

April 28<sup>th</sup>, 2023

To the Creditors of Tehama Inc.

Dear Sir/Madame,

**Subject: In the Matter of the Bankruptcy of Tehama Inc.**

On April 24, 2023, Tehama Inc. ("**Tehama**" or the "**Company**") made an assignment into Bankruptcy pursuant to section 49(1) of the *Bankruptcy and Insolvency Act, RSC 1985, c B-3* (the "**BIA**").

Enclosed with this letter are the following documents:

- Notice of Bankruptcy and First Meeting of Creditors;
- Statement of Affairs; and
- Proof of Claim and Proxy Form with instructions for its completion.

The first meeting of creditors of **Tehama Inc. will be held on May 11, 2023, at 01:00PM (EST)** through electronic or digital means of communication. To be entitled to vote at the meeting you must file with us, prior to the meeting, a proof of claim form, and where necessary, a proxy.

Should you have any questions with respect to the above including teleconference information regarding the first meeting of creditors, please contact Jason Ho at 403-956-0365 or [jaho@deloitte.ca](mailto:jaho@deloitte.ca).

Yours sincerely,

**DELOITTE RESTRUCTURING INC.,**  
in its capacity as Trustee in bankruptcy of  
Tehama Inc.  
and not in its personal or corporate capacity

Per:



Ryan Adlington, CA, CPA, CIRP, LIT  
Senior Vice President

Enclosure

District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-2935921  
Estate No. 31-2935921

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

Original  Amended

In the Matter of the Bankruptcy of  
Tehama Inc.  
of the City of Ottawa, in the Province of Ontario

Take notice that:

1. Tehama Inc. filed (or was deemed to have filed) an assignment (or a bankruptcy order was made against Tehama Inc.) on the 24th day of April 2023 and the undersigned, Deloitte Restructuring Inc., 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 11th day of May 2023 at 1:00 PM at Virtual Meeting at or <https://deloitte.zoom.us/j/99471086385?pwd=bE4vQ0Q4MXBNWDI3WkMyRHZzdjZudz09>, Meeting ID: 994 7108 6385 - Passcode: 195260, or Call in #: Canada:1 438 809 7799, US:1 720 928 9299 Meeting ID: 994 7108 6385 - Passcode: 195260.
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 Toronto in the Province of Ontario, this 24th day of April 2023.

Deloitte Restructuring Inc. - Licensed Insolvency Trustee



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Blair Rappley  
Bay Adelaide East  
8 Adelaide Street West, Suite 200  
Toronto ON M5H 0A9  
Phone: (416) 601-6072 Fax: (416) 601-6690

Rob White  
319 McRae Avenue Suite 701  
Ottawa ON K1Z 0B9

District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-2935921  
Estate No. 31-2935921

FORM 66  
Notice to officer of bankrupt corporation of meeting of creditors  
(subsection 102(1) or paragraph 155(d.1) of the Act)

In the Matter of the Bankruptcy of  
Tehama Inc.  
of the City of Ottawa, in the Province of Ontario

To: Rob White, Officer

Take notice that a meeting of your creditors will be held on 11th day of May 2023 at 1:00 PM at Virtual Meeting at or <https://deloitte.zoom.us/j/99471086385?pwd=bE4vQ0Q4MXBNWDI3WkMyRHZzdjZudz09>, Meeting ID: 994 7108 6385 - Passcode: 195260, or Call in #: Canada:1 438 809 7799, US:1 720 928 9299 Meeting ID: 994 7108 6385 - Passcode: 195260 and that you are required to attend and to give any information that may be required.

And further take notice that if, without reasonable cause, you fail to comply with the requirements of this notice you are guilty of an offence under the Act and liable to imprisonment for a term not exceeding 3 years.

Dated at the City of Toronto in the Province of Ontario, this 24th day of April 2023.

Deloitte Restructuring Inc. - Licensed Insolvency Trustee



Bay Adelaide East  
8 Adelaide Street West, Suite 200  
Toronto ON M5H 0A9  
Phone: (416) 601-6072 Fax: (416) 601-6690

District of: Ontario  
 Division No. 09 - Toronto  
 Court No. CV-23-00693280-00CL  
 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  
 Tehama Inc.

To the bankrupt:

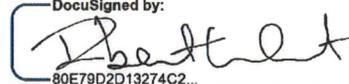
You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 21st day of April 2023. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be 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" .....	11,000,017.58	1. Inventory .....	0.00
Balance of secured claims as per list "B" .....	0.00	2. Trade fixtures, etc. ....	0.00
Total unsecured creditors .....	11,000,017.58	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 .....	0.00	Bad .....	0.00
Total liabilities .....	11,000,017.58	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 .....	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 .....	11,000,017.58

I, Rob White, of the \_\_\_\_\_ of Ottawa 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 the affairs of the Corporation on the 21st day of April 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 Ottawa in the Province of Ontario, on this 21st day of April 2023.

DocuSigned by:  
  
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 Mark Freake, Commissioner of Oaths  
 For the Province of Ontario

DocuSigned by:  
  
 80E79D2D13274C2...  
 Rob White

District of: Ontario  
 Division No. 09 - Toronto  
 Court No. CV-23-00693280-00CL  
 Estate No.

FORM 78 -- Continued

## In the Matter of the Bankruptcy of

Tehama Inc.

List "A"

Unsecured Creditors

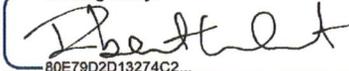
Tehama Inc.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	14667913 Canada Inc.	38 Morningsun Cres., Stittsville ON K2S 1J6	2,812,499.97	0.00	2,812,499.97
2	Amazon Web Services Canada, Inc.	c/o TH1218C PO Box 4290 STN A Toronto ON M5W 0E1	446,249.34	0.00	446,249.34
3	Amazon Web Services, Inc.	PO Box 84023 Seattle WA 98124-8423 USA	4,990.65	0.00	4,990.65
4	AMEX	936 Mooney Avenue Ottawa ON K2A 3A1	204.70	0.00	204.70
5	Assembly	One World Trade Center, 67th Floor New York City NY 10007 USA	29,348.44	0.00	29,348.44
6	BDC	5, Place Ville Marie, Ground Floor Montreal QC H3B 5E7	723,201.92	0.00	723,201.92
7	BSUP	900-427 Laurier Ave W Ottawa ON K1R 7Y2	1,519,569.96	0.00	1,519,569.96
8	ChurnZero, Inc.	1100-15th Street NW 4th Floor Washington DC 20005 USA	42,034.57	0.00	42,034.57
9	Deloitte Canada LLP	800-100 Queen St. Ottawa ON K1P 5T8	13,828.92	0.00	13,828.92
10	Dentons Canada LLP	77 King Street West, Suite 400 Toronto ON M5K 0A1	58,155.84	0.00	58,155.84
11	Gartner Canada Co	PO Box 15038 STN A Toronto ON M5W 1C1	21,226.63	0.00	21,226.63
12	Hubspot, Inc.	25 First Street 2nd floor Cambridge MA 02141-1802 USA	16,197.00	0.00	16,197.00
13	Ironclad	71 Stevenson Street, #600 San Francisco CA 94105 USA	9,730.22	0.00	9,730.22
14	Nabeel Youakim	Lauderdale By The Sea FL 33308 USA	3,019.72	0.00	3,019.72
15	Nexonia Inc	PO Box 99261, Stn A Toronto ON M5W 0J6	838.30	0.00	838.30
16	Omers	900-100 Adelaide Street West Toronto ON M5H 0E2	723,201.92	0.00	723,201.92
17	Oracle Canada ULC	PO Box 4598 Postal Station A Toronto ON M5W 4Y3	52,024.61	0.00	52,024.61
18	Paul Vallee	936 Mooney Avenue Ottawa ON K2A 3A1	2,882,217.97	0.00	2,882,217.97
19	Paul Vallee	936 Mooney Avenue Ottawa ON K2A 3A1	1,367,985.98	0.00	1,367,985.98
20	Pythian Services Inc.	319 McRae Ave. Suite 200 Ottawa ON K1Z 0B9	218,030.84	0.00	218,030.84
21	RingCentral Inc	P.O. Box 120833, Station A Toronto ON M5W 0K5	128.68	0.00	128.68
22	The Search Agency Corporation	P.O. Box 12342 Stn A Toronto ON M5W 0K5	14,956.63	0.00	14,956.63

21-Apr-2023

Date

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District of: Ontario  
Division No. 09 - Toronto  
Court No. CV-23-00693280-00CL  
Estate No.

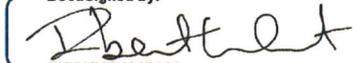
FORM 78 -- Continued

In the Matter of the Bankruptcy of  
Tehama Inc.  
List "A"  
Unsecured Creditors  
Tehama Inc.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
23	Thomson Reuters	One Corporate Plaza 2075 Kennedy Road TO, ON Toronto ON M1T 3V4	111.77	0.00	111.77
24	ZoomInfo Technologies LLC	Dept LA 24789 Pasadena CA 91185-4789 USA	40,263.00	0.00	40,263.00
Total:			11,000,017.58	0.00	11,000,017.58

21-Apr-2023

Date

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District of: Ontario  
Division No. 09 - Toronto  
Court No. CV-23-00693280-00CL  
Estate No.

FORM 78 -- Continued

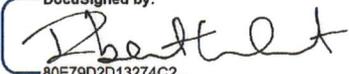
In the Matter of the Bankruptcy of  
Tehama Inc.  
List "B"  
Secured Creditors

Tehama Inc.

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

21-Apr-2023

Date

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District of: Ontario  
Division No. 09 - Toronto  
Court No. CV-23-00693280-00CL  
Estate No.

FORM 78 -- Continued

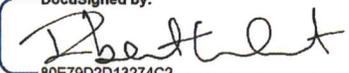
In the Matter of the Bankruptcy of  
Tehama Inc.  
List "C"  
Preferred Creditors for Wages, Rent, etc.

Tehama Inc.

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

21-Apr-2023

Date

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District of: Ontario  
Division No. 09 - Toronto  
Court No. CV-23-00693280-00CL  
Estate No.

FORM 78 -- Continued

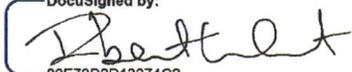
In the Matter of the Bankruptcy of  
Tehama Inc.  
List "D"  
Contingent or Other Liabilities

Tehama Inc.

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
Total:			0.00	0.00		

21-Apr-2023

Date

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District of: Ontario  
Division No. 09 - Toronto  
Court No. CV-23-00693280-00CL  
Estate No.

FORM 78 -- Continued

In the Matter of the Bankruptcy of

Tehama Inc.

List "E"

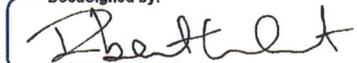
Debts Due to the Bankrupt

Tehama Inc.

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	

21-Apr-2023

Date

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District of: Ontario  
Division No. 09 - Toronto  
Court No. CV-23-00693280-00CL  
Estate No.

FORM 78 -- Continued

In the Matter of the Bankruptcy of  
Tehama Inc.  
List "F"

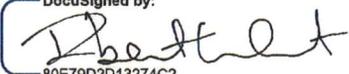
Bills of Exchange, Promissory Notes, Lien Notes, Chattel  
Mortgages, etc., Available as Assets

Tehama Inc.

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	

21-Apr-2023

Date

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District of: Ontario  
Division No. 09 - Toronto  
Court No. CV-23-00693280-00CL  
Estate No.

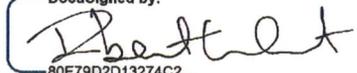
FORM 78 -- Continued

In the Matter of the Bankruptcy of  
Tehama Inc.  
List "G"  
Real Property or Immovables Owned by Bankrupt  
Tehama Inc.

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

21-Apr-2023

Date

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District of: Ontario  
 Division No. 09 - Toronto  
 Court No. CV-23-00693280-00CL  
 Estate No.

FORM 78 -- Concluded

In the Matter of the Bankruptcy of

Tehama Inc.

List "H"

Property

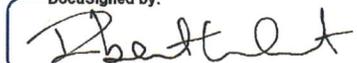
Tehama Inc.

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			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
			<b>Total:</b>	<b>0.00</b>

21-Apr-2023

Date

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Court No. CV-23-00693280-00CL

Estate No. ..

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In the Matter of the Bankruptcy of  
Tehama Inc.  
of the City of Ottawa, in the Province of Ontario

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Form 78 (Bill C-12)  
Statement of affairs (Business bankruptcy)

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Trustee: Philip Reynolds  
License: 2735  
Email: philreynolds@deloitte.ca

Deloitte Restructuring Inc. - Licensed Insolvency  
Trustee

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Bay Adelaide East  
8 Adelaide Street West, Suite 200  
Toronto ON M5H 0A9  
Phone: (416) 601-6072 Fax: (416) 601-6690

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District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-2935921  
Estate No. 31-2935921

FORM 31 / 36  
Proof of Claim / Proxy  
In the Matter of the Bankruptcy of  
Tehama Inc.  
of the City of Ottawa, in the Province of Ontario

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

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

In the matter of the bankruptcy of Tehama Inc. of the City of Ottawa in the Province of Ontario and the claim of \_\_\_\_\_, creditor.

I, \_\_\_\_\_, of the city 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.

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 24th day of April 2023, and still is, indebted to the creditor in the sum of \$ \_\_\_\_\_, as specified in the statement of account (or affidavit or solemn declaration) 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 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

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

\_\_\_\_\_  
Witness

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

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

Return To:

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

Deloitte Restructuring Inc. - Licensed Insolvency Trustee

\_\_\_\_\_  
Bay Adelaide East  
8 Adelaide Street West, Suite 200  
Toronto ON M5H 0A9  
Fax: (416) 601-6690

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.

## Instructions To Creditors

### Proof of Claim form

#### General

Creditors are required to file their claims with the Trustee prior to the time appointed for the meeting of creditors in order to be eligible to vote.

The proper name of the claimant and its complete address, to which all notices or correspondence are to be forwarded, must be shown.

The proof of claim form must be completed by a person, not by a corporation. The person completing the proof of claim form on behalf of a corporation shall indicate his official capacity, such as "Credit Manager", "Secretary", "Authorized Agent", etc.

A proper proof of claim must be supported by a Statement of Account, marked "A", providing details, such as date, invoice numbers and amounts owing, the total of which agrees with the amount indicated on the claim.

All sections of the proof of claim must be completed. Any non-applicable wording should be crossed out.

The signature of the creditor or declarant on the claim must be witnessed.

#### 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 payment. A statement of account is not complete if it begins with an amount brought forward.

#### Paragraph 4

The individual completing the proof of claim must strike out those subsections which do not apply. The priority referred to in subsection C a landlord for rent arrears and acceleration rent, if included in the lease, municipalities, if their claims are not a charge against title, and departments of federal and provincial governments.

All Secured Creditors must attach to their proofs of claim, a certified true copy of their security documents and details of registration.

#### Paragraph 5

All claimants must indicate whether or not they are related to the debtor, as defined by The Bankruptcy & Insolvency Act, by striking out "ARE" or "ARE NOT".

#### 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 bankruptcy or the proposal, in the case where the claimant and the debtor are not related.
- b) within the twelve (12) months preceding the bankruptcy or proposal, in the case where the claimant and the debtor are related.

#### Voting/Proxy

Any unsecured creditor may vote in person or by proxy, but when a proxy is attending the meeting, he must be so appointed by the creditor. When the creditor is a corporation, the person attending the meeting of the creditors, including the declarant, must be appointed proxy by an officer of the corporation having status to make such an appointment.

#### Note

Section 201(1) of The Bankruptcy & Insolvency Act states: "Where a creditor, or a person claiming to be a creditor, in any proceedings under this Act, wilfully and with intent to defraud, makes any false claim or any proof, declaration or statement of account, that is untrue in any material particular, he is guilty of an offence and is liable on summary conviction to a fine not exceeding one thousand dollars, or to imprisonment for a term not exceeding one year, or both."

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