

District of: Ontario
Division No. 09 - Toronto
Court No. 31-2360759
Estate No. 31-2360759

FORM 68
Notice of Bankruptcy, First Meeting of Creditors
(Subsection 102(1) of the Act)

Original Amended

In the matter of the bankruptcy of
Curriculum Services Canada / Services Des Programmes D'Études Canada
of the City of Toronto, in the Province of Ontario

Take notice that:

1. Curriculum Services Canada / Services Des Programmes D'Études Canada filed (or was deemed to have filed) an assignment on the 29th day of March 2018, and the undersigned, RSM Canada Limited, 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 16th day of April 2018, at 2:00 PM, at the office of the Trustee, at 11 King Street W., Suite 700, Box 27, Toronto, ON, M5H 4C7.


3. To be entitled to vote at the meeting, a creditor must lodge with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.

4. Enclosed with this notice is 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 in order to share in any distribution of the proceeds realized from the estate.

Dated at the City of Toronto in the Province of Ontario, this 5th day of April 2018.

RSM Canada Limited - Licensed Insolvency Trustee
Per:


Daniel Weisz - Licensed Insolvency Trustee
11 King Street W., Suite 700, Box 27
Toronto ON M5H 4C7
Phone: (416) 480-0160 Fax: (416) 480-2646

-- 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
 Curriculum Services Canada / Services Des Programmes D'Études Canada
 of the City of Toronto, in the Municipality of Toronto
 in the Province of Ontario


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 28th day of March 2018. 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"	4,739,792.27	1. Inventory	0.00
Balance of secured claims as per list "B"	0.00	2. Trade fixtures, etc.	0.00
Total unsecured creditors	4,739,792.27	3. Accounts receivable and other receivables, as per list "E"	
2. Secured creditors as per list "B"	764,902.42	Good	193,711.00
3. Preferred creditors as per list "C"	100,558.59	Doubtful	53,927.88
4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for	0.00	Bad	6,289.00
Total liabilities	5,605,253.28	Estimated to produce,	193,711.00
Surplus	NIL	4. Bills of exchange, promissory note, etc., as per list "F"	0.00
		5. Deposits in financial institutions	119,444.02
		6. Cash	0.00
		7. Livestock,	0.00
		8. Machinery, equipment and plant.	15,000.00
		9. Real property or immovable as per list "G"	0.00
		10. Furniture	25,000.00
		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"	1,550,408.85
		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	1,903,563.87
		Deficiency	3,701,689.41

I, Amy Coupal, of the City of Toronto 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 my affairs on the 28th day of March 2018 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 Toronto in the Province of Ontario, on this 28th day of March 2018.


 Daniel Weisz, Commissioner of Oaths
 For the Province of Ontario
 Expires June 5, 2019
 Daniel Raphael Weisz, a Commissioner, etc.
 Province of Ontario, for RSM Canada LLP
 and RSM Canada Limited.
 Expires January 5, 2021


 Amy Coupal

District of: Ontario
 Division No. 09 - Toronto
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 Estate No.

FORM 78 – Continued

List "A"
 Unsecured Creditors

Curriculum Services Canada / Services Des Programmes D'Études Ca

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	280 Richmond Street West Limited	970 Lawrence Ave. W., Suite 304 Toronto ON M6A 3B6	3,986,725.25	0.00	3,986,725.25
2	Accessibility Directorate of Ontario, Outreach and Strategic Initiatives Branch Attn: Manager ADO Servability Grant	777 Bay Street, Suite 601A Toronto ON M7A 2J4	34,102.00	0.00	34,102.00
3	Adobe Acrobat Pro	Adobe Systems Incorporated 345 Park Avenue San Jose CA 95110-2704 USA	1.00	0.00	1.00
4	Adobe Connect	Adobe Systems Incorporated 345 Park Avenue San Jose CA 95110-2704 USA	1.00	0.00	1.00
5	Adobe Creative Cloud	Adobe Systems Incorporated 345 Park Avenue San Jose CA 95110-2704 USA	1.00	0.00	1.00
6	Amanda Irvine	23 Prince St. Bowmanville ON L1C 1G4	14.85	0.00	14.85
7	Amazon Prime	120 Bremner Blvd. Toronto ON M5J 0A1	1.00	0.00	1.00
8	Andrew Carr	1899 Giles Avenue Peterborough ON K9K 2P3	86.80	0.00	86.80
9	Anglophone West School District	1135 Prospect St. Fredericton NB E3B 3B9	237.00	0.00	237.00
10	Articulate 360	244 5th Avenue, Suite 2960 New York NY 10001 USA	1.00	0.00	1.00
11	blue-pencil	761 Redwood Square Oakville ON L6L 6R6	203.40	0.00	203.40
12	Bullfrog	366 Adelaide St W, Suite 701 Toronto ON M5V 1R9	1.00	0.00	1.00
13	Business Cloud	#402 - 266 King Street West Toronto ON M5V 1H8	1.00	0.00	1.00
14	Campaign Monitor	631 Howard St #500 San Francisco CA 94105 USA	1.00	0.00	1.00
15	Carrie Henzie	1607 10th Line Asphodel Norwood ON K0L 2V0	53.10	0.00	53.10
16	Christina Petey	79 Webb Rd Roseneath ON K0K 2X0	40.06	0.00	40.06
17	City Clean	6124 Shawson Dr, Mississauga ON L5T 1E6	38.01	0.00	38.01
18	Concordia University - Master of Creative Arts Therapies, Faculty of Fine Arts Attn: Laurel Young Psychotherapy Education & Traini	1455 de Maisonneuve O Montreal QC H3G 1M8	3,500.00	0.00	3,500.00
19	De Lage Landen Financial Services Canada Inc.	3450 Superior Court, Unit 1 Oakville ON L6L 0C4	1.00	0.00	1.00
20	Diabsolut/HRWize	181 Hymus, Suite 100 Pointe-Claire QC H9R 5P4	1.00	0.00	1.00
21	DigitCom	250 Rimrock Road Toronto ON M3J 3A6	987.62	0.00	987.62

28-Mar-2018

Date



Army Coupal

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FORM 78 - Continued

List "A"
 Unsecured Creditors

Curriculum Services Canada / Services Des Programmes D'Études Ca

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
22	Durham District School Board Attn: Chris Conley MISA Barrie Year 13	400 Taunton Road East Whitby ON L1R 2K6	23,498.00	0.00	23,498.00
23	Employee Termination and Severance	Various Toronto ON	313,354.96	0.00	313,354.96
24	ExpoSystems	420 Passmore Ave. Scarborough ON M1V 5B1	1,813.65	0.00	1,813.65
25	Getty	75 Varick Street New York NY 10013 USA	1.00	0.00	1.00
26	Github	88 Colin P. Kelly St. San Francisco CA 94107 USA	1.00	0.00	1.00
27	Greater Essex County District School Brd	451 Park Street West Windsor ON N9A 6K1	378.55	0.00	378.55
28	Hilton Garden Inn	92 Peter Street Toronto ON M5V 2G5	1,463.00	0.00	1,463.00
29	Huron-Superior Catholic District School	90 Ontario Ave. Sault Ste. Marie ON P6B 6G7	875.00	0.00	875.00
30	International Performance Management Institute Ltd.	151 Bloor Street West, Suite 410 Toronto ON M5S 1S4	16,950.00	0.00	16,950.00
31	Investors Group Financial Services Inc. 01144587	447 Portage Avenue Winnipeg MB R3B 3H5	1.00	0.00	1.00
32	InVision	41 Madison Ave, Flr 25 New York NY 10010 USA	1.00	0.00	1.00
33	IQPC Exchange	1410 N. Westshore Blvd, Suite 650 Tampa FL 33607	16,500.00	0.00	16,500.00
34	Jo-Anne Guindon	36 Burwell St Whitby ON L1R 0B7	297.00	0.00	297.00
35	Josee Boutin	58 Earlwood Dr. Peterborough ON K9J 6B6	38.70	0.00	38.70
36	JustPure Water	4580 Eastgate Parkway, Unit 3 Mississauga ON L4W 4K4	1.00	0.00	1.00
37	Ken Merola	15 Pogson Dr. Whitby ON L1R 2J1	286.00	0.00	286.00
38	Kimberly White	1464 Champlain Dr. Peterborough ON K9L 1N4	48.60	0.00	48.60
39	Laurier Translations	4 Kiltie Trail Hamilton ON L9B 0B7	4,954.24	0.00	4,954.24
40	Lincoln Simmons	24 Laschinger Blvd New Hamburg ON N3A 2G7	1.00	0.00	1.00
41	Mail Chimp	The Rocket Science Group, LLC 675 Ponce de Leon Ave NE, Suite 5000 Atlanta GA 30308 USA	1.00	0.00	1.00
42	MCC Group	23 Donlea Drive Hamilton ON L8T 1K5	1.00	0.00	1.00
43	MERX	6 Antares Dr., Phase II unit 103 Ottawa ON K2E 8A9	1.00	0.00	1.00
44	Ministry of Education, Field Services Branch Attn: Elizabeth Hoerath FSL Principal Focus Group Year 5	12th Floor, Mowat Block, 900 Bay Street Toronto ON M7A 1L2	25,531.00	0.00	25,531.00

28-Mar-2018

Date


 Amy Coupal

District of: Ontario
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FORM 78 -- Continued

List "A"
 Unsecured Creditors

Curriculum Services Canada / Services Des Programmes D'Études Ca

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
45	Ministry of Education, Field Services Branch Attn: Elizabeth Hoerath Student Proficiency Ph 5/Student	12th Floor, Mowat Block, 900 Bay Street Toronto ON M7A 1L2	206,862.00	0.00	206,862.00
46	Ministry of Education, Safe and Healthy Schools Branch Attn: Danielle Lupoi Healthy Schools Website Hosting	15th Floor, Mowat Block, 900 Bay Street Toronto ON M7A 1L2	1,609.00	0.00	1,609.00
47	MNP LLP	50 Burnhamthorpe Road, Suite 900 Mississauga ON L5B 3C2	1.00	0.00	1.00
48	Natalie Gillis	3-156 Edinburgh St. Peterborough ON K9H 3E2	45.00	0.00	45.00
49	Noun Project	1821 West Hubbard St., Unit 202 Chicago IL 60622 USA	1.00	0.00	1.00
50	OASSIS	5409 Eglinton Avenue West, Suite 208 Toronto ON M9C 5K6	1.00	0.00	1.00
51	Office Team	P.O. Box 57349 Toronto ON M5W 5M5	4,231.86	0.00	4,231.86
52	ON24	795 Folsom St., 3rd Floor San Francisco CA 94107-422 USA	1.00	0.00	1.00
53	Ontario Association of School Business Officials Attn: Ljiljana Allgeier PIM Website Hosting	144 Main Street, Suite 207 Markham ON L3P 5T3	2,828.00	0.00	2,828.00
54	Osler, Hoskin & Harcourt LLP,	1 First Canadian Place, PO Box 50 Toronto ON M5X 1B8	9,532.35	0.00	9,532.35
55	Ottawa-Carleton District School Board	133 Greenbank Road Nepean ON K2H 6L3	3,330.66	0.00	3,330.66
56	Panda Rose Consulting Studios Inc,	15A Alberta Ave, Spruce Grove AB T7X 3A9	5,000.25	0.00	5,000.25
57	Premier Global c/o TH1200C	PO Box 4290, STN A, Postal Station F Toronto ON M4W 0E1	1.00	0.00	1.00
58	Principal Association Projects Attn: Sarah Morrison LSA Year 13	2700-20 Queen Street West, PO Box 7 Toronto ON M5H 3R3	48,702.00	0.00	48,702.00
59	Purolator	100-5995 Avebury Rd., Mississauga ON L5R 3T8	1.00	0.00	1.00
60	RICOH	600-4100 Yonge St. Toronto ON M2P 2B5	1.00	0.00	1.00
61	Road Runner	400 Creditstone Rd, Unit 2 Concord ON L4K 3Z3	3.14	0.00	3.14
62	Rose Manns	5104 Main St. Orono ON L0B 1M0	33.12	0.00	33.12
63	Rostam Djeddi	95 Baynards Lane Richmond Hill ON L4C 9B9	250.00	0.00	250.00
64	Sean West	124 Richmond St Richmond Hill ON L4C 3Y4	286.00	0.00	286.00
65	Smartsheel	10500 NE 8th St, Suite 1300 Bellevue WA 98004-4357 USA	1.00	0.00	1.00
66	Staples /Desjardins Card Services	6 Staples Ave. Richmond Hill ON L4B 4W3	1,201.86	0.00	1,201.86

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FORM 78 – Continued

List "A"
 Unsecured Creditors

Curriculum Services Canada / Services Des Programmes D'Études Ca

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
67	Sutherland Associates Attn: Dawn Sutherland	#6 - 9869 LaSalle Blvd. LaSalle QC H8R 2N9	2,655.50	0.00	2,655.50
68	Tanya Daley	A-480 Reid St. Peterborough ON K9H 4G8	41.40	0.00	41.40
69	Telus	P.O. Box 5300 Burlington ON L7R 4S8	1.00	0.00	1.00
70	The Creative Group	P.O. Box 57349 FILE T57349C Toronto ON M5W 5M5	12,216.09	0.00	12,216.09
71	Tina Roach	34 Taylor Drive Belleville ON K6N 4Z7	286.00	0.00	286.00
72	Vereschagin & Brown LLP 992728	25 Main St. W. Suite 500 Hamilton ON L8P 1H1	423.75	0.00	423.75
73	Wikwemikong Board of Education Attn: Mick Staruk Focus on Adolescent Literacy Ph	34 Henry Street Wikwemikong ON P0P 2J0	5,045.00	0.00	5,045.00
74	Word It Write	81 Mintwood Road Thornhill ON L4J 9E5	3,164.00	0.00	3,164.00
75	Yvonne Leicht	317 Elias Ave. Peterborough ON K9J 5G8	40.50	0.00	40.50
Total:			4,739,792.27	0.00	4,739,792.27

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FORM 78 -- Continued

List "B"
 Secured Creditors

Curriculum Services Canada / Services Des Programmes D'Études Ca

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	The Toronto-Dominion Bank	465 University Avenue Toronto ON M5G 1W8	747,488.86	Other - Long and Short Term Investments Debts Due - Business - Accounts Receivable Cash on Hand - Chequing - 06015233170 - TD Canada Trust Furniture - Office Furniture Debts Due - Business - Canada Revenue Agency Business Assets - Machinery - Computer and Media Equipment	20-Sep-2017 20-Sep-2017 20-Sep-2017 20-Sep-2017 20-Sep-2017 20-Sep-2017	394,333.84 176,456.25 119,444.02 25,000.00 17,254.75 15,000.00	1,040,975.29	
2	The Toronto-Dominion Bank TD VISA	P.O. Box 1000 Markham ON L3P 3N3	17,413.56	Other - Short Term Investment	20-Sep-2017	17,413.56	22,686.16	
Total:			764,902.42			764,902.42	1,063,661.45	0.00

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FORM 78 -- Continued

List "C"
Preferred Creditors for Wages, Rent, etc.

Curriculum Services Canada / Services Des Programmes D'Études Ca

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	280 Richmond Street West Limited	970 Lawrence Ave. W., Suite 304 Toronto ON M6A 3B6			100,558.59	0.00	100,558.59
Total:					100,558.59	0.00	100,558.59

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Date



Amy Coupal

District of: Ontario
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FORM 78 – Continued

List "D"
Contingent or Other Liabilities

Curriculum Services Canada / Services Des Programmes D'Études Ca

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	

28-Mar-2018

Date


Amy Coupal

District of: Ontario
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FORM 78 -- Continued

List "E"
 Debts Due to the Bankrupt

Curriculum Services Canada / Services Des Programmes D'Études Ca

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	Various Toronto ON	A/R	176,456.25 429.40 1,289.00		26-Mar-2018	176,456.25	n/a
2	Canada Revenue Agency	n/a Toronto ON	HST Refund	17,254.75 0.00 0.00		26-Mar-2018	17,254.75	n/a
3	Learnography Corporate Services Inc.	150 John St., 6th Floor Toronto ON M5V 3E3	Intercompany loans	0.00 0.00 5,000.00		27-Mar-2018	0.00	n/a
4	My Class Needs Foundation	150 John St., Suite 600 Toronto ON M5V 3E3	Intercompany loans	0.00 53,498.48 0.00		27-Mar-2018	0.00	n/a
Total:				193,711.00 53,927.88 6,289.00			193,711.00	

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 Amy Cougill

District of: Ontario
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FORM 78 - Continued

List "F"

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

Curriculum Services Canada / Services Des Programmes D'Études Ca

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	

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Amy Coupal

District of: Ontario
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FORM 78 - Continued

List "G"
Real Property or Immovables Owned by Bankrupt

Curriculum Services Canada / Services Des Programmes D'Études Ca

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

28-Mar-2018

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Amy Coupal

District of: Ontario
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FORM 78 -- Concluded

List "H"
 Property

Curriculum Services Canada / Services Des Programmes D'Études Ca

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	TD Canada Trust 465 University Ave Toronto ON M5G 1W8	06015233170	119,444.02	119,444.02
(d) Cash on hand			0.00	0.00
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant		Computer and Media Equipment	381,726.48	15,000.00
(g) Furniture		Office Furniture	122,806.80	25,000.00
(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		Funds held by Trustee	75,000.00	75,000.00
		Short Term Investment	40,089.72	40,089.72
		Long and Short Term Investments	1,435,309.13	1,435,309.13
		Prepaid Insurance	16,733.66	0.00
			Total:	1,709,852.87

28-Mar-2018

Date



Amy Coupal

Court No.

File No.

In the matter of the bankruptcy of
Curriculum Services Canada / Services Des
Programmes D'Études Canada
of the City of Toronto, in the Municipality of Toronto
in the Province of Ontario

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

RSM Canada Limited - Licensed Insolvency Trustee

11 King Street W., Suite 700, Box 27
Toronto ON M5H 4C7
Phone: (416) 480-0160 Fax: (416) 480-2646

District of: Ontario
Division No. 09 - Toronto
Court No. 31-2360759
Estate No. 31-2360759

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
Curriculum Services Canada / Services Des Programmes D'Études Canada
of the City of Toronto, 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 Curriculum Services Canada / Services Des Programmes D'Études Canada of the City of Toronto in the Province of Ontario 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 29th day of March 2018, 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.)

- 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.

Instructions to Creditors

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.

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

Insert the total amount owed and attach supporting documentation which agrees to the amount owed. The supporting documentation can be in the form of an invoice or a detailed statement of account which shows 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

Complete the subsection(s) that applies depending on the nature of your claim. Strike out those subsections which do not apply. For example, trade creditors complete subsection A and secured creditors complete subsection C. In subsection A, the total amount of your unsecured claim is inserted in the first space, and the portions claimed as priority versus no priority are split out in the following two spaces. The priority under section 136 of the Act referred to in subsection A may include the claims of employees of the bankrupt for wage arrears, commissions or expenses; 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 "AM" or "AM NOT" and "HAVE" or "HAVE 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, 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."

Please return your completed proof of claim form and proxy to:

RSM Canada Limited
11 King Street West, Suite 700, P.O. Box 27
Toronto, ON M5H 4C7

Attention: Donna Nishimura

Fax: (416) 480-2646 / Email: donna.nishimura@rsmcanada.com

District of: Ontario
Division No.: 09 - Toronto
Court No.: 31-2360759
Estate No.: 31-2360759

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
Curriculum Services Canada / Services Des Programmes D'Études Canada
of the City of Toronto, in the Province of Ontario

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:

RSM Canada Limited - Licensed Insolvency Trustee

11 King Street W., Suite 700, Box 27
Toronto ON M5H 4C7
Phone: (416) 480-0160 Fax: (416) 480-2646