

District of: Nova Scotia  
Division No. 03 - Sydney  
Court No. 45530  
Estate No. 51-2974044

\_FORM 68\_  
Notice of Bankruptcy, First Meeting of Creditors  
(Subsection 102(1) of the Act)

Original  Amended

In the Matter of the Bankruptcy of  
James Ryan Electric Ltd  
of the Municipality of Inverness, in the Province of Nova Scotia

Take notice that:

1. James Ryan Electric Ltd filed an assignment in bankruptcy on the 10th day of August 2023 and the undersigned, Goldhar & Associates Ltd., was appointed as trustee of the estate of the bankrupt by the official receiver (or the Court); subject to affirmation by the creditors of the trustee's appointment or substitution of another trustee by the creditors.
2. The first meeting of creditors of the bankrupt will be held on the 30th day of August 2023 at 12:00 PM at 465 George Street, Unit B, Sydney, NS or or Via Zoom : <https://us06web.zoom.us/j/84149375239?pwd=SVg1MnlBTkd1Y05UR0cyNnBncnQvZz09>, Meeting ID: **841 4937 5239**, Passcode: **304848**.
3. To be entitled to vote at the meeting, a creditor must file with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.
4. Enclosed with this notice are a proof of claim form, proxy form and list of creditors with claims amounting to \$25 or more showing the amounts of their claims.
5. Creditors must prove their claims against the estate of the bankrupt to share in any distribution of the proceeds realized from the estate.

Dated at the City of Sydney in the Province of Nova Scotia, this 14th day of August 2023.

Goldhar & Associates Ltd. - Licensed Insolvency Trustee

## Goldhar & Associates Ltd.

1220 Eglinton Avenue West  
Toronto ON M6C 2E3  
Phone: (855) 541-5114 Fax: (905) 361-0488



Industry Canada  
Office of the Superintendent  
of Bankruptcy Canada

Industrie Canada  
Bureau du surintendant  
des faillites Canada

District of: Nova Scotia  
Division No.: 03 - Sydney  
Court No.: 45530  
Estate No.: 51-2974044

In the Matter of the Bankruptcy of:

**James Ryan Electric Ltd**

Debtor

**GOLDHAR & ASSOCIATES LTD**

Licensed Insolvency Trustee

Ordinary Administration

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Date and time of bankruptcy:	August 10, 2023, 07:34	Security:	\$0.00
Date of trustee appointment:	August 10, 2023		
Meeting of creditors:	August 30, 2023, 12:00 Contact LIT for Zoom Link Meeting ID: 841 4937 5239 Passcode: 304848, Nova Scotia Canada,		
Chair:	Trustee		

CERTIFICATE OF APPOINTMENT - Section 49 of the Act; Rule 85

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

- the aforementioned debtor filed an assignment under section 49 of the *Bankruptcy and Insolvency Act*;
- the aforementioned trustee was duly appointed trustee of the estate of the debtor.

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: August 10, 2023, 07:24

E-File/Dépôt Electronique

Official Receiver

Maritime Centre , 1505 Barrington Street, 16th Floor, Halifax, Nova Scotia, Canada, B3J3K5, (877)376-9902

**Canada**

District of:  
 Division 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  
 James Ryan Electric Ltd  
 of the Municipality of Inverness, in the Province of Nova Scotia

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 August 2023. 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" .....	330,315.10	1. Inventory .....	0.00
Balance of secured claims as per list "B" .....	0.00	2. Trade fixtures, etc. ....	0.00
Total unsecured creditors .....	330,315.10	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" estimated to be reclaimable for .....	105,103.86	Bad .....	0.00
Total liabilities .....	435,418.96	Estimated to produce .....	0.00
Surplus .....	NIL	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 .....	1.00
		9. Real property or immovable as per list "G" .....	0.00
		10. Furniture .....	0.00
		11. RRSPs, RRIFs, life insurance, etc. ....	0.00
		12. Securities (shares, bonds, debentures, etc.) .....	0.00
		13. Interests under wills .....	0.00
		14. Vehicles .....	0.00
		15. Other property, as per list "H" .....	7.00
		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 .....	8.00
		Deficiency .....	435,410.96

I, James Patrick Ryan, of the City of Inverness in the Province of Nova Scotia, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge, a full, true and complete statement of the affairs of the Corporation on the 9th day of August 2023 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 Sydney in the Province of Nova Scotia, on this 9th day of August 2023.

 Leonard Michael Shaw  
 SF496URCF4H7CWRV

Leonard Michael Shaw, Commissioner of Oaths  
 For the Province of Nova Scotia  
 Goldhar & Associates Ltd.  
 Expires November 2, 2027



James Patrick Ryan

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

FORM 78 – Continued

In the Matter of the Bankruptcy of  
 James Ryan Electric Ltd  
 of the Municipality of Inverness, in the Province of Nova Scotia

List "A"  
 Unsecured Creditors

James Ryan Electric Ltd

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	Causeway Electrical	25 MacIntosh Ave. Port Hawkesbury NS B9A 3K6	167,310.95	0.00	167,310.95
2	Collabria Financial Services Inc. Attn: Brittany Harris *****8531	450-110 9th Ave SW Calgary AB T2P 0T1	4,285.78	0.00	4,285.78
3	CRA - Tax - Atlantic 778036335RP0001	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-sud QC G9P 5H9	1.00	0.00	1.00
4	CRA - Tax - Atlantic 778036335RT0001	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-sud QC G9P 5H9	14,919.64	0.00	14,919.64
5	CRA - Tax - Quebec 778036335RC0001	Shawinigan - Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-sud QC G9P 5H9	1.00	0.00	1.00
6	East Coast Credit Union Attn: Wayne Thorpe 09515-10-0	155 Ochterloney Street Dartmouth NS B2Y 1C9	37,636.60	0.00	37,636.60
7	East Coast Credit Union Attn: Wayne Thorpe 09515-70-0	155 Ochterloney Street Dartmouth NS B2Y 1C9	60,000.00	0.00	60,000.00
8	Harris and Roome Supply	Bought by Garbar Canada 1100 Upper Prince Street, Grand Lake Rd. Sydney NS B1P 5P6	6,495.03	0.00	6,495.03
9	RBC Royal Bank Visa c/o BankruptcyHighway.com Attn: Razel Bowen 552612*****6894/6902	PO Box 57100 Etobicoke ON M8Y 3Y2	5,700.98	0.00	5,700.98
10	Rexel Atlantic Electrical Supplies	1212 Upper Prince Street Grand Lake Rd Sydney NS B1P 5P6	30,450.35	0.00	30,450.35
11	Source Atlantic	20 Wabana Court Sydney NS B1P 0B9	3,512.77	0.00	3,512.77
12	Workers Compensation Board of Nova Scotia Attn: Brenda Carvery	PO Box 1150 5668 South St Halifax NS B3J 2Y2	1.00	0.00	1.00
<b>Total:</b>			<b>330,315.10</b>	<b>0.00</b>	<b>330,315.10</b>

09-Aug-2023

Date



James Patrick Ryan

District of:  
Division No. -  
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Estate No.

FORM 78 – Continued

In the Matter of the Bankruptcy of  
James Ryan Electric Ltd  
of the Municipality of Inverness, in the Province of Nova Scotia  
List "B"  
Secured Creditors

James Ryan Electric Ltd

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
			Total:			0.00	0.00	0.00

09-Aug-2023

Date



James Patrick Ryan

District of:  
Division No. -  
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Estate No.

FORM 78 – Continued

In the Matter of the Bankruptcy of  
James Ryan Electric Ltd  
of the Municipality of Inverness, in the Province of Nova Scotia  
List "C"  
Preferred Creditors for Wages, Rent, etc.

James Ryan Electric Ltd

No.	Name of creditor	Address and occupation	Nature of claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
Total:					0.00	0.00	0.00

09-Aug-2023

Date



James Patrick Ryan

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

FORM 78 – Continued

In the Matter of the Bankruptcy of  
James Ryan Electric Ltd  
of the Municipality of Inverness, in the Province of Nova Scotia  
List "D"  
Contingent or Other Liabilities

James Ryan Electric Ltd

No.	Name of creditor or claimant	Address and occupation	Amount of liability or claim	Amount expected to rank for dividend	Date when liability incurred	Nature of liability
1	CRA - Tax - Atlantic 778036335RP0001	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-sud QC G9P 5H9	105,103.86	0.00		
<b>Total:</b>			<b>105,103.86</b>	<b>0.00</b>		

09-Aug-2023

Date



James Patrick Ryan

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

FORM 78 – Continued

In the Matter of the Bankruptcy of  
James Ryan Electric Ltd  
of the Municipality of Inverness, in the Province of Nova Scotia  
List "E"  
Debts Due to the Bankrupt  
James Ryan Electric Ltd

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

09-Aug-2023

Date



James Patrick Ryan



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

FORM 78 – Continued

In the Matter of the Bankruptcy of  
James Ryan Electric Ltd  
of the Municipality of Inverness, in the Province of Nova Scotia  
List "F"

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

James Ryan Electric Ltd

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

09-Aug-2023

Date



James Patrick Ryan

District:  
Division No. -  
Court No.  
Estate No.

FORM 78 – Continued

In the Matter of the Bankruptcy of  
James Ryan Electric Ltd  
of the Municipality of Inverness, in the Province of Nova Scotia  
List "G"  
Real Property or Immovables Owned by Bankrupt

James Ryan Electric Ltd

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

09-Aug-2023

Date



James Patrick Ryan

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

FORM 78 – Concluded

In the Matter of the Bankruptcy of  
 James Ryan Electric Ltd  
 of the Municipality of Inverness, in the Province of Nova Scotia  
 List "H"  
 Property

James Ryan Electric Ltd  
 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.			0.00	0.00
(c) Cash in financial institutions			0.00	0.00
(d) Cash on hand			0.00	0.00
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant	Possession of bankrupt	Hand Tools	2,500.00	1.00
(g) Furniture			0.00	0.00
(h) Life insurance policies, RRSPs, etc.			0.00	0.00
(i) Securities			0.00	0.00
(j) Interests under wills, etc.			0.00	0.00
(k) Vehicles			0.00	0.00
(l) Taxes			0.00	0.00
(m) Other		Book Debts - Invoice 1238	126.50	1.00
		Book Debts - Invoice 1255	827.18	1.00
		Book Debts - Invoice 1246	2,554.51	1.00
		Book Debts - Invoice 1233	547.23	1.00
		Book Debts - INVOICE 1060	11,405.43	1.00
		Book Debts - INVOICE 1209	80,364.63	1.00
		Book Debts - INVOICE 1200	3,556.93	1.00
			<b>Total:</b>	<b>8.00</b>

09-Aug-2023

Date



James Patrick Ryan



District of: Nova Scotia  
Division No. 03 - Sydney  
Court No. 45530  
Estate No. 51-2974044

FORM 31  
Proof of Claim  
(Sections 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1),  
and Paragraphs 51(1)(e) and 66.14(b) of the Act)

In the Matter of the Bankruptcy of  
James Ryan Electric Ltd  
of the Municipality of Inverness, in the Province of Nova Scotia

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

\_\_\_\_\_  
\_\_\_\_\_

In the matter of the bankruptcy of James Ryan Electric Ltd of the Municipality of Inverness in the Province of Nova Scotia and the claim of \_\_\_\_\_, creditor.  
I, \_\_\_\_\_ (name of creditor or representative of the creditor), of the city of \_\_\_\_\_ in the province of \_\_\_\_\_, do hereby certify:

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

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

3. That the debtor was, at the date of bankruptcy, namely the 10th day of August 2023, 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.)

District of Nova Scotia  
Division No. 03 - Sydney  
Court No. 45530  
Estate No. 51-2974044

FORM 31 --- Concluded  
In the Matter of the Bankruptcy of  
James Ryan Electric Ltd  
of the Municipality of Inverness, in the Province of Nova Scotia

- E. CLAIM BY WAGE EARNER OF \$ \_\_\_\_\_
- That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ \_\_\_\_\_,
- That I hereby make a claim under subsection 81.4(8) of the Act in the amount of \$ \_\_\_\_\_,
- F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ \_\_\_\_\_
- That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ \_\_\_\_\_,
- That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ \_\_\_\_\_,
- G. CLAIM AGAINST DIRECTOR \$ \_\_\_\_\_

*(To be completed when a proposal provides for the compromise of claims against directors.)*  
That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:  
*(Give full particulars of the claim, including the calculations upon which the claim is based.)*

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

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

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

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

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

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

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

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Creditor

Phone Number: \_\_\_\_\_  
Fax Number : \_\_\_\_\_  
E-mail Address : \_\_\_\_\_

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.  
WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.  
Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

## **CHECKLIST FOR PROOFS OF CLAIM**

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

### **PROOF OF CLAIM**

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

### **PARAGRAPH 1**

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

### **PARAGRAPH 3**

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

### **PARAGRAPH 4**

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

### **PARAGRAPH 5**

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

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

### **PARAGRAPH 6**

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

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

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

### **GENERAL PROXY**

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

### **NOTES**

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

District of: Nova Scotia  
Division No. 03 - Sydney  
Court No. 45530  
Estate No. 51-2974044

FORM 36  
Proxy  
(Subsection 102(2) and paragraphs 51(1)(e) and 66.15(3)(b) of the Act)

In the Matter of the Bankruptcy of  
James Ryan Electric Ltd  
of the Municipality of Inverness, in the Province of Nova Scotia

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

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

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Individual Creditor

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Name of Corporate Creditor

Per \_\_\_\_\_  
Name and Title of Signing Officer

Return To:

Goldhar & Associates Ltd. - Licensed Insolvency Trustee

\_\_\_\_\_  
1220 Eglinton Avenue West  
Toronto ON M6C 2E3  
Fax: (905) 361-0488  
E-mail: poc@goldhar.ca