
**INSTRUCTION LETTER FOR THE CLAIMS PROCEDURE
FOR PETER SBARAGLIA, MANDY SBARAGLIA, C.O. CAPITAL GROWTH CORP.
AND 91 DAYS HYGIENE SERVICES INC.**

(hereinafter referred to as the "Debtors")

March 22, 2011

A. CLAIMS PROCEDURE

By Order of the Ontario Superior Court of Justice (Commercial List) ("Court") made **March 21, 2011** ("Claims Procedure Order") RSM Richter Inc., the Court appointed receiver ("Receiver") of the Debtors, has been authorized to conduct a claims procedure (the "Claims Procedure").

The Claims Procedure is intended for any Person with (i) any claims of any kind or nature whatsoever, against the Debtors, that arose on or prior to **December 23, 2010**, whether such claims are unliquidated, contingent or otherwise; and (ii) any claim arising after **December 23, 2010** as a result of the restructuring, termination, repudiation or disclaimer of any lease, contract, employment agreement or other agreement (collectively, the "Claims").

In accordance with the Claims Procedure, the Receiver is sending to all known potential claimants a Proof of Claim form (as defined in the Claims Procedure Order). This package includes:

- A Proof of Claim form; and
- A copy of the Claims Procedure Order.

If you have any questions regarding the Claims Procedure, please consult the Receiver's website (www.rsmrichter.com) or contact Lana Bezner, a representative of the Receiver at the address provided below.

All notices and enquiries with respect to the Claims Procedure should be addressed to:

RSM Richter Inc.
Court-appointed Receiver of Peter Sbaraglia, Mandy Sbaraglia,
C.O. Capital Growth Corp. and 91 Days Hygiene Services Inc.
200 King Street West, Suite 1100
Toronto, ON M5H 3T4

Attention: Lana Bezner
Telephone: 416-932-6009
E-mail lbezner@rsmrichter.com
Fax: 416-932-6200

B. FOR CREDITORS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim against any of the Debtors, you must file a Proof of Claim with the Receiver. **The Proof of Claim must be received by 5:00 p.m. (Eastern Standard/Daylight Time) on April 20, 2011, the Claims Bar Date.**

Additional Proof of Claim forms and other information, including the Claims Procedure Order can be obtained from the Receiver's website at www.rsmrichter.com, or by contacting the Receiver at the telephone and fax numbers indicated above and providing particulars as to your name, address and facsimile number.

It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

Yours very truly,

A handwritten signature in black ink, appearing to read "Greg Richter Inc.", written over a horizontal line.

**RSM RICHTER INC.
IN ITS CAPACITY AS COURT-APPOINTED RECEIVER OF
PETER SBARAGLIA, MANDY SBARAGLIA, C.O. CAPITAL GROWTH CORP.
AND 91 DAYS HYGIENE SERVICES INC.
AND NOT IN ITS PERSONAL CAPACITY**

PROOF OF CLAIM
IN RESPECT OF CLAIMS AGAINST
PETER SBARAGLIA, MANDY SBARAGLIA,
C.O. CAPITAL GROWTH CORP. AND 91 DAYS HYGIENE SERVICES INC.
(collectively, the “DEBTORS”)

Please indicate if this Proof of Claim is an (check one):

- Original Proof of Claim, OR
 Amended Proof of Claim

A. PARTICULARS OF CREDITOR

1. Full Legal Name of Creditor: _____ (the “Creditor”).
(Full legal or Corporate name should be the name of the original Creditor.)

2. Full Mailing Address of the Creditor:

3. Telephone Number of Creditor: _____

4. Facsimile Number of Creditor: _____

5. E-mail Address of Creditor: _____

6. Attention (Contact Person): _____

7. Has the Claim been sold or assigned by Creditor to another party?
Yes____ No____(If yes please complete Section D)

B. PROOF OF CLAIM:

I, _____ [Name of Creditor or Representative of the Creditor], do hereby certify:

A) that I am (please check one):

____ the Creditor; or
____ hold the following position of _____ of the Creditor

and have personal knowledge of all the circumstances connected with the Claim described herein;

B) The Creditor is owed as follows: \$_____ Cdn

(If the Claim is in a foreign currency, it should be converted to Canadian dollars at the exchange rate of the Bank of Canada as at December 23, 2010 – US exchange rate on such date was Cdn \$1.01)

C. PARTICULARS OF CLAIM:

Name of the entity and the amount for each entity which owes the amount claimed:

- C.O. Capital Growth Corp. \$_____
- 91 Days Hygiene Services Inc. \$_____
- Peter Sbaraglia \$_____
- Mandy Sbaraglia \$_____

If you invested with any of the above referenced Debtors, please complete the form attached as Schedule A-1, otherwise please provide a description of the transaction, agreement or event giving rise or relating to the Claim:

If the Claim is contingent or unliquidated, state the basis and provide evidence upon which the Claim has been valued:

Description of security, if any, granted to the Creditor or assigned by Creditor in respect of the Claim:

Estimated value of security outlined above as at the date of the Claim:

IF CLAIMANTS REQUIRE MORE SPACE THAN PROVIDED HEREIN, PLEASE ATTACH A SCHEDULE HERETO. CLAIMANTS IN THIS REGARD SHOULD ALSO PROVIDE COPIES OF ALL RELEVANT AGREEMENTS OR DOCUMENTATION TO SUPPORT THEIR CLAIM.

A DETAILED, COMPLETE STATEMENT MUST BE ATTACHED TO THE PROOF OF CLAIM WHICH MUST SHOW THE AMOUNT CLAIMED BY EACH CREDITOR (INCLUDING INTEREST AND PRINCIPAL) AND/OR THE DATE, THE NUMBER AND THE AMOUNT OF EACH INVOICE OR CHARGE, TOGETHER WITH THE DATE, THE NUMBER AND THE AMOUNT OF ALL CREDITS, COUNTER CLAIMS, DISCOUNTS, PAYMENTS (INCLUDING INTEREST AND PRINCIPAL), ETC., TO WHICH THE DEBTORS OR THE RECEIVER ARE ENTITLED.

D. PARTICULARS OF ASSIGNEE(S) (IF ANY):

1. Full Legal Name of Assignee(s) of Claim (if all or a portion of the Claim has been sold). If there is more than one assignee, please attach separate sheets with the following information:

_____ (the "Assignee(s)")

Amount of Total Claim Assigned: \$ _____
Amount of Total Claim Not Assigned: \$ _____

Total Amount of Claim: \$ _____
(should equal "Total Claim" as entered on Section B)

2. Full Mailing Address of Assignee(s):

- 3. Telephone Number of Assignee(s): _____
- 4. Facsimile Number of Assignee(s): _____
- 5. E-mail Address of Assignee(s): _____
- 6. Attention (Contact Person): _____

The duly completed Proof of Claim together with supporting documentation must be returned and received by the Receiver, no later than 5:00 p.m. (Toronto time) on April 20, 2011, to the following address, facsimile or e-mail address.

Failure to file your Proof of Claim by such date will result in your claim being forever extinguished and barred.

Mailing Address

RSM Richter Inc. in its capacity as Court-appointed Receiver of
Peter Sbaraglia, Mandy Sbaraglia, C.O. Capital Growth Corp. and 91 Days Hygiene Services Inc.
200 King Street West, Suite 1100
Toronto, ON M5H 3T4
Attention: Lana Bezner
Telephone: (416) 932-6009
Facsimile: (416) 932-6200
Email: lbezner@rsmrichter.com

DATED at _____ this _____ day of _____, 2011.

(Signature of Witness)

(Signature of individual completing this form)

(Please print name)

(Please print name)

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

THE HONOURABLE MR.) MONDAY, THE 21ST DAY
)
JUSTICE MORAWETZ) OF MARCH, 2011

BETWEEN:

ONTARIO SECURITIES COMMISSION

Applicant

- and -



PETER SBARAGLIA, MANDY SBARAGLIA, C.O. CAPITAL GROWTH INC.
AND 91 DAYS HYGIENE SERVICES INC.

Respondents

APPLICATION UNDER Section 129 of the *Securities Act*

ORDER

THIS MOTION made by RSM Richter Inc., in its capacity as Receiver in these proceedings (the "**Receiver**"), for the relief set out in the Notice of Motion dated March 15, 2011, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Motion, filed, and the First Report of the Receiver dated March 15, 2011 (the "**Report**") and on hearing submissions from counsel for the Receiver, and others:

The Receiver

1. THIS COURT ORDERS that the Receiver, in addition to its prescribed rights and obligations as set out in the prior Orders of this Honourable Court in this proceeding, is hereby authorized and empowered to take such other actions and fulfill such other roles as are contemplated by this Order.

Definitions

2. THIS COURT ORDERS that the following terms shall have the meanings set out herein where used in this Claims Procedure:

- (a) **"Business Day"** means a day, other than Saturday, Sunday or a statutory holiday, on which chartered banks are generally open for business in Toronto, in the Province of Ontario, Canada;
- (b) **"Claim"** or **"Claims"** includes any right or claim of any person, against any or all of the Debtors, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind, and any interest that may accrue thereon for which there is an obligation to pay, and costs which such person would be entitled to receive pursuant to the terms of any contract with such person, by reason of the commission of a tort (intentional or unintentional), any breach of duty (including, without limitation, any legal, statutory, equitable or fiduciary duty), the repudiation of any contracts or other agreements pursuant to the restructuring, any right of ownership of or title to property or assets or to a trust or deemed trust (statutory, express, implied, resulting, constructive or otherwise) against any property or assets, whether or not reduced to judgment,

liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, or any right or ability of any person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future;

- (c) **"Claimant"** means a person asserting a Claim.
- (d) **"Claims Bar Date"** means 5:00 p.m. (Toronto time) on April 20, 2011;
- (e) **"Claims Notice"** means the claim notice attached to this Order as Schedule "B";
- (f) **"Claims Procedure"** means the process set out in paragraphs 3 through 10 of this Order;
- (g) **"Debtors"** means,
 - C.O. Capital Growth Corp.;
 - 91 Days Hygiene Services Inc.;
 - Peter Sbaraglia; and
 - Mandy Sbaraglia.
- (h) **"Proof of Claim"** means the proof of claim forms attached to this Order as Schedule "A";
- (i) **"Repudiated Contract Claims"** has the same meaning as set out in paragraph 6 of this Order;

Claims Procedure

3. THIS COURT ORDERS that the Receiver shall, on or before March 28, 2011, place an advertisement calling for claims substantially in the form of the Claims Notice in *The Globe and Mail* (national edition) and by posting the Claims Notice on the Receiver's website, www.rsmrichter.com.

4. THIS COURT ORDERS that any document to be delivered pursuant to this Claims Procedure may be personally delivered or delivered by e-mail, registered mail, overnight courier or facsimile transmission. A Claimant and the Receiver shall be deemed to have received any document delivered pursuant to this Claims Procedure on the earlier of one Business Day after such document is forwarded by e-mail, overnight courier or facsimile transmission or four days after such document is forwarded by registered mail.

5. THIS COURT ORDERS that any document, copy thereof, notification or notice required to be provided or delivered under the Claims Procedure shall be so provided or delivered to:

RSM Richter Inc. in its capacity as Court-appointed Receiver of

C.O. Capital Growth Corp., 91 Days Hygiene Services Inc., Peter Sbaraglia and Mandy Sbaraglia

200 King Street West, Suite 1100
Toronto, ON M5H 3T4

Attention: Lana Bezner

Telephone: (416) 932-6009

Facsimile: (416) 932-6200

Email: lbezner@rsmrichter.com

6. THIS COURT ORDERS that any Claimant must file with the Receiver a Proof of Claim together with supporting documentation in respect of such Claim on or before 5:00 p.m. (Toronto time) on April 20, 2011. For those Claims which relate to contracts repudiated by the Debtors subsequent to the Claims Bar Date (the "**Repudiated Contracts Claims**") a Proof of Claim may be filed within fifteen days of the delivery of the Notice of Repudiation and the Debtors will include in their Notice of Repudiation reference to this extension of the Claims Bar Date.

7. THIS COURT ORDERS that effective the Claims Bar Date (5:00 p.m. (Toronto time) on April 20, 2011), all Claims, other than those Claims for which a Proof of Claim was filed in accordance with this Order and the Repudiated Contracts Claims, shall be extinguished and forever barred against the Debtors.

8. THIS COURT ORDERS that the Receiver is authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which Proofs of Claim are completed and executed, and may, where it is satisfied that a Claim of a Claimant has been adequately filed, waive strict compliance with the requirements of this Claims Procedure as to completion and execution of Proofs of Claim.

9. THIS COURT ORDERS that as soon as possible after the conclusion of the Claims Procedure, the Receiver will report to the Court as to its results.

10. THIS COURT ORDERS that Harvey Chaiton be appointed Claims Officer with respect to the Claims Procedure.

Style of Cause

11. THIS COURT ORDERS that the style of cause in this Proceeding be amended so as to delete "CO Capital Growth Inc." with the name "C.O. Capital Growth Corp."

The Report

12. THIS COURT ORDERS that the Report and the activities and conduct of the Receiver set out in the Report be and are hereby approved.

A handwritten signature in black ink, appearing to be "A. D. ...", written over a horizontal line.

ENTERED AT / INSCRIT A TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO.:

A handwritten scribble or mark, possibly initials, consisting of several overlapping loops.

MAR 22 2011

SCHEDULE "A"

PROOF OF CLAIM

**IN RESPECT OF CLAIMS AGAINST
PETER SBARAGLIA, MANDY SBARAGLIA,
C.O. CAPITAL GROWTH CORP. AND 91 DAYS HYGIENE SERVICES INC.
(collectively, the "DEBTORS")**

Please indicate if this Proof of Claim is an (check one):

Original Proof of Claim, OR

Amended Proof of Claim

A. PARTICULARS OF CREDITOR

1. Full Legal Name of Creditor: _____ (the "Creditor").

(Full legal or Corporate name should be the name of the original Creditor.)

2. Full Mailing Address of the Creditor:

3. Telephone Number of Creditor: _____

4. Facsimile Number of Creditor: _____

5. E-mail Address of Creditor: _____

6. Attention (Contact Person): _____

7. Has the Claim been sold or assigned by Creditor to another party?
Yes ___ No ___ (If yes please complete Section D)

B. PROOF OF CLAIM:

I, _____ [Name of Creditor or Representative of the Creditor],
do hereby certify:

A) that I am (please check one):

___ the Creditor; or

___ hold the following position of _____ of the Creditor

and have personal knowledge of all the circumstances connected with the Claim described herein;

B) The Creditor is owed as follows: \$ _____ Cdn

(If the Claim is in a foreign currency, it should be converted to Canadian dollars at the exchange rate of the Bank of Canada as at December 23, 2010 – US exchange rate on such date was Cdn \$1.01)

C. PARTICULARS OF CLAIM:

Name of the entity and the amount for each entity which owes the amount claimed:

- | | | |
|--------------------------|-------------------------------|----------|
| <input type="checkbox"/> | C.O. Capital Growth Corp. | \$ _____ |
| <input type="checkbox"/> | 91 Days Hygiene Services Inc. | \$ _____ |
| <input type="checkbox"/> | Peter Sbaraglia | \$ _____ |
| <input type="checkbox"/> | Mandy Sbaraglia | \$ _____ |

If you invested with any of the above referenced Debtors, please complete the form attached as Schedule A-1, otherwise please provide a description of the transaction, agreement or event giving rise or relating to the Claim:

If the Claim is contingent or unliquidated, state the basis and provide evidence upon which the Claim has been valued:

Description of security, if any, granted to the Creditor or assigned by Creditor in respect of the Claim:

Estimated value of security outlined above as at the date of the Claim:

IF CLAIMANTS REQUIRE MORE SPACE THAN PROVIDED HEREIN, PLEASE ATTACH A SCHEDULE HERETO. CLAIMANTS IN THIS REGARD SHOULD ALSO PROVIDE COPIES OF ALL RELEVANT AGREEMENTS OR DOCUMENTATION TO SUPPORT THEIR CLAIM.

A DETAILED, COMPLETE STATEMENTS MUST BE ATTACHED TO THE PROOF OF CLAIM WHICH MUST SHOW THE AMOUNT CLAIMED BY EACH CREDITOR (INCLUDING INTEREST AND PRINCIPAL) AND/OR THE DATE, THE NUMBER AND THE AMOUNT OF EACH INVOICE OR CHARGE, TOGETHER WITH THE DATE, THE NUMBER AND THE AMOUNT OF ALL CREDITS, COUNTER CLAIMS, DISCOUNTS, PAYMENTS (INCLUDING INTEREST AND PRINCIPAL), ETC., TO WHICH THE DEBTORS OR THE RECEIVER ARE ENTITLED.

D. PARTICULARS OF ASSIGNEE(S) (IF ANY):

1. Full Legal Name of Assignee(s) of Claim (if all or a portion of the Claim has been sold). If there is more than one assignee, please attach separate sheets with the following information:

(the "Assignee(s)")

Amount of Total Claim Assigned: \$ _____

Amount of Total Claim Not Assigned: \$ _____

Total Amount of Claim: \$ _____

(should equal "Total Claim" as entered on Section B)

2. Full Mailing Address of Assignee(s):

3. Telephone Number of Assignee(s): _____

4. Facsimile Number of Assignee(s): _____

5. E-mail Address of Assignee(s): _____

6. Attention (Contact Person): _____

The duly completed Proof of Claim together with supporting documentation must be returned and received by the Receiver, no later than 5:00 p.m. (Toronto time) on April 20, 2011, to the following address, facsimile or e-mail address.

Failure to file your Proof of Claim by such date will result in your claim being forever extinguished and barred.

Mailing Address

RSM Richter Inc. in its capacity as Court-appointed Receiver of

Peter Sbaraglia, Mandy Sbaraglia, C.O. Capital Growth Corp. and 91 Days Hygiene Services Inc.
200 King Street West, Suite 1100

Toronto, ON M5H 3T4

Attention: Lana Bezner

Telephone: (416) 932-6009

Facsimile: (416) 932-6200

Email: lbezner@rsmrichter.com

DATED at _____ this _____ day of _____, 2011.

(Signature of Witness)

(Signature of individual completing this form)

(Please print name)

(Please print name)

SCHEDULE "B"

**NOTICE TO CREDITORS OF
PETER SBARAGLIA, MANDY SBARAGLIA,
C.O. CAPITAL GROWTH CORP. AND 91 DAYS HYGIENE SERVICES INC.**

(collectively, the "DEBTORS")

**RE: NOTICE OF CLAIMS PROCEDURE FOR THE DEBTORS AND THE LAST DAY
FOR FILING PROOFS OF CLAIM (CLAIMS BAR DATE)**

PLEASE TAKE NOTICE that pursuant to an order of the Ontario Superior Court of Justice (Commercial List) made on March 4, 2011 ("Order") creditors of the Debtors should have received Proof of Claim packages by mail, if those creditors are known to RSM Richter Inc., Court-appointed receiver of the Debtors ("Receiver"), and if the Receiver has a current address. Creditors may also obtain the Order and a Proof of Claim package from the Receiver's website at www.rsmrichter.com, or by contacting the Receiver by phone (416-932-6009) or by fax (416-932-6200).

Proofs of Claim must be submitted to the Receiver for any claim against the Debtors, whether unliquidated, contingent or otherwise, where the claim (i) arose prior to December 23, 2010 or (ii) arose on or after December 23, 2010 as a result of the restructuring, termination, repudiation or disclaimer of any lease, contract, employment agreement or other agreement. Please review the Proof of Claim package for more details.

Completed Proofs of Claim must be received by the Receiver by 5:00 p.m. (Toronto Time) on April 20, 2011 ("Claims Bar Date"). It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

CLAIMS WHICH ARE NOT RECEIVED BY THE CLAIMS BAR DATE WILL BE BARRED AND EXTINGUISHED FOREVER, EXCEPT WITH RESPECT TO REPUDIATED CONTRACTS CLAIMS, WHICH ARE TO BE DEALT WITH IN THE MANNER DETAILED IN PARAGRAPH 6 OF THE CLAIMS PROCEDURE ORDER.

DATED at Toronto this • day of March, 2011

RICHTER INC. IN ITS CAPACITY AS

COURT-APPOINTED RECEIVER OF PETER SBARAGLIA, MANDY SBARAGLIA,

C.O. CAPITAL GROWTH CORP. AND 91 DAYS HYGIENE SERVICES INC.

AND NOT IN ITS PERSONAL CAPACITY

ONTARIO SECURITIES COMMISSION
Applicant

and PETER SBARAGLIA et al.
Respondents

Court File No: CV-10-8883-00CL

APPLICATION UNDER Section 129 of the *Securities Act*

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

ORDER

DAVIES WARD PHILLIPS & VINEBERG LLP
44th Floor, 1 First Canadian Place
Toronto, ON M5X 1B1

Matthew P. Gottlieb (LSUC #32268B)
Tel: 416.863.5516
Fax: 416.863.0871

Lawyers for the Receiver, RSM Richter
Inc.