

District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-1159650  
Estate No. 31-1159650

FORM 67  
Notice of Bankruptcy and First Meeting of Creditors  
(Subsection 102(1) of the Act)

In the matter of the bankruptcy of  
Wing Son Garments Ltd.  
of the City of Toronto, in the Province of Ontario

Take notice that:

1. Wing Son Garments Ltd. filed (or was deemed to have filed) an assignment on the 2nd day of February 2009, and the undersigned, Deloitte & Touche Inc. , was appointed as trustee of the estate of the bankrupt by the official receiver (or the court), subject to affirmation by the creditors of the trustee's appointment or substitution of another trustee by the creditors.

2. The first meeting of creditors of the bankrupt will be held on the 23rd day of February 2009, at 2:00 o'clock PM, at the office of Deloitte & Touche Inc., at 1 Concorde Gate, Suite 200, Toronto, Ontario.


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

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

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

Dated at the City of Toronto in the Province of Ontario, this 5th day of February 2009.

Deloitte & Touche Inc. - Trustee

  
\_\_\_\_\_  
1 Concorde Gate, Suite 200  
Toronto ON M3C 4G4  
Phone: (416) 391-0100 Fax: (416) 775-8551

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


- FORM 78 -  
 Statement of Affairs (Business Bankruptcy)  
 (Paragraph 158(d) of the Act)  
 In the matter of the bankruptcy of  
 Wing Son Garments Ltd.  
 of the City of Toronto, in the Province of Ontario

You are required to carefully and accurately complete this Form and the applicable attachments, showing the state of your affairs on the date of the bankruptcy, on the 2nd day of February 2009. When completed, this Form and the applicable attached lists 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" . . . . . 2,097,561.54	1. Inventory . . . . . 850,000.00
Balance of claims unsecured as per list "A" . . . . . 5,776,393.22	2. Trade fixtures, etc. . . . . 137,948.00
Total unsecured creditors. . . . . 7,873,954.76	3. Accounts receivable and other receivables, as per List "E"
2. Secured creditors value of security as per list "B" . . . . . 2,520,989.00	Good . . . . . 1,066,224.00
3. Preferred creditors as per list "C" . . . . . 0.00	Doubtful . . . . . 29,740.00
4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for . . . . . 0.00	Bad . . . . . 509,882.00
Total liabilities. . . . . 10,394,943.76	Estimated to produce. . . . . 1,066,224.00
Surplus. . . . . NIL	4. Bills of exchange, promissory note, etc., as per List "F" . . . . . 0.00
	5. Deposits in Financial Institutions . . . . . 0.00
	6. Cash . . . . . 0.00
	7. Livestock . . . . . 0.00
	8. Machinery, equipment and plant . . . . . 453,599.00
	9. Real property or immovable as per List "G" . . . . . 98,879.00
	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 . . . . . 52,287.00
	15. Other property, as per List "H" . . . . . 0.00
	If bankrupt is a corporation, add:
	Amount of subscribed capital . . . . . 0.00
	Amount paid on capital . . . . . 0.00
	Balance subscribed and unpaid. . . . . 0.00
	Estimated to produce . . . . . 0.00
	Total assets . . . . . 2,658,937.00
	Deficiency . . . . . 7,736,006.76

I, Chak Wai Cheng, 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 my knowledge a full, true and complete statement of my affairs on the 2nd day of February 2009 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with section 67 of the Act.

SWORN (or SOLEMNLY DECLARED)  
 before me at the City of Toronto in the Province of Ontario,  
 on this 2nd day of February 2009.

  
 Brenda Wong, Commissioner of Oaths  
 For the province of Ontario  
 Expires

**BRENDA WONG, O**  
**Commissioner, etc., City of Toronto,**  
**for Deloitte & Touche Inc.,**  
**Trustee in Bankruptcy**  
**Expires October 6, 2009.**

  
 Chak Wai Cheng  
 Officer

District of Ontario  
 Division No. 09 - Toronto  
 Court No.  
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- FORM 78 -- Continued -

List "A"  
 Unsecured Creditors  
 Wing Son Garments Ltd.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
1	1069363 Ont Inc	38 Metropolitan Road Toronto ON M1R 2T6	339,743.00	0.00	339,743.00
2	1475960 Ont Inc	38 Metropolitan Road Toronto ON M1R 2T6	88,328.00	0.00	88,328.00
3	1528885 Ontario Inc.	1100 Birchmount Road Scarborough ON M1K 5H9	0.00	1,381,048.00	1,381,048.00
4	1607332 Ontario Ltd.	1100 Birchmount Road Scarborough ON M1K 5H9	0.00	1,408,333.00	1,408,333.00
5	1607333 Ontario Ltd.	1100 Birchmount Road Scarborough ON M1K 5H9	0.00	1,359,454.00	1,359,454.00
6	1770053 Ontario Inc.	38 METROPOLITAN ROAD Toronto ON M1R 2T6	36,217.16	0.00	36,217.16
7	2148072 Ontario Inc.	8 BAYFIELD DRIVE Richmond Hill ON L4S 2K9	7,644.99	0.00	7,644.99
8	407 ETR	6300 Steeles Avenue W ETR Operations Centre Woodbridge ON L4H 1J1	11.87	0.00	11.87
9	ABCO SECURITY ALARM	P.O. BOX 72008 2872 ELLESMERE ROAD Scarborough ON M1E 4B0	708.25	0.00	708.25
10	ABCO SECURITY ALARM RK	P.O. BOX 72008 2872 ELLESMERE ROAD Scarborough ON M1E 4B0	1,953.00	0.00	1,953.00
11	ABELL PEST CONTROL	Unit 107 200 Tiffield Road Scarborough ON M1V 5J1	241.80	0.00	241.80
12	ACCOUNTPRO SYSTEMS INC.	Unit 5 170 Esna Park Drive Markham ON L3R 1E3	807.95	0.00	807.95
13	AMERICAN & EFIRD CANADA M2034	P.O. BOX 11013 STATION CENTRE-VILLE Montreal QB H3C 4T9	4,605.35	0.00	4,605.35
14	AQUATOX TESTING & CONSULTING INC.	Attn: Accounts Receivable 11B Nicholas Beaver Road RR3 Guelph ON N1H 6H9	262.50	0.00	262.50
15	ASSERTIF ENTERPRISES INC. RK	Unit 13 110 West Beaver Creek Rd. Richmond Hill ON L4B 1J9	33,076.57	0.00	33,076.57
16	AVERY DENNISON US\$	12310 COLLECTION CENTER DRIVE Chicago IL 60 693	469.66	0.00	469.66
17	B & J THREADS SUPPLY	70 WEYBRIGHT COURT Unit 5 Scarborough ON M1S 4E4	954.66	0.00	954.66
18	BELL CANADA	P.O. BOX 9000 STN DON MILLS North York ON M3C 2X7	2,701.58	0.00	2,701.58
19	BELL CANADA RK	P.O. BOX 9000 STATION DON MILLS Toronto ON M3C 2X7	2,033.37	0.00	2,033.37

02-Feb-2009

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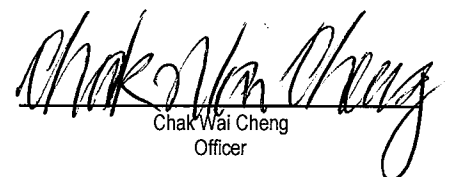
- FORM 78 -- Continued -

List "A"  
 Unsecured Creditors  
 Wing Son Garments Ltd.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
20	BESTMATE COMPANY LTD.	Unit 3 2115 Ave Midland Scarborough ON M1P 3E4	3,914.93	0.00	3,914.93
21	BILLY SEWING MACHINE COMPANY	29 JOHAHOLD COURT Richmond Hill ON L4S 1Y4	157.50	0.00	157.50
22	BOONMAN BROTHERS LANDSCAPING	P.O. Box 151 STATION A Scarborough ON M1K 5B9	3,472.88	0.00	3,472.88
23	BRAVE LEATHER RK	72 Wingold Ave Toronto ON M6B 1P5	26,328.13	0.00	26,328.13
24	Business Development Bank of Canada	3130 Highway #7 East Markam ON L3R 5A1	0.00	1.00	1.00
25	CANSEW INC.	28 Apex Road Toronto ON M6A 2V2	4,145.82	0.00	4,145.82
26	CAPITOL BUTTONS	2501 Steeles Ave West Toronto ON M3J 2P1	1,369.42	0.00	1,369.42
27	CAPITOL BUTTONS RK	2501 Steeles Ave West Toronto ON M3J 2P1	19.95	0.00	19.95
28	CELESTIAL PRINT & DESIGN	45 Cottsmore Cred Markham ON L3R 3X7	337.87	0.00	337.87
29	CELESTIAL PRINT & DESIGN RK	45 Cottsmore Markham ON L3R 3X7	337.87	0.00	337.87
30	CHRISTINA C. RK	111 - 949 West 3rd Street North Vancouver BC V7P 3P7	242.55	0.00	242.55
31	CREATIVE BAG CO. LTD. RK	860 Steepprock Drive Toronto ON M3J 2X2	91.35	0.00	91.35
32	CSA	Suite 305 1 Valleybrook Drive Toronto ON M3B 2S7	906.75	0.00	906.75
33	D&D PARTY & TENT RENTALS RK	Unit 10 40 Shaft Road Toronto ON M9W 4M2	96.05	0.00	96.05
34	EASY PACK CORPORATION	60 McPherson St. Markham ON L3R 3V6	2,404.20	0.00	2,404.20
35	ELLERBECK TRADING RK	76 Ellerbeck Street Toronto ON M4K 2V1	70.09	0.00	70.09
36	ELMER OLSEN MODEL MANAGEMENT RK	Suite 708 477 Richmond Street W Toronto ON M5V 3E7	504.00	0.00	504.00
37	Employees Attn: amounts to be determined	various ON	1.00	0.00	1.00
38	ENBRIDGE GAS DISTRIBUTION	PO Box 650 Scarborough ON M1K 5E3	43,489.67	0.00	43,489.67
39	ENBRIDGE GAS DISTRIBUTION RK	PO Box 650 Scarborough ON M1K 5E3	1,231.45	0.00	1,231.45
40	EVERSHINE JEWELLEY INC. RK	Unit 7 145 Konrad Crescent Markham ON L3R 9T9	2,711.63	0.00	2,711.63

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List "A"  
 Unsecured Creditors

Wing Son Garments Ltd.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
41	FASHION TAG & LABEL INC. RK	2700 Dufferin Street Unit 82 Toronto ON M6B 4J3	319.52	0.00	319.52
42	FAULHABER PUBLIC RELATIONS INC. RK	1-835 Dundas Street W Toronto ON M6J 1V4	2,524.50	0.00	2,524.50
43	FEDERAL EXPRESS	Station 1 P.O. Box 4626 Toronto ON M5W 5B4	124.17	0.00	124.17
44	FORD MODELS CANADA INC RK	385 Adelaide Street W Toronto ON M5V 1S4	1,890.00	0.00	1,890.00
45	FOUR POINTS EXPRESS	Unit 7-8 10 Alden Road Markham ON L3R 2S1	10.68	0.00	10.68
46	G&K SERVICES (METRO EAST) RK	940 Warden Avenue Scarborough ON M1L 4C9	414.58	0.00	414.58
47	G3 Telecom RK	1039 McNicoll Avenue Toronto ON M1W 3W6	576.98	0.00	576.98
48	GMAC COMMERCIAL CREDIT LLC US\$	C/O TEXOLLINI P.O. BOX 848281 Dallas TX 75 284-8281	35,364.20	0.00	35,364.20
49	GRAND & TOY	33 Green Belt Drive Don Mills ON M3C 1M1	342.24	0.00	342.24
50	GRAUMAN PACKAGING INC. RK	Unit 4 4699 Keele Street Toronto ON M3J 2N8	1,367.10	0.00	1,367.10
51	Groupe J.S. International RK	10th Floor 225 Chabanel Montreal QC H2N 2C9	37,521.58	0.00	37,521.58
52	HAMMAX (HONG KONG) LTD. US\$	FLAT A, 11/F., CHIAP KING IND. BLDG., 114 KING FUK ST., SANPOKONG, KLN., Hong Kong CH	30.60	0.00	30.60
53	HAMMAX NORTH AMERICA INC. RK	Suite 135 160 Tycos Drive Toronto ON M6B 1W8	12,285.00	0.00	12,285.00
54	HIGH FASHION HANDBAGS RK	Unit 3 30 Lesmill Road Toronto ON M3B 2T6	3,236.63	0.00	3,236.63
55	HKMB HUB INTERNATIONAL LIMITED	Suite 900 Box 81 595 Bay Street Toronto ON M5G 2E3	1,918.27	0.00	1,918.27
56	HON-MARK CO. LTD.	1632 MIDLAND AVE. Scarborough ON M1P 3C2	1,007.80	0.00	1,007.80
57	ICON DIGITAL PRODUCTIONS INC RK	Unit 1 25 Sims Crescent Richmond Hill ON L4B 1C9	3,321.51	0.00	3,321.51
58	ID WEAR	#150 - 3960 Jacombs Road Richmond BC V6V 1X4	2,193.40	0.00	2,193.40
59	Idea Work Shop RK	Suite 500 130 Spadina Ave Toronto ON M5V 2L4	67.80	0.00	67.80

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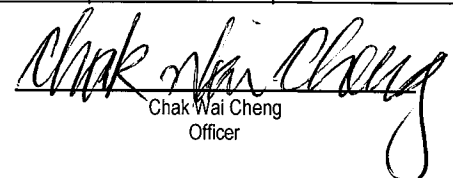
List "A"  
 Unsecured Creditors

Wing Son Garments Ltd.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
60	IMPERIAL OIL	12 Kodiak Crescent North York ON M3J 3G5	11,478.75	0.00	11,478.75
61	INFUSION CATERING & EVENT DESIGN RK	150 Middlefield Road Toronto ON M1S 4L6	1,013.75	0.00	1,013.75
62	INSTYLE APPAREL SERVICES	19 Bowes-Lyon Court Markham ON L6C 1E5	8,631.91	0.00	8,631.91
63	ITEMEX CORP	2 Billingham Road Suite 200 Toronto ON M9B 6E1	580.82	0.00	580.82
64	J.L. INC. RK	#823 Succ. St-Jacques Montreal QC H3C 2V5	237.03	0.00	237.03
65	JOHNNY SEWING MACHINE INC.	Unit 6 3380 Midland Avenue Scarborough ON M1V 5B5	55.86	0.00	55.86
66	KATHI Z INC RK	Suite 302 72 Stafford St Toronto ON M6J 2R9	2,627.19	0.00	2,627.19
67	KINECOR INC.	PO BOX 8862 POSTAL STATION "A" Toronto ON M5W 1P8	511.90	0.00	511.90
68	KISSNER MILLING COMPANY LIMITED	32 Cherry Blossom Road Cambridge ON N3H 4R7	2,131.50	0.00	2,131.50
69	KLENZOID	Commerce Court Postal Station P.O. Box 3857 Toronto ON M5L 1K1	2,262.33	0.00	2,262.33
70	LOUIDA INTERNATIONAL LTD. RK	Unit 16 860 Denison St Markham ON L3R 4H1	1,592.85	0.00	1,592.85
71	M. J. CAHN CO. INC. US\$	510 WEST 27TH STREET New York NY 10 001	1,322.03	0.00	1,322.03
72	Marquis of London Mfg (1979) RK	33 West 8th Avenue Vancouver BC V5Y 1M8	38,852.49	0.00	38,852.49
73	MARTINE ET BONAL LTD RK	57 Colville Road Toronto ON M6M 2Y2	13,797.53	0.00	13,797.53
74	MARTONI FASHIONS LTD. RK	Unit 2 1194C Caledonia Road Toronto ON M6A 2W5	53,429.50	0.00	53,429.50
75	MERIDIAN KNITTING LTD.	939 WARDEN AVENUE Scarborough ON M1L 4C5	224,761.32	0.00	224,761.32
76	MICROCELL SOLUTIONS INC.	PO BOX 11446 DOWNTOWN STATION Montreal QB H3C 5J6	79.84	0.00	79.84
77	MIURA BOILER INC. (TORONTO BRANCH)	Unit 17 6315 Shawson Drive Mississauga ON L5T 1J2	900.34	0.00	900.34
78	MONTION INDUSTRIES, INC.	P.O. BOX 8046 POSTAL STATION A Toronto ON M5W 3W5	39.78	0.00	39.78
79	NEWMARKET HYDRO RK	590 Steven Court Newmarket ON L3Y 6Z2	491.16	0.00	491.16

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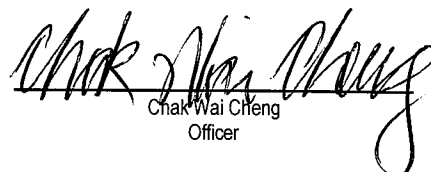
List "A"  
 Unsecured Creditors

Wing Son Garments Ltd.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
80	NOR DESIGNS INC. RK	Suite 1 91 Tycos Drive Toronto ON M6B 1W3	21,095.55	0.00	21,095.55
81	OAKVILLE HYDRO RK	861 Redwood Square Oakville ON L6L 1A1	354.13	0.00	354.13
82	OBERFELD SNOWCAP RK	Suite 290 8000 Boul. Decarie Montreal QC H4P 2S4	5,250.00	0.00	5,250.00
83	OK AUTO REPAIR	3820 Midland Ave Scarborough ON M1V 4S9	1,850.00	0.00	1,850.00
84	OMNITRANS INC.	4300 JEAN-TALON OUEST Montreal QB H4P 1W3	703.50	0.00	703.50
85	ONLY ACCESSORIES RK	Suite 205 555 Richmond St W Toronto ON M5V 3B1	1,938.31	0.00	1,938.31
86	OPHELIE H.A.T.S. RK	Suite 415 7050 Victoria Avenue Montreal QC H4P 4I5	1,888.40	0.00	1,888.40
87	P.C. AUTO PRO	Unit 108 2671 Markham Road Scarborough ON M1X 1M4	176.85	0.00	176.85
88	PANCROSS INDUSTRIAL COMPANY LTD.	#105-7225 WOODBINE AVENUE Markham ON L3R 1A3	951.77	0.00	951.77
89	PAPILLON RIBBON & BOW (CANADA) RK	Suite 902 9494 Boul. St-Laurent Montreal QC H2N 1P4	176.83	0.00	176.83
90	PAYMENT CENTRE	P.O. Box 1953, Stn D Scarborough ON M1P 5H9	819.31	0.00	819.31
91	PCO SERVICES CORPORATION	5310 Canotek Rd Suite 46 Ottawa ON K1J 9N5	445.20	0.00	445.20
92	PEGASUSS TRADING	1139 Huntingwood Dr Scarborough ON M1S 1K6	214.20	0.00	214.20
93	PHILIPS-BOYNE CORPORATION US\$	135 ROME STREE FARMINGDALE NY 11 735-6608	1,441.44	0.00	1,441.44
94	PITNEY BOWES OF CANADA LTD.	P.O. BOX 190 Orangeville ON L9W 2Z6	1,473.65	0.00	1,473.65
95	PLUTINO GROUP INC. RK	Suite 501 525 Adelaide St. W Toronto ON M5V 1T6	1,386.00	0.00	1,386.00
96	POLYSON POLYETHYLENE PRODUCTS	151 Tiffed Road Scarborough ON M1V 5M6	3,190.15	0.00	3,190.15
97	POWERTRADE ELECTRIC LTD.	255 Midwest Road Scarborough ON M1P 3A6	138.60	0.00	138.60
98	PROGRESS LUV2PAK INTERNATIONAL RK	25 Tangiers Road Toronto ON M3J 2B1	423.89	0.00	423.89
99	PROSPEROUS MANUFACTURING	Unit 12 1160 Tapscott Road Scarborough ON M1X 1E9	1,100.68	0.00	1,100.68

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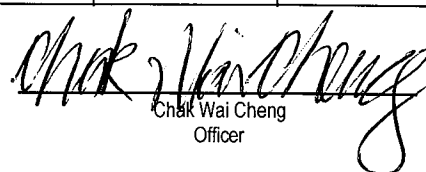
List "A"  
 Unsecured Creditors

Wing Son Garments Ltd.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
100	Rainbow Stitch Ltd.	1100 Birchmount Road Toronto ON M1K 5H9	0.00	1,627,557.22	1,627,557.22
101	RAINBOW STITCH LTD.	38 METROPOLITAN ROAD Scarborough ON M1R 2T8	630,417.77	0.00	630,417.77
102	RALLY DISTRIBUTORS	10404 HWY #9 PALGRAVE ON L0N 1P0	1,387.99	0.00	1,387.99
103	REN'S AUTO SERVICE INC.	Unit 2 448 Birchmount Road Scarborough ON M1K 1M6	150.81	0.00	150.81
104	ROGERS CABLE INC	P.O.Box 4100 Rogers Payment Centre Don Mills ON M3C 3N9	127.84	0.00	127.84
105	ROGERS PUBLISHING LIMITED	333 Bloor St E, 6th Floor Attn: Eric Boughton Toronto ON M4W 1G9	336.00	0.00	336.00
106	RUDSAQ INC. RK	Suite 400 9160 Boul. St-Laurent Montreal QC H2N 1M9	59,518.24	0.00	59,518.24
107	S.M.D. IMPORTATIONS RK	Suite M-52 555 Chabanel O. Montreal QC H2N 2H6	4,637.05	0.00	4,637.05
108	SHAW CABLESYSTEMS G.P. RK	P.O.Box 2468 Stn Main Calgary AB T2P 4Y2	233.09	0.00	233.09
109	SHAW CABLESYSTEMS G.P. RK	P.O.Box 2468 Stn Main Calgary AB T2P 4Y2	219.52	0.00	219.52
110	SMART JOINT(MACAO COMMERCIAL US\$	RUA DE PEQUIM NO.202A-246 MACAU FINANCE CENTRE, 16 ANDAR K, MACAU xx	40,390.98	0.00	40,390.98
111	SPECTRUM SCREEN PRINTING LTD.	1100 BIRCHMOUNT ROAD Scarborough ON M1K 5H9	49,606.36	0.00	49,606.36
112	ST. JOSEPH MEDIA RK	Suite 450 111 Queen St. E Toronto ON M5C 1S2	939.75	0.00	939.75
113	STARBOX CORP	3 Elm Ridge Acres Rd Thornhill ON L3T 1W2	609.00	0.00	609.00
114	STARCHEM INC.	P.O. BOX 11412 STATION CENTRE-VILLE MONTREAL QB H3C 5H1	1,071.00	0.00	1,071.00
115	SUNNE WAY ENTERPRISES INC.	Unit 3 3925 Steeles Ave E Brampton ON L6T 5W5	2,144.63	0.00	2,144.63
116	TECHNOSPORT INTERNATIONAL LTEE	7850 BOMBARDIER ANJOU Montreal QB H1J 2G3	1,183.86	0.00	1,183.86
117	TELIO & CIE RK	625 Rue Deslauriers Montreal QC H4N 1W8	68.62	0.00	68.62
118	TELIO	625 Rue Deslauriers Montreal QC H4N 1W8	4,202.46	0.00	4,202.46
119	TELUS COMMUNICATIONS RK	P.O.Box 5300 Burlington ON L7R 4S8	115.82	0.00	115.82

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- FORM 78 -- Continued -

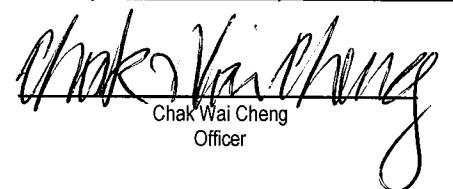
List "A"  
 Unsecured Creditors

Wing Son Garments Ltd.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
120	TELUS MOBILITY	PO BOX 5300 Burlington ON L7R 4S8	288.27	0.00	288.27
121	TEKFAST GROUP LTD.	88 TYCOS DRIVE Toronto ON M6B 1V9	122.88	0.00	122.88
122	THE ALPHA SEAL CORPORATION	Unit D&E 203 Exeter Road London ON N6L 1A4	357.00	0.00	357.00
123	THE DISCOVERY/LANCER GROUP	311 Saulteaux Crescent Winnipeg MB R3J 3C7	44.70	0.00	44.70
124	THE EDGE SCREEN STUDIO	1903 Leslie St. Toronto ON M3B 2M3	381.99	0.00	381.99
125	TINALI	5530 BOUL. ROBERT ST-LEONARD QB H1P 1M3	1,237.43	0.00	1,237.43
126	TORONTO DOMINION CENTRE LEASEHOLDS LIMITED RK	Toronto Dominion Bank Tower, Toronto Dominion Centre The Cadillac Fairview Corporation Ltd P.O.Box 2, Suite 3800 Toronto ON M5K 1A1	42.00	0.00	42.00
127	TORONTO HYDRO RK	P.O. BOX 4490, STATION A Toronto ON M5W 4H3	380.67	0.00	380.67
128	TORONTO HYDRO-ELECTRIC SYSTEM	P.O. BOX 4490, STATION A Toronto ON M5W 4H3	15,808.07	0.00	15,808.07
129	TORONTO SALT & CHEMICALS LIMITED	275 Glidden Road Brampton ON L6W 1H9	2,202.00	0.00	2,202.00
130	TREASURER, CITY OF TORONTO RK	BOX 6000 Toronto ON M2N 5V3	1,152.34	0.00	1,152.34
131	TRISTAN COMMUNICATIONS LTD.	Unit 16 190 Marycroft Ave Woodbridge ON L4L 5Y2	4,866.75	0.00	4,866.75
132	TRI-TEX CO INC.	1001, BOUL. INDUSTRIEL St-Eustache QB J7R 6C3	1,470.00	0.00	1,470.00
133	UBA INC.	2605 Royal Windsor Drive Mississauga ON L5J 1K9	1,187.85	0.00	1,187.85
134	United Messenger Ltd.	270 Drumlin Circle Concord ON L4K 3E2	75.78	0.00	75.78
135	UNITED MESSENGERS LTD. RK	270 Drumlin Circle Concord ON L4K 3E2	797.49	0.00	797.49
136	United Parcel Service RK	P.O. Box 2127 CRO Halifax NS B3J 3B7	2,321.11	0.00	2,321.11
137	UPDATE BUILDING SERVICES & DECOR	14 Walter Thomas Way Markham ON L3R 5P6	346.50	0.00	346.50
138	UPS CANADA	C.P. #11086 SUCC. CENTRE-VILLE Montreal QB H3C 5C6	9,559.57	0.00	9,559.57
139	UPS CANADA RK	C.P. #11086 SUCC. CENTRE-VILLE Montreal QC H3C 5C6	9.42	0.00	9.42
140	UPS	PO BOX 2127 CRO Halifax NS B3J 3B7	2,689.22	0.00	2,689.22
141	VERATEX LINING (TORONTO) LTD.	250 Wildcat Road North York ON M3J 2N5	1,744.23	0.00	1,744.23

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Date

  
 Chak Wai Cheng  
 Officer

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- FORM 78 -- Continued -

List "A"  
 Unsecured Creditors

Wing Son Garments Ltd.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
142	VINSON GARMENT FACTORY US\$	U#2,3/F., LAI CHEONG FTY.BLDG. 479 CASTLE PEAK ROAD Kowloon HK	79,995.82	0.00	79,995.82
143	VISUALIZER DISPLAY FIXTURE CANADA RK	99 Tycos Drive Toronto ON M6B 1W3	166.01	0.00	166.01
144	W.T. EXPRESS (CANADA) INC.	2600 SKYMARK AVENUE BLDG. 7, UNIT 201 Mississauga ON L4W 5B2	992.32	0.00	992.32
145	W.T. EXPRESS (CANADA) INC. US\$	2600 SKYMARK AVENUE BLDG. 7, UNIT 201 Mississauga ON L4W 5B2	12,531.17	0.00	12,531.17
146	WAPPEL, TOOME, BABITS, LAAR & BELL LLP	400 University Avenue, Suite 1801 Toronto ON M5G 1S5	15,453.21	0.00	15,453.21
147	WILLSON INTERNATIONAL INC.	250 COOPER AVE., SUITE 102 P.O. BOX 390 TONAWANDA NY 14 150-0390	559.52	0.00	559.52
148	WILLSON INTERNATIONAL INC. US\$	250 COOPER AVE., SUITE 102 P.O. BOX 390 Tonawanda NY 14 150-0390	41.01	0.00	41.01
149	WM PRANGER LTD. RK	391 Adelaide St W Toronto ON M5V 1S6	133.91	0.00	133.91
150	WORLD-LINK COMMUNICATION INC.	340 FERRIER STREET SUITE 200 Markham ON L3R 2Z5	132.98	0.00	132.98
151	WORLD-LINK COMMUNICATION INC. RK	340 FERRIER STREET SUITE 200 Markham ON L3R 2Z5	97.63	0.00	97.63
152	WPS GROUP INC.	Unit 103 70 Silver Star Blvd Scarborough ON M1V 3L4	883.66	0.00	883.66
153	X.S. Clothing Co. RK	Unit 2 89 Bentworth Ave Toronto ON M6A 1P6	7,916.40	0.00	7,916.40
154	YKK CANADA INC.	3939 BOUL. THIMENS Ville St. Laurent QB H4R 1X3	6,003.05	0.00	6,003.05
155	YORK DISPOSAL SERVICE LTD.	650 CREDITSTONE ROAD, Concord ON L4K 5C8	2,283.07	0.00	2,283.07
<b>Total:</b>			<b>2,097,561.54</b>	<b>5,776,393.22</b>	<b>7,873,954.76</b>

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- FORM 78 -- Continued -

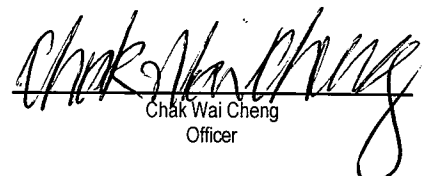
List "B"  
 Secured Creditors

Wing Son Garments Ltd.

No.	Name of creditor	Address	Amount of Claim	Particulars of Security	When given	Estimated value of security	Estimated surplus from security	Balance of claim unsecured
1	1528885 Ontario Inc.	1100 Birchmount Road Scarborough ON M1K 5H9	1,433,334.00	Motor Vehicles - Automobile  Debts Due - Business - Accounts Receivable Business Assets - Stock In Trade - Wing Son	02-Feb-2008  02-Feb-2008 02-Feb-2008	52,286.00  0.00 0.00		1,381,048.00
2	1607332 Ontario Ltd.	1100 Birchmount Road Scarborough ON M1K 5H9	1,433,333.00	Real Property or Immovable - Land  Business Assets - Stock In Trade - Wing Son	02-Feb-2008  02-Feb-2008	25,000.00  0.00		1,408,333.00
3	1607333 Ontario Ltd.	1100 Birchmount Road Scarborough ON M1K 5H9	1,433,333.00	Business Assets - Stock In Trade - Wing Son  Real Property or Immovable - Building Debts Due - Business - Accounts Receivable Business Assets - Machinery - Mfg. equipment Business Assets - Stock In Trade - Inventory - RK	02-Feb-2008  02-Feb-2008 02-Feb-2008 02-Feb-2008 02-Feb-2008	0.00  73,879.00 0.00 0.00 0.00		1,359,454.00
4	Business Development Bank of Canada	3130 Highway #7 East Markam ON L3R 5A1	1.00	Business Assets - Machinery - Mfg. equipment	02-Feb-2008	0.00		1.00
5	Chrysler Financial	2425 Matheson Blvd. E., 3rd Fl. Mississauga ON L4W 5N7	1.00	Motor Vehicles - Automobile	02-Feb-2008	1.00		

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- FORM 78 -- Continued -

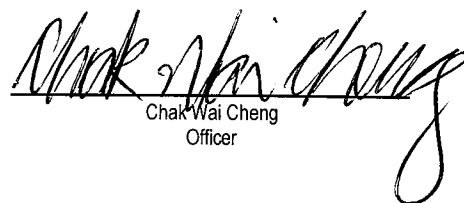
List "B"  
 Secured Creditors

Wing Son Garments Ltd.

No.	Name of creditor	Address	Amount of Claim	Particulars of Security	When given	Estimated value of security	Estimated surplus from security	Balance of claim unsecured
6	Hongkong Bank of Canada	1940 Eglinton Avenue East, Suite 1 Scarborough ON M1L 4R2	2,329,794.22	Business Assets - Machinery - Mfg. equipment	02-Feb-2008	348,279.22		
				Business Assets - Trade Fixtures - Computers	02-Feb-2008	65,291.00		
				Motor Vehicles - Automobile	02-Feb-2008	0.00		
				Real Property or Immovable - Building	02-Feb-2008	0.00		
				Real Property or Immovable - Land	02-Feb-2008	0.00		
				Business Assets - Stock In Trade - Inventory - RK	30-Jul-2007	350,000.00		
				Business Assets - Stock In Trade - Wing Son	30-Jul-2007	500,000.00		
				Debts Due - Business - Accounts Receivable	30-Jul-2007	1,066,224.00		
7	Rainbow Stitch Ltd.	1100 Birchmount Road Toronto ON M1K 5H9	1,667,586.00	Business Assets - Machinery - Mfg. equipment	02-Feb-2008	105,319.78		
				Business Assets - Stock In Trade - Inventory - RK	02-Feb-2008	0.00		
				Debts Due - Business - Accounts Receivable	02-Feb-2008	0.00		1,562,266.22
<b>Total:</b>			<b>8,297,382.22</b>			<b>2,586,280.00</b>	<b>0.00</b>	<b>5,711,102.22</b>

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- FORM 78 -- Continued -

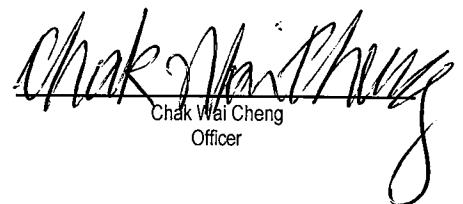
List "C"  
Preferred Creditors for Wages, Rent, etc.

Wing Son Garments Ltd.

No.	Name of creditor	Address and Occupation	Nature of Claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
Total:					0.00	0.00	0.00

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- FORM 78 -- Continued -

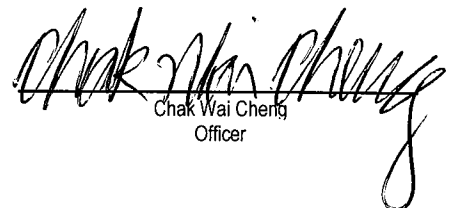
List "D"  
Contingent or Other Liabilities

Wing Son Garments 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
			Total:	0.00	0.00	

02-Feb-2009

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