

Instructions for Completing Proof of Claims Forms

*This checklist is being provided to assist you in preparing the accompanying proof of claim for and, where required, a proxy form in a complete and accurate manner. **Claims not completed correctly in every respect will be returned.***

Only those creditors who have filed their proof of claims in the proper form with the trustee in bankruptcy, before the appointed meeting of creditors, are entitled to vote at the meeting. Every creditor who does not prove his claim is not entitled to share in a distribution, if any. Completed proofs of claim should be submitted to us as soon as possible by mail or facsimile:

Address: Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Attn: Audrey Singels-Ludvik

Facsimile: 416.847.5201

Proof of Claim Form:

1. The form must be completed by an individual. If you are acting for a corporation or other person, you must state the capacity in which you are acting, such as, "Credit Manager", "Treasurer", "Authorized Agent", etc.
2. The person signing the form must have knowledge of the circumstances connected with the claim.
3. Check the box indicating the debtor's name and fill in the date of the bankruptcy. A Statement of Account must be provided containing details of the claim and must be attached and marked Schedule "A". The name of the creditor and date of bankruptcy can be found in the Notice of Bankruptcy sent.
4. The nature of the claim must be indicated by checking the type of claim which applies:

<i>Checking:</i>	<i>Indicates:</i>
A A(i) A(ii)	The claim is unsecured and The creditor is claiming preferred status under section 136 of the Act. Details to support the priority claim must be set out on an attached schedule That the creditor is not claiming any priority,
B	A claim of a landlord for the disclaimer of a lease under subsection 65.2(4) of the Act. Details to support this claim must be set out on an attached schedule.
C	The claim is secured and the value at which the creditor assesses the security must be inserted. Details of each item of security held should be attached as a separate schedule and submitted with a copy of the chattel mortgage, conditional sales contract, security agreement, etc.
D	That the creditor is a farmer, fisherman or aquaculturist who supplied goods within 15 days prior to the date of bankruptcy and has not yet been paid for those goods. A copy of the sales agreement and delivery documents must be provided.
E(i)	The claim of a clerk, servant, salesperson, labourer or worker who is owed by a bankrupt : <ol style="list-style-type: none"> 1. eligible wages (including salaries, commissions, compensation for services rendered, and vacation pay) that were earned during the six month period preceding the bankruptcy; and 2. severance pay and termination pay that relate to employment that ended in the six months preceding the bankruptcy.

E(ii)	The claim of a clerk, servant, salesperson, labourer or worker who is owed by a person that is subject to a receivership : <ol style="list-style-type: none"> 1. eligible wages (including salaries, commissions, compensation for services rendered, and vacation pay) that were earned during the six month period preceding the bankruptcy; and 2. severance pay and termination pay that relate to employment that ended in the six months preceding the bankruptcy.
F(i) F(ii)	A claim by an employee for an unpaid amount regarding pension plan owed by a bankrupt . A claim by an employee for an unpaid amount regarding pension plan owed by a person that is subject to a receivership .
G	The claim is against a director. It is to be completed only in the case of a proposal which provides for the compromise of claims against directors. Details to support this claim must be provided on an attached schedule.
H	The creditor is a customer of a bankrupt securities firm.

5. The person signing the form must indicate (by circling “is or “is not”) whether the creditor and debtor are related as defined in Section 4 of the Act. If the creditor is related by blood or marriage to the debtor, the creditor is considered a related person. If the debtor is a corporation, a creditor would be related if it was a shareholder or if the creditor was controlled by the same shareholders as the debtor.
6. All creditors must attach a detailed list of all payments or credits received or granted, as follows:
 - Within the three months preceding the bankruptcy, in the case where the creditor and the debtor **are not related**.
 - Within the twelve months preceding the bankruptcy, in the case where the creditor and debtor **are related**.
7. The person signing the form must insert the place and date and the signature must be witnessed.

General Proxy:

A creditor may vote either in person or by proxy;

- If it is desired to appoint a proxy, the proxy form must be completed and signed by the creditor.
- A debtor may not be appointed as a proxy to vote at any meeting of the creditors.
- The Trustee may be appointed as a proxy for any creditor.