



MEYERS NORRIS PENNY LIMITED

District of ONTARIO  
Division No. 09 – Toronto  
Court No. 31 – 456515  
Estate No. 31 – 456515

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

IN THE MATTER OF THE BANKRUPTCY OF  
ALLIED PERSONNEL LIMITED O/A  
THE ALLIED NETWORK  
OF THE CITY/TOWN OF  
IN THE PROVINCE OF ONTARIO

Take notice that:

1. Allied Personnel Limited o/a The Allied Network ("**Allied**") filed an assignment in bankruptcy and ceased operations on the 23<sup>rd</sup> day of July, 2010, and the undersigned MEYERS NORRIS PENNY LIMITED, was appointed as trustee of the estate of the bankrupt by the official receiver, subject to affirmation by the creditors of the trustee's appointment or the substitution of another trustee by the creditors.
2. **As at the time of the sending of this notice it is not anticipated that there will be a distribution to the creditors of Allied. Further information regarding this proceeding will be available at [www.mnpdebt.ca](http://www.mnpdebt.ca).**

In order to maintain the confidentiality of clients we have taken the following steps:

- i. The computer server containing client information is in the possession of the Trustee and client files are in storage; and
  - ii. In accordance with the *Bankruptcy and Insolvency Act* (the "Act") a list of creditors mailing address and amounts owed are required to be disclosed on the Statement of Affairs. However due to the sensitive nature of the information held by Allied, we have obtained a Court Order dated July 28, 2010 confirming that the names and addresses of Allied's clients do not need to be included on the Statement of Affairs. The client list has been sealed by the Court. A copy of the Order is attached.
3. The first meeting of creditors of the bankrupt will be held on the 16<sup>th</sup> day August, 2010 at 9:00 o'clock in the forenoon at:  

Holiday Inn Hotel & Suites Markham  
7095 Woodbine Avenue  
Markham ON L3R 1A3
  4. To be entitled to vote at the meeting, a creditor must lodge with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.



INSOLVENCY & RESTRUCTURING PROFESSIONALS  
701 – 3100 STEELES AVENUE EAST, MARKHAM, ON CANADA L3R 8T3  
FAX (905) 709-9952 [mnpdebt.ca](http://mnpdebt.ca)

5. Enclosed with this notice is a form of proof of claim, a form of proxy and a Statement of Affairs.
6. As a creditor you must prove your claim against the estate of the bankrupt in order to share in any distribution of the proceeds realized from the estate.
7. Proofs of Claim and proxies should be forwarded to Meyers Norris Penny Limited at the address noted below to the attention of Lynn Cutler.

**Should you require additional information please send an email to [allied@mdp.ca](mailto:allied@mdp.ca).**

DATED AT MARKHAM, ONTARIO this 4<sup>th</sup> day of August, 2010.

MEYERS NORRIS PENNY LIMITED  
Trustee of the Estate of  
Allied Personnel Limited o/a  
The Allied Network  
a bankrupt

per: \_\_\_\_\_

  
Trustee



**ONTARIO  
SUPERIOR COURT OF JUSTICE**

**IN BANKRUPTCY AND INSOLVENCY**

REGISTRAR NETTIE

)  
)

WEDNESDAY, THE 28<sup>th</sup> DAY  
OF JULY, 2010

**IN THE MATTER OF THE BANKRUPTCY OF  
ALLIED PERSONNEL LIMITED O/A THE ALLIED NETWORK  
IN THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO**

**ORDER**

THIS MOTION, made by Meyers Norris Penny (the “Trustee”), the trustee in bankruptcy of the estate of Allied Personnel Limited o/a The Allied Network (the “Bankrupt”) for:

- a) an order abridging the time for service and filing of the within Motion Record and dispensing with further service of the Motion Record;
- b) an order approving dispensing with the need to identify the names and addresses of the employees and clients of the Bankrupt in the statement of affairs and approving the form of the statement of affairs completed by the Bankrupt and filed with the Office of the Superintendent in Bankruptcy;
- c) a protective order sealing the names and addresses of the clients and employees of the Bankrupt contained in Exhibits C and D to the affidavit of Ilan Kibel sworn on July 27, 2010 (the “Affidavit”) pending further order of the Court;
- d) an order extending the time for the Trustee to mail notice of the bankruptcy to August 6, 2010;

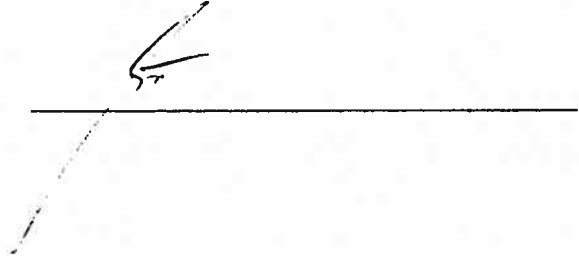
- e) an order approving the form of the notice to be sent to the creditors or the Bankrupt attached as Exhibit E to the Affidavit;
- f) in the alternative, asking this Honourable Court for directions on how to proceed in connection with this estate; and,
- g) such further and other relief as to this Honourable Court may seem just.

was heard this day at 393 University Avenue, Toronto, Ontario.

**ON READING** the Affidavit and on hearing the submissions of counsel for the trustee, no one else appearing.

1. **THIS COURT ORDERS** that the time for service and filing of the Notice of Motion and the Motion Record is hereby abridged so that this motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** the requirement to identify the names and addresses of the clients of the Bankrupt in the statement of affairs be and is hereby dispensed with.
3. **THIS COURT ORDERS** that the names and addresses of the clients of the Bankrupt contained in Exhibit D to the Affidavit be sealed pending further order of the Court.
4. **THIS COURT ORDERS** that the time for the Trustee to mail notice of the bankruptcy to the creditors of the Bankrupt be extended to August 13, 2010.
5. **THIS COURT ORDERS** that the form of the notice to be sent to the creditors attached hereto as schedule "A" be and is hereby approved.
6. **THIS COURT ORDERS** that the Bankrupt forthwith complete a new statement of affairs which lists the names and addresses of the employees.

7. **THIS COURT ORDERS** that the Trustee and its counsel shall have their costs of this motion out of the estate in the usual course.

A handwritten signature, possibly "S. T.", is written above a horizontal line. A diagonal line extends downwards and to the left from the end of the horizontal line.

SCHEDULE "A"



MEYERS NORRIS PENNY LIMITED

District of ONTARIO  
Division No.  
Court No.  
Estate No.

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

IN THE MATTER OF THE BANKRUPTCY OF  
ALLIED PERSONNEL LIMITED O/A  
THE ALLIED NETWORK  
OF THE CITY/TOWN OF  
IN THE PROVINCE OF ONTARIO

Take notice that:

1. Allied Personnel Limited o/a The Allied Network ("Allied") filed an assignment in bankruptcy and ceased operations on the 23rd day of July, 2010, and the undersigned MEYERS NORRIS PENNY LIMITED, was appointed as trustee of the estate of the bankrupt by the official receiver, subject to affirmation by the creditors of the trustee's appointment or the substitution of another trustee by the creditors.
2. **As at the time of the sending of this notice it is not anticipated that there will be a distribution to the creditors of Allied. Further information regarding this proceeding will be available at [www.mnpdebt.ca](http://www.mnpdebt.ca).**

In order to maintain the confidentiality of clients we have taken the following steps:

- i. The computer server containing client information is in the possession of the Trustee and client files are in storage; and
  - ii. In accordance with the *Bankruptcy and Insolvency Act* (the "Act") a list of creditors mailing address and amounts owed are required to be disclosed on the Statement of Affairs. However due to the sensitive nature of the information held by Allied, we have obtained a Court Order dated July 28, 2010 confirming that the names and addresses of Allied's clients do not need to be included on the Statement of Affairs. The client list has been sealed by the Court. A copy of the Order is attached.
3. The first meeting of creditors of the bankrupt will be held on the <\*><sup>th</sup> day August, 2010 at 9:00 o'clock in the forenoon at:  

Holiday Inn Hotel & Suites Markham  
7095 Woodbine Avenue  
Markham ON L3R 1A3
  4. To be entitled to vote at the meeting, a creditor must lodge with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.



INSOLVENCY & RESTRUCTURING PROFESSIONALS  
701 - 3100 STEELES AVENUE EAST, MARKHAM, ON CANADA L3R 8T3  
PH. (905) 709-9950 FAX (905) 709-9952 [mnpdebt.ca](http://mnpdebt.ca)

5. Enclosed with this notice is a form of proof of claim, a form of proxy and a Statement of Affairs.
6. As a creditor you must prove your claim against the estate of the bankrupt in order to share in any distribution of the proceeds realized from the estate.
7. Proofs of Claim and proxies should be forwarded to Meyers Norris Penny Limited at the address noted below to the attention of Lynn Cutler.

**Should you require additional information please send an email to [allied@mnp.ca](mailto:allied@mnp.ca).**

DATED AT MARKHAM, ONTARIO this \_\_\_\_ day of \_\_\_\_\_, 2010.

**MEYERS NORRIS PENNY LIMITED**  
Trustee of the Estate of  
Allied Personnel Limited o/a  
The Allied Network  
a bankrupt

per: \_\_\_\_\_  
Trustee

7000227.1



IN THE MATTER OF THE BANKRUPTCY OF ALLIED PERSONNEL LIMITED O/A THE ALLIED NETWORK  
Court File No. 31-456515

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
Proceedings commenced at Toronto

**ORDER**

**AIRD & BERLIS LLP**  
Barristers and Solicitors  
Brookfield Place  
Suite 1800, Box 754  
181 Bay Street  
Toronto, ON M5J 2T9

**Sanjeev P.R. Mitra (LSUC #37934U)**

Tel: 416.863.1500  
Fax: 416.863.1515

Solicitors for the Trustee in Bankruptcy

District of:  
 Court No.  
 Court No.  
 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  
 ALLIED PERSONNEL LIMITED O/A THE ALLIED NETWORK  
 of the City of Toronto  
 in the Province of Ontario

To the bankrupt

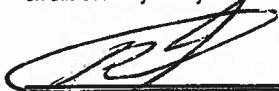
You are required to carefully and accurately complete this Form and the applicable attachments, showing the state of your affairs on the date of your bankruptcy, on the 23rd day of July 2010. When completed, this Form and the applicable attached lists will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (As stated and estimated by the officer)	
1. Unsecured creditors as per list "A" .....	2,583,576.21
Balance of claims unsecured as per list "A" ..	0.00
Total unsecured creditors .....	2,583,576.21
2. Secured creditors value of security as per list "B" .....	0.00
3. Preferred creditors as per list "C" .....	0.00
4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for .....	0.00
Total liabilities .....	2,583,576.21
Surplus .....	NIL

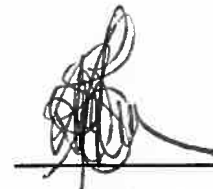
ASSETS (As stated and estimated by the officer)	
1. Inventory .....	0.00
2. Trade fixtures, etc. ....	1,000.00
3. Accounts receivable and other receivables, as per List "E"	
Good .....	0.00
Doubtful .....	0.00
Bad .....	0.00
Estimated to produce .....	0.00
4. Bills of exchange, promissory note, etc., as per List "F" ..	0.00
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" .....	1.00
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 .....	1,001.00
Deficiency .....	2,582,575.21

I, RISA COHEN, of the City of Toronto 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 my affairs on the 30th day of July 2010 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 30th day of July 2010.



Ilan Kibel, Commissioner of Oaths  
 For the Province of Ontario  
 Expires Apr. 6, 2012



District of  
Division No.  
Court No.  
Estate No.

- FORM 78 - Continued -

List "A"  
Unsecured Creditors

ALLIED PERSONNEL LIMITED O/A THE ALLIED NETWORK

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim Un	Total Claim
1	Amex Bank of Canada 9306562415	101 McNabb Street Markham ON L3R 4H8	1.00	0.00	1.00
2	Bank of Montreal 0418-1055-534	112 Spadina Avenue Toronto ON M5V 2K5	1.00	0.00	1.00
3	BELL CANADA- CORPORATE** Attr: INSOLVENCY GROUP 416.596.2319	600 JEAN -TALON E, 10TH Floor Montreal QC H2R 3A8	1.00	0.00	1.00
4	Canada Post	2701 Riverside Drive, Suite C0155 Ottawa ON K1A 0B1	1.00	0.00	1.00
5	Clients	c/o Meyers Norris Penny Limited 3100 Steeles Avenue East, Suite 701 Markham ON L3R 8T3	2,283,159.56	0.00	2,283,159.56
6	Coperco Associates	5236 Dundas Street West, 2nd Floor Toronto ON M9B 1A7	232,870.11	0.00	232,870.11
7	Dawn Walsh	c/o Chaitons LLP 5000 Yonge Street, 10th Floor Toronto ON M2N 7E9	150.00	0.00	150.00
8	Employers Overload	5236 Dundas Street West, 2nd Floor Toronto ON M9B 1A7	46,969.01	0.00	46,969.01
9	Erin Leigh Marton	c/o Chaitons LLP 5000 Yonge Street, 10th Floor Thornhill ON M2N 7E9	290.00	0.00	290.00
10	Hannah Koh	2105 Yonge St. Apt. # 1 Toronto ON M4S 2A6	60.00	0.00	60.00
11	Jacqueline Forbes	c/o Chaitons LLP 5000 Yonge Street, 10th Floor Toronto ON M2N 7E9	1,153.84	0.00	1,153.84
12	Jessica Frederick	293 Fairlawn Ave. Toronto ON M6M 1T2	960.00	0.00	960.00
13	Kai Downes	569 Christie St. Toronto ON M6G 3E4	500.00	0.00	500.00
14	Lauren MacDonald	c/o Chaitons LLP 5000 Yonge Street, 10th Floor North York ON M2N 7E9	960.00	0.00	960.00
15	Lisa Maxwell	c/o Chaitons LLP 5000 Yonge Street, 10th Floor Toronto ON M2N 7E9	7,000.00	0.00	7,000.00
16	Liza Maharaj	c/o Chaitons LLP 5000 Yonge Street, 10th Floor Toronto ON M2N 7E9	1,800.00	0.00	1,800.00
17	Matthew Downie	159 Cedric Ave Toronto ON M6C 3X7	500.00	0.00	500.00
18	Moneris Merchant Services 003-02-06689798	P.O. Box 219 Station "D" Toronto ON M6P 3J8	1.00	0.00	1.00
19	Rachel Goldman	c/o Chaitons LLP 5000 Yonge Street, 10th Floor Toronto ON M2N 7E9	500.00	0.00	500.00
20	Ronald Weisfeld Chartered Accountants Attr: Ronald Weisfeld	7 Chamwood Place Thornhill ON L3T 5H2	4,200.00	0.00	4,200.00

30-Jul-2010

Date



District of  
Division No. -  
Court No.  
Estate No.

-- FORM 78 -- Continued --

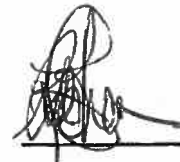
List "A"  
Unsecured Creditors

ALLIED PERSONNEL LIMITED O/A THE ALLIED NETWORK

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim Un	Total Claim
21	Sara-Ann Muir	c/o Chaitons LLP 5000 Yonge Street, 10th Floor Toronto ON M2N 7E9	557.69	0.00	557.69
22	Sean O'Dell	c/o Chaitons LLP 5000 Yonge Street, 10th Floor Toronto ON M2N 7E9	500.00	0.00	500.00
23	Sevan Karaoghlanian	22 Fairglen Ave Scarborough ON M1T 1G7	1,440.00	0.00	1,440.00
24	TD Merchant Services 200-020163659	P.O. Box 300, TD Centre Toronto ON M5K 1K6	1.00	0.00	1.00
<b>Total:</b>			<b>2,583,576.21</b>	<b>0.00</b>	<b>2,583,576.21</b>

30-Jul-2010

Date



District of  
Division No. -  
Court No.  
Estate No.

-- FORM 78 -- Concluded --

List "H"  
Property

ALLIED PERSONNEL LIMITED O/A THE ALLIED NETWORK  
FULL STATEMENT OF PROPERTY

Nature of Property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade			0.00	0.00
(b) Trade fixtures, etc.		Furniture and Equipment Computer Equipment	4,300.00 12,724.00	500.00 500.00
(c) Cash in Financial Institution			0.00	0.00
(d) Cash on hand			0.00	0.00
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant			0.00	0.00
(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		Prepaid Expenses	3,000.00	1.00
			<b>Total:</b>	<b>1,001.00</b>

30-Jul-2010

Date



FORM 31  
Proof of Claim (Section 50.1, 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 Allied Personnel Limited o/a The Allied Network of the city of Toronto in the Province of Ontario and the claim of \_\_\_\_\_, creditor.

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

Address: \_\_\_\_\_ City/Prov: \_\_\_\_\_ Postal code: \_\_\_\_\_  
Tel no. \_\_\_\_\_ Fax no. \_\_\_\_\_ Attn: \_\_\_\_\_ Acct. no. \_\_\_\_\_

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 or representative of the 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 23<sup>rd</sup> day of, July, 2010 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.)

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 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.)

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

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_.

X \_\_\_\_\_  
Signature of Witness

X \_\_\_\_\_  
Signature of 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. NOTE: If a copy of this Form is sent electronically by means such as email, the name and contact information of the sender, prescribed in Form 1.1, must be added at the end of the document.

**GENERAL PROXY**

In the matter of the bankruptcy of Allied Personnel Limited o/a The Allied Network

I/we \_\_\_\_\_, of the \_\_\_\_\_ of \_\_\_\_\_, creditor, hereby appoint  
 \_\_\_\_\_, of the \_\_\_\_\_ of \_\_\_\_\_, to be my/our general proxy in the above  
 matter (excepting only as to the receipt of dividends)

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_.

x \_\_\_\_\_  
 Signature of Witness

x \_\_\_\_\_  
 Signature of Creditor

**INFORMATION REGARDING GENERAL PROXY**

A creditor may vote either in person or by proxy. A debtor may not be appointed a proxy to vote at any meeting of his creditors. The trustee may be appointed as a proxy to vote on behalf of a creditor. A corporation may vote by an authorized agent at a meeting 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 section of the proof of claim.

**PLEASE READ THIS CAREFULLY BEFORE YOU PREPARE YOUR PROOF OF CLAIM**

1. Ensure you include your complete address, telephone number and account number *(if applicable)*
2. If you are signing this form on behalf of a corporation or other person you must state the title or capacity in which you are acting, such as "credit manager", "accountant", "controller" or "authorized agent", etc. This form must be signed by the person making the declaration.
3. You must have knowledge of the circumstances connected with this claim.
4. The proof of claim is incomplete unless you include a statement (marked "Schedule A"). The balance on this statement must be complete and agree with the balance claimed by you as of the date of bankruptcy. "Schedule A" should be a detailed statement of account of the last three months of financial activity with the bankrupt. It must show the date, number and amount of all invoices or charges, together with the date, number and amount of all credits or payments. A "balance forward" or line figure does not meet the disclosure requirements for proofs of claim issued by the Superintendent of Bankruptcy. 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 bankruptcy, in the case where the claimant and the debtor are not related, or
  - (b) within the twelve (12) months preceding the bankruptcy, in the case where the claimant and the debtor are related.
5. Check (x) the type of claim which applies to you. **DO NOT LEAVE THIS SECTION BLANK.** If you have a regular unsecured claim, then please check (X) beside the phrase "I do not claim to a right to priority".

A priority claim is only granted to specific creditors under S.136 of The Bankruptcy and Insolvency Act. Please review the legislation to determine if you are eligible to make such a claim in this estate.

If you have a SECURED CLAIM you *must*:

- (a) insert the value of your security, and
  - (b) prove that you are secured by attaching a copy of your security document (chattel mortgage, a copy of your financing statement issued under the Personal Property Security Act, etc.). If you hold a mortgage over real estate, please provide the trustee with a copy of the mortgage document.
6. If you are related by blood or marriage to the bankrupt, then you should consider yourself a related person. If the bankrupt is a corporation, you would be considered to be related to it if you were a shareholder, or if your company was controlled by the same shareholders as the bankrupt corporation. Please refer to section 4 of the Act for a definition of related persons.
  7. You must provide the full details of all payments and credits received from or allowed to the debtor during the period indicated.
  8. The proof of claim is incomplete UNLESS it has been signed and witnessed.
  9. If you want to appoint a proxy, the proxy form must be completed and signed by the creditor. If the creditor is a corporation, the proxy must be signed in the corporate name and not necessarily by the individual signing the proof of claim form. If a corporation grants a voting proxy to an individual, the proxy section should be both signed, dated and witnessed. The Bankruptcy and Insolvency Act permits a proof of claim to be made by a duly authorized agent of a creditor, but this does not give such a person power to vote at the first meeting of creditors or to act as the creditor's proxy unless the GENERAL PROXY section has been completed.

PLEASE CONTACT THE TRUSTEE'S OFFICE IF YOU HAVE ANY QUESTIONS ABOUT COMPLETING YOUR PROOF OF CLAIM



MEYERS NORRIS PENNY LIMITED

701-3100 Steeles Avenue East, Markham, Ontario L3R 8T3  
 fax: 905-709-9952