



**KP TISSUE INC.**

**UNAUDITED CONDENSED FINANCIAL STATEMENT**

**FOR THE 3-MONTH AND 6-MONTH PERIODS ENDED JULY 1, 2018  
AND JUNE 25, 2017**

**KP Tissue Inc.**  
**Unaudited Condensed Statement of Financial Position**

(tabular amounts are in thousands of Canadian dollars)

	<b>July 1, 2018</b>	<b>December 31, 2017</b>
	<b>\$</b>	<b>\$</b>
<b>Assets</b>		
<b>Current assets</b>		
Distributions receivable	1,674	1,658
Receivable from Partnership	94	-
Income taxes recoverable	1,108	826
	<u>2,876</u>	<u>2,484</u>
<b>Non-current assets</b>		
Investment in associate (note 5)	98,490	98,674
<b>Total Assets</b>	<u>101,366</u>	<u>101,158</u>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Dividend payable (note 7)	1,674	1,658
Payable to Partnership	-	52
Current portion of advances from Partnership (note 6)	1,005	309
	<u>2,679</u>	<u>2,019</u>
<b>Non-current liabilities</b>		
Advances from Partnership (note 6)	-	731
Deferred income taxes (note 6)	1,982	1,483
<b>Total liabilities</b>	<u>4,661</u>	<u>4,233</u>
<b>Equity</b>		
Common shares (note 7)	16,071	15,014
Contributed surplus	144,819	144,819
Deficit	(78,734)	(74,952)
Accumulated other comprehensive income	14,549	12,044
<b>Total equity</b>	<u>96,705</u>	<u>96,925</u>
<b>Total liabilities and equity</b>	<u>101,366</u>	<u>101,158</u>
<b>Subsequent events (note 7)</b>		

The accompanying notes are an integral part of these unaudited condensed financial statements.

**KP Tissue Inc.**  
**Unaudited Condensed Statement of Comprehensive Income (Loss)**

For the 3-month and 6-month periods ended July 1, 2018 and June 25, 2017

(tabular amounts are in thousands of Canadian dollars, except share and per share amounts)

	3-month period ended July 1, 2018 \$	3-month period ended June 25, 2017 \$	6-month period ended July 1, 2018 \$	6-month period ended June 25, 2017 \$
Equity income (loss) (note 5)	(1,195)	115	(2,397)	(248)
Dilution gain (note 7)	46	47	89	97
<b>Income (loss) before income taxes</b>	<b>(1,149)</b>	<b>162</b>	<b>(2,308)</b>	<b>(151)</b>
<b>Income taxes (note 6)</b>	<b>180</b>	<b>752</b>	<b>(141)</b>	<b>1,000</b>
<b>Net loss for the period</b>	<b>(1,329)</b>	<b>(590)</b>	<b>(2,167)</b>	<b>(1,151)</b>
<b>Other comprehensive income (loss) net of tax expense (recovery) (note 8)</b>				
<b>Items that will not be reclassified to net loss:</b>				
Remeasurements of pensions	116	(1,771)	2,448	(2,130)
Remeasurements of post-retirement benefits	(30)	(227)	59	(314)
<b>Items that may be subsequently reclassified to net loss:</b>				
Cumulative translation adjustment	1,033	(447)	2,505	(619)
<b>Total other comprehensive income (loss) for the period</b>	<b>1,119</b>	<b>(2,445)</b>	<b>5,012</b>	<b>(3,063)</b>
<b>Comprehensive income (loss) for the period</b>	<b>(210)</b>	<b>(3,035)</b>	<b>2,845</b>	<b>(4,214)</b>
<b>Basic loss per share</b>	<b>(0.14)</b>	<b>(0.06)</b>	<b>(0.23)</b>	<b>(0.13)</b>
<b>Weighted average number of shares outstanding</b>	<b>9,291,212</b>	<b>9,144,390</b>	<b>9,268,192</b>	<b>9,130,890</b>

The accompanying notes are an integral part of these unaudited condensed financial statements.

**KP Tissue Inc.**  
**Unaudited Condensed Statement of Changes in Equity**

For the 6-month periods ended July 1, 2018 and June 25, 2017

(tabular amounts are in thousands of Canadian dollars, except share amounts)

	Common shares		Contributed surplus	Deficit	Accumulated other comprehensive income	Total equity
	#	\$	\$	\$	\$	\$
<b>As of January 1, 2017</b>	9,091,598	13,176	144,819	(58,729)	15,818	115,084
Issuance of common shares (note 7)	59,581	910	-	-	-	910
Dividends payable	-	-	-	(1,647)	-	(1,647)
Dividends paid	-	-	-	(1,642)	-	(1,642)
Fair value adjustment (note 7)	-	30	-	(30)	-	-
Remeasurements of pensions	-	-	-	(2,130)	-	(2,130)
Remeasurements of post-retirement benefits	-	-	-	(314)	-	(314)
Cumulative translation adjustment	-	-	-	-	(619)	(619)
Net loss for the period	-	-	-	(1,151)	-	(1,151)
<b>As of June 25, 2017</b>	<u>9,151,179</u>	<u>14,116</u>	<u>144,819</u>	<u>(65,643)</u>	<u>15,199</u>	<u>108,491</u>
<b>As of January 1, 2018</b>	9,212,913	15,014	144,819	(74,952)	12,044	96,925
KPT's portion of KPLP change in accounting policy (note 3)	-	-	-	(748)	-	(748)
<b>Restated total equity as of January 1, 2018</b>	<u>9,212,913</u>	<u>15,014</u>	<u>144,819</u>	<u>(75,700)</u>	<u>12,044</u>	<u>96,177</u>
Issuance of common shares (note 7)	85,604	1,022	-	-	-	1,022
Dividends payable	-	-	-	(1,674)	-	(1,674)
Dividends paid	-	-	-	(1,665)	-	(1,665)
Fair value adjustment (note 7)	-	35	-	(35)	-	-
Remeasurements of pensions	-	-	-	2,448	-	2,448
Remeasurements of post-retirement benefits	-	-	-	59	-	59
Cumulative translation adjustment	-	-	-	-	2,505	2,505
Net loss for the period	-	-	-	(2,167)	-	(2,167)
<b>As of July 1, 2018</b>	<u>9,298,517</u>	<u>16,071</u>	<u>144,819</u>	<u>(78,734)</u>	<u>14,549</u>	<u>96,705</u>

The accompanying notes are an integral part of these unaudited condensed financial statements.

**KP Tissue Inc.**  
**Unaudited Condensed Statement of Cash Flows**  
**For the 6-month periods ended July 1, 2018 and June 25, 2017**

(tabular amounts are in thousands of Canadian dollars)

	<b>6-month period ended July 1, 2018</b>	<b>6-month period ended June 25, 2017</b>
	\$	\$
<b>Cash flows from (used in) operating activities</b>		
Net loss for the period	(2,167)	(1,151)
Items not affecting cash		
Equity loss	2,397	248
Dilution gain	(89)	(97)
Income taxes	(141)	1,000
Total items not affecting cash	2,167	1,151
Net change in non-cash working capital (note 10)	-	697
Tax payments	(274)	(1,774)
Tax Distribution received	-	481
Advances received	274	596
<b>Net cash from (used in) operating activities</b>	<b>-</b>	<b>-</b>
<b>Cash flows from investing activities</b>		
Partnership unit distributions received	2,301	2,368
<b>Net cash from investing activities</b>	<b>2,301</b>	<b>2,368</b>
<b>Cash flows used in financing activities</b>		
Dividends paid	(2,301)	(2,368)
<b>Net cash used in financing activities</b>	<b>(2,301)</b>	<b>(2,368)</b>
<b>Increase (decrease) in cash and cash equivalents during the period</b>	<b>-</b>	<b>-</b>
<b>Cash and cash equivalents - Beginning of period</b>	<b>-</b>	<b>-</b>
<b>Cash and cash equivalents - End of period</b>	<b>-</b>	<b>-</b>

The accompanying notes are an integral part of these unaudited condensed financial statements.

# **KP Tissue Inc.**

## **Notes to Unaudited Condensed Financial Statements**

**For the 6-month periods ended July 1, 2018 and June 25, 2017**

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(tabular amounts are in thousands of Canadian dollars, except share amounts)

### **1 General information**

KP Tissue Inc. (KPT or the Corporation) was incorporated by articles of incorporation under the Canadian Business Corporations Act on October 1, 2012. As of July 1, 2018, the Corporation held a 15.9% (December 31, 2017 – 16.0%) interest in Kruger Products L.P. (KPLP or the Partnership), whose principal business is to produce, distribute, market and sell a wide range of disposable tissue products, including bathroom tissue, facial tissue, paper towels and napkins for both the consumer and away-from-home markets in North America. The Corporation's headquarters are located in Mississauga, Ontario, Canada.

### **2 Basis of presentation**

These unaudited condensed financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) applicable to the preparation of interim financial statements, including International Accounting Standards (IAS) 34 – Interim Financial Reporting as issued by the International Accounting Standards Board (IASB), and with interpretations of the International Financial Reporting Committee which the Canadian Accounting Standards Board has approved for incorporation into Part 1 of the CPA Canada Handbook - Accounting. These unaudited condensed financial statements should be read in conjunction with the annual financial statements of the Corporation for the year ended December 31, 2017.

The 3-month period ended July 1, 2018 represents the 91 day period from April 2 to July 1, 2018 and the 3-month period ended June 25, 2017 represents the 91 day period from March 27 to June 25, 2017. The 6-month period ended July 1, 2018 represents the 182 day period from January 1 to July 1, 2018 and the 6-month period ended June 25, 2017 represents the 176 day period from January 1 to June 25, 2017.

These unaudited condensed financial statements were approved by the board of directors on August 8, 2018.

### **3 KPT's portion of KPLP change in accounting policy**

KPLP adopted IFRS 15, Revenue from Contracts with Customers on January 1, 2018 using the modified retrospective approach. The adoption of this standard had no significant impact on the unaudited condensed consolidated financial statements of KPLP. The application of IFRS 15 resulted in a change in KPLP's revenue recognition related to dispensers and related revenue. KPLP recorded a transitional adjustment of \$6.3 million in the deficit, to reduce the balance related to the dispensers recorded in Other long term assets at December 31, 2017. KPT's portion of KPLP's transitional adjustment was \$0.7 million, net of tax, and was recognized in KPT's deficit on January 1, 2018. Refer to the unaudited condensed statement of changes in equity on page 3 for the restated total equity as of January 1, 2018.

### **4 Critical accounting estimates and judgments**

The preparation of these unaudited condensed financial statements in conformity with IFRS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities in the unaudited condensed financial statements and the disclosure of contingencies at the dates of the unaudited condensed statement of financial position, and the reported amounts of revenues and expenses during the reporting period. On a regular basis and with the information available, management reviews its estimates and judgements, including those related to fair value and the basis of accounting. Actual results could differ from those estimates. When adjustments become necessary, they are reported in earnings in the period in which they occur. The estimates and judgement applied by management that most significantly affect the unaudited condensed financial statements are the same as the ones that applied to the audited financial statements for the year ended December 31, 2017.

**KP Tissue Inc.**  
**Notes to Unaudited Condensed Financial Statements**

For the 6-month periods ended July 1, 2018 and June 25, 2017

(tabular amounts are in thousands of Canadian dollars, except share amounts)

**5 Investment in associate**

Changes in the carrying amount of the investment were as follows:

	<b>6-month period ended July 1, 2018</b>	<b>6-month period ended June 25, 2017</b>
	<b>\$</b>	<b>\$</b>
Opening balance	98,674	117,349
KPT's portion of KPLP change in accounting policy (note 3)	(1,010)	-
Investment in associate	1,022	910
Share of income	513	2,717
Depreciation of fair value increments	(2,910)	(2,965)
Share of other comprehensive income (loss)	5,760	(3,674)
Dilution gain	89	97
Tax Distribution	(309)	(1,395)
Partnership unit distributions	(3,339)	(3,289)
Closing balance	<u>98,490</u>	<u>109,750</u>

The equity income (loss) was comprised of the following components:

	<b>3-month period ended July 1, 2018</b>	<b>3-month period ended June 25, 2017</b>	<b>6-month period ended July 1, 2018</b>	<b>6-month period ended June 25, 2017</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Share of income	262	1,598	513	2,717
Depreciation of fair value increments	(1,457)	(1,483)	(2,910)	(2,965)
	<u>(1,195)</u>	<u>115</u>	<u>(2,397)</u>	<u>(248)</u>

# KP Tissue Inc.

## Notes to Unaudited Condensed Financial Statements

For the 6-month periods ended July 1, 2018 and June 25, 2017

(tabular amounts are in thousands of Canadian dollars, except share amounts)

The following summarizes financial information about the assets, liabilities, revenue and net income of KPLP, in which the Corporation holds a 15.9% interest as of July 1, 2018 (December 31, 2017 – 16.0%). The financial information was derived from the unaudited condensed consolidated financial statements of KPLP for the 6-month period ended July 1, 2018. The assets and liabilities disclosed include the fair value adjustments made to the carrying amount of the assets and liabilities of the associate on its acquisition.

	<b>KPLP basis of accounting</b>	<b>FV increment</b>	<b>July 1, 2018 KPT basis of accounting</b>
	\$	\$	\$
Current assets	392,237	-	392,237
Non-current assets	983,118	482,114	1,465,232
Liabilities to non-unitholders	873,982	-	873,982
Partnership units liability	159,097	-	159,097
Net assets	342,276		
	<b>3-month period ended July 1, 2018</b>	<b>6-month period ended July 1, 2018</b>	
	\$	\$	
Revenue	338,773	662,508	
Net income	1,644	3,221	
Other comprehensive income	6,715	33,003	
Total comprehensive income	8,359	36,224	
			<b>December 31, 2017</b>
	<b>KPLP basis of accounting</b>	<b>FV increment</b>	<b>KPT basis of accounting</b>
	\$	\$	\$
Current assets	324,967	-	324,967
Non-current assets	974,788	497,088	1,471,876
Liabilities to non-unitholders	815,861	-	815,861
Partnership units liability	160,309	-	160,309
Net assets	323,585		
	<b>3-month period ended June 25, 2017</b>	<b>6-month period ended June 25, 2017</b>	
	\$	\$	
Revenue	314,388	603,659	
Net income	9,947	16,896	
Other comprehensive loss	(17,553)	(21,769)	
Total comprehensive loss	(7,606)	(4,873)	



**KP Tissue Inc.**  
**Notes to Unaudited Condensed Financial Statements**  
**For the 6-month periods ended July 1, 2018 and June 25, 2017**

(tabular amounts are in thousands of Canadian dollars, except share amounts)

The following shows the reconciliation of KPT's portion of KPLP equity to the investment recorded in KPT:

	<b>July 1, 2018</b>	<b>December 31, 2017</b>
	<b>\$</b>	<b>\$</b>
KPLP consolidated equity	342,276	323,585
Add back: Inception value of Partnership units liability	118,562	118,562
Less: Equity pertaining to Kruger Inc. and KPGP	<u>(311,872)</u>	<u>(295,622)</u>
Equity pertaining to KPT	148,966	146,525
Investment in associate recorded in KPT	<u>98,490</u>	<u>98,674</u>
Reconciling difference	50,476	47,851
Reconciling items since inception:		
Equity issuance costs	(11,110)	(11,110)
Depreciation of FV increments	34,539	31,629
Currency translation adjustment in fair value increments	(3,571)	(3,066)
Tax Distribution	3,875	3,566
Gain on exercise of overallotment option	(375)	(375)
Dilution gain	(882)	(793)
Impairment in investment in associate	<u>28,000</u>	<u>28,000</u>
	<u>-</u>	<u>-</u>

With respect to KPT's investment in KPLP, the liability of KPT for the debts, liabilities and other obligations of KPLP is limited to KPT's capital contribution to KPLP.

**6 Income taxes**

The Corporation is required to pay income tax on its share of the taxable income of KPLP. The Corporation has not recognized at the date of acquisition the deferred tax assets and liabilities related to the differences between the accounting and tax basis of KPLP's assets and liabilities. Accordingly, the Corporation is tracking the temporary differences that were subject to the initial recognition exemption and recognizes newly created temporary differences as they arise.

The major components of income taxes recognized in the unaudited condensed statement of comprehensive loss were as follows:

	<b>3-month period ended July 1, 2018</b>	<b>3-month period ended June 25, 2017</b>	<b>6-month period ended July 1, 2018</b>	<b>6-month period ended June 25, 2017</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Current tax expense (recovery)	(3)	199	108	261
Deferred tax expense (recovery)	<u>183</u>	<u>553</u>	<u>(249)</u>	<u>739</u>
	<u>180</u>	<u>752</u>	<u>(141)</u>	<u>1,000</u>

**KP Tissue Inc.**  
**Notes to Unaudited Condensed Financial Statements**  
**For the 6-month periods ended July 1, 2018 and June 25, 2017**

(tabular amounts are in thousands of Canadian dollars, except share amounts)

Details of the provision for income taxes were as follows:

	<b>3-month period ended July 1, 2018</b>	<b>3-month period ended June 25, 2017</b>	<b>6-month period ended July 1, 2018</b>	<b>6-month period ended June 25, 2017</b>
	\$	\$	\$	\$
Income tax at statutory rate of 26%	(299)	42	(600)	(39)
Permanent differences and other	14	3	30	9
Dilution gain	(12)	(12)	(23)	(25)
Taxed in hands of subsidiaries	170	(94)	259	(276)
Realization of previously unrecognized tax attributes	474	435	942	855
Change in basis of investment in associate	(167)	378	(749)	476
	<u>180</u>	<u>752</u>	<u>(141)</u>	<u>1,000</u>

Components of the deferred income tax liability were as follows:

	<b>July 1, 2018</b>	<b>December 31, 2017</b>
	\$	\$
Deferred tax liability (asset)		
Pensions	(536)	(540)
Deferred finance fees	(33)	(46)
Property, plant and equipment	5,434	4,970
Other	(2,883)	(2,901)
	<u>1,982</u>	<u>1,483</u>

The analysis of the deferred tax liability were as follows:

	<b>July 1, 2018</b>	<b>December 31, 2017</b>
	\$	\$
Deferred tax liabilities to be realized greater than 12 months	<u>1,982</u>	<u>1,483</u>
	<u>1,982</u>	<u>1,483</u>

In addition to the above, the Corporation has a deferred tax asset of \$4.6 million (December 31, 2017 - \$5.1 million) related to the Investment in associate which has not been recognized in the unaudited condensed financial statements for the 6-month period ended July 1, 2018.

**KP Tissue Inc.**  
**Notes to Unaudited Condensed Financial Statements**  
**For the 6-month periods ended July 1, 2018 and June 25, 2017**

(tabular amounts are in thousands of Canadian dollars, except share amounts)

The movement in the deferred tax liability was as follows:

	<b>6-month period ended July 1, 2018</b>	<b>6-month period ended June 25, 2017</b>
	<b>\$</b>	<b>\$</b>
Opening balance	1,483	893
Charge to net loss	(249)	739
Charge to other comprehensive income (loss)		
- remeasurements of cumulative translation adjustment	373	(92)
Charge to other comprehensive income (loss)		
- remeasurements of post-retirement benefits	9	(201)
Charge to other comprehensive income (loss)		
- remeasurements of pensions	366	(318)
	<u>1,982</u>	<u>1,021</u>

On February 28, 2018, KPT received a Tax Distribution of \$0.3 million from KPLP for purposes of settling its obligation for federal and provincial taxes, for the year ended December 31, 2017. The Tax Distribution was used to partially settle the advances to KPT recorded during the year ended December 31, 2017. The excess advance over KPT's portion of the Tax Distribution, in the amount of \$0.7 million, is repayable by KPT to KPLP by March 31, 2019.

During the 6-month period ended July 1, 2018, pursuant to the Tax Distribution as defined in the Partnership Agreement, KPT received an advance from KPLP of \$0.3 million to pay the monthly tax instalments. The advance is non-interest bearing and non-recourse and will be settled when the Tax Distribution is declared annually.

**7 Dividends**

During the 6-month periods ended July 1, 2018 and June 25, 2017, the Corporation paid a quarterly dividend of \$0.18 per common share to shareholders. Pursuant to the Corporation Dividend Reinvestment Plan (DRIP), a portion of the dividend was reinvested by the shareholders, resulting in the Corporation issuing common shares. The proceeds were used to acquire additional units of KPLP. The dividends paid, the additional common shares issued at the share price, and the gross proceeds were as follows:

<b>Dividend Payment Date</b>	<b>6-month period ended July 1, 2018</b>			
	<b>Dividends paid</b>	<b>Share price</b>	<b>Issuance of Common shares</b>	<b>Gross proceeds</b>
	<b>\$</b>	<b>\$</b>	<b>#</b>	<b>\$</b>
January 15, 2018	1,658	13.50	38,122	514
April 16, 2018	1,665	10.70	47,482	508
	<u>3,323</u>		<u>85,604</u>	<u>1,022</u>

**KP Tissue Inc.**  
**Notes to Unaudited Condensed Financial Statements**

For the 6-month periods ended July 1, 2018 and June 25, 2017

(tabular amounts are in thousands of Canadian dollars, except share amounts)

<b>Dividend Payment Date</b>	<b>6-month period ended June 25, 2017</b>			
	<b>Dividends paid</b>	<b>Share price</b>	<b>Issuance of Common shares</b>	<b>Gross proceeds</b>
	<b>\$</b>	<b>\$</b>	<b>#</b>	<b>\$</b>
January 16, 2017	1,636	15.25	30,162	460
April 17, 2017	1,642	15.30	29,419	450
	<u>3,278</u>		<u>59,581</u>	<u>910</u>

On July 16, 2018, the Corporation paid a dividend of \$1.7 million to shareholders at \$0.18 per common share. Pursuant to the Corporation DRIP, a portion of the dividend was reinvested by the shareholders, resulting in the Corporation issuing 50,670 common shares at a price of \$9.72.

Subsequent to July 1, 2018, the Corporation declared a dividend of \$0.18 per common share to shareholders, payable on October 15, 2018.

As a result of the DRIP and Kruger's reinvestment of its distribution from KPLP in units of KPLP, a dilution gain of \$0.09 million was recorded during the 6-month period ended July 1, 2018 (6-month period ended June 25, 2017 - \$0.1 million).

**8 Income tax recovery (expense) on other comprehensive income (loss)**

Income tax recovery (expense) on other comprehensive income (loss) were as follows:

	<b>3-month period ended July 1, 2018</b>	<b>3-month period ended June 25, 2017</b>	<b>6-month period ended July 1, 2018</b>	<b>6-month period ended June 25, 2017</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Items that will not be reclassified to net loss:</b>				
Remeasurements of pensions	134	(2,035)	2,814	(2,448)
Income tax recovery (expense)	(18)	264	(366)	318
Net of income tax recovery (expense)	<u>116</u>	<u>(1,771)</u>	<u>2,448</u>	<u>(2,130)</u>
Remeasurements of post-retirement benefits	(34)	(373)	68	(515)
Income tax recovery (expense)	4	146	(9)	201
Net of income tax recovery (expense)	<u>(30)</u>	<u>(227)</u>	<u>59</u>	<u>(314)</u>
<b>Items that may be subsequently reclassified to net loss:</b>				
Cumulative translation adjustment	1,186	(513)	2,878	(711)
Income tax recovery (expense)	(153)	66	(373)	92
Net of income tax recovery (expense)	<u>1,033</u>	<u>(447)</u>	<u>2,505</u>	<u>(619)</u>
<b>Total other comprehensive income (loss) for the period</b>	<u>1,119</u>	<u>(2,445)</u>	<u>5,012</u>	<u>(3,063)</u>

# KP Tissue Inc.

## Notes to Unaudited Condensed Financial Statements

For the 6-month periods ended July 1, 2018 and June 25, 2017

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(tabular amounts are in thousands of Canadian dollars, except share amounts)

### 9 Economic dependence

The Corporation was created to acquire, and its business is limited to holding, a limited partnership interest in the Partnership, which is accounted for as an investment in an associate using the equity method of accounting. As such, the Corporation is economically dependent on the Partnership and exposed to all the risks associated with the business of the Partnership, including, but not limited to, liquidity risk. As a result, the Corporation is currently exposed to the risk associated with the Partnership refinancing the term loan facility with Caisse de dépôt et placement du Quebec.

### 10 Non-cash working capital

The change in non-cash working capital on the unaudited condensed statement of cash flows comprised the following:

	<b>6-month period ended July 1, 2018</b>	<b>6-month period ended June 25, 2017</b>
	<b>\$</b>	<b>\$</b>
Decrease in receivable from Partnership	-	426
Increase in payable to Partnership	-	271
	<u>-</u>	<u>697</u>