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Estate File No.: 32-2859234

**IN THE MATTER OF THE BANKRUPTCY OF
2806401 ONTARIO INC. O/A ALLIED TRACK SERVICES,
OF THE TOWN OF GRIMSBY, IN THE PROVINCE OF ONTARIO**

**NOTICE OF BANKRUPTCY AND FIRST MEETING OF CREDITORS
(Subsection 102(1))**

Take notice that:

1. 2806401 Ontario Inc. (the "Company") was deemed to have filed an assignment in bankruptcy on November 9, 2022 and KSV Restructuring Inc. was appointed the Licensed Insolvency Trustee (the "Trustee") of the Company by the Office of the Superintendent of Bankruptcy, subject to affirmation by the creditors of the Trustee's appointment, or the substitution of it, by another trustee by the creditors.
2. The first meeting of creditors of the bankrupt will be held on November 30, 2022 at 10:00 a.m., to be convened via Zoom at:
<https://us06web.zoom.us/j/88235752628?pwd=Vk9RQkpxbzE3OUJJoL3VPVGFsVElodz09>
Meeting ID: 882 3575 2628, Passcode: 466190. To be entitled to vote at the meeting, creditors must lodge with the Trustee, prior to the meeting, proofs of claim and, where necessary, proxies.
3. Enclosed with this notice is a form of proof of claim, a form of general proxy, and a list of creditors with claims of twenty-five dollars (\$25) or more, showing the amounts of their claims. Creditors can email their claims and proxy to info@ksvadvisory.com.
4. Creditors must prove their claims against the Company to receive dividends, if any, in the bankruptcy proceedings.

DATED at Toronto, Ontario, this 16th day of November, 2022.

KSV Restructuring Inc.

**KSV RESTRUCTURING INC.
LICENSED INSOLVENCY TRUSTEE OF
2806401 ONTARIO INC.
AND NOT IN ITS PERSONAL OR CORPORATE CAPACITIES**



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: Ontario
Division No.: 07 - Hamilton
Court No.: 32-2859284
Estate No.: 32-2859284

In the Matter of the Bankruptcy of:

2806401 Ontario Inc.

Debtor

KSV RESTRUCTURING INC.

Licensed Insolvency Trustee

Ordinary Administration

Date of bankruptcy:	November 09, 2022	Security:	\$0.00
Meeting of creditors:	November 30, 2022, 10:00 MEETING ID: 88235752628 PASSCODE:466190 150 King St West, Suite 2308 Toronto, Ontario Canada,		
Chair:	Trustee	Designated person:	Andrew Stuart Jones

CERTIFICATE OF ASSIGNMENT - Paragraph 50.4(8)(b.1) of the Act

-- AMENDED --

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

- a notice of intention in respect of the aforementioned debtor was filed under section 50.4 of the *Bankruptcy and Insolvency Act*;
- the debtor has failed to file a cash-flow statement or a proposal within the provided period following the filing of the notice of intention or within any Court-granted extension and is thereupon deemed to have made an assignment.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: November 10, 2022

E-File/Dépôt Electronique

Official Receiver

Federal Building - Hamilton, 55 Bay Street N, 9th Floor, Hamilton, Ontario, Canada, L8R3P7, (877)376-9902

Canada

District of: Ontario
 Division No. 07 - Hamilton
 Court No. 32-2859284
 Estate No. 32-2859284

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
 2806401 Ontario Inc.
 of the Town of Grimsby, 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 9th day of November 2022. 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"	4,473,575.09	1. Inventory	0.00
Balance of secured claims as per list "B"	60,016,566.14	2. Trade fixtures, etc.	1.00
Total unsecured creditors	64,490,141.23	3. Accounts receivable and other receivables, as per list "E"	
2. Secured creditors as per list "B"	0.00	Good	0.00
3. Preferred creditors as per list "C"	2.00	Doubtful	0.00
4. Contingent, trust claims or other liabilities as per list "D"		Bad	0.00
estimated to be reclaimable for	1.00	Estimated to produce	0.00
Total liabilities	64,490,144.23	4. Bills of exchange, promissory note, etc., as per list "F"	0.00
Surplus	NIL	5. Deposits in financial institutions	0.00
		6. Cash	0.00
		7. Livestock	0.00
		8. Machinery, equipment and plant	0.00
		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"	0.00
		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	1.00
		Deficiency	64,490,143.23

Note: The assets of 2806401 Ontario Inc. are in the possession of and being realized upon by KSV Restructuring Inc. in its capacity as Court-appointed Receiver and Manager and are therefore not presented above.

KSV Restructuring Inc., Court-appointed Receiver and Manager of 2806401 Ontario Inc., does swear (or solemnly declare) that the above statement and the attached lists are to the best of our knowledge, based on the information available to us, a full, true and complete statement of the affairs of 2806401 Ontario Inc., on November 15, 2022, and fully disclose all of its property of every description in its possession or that may devolve on it in accordance with Section 67 of the Bankruptcy and Insolvency Act.

SWORN (or SOLEMNLY DECLARED)
 before me at the City of Toronto in the Province of Ontario, on this 16th day of November 2022.


 Catherine Anne Stuyck-Therault, a Commissioner, etc.,
 Province of Ontario for KSV Advisory Inc. and KSV Restructuring Inc. Expires
 February 19, 2025


 KSV Restructuring Inc., Court-appointed
 Receiver and Manager of the property, assets
 and undertaking of 2806401 Ontario Inc.

**IN THE MATTER OF THE BANKRUPTCY OF
2806401 ONTARIO INC.
OF THE TOWN OF GRIMSBY, IN THE PROVINCE OF ONTARIO**

Preliminary list of creditors as at November 9, 2022, as submitted by 2806401 Ontario Inc.
without admission as to any liability or privilege herein shown

Creditor	Address				Amount Due (\$)
Preferred					
Canada Revenue Agency	4695 Shawinigan-Sud Blvd.	Shawinigan	QC	G9P 5H9	1.00
Canada Revenue Agency	4695 Shawinigan-Sud Blvd.	Shawinigan	QC	G9P 5H9	1.00
Total - Preferred					<u>2.00</u>
Secured					
A Action Towing	4121 Morris Drive	Burlington	ON	L7L 5L5	77,000.00
Bridging Finance Inc., as agent	77 King Street West, Suite 2925, PO Box 322	Toronto	ON	M8K 1K7	59,763,690.50
Bank of Montreal	250 Yonge Street, 9th Floor	Toronto	ON	M3B 2L7	1.00
Employees - Various	c/o KSV Restructuring Inc.	Toronto	ON	M5H 1J9	131,608.14
LMS Rail Services Ltd.	5925 Jeanne Darc Blvd, Unit 1	Ottawa	ON	K1C 6B8	1.00
Service Canada re: WEPP	1st Floor, 4900 Yonge Street	Toronto	ON	M2N 6A8	44,264.50
Wheaton Chevrolet Buick Cadillac GMC Ltd.	2867 Douglas Street	Victoria	BC	V8T 4M7	1.00
Total - Secured					<u>60,016,566.14</u>
Unsecured					
407 ETR (774349999)	PO Box 407, Station "D"	Scarborough	ON	M1R 6J8	13,207.00
A Action Towing	4121 Morris Drive	Burlington	ON	L7L 5L5	1.00
Advantage Waste Systems	231 South Service Road	Grimsby	ON	L3M 1Y6	642.54
Arrowhead Coaching and Facilitation Solutions	13 Arrowhead Ln	Grimsby	ON	L3M 5M5	3,051.00
Aston Carter - Aerotek ULC	PO Box 15521	Toronto	ON	M5W 1C1	3,731.72
Ausenco	10168 Sutton Drive, Suite 100	Burlington	ON	L7L 6B8	8,514.55
Autogene Industries North Bay Inc.	1811 Seymour Street	North Bay	ON	P1B 8G4	155,556.50
Backtrack	55 Corriveau Ave	St. Albert	AB	T8N 5A3	6,354.91
Bank of Montreal Mastercard	P.O. Box 6044, Station Centre-Ville	Montreal	QB	H3C 3X2	220,000.00
BC Hydro, Attn Credit Administration Dept.	6900 Southpoint Drive, CO1	Burnaby	BC	V3N 4X8	214.00
Beanstalk Maintenance Ltd.	53 - 1775 McKinley Crt	Kamloops	BC	V2E 2P2	241.50
BellMTS (542076557)	PO Box 3650, Station Don Mills	Toronto	ON	M3C 3X9	310.00
Bennett Jones LLP	Suite 3400, 2 First Canadian Place, PO Box 130	Toronto	ON	M5X 1A4	7,306.02
Briway	4107 Tottenham Road	Alliston	ON	L9R 1V4	4,420.00
Calmont Leasing Ltd.	14610 Yellowhead Trail	Edmonton	AB	T5L 3C5	2,985.66
C-Can Power Systems Inc.	38 Commerce Cres.	Acton	ON	L7J 2X3	5,586.00
Cedar Power Equipment Rail Services	7871 16th Line	Arthur	ON	N0G 1A0	1,017.00
Cintas Canada Limited	DEPT 400004, PO BOX 4372 STN A	Toronto	ON	M5W 0J2	147.15
CN Non-Freight Management	PO Box 6089 STN Centre-Ville	Montreal	QB	H3C 3H1	4,665.37
Cogeco	PO Box 4612, Station A	Toronto	ON	M5W 0E3	175.01
CWB National Leasing	1525 Buffalo Place	Winnipeg	MB	R3T 1L9	153.68
Danella Rental Systems Inc.	14101 E. Moncrieff Place	Aurora	CO	80011	11,940.00
Davanac Inc.	1936 St Regis Blvd	Dorval	QB	H9P 1H6	6,657.49
Ditch Witch West	PO Box 35144 #5077	Seattle	WA	98124-5144	110,752.50
Emco Waterworks/ Sandale Utility Products	39 Eagle Drive	Winnipeg	MB	R2R 1V4	180,845.20
Employees - Various	c/o KSV Restructuring Inc.	Toronto	ON	M5H 1J9	643,542.09
Enbridge	PO Box 650	Scarborough	ON	M1K 5E3	1,772.10
Fastenal Canada	900 Wabanaki Dr.	Kitchener	ON	N2C 0B7	1,579.65
Fillmore Riley LLP	1700-360 Main Street	Winnipeg	MB	R3C 3Z3	401.00

Creditor	Address				Amount Due (\$)
First Aid Canada	6-14845 Yonge Street Suite 547	Aurora	ON	L4G 6H8	12,618.56
George Armstrong Co. LTD.	PO Box 818 stn. Main	Fort Frances	ON	P9A 3N1	2,323.28
Great-West Life Insurance	190 Simcoe St	Toronto	ON	M5G 1R8	57,256.02
Grimsby Power	231 Roberts Road	Grimsby	ON	L3M 5N2	577.98
Grizzly Auto Repair	709 Victoria Rd	Revelstoke	BC	V0E 2S0	27,489.51
ITM Instruments Inc.	20800 Boul Industriel	Ste-Anne-de-B	QB	H9X 0A1	1,475.63
Knight Archives	4264 Bartlett Road	Beamsville	ON	L3J 0Y9	134.32
L&W Industries LLC	3850 E. Mustard Way	Springfield	MO	65803	3,119.79
LHD Equipment Ltd	P.O.Box 1437, 21 Exeter Street	North Bay	ON	P1B 8K6	7,422.99
Linde Canada Inc.	PO Box 400, Stn D	Scarborough	ON	M1R 5M1	1,977.21
LMS Equipment Services	1304 Front Street Box 159	Hearst	ON	P0L 1N0	41,697.79
Manitoulin Transport	PO Box 390	Gore Bay	ON	P0P 1H0	219.19
McNeil Family Holdings Inc.	PO Box 181	Grimsby	ON	L3M 4G3	10,436.77
MJ Roofing	909 Jarvis Ave	Winnipeg	MB	R2X 0A1	8,406.57
MOW Equipment Solutions Inc.	16449 Woods Road	Linwood	KS	66052	2,679.17
Nordco Inc.	245 W Forest Hill Ave	Oak Creek	WI	53154	184.82
Northbridge General Insurance Company	36 Toronto St., Suite 260	Toronto	ON	M6C 2C5	110,000.00
Nu Tracks Inc.	604-65 Ellen Street	Barrie	ON	L4N 3A5	23,052.00
Provincial Court of Saskatchewan	PO Box 5030	Regina	SK	S4P 3T9	372.00
Purolator Inc.	PO Box 4800 Stn Main	Concord	ON	L4K 0K1	772.94
Quality Inn & Conference	33 Benson	Kingston	ON	K7K 5W2	14,859.50
Receiver General	Technology Centre 875 Heron Rd	Ottawa	ON	K1A 1B1	1,656,114.46
Rogers	PO Box 9100	Don Mills	ON	M3C 3P9	169.37
Saft America c/o Arthur N Ulrich Co.	PO Box 11	Etna	OH	43018	8,880.00
Service Canada re: WEPP	4900 Yonge Street, 1st Floor	Toronto	ON	M2N 6A8	435,542.09
Staples	6275 Northwest Drive	Mississauga	ON	L4V 1P6	1,217.14
Telpay	298 Garry Street	Winnipeg	MB	R3C 1H3	237,610.24
Telus Mobility	PO Box 5300	Burlington	ON	L7R 4S8	8,729.55
Town of Grimsby Water Billing Dept.	160 Livingston Ave., Box 159	Grimsby	ON	L3M 4G3	181.14
Universal Platinum Fleet Cards	3280 Peachtree Road, Suite 2400	Atlanta	GA	30305	382,435.09
Westerra Equipment	10240 Grace Road	Surrye	BC	V3V 3V6	12,046.00
Willson International Inc.	160 Wales Avenue, Suite 100	Tonawanda	NY	14150--2508	570.25
Willson International Limited	2345 Argentinia Rd, Suite 201	Mississauga	ON	L5N 8K4	172.72
Winmor Properties Ltd	1320 6 Ave	Kamloops	BC	V2C 3S4	2,271.00
Woolley's Crane and Truck Equipment	1390 Todd Road	Kamloops	BC	V2C 5B3	4,789.36
Total - Unsecured					4,473,575.09
Deemed Trust Claim					
Canada Revenue Agency	4695 Shawinigan-Sud Blvd.	Shawinigan	QC	G9P 5H9	1.00
Total - Deemed Trust					1.00
Total					64,490,144.23

* An amount of \$1 indicates tha the amount due is undetermined or unknown.



Bankruptcy and Insolvency Act ("Act")

Proof of Claim

(Section 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)

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

Creditor Name:	_____	Telephone:	_____
Address:	_____	Fax:	_____
Account No.:	_____	Email:	_____

In the matter of the bankruptcy (or the proposal, or the receivership) of _____ (name of debtor) of _____ (city and province) and the claim of _____, creditor.

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

- That I am a creditor of the above-named debtor (or that I am _____ (state position or title) of _____ (name of creditor)).
- That I have knowledge of all the circumstances connected with the claim referred to below.
- That the debtor was, at the date of bankruptcy, (or the date of the receivership, or in the case of a proposal, the date of the notice of intention or of the proposal, *if no notice of intention was filed*), namely the _____ day of _____, 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.)*
- (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 do not claim a right to a priority.
 - Regarding the amount of \$ _____, I claim a right to a priority under Section 136 of the Act. *(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.)*
 - 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 set out on the attached sheet(s). *(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 set out on the attached sheet(s). *(Give full particulars of the claim, including the calculations upon which the claim is based.)*

Bankruptcy and Insolvency Act ("Act")

Proof of Claim

(Section 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)

- 5. That, to the best of my knowledge, I am (or the above-named creditor is) (or am not or is not) related to the debtor within the meaning of Section 4 of the Act, and have (or has) (or have not or 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, 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 Subsection 2(1) 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

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.

DIRECTIONS FOR COMPLETION OF THIS FORM ARE ON THE REVERSE SIDE

GENERAL PROXY

(Paragraphs 51(1)(e) and 66.15(3)(b) and Subsection 102(2))

In the matter of the bankruptcy) (or proposal) of _____ a bankrupt (or an insolvent)
I (or We), _____ (name of creditor), of _____ (name of city, town or village),
a creditor in the above matter, hereby appoint _____, of _____, to be my
(or our) general proxy in the above matter except as to the receipt of dividends, with (or without) power to appoint another
general proxy in his or her place.

DATED AT _____ this _____ day of _____, _____

Witness

Individual Creditor OR Name of Corporate Creditor

Witness

Per:
Name and Title of Signing Officer

CHECKLIST FOR PROOF 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.

Under Section 109 of the Bankruptcy and Insolvency Act only those creditors who have filed their claims in the proper form with the trustee, before the time appointed for the meeting, are entitled to vote at the meeting.

Section 124 states that every creditor shall prove his claim and the creditor who does not prove his claim is not entitled to share in any distribution that may be made.

General

- The signature of a witness is required;
- The claim must be signed personally by the individual completing this declaration;
- Provide the complete address where all notices or correspondence are to be forwarded;
- The amount of the statement of account must correspond to the amount indicated on the proof of claim.

Notes:

- It is permissible to file a proof of claim by fax.
- A creditor may vote either in person or by proxy at any meeting of creditors if the proof of claim is filed with the trustee prior to the time appointed for the meeting.
- A quorum at any meeting of creditors consists of at least one creditor with a valid proof of claim in attendance in person or by proxy.
- A corporation may vote through an authorized agent or mandatary at meetings of creditors.
- In order for a duly authorized person to have a right to vote, they must be a creditor or be the holder of a properly executed proxy. The name of the creditor must appear in the proxy.
- A creditor who is participating in any distribution from an estate must have filed a proof of claim prior to the distribution being declared.
- In the case of an individual bankrupt, by checking the appropriate box or boxes at the bottom of the proof of claim form, you may request that the trustee advise you of any material change in the financial situation of the bankrupt or the amount the bankrupt is required to pay into the bankruptcy, and a copy of the trustee's report on the discharge of the bankrupt.

Paragraph 1

- Creditor must state full and complete legal name of company or firm;
- If the individual completing the proof of claim is not the creditor himself, he/she must state his/her position or title.

Paragraph 3

- The amount owing must be set out in paragraph 3.
- A detailed statement of account must be attached to the proof of claim and must show the date, the number and the amount of all the invoices or charges, together with the date, the number and the amount of all credits or payments. A statement of account is not complete if it begins with an amount brought forward.

Paragraph 4

- **Paragraph A** applies to *ordinary unsecured claims*. In addition to recording the amount of the claim, please indicate whether the claim has a priority pursuant to Section 136 of the Act.
- **Paragraph B** applies to lessor claims in a commercial proposal. Please ensure that the claim applies to a commercial proposal and, if so, include the full particulars of the claim.
- **Paragraph C** applies to *secured claims*. Please indicate the dollar value of the security and attach copies of the security document. In addition, please attach copies of the security registration documents, where appropriate.
- **Paragraph D** applies to *inventory claims of farmers, fishermen and aquaculturists*. Please note that such claims apply only to inventory supplied from farmers, fishermen and aquaculturists within 15 (fifteen) days of the date of bankruptcy. In addition, please attach copies of any applicable sales agreements and delivery slips.
- **Paragraph E** applies to *claims by wage earners*. Please note that such claims apply only for unpaid wages owed upon the bankruptcy of an employer or when the employer becomes subject to a receivership.
- **Paragraph F** applies to *claims by employees for unpaid amounts regarding pension plans*. Please note that such claims apply only to unremitted pension contributions outstanding when the sponsoring employer becomes bankrupt or is subject to a receivership.
- **Paragraph G** applies to *claims against directors*. Please note that such claims apply only to directors of corporations that have filed a commercial proposal to creditors that includes a compromise of statutory claims against directors.
- **Paragraph H** applies to *claims of customers of a bankrupt securities firm*. Please ensure that the claim of the customer is for net equity and, if so, include the full particulars of the claim, including the calculations upon which the claim is based.

Paragraph 5

- All claimants must indicate whether or not they are related to the debtor, as defined in Section 4 of the Act, or dealt with the debtor in a non-arm's-length manner.

Paragraph 6

- All claimants must attach a detailed list of all payments or credits received or granted, as follows:
 - a) Within the three (3) months preceding the initial bankruptcy event (including the bankruptcy or the proposal), in the case where the claimant and the debtor are not related;
 - b) Within the twelve (12) months preceding the initial bankruptcy event (including the bankruptcy or the proposal), in the case where the claimant and the debtor were not dealing at arm's length.

APPOINTING PROXY

Note: The Act permits a proof of claim to be made by a duly authorized representative of a creditor but, in the absence of a properly executed proxy, does not give such an individual the power to vote at the first meeting of creditors nor to act as the proxyholder of the creditors.

General

- In order for duly authorized persons to have a right to vote, they must themselves be creditors or be the holders of a properly executed proxy. The name of the creditor must appear in the proxy.

Notes:

- A creditor may vote either in person or by proxyholder.
- A proxy may be filed at any time prior to a vote at a meeting of creditors.
- A proxy can be filed with the trustee in person, by mail or by any form of telecommunication.
- A proxy does not have to be under the seal of a corporation unless required by its incorporating documents or its bylaws.
- The individual designated in a proxy cannot be substituted unless the proxy provides for a power of substitution.
- Bankrupts/debtors may not be appointed as proxyholders to vote at any meeting of their creditors.
- The trustee may be appointed as a proxyholder for any creditor.
- A corporation cannot be designated as a proxyholder.