K7	181.25	0.00	181.25
474	NATASA ZIVIC 12057	5 HAMILTON STREET, COOKSTOWN ON LOL 1L0	960.00	0.00	960.00
475	NETXPOSURE, INC	705 sw 1st Avenue SUITE 300 Portland OR 97204 USA	1.00	0.00	1.00
476	NEW BRUNSWICK TAX SERVICES OFFICE	ASSUMPTION PLACE 217-770 MAIN ST. MONCTON NB E1C 1E7	1.00	0.00	1.00
477	NEW HEAVEN ENTERPRISES 30926	10F, NO. 101, SEC3, NANKING EAST ROAD, TAIPEI, TAIWAN	427.50	0.00	427.50
478	NEWFOUNDLAND AND LABRADOR TAX SERVICES OFFICE	POST OFFICE BOX 12075, STATION A ST. JOHNS NL A1B 4R5	1.00	0.00	1.00
479	NHT FASHION LTD.	PLOT# 20-22, SECTOR 5, EPZ Chittagong, BANGLADASH	1.00	0.00	1.00
480	NICOLE KOSMYNKA 2546301	1312 BAYSIDE AVE SW AIRDRIE AB T4B 2X4	95.93	0.00	95.93
481	NICOLE TOY 1017601	35 PINECLIFF CRES BARRIE ON L4N 5V2	50.58	0.00	50.58
482	NIIT TECHINAOLOGIES INC.	1050 CROWN POINTE PARKWAY SUITE# 1000 Cumming GA 30041 USA	1.00	0.00	1.00
483	NORAMPAC INC	680 WALL STREET Winnipeg MB R3G 2T8	1.00	0.00	1.00

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In the Matter of the Bankruptcy of
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No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
484	NORMA PILON 4912201	420 HIGH PARK BLVD NW HIGH RIVER AB T1V 2C4	12.25	0.00	12.25
485	NORTHLAND VILLAGE Northland, NM Unit 1160/5111 Nor	C/O KEVIN CASCONI, DIRECTOR LEASING 1 ADELAIDE STREET EAST TORONTO ON M5C 2V9	1.00	0.00	1.00
486	NORTHUMBERLAND Northumberland, NM N10/N10A - 11	C/O MARK D'EON, SENIOR VICE PRESIDENT OF LEASING 1601 - 77 BLOOR STREET WEST TORONTO ON M5S 1M2	1.00	0.00	1.00
487	NORWELL GARMENT CO LTD	96 CHANGJIANG ROAD CENTRAL NEW DISTRICT Changzhou- 213032, CHINA	1.00	0.00	1.00
488	NORWOOD MOTORS	36 ST MAYY'S RD WINNIPEG MB R2H 1H4	4,553.68	0.00	4,553.68
489	NOVA SCOTIA TAX SERVICES OFFICE	POST OFFICE BO 638, STATION CENTRAL HALIFAX NS B3J 2T5	1.00	0.00	1.00
490	NYGARD BUSINESS CONSULTING (SHG) LTD. 31565	BUILDING 4, LANE 15 GU DAN ROADNAN HUI AREA SHANGHAI, CHINA	111,935.49	0.00	111,935.49
491	NYGARD COMPANY (NSD) 1000101	1771 INKSTER BOULEVARD WINNIPEG MB R2X 1R3	21.71	0.00	21.71
492	NYGARD OUTERWEAR INTERNATIONAL	200-1200 JULES POITRAS ST LAURENT QC H4N 1X7	306,548.93	0.00	306,548.93
493	OBERFELD SNOWCAP INC. 10841	8000 DECARIE BOULEVARD MONTREAL QC H4P 2S4	116,972.00	0.00	116,972.00
494	ONTARI HOLDINGS LTD. Bowmanville, NFO Unit 106 - 243	C/O PETR KAFKA VICE, PRESIDENT OF LEASING 1001 - 2 BLOOR STREET WEST TORONTO ON M4W 3E2	1.00	0.00	1.00
495	ONTARIO MINISTRY OF LABOUR	EMPLOYMENT STANDARDS BRANCH 400 UNIVERSITY AVENUE, 14TH FL TORONTO ON M7A 1T7	1.00	0.00	1.00
496	OPB (EMTC) Erin Mills, NM Erin Mills Mall U	C/O ANDREA MCGOWEN, VICE-PRESIDENT 13 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
497	OPB REALTY	1 Queen Street East Toronto ON M5C 2W5	1.00	0.00	1.00
498	OPB REALTY INC. St Vital, SLIM Unit 65 - 1225 St	C/O ANDREA MCGOWEN, VICE-PRESIDENT 16 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
499	OPB REALTY INC. St. Vital Ctre, NM Unit 40-1225	C/O ANDREA MCGOWEN, VICE-PRESIDENT 15 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00

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No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
500	OPB REALTY Carlingwood, NM 36 - 2121 Carlin	C/O ANDREA MCGOWEN, VICE-PRESIDENT 1 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
501	OPB REALTY Pickering, NF Unit 185/184 -1355	C/O ANDREA MCGOWEN, VICE-PRESIDENT 1 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
502	OPB REALTY Pickering, NM 105 - 1355 Kingsto	C/O ANDREA MCGOWEN, VICE-PRESIDENT 14 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
503	OPEN TEXT CORP.	2680 Skymark Ave., Suite 500 Mississauga ON L4W 5L6	1.00	0.00	1.00
504	OPEN TEXT CORPORATION	100 TRI-STATE PARKWAY 3RD FLOOR Lincolnshire IL 60069 USA	1.00	0.00	1.00
505	OPTIV CANADA INC. 11904	704-5995 AVEBURY ROAD MISSISSAUGA ON L5R 3R2	24,984.70	0.00	24,984.70
506	ORACLE AMERICA INC.	500 ORACLE PARKWAY Redwood City CA 94065 USA	1.00	0.00	1.00
507	ORIENTWORKS INC USD 34533	209 LINDENWOODS DRIVE EAST WINNIPEG MB R3P 1S7	653,686.07	0.00	653,686.07
508	ORLAND CORPORATION Heartland, NFP 21 - 6075 Mavis r	C/O DAN HYDE, SENIOR MANAGER 6205 AIRPORT ROAD MISSISSAUGA ON L4V 1E3	1.00	0.00	1.00
509	OVERSEAS EXPRESS CONSOLIDATORS (TORONTO) 12038	450B BRITANNIA ROAD, EAST MISSISSAUGA ON L4Z 1X9	286,006.98	0.00	286,006.98
510	OXFORD PROPERTIES Upper Canada, NM Unit D - 17600	1900 - 100 ADELAIDE STREET WEST TORONTO ON M5H 0E2	1.00	0.00	1.00
511	P & M DISTRIBUTORS, INC.	2345 EAST 52ND STREET Vernon CA 90058 USA	1.00	0.00	1.00
512	P C HOWARD LTD	WEST WAY, STAMFORD RD KINGS CLIFFE, CAMBRIDGESHIRE PETERBOROUGH, UK	237.00	0.00	237.00
513	PACIFIC LOGISTICS CORP 30727	5600 KNOTT AVENUE BUENA PARK CA 90621 USA	1,436.73	0.00	1,436.73
514	PAL PLASTICS INC.	1901 LOGAN AVENUE Winnipeg MB R2R 0H6	1.00	0.00	1.00
515	PAM HOFFMAN 5300601	BOX 172 HANNA AB T0J 1P0	1,237.18	0.00	1,237.18
516	PAMELA NEWELL 1015001	46 CHARLES STREET BRANTFORD ON N3T 1B3	267.01	0.00	267.01
517	PARK PLACE HOLDINGS Park Place SC, NM Unit A19 - 201	C/O KEVIN CASCONI, DIRECTOR LEASING 1 ADELAIDE STREET EAST TORONTO ON M5C 2V9	1.00	0.00	1.00
518	PAT DAVIDSON 1020601	18718 - 62B AVENUE EDMONTON AB T5T 2T9	141.41	0.00	141.41

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Richter Inc. Receiver for Nygard Enterprises Ltd.

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Nygard Enterprises Ltd.
 of the City of Winnipeg
 in the Province of Manitoba
 List "A"
 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
519	PATRICIA WHITE 1253201	BOX 893 VULCAN AB T0L 2B0	14.50	0.00	14.50
520	PATTI FEHR 1178201	BOX 117, 301 KING ST SEMANS SK S0A 3S0	30.96	0.00	30.96
521	PAULA MALONE 6362801	214 ANGUS STREET THUNDER BAY ON P7A 2Y4	106.00	0.00	106.00
522	PEGGY HAWKSWORTH 4843201	160 CHURCH STREET KESWICK ON L4P 1J5	141.16	0.00	141.16
523	PENNY PITRE 3910901	26665 EVELYN DR DENHAM SPRINGS LA 70726 USA	161.35	0.00	161.35
524	PENSIONFUND REALTY Coquitlam Ctre, NM 2324-2929 Bar	C/O RENE RAGAZZI, DIRECTOR RETAIL LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00
525	PERTH SERVICES LTD. 16805	765 WELLINGTON AVENUE WINNIPEG MB R3E 0J1	231.48	0.00	231.48
526	PINE CENTRE HOLDINGS Pine Ctre, NM Unit 230 - 3055 Ma	C/O RENE RAGAZZI, DIRECTOR RETAIL LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00
527	PLACE D'ORLEANS HOLDINGS Place D Orleans, NM Unit 1065 11	C/O KEVIN CASCONI, DIRECTOR LEASING 1 ADELAIDE STREET EAST TORONTO ON M5C 2V9	1.00	0.00	1.00
528	PLACE DU ROYAUME INC. Place Royaume, SLIM 197-1401 Tal	C/O KEVIN CASCONI, DIRECTOR LEASING 1 ADELAIDE STREET EAST TORONTO ON M5C 2V9	1.00	0.00	1.00
529	PLACE FLEUR DE LYS Fleur De Lys, NM UNITÉ E4, QC, Q	C/O ANDREA MCGOWEN, VICE-PRESIDENT 17 QUEEN STREET EAST TORONTO ON M5C 2W5	1.00	0.00	1.00
530	PLAYACOR GROUP INC. TSC4, NFP 239 Chrislea rd, Vaugh	C/O FABIANA MARZANO, PROPERTY MANAGER 554 MILLWAY AVENUE CONCORD ON L4K 3V5	1.00	0.00	1.00
531	PLAZA TACOMA CENTRE Tacoma Plaza, JS Unit 6 - 50 Tac	C/O VERNA BULLEY, VICE-PRESIDENT LEASING 98 MAIN STREET FREDERICTON NEW BRUNSWICK QC E3A 9N6	1.00	0.00	1.00
532	PLAZACORP & CREIT Bayers Lake, NM 17/18 - 201 Chai	C/O VERNA BULLEY, VICE-PRESIDENT LEASING 98 MAIN STREET FREDERICTON NEW BRUNSWICK QC E3A 9N6	1.00	0.00	1.00
533	PLAZACORP Fairville Mall, NM 6A-30 Plaza A	C/O VERNA BULLEY, VICE-PRESIDENT LEASING 98 MAIN STREET FREDERICTON NEW BRUNSWICK QC E3A 9N6	1.00	0.00	1.00

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 of the City of Winnipeg
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 List "A"
 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
534	PLAZACORP Granite DR Plaza, NM 6 - 54 Silv	C/O VERNA BULLEY, VICE-PRESIDENT LEASING 98 MAIN STREET FREDERICTON NEW BRUNSWICK QC E3A 9N6	1.00	0.00	1.00
535	PLAZACORP Smythe & Dund, JS 528 Smythe St.	C/O VERNA BULLEY, VICE-PRESIDENT LEASING 98 MAIN STREET FREDERICTON NEW BRUNSWICK QC E3A 9N6	1.00	0.00	1.00
536	POSTMEDIA NETWORK INC. 194005	1700 CHURCH AVENUE WINNIPEG MB R2X 3A2	26,504.80	0.00	26,504.80
537	PRECISION ELEVATOR LTD.	50 NORTH WIND PLACE Scarborough ON M1S 3R5	1.00	0.00	1.00
538	PRESTIGE RECRUITMENT 11798	525-1010 SHERBROOKE OUEST MONTREAL QC H3A 2R7	17,591.18	0.00	17,591.18
539	PRIMARIS MANAGEMENT INC Medicine Hat, NP 3292 Dunmore rd	C/O KEVIN CASCONI, DIRECTOR LEASING 1 ADELAIDE STREET EAST TORONTO ON M5C 2V9	1.00	0.00	1.00
540	PRIMARIS MANAGEMENT INC. Grant Park Shopping Ctre, NM 356	C/O KEVIN CASCONI, DIRECTOR LEASING 1 ADELAIDE STREET EAST TORONTO ON M5C 2V9	1.00	0.00	1.00
541	PRIMARIS MANAGEMENT INC. Kildonan Place, NM Unit T23B - 1	C/O KEVIN CASCONI, DIRECTOR LEASING 1 ADELAIDE STREET EAST TORONTO ON M5C 2V9	1.00	0.00	1.00
542	PRIMARIS MANAGEMENT INC. Stone rd Mall, NM #H1 - 534 Ston	C/O KEVIN CASCONI, DIRECTOR LEASING 1 ADELAIDE STREET EAST TORONTO ON M5C 2V9	1.00	0.00	1.00
543	PRINTFRESH LLC	2930 JASPER STREET SUITE# 408 Philadelphia PA 19134 USA	1.00	0.00	1.00
544	PRO CREATIONS	PRO CREATIONS 810 CAMPBELL STREET Winnipeg MB R3N 1C8	1.00	0.00	1.00
545	PROBER LAW CORPORATION 10876	387 BROADWAY AVENUE WINNIPEG MB R3C 0V5	160,930.68	0.00	160,930.68
546	PRO-CREATIONS	810 CAMPBELL ST. WINNIPEG MB R3N 1C6	5,538.75	0.00	5,538.75
547	PROGRESSIVE WASTE SOLUTIONS CANADA INC. (VAUGHAN) 14053	650 CREDITSTONE ROAD CONCORD ON L4K 5C8	219.20	0.00	219.20
548	PROMENADE LIMITED PARTNERSHIP Promenade SLIM 0215A - 1 Promena	C/O AVI BATALION, LEASING MANAGER 293 BAY STREET SAULT STE-MARIE ON P6A 1X3	1.00	0.00	1.00
549	PROMENADE LIMITED PARTNERSHIP Promenade, NM 0220A-1 Promenade	C/O AVI BATALION, LEASING MANAGER 293 BAY STREET SAULT STE-MARIE ON P6A 1X3	1.00	0.00	1.00
550	PROVINCE OF MANITOBA WAGE TRUST ACCOUNT L123111	ROOM 604-401 YORK AVENUE WINNIPEG MB R3C 0P8	318.08	0.00	318.08

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No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
551	PSI GATE 16848	HOME TRUST COMPANY TORONTO ON M5H 1J8	2,271.89	0.00	2,271.89
552	PURULATOR COURIER LTD. 16800	424 AVIATION ROAD N.E. CALGARY AB T2E 8H6	563,007.89	0.00	563,007.89
553	PURULATOR FREIGHT 10983	1149 - 1151 MARTIN GROVE ROAD ETOBICOKE ON M9W 4W7	237.67	0.00	237.67
554	QUADBRIDGE INC.	102 - 3800 ST.PATRICK MONTREAL QC H4E 1A4	105,890.99	0.00	105,890.99
555	QUADBRIDGE INC.	3800 ST. PATRICK SUITE# 102 Montreal QC H4E 1A4	1.00	0.00	1.00
556	QUINGDAO YIJIA TEXTILES	INTER ROYAL BUILDING 8 FL 15 DONGHAIXI ROAD QINGDAO, CHINA 266002	7,919.73	0.00	7,919.73
557	RACHEL THADAL 5384101	560 AVENUE CONSTANT BOISBRIAND QC J7G 2L3	1,370.46	0.00	1,370.46
558	RADIANT COMMUNICATIONS CORP. 10783	1600-1050 WEST PENDER ST. VANCOUVER BC V6E 4T3	18,132.55	0.00	18,132.55
559	REBOX CORP. 12071	7500 CH. COTE DE LIESSE SAINT-LAURENT QC H4T 1E7	6,288.45	0.00	6,288.45
560	RECEIVER GENERAL FOR CANADA 10161	P.O. BOX 6767 MATANE QC G4W 4T1	301.98	0.00	301.98
561	RECEIVER GENERAL OF CANADA	301-310 BROADWAY Winnipeg MB R3C 0S6	283,953.07	0.00	283,953.07
562	RECEIVER GENERAL OF CANADA 175035	TAXATION CENTRE WINNIPEG MB R3C 3P8	36.09	0.00	36.09
563	REMCO FORWARDING LIMITED 17595	5101 ORBITOR DRIVE MISSISSAUGA ON L4W 5R8	2,339.94	0.00	2,339.94
564	RENATE LAW	74 MELLOWMEAD COVE Winnipeg MB R2G 2J3	0.00	0.00	0.00
565	REVENU QUEBEC	SECTEUR C658F 1265, BOUL. CHAREST OUEST QUEBEC QC G1N 4V5	0.00	0.00	0.00
566	REVENUE PROPERITES CO LTD AND MORGUARD REIT Prairie Mall, NM Unit 246B - 118	C/O RENE RAGAZZI, DIRECTOR RETAIL LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00
567	REVENUE PROPERTIES COMPANY LIMITED Centerpoint Mall, NM Unit 172A -	C/O RENE RAGAZZI, DIRECTOR RETAIL LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00
568	RGIS INVENTORY SPECIALISTS 10083	203-2401 BRISTOL CIRCLE OAKVILLE ON L6H 5S9	56.71	0.00	56.71
569	RGIS, LLC	2000 EAST TAYLOR ROAD Auburn Hills MI 48326 USA	1.00	0.00	1.00

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 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
570	RHYL REALTY Orfus rd, JS Unit G - 39 Orfus r	C/O DORIN CRISTIAN VOICU PROPERTY MANAGER 424 - 3200 DUFFERIN STREET TORONTO ON M6A 3B2	1.00	0.00	1.00
571	RICHELIEU HARDWARE LTD	1372 MOUNTAIN AVENUE WINNIPEG MB R2X 3A3	149.12	0.00	149.12
572	RIKI MCMANUS 2524701	8700 E UNIVERSITY DRIVE #5345 MESA AZ 85207 USA	294.19	0.00	294.19
573	RIOCAN HOLDINGS INC. Trinity Concept, JS Unit 6 - 120	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
574	RIOCAN Oakville, NM Unit 217 - 240 Leig	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
575	RIOCAN Oakville, SLIM Unit 228A - 240 L	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
576	RIOCAN Orillia Square, NM Unit 30 - 102	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
577	RIOCAN Sunridge, DFx 420-2929 Sunridge	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
578	RIOCAN Tanger Outlets, NFO Unit D05 - 3	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
579	RIOKIM HOLDINGS (ALBERTA) Shawnessy, NFP C300 - 303 Shawvi	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
580	RIOKIM HOLDINGS (PEI) Charlottetown, NM Unit 15B - Uni	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
581	RIOKIM HOLDINGS (QC) INC Reg Chateauguay, NM UNITÉ 401 -	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00

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In the Matter of the Bankruptcy of
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No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
582	RIOKIM HOLDINGS (TILLICUM CENTRE) Tillicum, NM 3170 Tillicum rd -	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
583	RIOTRIN PROPERTIES (BARRHAVEN) Chapman Mills, NFPm A8 - 3161 Gr	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
584	RITA GONZALEZ	12105 POCONO RD. SE ALBUQUERQUE NM 87123 USA	220.17	0.00	220.17
585	RITA SACCHETTI 6474801	1507 BANWELL ROAD MISSISSAUGA ON L5J 3X6	78.75	0.00	78.75
586	RMI - ITF - BURLINGTON MALL Burlington, NM 777 Guelph Line,	C/O HOWARD WERGER, DIRECTOR OF LEASING 500 - 2300 YONGE STREET, BOX 2386 TORONTO ON M4P 1E4	1.00	0.00	1.00
587	ROBBIE BUFFINGTON 1698001	548 LANGWORTHY CRESCENT THUNDER BAY ON P7B 5K7	368.43	0.00	368.43
588	ROBIN REITER 1014601	PO BOX 94 IRON SPRINGS AB T0K 1G0	1,186.18	0.00	1,186.18
589	ROBIN WERMUTH 3288801	2250 N AVERS AVE #1 CHICAGO IL 60647 USA	89.23	0.00	89.23
590	ROBYN SORUM 5403001	19203 NORTH 29TH AVE LOT 586 PHOENIX AZ 85027 USA	152.16	0.00	152.16
591	ROGERS TELECOM INC.	ONE MOUNT PLEASANT RD TORONTO ON M4Y 2Y5	205.26	0.00	205.26
592	RONEX INTERNATIONAL LLC	SUITE NO. 109 AL HYDA BUILDING Dubai, UAE	1.00	0.00	1.00
593	ROSE SMITH 1023201	542 4TH AVE EAST OWEN SOUND ON N4K 2N2	51.75	0.00	51.75
594	ROSE SWEATERS LTD.	BIJOY SHAROK, MOGOR KHAL JOYDEVPUR GAZIPUR-1700 BANGLDESH, INDIA	73,210.40	0.00	73,210.40
595	ROYAL CITY SHOPPING CENTRE LTD. Royal City CTR, JS 110 - 610 6th	C/O PETR KAFKA VICE, PRESIDENT OF LEASING 1001 - 2 BLOOR STREET WEST TORONTO ON M4W 3E2	1.00	0.00	1.00
596	RRGIS, LLC	2000 EAST TAYLOR ROAD AUBURN HILLS MI 48326 USA	377.45	0.00	377.45
597	RUBENSTEIN BROS (WESTERN) LTD 175026	15 KEITH ROAD WINNIPEG MB R3H 0H7	91.84	0.00	91.84
598	RUGAO SPIRIT TIANHONG IMPORT & EXPORT TRADE CO. LTD.	CHENG XI VILLAGE Rugao - 226500, CHINA	1.00	0.00	1.00

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No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
599	RUNNERS CLOTHING INTERNATIONAL	333 CHABANEL, WEST SUITE 504 Montreal QC H2N 2E7	1.00	0.00	1.00
600	RUNNING TEXTILE 35354	ROOM 1402 - 1405, WORLD TRADE TOWER SHANGHAI, CHINA 200001	96.61	0.00	96.61
601	RUSHAN JINHUI HANDICRAFTS CO. LTD. 31717	NO. 19 KAIFA STREET ECONOMIC DEV. ZONE RUSHAN CITY, CHINA	17,321.97	0.00	17,321.97
602	SAFAA SWEATERS LTD. 31414	JAMGARA (GROUND TO 3RD FL) GAZIRCHAT, ASHULIA SAVAR DHAKA, BANGLADASH, 11349	2,790,537.31	0.00	2,790,537.31
603	SALVATORE MANNELLA PROFESSIONAL CORPORATION	4040 STEELES AVE. W. UNIT 2 WOODBIDGE ON L4L 4Y5	205,344.51	0.00	205,344.51
604	SAMUEL PACKAGING GROUP 127013	2073 LOGAN AVENUE UNIT 6 WINNIPEG MB R2R 0J1	842.89	0.00	842.89
605	SANDRA NASH 4179201	1184 WOODINGTON LANE OAKVILLE ON L6H 7V1	198.73	0.00	198.73
606	SANTA FE FINISHING	2460 EAST 12TH STREET LOS ANGELES CA 90021 USA	3,404.24	0.00	3,404.24
607	SANTA FE FINISHING 35663	2460 EAST 12TH STREET LOS ANGELES CA 90021 USA	805.08	0.00	805.08
608	SARA BABCOCK 3989001	3784 UNITY RD, RR#3 ODESSA ON K0H 2H0	6.00	0.00	6.00
609	SARA HENRI 6330401	24 RUE SYLVIE L'ASSOMPTION QC J5W 3R5	31.65	0.00	31.65
610	SARI PANDOPULOS 6426201	55 BARTON LANE UXBRIDGE ON L9P 1V3	115.43	0.00	115.43
611	SASKATCHEWAN TAX SERVICES OFFICE	1955 SMITH STREET REGINA SK S4P 2N9	1.00	0.00	1.00
612	SASKATCHEWAN WORKERS COMPENSATION BOARD	200-1881 SCARTH STREET REGINA SK S4P 4L1	987.13	0.00	987.13
613	SASKATCHEWAN WORKERS' COMPENSATION BOARD	HEAD OFFICE, 200-1881 SCARTH STREET REGINA SK S4P 4L1	1.00	0.00	1.00
614	SASKTEL 179007	P. O. BOX 2121 REGINA SK S4P 4C5	112.28	0.00	112.28
615	SAWSON SHARAF	3510-181 BAY ST. TORONTO ON M5J 2T9	0.00	0.00	0.00
616	SBLP TOWN N COUNTRY INC. Town & Country, NM 10-1235 Main	C/O PETR KAFKA VICE, PRESIDENT OF LEASING 1001 - 2 BLOOR STREET WEST TORONTO ON M4W 3E2	1.00	0.00	1.00
617	SECOND REAL PROPERTIES Jackson Square, NFO Unit 231 - 2	C/O VICKI ANDREACCHI 100 - 190 ATTWELL DRIVE TORONTO ON M9W 6H8	1.00	0.00	1.00

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No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
618	SEVONOAKS S.C. LIMITED PARTNERSHIP Seven Oaks, NM 313 - 32900 South	C/O RENE RAGAZZI, DIRECTOR RETAIL LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00
619	SHANDONG LANYAN TEXTILES CO. LTD. 32178	1518 DONGMEN ROAD ZHOUCUN DISTRICT ZIBO, CHINA 255300	64.41	0.00	64.41
620	SHANDONG MAY-STAR TEXTILE & GARMENT CO.	ERHUI VILLAGE ZHOUCUN PROVINCE Zibo - 255300, CHINA	1.00	0.00	1.00
621	SHANGHAI DRAGON IMP. & EXP. CO. LTD.	2F, NO. 2 BUILDING, 555 KANGWU ROAD Shanghai, CHINA	1.00	0.00	1.00
622	SHANGHAI EAST-SUNSHINE (FOB) 31500	2ND FLOOR, 23 BUILDING 1755 WENBEI ROAD, NANXIANG TOWN, JIADING DISTRICT SHANGHAI, CHINA 201802	597.64	0.00	597.64
623	SHANGHAI GANGHAO APPAREL CO. LTD.	NO. 999 KUNANG ROAD, HIGH-TECH PARK Shanghai - 201616, CHINA	1.00	0.00	1.00
624	SHANGHAI JINHAIDE TEXTILE CO., LTD. 30748	RM 826 NO. 2199 QILANSHAN (SOUTH) SHANGHAI, CHINA 201824	8.65	0.00	8.65
625	SHANGHAI LA MODE IMP. & EXP. CO. LTD. 31413	2ND FLOOR, 1ST BUILDING NO. 1388 SI CHENG RD MALU TOWN JIADING DISTRICT SHANGHAI, CHINA	202.49	0.00	202.49
626	SHANGHAI QIAO ZU TRADE LIMITED	505 CHANGQIAO ROAD, CHUANSHA, PUDONG Shanghai - 201202, CHINA	1.00	0.00	1.00
627	SHANGHAI SILK GROUP CO LTD (DDP) 35688	283 WUXING RD, XUHUI DIST. SHANGHAI, CHINA 200030	67.09	0.00	67.09
628	SHANGHAI SILK GROUP CO LTD (NM) 35685	283 WUXING RD, XUHUI DIST. SHANGHAI, CHINA 200030	1,433,498.92	0.00	1,433,498.92
629	SHAOXING COUNTY YASHEN TEXTILE CO. LTD. 31700	NO. 171 SHUANGGUANG RD SHAOXING, CHINA 312050	19.12	0.00	19.12
630	SHAOXING HUAXIANG TEXTILE CO. LTD. 32118	ROOM 1616-1620 TEXTILECITY MANSION NO. 1099 HUAQI ROAD SHAOXING CITY, CHINA 312000	201.94	0.00	201.94
631	SHAOXING TOPU TEXTILE CO. LTD. 31678	5F, B BUILDING, WONDER PLAZA KEQIAO SHAOXING, CHINA 312030	575,241.62	0.00	575,241.62
632	SHAPE & BRENTWOOD 2020 ONE BENTALL CENTRE Brentwood, NM 33 - 4567 Loughheed	C/O KATIE BERTRAM, DIRECTOR LEASING 505 BURREARD ST VANCOUVER BC V7X 1M6	1.00	0.00	1.00
633	SHARON MCGUIRE-MACRAE 4960101	P.O. BOX 269 BOTHABOYD ONT	151.24	0.00	151.24
634	SHARON SAUNDERS 2529701	14 RYAN STREET GRAND FALLS-WINDSOR NL A2A 0C4	48.73	0.00	48.73
635	SHAW BUSINESS 18084	2400 - 32 AVENUE, NE CALGARY AB T2E 9A7	12,103.39	0.00	12,103.39

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Richter Inc. Receiver for Nygard Enterprises Ltd.

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Nygard Enterprises Ltd.
 of the City of Winnipeg
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 List "A"
 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
636	SHAYLEENE MACREYNOLDS M90883	801 FALMOUTH ST THOUSAND OAKS CA 91362 USA	201.27	0.00	201.27
637	SHEEBA INTERNATIONAL GARMENTS CO.	PORT SAID PUBLIC FREE ZONE PO BOX 817 PORT SAID, EGYPT	12,066.30	0.00	12,066.30
638	SHELLEY ROBERTS 3707101	29 KING ST PO BOX 224 TIVERTON ON N0G 2T0	702.65	0.00	702.65
639	SHELLEY THOM 4860601	80 ERMINDALE BLVD N LETHBRIDGE AB T1H 5Y3	88.50	0.00	88.50
640	SHENYANG SUNNYTEX APPAREL CO., LTD.	ROOM 1302 JIALONG MANSION Shenyang - 110003, CHINA	1.00	0.00	1.00
641	SHENZHEN XINTAO ACRYLIC CO. LTD	Chinto TeCHINAology Minzhi Road, Longhua District 705, 7/F, Building B Shenzhen - 518131 CHINA	1.00	0.00	1.00
642	SHERI PHILLIPS 1083301	PO BOX 252 59 RIVER AVENUE HARTNEY MB R0M 0X0	61.25	0.00	61.25
643	SHERRIDA	110 Scollard St. Toronto ON M5R1G2	1.00	0.00	1.00
644	SHERRY HEIGH 1486401	51125 RANGE ROAD 270 SPRUCE GROVE AB T7Y 1G2	508.99	0.00	508.99
645	SHERRY WETTLAUER 5520201	113 SUTHERLAND STREET EMBRO ON N0J 1J0	12.25	0.00	12.25
646	SHERRY-LYNN MCROBB 6504501	237 MAIN STREET WEST POB 550 PALMERSTON ON N0G 2P0	226.35	0.00	226.35
647	SHERWOOD PARK Sherwood Park, NM 24/25 - 2020 S	C/O KEVIN CASCONI, DIRECTOR LEASING 1 ADELAIDE STREET EAST TORONTO ON M5C 2V9	1.00	0.00	1.00
648	SHI XING TAI INVESTMENTS CO. LTD. Big Bend, NFP 5751 Marine Way, B	C/O ANKA CORNEA 534-1055 DUNSMUIR STREET VANCOUVER BC V7X 1L2	1.00	0.00	1.00
649	SHILLER BUTTONS INC USD 18068	970 BEAUMONT AVENUE MONTREAL QC H3N 1V5	36,587.01	0.00	36,587.01
650	SHIN-TEX INC 30957	1411 BROADWAY 7TH FLOOR NEW YORK NY 10018 USA	22,753.52	0.00	22,753.52
651	SHIRLEY KATERBERG 5632301	64 WINDSOR RD GEORGETOWN ON L7G 1T3	14.75	0.00	14.75
652	SIOBHAN MCLEOD 6303801	26 PORT ST BRANTFORD ON N3S 1Y1	837.48	0.00	837.48
653	SLEEPING BAY BUILD CORP & SEARS Medicine Hat, NM UNIT 112 - 3292	C/O KEVIN CASCONI, DIRECTOR LEASING 1 ADELAIDE STREET EAST TORONTO ON M5C 2V9	1.00	0.00	1.00

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 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
654	SOGICA INC.	9555 AVE. CHRISTOPHE-COLOMB Montreal QC H2M 2E3	1.00	0.00	1.00
655	SOORTY ENTERPRISES (MILL)	PLOT SURVEY 332-333 AND 335 261-266 DEH LANDHI, BIN QASIM TOWN Karachi - 75020, PAKISTAN	1.00	0.00	1.00
656	SPRUCE CENTRE LANDS LTD. Spruce Grove, NM Unit 26 - 96 Ca	C/O JOHN CHASMAR MAILBOX 4-6011 NO. 3 ROAD, UNIT 120 RICHMOND BC V6Y 2B2	1.00	0.00	1.00
657	SPS COMMERCE, INC.	Suite 1000 - 333 South 7th Street Minneapolis MI 55402 USA	1.00	0.00	1.00
658	SQUAREFLY	516 RAVELSTON AVE E. WINNIPEG MB R2C 0K5	6,951.00	0.00	6,951.00
659	SRF2 TRURO Truro, NM A10/A11 - 245 Robie St	C/O PETR KAFKA VICE, PRESIDENT OF LEASING 1001 - 2 BLOOR STREET WEST TORONTO ON M4W 3E2	1.00	0.00	1.00
660	SRF4 MARKET MALL INC. R195 Market mall Alia / Tan jay	C/O PETR KAFKA VICE, PRESIDENT OF LEASING 1001 - 2 BLOOR STREET WEST TORONTO ON M4W 3E2	1.00	0.00	1.00
661	SRF4 PEMBROKE MALL INC. Pembroke, NM 320 - 1100 Pembroke	C/O PETR KAFKA VICE, PRESIDENT OF LEASING 1001 - 2 BLOOR STREET WEST TORONTO ON M4W 3E2	1.00	0.00	1.00
662	ST. ALBERT CENTRE St. Albert, NM 131 - 375 St. Alb	C/O KEVIN CASCONI, DIRECTOR LEASING 1 ADELAIDE STREET EAST TORONTO ON M5C 2V9	1.00	0.00	1.00
663	ST. VITAL ELECTRIC LTD	2025 ROYAL OAK ROAD Grande Pointe MB R5A 1E1	1.00	0.00	1.00
664	STEPHANIE PERKINS 3202701	70 HANNAH WAY PALMETTO GA 30268 USA	115.39	0.00	115.39
665	STINGRAY 360 COMMERCIAL SOLUTIONS INC.	730 WELLINGTON AVENUE Montreal QC H3C 1T4	1.00	0.00	1.00
666	STRATHALLEN Southland Mall, NM Unit 104 - 29	C/O PETR KAFKA VICE, PRESIDENT OF LEASING 1001 - 2 BLOOR STREET WEST TORONTO ON M4W 3E2	1.00	0.00	1.00
667	STYLESCAPE INC.	1412 BROADWAY AVENUE 21ST FLOOR New York NY 10019 USA	1.00	0.00	1.00
668	SUE ASPIN 5371201	2170 OBECK CRESCENT MISSISSAUGA ON L5H 3L7	59.30	0.00	59.30
669	SUMAN SHAKTI (EPZ) LIMITED	9300 METCALF AVENUE Overland Park KS 66212 USA	1.00	0.00	1.00

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 List "A"
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 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
670	SUNGIN KNITTING CO. LTD (DDP)	15 BINWEN ROAD BINJIANG HANGZHOU, CHINA	454.99	0.00	454.99
671	SUNGIN KNITTING CO., LIMITED 30540	5TH FLOOR,18# MOGANSHAN RD ZHEJIANG, CHINA 310005	173.90	0.00	173.90
672	SUNWEST INDUSTRIES CHEMICAL LTD	SUNWEST INDUSTRIES CHEMICAL LTD Winnipeg MB R2X 2Y7	1.00	0.00	1.00
673	SUPERIOR SANITATION	7 SUPERIOR CRESCENT CHARLOTTETOWN PE C1A 7N5	0.00	0.00	0.00
674	SURREY CC PROPERTIES Central City, NM UNIT 218 - 2153	C/O BILL REMPEL, VICE PRESIDENT 10153 KING GEORGE BLVD SURREY BC V3T 2W1	1.00	0.00	1.00
675	SUZHOU HENGRUN IMP & EXP (DDP)	201 ZHU HUI ROAD Suzhou City - 215008 CHINA	1.00	0.00	1.00
676	SUZHOU KERU TRADING CO., LTD. 30348	ROOM 1815, GOLDEN RIVER INT CENTRE SUZHOU, CHINA 215011	278.40	0.00	278.40
677	SWISH MODEL MANAGEMENT	4-703 Corydon Avenue Winnipeg MB R3M 0W4	1.00	0.00	1.00
678	SWISS COTTON GARMENT CO. (SCGC)	MIDUEM SIZE INDUSTRY ZONE NEW BANI SWEIF CITY BANI SWEIF, EGYPT	8,042.44	0.00	8,042.44
679	SYBELLE 6424801	57 RUE BESNER COTEAU-DU-LAC QC J0P 1B0	66.25	0.00	66.25
680	SYSTECH MECHANICAL SERVICES LTD 17908	570-A ROSEBERRY STREET WINNIPEG MB R3H 0T1	1,556.16	0.00	1,556.16
681	T DESIGN KNITWEAR LTD.	House#358 3rd Floor, Road#5 East D.O.H.S. Baridhara, 1206 Gazipur, BANGLADASH	1.00	0.00	1.00
682	T J RENOWN CLOTHING CO LTD	T J RENOWN CLOTHING CO LTD Tianjin- 300074, CHINA	1.00	0.00	1.00
683	T.C. SECURITIES CORP	313 Alberta St Oshawa ON L1H 4R9	1.00	0.00	1.00
684	TAINAN ENTERPRISES CO. LTD.	15F, NO. 15-1, SEC 1 HAN-CHOU SOUTH ROAD Taipei, TAIWAN	1.00	0.00	1.00
685	TANURB (FESTIVAL MARKETPLACE) INC. Festival, NM E11 - 1067 ON St.,	C/O ALEXIA BOURELIA, VICE PRESIDENT OF LEASING 203 - 128A STERLING ROAD TORONTO ON M6R 2B7	1.00	0.00	1.00
686	TANYA MUNRO 4380301	BOX 10 TA TA CREEK BC V0B 2H0	120.50	0.00	120.50
687	TANYA TRACHTENBERG 2024401	23 RUSTYWOOD DRIVE TORONTO ON M3A 1R6	466.94	0.00	466.94
688	TAT LEE COMPANY	FLAT B2, 11/F, FOOK SING FACTORY BLDG., KOWLOON, HONG KONG	1.00	0.00	1.00

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In the Matter of the Bankruptcy of
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 of the City of Winnipeg
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No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
689	TERAGO NETWORKS 11840	800-55 COMMERCE VALLEY DRIVE W. THORNHILL ON L3T 7V9	1,658.01	0.00	1,658.01
690	TEXLINK CORPORATION 35917	ROOM 215, NAMSAN BLDG., 34-5 NAMSAN-DONG 3-GA, JUNG-GU SEOUL, KOREA 100043	107.34	0.00	107.34
691	TEXPORT INTERNATIONAL PRIVATE LIMITED 30217	101/102, ELECON CHAMBERS ANDHERI (E) MUMBAI, INDIA, 400072	23,635.07	0.00	23,635.07
692	THE ARTIST GROUPE COMPANY	180 PAULINE BOUTAL CRES WINNIPEG MB R3X 2C6	75.00	0.00	75.00
693	THE GUARDIAN LIFE INSURANCE COMPANY 31915	P.O. BOX 14319 LEXINGTON KY 40512 USA	0.00	0.00	0.00
694	THE HONGKONG AND SHAGHAI BANKING CORP. LTD. 32019	673 NATHAN ROAD 9/F HSBC BUILDING MONGKOK MONGKOK KLN, HONGKONG	678,677.35	0.00	678,677.35
695	THE MAVERICK CONSULTANCY LTD 31926	24 CHILTERN AVENUE LONDON, UK	203.24	0.00	203.24
696	THE ROSE DRESSES LTD 30504	RANGS ARCADES (5TH FLOOR) 153/A, GULSHAN AVENUE DHAKA, BANGLADASH, 11212	682,292.89	0.00	682,292.89
697	THOMAS MARINE SYSTEMS	2200 West State Road 84 Fort Lauderdale FL 33312 USA	1.00	0.00	1.00
698	THOMPSON V CO, LTD SHANGHAI 30029	5A, NO. 9, SEC.2, NAN-KAN TAOYUAN, TAIWAN R.O.C 03-3527828 NAN KAN, TAIWAN	976,850.22	0.00	976,850.22
699	TIDAN INC	2300-666 SHERBROOKE O. MONTREAL QC H3A 1E7	1.00	0.00	1.00
700	TIDAN INC Keltic Plaza, JS 6 - 45 Keltic D	C/O VERNA BULLEY, VICE-PRESIDENT LEASING 98 MAIN STREET FREDERICTON NB E3A 9N6	1.00	0.00	1.00
701	T-MOBILE 35952	P. O. BOX 790047 ST. LOUIS MO 63179 USA	658.96	0.00	658.96
702	TNT GRAPHIX INC. 11022	309 WATLINE AVENUE MISSISSAUGA ON L4Z 1P3	1,107.40	0.00	1,107.40
703	TORONTO CENTRE TAX SERVICES OFFICE	1 FRONT STREET WEST TORONTO ON M5J 2X6	1.00	0.00	1.00
704	TORONTO DEGREE 11368	1-399 APPLEWOOD CRESCENT CONCORD ON L4K 4J3	1,438.49	0.00	1,438.49
705	TOULON Yarmouth Mall, NM 76 Starrs rd,	C/O NEIL CASTAGNA 700-4060 ST. CATHERINE STREET WEST MONTREAL QC H3Z 2Z3	1.00	0.00	1.00
706	TP HOLIDAY GROUP LTD.	C/O COFACE 650 COLLEGE ROAD EAST, SUITE 2005 PRINCETON NJ 08540-6779 USA	0.00	0.00	0.00

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In the Matter of the Bankruptcy of
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 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
707	TRIPLE WASTE MANAGEMENT 11748	48 MILLWICK DRIVE NORTH YORK ON M9L 1Y3	1,195.59	0.00	1,195.59
708	TRUE GRADES LIMITED	ROOM 938, SINO INDUSTRIAL PLAZA, NO. 9 KAI CHEUNG ROAD KOWLOON, HONG KONG	1.00	0.00	1.00
709	TWILIGHT SIGNS AND NEON INC.	9 BROWNING COURT Bolton ON L7E 1G8	1.00	0.00	1.00
710	TYCO INTEGRATED SECURITY, LLC	21171 WESTERN AVENUE Torrance CA 90501 USA	1.00	0.00	1.00
711	ULINE CANADA COPORATION 11851	60 HEREFORD ST. BRAMPTON ON L6Y 0N3	4,548.78	0.00	4,548.78
712	UNIGLOBE BON VOYAGE TRAVEL 11050	65 OVERLEA BOULEVARD TORONTO ON M4H 1P1	4,068.00	0.00	4,068.00
713	UNITED ARYAN (EPZ) LTD	SHED #1 TO 7, INDIGO EPZ NAIROBI, KENYA	9,758.50	0.00	9,758.50
714	UNITED PARCEL SERVICE CDA LTD. 18701	PO BOX 2127 CRO HALIFAX NS B3J 3B7	84,560.59	0.00	84,560.59
715	UNITED PARCEL SERVICE 30089	115-1620 VALWOOD PARKWAY CARROLLTON TX 75006 USA	48,128.33	0.00	48,128.33
716	UNIVERSAL MASONARY LTD. 11861	363 WAVERLEY STREET WINNIPEG MB R3M 3K5	698.88	0.00	698.88
717	US CROSSBORDER 6141301	312 EAST ROSECRANS AVE GARDENA CA 90248 USA	1,737.81	0.00	1,737.81
718	USSTYLIST CROSSBORDER 6151501	312 EAST ROSECRANS AVE GARDENA CA 90248 USA	1,369.71	0.00	1,369.71
719	VANCOUVER TAX SERVICES OFFICE	9755 KING GEORGE BOULEVARD SURREY BC V3T 5E1	1.00	0.00	1.00
720	VANDENBERGS FINE JEWELLERY INC. 10883	1858 PORTAGE AVENUE WINNIPEG MB R3J 0G9	32,786.74	0.00	32,786.74
721	VANQUISH CONTRACTING CORP 30626	56-02 ARNOLD AVENUE MASPETH NY 11378 USA	1,938.90	0.00	1,938.90
722	VELOCITY APPARELS CO. ESC.	PUBLIC FREE ZONE, PO BOX 41111 Ismailia, EGYPT	1.00	0.00	1.00
723	VERIZON CALIFORNIA 32509	P. O. BOX 30001 INGLEWOOD CA 90313-0001 USA	168.44	0.00	168.44
724	Verizon Digital Media a/k/a EdgeCast	Room E1-3-115 22001 LOUDOUN COUNTY PARKWAY ASHBURN VA 20147 USA	0.00	0.00	0.00
725	VICKI KUTNER 31610	176 LANDA STREET UNIT# 321 NEW BRAUNFELS TX 78130 USA	13,159.84	0.00	13,159.84
726	VICKY HARRISON DESIGNS 4462701	10 CULOTTA DR WATERDOWN ON L8B 0C3	807.59	0.00	807.59

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727	VIET THANG JEANS CO. LTD. 31651	38 QUANG TRUNG STREET HIEP PHU WARD, DISTRICT 9 HO CHI MINH, Vietnam	40,893.37	0.00	40,893.37
728	VILLAGE The Village, NM 59 - 430 Topsail	C/O VERNA BULLEY, VICE-PRESIDENT LEASING 98 MAIN STREET FREDERICTON NEW BRUNSWICK QC E3A 9N6	1.00	0.00	1.00
729	VILLAGE The Village, NP 430 Topsail rd,	C/O VERNA BULLEY, VICE-PRESIDENT LEASING 98 MAIN STREET FREDERICTON NEW BRUNSWICK QC E3A 9N6	1.00	0.00	1.00
730	VIORICA GYORGYJAKAB 6368601	39 COLONEL MARR RD MARKHAM ON L3R 9E8	19.60	0.00	19.60
731	VIVIANA GARMENTS COMPANY LIMITED 31906	BLOCK F, 4TH FL.SELWYN FACTORY BLDG HONG KONG	158,829.83	0.00	158,829.83
732	VOISIN DEVELOPMENTS Sunrise CTR, NFPm Sunrise Center	C/O CYNTHIA VOISIN 101 IRA NEEDLES BOULEVARD WATERLOO ON N2N 0C4	1.00	0.00	1.00
733	WEIXING INDUSTRIAL DEVELOPMENT CO. LTD.	3F, BLOCK 16, NO. 99 TIANZHOU ROAD CAOHEJING HI-TECH PARK Shanghai - 200233, CHINA	1.00	0.00	1.00
734	WERTEX	1191 BATHURST STREET TORONTO ON M5R 3H4	0.00	0.00	0.00
735	WEST EDMONTON 3000 W. Edmonton, NMC Unit 1073 - 888	C/O DEAN SHABEN, VP LEASING 8882 170 STREET EDMONTON AB T5T 4M2	1.00	0.00	1.00
736	WEST EDMONTON 3000 W. Edmonton, NO A216 - 2021 8882	C/O DEAN SHABEN, VP LEASING 8882 170 STREET EDMONTON AB T5T 4M2	1.00	0.00	1.00
737	WESTDALE CONSTRUCTION CO. LIMITED Northgate, NMC 100/101 - 489 Alb	C/O RENE RAGAZZI, DIRECTOR RETAIL LEASING 2810 - 308 4TH AVENUE SW CALGARY AB T2P 0H7	1.00	0.00	1.00
738	WESTERN CML CLEANERS LTD 10186	P. O. BOX 53 REGINA SK S4P 2Z5	64.11	0.00	64.11
739	WESTERN STYLIN' INC 3917101	4980 SE TOMLIN DR ARCADIA FL 34266 USA	190.20	0.00	190.20
740	WESTPEN NORTH HILL North Mills, NM 1729 - 1632 14th	C/O BRAND BOYCE, SENIOR DIRECTOR LEASING RETAIL 1100 - 1 YORK STREET TORONTO ON M5J 0B6	1.00	0.00	1.00
741	WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP	1133 WESTCHESTER AVENUE WHT PLAINS NY 10604 USA	0.00	0.00	0.00

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No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
742	WIN SQUARE	ROOM 1102, 18 BUILDINGS NO.2158 WAN YUAN RD, MIN HANG DIST SHANGHAI, CHINA 201103	64.35	0.00	64.35
743	WIN SQUARE INTERNATIONAL LTD.	7F-3, NO 57, SEC 3 MING SHENG E.RD. TAPEI, TAIWAN, R.O.C., TAIWAN	314,919.63	0.00	314,919.63
744	WINNIPEG TAX SERVICES OFFICE	325 BROADWAY WINNIPEG MB R3C 4T4	1.00	0.00	1.00
745	WONDERFUL INTERNATIONAL GROUP HK LIMITED	7/F HONG KONG TRADE CENTRE City - 300352, HONG KONG	1.00	0.00	1.00
746	WOO JUNG CORPORATION	3RD FLOOR, DAEKYO BLDG NAEDANG 4 DONG SEO GU Daegu- 703804, KOREA	1.00	0.00	1.00
747	WOO JUNG CORPORATION	3RD FLOOR, DAEKYO BLDG NAEDANG 4 DONG SEO GU DAEGU, SOUTH KOREA 703804	1,378.75	0.00	1,378.75
748	WORKERS' COMPENSATION BOARD OF ALBERTA	9912-107 STREET, PO BOX 2415 EDMONTON AB T5J 2S5	1.00	0.00	1.00
749	WORKERS COMPENSATION BOARD OF MANITOBA	333 BROADWAY STREET WINNIPEG MB R3C 4W3	1.00	0.00	1.00
750	WORKERS' COMPENSATION BOARD OF NOVA SCOTIA	5668 SOUTH STREET, PO BOX 1150 HALIFAX NS B3J 2Y2	1.00	0.00	1.00
751	WORKPLACE HEALTH, SAFETY & COM. COMM. OF NEWFOUNDLAND AND LABRADOR	146-148 FOREST ROAD, PO BOX 9000 ST. JOHNS NL A1A 3B8	1.00	0.00	1.00
752	WORKPLACE NL	146-148 FOREST ROAD ST. JOHNS NL A1A 3B8	0.00	0.00	0.00
753	WORKPLACE SAFETY AND INSURANCE BOARD	200 FRONT STREET WEST TORONTO ON M5V 3J1	1.00	0.00	1.00
754	WORKSAFEBC (WORKERS' COMPENSATION BOARD OF BRITISH COLUMBIA)	6951 WESTMINSTER HIGHWAY RICHMOND BC V7C 1C6	1.00	0.00	1.00
755	WORKSAFENB	1 PORTLAND STREET, PO BOX 160 ST. JOHNS NB E2L 3X9	1.00	0.00	1.00
756	WR DISPLAY AND PACKAGING	30 PLYMOUTH STREET WINNIPEG MB R2X 2V7	81,782.76	0.00	81,782.76
757	WR DISPLAY AND PACKAGING 19412	500 HIGGINS WINNIPEG MB R3A 0B1	100,094.89	0.00	100,094.89
758	WRANGLER TRUCK SERVICE 11147	12-2310 LOGAN AVE WINNIPEG MB R2R 2T8	3,600.62	0.00	3,600.62
759	XEROX CANADA LTD. 11700	33 BLOOR STREET, EAST TORONTO ON M4W 3H1	5,536.84	0.00	5,536.84
760	XIN TAN PROPERTY MANAGEMENT CO.	LANE 15, GUDAN RD, PUDONG NEW AERA SHANGHAI, CHINA, 201314	23,340.25	0.00	23,340.25
761	XIN TAN PROPERTY MANAGEMENT COMPANY	Lane 15, Gudun Rd, Pudong New Area Shanghai - 201314, CHINA	1.00	0.00	1.00

20-Jun-2024

Date

Richter Inc. Receiver for Nygard Enterprises Ltd.

District of:
 Division No. -
 Court No. BK24-01-6478
 Estate No.

FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Nygard Enterprises Ltd.
 of the City of Winnipeg
 in the Province of Manitoba
 List "A"
 Unsecured Creditors
 Nygard Enterprises Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
762	YIWU KEDIE DRESS CO. LTD.	NO. 303, JINFA AVENUE Yiwu - 322000, CHINA	1.00	0.00	1.00
763	YOUNG SCENE SPORTSWEAR INC.	180 SAUVE ST. W. MONTREAL QC H3L 1Y7	28,062.08	0.00	28,062.08
764	YRC INC. 30477	557 EAST TALLMADGE AVENUE AKRON OH 44310 USA	1,526.24	0.00	1,526.24
765	YRC REIMER	P. O. BOX 3531 STATION A Toronto ON M5W 3G4	1.00	0.00	1.00
766	YVONNE KAINE 4634801	19 PRENTICE COURT CAMBRIDGE ON N1P 1G1	83.75	0.00	83.75
767	ZARODA MUSIC SERVICES	691 MATHIAS AVENUE Winnipeg MB R2V 3R1	1.00	0.00	1.00
768	ZHEJIANG AOYA ELASTIC CO. LTD. 31427	NO. 68 HULIAN WEST STREET JIANGBEI HIGH-TECH PARK DONGYANG, CHINA 322100	57.70	0.00	57.70
769	ZHEJIANG ZHINK GROUP 31606	NO. 1508, SUNTEX ROAD JINGJIANG, XIAOSHAN HANGZHOU, CHINA 311223	241.79	0.00	241.79
770	ZT BRIDGEWATER INVESTMENT INC. Bridgewater, DFx 340 - 421 Lahav	C/O CHANTAL BRUNET, VICE PRESIDENT LEASING 2600 - 300 DE MAISONNEUVE BLVD WEST MONTREAL QC H3A 3J2	1.00	0.00	1.00
771	ZT BRIDGEWATER INVESTMENT INC. Corner Brook, NM 02200-44 Maple	C/O CHANTAL BRUNET, VICE PRESIDENT LEASING 2600 - 300 DE MAISONNEUVE BLVD WEST MONTREAL QC H3A 3J2	1.00	0.00	1.00
772	ZURICH DEDUCTIBLE RECOVERY GROUP 32114	P.O. BOX 6066-11 HERMITAGE PA 16148 USA	71.25	0.00	71.25
Total:			25,726,706.38	0.00	25,726,706.38

20-Jun-2024

Date

Richter Inc. Receiver for Nygard Enterprises Ltd.

District of:
Division No. -
Court No. BK24-01-6478
Estate No.

FORM 78 -- Continued

In the Matter of the Bankruptcy of
Nygard Enterprises Ltd.
of the City of Winnipeg
in the Province of Manitoba
List "D"
Contingent or Other Liabilities

Nygard Enterprises 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	JANE DOES NO.: 1-57 1-57	DICELLO LEGITT GUTZLER LLC 444 MADISON, 4TH FLOOR NEW YORK NY 10022 USA	1.00	0.00		Unclaimed
Total:			1.00	0.00		

20-Jun-2024

Date



Richter Inc. Receiver for Nygard Enterprises Ltd.

RICHTER

THIS INFORMATION SHEET IS SUPPLIED IN ORDER TO ASSIST YOU IN COMPLETING THE PROOF OF CLAIM FORM

- The proof of claim must be signed by the individual completing the form.
- The signature of the claimant must be witnessed.
- Give the complete address (including postal code) where all notices and correspondence are to be forwarded.
- The amount on the statement of account must agree with the amount claimed on the proof of claim.

PARAGRAPH 1 OF THE PROOF OF CLAIM

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

PARAGRAPH 3 OF THE PROOF OF CLAIM

- A detailed statement of account must be attached to the proof of claim and must show the date, the invoice number and the dollar 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. In addition, a creditor must indicate his/her address, phone number, fax number and E-mail address.

PARAGRAPH 4 OF THE PROOF OF CLAIM

- An unsecured creditor (subparagraph (A)) must check and state whether or not a priority rank is claimed under Section 136 of the Bankruptcy and Insolvency Act.
- A claim of landlord (subparagraph (B)) for disclaim of lease must be completed with full particulars and calculations.
- A secured creditor must complete subparagraph (C) and attach a copy of the security documents.
- A farmer, fisherman or aquaculturist must complete subparagraph (D).
- A wage earner must complete subparagraph (E), if applicable.
- Section F must be completed with regard to a pension plan.
- A claim against director(s) (subparagraph (G)), in a proposal which compromises a creditor's claim, must contain full particulars and calculations.
- A customer of a bankrupt securities firm must complete subparagraph (H).

PARAGRAPH 5 OF THE PROOF OF CLAIM

- The claimant must indicate whether he/she **is** or **is not related** to the debtor, as defined in the Bankruptcy and Insolvency Act, by striking out that which is not applicable.

PARAGRAPH 6 OF THE PROOF OF CLAIM

- The claimant must attach a detailed list of all payments received and/or credits granted, as follows:
 - a) within the **three months** preceding the initial bankruptcy event, in the case where the claimant and the debtor are **not related**;
 - b) within the **twelve months** preceding the initial bankruptcy event, in the case where the claimant and the debtor are **related**.

PROXY

- a) A creditor may vote either in person or by proxy;
- b) A debtor may not be appointed as proxy to vote at any meeting of the creditors;
- c) The Trustee may be appointed as a proxy for any creditor;
- d) In order for a duly authorized person to have a right to vote he must himself be a creditor or be the holder of a properly executed proxy. The name of the creditor must appear in the proxy.

T. 416.488.2345 / 1.866.585.9751

F. 514.934.8603

claims@richter.ca

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181 Bay Street, Suite 3510
Bay Wellington Tower
Toronto, ON M5J 2T3
www.richter.ca

Montréal, Toronto

RICHTER

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 of **Nygaard et al** of the City of Winnipeg, Province of Manitoba, 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 of the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of the Bankruptcy Order, namely June 21, 2024, and still is, indebted to the creditor in the sum of \$ _____, as specified in the statement of account (or affidavit) attached and marked Schedule "A" after deducting any counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)

4. Check and complete appropriate category

- A. UNSECURED CLAIM OF \$ _____

(Other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and

(Check appropriate description)

- Regarding the amount of \$ _____, I do not claim a right to a priority.
("Ordinary Creditor")

- Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the Act.
("Preferred Creditor")

(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).

T. 416.488.2345 / 1.866.585.9751
F. 514.934.8603
claims@richter.ca

Richter Inc.
181 Bay Street, Suite 3510
Bay Wellington Tower
Toronto, ON M5J 2T3
www.richter.ca

Montréal, Toronto

- 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)

Dated at _____, this _____ day of _____

Signature of creditor

Signature of witness

Telephone number: _____ Fax number: _____

E-mail address: _____

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.
 WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.
 Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

PROXY

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

In the Matter of the Bankruptcy of **Nygaard et al.**

I, _____, of _____
 (name of creditor) (name of town or city)

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

Dated at _____, this _____ day of _____

Signature of creditor

Per: _____
 Name and Title of Signing Officer

Signature of witness

Estate No. 21-3095910

**In the Matter of the Bankruptcy of
Nygard et al
Of the City of Winnipeg
In the Province of Manitoba**

REGISTRATION FORM TO THE FIRST MEETING OF CREDITORS

*In the Matter of the Bankruptcy of
Nygard et al.*

Name of the creditor: _____

Name of the creditor's representative: _____

Email address: _____

Phone number: _____

Signature: _____

Please note that to attend the creditors' meeting, you must send this form to the Trustee by email to the following address: claims@richter.ca, no later than 5:00 p.m. (Eastern Daylight Time) on **July 8 2024**, following which you will be sent the details of how to attend the meeting.