



ksv advisory inc.

150 King Street West, Suite 2308

Toronto, Ontario, M5H 1J9

T +1 416 932 6262

F +1 416 932 6266

ksvadvisory.com

Estate File No.: 32-2705503

**IN THE MATTER OF THE BANKRUPTCY OF
1958635 ONTARIO INC. (F/K/A ALLIED TRACK SERVICES INC.)**

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

Take notice that:

1. 1958635 Ontario Inc. (f/k/a Allied Track Services Inc.) was deemed to have filed an assignment in bankruptcy on the 6th day of July, 2021 and KSV Restructuring Inc. was appointed as trustee of the estate of the bankrupt by the Office of the Superintendent of Bankruptcy, subject to affirmation by the creditors of the trustee's appointment or the substitution of another trustee by the creditors.
2. The first meeting of creditors of the bankrupt will be held on the 26th day of July, 2021, at 2:00 p.m. (EST), to be convened via Zoom videoconference at:

Link: <https://zoom.us/j/95790145008?pwd=VzVlcVoxTEl3ZGIGUFJXWUkxUE9YUT09&from=addon>
Meeting ID: 957 9014 5008
Passcode: 435447

3. 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.
4. Enclosed with this notice is a form of proof of claim, a form of general proxy, and a list of creditors with claims amounting to twenty-five dollars or more, showing the amounts of their claims. Creditors can email their claims and proxy to info@ksvadvisory.com.
5. Creditors must prove their claims against the estate of the bankrupt in order to share in any distribution of the proceeds realized from the estate.

DATED at Toronto, Ontario, this 13th day of July, 2021.

KSV Restructuring Inc.

**KSV RESTRUCTURING INC.
LICENSED TRUSTEE IN INSOLVENCY AND RESTRUCTURING**



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.: 32-2705503
Estate No.: 32-2705503

In the Matter of the Bankruptcy of:

1958635 Ontario Inc.

Debtor

KSV RESTRUCTURING INC.

Licensed Insolvency Trustee

Ordinary Administration

Date of bankruptcy:	July 06, 2021	Security:	\$0.00
Meeting of creditors:	July 26, 2021, 14:00 Meeting to be held by Zoom Meeting ID#: 957 9014 5008 Passcode: 435447, Ontario Canada,		
Chair:	Trustee	Designated person:	Andrew 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: July 14, 2021

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. 09 - Toronto
 Court No. 32-2705503
 Estate No. 32-2705503

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
 1958635 Ontario Inc.
 of the City 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 6th day of July 2021. 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"	35,151,629.47	1. Inventory	0.00
Balance of secured claims as per list "B"	0.00	2. Trade fixtures, etc.	0.00
Total unsecured creditors	35,151,629.47	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"	0.00	Doubtful	0.00
4. Contingent, trust claims or other liabilities as per list "D"		Bad	0.00
estimated to be reclaimable for	0.00	Estimated to produce	0.00
Total liabilities	35,151,629.47	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	0.00
		Deficiency	35,151,629.47

In the Matter of the Bankruptcy of
1958635 Ontario Inc.
of the City of Grimsby, in the Province of Ontario

Preliminary list of creditors as at July 6, 2021, as per records of 1958635 Ontario Inc., without admission as to any liability or privilege herein shown.

Name	Address	Amount Due (\$)*
1435 Rail Inc.	15173 North Road Fenton MI 48430	51,322.95
2047007 Alberta Ltd.	116, 4600 - 104th Avenue SE Calgary AB T2C 1R7	1.00
407 ETR	PO Box 407 Station D Scarborough ON M1R 5J8	22,992.21
A & L Line Construction	431 Black Lake Road Lively ON P3Y 1H8	26,452.31
A Action Towing	4121 Morris Drive Burlington ON L7L 5L5	44,113.82
Advantage Waste Systems	231 South Service Road Grimsby ON L3M 1Y6	72.27
AECOM Canada Ltd.	5080 Commerce Boulevard Mississauga ON L4W 4P2	44,113.89
Aird & Berlis LLP	Brookfield Place, Suite 1800 Box 754 Toronto ON M5J 2T9	8,781.51
Algonquin Safety Training	480 Cassells Street North Bay ON P1B 3Z5	1,186.50
All Star Game Rentals	PO Box 36543-Cloverdale Mall PO, 250 East Mall Toronto ON M9B 6K9	565.00
Alliance Tire Service	307 Riverside Drive Welland ON L3C 5E6	251.00
Allied Track Equipment Company LLC	150 N. Wacker Dr., Suite 3025 Chicago IL 60606	16,519,215.03
Arthur J. Gallagher (Canada)	120 South Town Centre Blvd Markham ON L6G 1C3	9,671.67
Arthur J. Gallagher (Canada)	120 South Town Centre Blvd Markham ON L6G 1C3	1.00
Asphalt Valley Services Ltd. (Mark	9995 Dallas Drive Kamloops BC V2C 6T4	1.00
Autogene Industries North Bay Inc.	1811 Seymour Street North Bay ON P1B 8G4	1.00
B & F Shier Contractors Ltd.	RR#4 Site 33 Compartment 11 Cochrane ON P0L 1C0	565.00
Backtrack	55 Corriveau Ave. St Albert AB T8N 5A3	102.26
Ballast Tools Equipment Canada Ltd.	100 Industrial Drive Festus MT 63028	4,800.00
Bank of Montreal	100 King St W P.O. Box 3 Toronto ON M5X 1A3	1.00
Bank of Montreal Mastercard	P.O. Box 6044, Station Centre-Ville Montreal QC H3C 3X2	1.00
BC Hydro	PO Box 9501 Stn Terminal Vancouver BC V6B 4N1	1.00

Name	Address	Amount Due (\$)*
Becker Bros	915 Wilson Avenue Kitchener ON N2C 1J1	2,415.38
Bell Canada	PO Box 9000 Stn Don Mills North York ON M3C 2X7	45.55
Bell MTS	Box 7500 Winnipeg MB R3C 3B5	201.50
Bell TV	P.O. Box 3250 Station Don Mills North York ON M3C 4C9	92.74
Bennett's Auto Repair	1311 Winnipeg Street Regina SK S4R 1K2	1,131.11
Benoit Septic Service	125 Wickstead Avenue North Bay ON P1A 3G6	45.20
Bobcat of Hamilton Ltd.	370 McNeilly Road Stoney Creek ON L8E 5H4	19,579.92
Brandt Alberta	7301-102nd Street Clairmont AB T8X 5A7	49.27
Brandt Kamloops	499 Chilcotin Road Kamloops BC V2H 1G4	2,240.00
Brandt Sudbury	199 Mumford Road, Unit F Lively ON P3Y 1L2	9,039.87
Brandt Tractor Ltd.	8110 Tractor Ltd. Kamloops BC V2C 6X2	291.61
Bruno's Contracting	665 Hewitson Street Thunder Bay ON P7B 5V5	6,494.33
C.J. Edwards & Son Ltd.	P.O. BOx 369 Kenora ON P9N 3X4	5,144.05
Cal.A.Farmer Holdings Ltd.	P.O. Box 1251 760 Highway 17 East North Bay ON P1B 8K5	1.00
Calmont Leasing Ltd.	14610 Yellowhead Trail Edmonton AB T5L 3C5	2,985.66
Canada Revenue Agency	PO Box 3800 Station A Sudbury ON P3A 0C3	5,000.00
Canada Revenue Agency	Technology Centre 875 Heron Rd Ottawa ON K1A 1B1	1,195,344.75
Canadian Safety Group INC.	52 Scott Street West S.Catharines ON L2R 1C9	282.50
Canadian Springs (Aquaterra)	PO Box 4514 STATION A Toronto ON M5W 4L7	1,299.63
Carruthers Printing	PO Box 9 131 College Street Smithville ON L0R 2A0	2,015.97
Casatech Construction Ltd.	1125 Windermere Avenue Winnipeg MB R3T 1A5	27,816.68
Challenger Geomatics Ltd.	460-6940 Fisher Road SE Calgary AB T2H 0W3	1,538.25
Chemfax Products Ltd.	11444-42 Street SE Calgary AB T2C 5C4	330.70
Cintas Canada Limited	255 Harry Walker Pkwy S. Newmarket ON L3Y 8Z5	1,331.80
City of North Bay	200 McIntyre St PO Box 360 North Bay ON P1B 8H8	120.29
Cogeco	PO Box 4613 Station A Toronto ON M5W 0E3	536.87
Compass Services Ltd.	Box 1323 Chetwynd BC V0C 1J0	7,875.00

Name	Address	Amount Due (\$)*
Cooper Equipment Rentals	255 Longside Drive, Unit 103 Mississauga ON L5W 0G7	12,974.27
Cordell Satellite	300 Riverside Drive Thompson MB R8N 0X2	9,348.50
Corona Supplies	Bay 12, 5915 40 Street S.E. Calgary AB T2C 2H6	4,680.66
CP Hockey Tournament	722 Holly Crescent Thunder Bay ON P7E 2T2	5,000.00
Crystal Middaugh	4748 Canborough Road Wellandport ON L0R 2J0	700.00
CS-1 Transportation Inc.	5026 South Service Road Burlington ON L7L 5Y7	945.00
Cutterup Auto & Machine	6224 2 Street SE, Unit B Calgary AB T2H 1J4	3,870.78
CWB National Leasing	1525 Buffalo Place Winnipeg MB R3T 1L9	153.68
Danella Rental Systems Inc.	14101 E. Moncrieff Place Aurora CO 80011	100,568.75
Dearborn Ford	2555 East Trans Canada Hwy Kamloops BC V2C 4B1	1,874.30
Delta Railroad Construction	PO Box 1398 2648 West Prospect Road Ashtabula OH 44004	52,675.78
Denray Tire	25 Boys Road Sunnyside MB R5R 0J6	2,604.43
Diamond Shuttle Services	105 - 109 Carleton Drive St. Albert AB T8N 6W2	1,395.48
Dick Edworthy	142 Lee Avenue North Bay ON P1A 2K2	158.20
Direct Energy Business	PO Box 1587 Station M Calgary AB T2P 3B9	1.00
DLA Piper LLP (US)	444 West Lake St, Suite 900 Chicago IL 60607	152,724.00
Dominion Auto Glass	1508 Meridian Road NE Calgary AB T2A 2N9	1,478.75
Draglam Salt	401 Bowes Road Concord ON L4K 1J4	73.53
Dymax Inc.	402 Miller Drive, PO Box 297 Wamego KS 66547	20,363.20
E Workplace Training	P.O Box 1476 Station B London ON N6A 5M2	472.63
Electronic Interiors Inc.	117 Mineral Road, Unit #1 Belleville ON K8N 0M7	590.43
Employer Health Tax - British Columbia	PO Box 9435 Stn Prov Govt Victoria BC V8W 9V3	1.00
Enbridge	PO Box 650 Scarborough ON M1K 5E3	322.49
Encore Rail Systems Inc.	6235 S.Oak Park Avenue Chicago IL 60638	18,708.70
ENMAX	PO Box 2900 STN M Calgary AB T2P 3A7	1.00
Euroway Industrial Service Co. Ltd.	245 Transport Road Sunnyside MB R5R 0J5	204.83

Name	Address	Amount Due (\$)*
Euoway Industrial Service Co. Ltd.	Box 4, Grp 582 RR5 - 245 Transport Road Winnipeg AB R2C 2Z2	773.59
Evolution Environmental	Box 1360 Brooks AB T1R 1C3	115,894.30
Finning International Inc.	1140 Pacific Street Prince George BC V2N 5S3	7,885.19
Fisher Wavy Inc.	1 Ceasar Road Sudbury ON P5E 5P3	1.00
FluidLine Inc.	1155 Appleby Line, Unit D4-6 Burlington ON L7L 5H9	158.03
Ford Credit Canada Limited	PO Box 2400 Edmonton AB T5J 5C7	1.00
Frontier Crane Services Inc.	#428 - PO Box 8000 Abbotsford BC V2S 6H1	1,004.06
G.P. Logging	260 Highway 11, Box776 Smooth Rock Falls ON P0L 2B0	1,067.85
Gamond Towing	PO Box 136 Fort Fraser BC V0J 1N0	480.38
Glacier Technical Services Ltd.	#12 4045 74th Ave SE Calgary AB T2C 2H9	407.26
Globalstar	PO Box 8013 Postal Station A Toronto ON M5W 3W5	63.26
Goldline Telemanagement Inc.	300 Allstate Parkway Markham ON L3R 0R2	98.26
Great Western Railway Ltd.	598 1st Ave W Shaunavon SK S0N 2M0	4,948.02
Great-West Life Insurance	190 Simcoe St Toronto ON M5G 1R8	1.00
Green Response Environmental Inc.	440 Fairbrother Road Beamsville ON L0R 1B2	22,579.10
Grid Link Corp	1499 Rosslyn Road Thunder Bay ON P7E 6W1	16,956.79
Grimsby Ford	455 South Service Road Grimsby ON L3M 4H8	495.13
Grimsby Power Incorporated	231 Roberts Road Grimsby ON L3M 5N2	1,038.12
Hicks Morley Hamilton Stewart Storie LP	77 King Street. W., 39th Floor Toronto ON M5K 1K8	189.28
HiRail Leasing	37 Perini Road Elliot Lake ON P5A 2T1	18,317.88
Holland Company	1000 Holland Dr Crete IL 60417 USA	5,345.34
Hudson Bay Railway Corporation	728 Bignell Ave The Pas MB R9A 1L8	198,564.26
Infrastructure Health and Safety	21 Voyager Court South Etobicoke ON M9W 5M7	791.00
Innovative Parts & Solutions Ltd.	20125 Stewart Crescent Maple Ridge BC V2X 0T6	5,813.34
Insurance Corporation of British	2702 48 Ave, Vernon Vernon BC V1T 3R4	1.00
J. Lan Franco Fasteners	720 Tupper Street Hawkesbury ON K6A 3H2	3,039.00

Name	Address	Amount Due (\$)*
Jackies Cleaning Service	P.O Box 7 Monte Lake BC V0E 2N0	68.25
JDL Tires and More Ltd	PO Box 1041 Biggar SK S0K 0M0	1,194.17
JDL Underground Ltd.	Box 1041 509 Main Street Biggar SK S0K 0M0	31,539.00
Junior's Tire	1524 Cholette Street North Bay ON P1B 8G4	1,524.37
K.O.P.S. Security & Investigations	Box 1099 Coalhurst AB T0L 1V0	11,459.70
Kal Tire	PO Box 1240 Vernon BC V1T 6V2	3,665.61
Kates Affordable Home Cleaning	123 Cranleigh Green SE Calgary AB T3M 1J2	640.00
Kelly Services (Canada) Ltd	77 City Center Drive, Suite 401 Mississauga ON L5B 1M5	2,992.01
Knight Archives	4264 Bartlett Road Beamsville ON L0R 1B1	1.00
KOR Rentals	5377 Elcho Road Wellandport ON L0R 2J0	8,220.75
Korpan Tractor & Parts	2920 Idylwyld Drive North Saskatoon SK S7L 5Y6	18,184.50
Kova Engineering South Ltd.	6939 - 48 Street SE Calgary AB T2C 5A4	1,373.40
L&W Industries LLC	3850 E. Mustard Way Springfield MO 65803	5,722.11
LBC Capital	5035 South Service Rd. Box 5060 Burlington ON L7R 4C8	1.00
Lecours Motor Sales	733 Front Street Box 607 Hearst ON P0L 1N0	9,500.64
LHD Equipment Limited	21 Exeter Street, P.O. Box 1437 North Bay ON P1B 8K6	23,077.81
LIUNA Local 1059	56 Firestone Blvd London ON N5W 5L4	1.00
LIUNA Local 1059 Benefit Fund	88 St Regis Crescent South Toronto ON M3J 1Y8	1.00
LiUna Local 183 Toronto	1263 Wilson Ave, Suite 301, East Wing Toronto ON M3M 3G2	260.00
LIUNA Local 625	2155 Fasan Drive Oldcastle ON N0R 1L0	628.74
LMS Equipment Services	1304 Front Street Box 607 Hearst ON P0L 1N0	1.00
Local 1036 - Dues	395 Korah Rd. Sault Ste Marie ON P6C 4H5	1.00
Local 1036 - Health & Welfare	88 St Regis Crescent South Toronto ON M3J 1Y8	1.00
Local 1089	1255 Confederation Street Sarnia ON N7S 4M7	1.00
Local 1611	#100-19092 26th Avenue Surrey BC V2Z 3V7	1.00
Local 183 - Monthly & Working Dues	1263 Wilson Ave Suite 100 North York ON M3M 3G3	1.00
Local 183 - Training, Tri-fund, H&W, Vacation Pay	1263 Wilson Ave Suite 205 North York ON M3M 3G2	1.00

Name	Address	Amount Due (\$)*
Local 493 - Dues, Training, H&W	584 Clinton Ave Sudbury BC P3B 2T2	1.00
Local 527	6 Corvus Crt. Ottawa ON K2E 7Z4	1.00
Local 837 - Benefit Fund (Dues, Vac, Tri, Train & H&W)	44 Hughson St. S Hamilton ON L8N 2A7	1.00
Local 92 Monthly & Working Dues	15104-121A Avenue NW Edmonton AB T5V 1A3	1.00
Local 92 Training	15104 - 121A NW, Suite 104 Edmonton AB T5V 1A3	1.00
Local Union 92	10154-108 Street NW Edmonton AB T5J 1L3	1.00
Lordco Parts Ltd	22866 Dewdney Trunk Road Maple Ridge BC V2X 3K6	192.64
Lucie Ruygrok	830 Arlington Court Kamloops BC V2B 8T4	1.00
Maestro* Technologies	1625 boul. Lionel-Boulet Bureau 300 Varenes QC J3X 1P7	1,277.12
Mammoet Canada	12920 - 33rd Street NE Edmonton AB T6S 1H6	682.50
Manitoba Hydro	PO Box 7900 Stn Main Winnipeg AB R3C 5R1	214.93
Manitoulin Transport	PO Box 390 Gore Bay ON P0P 1H0	312.28
Mark Novak (AV Rail)	9995 Dallas Drive Kamloops BC V2C 6T4	39,021.74
Maslack Supply Limited	488 Falconbridge Road Sudbury ON P3A 4S4	84.24
MBN Machining	108 Booth Road North Bay ON P1B 8Z4	429.40
McDowell Brothers Parts Inc.	2018 Kingsway Sudbury ON P3B 4J8	706.90
McNeil Family Holdings Inc.	PO Box 129 Grimsby ON L3M 4G3	8,339.07
Meridian OneCap Credit Corp	800-40 Sheppard Ave West Toronto ON M2N 6K9	1.00
Miller Waste System Inc	8050 Woodbine Avenue Markham ON L3R 2N8	384.18
Minister of Finance Ontario	6th Floor - Hearst Block 900 Bay Street Toronto ON M7A 2E1	1,609.88
Ministry of Finance EHT	33 King St W PO Box 640 Oshawa ON L1H 8P5	135,435.01
Mitel	PO Box 10128, STN A Toronto ON M5W 2B1	1.00
MJ Roofing	909 Jarvis Ave Winnipeg MB R2X 0A1	2,802.19
Motion Canada	PO Box 8046 Postal Station A Toronto ON M5W 3W5	1,339.46
Motow Towing	4121 Morris Drive, Unit 6 Burlington ON L7L 5L5	553.70
Mr. Forklift	1510 Hastings Crescent SE Calgary AB T2G 4C9	945.00
Narstco Inc	Suite 1010, 202-6 Avenue SW Calgary AB T2P 2R9	6,354.28

Name	Address	Amount Due (\$)*
National Railroad Construction and Maintenance Assoc.	80 M St. SE Washington DC 20003	3,436.29
Niagara Region St. John Ambulance	219 Church Street St. Catharines ON L2R 3E8	130.00
Niagara Regional Broadband Network	4343 Morrison Street Niagara Falls ON L2E 6Z9	762.75
North American Equipment Sales	P.O. Box 71 Bucyrus OH 44820	2,270.38
Online Freight Services Inc.	2275 Waters Drive Mendota Heights MN 55120	12.73
Ontario Union Pension Funds	1315 North Service Road E, 6th Floor Oakville ON L6H 1A7	1.00
Ovide Rouillard	5820 Place Turcot Montreal QC H4C 1W3	172,636.80
Owen Bird Law Corporation	PO Box 49130 Three Bentall Centre 2900-95 Burrard Street Vancouver BC V7X 1J5	785.39
Pandrol QC	175 John F. Kennedy Street Saint-Jerome QC J7Y 4B5	7,213.27
Parlee McLaws LLP	10180-101 Street Edmonton AB T5J 4K1	260.53
Peters Haulage	1415 Fifth Avenue Louth St.Catharines ON L2R 6P7	5,456.77
Phillip Park	Box 445 Churchill MB R0B 0E0	3,907.74
PK HyRail	5426 Continental Way, Unit A Prince George BC V2N 5S5	1,254.40
Polycorp Ltd.	33 York Street West Elora ON N0B 1S0	7,892.24
Praxair EEV - North Bay	P.O. Box 400, Station D Scarborough ON M1R 5M1	2,535.53
Price Waterhouse Coopers LLP	354 Davis Road, Suite 600 Oakville ON L6J 0C5	17,797.50
Pro Facts	1778 Springdale Cres Sudbury ON L3M 4H6	1,921.00
Professional Computer Management Inc	1100 South Service Rd, Suite 220 Stoney Creek ON L8E 0C5	11,755.19
QMP Limited	PO Box 9702 Postal Station A Toronto ON M5W 1R6	1,751.75
Queenston on Centennial	282 Centennial Parkway North Hamilton ON L8E 2X4	1.00
Railway Systems Suppliers Inc.	13133 Professional Drive, Ste 100 Jacksonville FL 32225	572.72
RCAP Leasing Inc.	PO Box 67 Burlington ON L7R 3X8	819.15
RCE Equipment Solutions Inc.	1901 Harrison Avenue Rockford IL 61104	13,000.00
Receiver General	Technology Centre 875 Heron Rd Ottawa ON K1A 1B1	1.00
Recon Metal	4211 - 13A Street SE Calgary AB T2G 3J6	2,256.45
Regional Municipality of Niagara	2201 St Davids Rd Po Box 1042 Thorold ON L2V 4T7	1,980.00

Name	Address	Amount Due (\$)*
Regional Towing	PO Box 183 STN.MAIN Niagara Falls ON L2E 6T3	2,260.00
RFS Canada	PO Box 7446 Toronto ON M5W 3C1	475.65
Rick Middaugh*	4748 Canborough Rd Wellandport ON L0R 2J0	285.78
Ricoh Canada Inc.	P.O. Box 1600 Streetsville RPO Mississauga ON L5M 0M6	872.23
Rogers	PO Box 9100 Don Mills ON M3C 3P9	6,465.26
Rose, Persiko, Rakowsky, Melvin LLP	390 Bay Street, Suite 600 Toronto ON M5H 2Y2	4,725.50
RSM US LLP	One South Wacker Drive, Suite 800 Chicago IL 60606	112,065.05
Safety-Kleen Canada Inc.	P.O. Box 15221, Station A Toronto ON M5W 1C1	1,374.32
Saskatchewan Provincial Sales Tax	Ministry of Finance, Revenue Division, PO Box 200 Regina SK S4P 2Z6	84,305.56
Sawchuk Trenching	P.O. Box 42 Goodeve SK S0A 1C0	4,990.00
Settarc Welding & Septic Services	811 Cree Road Thompson MB R8N 1N4	3,892.02
SGL Auto Fund	2260 - 11th Avenue Regina SK S4P 0J9	279.00
Shaw Business	P.O Box 2468 Stn Main Calgary AB T2P 4Y2	207.03
Sling-Choker Mfg (Hamilton) Ltd.	605 Rennie St Hamilton ON L8H 3P8	506.30
Southern Health-Sante Sud	PO Box 470, 94 Principale Street La Broquerie MB R0A 0W0	695.00
SPI Health And Safety Inc.	60 Gaston-Dumoulin Blainville QC J7C 0A3	332.20
St. John Ambulance	375 Sherbrooke Street North Bay ON P1B 2B9	254.00
Stanlake Services Ltd.	2186 Devlin Drive Burlington ON L7P 2Z7	5,538.62
Stanley Hydraulic Tools	PO Box 371011 Pittsburgh PA 15219	1,223.50
Storey's Excavating	507 11th Avenue East Prince Rupert BC V8J 2W6	9,450.40
Sun Life Assurance Company of	Sun Life Financial PO Box 11010 Station CV Montreal QC H3C 4T9	2,500.00
Sunbelt Rentals	21 Warrington Street Hamilton ON L8E 3L1	1.00
Sunbelt Rentals Niagara Falls	7888 Oakwood Drive Niagara Falls ON L2E 6S5	1.00
Superior Mobile Climate Systems	260 London Drive Thunder Bay ON P7A 7Z7	2,874.27
Swift Railroad Holdings US LLC	150 N. Wacker Dr., Suite 3025 Chicago IL 60606	14,846,266.23
T-Rail Products Inc.	108 - 18663 52nd Avenue Surrey BC V3S 8E5	1.00

Name	Address	Amount Due (\$)*
Team Ford	3304 91st Street Edmonton AB T6N 1C1	943.27
Telus Custom Security Systems	966 5th Avenue Prin ed George BC V2L 3K8	288.75
Telus Mobility	PO Box 5300 Burlington ON L7R 4S8	8,933.55
Tharrow Crane Ltd.	P.O. Box 1501 Prince George A Prince George BC V2L 4V5	918.75
Top Lift Enterprises	42 Pinelands Avenue Stoney Creek ON L8E 5X9	1,413.57
Total Alignment Truck Shop	1520 Cholette Street, Unit D North Bay ON P1A 0A9	1,103.15
Town of Grimsby Water Billing Dept.	160 Livingston Ave., Box 159 Grimsby ON L3M 4G3	1.00
Township of West Lincoln	Box 400 Smithville ON L0R 2A0	55.00
Trans Canada Forest Products	820 Rue Saint-Jean-Baptiste Henryville QC J0J 1E0	1,423.80
Tried & True Printer Technologies Ltd.	Box 3063 Kamloops BC V2C 6B7	111.95
Twin Rivers Developments Ltd.	5048 Bazner Dr. Prince George BC V2K 4H2	3,623.61
Ultra-Traxx Inc.	11941 28 Street NE Edmonton AB T6S 1B6	23,218.99
Underpressure Welding Inc.	7425 67 St Edmonton AB T6B 2J3	1,155.00
United Rentals of Canada Inc.	C/O T52638, P.O. Box 4526 Postal Station A Toronto ON M5W 5Z9	1.00
Universal Platinum Fleet Cards	3280 Peachtree Road, Suite 2400 Atlanta GA 30305	102,533.31
Unrau Technologies Ltd	P.O. Box 3071 Kamloops BC V2C 6B7	940.80
V & H Leasing Services Inc. C/O Nesco LLC	1505 S. Central Avenue P.O. Box 189 Marshfield WI 54449	34,871.98
V & R Recycling	6910 Silver Street St. Ann's ON L0R 1Y0	6,834.20
Valair Contracting	#18 6900 Marshall Road Vernon BC V1H 2J8	22,349.25
Valiant Financial	STE 426-505 8840 210th Street Langley BC V1M 2Y2	1.00
Wajax Equipment	PO BOX 11790 dept 29, Succursale Centre-Ville Montreal QC H3C 0C4	12,009.19
Wardle Daley Bernstein Bieber LLP	2104-401 Bay Street P.O Box 21 Toronto ON M5H 2Y4	20,019.62
Wells Fargo Equipment Finance	1290 Central Parkway W Mississauga ON L5C 4R3	1.00
Western Railway Club	3572 State Rd.10, Lot 13 Lake Village IN 46349	509.08
Wheaton Chevrolet Buick Cadillac Ltd.	2867 Douglas Street Victoria BC V8T 4M7	1.00
William Day Construction Limited	2500 Elm Street, PO Box 1060 Azilda ON P0M 1B0	82,419.09

Name	Address	Amount Due (\$)*
Willson International Limited	2345 Argentia Rd, Suite 201 Mississauga ON L5N 8K4	1.00
Work Safe BC	PO Box 5350 Stn Terminal Vancouver BC V6B 5L5	1.00
Workers Safety Insurance Board Ontario	PO Box 4115, Station A Toronto ON M5W 2V3	234,201.77
Workers' Compensation Board Alberta	Legal Services Division 200 Front St W, 22nd Floor Toronto ON M5V 3J1	85,475.45
Workplace Safety & Prevention Services	5110 Creekbank Road Mississauga ON L4W 0A1	663.31
Worksite Safety Compliance Centre Inc.	55 Head Street, Suite 401 Dundas ON L9H 3H8	1,529.18
Wurth Canada Limited	345 Hanlon Creek Boulevard Guelph ON N1C 0A1	365.83
Yard Solutions Contracting Inc.	1121 - 1st Ave. Wainwright AB T9W 1G9	4,432.05
Zebra Signs	60 Kerman Avenue Grimsby ON L3M 3W6	1,004.01

\$ 35,151,629.47

*An amount of \$1.00 indicates that 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: _____
 _____ Email: _____
 Account No.: _____

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:

1. That I am a creditor of the above-named debtor (or that I am _____ (state position or title) of _____ (name 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, (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.)*
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 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

Per:

Witness

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.