

**IN THE MATTER OF THE RECEIVERSHIP OF
NAUSS PLUMBING & HEATING INC.
IN THE CITY OF SUDBURY
IN THE PROVINCE OF ONTARIO**

**FORM 87
NOTICE AND STATEMENT OF RECEIVER
SEC. 245 (1) AND SEC. 246(1) OF THE ACT**

The Receiver gives notice and declares that:

1. On November 13, 2020, on the application of Canadian Imperial Bank of Commerce, MNP Ltd. (“MNP”) became the receiver and manager (the “Receiver”) of Nauss Plumbing & Heating Inc. (“Nauss”) by Order (“Receivership Order”) of the Ontario Superior Court of Justice (the “Court”).
2. Description of the land and building (“Property”) of Nauss, located at the following 4 locations in the Sudbury area, comprise:
 - a) 2590 Lasalle Blvd, Sudbury, Ontario, at which is Nauss’ head office and certain warehousing space for equipment and inventory related to Nauss’ plumbing installation and repair business in an approx. 2,900 sq. ft. industrial building;
 - b) 551 Centre Street, Espanola, Ontario, at which is a retail/industrial building containing certain equipment and inventory related to Nauss’ plumbing installation and repair business;
 - c) 7 Millichamp Street, Markstay, Ontario, at which is an approx. 36,000 sq. ft. industrial building (previously used as an ice-arena), which is currently being used as a storage facility for certain equipment owned by Nauss as well as a large number of third party owned boats, cars and recreational vehicles; and
 - d) 1330 North Road, Markstay, Ontario, at which is an approx. 2,000 sq. ft. industrial building used to process and fill bottles of water, sourced from a water spring located on the same property.
3. The table below includes the net book value of the assets of Nauss as at November 13, 2020:

Assets	Net Book Value (\$)
Accounts Receivable (A/R)	467,525
Inventory Asset	296,361
Property, plant and equipment	1,235,188
Total	1,999,073

**The values above were obtained from Nauss’ Quickbooks accounting records which do not appear to have been maintained in a sufficient way to accurately reflect the assets of the company.*

4. The Receiver took possession and control of Property along with other assets described above effective the 13th day of November, 2020.
5. The following information relates to the receivership:
 - a) Address of the insolvent Debtor:
 - 2590 Lasalle Blvd, Sudbury, Ontario
 - b) Principal line of businesses:
 - Plumbing installation and repairs, water bottling and delivery, and vehicle storage facility.
 - c) Location of the business:
 - 2590 Lasalle Blvd, Sudbury, Ontario
 - 551 Centre Street, Espanola, Ontario
 - 7 Millichamp Street, Markstay, Ontario
 - 1330 North Road, Markstay, Ontario
 - d) Amount owed by insolvent person to each creditor who holds a security on the property described above:
 - Appendix “A”
 - e) The list of other creditors of the insolvent person and the amount owed to each creditor and the total amount due by the Debtor is as follows:
 - Appendix “B”
 - f) The intended plan of action of the Receiver, to the extent such a plan has been determined, is as follows:
 - The Receiver has terminated the business operations of Nauss and is developing a realization plan for Nauss’ assets and business.

Contact person for the Receiver:

Attention: Michael Litwack
Phone: 647.475.4589
Email: Michael.litwack@mnp.ca

A copy of the Receivership Order and other details are available at www.mnpdebt.ca/Nauss

Dated at Toronto, Ontario this 23rd day of November 2020.

MNP LTD.

Court-appointed receiver of Nauss Plumbing & Heating Inc.,
and not in its personal or corporate capacity.

A handwritten signature in blue ink, appearing to read "Jerry Henechowitz".

Per:
Jerry Henechowitz, Senior Vice- President
CPA, CA, CIRP, LIT

Appendix A: Secured Creditors

Name	Address	Amount \$
739572 Ontario Limited	17 King's Inn Trail Thornhill, ON L3T 1T6	1.00
Canada Revenue Agency (Account number: 10383 9965)	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinign-Sud, QC G9P 5H9	1.00
Canadian Imperial Bank of Commerce	c/o Gowling WLG (Canada) LLP Attn: Haddon Murray 1 First Canadian Place, Suite 1600 100 King Street West Toronto, ON M5X 1G5	1,070,073.20
Ford Credit Canada Company	PO Box 2400 Edmonton, AB T5J 5C7	1.00
Kal Tire	1142 Webbwood Drive Sudbury, ON P3C 3B7	1.00
Kora Management Ltd	1374 Arlington Boulevard Sudbury, ON P3E 6H8	1.00
Total		1,070,078.20

Appendix B: Unsecured Creditors

Name	Address	Amount \$
407 ETR	P.O. Box 407, Stn D Scarborough ON M1R 5J8 Canada	51.81
A & J Home Hardware	469 Bouchard Street Sudbury ON P3E 2K8	571.08
AACES Process Serving	320 Chaleur Ave Oshawa ON L1J 6N6	75.00
Able Rental & Supply	885 Lapointe St Sudbury Ontario P3A 5N8	96.97
All Purpose Crane Rental	592 Garson-Coniston Rd. Garson Ontario P3L 1R3	678.00
Al's Plumbing and Heating Ltd	770 Moonrock Ave. Sudbury ON P3E 0B3	367.25
Arcand, Richard	460-B Horobin Sudbury, ON P3C 3S7	1.00
Around & About	70 McCulloch Dr. Espanola Ontario P5E 1J1	741.31
Baker Tilly	1174 St Jerome Sudbury Ontario P3A 2V9	33,253.04
Beancounter Bookkeeping & Advisory Services Inc	20 Claudia Court Sudbury ON P3A 4C2	4,088.34
Beauparlant, Marcel	748 Howey Dr Sudbury, ON P3B 1H1	1.00
Bell Canada	P.O. Box 9000 Stn Don Mills North York ON M3C 2X7	1,442.67
Bell Internet	Box 3600 Station Don Mills Toronto Ontario M3C 3X8	162.59
Blanchet, Julien	1624 5 th Ave Val Caron, ON P3N 1K5	1.00
BOB'S SERVICE CENTRE	6822 Hwy 17 East Coniston ON P0M 1M0	211.88
Canada Life	255 Dufferin Ave London ON N6A 4K1	1,438.44
Canadian Tire	2180 Yonge Street Toronto, ON M4P 2V8	126.55
Car Find Auto Repair	254 Victoria Street Sudbury, ON P3C 1K4	1,178.67

CICS-FM	355 Cranston St. Box 609 Midland ON L4R 4L3	7,506.25
Cintas Canada Limited	255 Harry Walker Pkwy S Newmarket ON L3Y 8Z5	874.44
Comda Advertising	15 Densley Ave. Toronto Ontario M6M 2P5	185.89
Costco Wholesale	1465 Kingsway Sudbury, ON P3B 0A5	186.45
Denis Groves	2616 Greenvalley Drive Sudbury, ON P3E 5B9	27,126.60
Deslauriers, Jocelyn	55 Delamere Rd Alban, ON P0M 1K5	1.00
El Roi Service Center Corp	204-2354 Maley Dr Garson ON P3L 1P7	8,861.70
Enbridge - Union Gas	Box 2001, 50 Keil Dr. N. Chatham Ontario N7M 5M1	536.72
Espanola Regional Hydro Distribution Corporation	500 Second Line East PO Box 9000 Sault St. Marie, ON P6A 6P2	730.99
Financial Services Regulatory Authority of Ontario	PO Box 9572, STN A Toronto ON M5W 2K3 Canada	1,585.60
Firechek Protection Services Inc.	1007 Lorne St. Sudbury Ontario P3C 4S3	54.97
Frank Anzil	146A Elm St Sudbury ON P3C 1T7	536.75
Gagnon & Associates Inc.	2800 White Ave Val Caron ON P3N 1B2	176.39
Gardewine North	600 Shannon Road Sault Ste. Marie ON P6B 3M1	650.20
Greater Sudbury Police Alarm Program	190 Brady St. Sudbury ON P3E 1C7	200.00
Groves, Adam	36 Collins Dr Copper Cliff, ON P0M 1N0	1.00
Groves, Benjamin	23 Edmund St Sudbury, ON P3E 1L3	1.00
Groves, Gillian	139 Jacob Street Lively, ON P3Y 1E5	1.00
Groves, Thomas	1250 Parisien Sudbury, ON P3A 3B4	1.00

Hank's Delivery Services	305-1290D Bancroft Drive Sudbury Ontario P2B 4G9 Canada	19.02
Harrison Supply Company	633 Lorne Street Sudbury ON P3C 4R3	12.37
Intact Insurance	900 - 6925 Century Avenue Mississauga ON L5N 9Z9	4,237.72
Interstate Batteries	2333 Regent St S #3 Sudbury ON P3E 6K7	82.04
Jim's Portable Toilets & Septic Service	5040 Regional Rd 55 Whitefish, ON P0M 3E0	408.54
John Wilson Electric (Fordwich) Ltd	3046 Helena Street Fordwich Ontario NOG1V0	2,389.86
Johnny's / Boyuk Towing Services	130 Magill Street Lively ON P3Y 1K7	932.25
Johnson Paterson	3660 Industrial Rd P.O. Box 1057 Chelmsford Ontario P0M 1L0	4,998.41
Journal Printing-v	309 Douglas St PO Box 307 Sudbury ON P3E 4P2	361.15
K. Lang Engineering Ltd.	4050 Ristimaki Road Sudbury ON P3G 1M4	214.70
Kev's Electrical & Construction	490 Sunnyside Rd. Sudbury ON P3G 1J6	9,497.49
Laverdiere, Denis	404 Westmount Sudbury, ON P3A 5Z1	1.00
Linde Canada Limited 15687	P O Box 15687, Station A Toronto ON M5W 1C1	151.20
Lordan Exploration Services	126 Queensway Avenue Espanola, ON P5E 1H9	271.20
Manulife Financial	Contract Administrator Box 187 Stn. Waterloo Waterloo ON N2J 3Z9	3,867.78
Matthieu, Perry	600 Burton Ave Sudbury, ON P3C 4K7	1.00
Moore Propane Ltd	56 Gibson Street North Bay ON P1B 8Z4	2,301.97
Municipality of Markstay-Warren	P O Box 79, 21 Main Street, South Markstay ON P0M 2G0	124,764.64
Nedco	Box 1127, Stn. B. Mississauga Ontario L4Y 3W4	16.37

Neilson, Brian	75 Fourth Ave Sudbury, ON P3B 3R7	1.00
Nor-Tech Power and Controls Inc	2691 White Street Val Caron, ON P3N 1B2	3,841.11
North Star Trophies & Sportswear	2511 Lasalle Blvd. Sudbury Ontario P3A 4R7	31.11
Northern Cancer Research	41 Ramsey Lake Road Sudbury, Ontario P3E 5J1	271.62
Northern Security	41 Lorne Street Sudbury Ontario P3C 4P1	125.37
Orkin Canada	760 Notre Dame Avenue Sudbury, ON P3A 2T4	61.02
Poirier, Melanie	1372 Hastings Sudbury, ON P3A 2R5	1.00
Pro Printing & Graphics Ltd.	1861 LaSalle Blvd Sudbury ON P3A 2A3 Canada	73.45
R. Jeppesen Contracting	2626 Lasalle Blvd Sudbury, ON P3A 4R7	2,273.96
Ratech Electronics	260 Spinnaker Way Unit 7 Vaughn ON L4K 4P9	1,613.50
Rent-N-Sell All Ltd.	842 Notre Dame Ave. Sudbury Ontario P3A 2T4	83.07
Roberts Electrical	669 McCharles Lake Rod Naughton ON P0M 2M0	543.11
Sandra Haddad & Associates	124 Cedar St, Suite 107 Sudbury ON P3E 1B4	433.80
SCP Distributors Inc	58 Dalhousie St P O Box 728 Brantford ON N3T 5P9	4,601.32
Staples Business Depot	Citi Commerce Solutions P O Box 1953, Station D Scarborough Ontario M1P 5H9	200.47
Sudbury Curling Club	PO Box 903 300 Wessex St Sudbury ON P3E 4S4	780.00
Sudbury Rapid Repair & Supply Inc.	881 Notre Dame Ave Sudbury Ontario P3A 2T2	67.80
Sudbury Summerfest	1349 Lasalle Blvd Sudbury, ON P3A 1Z2	3,750.82
Systems Supply Northern Limited	PO Box 2244, Station A 2435 Lasalle Blvd Sudbury Ontario P3A 4S1	5,853.09

T Bell Transport Inc.	2242 Lee Valley Rd Espanola, ON P5E 1P6	4,370.42
Taricani Ltd	551 Centre St Espanola, ON P0P 1C0	2,780.00
Techaphan, Thawiphum	1250 Parisien Sudbury, ON P3A 3B4	1.00
Testmark Laboratories Ltd	7 Margaret Street Garson, ON P3L 1E1	87.35
Township of Espanola	2-100 Tudhope St Espanola ON P5E 1S6	33,410.91
Trent Metals Limited (TML)	P.O. Box 4088 Peterborough Ontario K9J 7B1	10,057.47
Tru-Nor Truck Centres	1035 Falconbridge Rd. Sudbury Ontario P3A 4M9	1,415.70
Trudel, Kurtis	1645 Dominion Hanmer, ON P3P 1A1	1.00
Waterite Technologies	5-200 Discovery Place Winnipeg MB R2R 0P7	4,650.81
Total		329,614.54