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March 18, 2015

Via email

Phyllis Perry
Deputy Registrar in Bankruptcy
5th Floor, Summit Place
1601 Lower Water Street

Dear Ms. Perry,

Subject: 3258024 Nova Scotia Limited – Estate No. 51-1965976; Court No. 38866

Please find enclosed the Proposal Trustee's Report relating to the 3258024 Nova Scotia Limited motion to be heard on March 20, 2015 at 1:30pm by Registrar Creagan. A signed copy of the Proposal Trustee's Report will be sent to your attention on morning of March 19, 2015.

We trust you will find the enclosed to be in order. If you have any questions please feel free to contact the undersigned at your convenience.

Sincerely,

DELOITTE RESTRUCTURING INC.
Acting in its capacity as Proposal Trustee of
3258024 Nova Scotia Limited
and not in its personal capacity

Per:

Neil Jones, CA, CIRP
Vice President

Enclosure (Trustee's First Report)

c: Service List

Estate No: 51-1965976
Court No: 38866
District No: 02
Division No: 01-Halifax

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF:

3258042 NOVA SCOTIA LIMITED

First Report of the Trustee pursuant to sections 50.4(7)(b)(ii) and 50.4(9) of the Bankruptcy and Insolvency Act ("BIA")

1. INTRODUCTION AND BACKGROUND

- 1.1 3258042 Nova Scotia Limited ("3258042" or the "Company") was incorporated in Nova Scotia on October 20, 2011. The shares of 3258042 are 90% owned by Peter Hendrickson, President and 10% owned by Robert Barrett.
- 1.2 3258042 is based in Dartmouth, Nova Scotia. The Company owns and operates a 213,389 square foot commercial facility located at 180 Thornhill Drive in Dartmouth (the "Property"). The Company has several tenants under lease for the usage of the facility, occupying approximately 173,500 square feet of the facility. Approximately 40,000 square feet is currently vacant and available for lease.
- 1.3 The Company's major tenant, Tour Tech East Limited ("Tour Tech"), is a related entity which services the entertainment industry through the provision of professional audio, lighting and staging rentals installation and distribution, servicing Canada and the eastern United States. Tour Tech's operations occupy approximately 120,000 square feet of the Property. Historically, Tour Tech has not paid rent to the Company, however Tour Tech has paid the operating costs of the Property. The Trustee has been advised that property taxes related to the Property have not been paid since September 2013.
- 1.4 On February 19, 2015, 3258042 and Tour Tech received a demand for repayment of outstanding amounts owing and a notice of intention to enforce security from the Business Development Bank of Canada ("BDC"), a copy of which is attached as Appendix A.
- 1.5 On February 20, 2015, Tour Tech filed a Notice of Intention to Make a Proposal ("NOI") pursuant to Section 50.4 of the BIA. Deloitte Restructuring Inc. ("Deloitte" or the "Proposal Trustee") was appointed as the trustee under the NOI.
- 1.6 On February 27, 2015, 3258042 filed a NOI pursuant to Section 50.4 of the BIA. Deloitte was appointed as the Proposal Trustee.

2. TERMS OF REFERENCE

- 2.1 In preparing this report ("the First Report"), the Proposal Trustee has relied upon financial information of the Company, and discussions with the Company's management ("Management") and Boyne Clarke, the Company's legal counsel.
- 2.2 The financial information of the Company has not been audited, reviewed or otherwise verified by the Proposal Trustee as to its accuracy or completeness, nor has it necessarily been prepared in accordance with generally accepted accounting principles and the reader is cautioned that the First Report may not disclose all significant matters about the Company. Additionally, none of our procedures were intended to disclose defalcations or other irregularities. Were we to perform

additional procedures or to undertake an audit examination of the financial statements in accordance with generally accepted auditing standards, additional matters may have come to our attention. Accordingly, the Proposal Trustee does not express an opinion or provide any other form of assurance on the financial or other information presented herein. The Proposal Trustee may refine or alter its observations as further information is obtained or brought to its attention after the date of the First Report.

- 2.3 The Proposal Trustee assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction or use of the First Report. Any use which any party makes of the First Report, or any reliance or decisions to be made is the sole responsibility of such party.
- 2.4 All dollar amounts identified in the First Report are expressed in or converted to Canadian dollars.
- 2.5 The purpose of the First Report is to inform the Supreme Court of Nova Scotia in Bankruptcy and Insolvency (this "Honourable Court") on the status of:
 - i. The actual results to date against the initial statement of projected cash flows filed on March 6, 2015 ("NOI Cash Flow") and forecasted cash flows for the remaining period of consideration;
 - ii. The Company's progress in establishing a restructuring plan; and
 - iii. The Proposal Trustee's position on the Company's application for a 45 day extension to the stay of proceedings.

3. CASH FLOW PROJECTIONS AND PRELIMINARY RESULTS

- 3.1 Cash flow projections prepared by the Company for a 13-week period from March 6 to May 29, 2015 were filed with the Office of the Superintendent of Bankruptcy on March 6, 2015 and is attached as Appendix B.
- 3.2 The NOI Cash Flows were prepared based on the following assumptions:
 - i. Customers, specifically tenants having entered lease agreements, will continue to support the Company through the restructuring process;
 - ii. Any suppliers will continue to support the Company through the restructuring process on a cash on delivery basis; and
 - iii. No payments will be made to creditors during the restructuring process outside of cash payments for post-filing purchases.
- 3.3 The Proposal Trustee has monitored the actual cash flow results for the two week period ending March 13, 2015. A copy of the detailed actual to budget variance analysis ("Variance Analysis") is attached as Appendix C.
- 3.4 On February 22, 2015, a section of roof of the Company's facility partially collapsed due to snow and ice on its structure. The damages incurred did not impact the Company's current tenants and operations.
- 3.5 A preliminary assessment from the insurer with respect to the damages from the roof collapse has revealed that the Company carried adequate insurance coverage. The Proposal Trustee will continue to monitor the insurance claim process in conjunction with BDC and the Company.
- 3.6 The Company has prepared and the Proposal Trustee has reviewed a 13 week cash flow for the weeks ending March 20 to June 12, 2015 (the "Revised Cash Flow") using similar assumptions as the NOI Cash Flows. Additionally, Management has included an assumption that no receipts

or disbursements pursuant to an insurance claim related to winter damage to the Property are included in the Revised Cash Flow. A copy of the Revised Cash Flow is attached as Appendix D.

4. PRELIMINARY RESTRUCTURING PLAN

- 4.1 The ability of the Company to file a viable proposal will largely be dependent on the following:
- i. Continued rent payments from tenants during the NOI period; and
 - ii. Management's ability to implement a restructuring plan and make a proposal to creditors.
- 4.2 The Company and Tour Tech, in conjunction with the Proposal Trustee, have taken the following steps in respect of the Company's restructuring:
- i. Making essential repairs and maintenance to the Property;
 - ii. Maintain current leases and seek additional lease agreements for unutilized space; and
 - iii. Explore financing strategies.

5. STAY EXTENSION APPLICATION

- 5.1 As discussed above, the ability of the Company to file a viable proposal is dependent on:
- i. Continued support from tenants during the NOI period. The Proposal Trustee has held discussions with Management regarding conversations between the Company and existing tenants who have indicated that they will continue to support the Company during the NOI period. The Proposal Trustee has monitored receipt of lease revenues since filing and notes that there are no material discrepancies between actual and projected lease revenues which would indicate a lack of support from existing tenants; and
 - ii. Management's ability to implement a restructuring plan and make a proposal to creditors.
- 5.2 The Proposal Trustee is of the opinion that the Company is acting in good faith and with due diligence in connection with the preparation of a restructuring plan and a proposal to creditors.
- 5.3 The Proposal Trustee believes that a 45-day extension will enhance the prospects of the Company filing a viable proposal to its creditors. As described in subsection 4.2 the Company has taken meaningful steps in relation to a restructuring plan; however, the Company has not had adequate time to implement material restructuring changes to date.
- 5.4 The Proposal Trustee is of the opinion that no creditor would be materially prejudiced by the extension as requested by the Company.
- 5.5 In the absence of a 45-day extension, the Company will not be in a position to file a proposal before March 29, 2015 and will therefore be deemed bankrupt. The Proposal Trustee is of the view that more time is required to allow the Company to assess its options in drafting a proposal which the Proposal Trustee believes will result in a higher return to unsecured creditors as compared to a liquidation scenario in the event the Company is deemed bankrupt.
- 5.6 Based on the foregoing, the Proposal Trustee supports the Company's application for an Order extending the amount of time for the Company to file a proposal to creditors.

All of which is respectively submitted to this Honourable Court this 18th day of March, 2015.

DELOITTE RESTRUCTURING INC.

In its capacity as Trustee under the Proposal of
3258042 Nova Scotia Limited
and not in its personal capacity.

Per:

A handwritten signature in black ink, appearing to read 'Neil Jones', written over a horizontal line.

Neil Jones, CA, CIRP
Vice President

Appendix A: Business Development Bank of Canada Demand Notice



REGISTERED MAIL: 79 619 616 970

February 19, 2015

Mr. Peter Hendrickson
Tour Tech. East Limited and 3258042 Nova Scotia Limited
180 Thornhill Drive
Dartmouth, NS B3B 1V3

Re: BDC Loans 064470-01 & 064470-02

Dear Mr. Hendrickson:

You are in DEFAULT under the terms of the security for the subject loan and BDC hereby invokes the acceleration clause contained in the security and demands the repayment of the loans in full.

The amount due and payable on the date of this letter is:

	Loan 064470-01	Loan 064470-02
Principal	\$3,371,763.00	\$2,655,295.00
Interest	\$42,596.81	\$44,972.21
Fees	\$1,200.00	N/A
TOTAL	\$3,415,559.81	\$2,700,267.21
Daily interest	\$475.26	\$504.19

Daily interest is required up to and including the date of payment. Interest is compounded monthly and the daily interest amount will increase as a result.

If the sum is not received within 10 days from the date of this letter, BDC shall take such action as may be necessary to enforce its rights as set out in the security.

We enclose the Form 86 Notice of Intention to Enforce Security pursuant to Subsection 244(l) of the *Bankruptcy and Insolvency Act*.

Yours truly,

Karalee Allain
Analyst, Business Restructuring
Phone: (506) 851-7849
Karalee.allain@bdc.ca

Robert Boily
Assistant Vice President, Business Restructuring

Encl.

CC: Tour Tech America LLC



FORM 86

**Notice of Intention to Enforce a Security
(Rule 124)**

To: **Tour Tech. East Limited and 3258042 Nova Scotia Limited**, an insolvent person.

Take notice that:

1. Business Development Bank of Canada, a secured creditor, intends to enforce its security on the insolvent person's property described below:

Land and building located at 170 Thornhill Drive, Dartmouth NS

Land and building located at 180 Thornhill Drive, Dartmouth NS

All personal property of the insolvent person except consumer goods.

2. The security that is to be enforced is in the form of a General Security Agreement and Mortgages of Land and First registered general assignment of rents.

Multiple 01

3. The total amount of the indebtedness secured by the security is \$3,415,559.81 as at February 19, 2015, with interest thereafter at the Bank's floating base rate plus 0.25% per annum compounded monthly and all costs and charges of enforcement.

Multiple 02

4. The total amount of the indebtedness secured by the security is \$2,700,267.21 as at February 19, 2015, with interest thereafter at the Bank's floating base rate plus 2.00% per annum compounded monthly and all costs and charges of enforcement.
5. The secured creditor will not have the right to enforce the security until after the expiration of the 10-day period after this notice is sent unless the insolvent person consents to an earlier enforcement.

Dated at Moncton NB., this 19th day of February, 2015.

BUSINESS DEVELOPMENT BANK OF CANADA

Karalee Allain
Analyst, Business Restructuring
Phone: (506) 851-7849
Karalee.allain@bdc.ca

Robert Boily
Assistant Vice President, Business Restructuring



CONSENT AND WAIVER

THE UNDERSIGNED hereby:

1. Acknowledges receipt of the above Form 86 Notice;
2. Waives the ten day period of notice required under Section 244 of the Bankruptcy and Insolvency Act; and
3. Consents to the immediate enforcement by Business Development Bank of Canada of the Security referred to in the above Form 86 Notice.

DATED at _____, _____, this ___ day of _____, 201__.

Per: _____
Authorized Signatory



REGISTERED MAIL: 79 619 616 966

February 19, 2015

Mr. Peter Hendrickson
1 Prince Street, Apt. #708
Dartmouth, NS
B3B 1V3

Re: **Tour Tech. East Limited and 3258042 Nova Scotia Limited**
BDC Loans 064470-01 & 064470-02

Dear Mr. Hendrickson:

We enclose herewith a copy of our notice of our demand addressed to the above named borrower, which you will find self-explanatory.

As you are aware, BDC holds guarantees from yourself as underlying security for the above loans. We remind you that pursuant to the terms of the guarantees, BDC is not required to realize on the assets of the borrower mortgaged to BDC before making demand for payment upon you as the guarantor.

This letter constitutes demand upon you for the satisfaction of your guarantee obligation, concurrent with BDC's demand upon the company, and, if the indebtedness to BDC is not settled within 10 days from date of this letter, we propose to take such action as may be necessary for collection thereof.

	Loan 064470-01	Loan 064470-02
Guarantee Principal Amount	\$500,000.00	\$500,000.00
Guarantee Amount Now Due	\$500,000.00	\$500,000.00
Daily interest on the guarantee amount	\$66.54	\$90.75

Daily interest is required up to and including the date of payment. Interest is compounded monthly and the daily interest amount will increase as a result.

Yours truly,

Karalee Allain
Analyst, Business Restructuring
Phone: (506) 851-7849
karalee.allain@bdc.ca

Robert Boily
Assistant Vice President, Business Restructuring

Encl.



REGISTERED MAIL: 79 619 616 952

February 19, 2015

Mr. Peter Hendrickson
Tour Tech America, LLC
170 Thornhill Drive
Dartmouth, NS
B3B 1S3

**Re: Tour Tech. East Limited and 3258042 Nova Scotia Limited
BDC Loans 064470-01 & 064470-02**

Dear Mr. Hendrickson:

We enclose herewith a copy of our notice of our demand addressed to the above named borrower, which you will find self-explanatory.

As you are aware, BDC holds a corporate guarantee from the company as underlying security for the above loans. We remind you that pursuant to the terms of the corporate guarantee, BDC is not required to realize on the assets of the borrower mortgaged to BDC before making demand for payment upon the company.

This letter constitutes demand upon you for the satisfaction of your corporate guarantee obligation, concurrent with BDC's demand upon the company, and, if the indebtedness to BDC is not settled within 10 days from date of this letter, we propose to take such action as may be necessary for collection thereof.

	Loan 064470-01	Loan 064470-02
Guarantee Principal Amount	Full loan outstanding	Full loan outstanding
Guarantee Amount Now Due	\$3,415,559.81	\$2,700,267.21
Daily interest on the guarantee amount	\$475.26	\$504.19

Daily interest is required up to and including the date of payment. Interest is compounded monthly and the daily interest amount will increase as a result.

Yours truly,

Karalee Allain
Analyst, Business Restructuring
Phone: (506) 851-7849
Karalee.allain@bdc.ca

Robert Boily
Assistant Vice-President, Business Restructuring

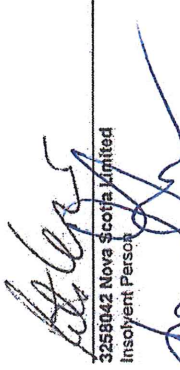
Encl.

Appendix B: NOI Cash Flow Forecast Filed with the Office of the Superintendent of Bankruptcy

Estate No. 51-1965976
 Court No. 38866
 District of Nova Scotia
 Division No. 01 - Halifax

3258042 Nova Scotia Ltd
 Summary Cash Flow
 Prepared as of March 6, 2015

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Mar-05	Mar-15	Mar-20	Mar-27	Apr-03	Apr-10	Apr-17	Apr-24	May-01	May-08	May-15	May-22	May-29
Opening Cash Balance	3,080	45,380	26,133	22,792	18,977	46,404	42,589	38,774	34,959	21,749	49,189	36,896	30,595
Inflows:													
Rental income	45,799	-	-	-	45,799	-	-	-	-	33,149	-	-	-
Total Inflows	45,799	-	-	-	45,799	-	-	-	-	33,149	-	-	-
Operating Outflows:													
Professional fees	-	15,746	1,341	1,815	16,372	1,815	1,815	1,815	11,210	3,710	10,293	4,301	1,815
Repairs and maintenance	2,500	2,500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Operating expenses	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
HST payable	-	-	-	-	-	-	-	-	3,378	-	-	-	362
Total Outflows	3,500	19,246	3,341	3,815	18,372	3,815	3,815	3,815	13,210	5,710	12,293	6,301	3,815
Operating Cash Flow	42,299	(19,246)	(3,341)	(3,815)	27,427	(3,815)	(3,815)	(3,815)	(13,210)	27,439	(12,293)	(6,301)	(3,815)
Closing Cash Balance	45,380	26,133	22,792	18,977	46,404	42,589	38,774	34,959	21,749	49,189	36,896	30,595	26,780


 3258042 Nova Scotia Limited
 Insolvent Person

Deloitte Restructuring Inc.
 Trustee under the Notice of Intention to File a Proposal
 for 3258042 Nova Scotia Limited
 and not in its personal capacity

**District of Nova Scotia
Division No. 01 - Halifax
Court No. 38866
Estate No. 51-1965976**

Note A:

The statement of projected cash flow is being filed pursuant to Bankruptcy and Insolvency Act s. 50.4(2) in association with the Notice of Intention to file a Proposal by 3258042 Nova Scotia Limited (the "Insolvent Person").

Note B:

The following assumptions were used by management in the preparation of the statement of projected cash flow of the Insolvent Person:

Opening cash

- The opening cash position as at March 6, 2015 pertains to money held with a financial institution

Operating Inflows

- Projected receipts are based on management's estimate on the collection of rent revenues as supported by their lease agreements

Operating Outflows

- Disbursements are based on management's estimates of costs required to continue operations and are based on historical information with the following exceptions:
 - Supplier payment terms will be cash on delivery
 - Professional fees related to restructuring are based on estimates provided by the proposal trustee and include fees payable to the proposal trustee, the trustee's counsel and the debtor's counsel

**District of Nova Scotia
Division No. 01 - Halifax
Court No. 38866
Estate No. 51-1965976**

The management of 3258042 Nova Scotia Limited (the "Insolvent Person") has developed the assumptions and prepared the attached statement of projected cash flow of the Insolvent Person, as of the 5th day of March 2015, consisting of weekly cash flows for the period March 6th to May 29, 2015.

The hypothetical assumptions are reasonable and consistent with the purpose of the projection described in Note A, and the probable assumptions are suitably supported and consistent with the plans of the insolvent person and provide a reasonable basis for the projection. All such assumptions are disclosed in Note B.

Since the projection is based on assumptions regarding future events, actual results will vary from the information presented, and the variations may be material.

The projection has been prepared solely for the purpose described in Note A, using a set of hypothetical and probable assumptions set out in Note B. Consequently, readers are cautioned that it may not be appropriate for other purposes.

Dated at Halifax, NS this 6th day of March 2015.

3258042 Nova Scotia Limited

Per:



Peter Hendrickson

President
3258042 Nova Scotia Limited

**District of Nova Scotia
Division No. 01 - Halifax
Court No. 38866
Estate No. 51-1965976**

The attached statement of projected cash flow of 3258042 Nova Scotia Limited (the "Insolvent Person") as of the week ending March 6, 2015, consisting of weekly projections through the week ending May 29, 2015, has been prepared by the management of the Insolvent Person for the purpose described in Note A, using the probable and hypothetical assumptions set out in Note B.

Our review consisted of inquiries, analytical procedures and discussions related to information supplied to us by the management and employees of the insolvent person. Since hypothetical assumptions need not be supported, our procedures with respect to them were limited to evaluating whether they were consistent with the purpose of the projection. We have also reviewed the support provided by management for the probable assumptions and preparation and presentation of the projection.

Based on our review, nothing has come to our attention that causes us to believe that, in all material respects,

- (a) the hypothetical assumptions are not consistent with the purpose of the projection;
- (b) as at the date of this report, the probable assumptions developed are not suitably supported and consistent with the plans of the insolvent person or do not provide a reasonable basis for the projection, given the hypothetical assumptions; or
- (c) the projection does not reflect the probable and hypothetical assumptions.

Since the projection is based on assumptions regarding future events, actual results will vary from the information presented even if the hypothetical assumptions occur, and the variations may be material. Accordingly, we express no assurance as to whether the projection will be achieved.

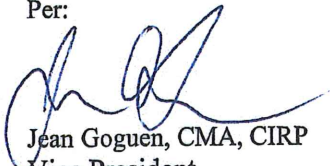
The projection has been prepared solely for the purpose described in Note A, and readers are cautioned that it may not be appropriate for other purposes.

Dated at Halifax, NS this 6th day of March 2015.

DELOITTE RESTRUCTURING INC.

Trustee under the Notice of Intention to file a Proposal for
3258042 Nova Scotia Limited
And not in its personal capacity

Per:



Jean Goguen, CMA, CIRP
Vice President

Appendix C: Actual to NOI Cash Flow Variance Analysis

3258042 Nova Scotia Limited
Actual to Cash Flow Forecast Variance Analysis
For the two week period ending March 13, 2015

	Mar-06		Mar-13		Cumulative			Notes
	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Variance	
Opening Cash	3,080	3,080	45,380	38,147	3,080	3,080		
Operating Inflows								
Rental income	45,799	40,049	-	10,393	45,799	50,442	4,643	1
Total Operating Inflows	45,799	40,049	-	10,393	45,799	50,442	4,643	
Operating Outflows								
Professional fees	-		15,746	10,000	15,746	10,000	5,746	2
Repairs and maintenance	2,500		2,500	2,730	5,000	2,730	2,270	
Operating expenses	1,000	4,983	1,000	1,082	2,000	6,064	(4,064)	3
Total Outflows	3,500	4,983	19,246	13,812	22,746	18,794	3,952	
Operating cash flow	42,299	35,067	(19,246)	(3,419)	23,053	31,648	8,595	
Closing cash	45,380	38,147	26,133	34,728	26,133	34,728	8,595	


Notes


- 1 The favourable variance is primarily attributable to a \$5,800 collection of a deposit pursuant to the Thompsons Moving and Storage lease. This collection was slightly offset by a \$1,200 reduction to the first month rent to account for the leased space being occupied for a portion of the month.
- 2 The favourable variance is primarily due to timing.
- 3 The unfavourable variance relates to a payment of approximately \$5,000 to Tour Tech from 3258042. The deposit was received into 3258042's bank account on February 17, 2015, however it related to work to be performed by Tour Tech. On March 2, 2015, 3258042 issued a cheque to Tour Tech to repay the deposit.

Appendix D: Revised Cash Flow Forecast

3258042 Nova Scotia Limited
 Revised Cash Flow
 For the 13 weeks ending March 12, 2015

	Mar 20	Mar 27	Apr 03	Apr 10	Apr 17	Apr 24	May 01	May 08	May 15	May 22	May 29	Jun 05	Jun 12
Operating Cash Balance	34,728	30,387	25,572	56,527	51,712	46,897	42,082	24,340	54,807	41,014	33,214	27,599	47,933
Inflows:													
Rental income	-	-	50,327	-	-	-	-	37,677	-	-	-	33,149	-
Total Inflows	-	-	50,327	-	-	-	-	37,677	-	-	-	33,149	-
Operating Outflows:													
Professional fees	1,341	1,815	16,372	1,815	1,815	1,815	11,210	3,710	10,293	4,301	1,815	9,315	1,815
Repairs and maintenance	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	2,500	2,500
Operating expenses	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
HST payable	-	-	-	-	-	-	3,532	-	-	-	300	-	-
Total Outflows	4,341	4,815	19,372	4,815	4,815	4,815	17,742	7,210	13,793	7,801	5,615	12,815	5,315
Operating Cash Flow	(4,341)	(4,815)	30,955	(4,815)	(4,815)	(4,815)	(17,742)	30,467	(13,793)	(7,801)	(5,615)	20,334	(5,315)
Closing Cash Balance	30,387	25,572	56,527	51,712	46,897	42,082	24,340	54,807	41,014	33,214	27,599	47,933	42,618


 3258042 Nova Scotia Limited
 Insolvent Person


 Deloitte Restructuring Inc.
 Trustee under the Notice of Intention to File a Proposal
 for 3258042 Nova Scotia Limited
 and not in its personal capacity