



District of: Ontario
Division No.: 09 - Toronto
Court No.: 31-2849223
Estate No.: 31-2849223

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
LINKS OF LONDON (CANADA) LIMITED
OF THE CITY OF TORONTO, OF THE PROVINCE OF ONTARIO**

TO THE CREDITORS OF LINKS OF LONDON (CANADA) LIMITED:

On July 20, 2022, Links of London (Canada) Limited (“**Links of London**” or the “**Company**”) filed a Notice of Intention to Make a Proposal (“**NOI**”) pursuant to section 50.4(1) of the *Bankruptcy and Insolvency Act*. Alvarez & Marsal Inc. was named as trustee under the Company’s NOI (in such capacity, the “**Proposal Trustee**”).

On August 15, 2022, the Company lodged its proposal with the Proposal Trustee (the “**Proposal**”), which was filed with the Official Receiver on the same date.

On September 20, 2022, the (Ontario) Superior Court of Justice - Commercial List (the “**Court**”) issued an order approving the Proposal of Links of London as accepted by the creditors at a meeting held on September 1, 2022. A copy of the Court’s order is attached as Appendix “**A**”.

Take notice that a dividend is intended to be declared in the above matter. Enclosed as Appendix “**B**” is a Schedule of Creditor Claims.

- a. If you have a claim against the Company and are listed on the Schedule of Creditor Claims, and you agree with the amount of that claim as set out in the Schedule of Creditor Claims, **you do not need to do anything further** and your claim will be allowed as set out in the Schedule of Creditor Claims.
- b. If your claim is not listed on the Schedule of Creditor Claims, or if you dispute the amount or the nature of your claim as set out in Schedule of Creditor Claims, you will have to file a proof of claim with the Proposal Trustee. Enclosed as Appendix “**C**” is a proof of claim form and instructions on how to file your claim.

All proof of claim forms (with supporting documentation) must be submitted to the Proposal Trustee by **October 23, 2022**, in order to be eligible for a dividend distribution. If you do not prove your claim on or before October 23, 2022, or within such further time as the Court may allow, the Proposal Trustee shall proceed to make a dividend without regard to claims which have not been filed or deemed to have been filed.

Proof of claims should be emailed to esther.mann@alvarezandmarsal.com or mailed to Alvarez & Marsal Canada Inc., 200 Bay Street Suite 2900, PO Box 22, Royal Bank South Tower, Toronto, Ontario M5J 2J1 to the attention of Esther Mann.

Should you require any further information with respect to this matter, please feel free to contact Esther Mann by email at esther.mann@alvarezandmarsal.com, by phone at 416-847-5186 or visit the Proposal Trustee's website at: www.alvarezandmarsal.com/linksoflondon.

Dated at Toronto, this 22nd day of September, 2022.



Alvarez & Marsal Canada Inc., solely in its capacity as Trustee *in re* the Proposal of Links of London (Canada) Limited, and not in its corporate or personal capacity

Per: Greg Karpel, Senior Vice-President

Enclosure



Appendix "A"

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

THE HONOURABLE) TUESDAY, THE 20TH DAY
)
JUSTICE CONWAY) OF SEPTEMBER, 2022

IN THE MATTER OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, C. B-3, AS
AMENDED

AND IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
LINKS OF LONDON (CANADA) LIMITED,
OF THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO

ORDER

THIS MOTION, made by Alvarez & Marsal Canada Inc., in its capacity as the proposal trustee (in such capacity, the “**Proposal Trustee**”) of Links of London (Canada) Limited (the “**Company**”), for an order pursuant to the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”), as was heard this day via Zoom at Toronto, Ontario.

ON READING the First Report to the Court of the Proposal Trustee dated September [13], 2022 and the appendices thereto (the “**First Report**”), and on hearing the submissions of counsel for the Proposal Trustee, counsel for the Company, and any other parties or counsel listed on the counsel slip, no one appearing for any other person on the service list, although duly served as appears from the affidavit of service of Daisy Jin sworn September 13, 2022, filed.

AND HAVING DETERMINED that (i) the proposal of the Company filed with the Official Receiver on August 15, 2022, attached hereto as **Appendix "1"** (the "**Proposal**"), was unanimously approved by those creditors entitled to vote on the resolution at the meeting of creditors held on September 1, 2022; (ii) the terms of the Proposal are reasonable and calculated to benefit the general body of creditors; and (iii) no offences or facts have been proved to justify the Court in withholding its approval of the Proposal.

NOW THEREFORE:

DEFINITIONS

1. **THIS COURT ORDERS** that all capitalized terms not otherwise defined in this Order shall have the meanings ascribed to them in the Proposal.

SERVICE

2. **THIS COURT ORDERS** that the time for service and filing of the notice of motion and the motion record be and is hereby validated so that this motion is properly returnable today and hereby dispenses with further service thereof.

APPROVAL OF PROPOSAL

3. **THIS COURT ORDERS** that the Proposal be and is hereby approved.

4. **THIS COURT ORDERS** that, as of the Effective Date at the time or times and in the manner set forth in the Proposal: (i) the Proposal and all associated steps, compromises, settlement, satisfactions, releases, discharges, transactions and arrangements effected thereby are approved, binding and effective in accordance with the provisions of the Proposal and the BIA; and (ii) the

treatment of the Claims of all creditors affected by the Proposal (“**Affected Creditors**”) under the Proposal shall be final and binding for all purposes and enure to the benefit of the Company, all Affected Creditors, the Directors, the Officers, and all other Persons named or referred to in the Proposal, or subject to the Proposal, and their respective heirs, executors, administrators and other legal representatives, successor and assigns.

5. **THIS COURT ORDERS** that the Proposal Trustee be and is hereby authorized, directed and empowered to perform its functions and to fulfill its obligations under the Proposal to facilitate the implementation of the Proposal.

6. **THIS COURT ORDERS** that the Proposal Trustee may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

APPROVAL OF THE FIRST REPORT

7. **THIS COURT ORDERS** that the First Report and the actions, activities and conduct of the Proposal Trustee described therein be and are hereby approved; provided, however, that only the Proposal Trustee, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

APPROVAL OF PROFESSIONAL FEES

8. **THIS COURT ORDERS** that the fees and disbursements of the Proposal Trustee and its legal counsel, Aird & Berlis LLP, in the total amounts of \$43,302.18 and \$18,425.78, respectively (both amounts inclusive of applicable sales taxes), as set out in the First Report and the fee affidavits attached thereto as **Appendices “H”** and **“I”**, respectively, be and are hereby approved.

GENERAL

9. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada and as against all Persons whom it may otherwise be enforced.

10. **THIS COURT HEREBY REQUESTS** the aid and recognition of any Court, tribunal, regulatory or administrative bodies, having jurisdiction in Canada, in the United States or in the United Kingdom, to give effect to this Order and to assist the Company, the Proposal Trustee and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Company and to the Proposal Trustee, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Proposal Trustee in any foreign proceeding, or to assist the Company and the Proposal Trustee and their respective agents in carrying out the terms of this Order.

11. **THIS COURT ORDERS** that each of the Company and the Proposal Trustee be at liberty and are authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Proposal Trustee is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in any jurisdiction outside of Canada.

12. **THIS COURT ORDERS** that this Order is effective from today's date and it is made and enforceable without any need for entry or filing.

A handwritten signature in blue ink, appearing to read "Conway J.", is written over a horizontal line.

IN THE MATTER OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, C. B-3, AS AMENDED

**AND IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF LINKS OF LONDON (CANADA) LIMITED,
OF THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO**

Court File No.: 31-2849223

Estate No.: 31-2849223

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

PROCEEDING COMMENCED AT TORONTO

ORDER

AIRD & BERLIS LLP

Barristers and Solicitors

Brookfield Place

181 Bay Street, Suite 1800

Toronto, ON M5J 2T9

Kyle Plunkett (LSO # 61044N)

Tel: (416) 865-3406

Email: kplunkett@airdberlis.com

Matilda Lici (LSO # 79621D)

Tel: (416) 865-3428

Email: mlici@airdberlis.com

Lawyers for Alvarez & Marsal Canada Inc., in its
capacity as proposal trustee of Links of London
(Canada) Limited

50006431.2

50006431.5

Appendix "B"

District of: Ontario
 Division No.: 09 - Toronto
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**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
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Schedule of Creditor Claims

UNSECURED CREDITOR	ADDRESS	CITY	PROVINCE/STATE	PC/ZC	COUNTRY	AMOUNT
BELL CANADA	P.O. BOX 9000 STN DON MILLS	NORTH YORK	ON	M3C 2X7	CANADA	2,712.48
BENNETT JONES	4500 BANKERS HALL EAST, 855 - 2ND STREET SW	CALGARY	AB	T2P 4K7	CANADA	17,033.63
CLEAN SCENE	13-47 RACINE ROAD	ETOBICOKE	ON	M9W 6B2	CANADA	2,541.13
DAVIES WARD PHILLIPS & VINEBERG LLP	155 WELLINGTON STREET WEST	TORONTO	ON	M5V 3J7	CANADA	5,695.00
DGA SECURITY SYSTEMS, INC.	PO BOX 1920	NEW YORK	NY	10101-1920	USA	14,386.37
FEDEX	5985 EXPLORER DRIVE	MISSISSAUGA	ON	L4W 5K6	CANADA	5,116.72
GOOGLE	111 RICHMOND STREET WEST	TORONTO	ON	M5H 2G4	CANADA	1,089.86
LINKS (LONDON) LIMITED	155 WELLINGTON STREET WEST	TORONTO	ON	M5V 3J7	CANADA	5,110,001.00
RAKUTEN MARKETING LLC	6985 S UNION PARK CENTER, SUITE 300	MIDVALE	UT	84047	USA	678.96
SCENTAIR TECHNOLOGIES, LLC	3810 SHUTTERFLY RD STE 900	CHARLOTTE	NC	28217-3071	CANADA	495.00
TEMPLETON DOC LIMITED PARTNERSHIP (MCARTHURGLEN MANAGEMENT VANCOUVER LTD)	1000-7899 TEMPLETON STATION ROAD	RICHMOND	BC	V7B 0B7	CANADA	3,029.00
THE VITAL GROUP	1361 SANDPIPER RD	OAKVILLE	ON	L6M 3V8	CANADA	774.05
THOMPSON DORFMAN SWEATMAN	242 HARGRAVE STREET, SUITE 1700	WINNIPEG	MB	R3C 0V1	CANADA	2,228.79
TORONTO HYDRO	14 CARLTON STREET	TORONTO	ON	M5B 1K5	CANADA	630.92
TOTAL UNSECURED CREDITORS						5,166,412.92

* USD balances are converted to CAD at the rate of 1.3

Appendix "C"



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**Instructions to
Creditors Proof of
Claim Form**

General

Creditors are required to file their claims with the Trustee prior to the time appointed for the meeting of creditors in order to be eligible to vote.

The proper name of the claimant and its complete address, to which all notices or correspondence are to be forwarded, must be shown.

The proof of claim form must be completed by a person, not by a corporation. The person completing the proof of claim form on behalf of a corporation shall indicate his official capacity, such as “Credit Manager”, “Secretary”, “Authorized Agent”, etc.

A proper proof of claim must be supported by a Statement of Account, marked “A”, providing details, such as date, invoice numbers and amounts owing, the total of which agrees with the amount indicated on the claim.

All sections of the proof of claim must be completed. Any non-applicable wording should be crossed out. The signature of the creditor or declarant on the claim must be witnessed.

Paragraph 3

A detailed statement of account must be attached to the proof of claim and must show the date, the number and the amount of all the invoices or charges, together with the date, the number and the amount of all credits or payment. A statement of account is not complete if it begins with an amount brought forward.

Paragraph 4

The individual completing the proof of claim must strike out those subsections which do not apply.

- **Paragraph A** applies to the ordinary unsecured claims. In addition to recording the amount of the claim, please indicate whether the claim has a priority pursuant to section 136 of the Act, a copy of which can be assessed here:
<https://laws-lois.justice.gc.ca/eng/acts/b-3/section-136.html>
- **Paragraph B** applies to lessor claims in a commercial proposal. Please ensure

that the claim applies to a commercial proposal and, if so, include the full particulars of the claim.

- **Paragraph C** applies to secured claims. Please indicate the dollar value of the security and attach copies of the security documents. In addition, please attach copies of the security registration, where appropriate.
- **Paragraph D** applies to inventory claims of farmers, fisherman and aquaculturists. Please note that such claims apply only to inventory supplied from farmers, fishermen and aquaculturists within 15 (fifteen) days of the date of bankruptcy or first day on which there was a receiver. In addition, please attach copies of any applicable sales agreement and delivery slips.
- **Paragraph E** applies to claims by wage earners. Please note that such claims apply only for unpaid wages owed upon bankruptcy of an employer or when the employer becomes subject to a receivership.
- **Paragraph F** applies to claims against directors. Please note that such claims apply only to directors of corporations that have filed a commercial proposal to creditors that includes a compromise of statutory claims against directors.
- **Paragraph G** applies to claims of customers of a bankrupt securities firm. Please ensure that the claim of the customer is for net equity and, if so, include the full particulars of the claim, including the calculations upon which the claim is based.

In order to prepare its claim, the creditor should refer to the Bankruptcy and Insolvency Act, copy of which is accessible at <https://laws-lois.justice.gc.ca/eng/acts/b-3/>.

Paragraph 5

All claimants must indicate whether or not they are related to the debtor, as defined by the *Bankruptcy & Insolvency Act*, by filling out “ARE” or “ARE NOT”.

Paragraph 6

All claimants must attach a detailed list of all payments or credits received or granted, as follows:

- a) within the three (3) months preceding the bankruptcy or the proposal, in the case where the claimant and the debtor are not related.
- b) within the twelve (12) months preceding the bankruptcy or proposal, in the case where the claimant and the debtor are related.

Voting/Proxy

Any unsecured creditor may vote in person or by proxy, but when a proxy is attending the meeting, he must be so appointed by the creditor. When the creditor is a corporation, the person attending the



meeting of the creditors, including the declarant, must be appointed proxy by an officer of the corporation having status to make such an appointment.

Note

Section 201(1) of the *Bankruptcy & Insolvency Act* states: “Where a creditor, or a person claiming to be a creditor, in any proceedings under this Act, willfully and with intent to defraud, makes any false claim or any proof, declaration or statement of account, that is untrue in any material particular, he is guilty of an offence and is liable on summary conviction to a fine not exceeding one thousand dollars, or to imprisonment for a term not exceeding one year, or both.”

Trustee Contact Details

Alvarez & Marsal Canada Inc.
Attention: Esther Mann
Royal Bank Plaza South Tower, 200 Bay Street, Suite 2900
M5J 2J1 Toronto, Ontario
Phone: 416-847-5186
Fax: 416-847-5201
Email: esther.mann@alvarezandmarsal.com





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FORM 31

Proof of Claim

(Section 50.1, subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 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 proposal of Links of London (Canada) Limited of the city of Toronto in the province of Ontario and the claim of

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

1. That I am a creditor of the above-named debtor (or that I am _____ (state position or title) of _____ (name of creditor or representative of the creditor)).
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of the notice of intention to make a proposal, namely the 20th day of July, 2022 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 claim a right to a priority under section 136 of the Act.

Regarding the amount of \$ _____, I do not claim a right to a priority.

(Set out on an attached sheet details to support priority claim.)

B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows

(Give full particulars of the claim, including the calculations upon which the claim is based)

C. SECURED CLAIM OF \$ _____

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:

(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____

(Attach a copy of sales agreement and delivery receipts.)

E. CLAIM BY WAGE EARNER OF \$ _____

That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ _____,

That I hereby make a claim under subsection 81.4(8) of the Act in the amount of \$ _____,

F. CLAIM 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.)

G. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:

(Give full particulars of the claim, including the calculations upon which the claim is based.)

5. That, to the best of my knowledge, I _____ (am/am not) *(or the above-named creditor _____ is/is not)* related to the debtor within the meaning of section 4 of the Act, and _____ (have/has/ have not/ has not) dealt with the debtor in a non-arm's-length manner.

6. That the following are the payments that I have received from, 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 _____.

Witness

Creditor

Phone Number:

Fax Number:

Email Address:



NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.

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

