

**All Proof of Claim Forms MUST be FILED by September 18, 2018. Failure to timely file this form with supporting documents will result in a waiver of your right to file a claim. Objections must be filed by October 2, 2018. All claims will come before the court for hearing on October 29, 2018, at 9:00 a.m. at the court.**

**In the Court of Common Pleas of Auglaize County, Ohio  
Civil Division**

Paul Mastronardi,

Plaintiff,

Case No. 2017-CV-144

-vs-

Luis Chibante, *et al.*,

Defendants.

**PROOF OF CLAIM**

*With Supporting Documents Attached*

1. JEAR NECKSTROTH  
 CLERK OF COURTS

2018 SEP 14 AM 10:15

AUGLAIZE COUNTY  
 COMMON PLEAS COURT  
 FILED

This form is for making a claim for payment from entities that have been dissolved and the affairs of which are being wound up pursuant to a lawsuit filed in this case. The entities that have been dissolved and no longer exist, but whose affairs are being wound up, are:

**Golden Fresh Farms Holdings, Inc., an Ohio corporation, and  
Golden Fresh Farms Enterprises, L.P., an Ohio limited partnership.**

\*Filers must attach copies of any documents that support the claim, such as promissory notes, leases, purchase orders, invoices, itemized statements of accounts (including the account history showing all invoices and payments since the account's inception), contracts, judgments, mortgages and security agreements. **Do not attach original documents;** the copies you attach may be destroyed after scanning. If the documents are not available, attach an explanation in detail.

Distribution of the assets of the entities will be a final distribution, after determination of the validity of all secured and unsecured claims.

1. (a) Who is the current creditor? Golden Acre Farms, Inc.  
(Legal Name of the current claimant/creditor (the person or entity to be paid for this claim))  
 Other names the creditor used with the Golden Fresh entities \_\_\_\_\_

(b) Has this claim been acquired from someone else?  NO  YES If yes, from whom? \_\_\_\_\_  
(Attach documents of assignment)

2. Where should notices to this claimant/creditor be sent? (List address.)  
Keating Muething & Klekamp PLL, ATTN: Mike Scheier  
One East Fourth Street, Suite 1400  
Cincinnati, Ohio 45202

3. Where should payments to this claimant/creditor be sent? (List address.)  
See address in #2 above.  
 \_\_\_\_\_  
 \_\_\_\_\_

4. Does this claim amend one already filed?  NO  YES If yes, date filed: \_\_\_/\_\_\_/\_\_\_

5. Do you know if anyone else has filed a proof of claim for this claim?  NO  YES If yes, who? \_\_\_\_\_

6. Do you have a number you use  NO  
 to identify the Golden Fresh entity?  YES— Last 4 digits of account number you use: \_\_\_\_\_

1  
**COURT'S**  
**CLAIM 40**  
 IDENTIFICATION/EVIDENCE  
 DKT. # \_\_\_\_\_  
 DATE \_\_\_\_\_

*Initial each page*  
**VOL 187 PAGE 2053**

**All Proof of Claim Forms MUST be FILED by September 18, 2018. Failure to timely file this form with supporting documents will result in a waiver of your right to file a claim. Objections must be filed by October 2, 2018. All claims will come before the court for hearing on October 29, 2018, at 9:00 a.m. at the court.**

7. How much did the entities owe you on September 29, 2017? \$ \$30,690.00 CDN / \$24,200.00 USD

8. What is the total value of everything you provided to the entities after September 29, 2017?  
\$ 0.00

9. How much were you paid by the entities after September 29, 2017? \$ 0.00

10. What is the difference between the amounts in Line 8 and Line 9? \$ 0.00  
\$30,690.00 CDN /

11. How much is the claim? \$ \$24,200.00 USD (Should equal Line 7 plus Line 10. If not, please explain.)  
Does this amount include interest or other charges?  NO  YES If so, attach statement itemizing interest, fees, expenses or other charges, and explaining the basis for the interest or other charges to this page, and initial each page.

12. What is the basis of the claim? Examples: goods sold, money loaned, services performed, lease, etc.  
A loan made to GFF Holdings that GFF Holdings later used for its capital investment in GFF Enterprises. See Exhibit A.

Attach copies of all supporting documents (as listed on page 1)\* and initial each page submitted.

13. Is all or part of the claim secured?  NO  YES, the claim is secured by a lien on property, as follows:

Real estate. If the claim is secured by a lien on real estate, attach a copy of the mortgage, certificate of judgment, or other lien documents showing date perfected; also attach prior payment history showing all payments you received from the Golden Fresh entity, which Golden Fresh entity your claim is against, and showing how all payments you have received were applied to principal, to interest, to fees or otherwise.

Motor Vehicle. If the claim is secured by a lien on a motor vehicle(s), attach a copy of the memorandum of title and all documents supporting the lien validity and the date it was perfected; also attach prior payment history showing all payments you received from the Golden Fresh entity, which Golden Fresh entity your claim is against, and showing how all payments you have received were applied to principal, to interest, to fees or otherwise.

Other. Describe property encumbered by your lien: (Use additional pages if necessary.) \_\_\_\_\_

Attach a copy of security agreement and filed financing statement; also attach prior payment history showing all payments you received from the Golden Fresh entity, which Golden Fresh entity your claim is against, and showing how all payments you have received were applied (principal, interest, fees or other.)

Value of the property securing the debt: \$ \_\_\_\_\_

Amount of the claim that is secured:\* \$ \_\_\_\_\_ \*(Should not exceed the value of the property securing the debt.)

Amount of the claim that is unsecured: \$ \$30,690.00 CDN / \$24,200.00 USD

(The sum of the secured and unsecured amounts should match the amount of the claim in item 7, above.)

14. Is this claim subject to a right of setoff?  NO  YES. Identify the property. \_\_\_\_\_

**All Proof of Claim Forms MUST be FILED by September 18, 2018. Failure to timely file this form with supporting documents will result in a waiver of your right to file a claim. Objections must be filed by October 2, 2018. All claims will come before the court for hearing on October 29, 2018, at 9:00 a.m. at the court.**

15. Is any of this claim for attorney fees?  NO  YES. If so, explain why you are entitled to attorney fees, and attach a complete listing of all hours and all charges showing with specificity the work performed identified on the invoice sufficient to support your claim.

Use extra pages if needed to support your claim or any of your answers in this proof of claim form.

*Note—The Receiver or any interested person may timely challenge whether a claim is valid, whether the security interest is valid and enforceable, the priority of any secured claim, whether a claim is an administrative claim, and whether the fees, expenses and charges listed are required to be paid, or other pertinent issues, by filing an objection to any claim filed.*

**Time for Filing.** A proof of claim shall be deemed timely if it is filed with supporting documents not later than 4:30 p.m. on September 18, 2018. All claims filed are open for inspection by the public and all interested parties at the Clerk of Court's office during normal business hours. Objections shall be deemed timely if filed not later than 4:30 p.m. on October 2, 2018.

The person completing this form must sign and date it, initial each page attached to it, and it must be filed with the Auglaize County Clerk of Courts, Auglaize County Courthouse, 201 South Willipie Street, Room 043, P.O. Box 409, Wapakoneta, OH 45895, whose hours are: Monday thru Friday, 8 a.m. until 4:30 p.m. A proof of claim is deemed filed only when received and file-stamped by the Clerk.

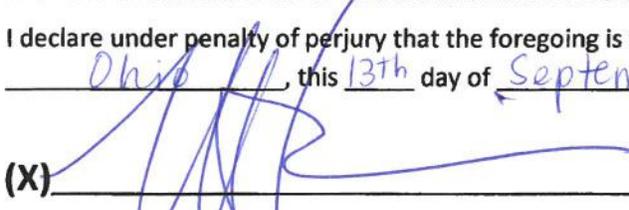
A person who submits a fraudulent claim may be subject to prosecution for such fraud or attempt under the appropriate criminal code sections. Such person may also be subject to punishment for contempt of court of up to 10 days in jail and up to \$500 fine, or both.

I hereby certify that the undersigned is the:

creditor;  creditor's attorney;  creditor's authorized agent; (check one)

and I understand that my signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt. I certify that I have examined the information in this Proof of Claim and attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct, at Cincinnati, Ohio, this 13<sup>th</sup> day of September, 2018.

(X)  (Signature is mandatory)

Print the name of the person who is completing and signing this claim:

Full Name: Michael L. Scheier, Esq. Title: Partner

Company: Keating Muething & Klekamp PLL

Address: One East Fourth Street, Suite 1400  
Cincinnati, Ohio 45202

Contact Phone: (513) 579-6952

Email mscheier@kmklaw.com

# EXHIBIT A

27

**Question 12 – Basis of the Claim**  
**Golden Acre Farms, Inc.’s Response**

Golden Acre Farms, Inc. (“**GAF**”) is making a claim for \$30,690.00 CDN / \$24,200.00 USD (the “**Claim Amount**”). This amount was provided to Golden Fresh Farms Holdings, Inc. (“**GFF Holdings**”) as an interest-free loan (the “**Loan**”).

GAF understands that 1797540 Ontario, Inc. (“**540**”) is making a duplicate claim for the same Claim Amount, the only difference being that the claim will be made in the name of 540. GAF and 540 are affiliate entities with the same ownership structure – Luis Chibante and Lynne Chibante effectively directly or indirectly own 50% each of both entities. GAF and 540 agree that the Claim Amount is due to either GAF or to 540 (not to both). GAF and 540 are filing duplicate claims to protect their interests in the event that objections arise as to ownership of the claim. Once the proper claimant is decided by the Court and/or the Court-appointed Receiver and/or by stipulation, either GAF or 540 will withdraw its claim for the Claim Amount.

**Explanation of the Claim Amount and Backup Documentation**

According to certain financial records, as described in more detail below, the lender is 540. GAF, however, disbursed the Loan funds on behalf of 540. GFF Holdings used the Loan (\$24,200 USD) from 540/GAF to make half of its capital investment in Golden Fresh Farms Enterprises, L.P. (“**GFF Enterprises**”).

The Loan is reflected on the December 31, 2017 financial statement of 540 in Canadian dollars – \$30,690.00 CDN – as “Loan receivable – interest-free – Golden Fresh Farms Holdings Inc.” A true and accurate copy of the financial statement is attached as **Tab 1**. An exchange rate of 1.268306 was used at the date of the transaction when recording the Loan on the 540’s books.

The documentary evidence of the Loan includes two checks written from GAF to ThermoEnergy Systems, Inc., which total \$1,210,000 USD. True and accurate copies of these checks are attached as **Tab 2**. The \$1,210,000 figure includes the Loan of \$24,200 USD.<sup>1</sup> Both checks cleared. A true and accurate copy of GAF’s bank statements showing that the checks cleared is attached as **Tab 3**.

GFF Holdings’ 2016 income tax returns also corroborate the arrangement described above. A true and accurate copy of GFF Holdings’ 2016 income tax return is attached as **Tab 4**. The tax returns confirm that GFF Holdings borrowed \$24,200 USD. *See* Tab 4, p. 14 (reflecting that \$24,200 was borrowed from a foreign-related party). This is the Loan.

The Loan is also reflected in an email sent by accountant Walter Benzinger to Jim Thieman on November 8, 2017. A true and accurate copy of this email is attached as **Tab 5**. In that email, Mr. Benzinger noted the assets and liabilities of GFF Holdings as of 12/31/2016 and listed as a liability a “Loan payable – 1797540 Ontario Inc. (24,200).”

8669539.1

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<sup>1</sup> The \$1,210,000 USD figure also includes a capital investment in GFF Enterprises in the amount of \$1,185,800 USD, made by GAF on behalf of 540. GAF has filed a separate claim form for this amount.



# Exhibit A, Tab 1

A

Financial statements of

**1797540 Ontario Inc.**

December 31, 2017

A handwritten signature in blue ink, consisting of several overlapping loops and strokes, located in the bottom right corner of the page.

**1797540 Ontario Inc.**  
December 31, 2017

Table of contents

Notice to Reader ..... 1

Statement of loss and deficit ..... 2

Balance sheet ..... 3





Deloitte LLP  
150 Ouellette Place  
Suite 200  
Windsor ON N8X 1L9  
Canada

Tel: 519-967-0388  
Fax: 519-967-0324  
[www.deloitte.ca](http://www.deloitte.ca)

## Notice to Reader

On the basis of information provided by management, we have compiled the balance sheet of 1797540 Ontario Inc. as at December 31, 2017 and the statement of loss and deficit for the year then ended.

We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Deloitte LLP  
Chartered Professional Accountants  
Licensed Public Accountants  
June 26, 2018

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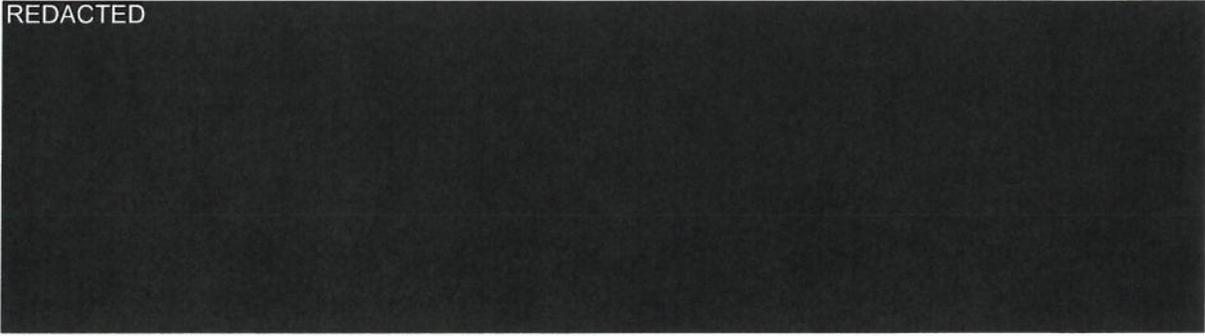
# 1797540 Ontario Inc.

## Statement of loss and deficit year ended December 31, 2017

(Unaudited - see Notice to Reader)

	2017	2016
	\$	\$
<b>Revenue</b>	-	-

REDACTED



# 1797540 Ontario Inc.

## Balance sheet

as at December 31, 2017

(Unaudited - see Notice to Reader)

	2017	2016
	\$	\$
<b>Assets</b>		
Investments		
REDACTED		
Golden Fresh Farms Enterprises, L.P. (49%)	1,503,957	1,503,957
Loan receivable - interest-free		
Golden Fresh Farms Holdings Inc.	30,693	30,693
REDACTED		
<b>Liabilities</b>		
REDACTED		
<b>Shareholders' deficiency</b>		
REDACTED		

# Exhibit A, Tab 2

A handwritten signature or set of initials in blue ink, located in the bottom right corner of the page. The signature is stylized and appears to consist of several overlapping loops and lines.

GOLDEN ACRE FARMS INC.  
1451 ROAD 2 E.  
KINGSVILLE, ONTARIO N9Y 2E5  
Tel: (519) 324-0824

0150

DATE 2016-04-25

U.S. DOLLAR ACCOUNT Y Y Y Y M M D D

PAY to Thermo Energy Systems Inc.  
the order of Five hundred thousand

\$500,000.00

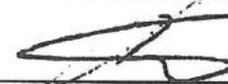
XX DOLLARS  
100 U.S. FUNDS



CANADIAN IMPERIAL BANK OF COMMERCE  
89 ERIE ST. S.  
LEAMINGTON, ONTARIO N8H 3B2 07782-010

GOLDEN ACRE FARMS INC.

RE DEPOSIT ON GFF

PER 

⑈000 150⑈

REDACTED

3 1 8 ⑈

45

GOLDEN ACRE FARMS INC.  
1451 ROAD 2 E.  
KINGSVILLE, ONTARIO N9Y 2E5  
Tel: (519) 324-0824

0151

DATE 2016-05-02

U.S. DOLLAR ACCOUNT Y Y Y Y M M D D

PAY to Thermo Energy Systems Inc.  
the order of Seven hundred ten thousand

\$710,000.00

XX DOLLARS  
100 U.S. FUNDS



CANADIAN IMPERIAL BANK OF COMMERCE  
89 ERIE ST. S.  
LEAMINGTON, ONTARIO N8H 3B2 07782-010

GOLDEN ACRE FARMS INC.

RE Greenhouse OHIO

PER 

⑈000 151⑈

REDACTED

3 1 8 ⑈

45

# Exhibit A, Tab 3

A handwritten signature or set of initials in blue ink, located in the bottom right corner of the page. The signature is stylized and appears to consist of several overlapping loops and lines.



69 ERIE ST. S.  
LEAMINGTON

ON N8H 3B2

GOLDEN ACRE FARMS INC.  
RR 1  
2011 GRAHAM  
KINGSVILLE ON N9Y 2E4

2204 BIL (2204E1-2017/02)  
Toronto

Account No. N° de compte		Account Type Type de compte		Transit	Statement Date Date du relevé	
REDACTED 318		US \$ OPERATING		07782	APR 30, 2016	
Date	Description	Debits Débits		Credits Crédits		Balance Solde
REDACTED						
APR28	CHQUEUE 36405131	150	500,00000			
REDACTED						

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Duplicate Copy Double



69 ERIE ST. S.  
LEAMINGTON

Page 1  
ON N8H 3B2

GOLDEN ACRE FARMS INC.  
RR 1  
2011 GRAHAM  
KINGSVILLE ON N9Y 2E4

2204 BIL (2204E1-2017/02)  
Toronto

Account No. N° de compte		Account Type Type de compte		Transit	Statement Date Date du relevé	
REDACTED 318		US \$ OPERATING		07782	MAY 31, 2016	
Date	Description	Debits Débits	Credits Crédits	Balance Solde		
REDACTED						
MAY05	CHEQUE 22140146	151	710,00000			
REDACTED						

Le logo CIBC est une marque déposée de la Banque CIBC.

Duplicate Copy Double

# Exhibit A, Tab 4

A handwritten signature or set of initials in blue ink, located in the bottom right corner of the page. The signature is stylized and appears to consist of several overlapping loops and lines.

Golden Fresh Farms Holdings Inc.  
Instructions for Filing  
Form 8879-C  
IRS e-file Signature Authorization for Form 1120  
for the year ended December 31, 2016

The original form should be signed (using full name and title) and dated by an authorized officer of the corporation.

The signed form should be returned on or before October 16, 2017.

DELOITTE LLP  
150 OUELLETTE PLACE, SUITE 200  
WINDSOR, ONTARIO, CA N8X 1L9

Although there is no tax for the current year, estimated tax payments may be required in order to avoid an underpayment penalty next year.

Do NOT separately file Form 1120 with the Internal Revenue Service. Doing so will delay the processing of your return.

We must receive your signed form before we can electronically transmit your return. The Internal Revenue Service will notify us when your return is accepted. Your return is not considered filed until the Internal Revenue Service confirms their acceptance.



*[Handwritten signature]*

Form **8879-C**

**IRS e-file Signature Authorization for Form 1120**

OMB No. 1545-0123

For calendar year 2016, or tax year beginning 05/13/2016, ending 12/31/2016

**2016**

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-C and its instructions is at [www.irs.gov/form8879c](http://www.irs.gov/form8879c).

Department of the Treasury  
Internal Revenue Service

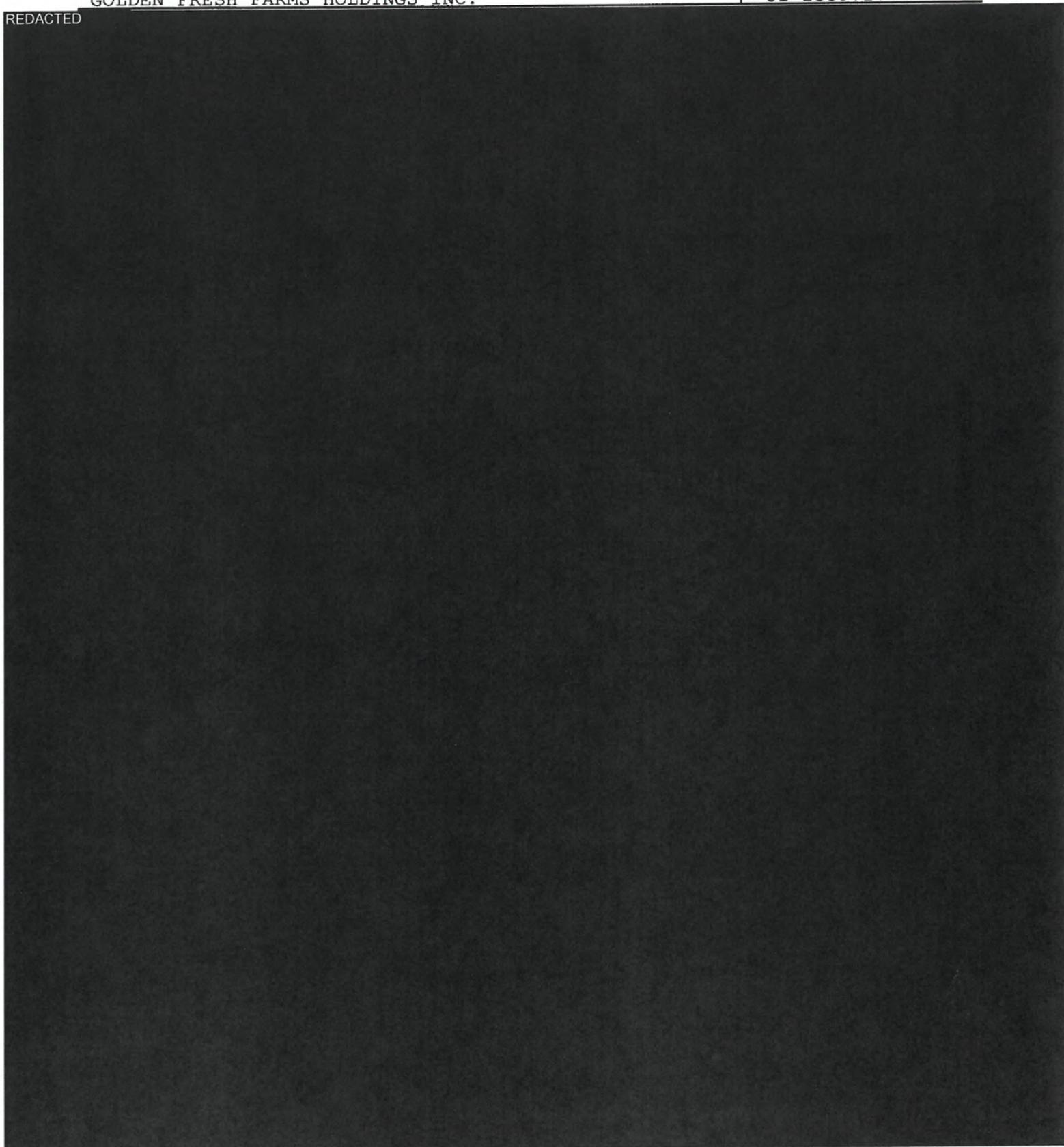
Name of corporation

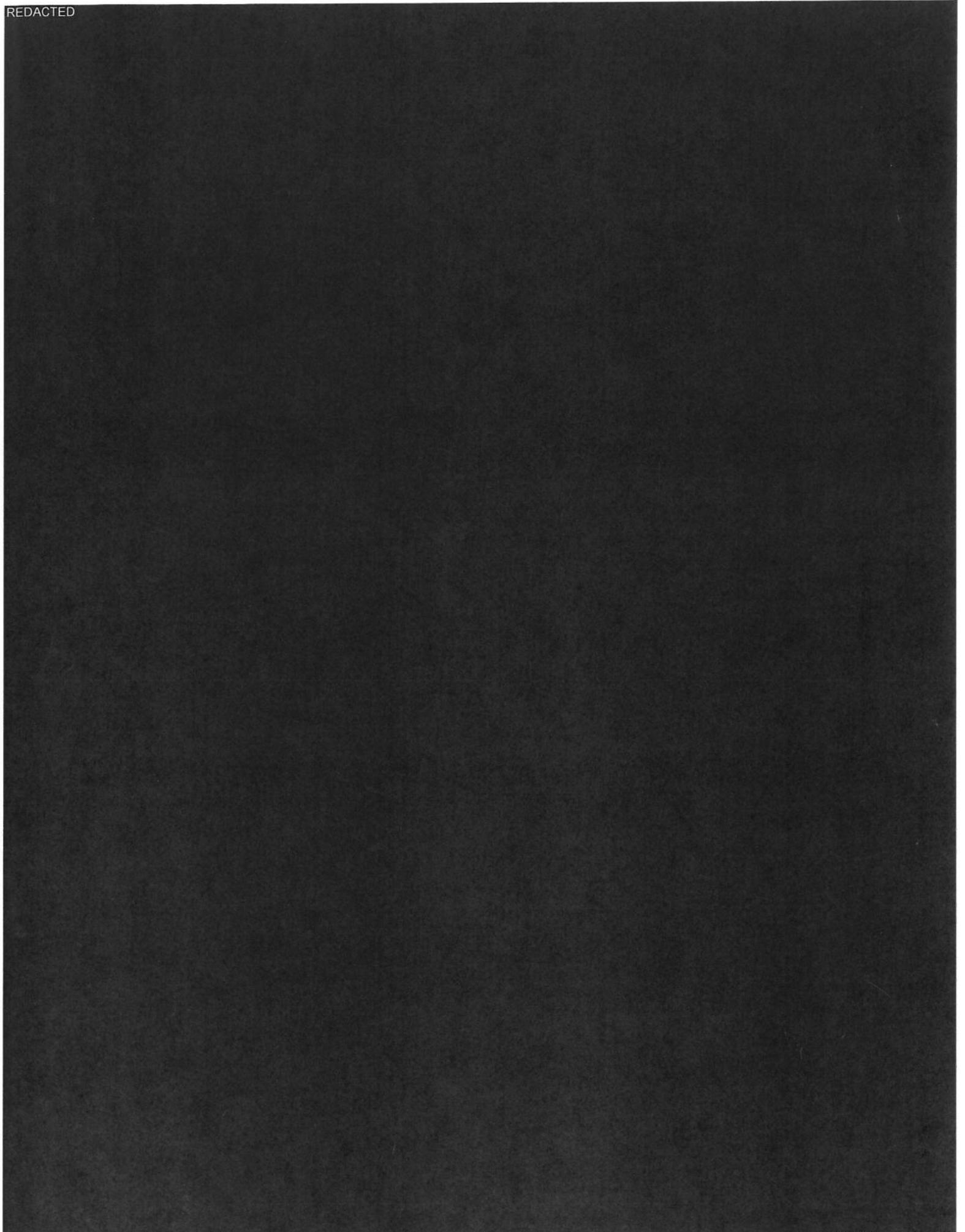
Employer identification number

GOLDEN FRESH FARMS HOLDINGS INC.

81-2339717

REDACTED



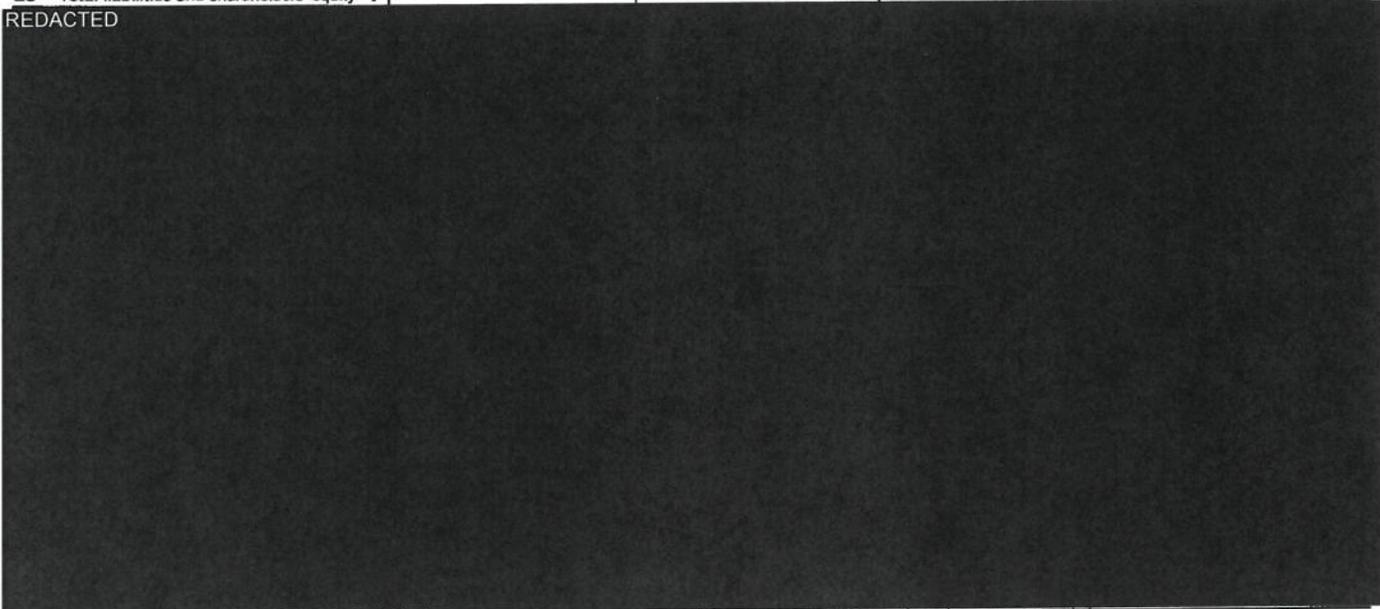




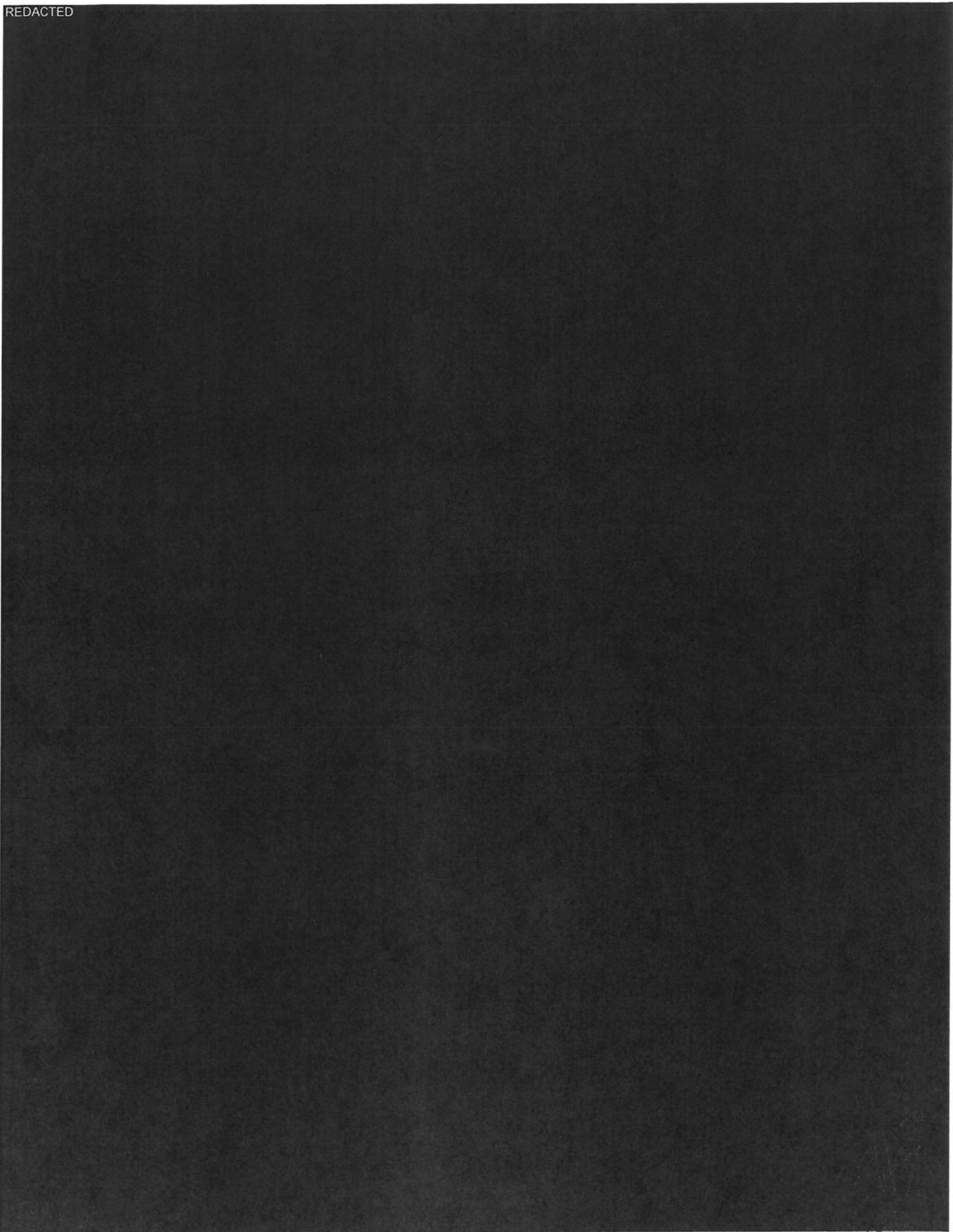




Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	Inventories . . . . .				
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach statement) . . . . .				
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach statement) . . . . .	STMT 3	NONE		48,400.
10a	Buildings and other depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .	( )		( )	
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
14	Other assets (attach statement) . . . . .				
15	<b>Total assets</b> . . . . .		NONE		48,400.
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) . . . . .				
19	Loans from shareholders . . . . .	STMT 3			48,400.
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities (attach statement) . . . . .				
22	Capital stock: a Preferred stock . . . . .				
b Common stock . . . . .					
23	Additional paid-in capital . . . . .				
24	Retained earnings - Appropriated (attach statement) . . . . .				
25	Retained earnings - Unappropriated . . . . .				
26	Adjustments to shareholders' equity (attach statement) . . . . .				
27	Less cost of treasury stock . . . . .	( )		( )	
28	<b>Total liabilities and shareholders' equity</b> . . . . .				48,400.



REDACTED





REDACTED

**Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party** (see instructions)

**Caution: Part IV must be completed if the "foreign person" box is checked in the heading for Part III.**

If estimates are used, check here

SEE STATEMENT 5

1	Sales of stock in trade (inventory)	1	
2	Sales of tangible property other than stock in trade	2	
3	Platform contribution transaction payments received	3	
4	Cost sharing transaction payments received	4	
5a	Rents received (for other than intangible property rights)	5a	
b	Royalties received (for other than intangible property rights)	5b	
6	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	6	
7	Consideration received for technical, managerial, engineering, construction, scientific, or like services	7	
8	Commissions received	8	
9	Amounts borrowed (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	9b	24,200.
10	Interest received	10	
11	Premiums received for insurance or reinsurance	11	
12	Other amounts received (see instructions)	12	
13	<b>Total.</b> Combine amounts on lines 1 through 12	13	24,200.
14	Purchases of stock in trade (inventory)	14	
15	Purchases of tangible property other than stock in trade	15	
16	Platform contribution transaction payments paid	16	
17	Cost sharing transaction payments paid	17	
18a	Rents paid (for other than intangible property rights)	18a	
b	Royalties paid (for other than intangible property rights)	18b	
19	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	19	
20	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	20	
21	Commissions paid	21	
22	Amounts loaned (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	22b	
23	Interest paid	23	
24	Premiums paid for insurance or reinsurance	24	
25	Other amounts paid (see instructions)	25	
26	<b>Total.</b> Combine amounts on lines 14 through 25	26	

**Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party** (see instructions)

SEE STATEMENT 6

Describe these transactions on an attached separate sheet and check here.

REDACTED



Form **5472**

(Rev. December 2012)

Department of the Treasury  
Internal Revenue Service

**Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business**  
(Under Sections 6038A and 6038C of the Internal Revenue Code)

► Information about Form 5472 and its separate instructions is at [www.irs.gov/form5472](http://www.irs.gov/form5472).  
For tax year of the reporting corporation beginning 05/13/2016, and ending 12/31/2016  
**Note. Enter all information in English and money items in U.S. dollars.**

OMB No. 1545-0805

**Part I Reporting Corporation** (see instructions). All reporting corporations must complete Part I.

<b>1a</b> Name of reporting corporation GOLDEN FRESH FARMS HOLDINGS INC. Number, street, and room or suite no. (if a P.O. box, see instructions) 102 PROGRESS DRIVE City or town, state, and ZIP code (if a foreign address, see instructions) WAPAKONETA, OH 45895		<b>1b</b> Employer identification number 81-2339717
<b>1d</b> Principal business activity ► HOLDING COMPANY		<b>1e</b> Principal business activity code ► 551112
<b>1f</b> Total value of gross payments made or received (see instructions) reported on this Form 5472 \$	<b>1g</b> Total number of Forms 5472 filed for the tax year 2	<b>1h</b> Total value of gross payments made or received (see instructions) reported on all Forms 5472 \$ 24,200.
<b>1i</b> Check here if this is a consolidated filing of Form 5472 ► <input type="checkbox"/>	<b>1j</b> Country of incorporation US	<b>1k</b> Country(ies) under whose laws the reporting corporation files an income tax return as a resident US
		<b>1l</b> Principal country(ies) where business is conducted US

**2** Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation.

REDACTED

For Paperwork Reduction Act Notice, see instructions.

Form **5472** (Rev. 12-2012)

**Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party** (see instructions)

**Caution: Part IV must be completed if the "foreign person" box is checked in the heading for Part III.**

If estimates are used, check here

SEE STATEMENT 7

1	Sales of stock in trade (inventory)	1	
2	Sales of tangible property other than stock in trade	2	
3	Platform contribution transaction payments received	3	
4	Cost sharing transaction payments received	4	
5a	Rents received (for other than intangible property rights)	5a	
b	Royalties received (for other than intangible property rights)	5b	
6	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	6	
7	Consideration received for technical, managerial, engineering, construction, scientific, or like services	7	
8	Commissions received	8	
9	Amounts borrowed (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	9b	24,200.
10	Interest received	10	
11	Premiums received for insurance or reinsurance	11	
12	Other amounts received (see instructions)	12	
13	<b>Total.</b> Combine amounts on lines 1 through 12	13	24,200.
14	Purchases of stock in trade (inventory)	14	
15	Purchases of tangible property other than stock in trade	15	
16	Platform contribution transaction payments paid	16	
17	Cost sharing transaction payments paid	17	
18a	Rents paid (for other than intangible property rights)	18a	
b	Royalties paid (for other than intangible property rights)	18b	
19	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	19	
20	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	20	
21	Commissions paid	21	
22	Amounts loaned (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	22b	
23	Interest paid	23	
24	Premiums paid for insurance or reinsurance	24	
25	Other amounts paid (see instructions)	25	
26	<b>Total.</b> Combine amounts on lines 14 through 25	26	

**Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party** (see instructions)

SEE STATEMENT 8

Describe these transactions on an attached separate sheet and check here.

**Part VI Additional Information**

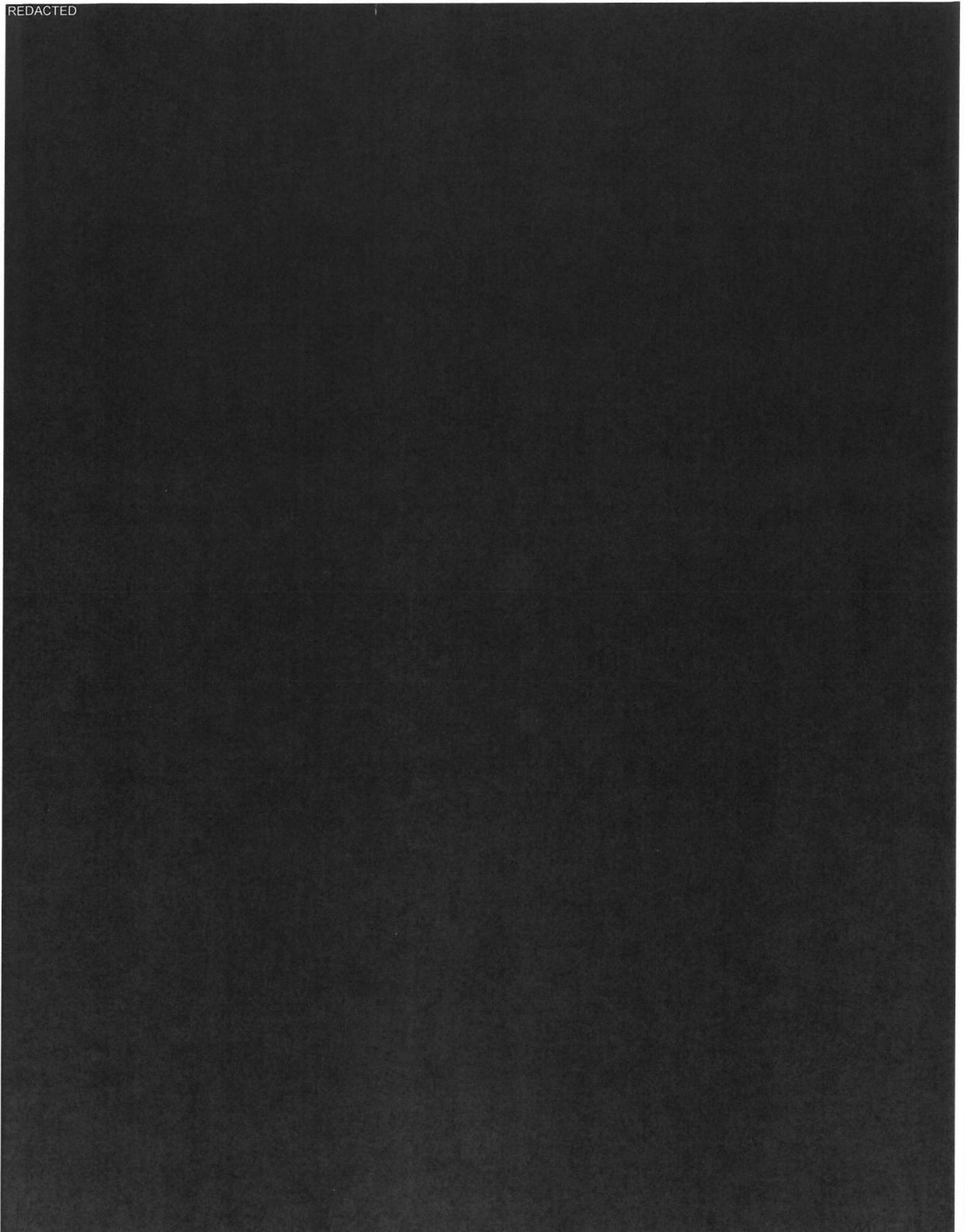
All reporting corporations must complete Part VI.

- 1 Does the reporting corporation import goods from a foreign related party?  Yes  No
- 2a If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?  Yes  No  
If "No," do not complete b and c below.
- b If "Yes," attach a statement explaining the reason or reasons for such difference.
- c If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?  Yes  No
- 3 During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement?  Yes  No
- 4 During the course of the tax year, did the foreign parent corporation become a participant in any cost sharing arrangement?  Yes  No











FORM 1120, PAGE 5 DETAIL

SCH L, LINE 9 - OTHER INVESTMENTS

BEGINNING

ENDING

INVESTMENTS-GOLDEN FRESH FARMS

NONE

48,400.

TOTAL

NONE

48,400.

SCH L, LINE 19 -  
LOANS FROM SHAREHOLDERS

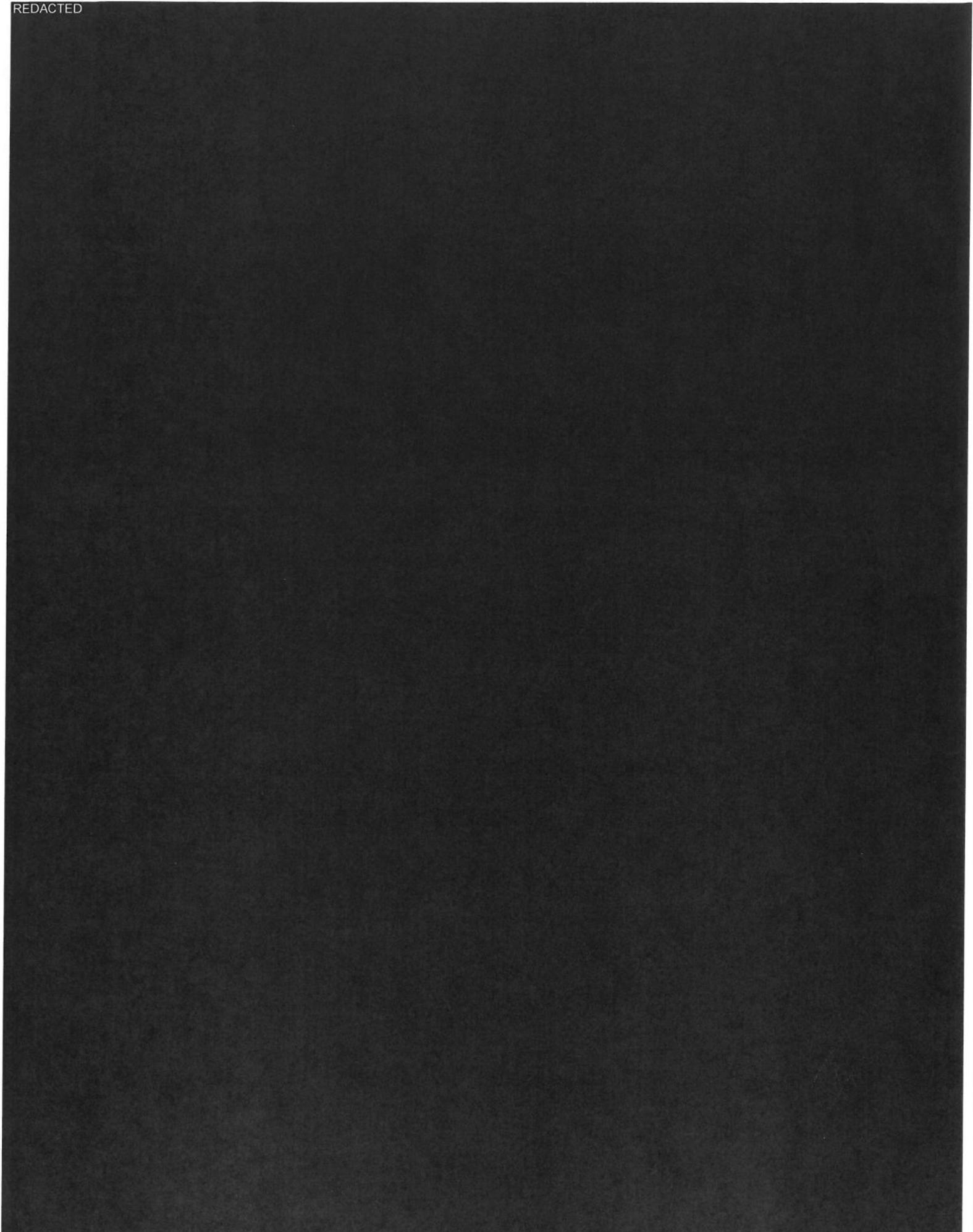
LUIS CHIBANTE  
PAUL MASTRONARDI

24,200.

24,200.

TOTAL

48,400.



FORM 5472 - INFORMATION RETURN OF A FOREIGN OWNED CORPORATION

---

PART IV - EXCHANGE RATE SCHEDULE

---

U.S.

1.0000000



FORM 5472 - INFORMATION RETURN OF A FOREIGN OWNED CORPORATION

PART V - NONMONETARY AND LESS-THAN-FULL CONSIDERATION TRANSACTIONS

DESCRIPTION OF PROPERTY TRANSFERRED FROM:		DESCRIPTION OF SERVICES PERFORMED BY:		FAIR MARKET VALUE PROPERTY/SERVICES
REPORTING CORPORATION TO FOREIGN RELATED PARTY	FOREIGN RELATED PARTY TO REPORTING CORPORATION	REPORTING CORPORATION FOR FOREIGN RELATED PARTY	FOREIGN RELATED PARTY FOR REPORTING CORPORATION	
NON INTEREST BEARING LOAN				

FORM 5472 - INFORMATION RETURN OF A FOREIGN OWNED CORPORATION

---

PART IV - EXCHANGE RATE SCHEDULE

---

U.S.

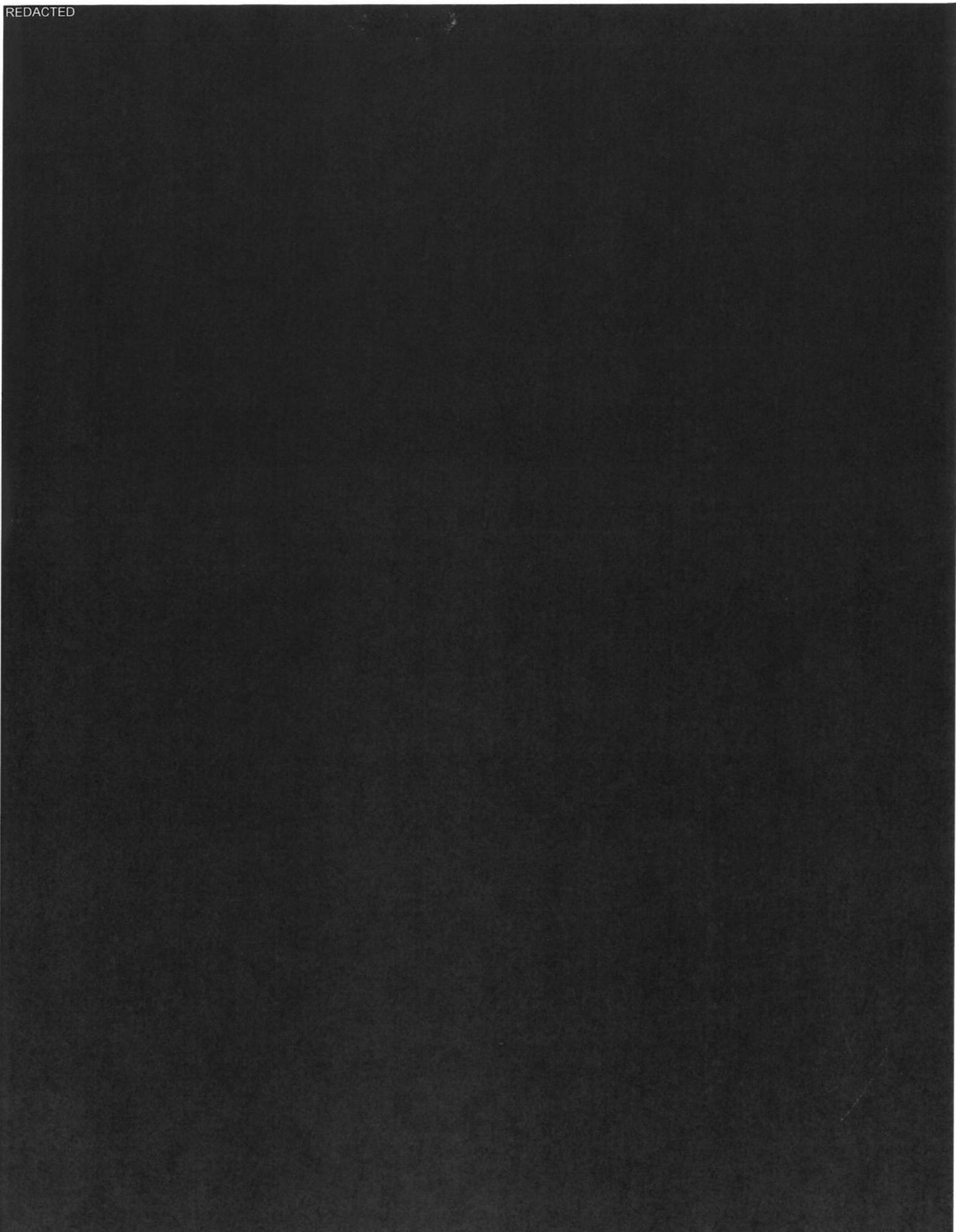
1.0000000



FORM 5472 - INFORMATION RETURN OF A FOREIGN OWNED CORPORATION

PART V - NONMONETARY AND LESS-THAN-FULL CONSIDERATION TRANSACTIONS

DESCRIPTION OF PROPERTY TRANSFERRED FROM:		DESCRIPTION OF SERVICES PERFORMED BY:		FAIR MARKET VALUE PROPERTY/SERVICES
REPORTING CORPORATION TO FOREIGN RELATED PARTY	FOREIGN RELATED PARTY TO REPORTING CORPORATION	REPORTING CORPORATION FOR FOREIGN RELATED PARTY	FOREIGN RELATED PARTY FOR REPORTING CORPORATION	
NON INTEREST BEARING LOAN				



# Exhibit A, Tab 5

A handwritten signature or set of initials in blue ink, located in the bottom right corner of the page. The signature is stylized and appears to consist of several overlapping loops and lines.

**From:** [Benzinger, Walter \(CA - Windsor\)](mailto:Walter.Benzinger@deloitte.ca)  
**To:** [jthieman@fgks-law.com](mailto:jthieman@fgks-law.com)  
**Cc:** [Brenda Moody](mailto:Brenda.Moody@goldenfreshfarms.com)  
**Subject:** FW: Golden Fresh Farms Holdings Inc.  
**Date:** Wednesday, November 08, 2017 2:26:54 PM  
**Attachments:** [Golden Fresh Farms - 2016 fs.pdf](#)

---

Good Day Jim

We have attached the 2016 financial statements of Golden Fresh Farms Enterprises LP. No statements were prepared for Holdings but the details of the assets and liabilities as 12/31/2016 are below.

Note that the below summary assumes \$1 per share for the 1500 shares – if the amount paid per share is different, this would impact the personal loans and the share capital amount.

Thanks

Walter

Investment in LP \$48,400 USD

Loan receivable – Louis Chibante 750

Loan payable – 1797540 Ontario Inc. (24,200)

Loan payable – Paul Mastronardi (23,450)

Share capital (1,500)

---

**From:** James Thieman [<mailto:jthieman@fgks-law.com>]

**Sent:** Wednesday, November 8, 2017 2:06 PM

**To:** 'Brenda Moody' <[bmooddy@goldenfreshfarms.com](mailto:bmooddy@goldenfreshfarms.com)>; Benzinger, Walter (CA - Windsor) <[wbenzinger@deloitte.ca](mailto:wbenzinger@deloitte.ca)>

**Subject:** RE: Golden Fresh Farms Holdings Inc.

Walter,

Could you also provide the latest information for Golden Fresh Farms Enterprises, L.P. as well?

Thanks,

Jim

---

**From:** Brenda Moody [<mailto:bmooddy@goldenfreshfarms.com>]

**Sent:** Wednesday, November 08, 2017 2:00 PM

**To:** Benzinger, Walter (CA - Windsor) <[wbenzinger@deloitte.ca](mailto:wbenzinger@deloitte.ca)>

**Cc:** James Thieman <[jthieman@fgks-law.com](mailto:jthieman@fgks-law.com)>

**Subject:** Golden Fresh Farms Holdings Inc.

Good afternoon Walter,

I have been asked to provide an asset list for Golden Fresh Farms Holdings Inc. by the Receiver, Jim Thieman. I have not seen the FY2016 Financial statements. Would you happen to have an asset list for the HoldCo in the year-end file?

Kind regards,

**Brenda Moody, CPB**

**Controller**

**Golden Fresh Farms Enterprises LP**

Phone: 519-733-0883

Fax: 519-733-0286

---

**From:** James Thieman [<mailto:jthieman@fgks-law.com>]

**Sent:** Wednesday, November 08, 2017 1:41 PM

**To:** Brenda Moody <[bmooddy@goldenfreshfarms.com](mailto:bmooddy@goldenfreshfarms.com)>

**Subject:** RE: GFF



Do you know who would know? The judge inquired.

---

**From:** Brenda Moody [mailto:bmoody@goldenfreshfarms.com]

**Sent:** Wednesday, November 08, 2017 1:34 PM

**To:** James Thieman <jthieman@fgks-law.com>

**Subject:** RE: GFF

Hi Jim, I have never seen the GFF Holding financial statements or any documents like bank statements etc. I looked at the 2016 tax return, and cannot see what the assets are. They did claim \$212 in depreciation expense though, so the Holdings Company must own something tangible.

**Brenda Moody, CPB**

**Controller**

**Golden Fresh Farms Enterprises LP**

Phone: 519-733-0883

Fax: 519-733-0286

---

**From:** James Thieman [mailto:jthieman@fgks-law.com]

**Sent:** Wednesday, November 08, 2017 11:44 AM

**To:** Brenda Moody <bmoody@goldenfreshfarms.com>

**Subject:** GFF

Brenda, does Holdings own anything other than 2% of Enterprises? Jim

*Sent from my Verizon 4G LTE Droid*

---

**Total Control Panel**

[Login](#)

To: [jthieman@fgks-law.com](mailto:jthieman@fgks-law.com)

Message Score: 1

High (60): Pass

From:

My Spam Blocking Level: Medium

Medium (75): Pass

[bmoody@goldenfreshfarms.com](mailto:bmoody@goldenfreshfarms.com)

Low (90): Pass

[Block](#) this sender

[Block](#) goldenfreshfarms.com

*This message was delivered because the content filter score did not exceed your filter level.*

---

**Total Control Panel**

[Login](#)

To: [jthieman@fgks-law.com](mailto:jthieman@fgks-law.com)

Message Score: 1

High (60): Pass

From:

My Spam Blocking Level: Medium

Medium (75): Pass

[bmoody@goldenfreshfarms.com](mailto:bmoody@goldenfreshfarms.com)

Low (90): Pass

[Block](#) this sender

[Block](#) goldenfreshfarms.com

*This message was delivered because the content filter score did not exceed your filter level.*

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