



August 29, 2023

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
WHYTE'S FOODS INC.**

TO THE CREDITORS OF WHYTE'S FOODS INC.:

On August 23, 2023, Whyte's Foods Inc. (the "**Company**") filed a Notice of Intention to Make a Proposal ("**NOI**") pursuant to Section 50.4(1) of the *Bankruptcy and Insolvency Act* (Canada), *R.S.C. 1985, c. B-3* (the "**BIA**") and Alvarez & Marsal Canada Inc. ("**A&M**") was appointed as Proposal Trustee of the Company (the "**Proposal Trustee**"). A copy of the NOI, together with the list of creditors, are enclosed herewith.

Please be advised that the Company is not bankrupt and has availed itself to a procedure whereby a company, with creditor and Court approval, restructures its financial affairs. Whyte's, like many other food manufacturers, has been heavily impacted by the Covid-19 pandemic, employee shortages, supply chain disruptions and environmental changes that altered crop cycles which has directly led to the Company's financial struggles over the past few years.

The principal purpose of these NOI proceedings is to create a stabilized environment for Whyte's to maintain its business and operate "in the ordinary course", while allowing the Company the opportunity to restructure its financial affairs and conduct a Court-supervised process through which Whyte's will be looking to finalize a strategic transaction for the sale as a going concern or recapitalization of the business.

During these NOI proceedings:

- Pursuant to section 69.1 (1) of the BIA, upon the filing of the NOI, that being August 23, 2023, no creditor shall have any remedy against the Company or its property or shall commence or continue any action, execution or other proceedings for the recovery of a claim provable in bankruptcy until the bankruptcy of the Company;
- Pursuant to section 65.1 (1) of the BIA, no person may terminate or amend any agreement with the Company, or claim an accelerated payment, or a forfeiture of the term, under any agreement with the Company, by reason only that the Company is insolvent or by reason of the filing of the NOI;
- Pursuant to section 69.31 (2) of the BIA, no person may commence or continue any action against a director of the corporation on any claim against directors that arose before the commencement of these NOI proceedings and that relates to obligations of the corporation where directors are under any law liable in their capacity as directors for the payment of such obligations.

Suppliers should discuss directly with their usual Company representative the terms of payment for goods and/or services that they provide to the Company.

The amounts indicated on the attached list of creditors were estimated by the Company as at the date of filing the NOI, and as such, may not be the correct amount of your claim. However, **you do not need to notify the Proposal Trustee of any discrepancies in the claim amount at this time.**

Should you require any further information with respect to this matter, please feel free to contact the Proposal Trustee directly at whytesfoodsinc@alvarezandmarsal.com or 416-847-5194, or visit the Proposal Trustee's website at: www.alvarezandmarsal.com/whytes

Sincerely,



Alvarez & Marsal Canada Inc., solely in its capacity
as Proposal Trustee of Whyte's Foods Inc.,
and not in its corporate or personal capacity

Per: Stephen Ferguson, Senior Vice President

Enclosure



Le 29 août 2023

**DANS L'AFFAIRE DE L'AVIS D'INTENTION DE FAIRE UNE PROPOSITION
DE LES ALIMENTS WHYTE'S INC.**

AUX CRÉANCIERS DE LES ALIMENTS WHYTE'S INC. :

Le 23 août 2023, Les Aliments Whyte's inc. (la « **Société** ») a déposé un avis d'intention de faire une proposition (l'« **avis d'intention** ») en vertu du paragraphe 50.4(1) de la *Loi sur la faillite et l'insolvabilité* (Canada), L.R.C. (1985), ch. B-3 (la « **LFI** »). Alvarez & Marsal Canada Inc. (« **A&M** ») a été nommée à titre de syndic de la proposition de la Société (le « **syndic de la proposition** »). Une copie de l'avis d'intention, accompagnée de la liste des créanciers, est jointe aux présentes.

Veuillez prendre note que la Société n'est pas en faillite et a eu recours à une procédure dans le cadre de laquelle une société réorganise ses affaires financières sur approbation du tribunal et de ses créanciers. À l'instar de nombreux autres fabricants de produits alimentaires, Whyte's a été lourdement touchée par la pandémie de COVID19, le manque de main-d'œuvre, les perturbations de la chaîne d'approvisionnement et les changements environnementaux qui ont altéré les cycles de culture, ce qui a directement entraîné les difficultés financières de la Société au cours des dernières années.

Le but principal de cette procédure d'avis d'intention est de créer un environnement plus stable afin que Whyte's puisse maintenir ses activités et exploiter son entreprise « dans le cours ordinaire » de ses affaires, tout en lui permettant de réorganiser ses finances et de poursuivre une procédure supervisée par le tribunal dans le cadre de laquelle Whyte's s'emploiera à finaliser une opération stratégique visant la vente de l'entreprise en vue de sa continuité ou visant la restructuration de son capital.

Durant cette procédure d'avis d'intention :

- aux termes du paragraphe 69.1(1) de la LFI, à compter du dépôt de l'avis d'intention, soit le 23 août 2023, les créanciers n'ont aucun recours contre la Société ou contre ses biens et ne peuvent intenter ou continuer aucune action, exécution ou autre procédure en vue du recouvrement de réclamations prouvables en matière de faillite tant que la Société n'est pas devenue un failli;
- aux termes du paragraphe 65.1(1) de la LFI, il est interdit de résilier ou de modifier un contrat conclu avec la Société ou de se prévaloir d'une clause de déchéance du terme figurant dans un tel contrat, au seul motif que la Société est insolvable ou que l'avis d'intention a été déposé à son égard;
- aux termes du paragraphe 69.31(2) de la LFI, nul ne peut intenter ou continuer d'action contre les administrateurs de la société relativement aux réclamations contre eux qui sont antérieures au début de la procédure d'avis d'intention et visent des obligations dont ils peuvent être, ès qualités, responsables en droit.

Les fournisseurs devraient discuter directement avec leur représentant habituel de la Société des modalités de paiement des biens et/ou des services qu'ils fournissent à la Société.

Les montants indiqués dans la liste de créanciers ci-jointe ont été estimés par la Société à la date du dépôt de l'avis d'intention et pourraient donc ne pas correspondre au montant exact de votre réclamation. Cependant, **vous n'avez pas à aviser le syndic de la proposition des écarts par rapport au montant réclamé pour l'instant.**

Si vous avez besoin de renseignements supplémentaires, n'hésitez pas à communiquer avec le syndic de la proposition en écrivant directement à whytesfoodsinc@alvarezandmarsal.com ou en composant le 416 847-5194. Vous pouvez également visiter le site Web du syndic de la proposition à l'adresse www.alvarezandmarsal.com/whytes.

Veuillez agréer nos salutations distinguées.



Alvarez & Marsal Canada Inc., en sa seule qualité
de syndic de la proposition de Les Aliments Whyte's inc.,
et non à titre personnel ou d'une entreprise

Par : Stephen Ferguson, vice-président principal

Pièces jointes



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of Ontario
Division No. 09 - Toronto
Court No. 31-2978830
Estate No. 31-2978830

In the Matter of the Notice of Intention to make a proposal of:

Whyte's Foods Inc.

Insolvent Person

ALVAREZ & MARSAL CANADA INC.

Licensed Insolvency Trustee

Date of the Notice of Intention:

August 23, 2023

CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL
Subsection 50.4 (1)

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that the aforementioned insolvent person filed a Notice of Intention to Make a Proposal under subsection 50.4 (1) of the Bankruptcy and Insolvency Act;

Pursuant to subsection 69. (1) of the Act, all proceedings against the aforementioned insolvent person are stayed as of the date of filing of the Notice of Intention.

Date: August 24, 2023, 12:09

E-File/Dépôt Electronique

Official Receiver

151 Yonge Street, 4th Floor, Toronto, Ontario, Canada, M5C2W7, (877)376-9902

Canada 

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

- FORM 33 -
Notice of Intention To Make a Proposal
(Subsection 50.4(1) of the Act)

Take notice that:

1. I, Whyte's Foods Inc., an insolvent person, state, pursuant to subsection 50.4(1) of the Act, that I intend to make a proposal to my creditors.
2. Alvarez & Marsal Canada Inc. of Royal Bank Plaza, South Tower, 200 Bay Street, Suite 2900, P.O. Box 22, Toronto, ON, M5J 2J1, a licensed trustee, has consented to act as trustee under the proposal. A copy of the consent is attached.
3. A list of the names of the known creditors with claims of \$250 or more and the amounts of their claims is also attached.
4. Pursuant to section 69 of the Act, all proceedings against me are stayed as of the date of filing of this notice with the official receiver in my locality.

Dated at the city of Toronto in the Province of Ontario, this 23 day of August 2023



Whyte's Foods Inc.
Insolvent Person

To be completed by Official Receiver:

Filing Date

Official Receiver

FORM 33

Notice of Intention To Make a Proposal
(Subsection 50.4 (1) of the Act)

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
WHYTE'S FOODS INC.
OF THE CITY OF SAINT-E-THERESE, IN THE PROVINCE OF QUEBEC

Preliminary list of creditors with claims of \$250 or more as at August 23, 2023, as per records of Whyte's Foods Inc.
without admission as to any liability or privilege herein

SECURED CREDITOR	ADDRESS	CITY	PROVINCE/STATE	PC/CZ	COUNTRY	AMOUNT
FARM CREDIT CANADA	1800 HAMILTON STREET, P.O. BOX 4320	OTTAWA	ON	K1A 0C5	Canada	4,316,870.00
WELLS FARGO CAPITAL FINANCE CORPORATION CANADA	40 KING STREET WEST, SUITE 2500	TORONTO	ON	M5H 3Y2	Canada	8,167,126.34
EJ CAPITAL INC.	1730 AIMO BOULEVARD	MISSISSAUGA	ON	L4W 1V1	Canada	2,193,862.00
INVESTISSEMENT QUEBEC	1001 ROBERT-BOURASSA BLVD., SUITE 1000	MONTREAL	QC	H3B 0A7	Canada	235,000.00
TOTAL SECURED CREDITORS						44,970,867.50

UNSECURED CREDITOR	ADDRESS	CITY	PROVINCE/STATE	PC/CZ	COUNTRY	AMOUNT
AGRICULTURE AND AGRI-FOOD CANADA, AGRI-INNOVATE	1341 BASELINE ROAD	OTTAWA	ON	K1A 0C5	Canada	4,316,870.00
D.G.F.	7 RUE HENRI-NAVIER, ZI DES CETTONS 2	CHANTALOU	ON	78570	France	670,887.51
GREAT LAKES INT'L TRADING	158 E. NORTHLANDS AVE	APPLETON	WI	54911	United States	285,819.70
S. ZAFRIS S.A.	CHAR. TRIKOUP	AGRINIO, AETOLIA-ACARNANIA		30005	Greece	278,318.70
CNESST	CP 1483 SUCC. CENTRE-VILLE	MONTREAL	QC	H3C 5S1	Canada	264,613.35
ENBRIDGE GAS (UNION GAS)	P.O. BOX 4001 STN A	TORONTO	ON	M5W 0G2	Canada	236,207.67
TIME CARGO	4020 BLVD LE CORBUSIER, SUITE 201	LAVAL	QC	H7L 5R2	Canada	232,496.60
CAN-AM PEPPER COMPANY, LP	52999 JOHN WISE LINE	ATLIMER	ON	NSH 2R5	Canada	221,453.77
GLK FOODS INC	400 CLARK STREET	BEAR CREEK	WI	54922	United States	219,214.68
AMPAK INC	4225 AUTOROUTE DES LAURENTIDES	LAVAL	QC	H7L 5W5	Canada	215,081.82
PRODUITS CHIMIQUES CCC LTEE	175 BLOOR STREET EAST, SUITE 1300, NORTH TOWER	TORONTO	ON	M4W 3R8	Canada	211,516.08
MULTI TEMP TRANS	2860 BOUL. DANIEL JOHNSON	LAVAL	QC	H7P 5Z7	Canada	203,063.33
AGRO SEVILLA ACETUNERA SA	AVDA. DE LA INNOVACION, SN ED. RENTASEVILLA, PLANTA 8	SEVILLA	ON	41020	Spain	187,300.18
TRAFFIX	1-375 WHEELABRATOR WAY	MILTON	ON	L9T 3C1	Canada	185,328.00
SUR-MEX PICKLE LLC	700 TEJANA RD, P.O. BOX 1539	PROGRESO	TX	78579	United States	182,267.40
BIWAY PACKAGING CANADA	PO BOX 2648, STATION A	TORONTO	ON	M5W 2N7	Canada	174,546.36
ENTEGRIUS POWERLINES INC	PO BOX 70	CHATHAM	ON	N7M 5K2	Canada	163,532.76
GANDULES INC. S.A.C.	AV. DEL PINAR 198 3E PISO, CHACARILLA DEL ESTANQUE SURCO	LIMA 33	ON	15037	Peru	158,528.64
ANGEL CAMACHO ALIMENTACION	AVDA DEL PILAR, 6	MORON DE LA FRONTERA, SEVILLA		41530	Spain	141,938.72
ARDAQH GLASS	1509 SOUTH MACEDONIA AVE	MUNCIE	IN	47302	United States	141,584.68
CANADA CARTAGE DIVERSIFIED ULC	1115 CARDIFF BLVD	MISSISSAUGA	ON	L5S 1L8	Canada	136,564.97
QAD INC.	10,000 MIDLANTIC DRIVE, SUITE 200	MT. LAUREL	NJ	08054	United States	133,514.00
M & T EMPLOYMENT STAFFING AGENCY INC	143 BRISTOL DR	CHATHAM	ON	N7M 6J9	Canada	133,250.02
TOP TASTE B.V.	KLOOSTERPOORT 33	KAPELLE, SN, 4421	ON	J4Y 2R3	Netherlands	117,479.40
ESSENCES & FRAGRANCES BELL	3800-H, ISABELLE	BROSSARD	QC	80030	Canada	117,053.28
SANTORELLI GROUP SRL	VIA VERDI ZONA PIP-SNC	TUFINO, NA			Italy	104,140.45
KUMINANO FRUIT LTD	STR ISKRA N.8	KATUNITSA, PLOVDIV, 4120	ON	N3A 1A2	Bulgaria	102,968.70
ERB TRANSPORT LIMITED	290, HAMILTON ROAD	NEW HAMBURG	ON	N8M 2X7	Canada	99,254.97
FULGER TRANSPORT INC.	4016 COUNTY ROAD 23	ESSEX	ON	21160	Canada	98,282.00
EUROPEENNE DE CONDIMENTS	BP 49	MARSANNAY LA COTE, BFC	ON	L5W 0G2	France	97,460.93
COMPASS GROUP CANADA	1 PROLOGIS BOULEVARD, SUITE 400	MISSISSAUGA	ON	84110	Canada	96,991.16
ET'S PLANTIN	PUYMERAS	VAISON LA ROMAINE, PACA	ON	30374-1163	France	94,342.97
BIWAY CORPORATION	PO BOX 741163	ATLANTA	GA		United States	94,040.31
BRENTAG INC	2900 JEAN BAPTISTE DESCHAMPS	LACHINE	QC	H8T 1C8	Canada	92,721.32
ECO ENTREPRISES QUEBEC	1600 BOUL RENE-LEVESQUE O., BUREAU 600	MONTREAL	QC	H3H 1P9	Canada	91,910.27
DISTRIBUTION KATRINA INC	1069 RUE DES FORGES	TERREBONNE	QC	J6Y 0J9	Canada	91,770.00
SENA VENTES ET MARKETING	2598 BOUL. LE CORBUSIER	LAVAL	QC	H7S 2K8	Canada	87,140.13
GRAPHE FOODS INC	1774 DREW ROAD	MISSISSAUGA	ON	L5S 1J6	Canada	86,239.31
WASTE CONNECTIONS OF CANADA INC.	DEPT 400172, PO BOX 4375 STN A	TORONTO	ON	M5W 0J3	Canada	84,747.29
VILLE DE SAINT-E-THERESE	6, RUE DE L'EGLISE	SAINT-E-THERESE	QC	J7E 3L1	Canada	82,350.30
CAPITAL DATA	1360 S. MOORLAND ROAD, STE 200	BROOKFIELD	WI	53005	United States	81,614.86
FRUITRADE INTERNATIONAL INC.	3638 LAKESHORE BLVD.W.	TORONTO	ON	M8W 1N6	Canada	80,382.91
SAMUEL GROUPE DES SYSTEMES EMBALLAGE	PO BOX 57462, STN A	TORONTO	ON	M5W 5M5	Canada	77,248.41
BURG VINAIGRES SAS	1-3 ZAC DES BREGAUDIERES	LA TREMBLAIE, NOUVELLE-AQUITAINE	ON	17390	France	73,604.70
FORT DEARBORN CO.	C/O LOCKBOX 916420, PO BOX 4090 STN A	TORONTO	ON	M5W 0E9	Canada	73,214.17
DELOITTE S.B. & TOUCHE	LES TOURS TROMPHE BUR 210, 2540 BOUL. DANIEL-JOHNSON	LAVAL	QC	H7T 2S3	Canada	70,878.98
TECHLIFT INTERNATIONAL	5705 PLACE KUBOTA	DRUMMONDVILLE	QC	J2B 6V4	Canada	69,924.71
EMBALLAGES KRUGER S.E.C	7474, CORDNER	LASALLE	QC	H8N 2W3	Canada	69,576.22
MNP LLP	608-1033 DAVIE STREET	VANCOUVER	BC	V6E 1M7	Canada	67,764.31

UNSECURED CREDITOR	ADDRESS	CITY	PROVINCE/STATE	PC/ZC	COUNTRY	AMOUNT
CITY OF CHATHAM	315 KING STREET WEST, PO BOX 640	CHATHAM	ON	N7M 5K8	Canada	66,918.74
ARAMARK CANADA LTD	SUPPLY CHAIN MANAGEMENT, 5150 SPECTRUM WAY, 2ND FLOOR	MISSISSAUGA	ON	L4W 5G2	Canada	64,613.07
JDI LOGISTICS	300 UNION STREET, PO BOX 5777	SAINT JOHN	NB	E2L 4M3	Canada	62,613.75
UNIVAR CANADA INC	2200 CHEMIN ST-FRANCOIS	DORVAL	QC	H9P 1K2	Canada	62,188.51
PEPPERS UNLIMITED OF LA INC	P.O. BNOX 211	ST. MARTINVILLE	LA	70592-0211	United States	62,021.24
ALPLAST GK	1431 RUE DOLBEAU	CHAMBLY	QC	J3L 5M3	Canada	61,964.56
RIJK ZWAAN USA INC.	19040, PORTOLA DRIVE, SUITE B	SALINAS	CA	93908	United States	57,683.59
WILLIAM M. DUNNIE & ASSOCIATES LTD	10 DIRECTOR COURT, SUITE 300	WOODBIDGE	ON	L4L 7E8	Canada	54,325.00
CROWN METAL PACK, CANADA LP	C/O T42769, P.O. BOX 4275, POSTAL STATION A	TORONTO	ON	M5W 5V8	Canada	53,199.99
DAYMON WORLDWIDE CANADA INC.	P.O.BOX 4080 STN A, LOCKBOX 918330	TORONTO	ON	M5W 0E9	Canada	52,877.30
GREENYARD PREPARED BELGIUM	NV INDUSTRIETERREIN KANAAL-NOORD 2002	BREE, LIMBURG, 3960	ON		Belgium	52,221.55
PRODUITS RICARD INC	460 GRANDE LIGNE	MONTREAL	QC	JOK 1T0	Canada	49,700.40
GESTION IMMO.CHELSEA S.E.C	2120 SHERBROOKE ST E, SUITE 1118	TORONTO	QC	H2K 1C3	Canada	49,562.08
ENTEGRA PROCUREMENT SERVICES	LOCK BOX 15775C, SODEXO CANADA, PO BOX 57775, STN A	MONTREAL	QC	M5W 5M5	Canada	48,464.12
9109-2353 QUE INC	5800 CH.ST-FRANCOIS	ST-LAURENT	QC	H4S 1B4	Canada	47,672.33
LOC. CAMIONS RYDER CDA LTTEE	C.P. 11333, SUCC. CENTRE-VILLE	MONTREAL	QC	H3C 5H1	Canada	46,290.46
CROP ALLIANCE BV.	OUDE DIERKOPOLDERWEG 1	BAARLAND, NE. 4435	Netherlands			45,386.28
VINAOLIVA S.C	CALLE AUTOMOCION, 1, APARTADO DE CORREOS 149	ALMENDRALEJO, BADAJOZ				45,072.72
HYDRO-QUEBEC	C.P. 11022 SUCC CENTRE VILLE	MONTREAL	QC	06200	Spain	44,223.47
ROBOVIC INC	10 RUE BOULET	PRINCEVILLE	QC	H3C 4V6	Canada	44,223.47
FULGER TRANSPORTING	4016 COUNTY ROAD 23	ESSEX	QC	G6L 4M1	Canada	42,587.76
BOWTRANS INC	5-190 WINEY'S POINT ROAD, SUITE 124	TORONTO	ON	N8M 2X7	Canada	41,429.16
INGREDION CANADA INC.	C/O (914990), PO BOX 4090 STN A	BARRIE	ON	L4N 8J8	Canada	40,185.86
LOC MARIA BISCUITS	1, RUE DE PELINEUC	TORONTO	ON	M5W 0E9	Canada	40,036.69
E.HOFMANN PLASTICS CANADA INC	51 CENTENNIAL ROAD	ORANGEVILLE	ON	L9W 3R1	France	38,996.88
ETS. MOULIN	34 AVE. ALEXIS PESSOT	ST MAUR DES FOSSES, ILE-DE-FRANCE	ON		France	37,346.40
ACETIFICIO MARC. DENGRIIS	VIA BADAGNACO NO 1	AFRAGOLA, NA		94100	France	36,566.64
EMBALLAGES CARROUSEL	1401, AMPERE	BOUCHERVILLE	QC	80021	Italy	36,183.99
ALTIUM PACKAGING CANADA INC	C/O BANK OF AMERICA, LOCKBOX 210540, PO BOX 11728 STN	MONTREAL	QC	H3C 6R7	Canada	35,988.97
PREFORM SOLUTIONS INC	PO BOX 84726	SOUX FALLS	SD	57118	United States	35,330.34
PENSKO TRUCK LEASING CANADA	PO BOX 11325, STATION CENTRE-VILLE	MONTREAL	QC	H3C 5H1	Canada	34,345.93
STONEMOOD GROUP	330 BAY STREET, SUITE 601	TORONTO	ON	M5H 2S8	Canada	32,864.95
SHAWK USA INC	70 W. MICHIGAN AVENUE, SUITE 120	BATTLE CREEK	MI	49017-3634	United States	32,000.00
NEW ALASKO L.P.	6810 BOUL. DES GRANDES-PRAIRIES	MONTREAL	QC	H1P 3P3	Canada	31,818.96
WESTROW FOOD GROUP	C/O JERRY DUNCAN, 20711-92A AVE, SUITE 114	LANGLEY	BC	V1M 3A5	Canada	30,923.27
DAIGNEAULT, AVOCATS INC.	353, RUE ST. NICHOLAS, PLACE D'YOUVILLE, BUR. 400	MONTREAL	QC	H2Y 2P1	Canada	30,909.58
ADDIS CATES CO. INC	2640 MCLVER ROAD, PO BOX 146	PARKTON	NC	28371	United States	30,900.14
BORDE SA	LES GARDELLES	SAUGUES, HAUTE-LOIRE				30,618.01
LIFTOW, LIMITED	P.O.BOX 9092, STN A	TORONTO	ON	43170	France	30,458.27
CHEP CANADA INC.	C/O TH1203C, P.O. BOX 4230, STN A	TORONTO	ON	M5W 3W5	Canada	30,258.94
PORTES GARCI/TADELLA LTTEE	1492, RUE DE JAFFAIS, FABREVILLE	LAVAL	QC	M5W 0E1	Canada	30,155.31
GROUPE TRANSIT INC.	207-1400 MARIE-VICTORIN	ST-BRUNO	QC	H7P 4K9	Canada	29,281.47
SEMI-REMORQUE A9	9194-1815 QUEBEC INC., 12745 RUE DU PARC	MIRABEL	QC	J3V 6B9	Canada	29,056.51
AIRD BERUS LLP	181 BAY STREET, SUITE 1800	TORONTO	ON	J7J 0W5	Canada	28,171.15
ZACMI FOOD & BEVERAGE PLANTS	VIA MANTOVA 65-	PARMA, EMILIA-ROMAGNA		M5J 2T9	Canada	27,559.23
COMPOSANTS INDUST. WAJAX SC	M9079CU, C.P. 11790 DEPT 26, SUCCURSALE CENTRE-VILLE	MONTREAL	QC	43122	Italy	27,381.15
MUNICIPALITE DE ST-LOUIS	750, RUE ST-JOSEPH	SAINT-LOUIS	QC	H3C 0C4	Canada	27,080.79
BELL MOBILITE INC.	C.P. 11095, SUCC. CENTRE-VILLE	MONTREAL	QC	JOG 1K0	Canada	25,587.78
OGIES LIFT TRUCK SERVICE & REPAIRS	948 OLD GLASS ROAD	WALLACEBURG	ON	H3C 5E7	Canada	25,353.13
MANDIA INTERNATIONAL TRADING COPR	75 WURZ AVENUE	UTICA	NY	N8A 3S8	Canada	25,208.10
INTERCO	456 RANG BRODEUR	ST-EUGENE-DE-GRANTHA	QC	13502	United States	24,621.00
S3R INC	2292, BOUL. INDUSTRIEL, BUREAU 206	LAVAL	QC	JOC 1J0	Canada	23,776.95
FASTENAL CANADA LTD	900 WABANAKI DR.	KITCHENER	ON	H7S 1P9	Canada	23,443.61
PAKTECH	1680 IRVING RD	CHAMPEAGNAC DE BELAIR, NOUVELLE-AQUITAINE	OR	N2C 0B7	Canada	22,474.97
ST-MICHEL BISCUIT	AV. JEAN DUCOURTIEUX	EUGENE	QC	97402	United States	21,927.36
TRANSPORT GASTON NADEAU INC.	850 PRINCIPALE	STE MELANIE	QC	24530	France	21,428.85
DICKINSON WRIGHT LLP	199 BAY STREET, SUITE 2200, PO BOX 447, COMMERCE COURT POSTAL STATIO	TORONTO	ON	JOK 3A0	Canada	20,804.52
WFS LTD	PO BOX 2100	WINDSOR	ON	M5L 1G4	Canada	19,841.42
SERVICES SODEC INC.	1320, MONTEE MASSON, DUVERNAY	LAVAL	QC	N8Y 4R7	Canada	19,136.34
MOTEURS ELECTRIQUES DRUMMOND	C-2200 RUE ANDRE C-HAMEL	DRUMMONDVILLE	QC	H7C 0J8	Canada	18,829.68
CANADA BORDER SERVICES AGENCY	1555 VENETIAN BOULEVARD	POINT EDWARD	ON	J2C 8B1	Canada	18,745.59
GSI CANADA	C/O TH1029, P.O.BOX 4283, POSTAL STN A	TORONTO	ON	N7T 0A9	Canada	18,512.24
NOX ENERGIE INC	3070 RUE. JOSEPH-MONIER	TERREBONNE	QC	M5W 5W6	Canada	18,430.51
SUCCES CANADA IMMIGRATION INC	903 BOUL. DECARIE, BUREAU 201	MONTREAL	QC	J6X 4R1	Canada	17,536.89
QSTRAT CANADA INC	5048 DUNDAS STREET WEST	ETOBICOKE	ON	H4L 3K3	Canada	17,246.25
TOTAL LOGISTICS TRUCKING CANADA INC.	200, RUE LOYOLA-SCHMIDT	VAUDREUIL-DORION	QC	M9A 1B9	Canada	16,950.00
LANGGUTH AMERICA LTD	109 RANDALL DRIVE	WATERLOO	ON	J7V 8P2	Canada	16,691.72
SAGER INC.	6755, HENRI-BOURASSA OUEST	ST-LAURENT	QC	N2V 1C5	Canada	16,255.77
ULINE CANADA CORP.	BOX 3500, RPO STREETSVILLE	MISSISSAUGA	ON	H4R 1E1	Canada	16,125.00
DELICES DE LA FORET & VALLI	1595 BOUL. LIONEL-BOULET	VARENNES	QC	L5W 0S8	Canada	15,789.21
WOODHAM'S COMBUSTION INC.	1100 INVICTA DRIVE, UNIT # 20	OKAVILLE	ON	J3X 1P7	Canada	15,750.00
				L6H 2K9	Canada	15,689.22

UNSECURED CREDITOR	ADDRESS	CITY	PROVINCE/STATE	PC/ZC	COUNTRY	AMOUNT
ITACA DIRECT INC.	1355 DE MAZURETTE	MONTREAL	QC	HAN 1G8	Canada	15,312.00
ARTIC WOLF NETWORKS INC	8939 COLOMBINE ROAD, SUITE 150	EDEEN PRAIRIE	QC	55347	Canada	15,235.01
BEJO SEEDS INC.	1972 SILVER SPUR PLACE	OCEANEO	CA	93445	United States	15,120.00
C.A.T. GLOBAL INC.	C/O TX4131C PO BOX 4621, STN A	TORONTO	ON	M5W 0K2	Canada	15,065.00
SCOTLYNN COMMODITIES INC	1150 VITTORIA RD.	VICTORIA	ON	NDE 1W0	Canada	14,999.30
LINCOLN CONVEYORS INC.	2045 FASAN DR.	OLDCASTLE	ON	NOR 1L0	Canada	14,525.69
ACEITUNAS MONTEGIL S.L	CIPOZO DE SEVILLA 2 (FINCA EL RECREO)	MORON DE LA FRONTERA, SEVILLA		41530	Spain	14,353.20
GROUPE LEVYS INC.	3275 FRANCOIS-HUGHES	LAVAL	QC	H7L 5A5	Canada	14,347.21
FRANCAISE DE GASTRONOMIE	2, ALLEE D'HELSENKI, CS 80072 SCHILTHOEIM	STRASBOURG, ALSACE		67013	France	13,910.40
SANI MARC	42 RUE DE L'ARTISAN	VICTORIAVILLE	QC	G6P 7E3	Canada	13,898.30
SPECIALITE LASSONDE	3810 ALFRED-LALIBERTE	BOISBRIAND	QC	J7H 1P8	Canada	13,655.90
CONCORD NATIONAL	55, WESTON COURT	DARTMOUTH	NS	B3B 1X4	Canada	13,437.20
QUADRA CHEMICALS LTD	3901 FX TESSIER	VAUDREUIL-DORION	QC	J7V 5V5	Canada	13,012.50
MAHEU & MAHEU INC.	605 RUE DES ROCAILLES	QUEBEC	QC	G2J 1A9	Canada	12,778.32
SENSIENT FLAVORS LLC	5115 SEDGE BLVD	HOFFMAN ESTATES	IL	60192	United States	12,654.57
MULTI-HOLD PLASTICS INC.	128, BASALTIC ROAD	CONCORD	ON	L4K 1G6	Canada	12,289.43
MONTROSE INT. GROUP	156 REYNOLDS STREET	OAKVILLE	ON	L6J 3K9	Canada	12,246.95
GELPAC POLY INC.	400 HENRI-BOURASSA	MARIEVILLE	QC	J3M 1R9	Canada	12,124.58
2756-2396 QUEBEC INC.	196, PETITE LIGNE	ST-ALEXIS	QC	J0K 1T0	Canada	11,711.14
TRAVELERS TRANSPORTATION SERVICES	195 HEART LAKE ROAD SOUTH	BRAMPTON	ON	L6W 3N6	Canada	11,211.86
INSTR. ST-LAURENT INC.	80, RUE DE LA MONTAGNE	ST-JOSEPH-DULAC	QC	J0N 1M0	Canada	10,847.94
JOHN BROOKS COMPANY LIMITED	2825 MEADOWPINE BLVD	MISSISSAUGA	ON	LN7 7K5	Canada	10,734.71
LF COMBUSTION	125 RUE YAMASKA	ST-HUGUES	QC	J0H 1N0	Canada	10,492.90
CALDIC CANADA INC	23955 PRINCE ALBERT RD	MISSISSAUGA	ON	LN8 8E2	Canada	10,476.38
THE PICKLE STATION	42 WESTWIND CRES.	CHATHAM	ON	N7L 0G1	Canada	10,388.98
OPEX COACH INC.	1155 RUE METCALFE, BUREAU 800	STOUFFVILLE	ON	L4A 0C3	Canada	10,371.14
CABINET RELATIONS PUB. NATIONAL INC	167, BD DE L'AEROPORT	MONTREAL	QC	H3B 0C1	Canada	10,328.53
EDDE ALMOND PASTE INC.	17590 RUE CHARLES	GATINEAU	QC	J8P 7G7	Canada	9,948.40
METAXU ABSOLUS INC	430 BOUL. ARTHUR-SAUVE	MIRABEL	QC	J7J 1X9	Canada	9,726.95
C.S SEIGNEURIE-DS-MILLE-ILES	12289 COUNTY ROAD 42	ST-EUSTACHE	QC	J7R 6V6	Canada	9,658.90
KENT COMPRESSOR INC.	1507 RUE DU CHINOOK	TEQUIMESH	ON	N8N 2M1	Canada	9,343.21
EMCO CORPORATION	8200 RUE OUMET	QUEBEC	QC	G2K 0M7	Canada	9,035.89
USITECK S.P. INC	100A BOUL. HYMUS	ST-HYACINTHE	QC	J2R 1S8	Canada	9,000.00
ELEVEX INC.	237 BOULEVARD HYMUS	PTE-CLAIRE	QC	H9R 1E4	Canada	8,945.04
CONVERGIA NETWORKS INC	PO BOX 190	CHUALAR	CA	H9R 5C7	Canada	8,654.64
GOWAN SEEDS LLC	5433 PIERRE-DANSEREAU	VALLEYFIELD	CA	93925	United States	8,616.22
SODROX CHEMICALS INC	1680 50E AVE.	LACHINE	QC	J6S 0M1	Canada	8,024.14
A-1 INTERMODAL INC.	2481 DU CURE LABELLE	PREVOST	QC	H8T 2V5	Canada	7,930.00
LES PRODUITS NORTH HATLEY INC	PO BOX 57005, STATION A	TORONTO	ON	M5W 5M5	Canada	7,903.44
CHUBB EDWARDS	615 JACK ROSS AVENUE	WOODSTOCK	ON	J4V 1B7	Canada	7,884.93
KERRY (CANADA) INC	1063 ARMAN-BOMBARDIER	TERREBONNE	QC	J6Y 1S9	Canada	7,785.62
MOTEURS ELECTRIQUES BSC INC	216 RUE DENISON EST	GRANBY	QC	J2H 2R6	Canada	7,777.68
C.T.A.Q.	106 RANDALL DRIVE	WATERLOO	ON	N2V 1K5	Canada	7,686.08
SEPTIMATECH GOUPI INC	AVENUE DE MENIN F.	HALLUIN, HAUTS-DE-FRANCE		59250	France	7,532.39
PIDY DPF S.A.	100 BOUL. DUCHARME, BUREAU 230	STE-THERESE	QC	J7E 4R6	Canada	7,387.20
CIBLE-EMPLOI	P.O. BOX 19600, STATION TERMINUS, 333 JEAN-LESAGE BOULEVARD	QUEBEC	QC	G1K 8J6	Canada	7,239.41
SOCIETE ASSAUTO. DU QUE.	16 FRANCOISE LORANGER	BLAINVILLE	QC	J7C 4W6	Canada	7,233.15
TRANSPORT VINCENT INC.	3901, BOUL. F.X. TESSIER	VAUDREUIL-DORION	QC	J7V 5V5	Canada	7,089.70
QUADRA CHIMIE LTEE	203 KEIL DRIVE S	CHATHAM	ON	N7M 6J5	Canada	6,732.08
UNIFIRST CANADA LTD	260, THERSANT	ST-AIME	QC	J0G 1K0	Canada	6,422.73
SUCCESSION M. DESROSERS	350 CARLINGVIEW DRIVE	TORONTO	ON	M9W 5G6	Canada	6,352.30
FRANKLIN EMPIRE INC.	P.O. BOX 57172, STATION A	TORONTO	ON	M5W 5M5	Canada	6,310.01
TENANT SALES & SERVICE CO.	605, RUE EDUCATION	CORNWALL	ON	K6H 5R9	Canada	6,239.13
TR. EXPRESS MINIMAX INC. C.P. 92	327 ROTHESAY AVENUE	ST-JOHN	NB	E2J 2C3	Canada	6,227.09
CROSBY MOLASSES	B.P. 08H, 38, AV. CHARLES DE GAULLE	LAPALISSE, AUVERGNE-RHONE-ALPES		03120	France	6,135.65
HUILERIES DE LAPALISSE	1600 DREW RD	MISSISSAUGA	ON	L5S 1S5	Canada	6,064.56
CANADIAN BEARINGS LTD	1705 AVENUE ROLLAND-SALVAIL	ST-HYACINTHE	QC	J2S 9E7	Canada	6,011.51
SURVEILLANCES PERIODIQUES DM INC	1804 BOUL LE CORBUSIER, PORTE 122	LAVAL	QC	J2S 2N3	Canada	6,000.00
MA JOB INC.	2323 AVENUE DES ERABLES	PLESSISVILLE	QC	G6L 2E9	Canada	5,995.20
9385-9437 QUEBEC INC	1, PLACE VILLE-MARIE, BUREAU 1300	QUEBEC	QC	H3B 0E6	Canada	5,990.77
LAPOINTE ROSENSTEIN S EN C.R.L.	4984 BOUL. DES GRANDES-PRAIRES	MONTREAL	QC	H1R 1A1	Canada	5,915.95
SERVICES ALIMENTAIRES F.C.	3107 AVENUE DES HOLTES, BUREAU 240	QUEBEC	QC	G1W 4W5	Canada	5,863.73
ECKLER LTEE	P.O. BOX 57005, STATION A	TORONTO	ON	M5W 5M5	Canada	5,855.56
CHUBB FIRE AND SECURITY	1772 ROUTE 209	FRANKLIN CENTRE	QC	J0S 1E0	Canada	5,830.56
LES VERGERS LEAHY INC	1MH2042, PO BOX 6789, STN CENTRE-VILLE	MONTREAL	QC	H3C 4J5	Canada	5,581.61
AIR LIQUIDE CANADA INC	950 PLACE PAUL-KANE	LAVAL	QC	H7C 2T2	Canada	5,573.87
NOVEOX INC.	2345 CHEMIN DE LA PETITE COTE	STE-ROSE, LAVAL	QC	H7L 5Z4	Canada	5,179.61
ENT FRIGORIFIQUE DES LAURIERS	2550 BOOUL. DANIEL-JONHSON, BUREAU 650	LAVAL	QC	H7T 2L1	Canada	5,130.18
AVOCATS LE CORRE & ASS. S EN C.R.L.	171 ESPLANADE #300	NORTH VANCOUVER	BC	V7M 3K9	Canada	5,049.95
02&W01	201-13571 COMMERCE PARKWAY	RICHMOND	BC	V6V 2P2	Canada	5,001.39
BOSTON PIZZA CANADA LTD PARTENERSHIP						

UNSECURED CREDITOR	ADDRESS	CITY	PROVINCE/STATE	PC/CZ	COUNTRY	AMOUNT
SUNWEST INGREDIENTS	9980 EVANS ROAD	WAPATO	WA	98951	United States	4,847.46
M2 MATRES ELECTRICIENS	635 DES MERISIERS	PINCOURT	QC	J7W 0K3	Canada	4,771.46
SAF-COL CANADA INC.	6400 ROBERT STREET, SUITE 250	BURNABY	BC	V5G 4C9	Canada	4,700.00
AGISKA COOPERATIVE	4880 RUE DES SEIGNEURS E	ST-HYACINTHE	QC	J2R 1Z5	Canada	4,561.26
INOV CONCEPT INC.	1407 RUE NATIONALE	Terrebonne	QC	J6W 6H8	Canada	4,505.89
PASARO INC	2800 DE LA FAUNE	QUEBEC	QC	G2A 1J3	Canada	4,428.67
WESTERN EQUIPMENT LTD	P.O BOX 340	CHATHAM	ON	N7M 5K4	Canada	4,401.25
SERRURIER ST-EUSTACHE	138-B, ST-LAURENT (COIN 12E AVENUE)	ST-EUSTACHE	QC	J7P 5G4	Canada	4,317.24
LOCATION BROSSARD INC.	2190 BLVD HYMUS	DORVAL	QC	H9P 1J7	Canada	4,138.40
AVIZO EXPERTS-CONSEILS	8155 RUE BEGIN	MONTREAL	QC	H4R 1W9	Canada	4,138.00
EBI MONTREAL INC	1595 RUE LARREY	ANJOU	QC	J4P 2L5	Canada	4,107.30
GAUTHIER ROY EVALUATEURS INC	652 AVENUE NOTER-DAME	ST-LAMBERT	QC	J4P 2L1	Canada	4,024.13
ALIMENTS NORTERA INC	140 RUE DEL'INOXE	BROSSARD	QC	J4Z 0R4	Canada	4,006.69
ELECTROZAD SUPPLY COMPANY LTD	419 MERRITT AVE. PO BOX 670	CHATHAM	ON	N7M 5K8	Canada	3,905.12
COMPRESSEURS ADEC LTEE	1961 BOUL DES LAURENTIDES	LAVAL	QC	H7M 2R2	Canada	3,781.01
JFM ENVIRONMENTAL LIMITED	318 NEPTUNE CRESCENT, UNIT #1	LONDON	ON	N6M 1A1	Canada	3,713.51
SANIVAC	100 RUE HUOT	N-D-DE-L'ILE-PERROT	QC	J7V 7Z8	Canada	3,398.76
DVS FARMS LTD	9186, OLDFIELD LINE RR-3	TUPPERVILLE	ON	N0P 2M0	Canada	3,390.00
TYGO FEU ET SECURITE	PO BOX 46123 STN A, O/A JOHNSON CONTROLS, C/O 146123	TORONTO	ON	M5W 4K9	Canada	3,159.12
ELECTRIMAT	2180 BOUL LAPINIERE	BROSSARD	QC	J4W 1M2	Canada	3,157.61
LINCOLN LASER SOLUTIONS DV. WHITFIELD	2070 FASAN DRIVE	OLDCASTLE	ON	N0R 1L0	Canada	3,100.09
SERVICES MATREC INC	4, CHEMIN DU TREMBLAY	BOUCHERVILLE	QC	J4B 6Z5	Canada	3,061.32
GOYETTE LOGISTIQUES INC.	2825 BOUL. CASAVANT OUEST	ST-HYACINTHE	QC	J2S 7Y4	Canada	3,045.34
OUTIL DIMCO INC	2651 BOUL. PITFIELD	ST-LAURENT	QC	H4S 1T2	Canada	2,931.86
JOSEPH ELIE	10390 LOUIS-H LAFONTAINE	MONTREAL	QC	H1U 1T3	Canada	2,914.10
YOUNG-WINFELD CANADA LTD	12075 HIGHWAY 27	KLEINBURG	ON	L0J 1C0	Canada	2,797.65
SODEXO CANADA	LOCK BOX 157775C, P.O.BOX 57775, STN A	TORONTO	ON	M5W 5M5	Canada	2,722.73
FUTECH MONTREAL INC	4030 BOUL. POIRIER	ST-LAURENT	QC	H4R 2A5	Canada	2,598.89
SUPERIEUR PROPANE	CP 4588, SUCC A	TORONTO	ON	M5W 0J5	Canada	2,577.51
PREVENTION QIURUM INC	176 RUE BISHOP	MONTREAL	QC	H3G 2E3	Canada	2,556.41
TRACTION LAVAL	3417 BOUL. INDUSTRIEL	LAVAL	QC	H7L 4S3	Canada	2,498.36
LES BALANCES PAPP INC.	2795 RUE BOTHAM	ST-LAURENT	QC	H4S 1H8	Canada	2,479.16
BUREAU VERITAS CANADA	C/O TH0069, PO BOX 4269, POSTAL STATION A	TORONTO	ON	M5W 5V2	Canada	2,466.31
IRI CANADA LTD	31 ADELAIDE STREET, PO BOX 310	TORONTO	ON	M5C 2J4	Canada	2,314.24
RONA INC	PO BOX 1005	BOUCHERVILLE	QC	J4B 8H7	Canada	2,287.60
AIR LIQUIDE CANADA INC.	MH2042, C.P. 6789, SUCC CENTRE-VILLE	MONTREAL	QC	H3C 4J5	Canada	2,266.56
DUCAIT LAVE INC	449 RUE BOURBONNAIS	LASALLE	QC	H8R 2Z2	Canada	2,124.75
PROTECT. INCENDIE VIKING INC	1935 BOUL. LIONEL-BERTRAND	BOISBRIAND	QC	J7H 1N8	Canada	2,122.72
EMPIRE ROOFING CORPORATION	4810 WALKER ROAD	WINDSOR	ON	N9A 6J3	Canada	2,105.14
COMPRESSEURS QUEBEC	2431 RUE GUENETTE	MONTREAL	QC	H4R 2E9	Canada	2,086.72
CINTAS CORPORATION #857	1470 NOBEL	BOUCHERVILLE	QC	J4B 9H3	Canada	2,081.12
NORDSON CANADA LIMITED	DEPT 400006, PO BOX 4375, STATION A	TORONTO	ON	M5W 0J3	Canada	1,959.56
PROD. LEGUMES TRANS. QUEBEC	555 BOUL. ROLAND THERRIEN BUREAU 355	LONGUEUIL	QC	J4H 4E7	Canada	1,947.33
COM. SCHOL. SAINT-HYACINTHE	2255 AVE SAINT-ANNE	SAINT-HYACINTHE	QC	J2S 5H7	Canada	1,916.02
PRODUCETECH	1094 ANDRE-JUNE	GRANBY	QC	J21 1J9	Canada	1,867.11
SORTIMAGE INC.	187, BOUL. CURE-LABELLE, STE-ROSE	LAVAL	QC	H7L 2Z9	Canada	1,816.15
GROUPE LOU-TEC INC	1140 RUE LEVIS	TERREBONNE	QC	J6W 5S6	Canada	1,789.82
MAIMOUSSE	75 RUE DES GRANDS LACS	ST-AUGUSTIN-DE-SMAURE	QC	G3A 1T5	Canada	1,785.99
AFFUTAGE M.C. MORIN INC	542 RUE PRINCIPALE	ST-LOUIS-RICHELIEU	QC	J0G 1K0	Canada	1,778.59
ROSE HILL FOODS INC.	7171, BOUL. THIMENS	ST-LAURENT	QC	H4S 2A2	Canada	1,527.11
CAPMATIC LTEE	12180 BOUL. ALBERT-HUDON	MONTREAL-NORD	QC	H1G 3K7	Canada	1,437.19
BRALAN LAVIN CARE	10482 DARRELL LINE	CHATHAM	ON	N7M 5J2	Canada	1,389.90
ACKLAND GRAINGER	123 COMMERCE VALLEY DRIVE EAST, SUITE 700	THORNHILL	ON	L3T 7W8	Canada	1,343.03
OXY-CENTRE INC.	1723 ROUTE 122	N-D DU BON CONSEIL	QC	J0C 1A0	Canada	1,341.68
INTRO SECURITE COLLECTIVE	1990 JEAN-TALON EST	MONTREAL	QC	H2E 1T8	Canada	1,324.98
SAFLEX INC.	2363 CHEMIN DE ST-CESAIRE, #100	MARIEVILLE	QC	J3M 1N9	Canada	1,323.46
SOFINA FOODS INC.	145 EAST DRIVE	BRAMPTON	ON	L6T 1B9	Canada	1,306.20
SYNERION NORTH AMERICA INC	7420 AIRPORT ROAD, SUITE 101	MISSISSAUGA	ON	L4T 4E5	Canada	1,224.75
ECOLAB CO.	LOCKBOX 2 10380, PO BOX 11728, SUCC. CENTRE-VILLE	MONTREAL	QC	H3C 6P7	Canada	1,194.76
EXECUTIVE COPPER SYST INC	286 COLLIER RD	THOROLD	ON	L1S 4S2	Canada	1,188.28
STOKES SEEDS LTD	5855, LAMOUREUX	SANT-HYACINTHE	QC	L2V 5E9	Canada	1,091.20
SYNARTECH 9221-2364 QC INC.	97 DES FLANDRES	WATERLOO	QC	J2R 1S3	Canada	1,055.30
MORASSE, R.	3156 BOUL. INDUSTRIEL	LAVAL	QC	J0E 2N0	Canada	1,046.27
HANNA INSTRUMENTS CANADA INC	60, ROUTE 251	MARTINVILLE	QC	H7L 4P7	Canada	1,038.09
LE PETIT MAS INC.	6951, WESTMINSTER HIGHWAY	RICHMOND	BC	J0B 2A0	Canada	1,008.00
WORKERS' COMPENSATION BC	2111 32EME AVENUE	LACHINE	QC	V7C 1C6	Canada	993.30
DOVERCO INC	1131 RUE NOBEL	ST-JULIE	QC	H8T 3J1	Canada	972.10
TECHNO PAK	PO BOX 252	CHATHAM	ON	J3E 1Z4	Canada	913.96
PROMAX MANUFACTURING	4375 AVENUE BEAUDRY	SAINT-HYACINTHE	QC	N7M 5K4	Canada	892.70
BIOVET INC.	P.O.BOX 515	GUELPH	ON	J2S 8W2	Canada	827.60
SODROX CHEMICALS LTD.				N1H 6K9	Canada	766.20

UNSECURED CREDITOR	ADDRESS	CITY	PROVINCE/STATE	PC/CZ	COUNTRY	AMOUNT
RENTAL INC	750 GILLARD ST.	WALLACEBURG	ON	N8A 4Z5	Canada	728.85
POINT D'IMPRESSON NUMERIQUE INC	2085 MONTREY	LAVAL	QC	H7L 3T6	Canada	673.76
TELEBEC CERTIFICATION	6819 BOUL DECARIE	MONTREAL	QC	H3W 3E4	Canada	643.86
TELEBEC L'EE	C.P. 11602, SUCC. CENTRE-VILLE	MONTREAL	QC	H3C 5T1	Canada	643.11
EDI GATEWAY	8355 BOUGAINVILLE	MONTREAL	QC	H4P 2G5	Canada	637.03
M SC	360 ST-JACQUES, SUITE 900	MONTREAL	QC	H2Y 1P5	Canada	523.60
HEAT AND CONTROL INC	21121 CABOT BLVD	HAYWARD	CA	94545-1132	United States	469.80
BUREAU-TECH	635 AVENUE EDWARD VII	DORVAL	QC	H9P 1E7	Canada	469.39
LUMEN	4655 AUTOROUTE 440, OUEST	LAVAL	QC	H7P 5P9	Canada	447.56
COMMUNICATION IDEALE INC.	309 RUE NOTRE-DAME	REPENTIGNY	QC	J6A 2P9	Canada	407.59
TRILOGY ESSENTIAL INGREDIENTS	1304 CONTINENTAL DRIVE	ABINGDON	MD	21009	United States	386.48
LINDE CANADA INC	PO BOX 400, STN D	SCARBOROUGH	ON	M1P 5M1	Canada	342.11
AUTOCARS ORLEANS EXPRESS INC	2450 BLDV DES ENTREPRISES, BUREAU 1000	TERREBONNE	QC	J6X 4J8	Canada	308.78
CABLEVISION	45 BOUL. DE L'HOTEL DE VILLE	VAL D'OR	QC	J9P 2M5	Canada	301.23
LABELINK	9201, RUE CLAVEAU	ANJOU	QC	H1J 2C8	Canada	297.17
BELL CANADA - DON MILLS	P.O. BOX 9000	NORTH YORK	ON	M3C 2X7	Canada	288.42
BELL CANADA MONTREAL	P.O. BOX 8712, STATION A	MONTREAL	QC	H3C 3P6	Canada	259.92
CANADA REVENUE AGENCY	4695 SHAWINIGAN-SUD BOULEVARD	SHAWINIGAN	QC	G9P 5H9	Canada	250.00
MINISTRY OF FINANCE (ONTARIO)	33 KING STREET WEST	OSHAWA	ON	L1H 8H5	Canada	250.00
REVENU QUEBEC	38 ETAGE, SECTEUR R23C2PF 1600, BOULEVARD RENE-LEVESQUE OUEST	MONTREAL	QC	H3H 2V2	Canada	250.00
KOURDEV REALTY INC./ 3562905 CANADA INC.	4700/DE LA SAVANNE, SUITE 212	TOWN OF MOUNT-ROYAL	QC	H4P 1T7	Canada	250.00
THE J.M. SMUCKER CO.	80 WHITEHALL DRIVE	MARKHAM	ON	L3R 0P3	Canada	250.00
TOTAL UNSECURED CREDITORS						14,657,907.34

CONSENT TO ACT AS TRUSTEE

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL UNDER
THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, c. B-3, AS AMENDED,
OF WHYTE'S FOODS INC., A CORPORATION FORMED UNDER THE LAWS OF
QUEBEC**

We, ALVAREZ & MARSAL CANADA INC., of 200 Bay Street, Royal Bank Plaza, South Tower, Suite 2900, Toronto, ON M5J 2J1, CONSENT to our acting as Trustee under the *Bankruptcy and Insolvency Act* (Canada) in respect of the Notice of Intention to Make a Proposal of Whyte's Foods Inc. contemplated herein.

Dated at Toronto, Ontario this 23rd day of August, 2023.

Alvarez & Marsal Canada Inc.

Licensed Insolvency Trustee

Per:



Stephen Ferguson

Licensed Insolvency Trustee