



FINANCING/INVESTMENT OR ACQUISITION OPPORTUNITY

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March 17, 2014

RE: **Bogdon & Gross Furniture Company Limited**

Zeifman Partners Inc. in its capacity as Proposal Trustee and Bogdon & Gross Furniture Company Limited (“**B&G**”) are soliciting investment proposals and asset purchase offers as part of B&G’s restructuring efforts under the *Bankruptcy & Insolvency Act* (Canada) (the “**BIA**”).

On March 4, 2014, B&G filed a Notice of Intention to Make a Proposal (the “**NOI**”) pursuant to the BIA. Zeifman Partners Inc. was appointed as the Proposal Trustee (in such capacity, the “**Proposal Trustee**”).

On March 6, 2014, the Ontario Superior Court of Justice (Commercial List) issued an order, among other things, authorizing B&G to undertake a Sale and Investment Solicitation Process (the “**SISP**”) with the assistance of the Proposal Trustee. On March 14, 2014 the Ontario Superior Court of Justice (Commercial List) issued a further Order, amongst other things amending the SISP process, so that the Proposal Trustee will control the process. In addition, certain dates have been amended. A chart summarizing the key dates for the SISP is attached hereto as Schedule “A”. Details regarding the SISP can be found on the Proposal Trustee’s website at:

http://www.zeifmans.ca/index.php/insolvency_file/bogdon-gross-furniture-company-ltd/

Please note that the SISP timeline and procedures may be amended from time to time by Court Order. Consequently, it is important that you visit the Proposal Trustee’s website to ensure that you are aware of any such amendments.

Company Overview

Located in Walkerton, Ontario, B&G has a well-earned reputation for producing Canadian-made solid hardwood premium bedroom, occasional, dining and office furniture. Company products are well known for their durability and customization to satisfy customer demand. Attention to quality and a recently installed ERP system ensure efficient production. B&G focuses on small to medium-size independent furniture retailers in Canada. Key customers include Sears and La-Z-Boy.

B&G has a long history with customers who have remained loyal and positive contributors to its success. Established in 1927 to build furniture frames for upholstering operations across Canada, the Company now focuses on solid wood furniture.

Sales have averaged \$5.2 million per year over the most recent 5 years. The company's 5 year business plan projects annual sales growth to \$7.4 million.

Key Investment Highlights

- Established brand with strong reputation for high-quality products
- Loyal customer base that includes large retailers across Canada
- Growth prospects
- Strong market trends including increasing demand for higher-quality, domestically-manufactured furniture
- Opportunities for physical expansion at factory site in Walkerton with 16 acres of land and total square footage of 80,000 along with kiln drying facilities
- Skilled woodworking labour force with opportunities to add labour resources
- Strong, experienced management team
- Collective Bargaining Agreement with unionized work force and good Union relations

In order to receive more detailed information and access to a data room, please contact the Proposal Trustee to provide a non-binding expression of interest:

Zeifman Partners Inc.
Attention: Allan Rutman
1 Toronto Street, Suite 910
Toronto, ON M5C 2V6
Tel: (416) 256-4005
Email: aar@zeifmans.ca

SCHEDULE "A" - SISP SCHEDULE

	Event	Timing
1.	Motion to approve sale process and investment solicitation process (the "SISP"), extend stay of proceedings, grant administration charge and DIP charge.	March 6, 2014
2.	The Proposal Trustee and the Company will contact potential purchasers (as identified by the Company and the Proposal Trustee)	Commencing upon court approval of SISP
3.	Information pertaining to this opportunity will be posted on the Proposal Trustee's website, which will include: <ul style="list-style-type: none"> • Invitation for Expressions of Interest letters from prospective offerees, and • Confidentiality Agreement. 	On or before March 21, 2014
4.	The Proposal Trustee, with the assistance of the Company, will prepare and circulate information to potential offerees	On or before March 21, 2014
5.	Advertise the SISP in <i>The Globe & Mail</i> (National Edition), as well as such local, industry and other publications as considered appropriate by the Proposal Trustee	On or before March 21, 2014
6.	Deadline for submitting Expression of Interest Letters	March 31, 2014
7.	Deadline for submitting Binding Offers	April 14, 2014
8.	Selection of successful bidder and motion to seek court approval of agreement of purchase and sale and obtain a vesting order	April 28, 2014
9.	Close sale to successful purchaser(s)	On or before May 5, 2014
10.	Proposal Trustee to return all deposits other than that tendered pursuant to the successful offer	On or before May 12, 2014