



Tel: 416 775 7829
Fax: 416 865 0904
www.bdo.ca

BDO Canada Limited
20 Wellington Street E.
Suite 500
Toronto, ON M5E 1C5
Canada

May 13, 2020

To the Creditors of 975445 Ontario Inc. o/a Emma's Back Porch & Water Street Cooker

Re: Bankruptcy Meeting of Creditors - June 2, 2020 at 10:00am

Given the current situation with the COVID-19 virus, the Office of the Superintendent of Bankruptcy (OSB) has provided guidance with respect to the holding of meetings of creditors as follows:

As concern about COVID-19 in Canada grows, insolvency practitioners may be asked or may decide it is necessary to take steps to reduce in-person contact. The OSB will support Licensed Insolvency Trustees (LITs) in these efforts, while maintaining the integrity of Canada's insolvency system.

The OSB encourages LITs to make use of the considerable flexibilities that exist in the Superintendent's Directives when determining which measures may be appropriate, in light of the pandemic.

LITs may consider the following options to support social distancing:

Meetings of Creditors - recently updated Directive 22R2 encourages the Chair of a meeting of creditors to make every reasonable effort to hold creditor meetings by electronic or digital means of communication. The Chair of the meeting may rely on representations by attendees to confirm their identification.

Accordingly, the Trustee will be holding the First Meeting of Creditors of 975445 Ontario Inc. o/a Emma's Back Porch by teleconference. Creditors wishing to participate in the meeting may contact Adam Boettger by email at aboettger@bdo.ca to obtain the necessary call-in details. For ease in taking attendance on the day of the meeting, we would request you provide the phone number that is anticipated to be used when joining the teleconference.

Yours truly,

BDO Canada Limited
Trustee of the estate of
975445 Ontario Inc. o/a Emma's Back Porch & Water Street Cooker

Per: Adam Boettger, CPA, CA, CIRP, LIT
Assistant Vice President