

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.

AUGLAIZE COUNTY
 COMMON PLEAS COURT
 FILED

2018 SEP 17 PM 12:47
 I. JEAN HECKSTROTH
 CLERK OF COURTS

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

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? 1797540 Ontario, 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.)
Jauert & Burton LLP, Attn. Attorney Michael Burton
P.O. Box 1957, 103 S. Blackhoof Street
Wapakoneta, Ohio 45895

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?
Golden Acre Farms, Inc.

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 56
 IDENTIFICATION/EVIDENCE
 DKT. # _____
 DATE: _____

Initial each page MA3

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? \$ 1,503,957.00 CDN/\$1,185,800.00 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
\$1,503,957.00 CDN/

11. How much is the claim? \$ 1,185,800.00 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 capital investment in GFF Enterprises on behalf of 1797540 Ontario, Inc. 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: \$ 1,503,957.00 CDN/\$1,185,800.00 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 Wapakoneta, Ohio, this 17th day of September, 2018.

(X)  (Signature is mandatory)

Print the name of the person who is completing and signing this claim:
Full Name: Michael A. Burton, Esq. Title: Partner

Company: Jauert & Burton LLP

Address: P.O. Box 1957, 103 S. Blackhoof Street
Wapakoneta, Ohio 45895

Contact Phone: (419) 738-9274 Email mburton@jauertburton.com

EXHIBIT A

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Exhibit A, Tab 1

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Financial statements of

1797540 Ontario Inc.

December 31, 2017

11/13

1797540 Ontario Inc.

December 31, 2017

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Balance sheet	3

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

Tel: 519-967-0388
Fax: 519-967-0324
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

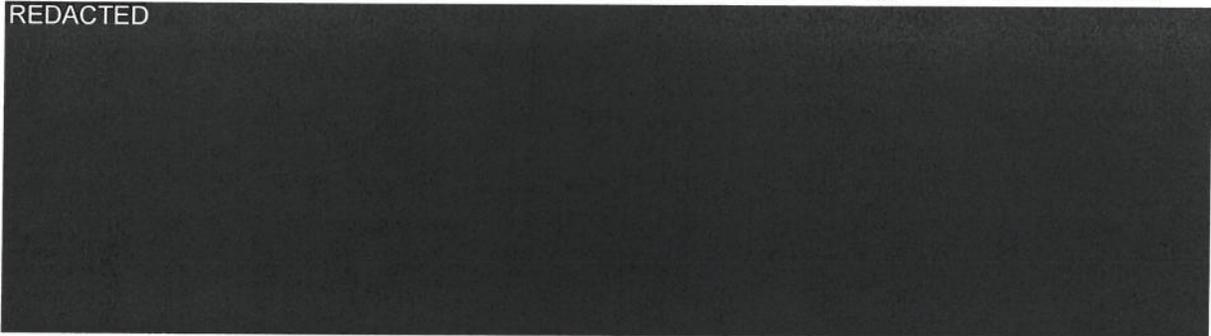
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1797540 Ontario Inc.

Statement of loss and deficit
year ended December 31, 2017

(Unaudited - see Notice to Reader)

	2017	2016
	\$	\$
Revenue	-	-



REDACTED

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1797540 Ontario Inc.

Balance sheet

as at December 31, 2017

(Unaudited - see Notice to Reader)

	2017	2016
	\$	\$
Assets		
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		
Liabilities		
REDACTED		
Shareholders' deficiency		
REDACTED		

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Exhibit A, Tab 2

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Golden Fresh Farms Enterprises LP

Balance Sheet As at 06/30/18

ASSET

CURRENT ASSETS

REDACTED

Fixed Assets

REDACTED

TOTAL ASSET

REDACTED

LIABILITY

CURRENT LIABILITIES

REDACTED

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Golden Fresh Farms Enterprises LP

Balance Sheet As at 06/30/18

REDACTED

TOTAL LIABILITY REDACTED

EQUITY

EARNINGS

Capital Contributions - 1797540 ...	1,210,000.00
Capital Contributions- PMastrona...	1,210,000.00

REDACTED

TOTAL EARNINGS

TOTAL EQUITY

LIABILITIES AND EQUITY REDACTED

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Question 12 – Basis of the Claim
1797540 Ontario, Inc.’s Response

1797540 Ontario Inc. (“540”) is making a claim for **\$1,503,957.00 CDN / \$1,185,800.00 USD** (the “**Claim Amount**”). This amount was provided to Golden Fresh Farms Enterprises, L.P. (“**GFF Enterprises**”) by Golden Acre Farms, Inc. (“**GAF**”) on behalf of 540 as a capital investment (the “**Capital Investment**”). 540 understands that GAF is making a duplicate claim for the same Claim Amount, the only difference being that the claim will be made in the name of GAF.

GAF and 540 are affiliate entities with the same ownership structure – Luis Chibante and Lynne Chibante each effectively own, directly and indirectly, 50% 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 rights 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 the financial records described in more detail below, 540 made the Capital Investment in GFF Enterprises. GAF, however, disbursed the funds on 540’s behalf via two checks drawn from GAF bank accounts.

The Capital Investment is reflected on the December 31, 2017 financial statement of 540 in Canadian dollars – \$1,503,957.00 CDN – as “Investment – Golden Fresh Farms Enterprises, L.P. (49%)”. A true and accurate copy of the financial statement is attached as **Tab 1**.

The June 30, 2018 balance sheet of GFF Enterprises also reflects the Capital Investment. A true and accurate copy of the balance sheet is attached as **Tab 2**. In the “Earnings” section, it shows “Capital Contributions – 1797540” of \$1,210,000.00 USD. The \$1,210,000 USD figure includes the Capital Investment of \$1,185,800 USD. An exchange rate of 1.268306 was used at the date of the transaction when recording the Capital Investment.

Similarly, the December 31, 2016 balance sheet of GFF Enterprises shows a “Contributed Surplus” of \$2,420,000 on page 3. A true and accurate copy of the balance sheet is attached as **Tab 3**. This item references “Note 5” to the financial statements that states: “During the year ended December 31, 2016, capital contributions totaling \$2,420,000 were received from the partners of the Partnership and recorded as contributed surplus.” See Tab 3, p. 6. The \$2,420,000 USD figure includes the Capital Investment (\$1,185,800 USD), an investment made by Paul Mastronardi in the same amount, and an investment made on behalf of GFF Holdings in the amount of \$48,400 USD. This accords with each partners’ interest in GFF Enterprises (540 with 49%, Paul Mastronardi with 49%, and Golden Fresh Farms Holdings, Inc. with 2%).

The documentary evidence of the arrangement described above 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 4**. These checks include the amount of the Capital Investment (\$1,185,800 USD) made by 540 in GFF Enterprises.¹ Both checks cleared. A true and accurate copy of GAF’s bank statements showing that the checks cleared is attached as **Tab 5**.

s:\ontario inc\2018-09-13 exhibit a explanation - capital.docx

¹ The \$1,210,000 USD figure also includes a loan of \$24,200 USD made to Golden Fresh Farms Holdings, Inc. (“GFF Holdings”) by GAF on behalf of 540. 540 has filed a separate claim for this amount.

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Exhibit A, Tab 3

W. A. S.

Financial statements of

**Golden Fresh Farms Enterprises
LP**

December 31, 2016

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Golden Fresh Farms Enterprises LP

December 31, 2016

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11/13



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

Tel: 519-967-0388
Fax: 519-967-0324
www.deloitte.ca

Review Engagement Report

To the Partners of
Golden Fresh Farms Enterprises LP

We have reviewed the balance sheet of Golden Fresh Farms Enterprises LP as at December 31, 2016 and the statements of loss and deficit and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the Partnership.

A review does not constitute an audit and, consequently, we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for private enterprises.

Chartered Professional Accountants
Licensed Public Accountants
May 25, 2017

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Golden Fresh Farms Enterprises LP

Statement of loss and deficit
year ended December 31, 2016

(Unaudited)
(U.S. dollars)

	2016
	\$
Revenue	-



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The accompanying notes to the financial statements are an integral part of this financial statement.

Golden Fresh Farms Enterprises LP

Balance sheet

as at December 31, 2016

(Unaudited)

(U.S. dollars)

	2016
	\$
Assets	
REDACTED	
Liabilities	
REDACTED	
Partners' equity	
Contributed surplus (Note 5)	2,420,000
REDACTED	

MAS

The accompanying notes to the financial statements are an integral part of this financial statement.

Golden Fresh Farms Enterprises LP

Statement of cash flows
year ended December 31, 2016

(Unaudited)
(U.S. dollars)

	2016
	\$

Operating activities

REDACTED



Investing activities

REDACTED



Financing activities

REDACTED



The accompanying notes to the financial statements are an integral part of this financial statement.

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Golden Fresh Farms Enterprises LP

Notes to the financial statements

December 31, 2016

(Unaudited)

(U.S. dollars)

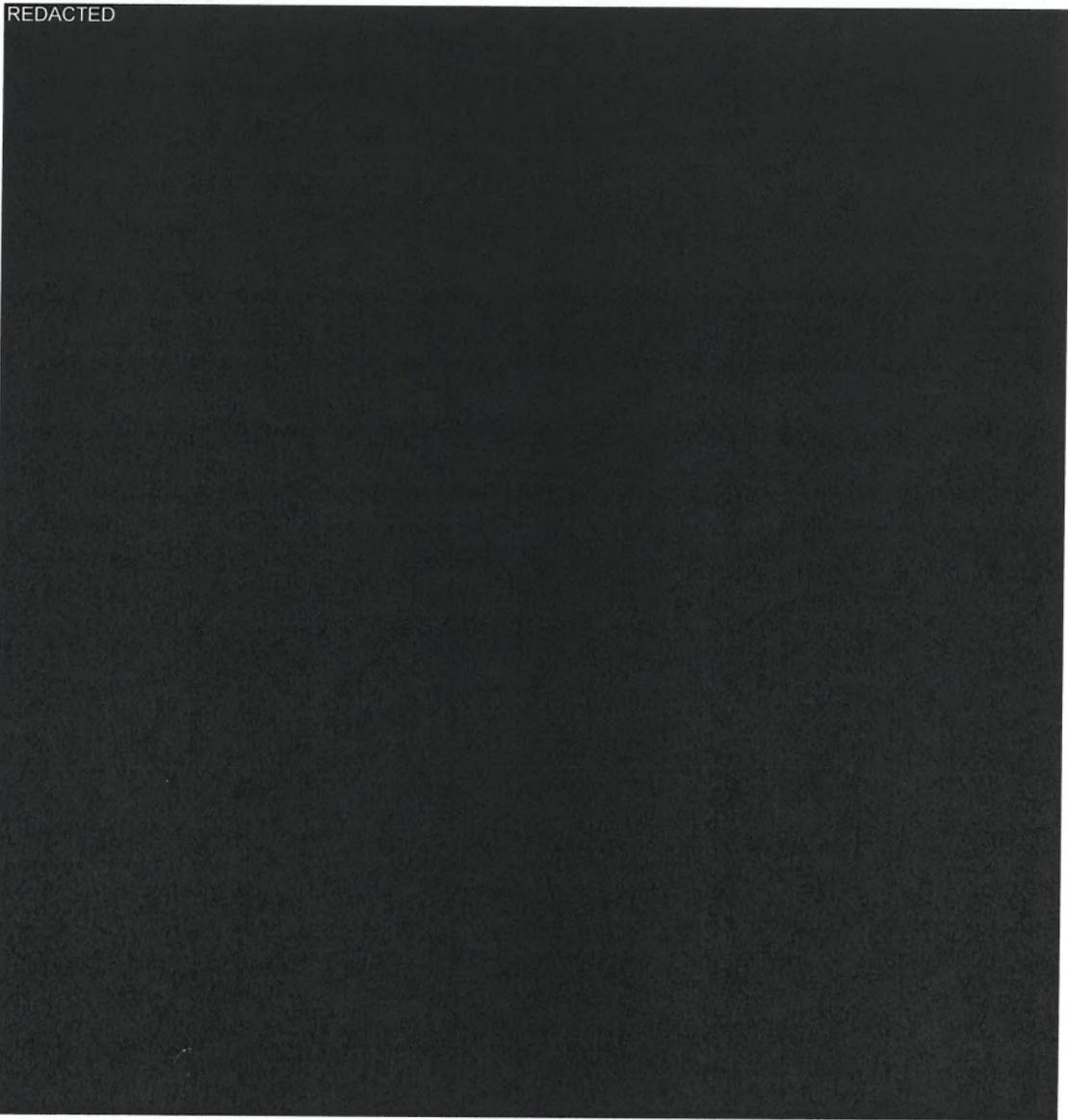
1. Description of business

REDACTED

A large black rectangular redaction box covers the entire content of section 1.

2. Accounting policies

REDACTED

A very large black rectangular redaction box covers the entire content of section 2, extending from the top of the section down to the bottom of the page.

MAB

Golden Fresh Farms Enterprises LP

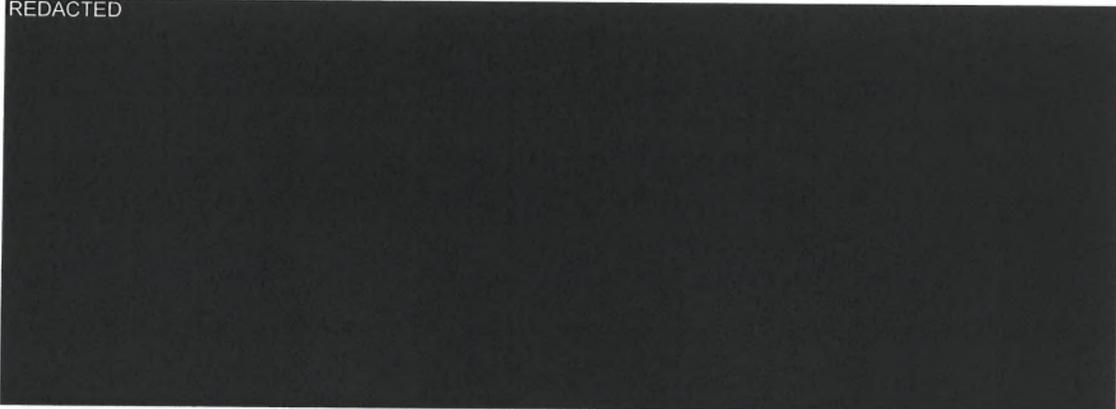
Notes to the financial statements

December 31, 2016

(Unaudited)
(U.S. dollars)

2. Accounting policies (continued)

REDACTED



3. Capital assets

REDACTED



4. Bank overdraft

REDACTED



5. Related party transactions

During the year the Partnership entered into the following transactions with related parties:

REDACTED



- c) During the year ended December 31, 2016, capital contributions totaling \$2,420,000 were received from the partners of the Partnership and recorded as contributed surplus.

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Golden Fresh Farms Enterprises LP

Notes to the financial statements

December 31, 2016

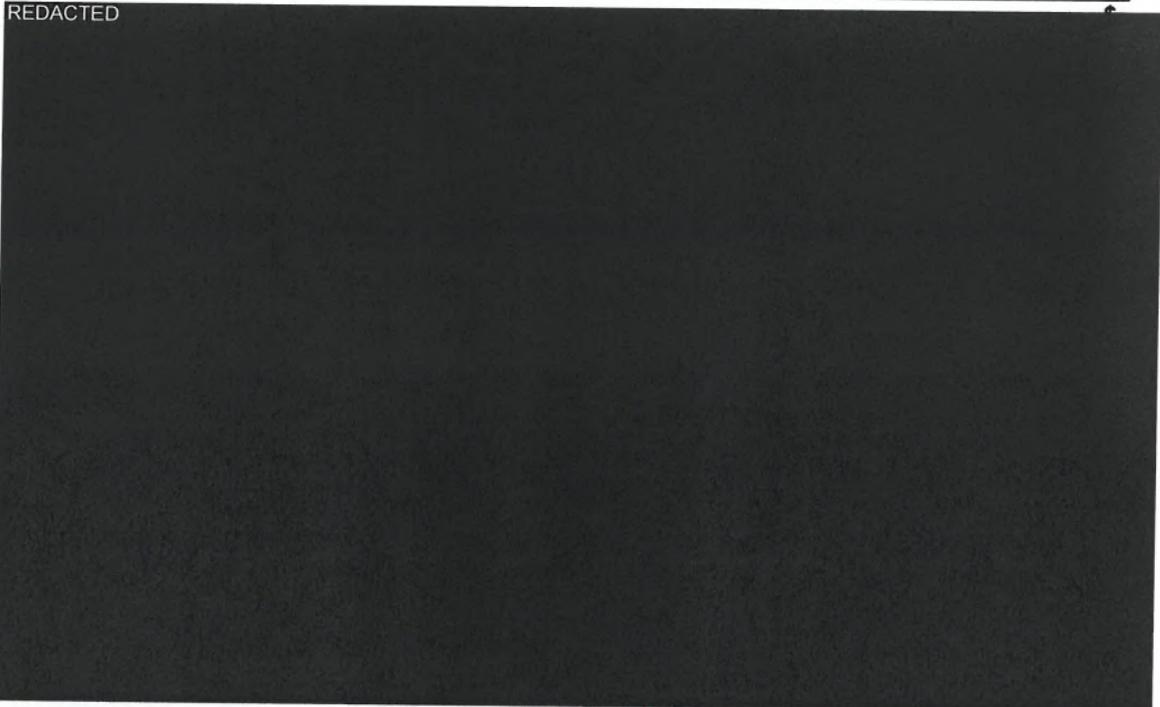
(Unaudited)

(U.S. dollars)

6. Bank demand loans

2016

REDACTED



7. Financial instruments

REDACTED



MAB

Exhibit A, Tab 4

11/13

GOLDEN ACRE FARMS INC.
1451 ROAD 2 E.
KINGSVILLE, ONTARIO N9Y 2E5
Tel: (519) 324-0624

0150

DATE 2016-04-25
Y Y Y Y M M D D

U.S. DOLLAR ACCOUNT

PAY to Thermo Energy Systems Inc. \$500,000.00
the order of Five hundred thousand
XX DOLLARS 100 U.S. FUNDS

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

GOLDEN ACRE FARMS INC.

RE DEPOSIT ON GFF

PER [Signature]

⑈000150⑈

REDACTED

318⑈

45

GOLDEN ACRE FARMS INC.
1451 ROAD 2 E.
KINGSVILLE, ONTARIO N9Y 2E5
Tel: (519) 324-0624

0151

DATE 2016-05-02
Y Y Y Y M M D D

U.S. DOLLAR ACCOUNT

PAY to Thermo Energy Systems Inc. \$710,000.00
the order of Seven hundred ten thousand
XX DOLLARS 100 U.S. FUNDS

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

GOLDEN ACRE FARMS INC.

RE Greenhouse Ohio

PER [Signature]

⑈000151⑈

REDACTED

318⑈

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Exhibit A, Tab 5

mkb



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	APR 30, 2016	
Date	Description	Debits Débits	Credits Crédits	Balance Solde		
REDACTED						
APR28	CHEQUE 36465751	150	500,0000			
REDACTED						

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

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WAB



69 ERIE ST. S.
LEAMINGTON

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						

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