

May 2, 2023

To the Creditors of Clough Canada Limited

Dear Sir/Madame,

**Subject: In the Matter of the Bankruptcy of Clough Canada Limited**

On April 27, 2023, Clough Canada Limited (“**Clough**” 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 **Clough Canada Limited will be held on May 17, 2023 at 4:00PM MST** 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 403-267-0567 or [jaho@deloitte.ca](mailto:jaho@deloitte.ca).

Yours sincerely,

**DELOITTE RESTRUCTURING INC.,**  
in its capacity as Trustee in bankruptcy of  
Clough Canada Limited  
and not in its personal or corporate capacity

Per:



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

Enclosure

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2937733  
Estate No. 25-2937733

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

Original  Amended

In the Matter of the Bankruptcy of  
Clough Canada Limited  
of the City of Calgary, in the Province of Alberta

Take notice that:

1. Clough Canada Limited filed (or was deemed to have filed) an assignment (or a bankruptcy order was made against Clough Canada Limited) on the 27th 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 17th day of May 2023 at 4:00 PM at Virtual Meeting through Microsoft Teams Video conference or [https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_OTBjMDI5](https://teams.microsoft.com/l/meetup-join/19%3ameeting_OTBjMDI5), Meeting ID: 398 612 295 056, Passcode: 4wMsKw, Phone Conference ID: 804 620 309#.
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 Calgary in the Province of Alberta, this 27th day of April 2023.

Deloitte Restructuring Inc. - Licensed Insolvency Trustee



700 Bankers Court, 850 - 2nd Street SW  
Calgary AB T2P 0R8  
Phone: (403) 267-1700 Fax: (403) 718-3681

District of: Alberta  
 Division No. 02 - Calgary  
 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  
 Clough Canada Limited  
 of the City of Calgary, in the Province of Alberta

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 27th 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" .....	29,630,592.29	1. Inventory .....	0.00
Balance of secured claims as per list "B" .....	0.00	2. Trade fixtures, etc. ....	0.00
Total unsecured creditors .....	29,630,592.29	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" .....	260,406.92	Doubtful .....	10,312,555.26
4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for .....	0.00	Bad .....	0.00
Total liabilities .....	29,890,999.21	Estimated to produce .....	0.00
Surplus .....	N L	4. Bills of exchange, promissory note, etc., as per list "F" .....	0.00
		5. Deposits in financial institutions .....	0.00
		6. Cash .....	205,065.85
		7. Livestock .....	0.00
		8. Machinery, equipment and plant .....	163,286.98
		9. Real property or immovable as per list "G" .....	0.00
		10. Furniture .....	6,479.13
		11. RRSPs, RR Fs, life insurance, etc. ....	0.00
		12. Securities (shares, bonds, debentures, etc.) .....	106,171.60
		13. Interests under wills .....	0.00
		14. Vehicles .....	0.00
		15. Other property, as per list "H" .....	7,760.46
		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 .....	488,764.02
		Deficiency .....	29,402,235.19

City of Sydney

I, Brent Maas, of the ~~City of Perth~~ in Australia, 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 27th 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) remotely by Brent Maas stated as being located in the City of Sydney in Australia before me at the City of Calgary in the Province of Alberta, on this 27th day of April 2023 in accordance with provincial Regulation on Administering Oath or Declaration Remotely.



Naomi McGregor, Commissioner of Oaths  
 For the Province of Alberta  
 Expires January 14, 2026



Brent Maas

District of: Alberta  
 Division No. 02 - Calgary  
 Court No.  
 Estate No.

FORM 78 -- Continued

In the Matter of the Bankruptcy of  
 Clough Canada Limited  
 of the City of Calgary, in the Province of Alberta


List "A"  
 Unsecured Creditors

Clough Canada Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	2182196 Alberta LTd	338 Millrise Dr SW Calgary AB T2Y 2B4	22,470.00	0.00	22,470.00
2	Aquaterra Corporation	1200 Britannia Road East Mississauga ON T2A 5L7	496.87	0.00	496.87
3	ATCO Structures & Logistics Ltd.	115 Peacekeepers Drive SW Calgary AB T3E 7X4	17,158.40	0.00	17,158.40
4	Bunes, Tara	[REDACTED]	10.00	0.00	10.00
5	Canada Life Insurance Company Attn: Inforce Client Services	1901 Scarth Street Regina SK S4P 4L4	7,000.00	0.00	7,000.00
6	Cementation Canada Inc	590 Graham Drive North Bay ON P1B 7S1	6,300.00	0.00	6,300.00
7	Chart Industries, Inc.	407 7th St NW New Prague MN 56071 US	309,378.24	0.00	309,378.24
8	CH-IV International LLC	Suite 200, 7467 Ridge Road Hanover MD 21076 US	4,601.93	0.00	4,601.93
9	Classic Moving & Storage Ltd.	3950 52 Avenue NE Calgary AB T3J 3X4	3,969.00	0.00	3,969.00
10	Cleantech Service Group Limited	105 - 12371 Horseshoe Way Richmond BC V7A 4X6	787.13	0.00	787.13
11	Clough Operations Pty Ltd	Level 6, 250 St Georges Terrace Perth WA 60000 Australia	27,325,494.95	0.00	27,325,494.95
12	Clough Projects International Pty Ltd	Level 6, 250 St Georges Terrace Perth WA 60000 Australia	12,114.78	0.00	12,114.78
13	Clough Projects Pty Ltd	Level 6, 250 St Georges Terrace Perth WA 60000 Australia	169,479.74	0.00	169,479.74
14	Clough USA Inc	9800 Richmond Avenue Houston TX 77079 US	183,573.67	0.00	183,573.67
15	Core6 Environmental Ltd.	1166 Alberni Street, Suite 305 Vancouver BC V6E 3Z3	1,136.14	0.00	1,136.14
16	Culligan	265 Industrial Road Cambridge ON N3H 4R7	126.00	0.00	126.00
17	Driver Check Inc.	1 Manley Street, PO Box 1186 Ayrshire ON N08 1E0	42.00	0.00	42.00
18	Ernst & Young AUS	11 Mounts Bay Road Perth WA 60000 Australia	3,050.00	0.00	3,050.00
19	Guerrero, Giovanni	315 Canter Place SW Calgary AB T2W 3Z3	662.01	0.00	662.01
20	Houle Electric Limited	5050 North Fraser Way Burnaby BC V5J 0H1	10,526.27	0.00	10,526.27
21	Ideal Welders Ltd.	660 Caldew Street Delta BC V3M 5S2	1,046,961.17	0.00	1,046,961.17
22	Kahn Halpern Marshall	1015, 926-5 Avenue Sw Calgary AB T2P 0N7	1,575.00	0.00	1,575.00

27-Apr-2023

Date



Brent Maas

District of: Alberta  
 Division No. 02 - Calgary  
 Court No.  
 Estate No.

FORM 78 -- Continued

In the Matter of the Bankruptcy of  
 Clough Canada Limited  
 of the City of Calgary, in the Province of Alberta

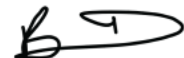
List "A"  
 Unsecured Creditors

Clough Canada Limited

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
23	Lignum Interiors Inc.	1334 1th Avenue SW Calgary AB T3C 0M6	26,250.00	0.00	26,250.00
24	Moussallem, Andrew	[REDACTED]	1,405.82	0.00	1,405.82
25	Pienaar, Hannes	[REDACTED]	4,657.80	0.00	4,657.80
26	Pogalla, Sai Swaroop Reddy	[REDACTED]	209.41	0.00	209.41
27	Puche, Antonio	[REDACTED]	262.50	0.00	262.50
28	Retention Payable	UNKNOWN Calgary AB T2P 0R8	238,835.72	0.00	238,835.72
29	Rex Capital Corporation	452 Willow Park Drive SE Calgary AB T2J 0L2	2,868.27	0.00	2,868.27
30	RINA Tech Canada Ltd.	Suite 752, 308 4th Avenue SW Calgary AB T2P 0H7	12,144.68	0.00	12,144.68
31	Shaw Business	2400 - 32 Ave NE Calgary AB T2E 9A7	6,180.32	0.00	6,180.32
32	SMP Engineering	403 - 1240 Kensington Road NW Calgary AB T2N 3P7	2,625.00	0.00	2,625.00
33	Spartan Controls Ltd.	305 27 Street SE Calgary AB T2E 7V2	202,035.84	0.00	202,035.84
34	Super Save Disposal Inc.	19395 Langley Bypass Surrey BC V3S 6K1	2,808.33	0.00	2,808.33
35	Super Save Toilet Rentals Inc.	19395 Langley Bypass Surrey BC V3S 6K1	2,808.33	0.00	2,808.33
36	United Rentals Inc	PO Box 840514 Dallas TX 75284 US	487.20	0.00	487.20
37	Xerox Canada Ltd	PO Box 4539 Stn A Toronto ON M5W 4P5	99.77	0.00	99.77
<b>Total:</b>			<b>29,630,592.29</b>	<b>0.00</b>	<b>29,630,592.29</b>

27-Apr-2023

Date



Brent Maas

District of: Alberta  
Division No. 02 - Calgary  
Court No.  
Estate No.

FORM 78 -- Continued

In the Matter of the Bankruptcy of  
Clough Canada Limited  
of the City of Calgary, in the Province of Alberta  
List "B"  
Secured Creditors

Clough Canada Limited

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
1	HSBC MasterCard c/o BankruptcyHighway.com	PO Box 57100 Etobicoke ON M8Y 3Y2	1.00			0.00		1.00
<b>Total:</b>			<b>1.00</b>			<b>0.00</b>	<b>0.00</b>	<b>1.00</b>

27-Apr-2023

Date



Brent Maas

District of: Alberta  
 Division No. 02 - Calgary  
 Court No.  
 Estate No.

FORM 78 -- Continued


In the Matter of the Bankruptcy of  
 Clough Canada Limited  
 of the City of Calgary, in the Province of Alberta  
 List "C"  
 Preferred Creditors for Wages, Rent, etc.

Clough Canada Limited

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
1	919352 Alberta Ltd. o/a Riptor West	250, 5290 1A Street SW Calgary AB T2H 0C8		-	9,614.47	0.00	9,614.47
2	Canada Revenue Agency	Surrey National Verification and Collection Centre 9755 King George Blvd Surrey BC V3T 5E1		-	52,000.00	0.00	52,000.00
3	Employees	Suite 140, 115 Quarry Park Rd SE Main Calgary AB T2C 5G9		-	198,792.45	0.00	198,792.45
<b>Total:</b>					<b>260,406.92</b>	<b>0.00</b>	<b>260,406.92</b>

27-Apr-2023

Date



Brent Maas

District of: Alberta  
Division No. 02 - Calgary  
Court No.  
Estate No.

FORM 78 -- Continued


In the Matter of the Bankruptcy of  
Clough Canada Limited  
of the City of Calgary, in the Province of Alberta  
List "D"  
Contingent or Other Liabilities

Clough Canada Limited

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		

27-Apr-2023

Date



Brent Maas



District of: Alberta  
 Division No. 02 - Calgary  
 Court No.  
 Estate No.


FORM 78 -- Continued

In the Matter of the Bankruptcy of  
 Clough Canada Limited  
 of the City of Calgary, in the Province of Alberta  
 List "E"  
 Debts Due to the Bankrupt  
 Clough Canada Limited

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
1	Accounts Receivable	Suite 140, 115 Quarry Park Rd SE Main Calgary AB T2C 5G9	Accounts Receivable	0.00 10,312,555.26 0.00		26-Apr-2023	0.00	Account Receivables
Total:				0.00 10,312,555.26 0.00			0.00	

27-Apr-2023

Date



Brent Maas

District of: Alberta  
Division No. 02 - Calgary  
Court No.  
Estate No.

FORM 78 -- Continued

In the Matter of the Bankruptcy of  
Clough Canada Limited  
of the City of Calgary, in the Province of Alberta  
List "F"

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

Clough Canada Limited

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

27-Apr-2023

Date



Brent Maas

District of: Alberta  
Division No. 02 - Calgary  
Court No.  
Estate No.

FORM 78 -- Continued

In the Matter of the Bankruptcy of  
Clough Canada Limited  
of the City of Calgary, in the Province of Alberta  
List "G"  
Real Property or Immovables Owned by Bankrupt

Clough Canada Limited

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

27-Apr-2023

Date



Brent Maas

District of: Alberta  
 Division No. 02 - Calgary  
 Court No.  
 Estate No.

FORM 78 -- Concluded

In the Matter of the Bankruptcy of  
 Clough Canada Limited  
 of the City of Calgary, in the Province of Alberta  
 List "H"  
 Property

Clough Canada Limited  
 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		Cash on hand	205,065.85	205,065.85
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant		Computer Hardware and Related Equipment	0.00	163,286.98
(g) Furniture		Office Furniture, Fittings and Equipment	0.00	6,479.13
(h) Life insurance policies, RRSPs, etc.			0.00	0.00
(i) Securities		Shares - CEL Investments	50,000.00	50,000.00
		Security Deposit	0.00	56,171.60
(j) Interests under wills, etc.			0.00	0.00
(k) Vehicles			0.00	0.00
(l) Taxes			0.00	0.00
(m) Other		Prepaid	0.00	7,760.46
			<b>Total:</b>	<b>488,764.02</b>

27-Apr-2023

Date



Brent Maas

Court No.

File No.

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In the Matter of the Bankruptcy of  
Clough Canada Limited  
of the City of Calgary, in the Province of Alberta

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

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Deloitte Restructuring Inc. - Licensed Insolvency  
Trustee

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700 Bankers Court, 850 - 2nd Street SW  
Calgary AB T2P 0R8  
Phone: (403) 267-1700 Fax: (403) 718-3681

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2937733  
Estate No. 25-2937733

FORM 31 / 36  
Proof of Claim / Proxy  
In the Matter of the Bankruptcy of  
Clough Canada Limited  
of the City of Calgary, in the Province of Alberta

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

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In the matter of the bankruptcy of Clough Canada Limited of the City of Calgary in the Province of Alberta 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 27th 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

\_\_\_\_\_  
700 Bankers Court, 850 - 2nd Street SW  
Calgary AB T2P 0R8  
Fax: (403) 718-3681  
E-mail: [calgaryrs@deloitte.ca](mailto:calgaryrs@deloitte.ca)

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 20 I (I) of The Bankruptcy & Insolvency Act states: "Where a creditor, or a person claiming to be a creditor, in any proceedings under this Act, willfully 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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