

District of: Ontario
Division No. 09 - Toronto
Court No. 31-3104050
Estate No. 31-3104050

FORM 68
Notice of Bankruptcy, First Meeting of Creditors
(Subsection 102(1) of the Act)

Original Amended

In the Matter of the Bankruptcy of
Sigma Analytical Services Inc.
of the City of Toronto, in the Province of Ontario

Take notice that:

1. Sigma Analytical Services Inc. filed (or was deemed to have filed) an assignment (or a bankruptcy order was made against Sigma Analytical Services Inc.) on the 15th day of July 2024 and the undersigned, BDO Canada Limited / BDO Canada Limitée, was appointed as trustee of the estate of the bankrupt by the official receiver (or the Court); subject to affirmation by the creditors of the trustee's appointment or substitution of another trustee by the creditors.
2. The first meeting of creditors of the bankrupt will be held on the 31st day of July 2024 at 11:00 AM at Meeting to be conducted Via Conference Telephone. Please call the Trustee's office at 677-577-4366 or email jhue@bdo.ca for conference call details.
3. To be entitled to vote at the meeting, a creditor must file with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.
4. Enclosed with this notice are a proof of claim form, proxy form and list of creditors with claims amounting to \$25 or more showing the amounts of their claims.
5. Creditors must prove their claims against the estate of the bankrupt to share in any distribution of the proceeds realized from the estate.

Dated at the City of Toronto in the Province of Ontario, this 17th day of July 2024.

BDO Canada Limited / BDO Canada Limitée - Licensed
Insolvency Trustee



20 Wellington St E, Suite 500
Toronto ON M5E 1C5
Phone: (416) 865-0210 Fax: (416) 865-0904

District of:
 Division No. -
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 Estate No.

Original

Amended

-- Form 78 --

Statement of Affairs (Business Bankruptcy) made by an entity
 (Subsection 49(2) and Paragraph 158(d) of the Act / Subsections 50(2) and 62(1) of the Act)

In the Matter of the Bankruptcy of
 Sigma Analytical Services Inc.
 of the City of Toronto, in the Province of Ontario

To the bankrupt:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 12th day of July 2024. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (as stated and estimated by the officer)		ASSETS (as stated and estimated by the officer)	
1. Unsecured creditors as per list "A"	852,677.16	1. Inventory	1.00
Balance of secured claims as per list "B"	506,895.45	2. Trade fixtures, etc.	4,136.00
Total unsecured creditors	1,359,572.61	3. Accounts receivable and other receivables, as per list "E"	
		Good	0.00
2. Secured creditors as per list "B"	54,137.00	Doubtful	0.00
		Bad	0.00
3. Preferred creditors as per list "C"	15,192.31	Estimated to produce	0.00
		4. Bills of exchange, promissory note, etc., as per list "F"	0.00
4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for	0.00	5. Deposits in financial institutions	0.00
Total liabilities	1,428,901.92	6. Cash	0.00
		7. Livestock	0.00
Surplus	NIL	8. Machinery, equipment and plant	1.00
		9. Real property or immovable as per list "G"	0.00
		10. Furniture	0.00
		11. RRSPs, RRIFs, life insurance, etc.	0.00
		12. Securities (shares, bonds, debentures, etc.)	0.00
		13. Interests under wills	0.00
		14. Vehicles	0.00
		15. Other property, as per list "H"	50,000.00
		If bankrupt is a corporation, add:	
		Amount of subscribed capital	0.00
		Amount paid on capital	0.00
		Balance subscribed and unpaid	0.00
		Estimated to produce	0.00
		Total assets	54,138.00
		Deficiency	1,374,763.92

I, Ashton A. Abrahams, of the City of Richmond Hill in the Province of Ontario, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge, a full, true and complete statement of the affairs of the Corporation on the 12th day of July 2024 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)
 before me at the City of Toronto in the Province of Ontario, on this 12th day of July 2024.



Anna Koroneos, Commissioner of Oaths
 For the Province of Ontario
 Expires August 30, 2025



Ashton A. Abrahams

District of:
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FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Sigma Analytical Services Inc.
 of the City of Toronto, in the Province of Ontario

List "A"
 Unsecured Creditors

Sigma Analytical Services Inc.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	1510 Birchmount Holdings Inc. Attn: Ravi Jain Units 208/209/210	Ravi Jain 1510 Birchmount Road, Suite 200 Toronto ON M1P 2G6	188,154.77	0.00	188,154.77
2	Abell (Pest Control)	"200 TIFFIELD RD UNIT 107 Scarborough ON M1V 5J1	444.69	0.00	444.69
3	Agilent	6705 Millcreek Dr, Mississauga ON L5N 8B3	532.23	0.00	532.23
4	Ashton Abrahams Loan	56 English Oak Dr Richmond Hill ON L4E 3W2	202,608.00	0.00	202,608.00
5	Bell Canada F-88 - Business Attn: Insolvency Department 540622652	1 Carrefour Alexandre-Graham-Bell, Aile E3 Verdun QC H3E 3B3	1.00	0.00	1.00
6	CRA - Tax - Ontario 735907297RP0001	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-Sud QC G9P 5H9	0.00	332,822.07	332,822.07
7	CRA - Tax - Ontario 735907297-RT0001	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-Sud QC G9P 5H9	2,167.39	0.00	2,167.39
8	Employees- claims	20 Wellington St. East, Suite 500 Toronto ON M5E 1C5	33,426.91	0.00	33,426.91
9	Enbridge Gas (formerly Union Gas) Attn: Bankruptcy Department	348 Elgin St, PO Box 10 Brantford ON N3T 5M4	17.33	0.00	17.33
10	ESBE Scientific 1168748	80 McPherson St Markham ON L3R 3V6	2,378.42	0.00	2,378.42
11	Eurofins	1111 Flint Rd, Unit 36 North York ON M3J 3C7	4,623.96	0.00	4,623.96
12	Federal Express Canada Ltd. - Revenue Recovery Department Attn: Lynn Tassone	5985 Explorer Drive Mississauga ON L4W 5K6	374.61	0.00	374.61
13	H.E.P.A. Filter Services Inc. 175753	"#4-124 Connie Crescent Concord ON L4K 1L7	406.80	0.00	406.80
14	Health Canada 90822346	Address Locator 0900C2 Ottawa ON K1A 0K9	4,138.34	0.00	4,138.34
15	Kaveh Kahen Loan	176 Haddington Ave North York ON M5M 2P8	126,481.00	0.00	126,481.00
16	Linde (Praxair) 43218477	90 Signet Dr Unit 2, North York ON M9L 1T5	499.96	0.00	499.96
17	Logixx	"100 - 20 Upjohn Road Toronto ON M3B 2V9	710.21	0.00	710.21
18	Medicinal Geonomics	100 Cummings Center, Suite 406L Beverly MA 01915 USA	23,707.60	0.00	23,707.60
19	Mettler Toledo	299 Glenlake Ave Toronto ON M6P 4A6	3,129.88	0.00	3,129.88

12-Jul-2024

Date

A. Abrahams

Ashton A. Abrahams

District of:
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FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Sigma Analytical Services Inc.
 of the City of Toronto, in the Province of Ontario

List "A"
 Unsecured Creditors

Sigma Analytical Services Inc.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
20	Miller Thomson LLP - Toronto 3994491, 4003442	Scotia Plaza 5800 - 40 King Street West Toronto ON M5H 3S1	4,408.13	0.00	4,408.13
21	Millipore Sigma	2149 Winston Park Drive Oakville ON L6H 6J8	7,943.34	0.00	7,943.34
22	Nucro Technics	2000 Ellesmere Road , Unit 16 Scarborough ON M1H 2W4	1,465.61	0.00	1,465.61
23	Peace of Mind	1101 Kingston Rd #210, Pickering ON L1V 1B5	122.67	0.00	122.67
24	Perkin Elmer US	710 Bridgeport Avenue Shelton CT 064 84-4794 USA	6,766.43	0.00	6,766.43
25	PerkinElmer Health Sciences Canada Inc. Attn: Joel Goldberg	940 Winter Street Waltham MA 02451 USA	1.00	0.00	1.00
26	Prosource	"5370 Canotek Road Unit 11 Ottawa ON K1J 9E7	4,484.71	0.00	4,484.71
27	Pulse Scientific	Unit #18, 5100 South Service Road Burlington ON L7L 6A5	839.97	0.00	839.97
28	Purolator Inc. Attn: Kelly Sullivan	PO Box 1100, Post Stn A Etobicoke ON M9C 5K2	288.64	0.00	288.64
29	RBC Royal Bank c/o BankruptcyHighway.com Attn: Razel Bowen CEBA Loan	PO Box 57100 Etobicoke ON M8Y 3Y2	59,684.51	0.00	59,684.51
30	Saeid Kahen Loan	176 Haddington Ave Toronto ON M5M 2P8	150,000.00	0.00	150,000.00
31	Scotiabank c/o Canaccede International Management Ltd.	PO Box 758 Stn B London ON N6A 4Y8	0.00	174,073.38	174,073.38
32	Scotiabank Visa c/o Canaccede International Management Ltd.	PO Box 758 Stn B London ON N6A 4Y8	14,033.18	0.00	14,033.18
33	SCP Science IN0000388426	21800 Clark Graham Baie D'Urfé QC H9X 4B6	308.85	0.00	308.85
34	Telus Mobility Services Attn: Rick Wan 35279393	4-4519 Canada Way Burnaby BC V5G 4S4	1.00	0.00	1.00
35	Telus Residential/Business Services Attn: Rick Wan 35313219	3rd Fl - 4519 Canada Way Burnaby BC V5G 4S4	1.00	0.00	1.00
36	ULINE Canada 15516279	3333 James Snow Pky N Milton ON L9T 8L1	578.06	0.00	578.06
37	USA Scientific US	USA Scientific, Inc. P.O. Box 3565 O California FL 344 78, USA	500.45	0.00	500.45
38	Veolia	Veolia ES Canada Industrial Service P.O. Box 1912, Stn. A. Toronto ON M5W 1W9	6,984.43	0.00	6,984.43

12-Jul-2024

Date

A. Abrahams

Ashton A. Abrahams

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
Sigma Analytical Services Inc.
of the City of Toronto, in the Province of Ontario
List "A"
Unsecured Creditors
Sigma Analytical Services Inc.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
39	VWR Avantor	2360 Argentinia Rd, Mississauga ON L5N 5Z7	461.08	0.00	461.08
40	Workplace Safety and Insurance Board Attn: Eric Kupka 7682019	200 Front St W, 22nd Floor Toronto ON M5V 3J1	1.00	0.00	1.00
Total:			852,677.16	506,895.45	1,359,572.61

12-Jul-2024

Date



Ashton A. Abrahams

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Sigma Analytical Services Inc.
 of the City of Toronto, in the Province of Ontario
 List "B"
 Secured Creditors

Sigma Analytical Services Inc.

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
1	CRA - Tax - Ontario 735907297RP0001	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-Sud QC G9P 5H9	386,959.07	Business Assets - Book Debts - account receivable	11-Jul-2024	50,000.00		
				Business Assets - Trade Fixtures - Office furniture	11-Jul-2024	4,136.00		332,822.07
				Business Assets - Machinery - Testing Equipment	11-Jul-2024	1.00		
2	Scotiabank c/o Canaccede International Management Ltd.	PO Box 758 Stn B London ON N6A 4Y8	174,073.38	Business Assets - Book Debts - account receivable	04-Nov-2022	0.00		
				Business Assets - Machinery - Testing Equipment	04-Nov-2022	0.00		
				Business Assets - Trade Fixtures - Office furniture	04-Nov-2022	0.00		174,073.38
Total:			561,032.45			54,137.00	0.00	506,895.45

12-Jul-2024

Date

A. Abrahams

Ashton A. Abrahams

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
Sigma Analytical Services Inc.
of the City of Toronto, in the Province of Ontario
List "C"
Preferred Creditors for Wages, Rent, etc.

Sigma Analytical Services Inc.

No.	Name of creditor	Address and occupation	Nature of claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
1	Employees- claims	20 Wellington St. East, Suite 500 Toronto ON M5E 1C5		-	15,192.31	0.00	15,192.31
Total:					15,192.31	0.00	15,192.31

12-Jul-2024

Date



Ashton A. Abrahams

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
Sigma Analytical Services Inc.
of the City of Toronto, in the Province of Ontario
List "D"
Contingent or Other Liabilities

Sigma Analytical Services Inc.

No.	Name of creditor or claimant	Address and occupation	Amount of liability or claim	Amount expected to rank for dividend	Date when liability incurred	Nature of liability
Total:			0.00	0.00		

12-Jul-2024

Date



Ashton A. Abrahams

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
Sigma Analytical Services Inc.
of the City of Toronto, in the Province of Ontario

List "E"

Debts Due to the Bankrupt

Sigma Analytical Services Inc.

No.	Name of debtor	Address and occupation	Nature of debt	Amount of debt (good, doubtful, bad)	Folio of ledgers or other book where particulars to be found	When contracted	Estimated to produce	Particulars of any securities held for debt
			Total:	0.00 0.00 0.00			0.00	

12-Jul-2024

Date

A. Abrahams

Ashton A. Abrahams

District of:
Division No. -
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Estate No.

FORM 78 -- Continued

In the Matter of the Bankruptcy of
Sigma Analytical Services Inc.
of the City of Toronto, in the Province of Ontario
List "F"

Bills of Exchange, Promissory Notes, Lien Notes, Chattel
Mortgages, etc., Available as Assets

Sigma Analytical Services Inc.

No.	Name of all promissory, acceptors, endorsers, mortgagors, and guarantors	Address	Occupation	Amount of bill or note, etc.	Date when due	Estimated to produce	Particulars of any property held as security for payment of bill or note, etc.
Total:				0.00		0.00	

12-Jul-2024

Date



Ashton A. Abrahams

District of:
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FORM 78 -- Continued

In the Matter of the Bankruptcy of
Sigma Analytical Services Inc.
of the City of Toronto, in the Province of Ontario
List "G"
Real Property or Immovables Owned by Bankrupt
Sigma Analytical Services Inc.

Description of property	Nature of bankrupt interest	In whose name does title stand	Total value	Particulars of mortgages, hypothecs, or other encumbrances (name, address, amount)	Equity or surplus
Total:			0.00		0.00

12-Jul-2024

Date



Ashton A. Abrahams

District of:
Division No. -
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FORM 78 -- Concluded

In the Matter of the Bankruptcy of
Sigma Analytical Services Inc.
of the City of Toronto, in the Province of Ontario
List "H"
Property

Sigma Analytical Services Inc.
FULL STATEMENT OF PROPERTY

Nature of property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade		Inventory	61,950.00	1.00
(b) Trade fixtures, etc.		Office furniture	41,636.00	4,136.00
(c) Cash in financial institutions			0.00	0.00
(d) Cash on hand			0.00	0.00
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant	Possession of bankrupt	Testing Equipment	1,067,640.00	1.00
(g) Furniture			0.00	0.00
(h) Life insurance policies, RRSPs, etc.			0.00	0.00
(i) Securities			0.00	0.00
(j) Interests under wills, etc.			0.00	0.00
(k) Vehicles			0.00	0.00
(l) Taxes			0.00	0.00
(m) Other		Book Debts - account receivable	107,025.00	50,000.00
			Total:	54,138.00

12-Jul-2024

Date

A. Abrahams

Ashton A. Abrahams

Court No.

File No.

In the Matter of the Bankruptcy of
Sigma Analytical Services Inc.
of the City of Toronto, in the Province of Ontario

Form 78 (Bill C-12)
Statement of affairs (Business bankruptcy)

BDO Canada Limited / BDO Canada Limitée -
Licensed Insolvency Trustee
20 Wellington St E, Suite 500
Toronto ON M5E 1C5
Phone: (416) 865-0210 Fax: (416) 865-0904

District of: Ontario
Division No. 09 - Toronto
Court No. 31-3104050
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FORM 31
Proof of Claim
(Sections 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1),
and Paragraphs 51(1)(e) and 66.14(b) of the Act)

In the Matter of the Bankruptcy of
Sigma Analytical Services Inc.
of the City of Toronto, in the Province of Ontario

All notices or correspondence regarding this claim must be forwarded to the following address:

In the matter of the bankruptcy of Sigma Analytical Services Inc. of the City of Toronto in the Province of Ontario and the claim of _____, creditor.

I, _____ (name of creditor or representative of the creditor), of the city of _____ in the province of _____, do hereby certify:

1. That I am a creditor of the above named debtor (or I am _____ (position/title) of _____, creditor).

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of bankruptcy, namely the 15th day of July 2024, and still is, indebted to the creditor in the sum of \$ _____, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)

4. (Check and complete appropriate category.)

A. UNSECURED CLAIM OF \$ _____
(other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and
(Check appropriate description.)

Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the Act.

Regarding the amount of \$ _____, I do not claim a right to a priority.
(Set out on an attached sheet details to support priority claim.)

B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

C. SECURED CLAIM OF \$ _____

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:
(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____
(Attach a copy of sales agreement and delivery receipts.)

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FORM 31 --- Concluded
In the Matter of the Bankruptcy of
Sigma Analytical Services Inc.
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- E. CLAIM BY WAGE EARNER OF \$ _____
- That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ _____,
- That I hereby make a claim under subsection 81.4(8) of the Act in the amount of \$ _____,
- F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ _____
- That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ _____,
- That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ _____,
- G. CLAIM AGAINST DIRECTOR \$ _____

(To be completed when a proposal provides for the compromise of claims against directors.)

That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

- H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

5. That, to the best of my knowledge, I _____ (am/am not) (or the above-named creditor _____ (is/is not)) related to the debtor within the meaning of section 4 of the Act, and _____ (have/has/have not/has not) dealt with the debtor in a non-arm's-length manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2 of the Act: (Provide details of payments, credits and transfers at undervalue.)

7. (Applicable only in the case of the bankruptcy of an individual.)

- Whenever the trustee reviews the financial situation of a bankrupt to redetermine whether or not the bankrupt is required to make payments under section 68 of the Act, I request to be informed, pursuant to paragraph 68(4) of the Act, of the new fixed amount or of the fact that there is no longer surplus income.
- I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

Dated at _____, this _____ day of _____, _____.

Witness

Creditor

Phone Number: _____
Fax Number : _____
E-mail Address : _____

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.

Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

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Division No. 09 - Toronto
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FORM 36
Proxy
(Subsection 102(2) and paragraphs 51(1)(e) and 66.15(3)(b) of the Act)

In the Matter of the Bankruptcy of
Sigma Analytical Services Inc.
of the City of Toronto, in the Province of Ontario

I, _____, of _____, a creditor in the above matter, hereby
appoint _____, of _____, to be
my proxyholder in the above matter, except as to the receipt of dividends, _____ (with or without)
power to appoint another proxyholder in his or her place.

Dated at _____, this _____ day of _____, _____.

Witness

Individual Creditor

Witness

Name of Corporate Creditor

Per _____
Name and Title of Signing Officer

Return To:

BDO Canada Limited / BDO Canada Limitée - Licensed Insolvency Trustee

20 Wellington St E, Suite 500
Toronto ON M5E 1C5

CHECKLIST FOR PROOFS OF CLAIM

This checklist is provided to assist you in preparing the accompanying proof of claim form and, where required, proxy form in a complete and accurate manner. Please specifically check each requirement.

PROOF OF CLAIM

- ▶ The signature of a witness is required;
- ▶ The claim must be signed personally by the individuals;
- ▶ If the creditor is a corporation, the full and complete legal name of the company or firm must be stated;
- ▶ Give the complete address, including postal code, where all notices or correspondence is to be forwarded, the name of the person to contact, the phone number and fax number.

PARAGRAPH 1

- ▶ Please state your name, city of residence, and if you are completing the declaration for a corporation or another person, your position or title.

PARAGRAPH 3

- ▶ State the date of bankruptcy, proposal of receivership and the amount of your claim;
- ▶ A detailed statement of account must be attached and must show the date, number and amount of all the invoices, charged credits or payments;
- ▶ A statement of account is not complete if it begins with an amount brought forward;
- ▶ The amount of the statement of account must agree with the amount claimed on the proof of claim.

PARAGRAPH 4

- ▶ An ordinary creditor must check subparagraph A. A preferred creditor must set out on an attached schedule the particulars of your priority;
- ▶ A secured creditor must check subparagraph C. You must insert the value at which you assess each of your securities and provide a certified true copy of the security documents as registered.

PARAGRAPH 5

Strike out "are" or "are not" as applicable to you. You would be considered a related person if:

- ▶ You are related to blood or marriage to the debtor;
- ▶ If the debtor is a corporation and you were a shareholder or if your company was controlled by the same shareholders as the debtor corporation.

PARAGRAPH 6

All creditors must attach a detailed list of all payments or credits received or granted, as follows:

- ▶ Within the 3 months preceding the bankruptcy or proposal, if the creditor and the debtor are not related;
- ▶ Within 12 months preceding the bankruptcy or proposal, if the creditor and debtor are related.

In the case of an individual's bankruptcy only, you may request some or all of the items stated after paragraph 6.

GENERAL PROXY

A creditor may appoint a proxy by completing the proxy form, if the creditor is a corporation, the proxy form must be completed in the corporate name and signature witness.

NOTES

- ▶ Only creditors who have filed claims in the proper manner before the time appointed for the meeting of creditors are entitled to vote;
- ▶ A creditor may vote either in person or by proxy;
- ▶ A debtor may not be appointed a proxy at any meeting of his creditors;
- ▶ The trustee may be appointed as a proxy to for any creditors;
- ▶ A corporation may vote by an authorized agent at the meeting of creditors;
- ▶ In order to have the right to vote, a person must himself be a creditor or be the holder of a property executed proxy showing the name of the creditor;
- ▶ Only creditors who filed claims in the proper form with the trustee are entitled to share in any distribution that may be made.