

Bankruptcy File No. 31-1981498

**ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY)
COMMERCIAL LIST**

IN THE MATTER OF THE BANKRUPTCY OF SPORT ALLIANCE OF ONTARIO

**MOTION RECORD
(returnable April 10, 2015)**

Norton Rose Fulbright Canada LLP
Royal Bank Plaza, South Tower,
Suite 3800, 200 Bay Street,
P.O. Box 84
Toronto, Ontario M5J 2Z4 CANADA

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Lawyers for Collins Barrow Toronto Limited,
Trustee of the Estate of Sport Alliance of
Ontario, a bankrupt

**ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY)
COMMERCIAL LIST**

IN THE MATTER OF THE BANKRUPTCY OF SPORT ALLIANCE OF ONTARIO

INDEX

TAB	DOCUMENT	PAGE
1	Notice of Motion	1
2	First Report of the Trustee, dated April 10, 2015	6
	Appendix A. Assignment in Bankruptcy and Certificate of Appointment, dated April 10, 2015	10
	Appendix B. Statement of Affairs	12
3	Draft Order (Authorizing Disclaimer of Leases)	32

Tab 1

**ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY)
COMMERCIAL LIST**

IN THE MATTER OF THE BANKRUPTCY OF SPORT ALLIANCE OF ONTARIO

**NOTICE OF MOTION
(RETURNABLE APRIL 10, 2015)**

Collins Barrow Toronto Limited (the **Trustee**), in its capacity as Trustee in Bankruptcy of Sport Alliance of Ontario (**SAO**), will make an *ex parte* motion to a Judge presiding over the Commercial List, on April 10, 2015 at 9:30 a.m. or as soon after that time as the motion can be heard, at 330 University Avenue, Toronto.

PROPOSED METHOD OF HEARING: The motion is to be heard orally.

THE MOTION IS FOR:

1. An Order in the form of a draft order included in the Motion Record:
 - (a) dispensing with service of the Notice of Motion and Motion Record in respect of this motion and the First Report of the Trustee contained therein (the **First Report**); and
 - (b) authorizing the Trustee to disclaim the real property leases of SAO (the **Leases**); and
2. Such further and other relief as counsel may request and this Court deems just.

THE GROUNDS FOR THE MOTION ARE:

Disclaimer of Leases

1. Until April 10, 2015, SAO operated as a not-for-profit provincial sport development agency to support personal and community development through sport opportunities;

2. SAO was established to support the development of sport in Ontario through the establishment of a provincial sports centre and through the management of the Ontario Games, Team Ontario, the Ontario Sport Awards, and KidSport;
3. SAO Provided programs, services, and resources to help its member organizations achieve their own objectives and realize their full potential, thus enabling the full Ontario sport and recreation community to grow and prosper;
4. Included in the resources provided by SAO were office space for approximately 40 organizations, all operating out of SAO's leased premises described in the First Report (the **Premises**), as well as design, print, and promotion services and telecommunication services at reduced rates;
5. For greater clarity, SAO is not a governmental organization but until recently was receiving annual funding from the Ontario Ministry of Tourism, Culture and Sport (the **Ministry**) in the amount of approximately \$4 million per annum to sustain its operations;
6. Following receipt of a letter dated March 26, 2015 from the Ministry in which the Ministry stated that it would enter into a final three-month transfer payment agreement with SAO from April 1, 2015 to June 30, 2015, effectively ceasing the Ministry's funding as of June 30, 2015, SAO's board of directors (the **Board**) met on an urgent basis to determine if it could continue in operation;
7. The Board concluded SAO's operations could not continue without the Ministry's commitment to ongoing unconditional and sufficient funding and, in light of SAO's existing and potential future obligations, the Board authorized SAO to make an assignment into bankruptcy in accordance with the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the **BIA**), as soon as practicably possible;
8. On April 10, 2015, The Office of the Superintendent of Bankruptcy appointed Collins Barrow Toronto Limited as the bankruptcy trustee of SAO (the **Trustee**), subject to affirmation at the First Meeting of Creditors;
9. Other than cash on deposit in SAO's bank accounts (approximately \$500,000), the Trustee does not anticipate any material realizations from SAO's assets and is unaware as to whether or not any claims may be made to those funds;

10. The aggregate rent for SAO's Premises is approximately \$250,000 per month, due the first day of every month pursuant to two leases entered into by SAO (the **Leases**). SAO defaulted on its rent for the month of April;

11. SAO's assets are not sufficient to pay SAO's liabilities, including its substantial lease liability. Furthermore, the Trustee is unable to enter the Premises without potentially exposing itself to liability for substantial obligations for occupation rent;

12. It is therefore necessary to disclaim the Leases immediately and, moreover, this will give the landlords the ability to deal with the Premises and the numerous subtenants of SAO who, in light of the Ministry's funding decision as it pertains to SAO, will need to enter into their own arrangements with the landlords or alternatively have to find alternate premises;

13. Pursuant to Section 30(1)(k) of the BIA, a trustee, with the permission of the inspectors, is entitled to disclaim any lease of any property of the bankrupt;

14. This may be done without providing notice to or obtaining the consent of any lessor of such property;

15. However, as the first meeting of creditors of SAO will not be held until April 29, 2015, inspectors have not yet been appointed;

16. In the absence of inspectors prior to a first meeting of creditors, Section 19(1) of the BIA permits a trustee to seek legal advice and take such court proceedings as it considers necessary for the protection of the bankrupt's property;

17. The Trustee therefore seeks authorization from this Court to disclaim the Leases immediately, as permission from the inspectors cannot be obtained at this time; and

18. The disclaimer of the Leases is necessary to protect SAO's estate and to give the landlord the ability to deal with the leased Premises.

19. The Trustee is not currently aware of any other lease of real property by SAO. However, the Trustee also seeks the authority to disclaim any other lease of real property to which SAO may be a party, in case it is determined that more than other leases governs the space from which SAO has been operating.

General

- 20. The provisions of the BIA;
- 21. Rules 2.03, 16 and 37 of the Rules of Civil Procedure, R.R.O. 1990 Reg. 194, as amended; and
- 22. Such further and other grounds as counsel may advise and this Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion:

- 1. The First Report; and
- 2. Such further and other material as counsel may advise and this Court may permit.

April 10, 2015

Norton Rose Fulbright Canada LLP
 Royal Bank Plaza, South Tower,
 Suite 3800, 200 Bay Street,
 P.O. Box 84
 Toronto, Ontario M5J 2Z4 CANADA

Tony Reyes LSUC#: 28218V
 Tel: +1 416.216.4825
 Email: Tony.Reyes@nortonrosefulbright.com
 Fax: +1 416.216.3930

Lawyers for Collins Barrow Toronto
 Limited, Trustee of the Estate of Sport
 Alliance of Ontario, a bankrupt

**ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY)
COMMERCIAL LIST**

Proceeding commenced at Toronto

**NOTICE OF MOTION
(RETURNABLE APRIL 10, 2015)**

Norton Rose Fulbright Canada LLP
Royal Bank Plaza, South Tower, Suite 3800
200 Bay Street, P.O. Box 84
Toronto, Ontario M5J 2Z4 CANADA

Tony Reyes LSUC#: 28218V
Tel: +1 416.216.4825
Email: Tony.Reyes@nortonrosefulbright.com
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Lawyers for Collins Barrow Toronto Limited, Trustee
of the Estate of Sport Alliance of Ontario, a bankrupt

U1

Tab 2

6
Collins Barrow Toronto Limited
11 King Street West
Suite 700
Toronto ON M5H 4C7
Canada

Tel: 416-480-0160
Fax: 416-480-2646

Estate #31-1981498

IN THE MATTER OF THE BANKRUPTCY
OF

**SPORT ALLIANCE OF ONTARIO
OF THE CITY OF TORONTO
IN THE PROVINCE OF ONTARIO**

Report of Trustee dated April 10, 2015

Background

1. Sport Alliance of Ontario ("**SAO**") was established to support the development of sport in Ontario through the establishment of a provincial sports centre and through the management of the Ontario Games, Team Ontario, the Ontario Sport Awards and KidsSport.
2. Prior to its bankruptcy, SAO operated as a not-for-profit provincial sport development agency to support personal and community development through sport opportunities and provided programs, services and resources to help its member organizations achieve their own objectives and realize their full potential, thus enabling the full Ontario sport and recreation community to grow and prosper.
3. Included in the resources provided by SAO were (i) office space for approximately 40 organizations all operating out of SAO's leased premises (ii) design, print and promotion services and (iii) telecommunication services at a reduced rate.
4. While SAO is an independent organization, SAO was receiving annual funding from the Ontario Ministry of Tourism, Culture and Sport (the "**Ministry**") in the amount of approximately \$4 million per annum to sustain its operations.
5. Following receipt of a letter dated March 26, 2015 from the Ministry in which the Ministry stated that it would enter into a final three month transfer payment agreement with SAO from April 1, 2015 to June 30, 2015, effectively ceasing the Ministry's funding as of June 30, 2015, SAO's board of directors (the "**Board**") met on an urgent basis to determine if SAO could continue in operation.

6. The Board concluded that SAO's operations could not continue without the Ministry's commitment to ongoing unconditional and sufficient funding and, in light of SAO's existing and potential future obligations, the Board authorized SAO to make an assignment into bankruptcy in accordance with the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA"), as soon as practicably possible.

7. On April 10, 2015, following the filing of SAO's Assignment in Bankruptcy, the Office of the Superintendent of Bankruptcy appointed Collins Barrow Toronto Limited as the bankruptcy trustee of SAO (the "Trustee") subject to affirmation at the First Meeting of Creditors. Attached hereto as **Appendix "A"** is a copy of the Assignment in Bankruptcy and the Certificate of Appointment.

SAO's Statement of Affairs

8. According to SAO's Statement of Affairs, the Company's primary asset is cash on deposit in SAO's bank accounts in the amount of approximately \$419,000. This amount does not include \$70,000 representing funds in a bank account held in the name of Sports Alliance Ontario, Sport IS Development Fund, as there may be a claim to those funds as the Trustee is advised that those funds may not represent SAO funds, as SAO is merely managing the bank account on behalf of Sport IS Development Fund.

9. In addition to the balance of \$419,000 above, the Trustee is in possession of \$150,000 which was provided to Collins Barrow Toronto Limited ("CBTL") by SAO on April 2, 2015 to fund professional fees and disbursements of Collins Barrow Toronto Limited and its counsel related to the bankruptcy process. These funds will be transferred by CBTL to the estate bank account following the opening of the bank account by the Trustee, which is expected to occur next week.

10. In addition to the cash on hand and the \$150,000 provided by SAO to the Trustee, according to the Statement of Affairs, the estimated realizable value of SAO's remaining assets consisting primarily of accounts receivable, and fixed assets, is approximately \$336,000 before consideration of the claims of secured creditors and equipment lessors. A copy of SAO's Statement of Affairs is attached hereto as **Appendix "B"**.

11. At this time, the Trustee is not aware if there are any claims (other than the one claim noted above) that may be made to SAO's cash on hand.

SAOs Premises Leases

12. As set out earlier herein, one of the services SAO provided to member organizations was that it was the head lessee on the leased premises occupied by those organizations. The Trustee understands that these organizations entered into sub-leases with SAO.

13. By lease dated January 30, 2008 as subsequently amended, SAO entered into a lease agreement (for the period ending October 31, 2024) with 1703438 Ontario Inc. for the rental of space at 1 Concorde Gate, Toronto, Ontario consisting of 16,119 square feet and at 3 Concorde Gate consisting of 59,194 square feet (the "**1 and 3 Concorde Gate Lease**").

14. By lease dated August 15, 2008 as subsequently amended, SAO entered into a lease (for the period ending October 31, 2024 for one suite comprising 6,657 square feet and for the period ending September 30, 2014 for a suite comprising 2,901 square feet) with 1703438 Ontario Inc. (whose interest the Trustee understands was subsequently transferred to Artis Concorde Ltd. as per an unsigned Lease Amending Agreement provided to the Trustee) for the rental of space at 12 Concorde Place, Toronto, Ontario (the "**12 Concorde Place Lease**").

15. The Trustee understands from information provided to it by SAO that the aggregate rent paid monthly for premises leased pursuant to the 1 and 3 Concorde Gate Lease and the 12 Concorde Place Lease (the "**Leases**") is approximately \$246,000 per month. SAO defaulted on its rent for the month of April, 2015.

16. In view of the Ministry's decision to cease funding to SAO, SAO's assets are not sufficient to pay SAO's liabilities, including its substantial lease liability that continues to 2024.

17. The Trustee does not want to enter the premises subject to the 1 and 3 Concorde Gate Lease and the 12 Concorde Place Lease the ("**Leased Premises**") as the Trustee does not want to expose itself to potential liability for substantial occupation rent obligations.

18. It is therefore necessary to disclaim the Leases immediately and, moreover, this will give the landlords the ability to deal with the Leased Premises and the numerous sub-tenants of SAO who, in light of the Ministry's funding decision as it pertains to SAO, will need to enter into their own arrangements with the landlord(s) or alternatively have to find alternate premises.

19. Pursuant to Section 30(1)(k) of the BIA, a trustee, with the permission of the inspectors, is entitled to disclaim any lease of any property of the bankrupt.

20. This may be done without providing notice to or obtaining the consent of any lessor of such property.

21. However, as the first meeting of creditors of SAO will not be held before April 29, 2015, inspectors have not yet been appointed.

22. In the absence of inspectors prior to a first meeting of creditors, Section 19(1) of the BIA permits a trustee to seek legal advice and take such court proceedings as it considers necessary for the protection of the bankrupt's property.

23. The Trustee therefore seeks authorization from this Court to disclaim the Leases immediately, as permission from inspectors cannot be obtained at this time.


24. The disclaimers of the Leases are necessary to protect SAO's estate and to give the landlord the ability to deal with the Leased Premises.

25. The Trustee is not currently aware of any other lease of real property by SAO. However, the Trustee also seeks the authority to disclaim any other lease of real property to which SAO may be a party in case it is determined that more than the 1 and 3 Concorde Gate Lease and the 12 Concorde Place Lease govern the space from which SAO has been operating.

Dated at Toronto, Ontario, this 10th day of April, 2015.

COLLINS BARROW TORONTO LIMITED
In its capacity as Trustee re: the estate of Sport
Alliance of Ontario and not in its personal capacity

Per:



Daniel Welsz, CPA, CA, CIRP
Senior Vice President

Tab A



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: Ontario
Division No.: 09 - Toronto
Court No.: 31-1981498
Estate No.: 31-1981498

In the Matter of the Bankruptcy of:

Sport Alliance of Ontario
Debtor

COLLINS BARROW TORONTO LIMITED
Trustee

Ordinary Administration

Date and time of bankruptcy:	April 10, 2015, 10:50	Security:	\$0.00
Date of trustee appointment:	April 10, 2015		
Meeting of creditors:	April 29, 2015, 11:00 Toronto Don Valley Hotel & Suites 175 Wynford Drive Toronto, Ontario Canada,		
Chair:	Trustee		

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

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

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

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: April 10, 2015, 10:54

E-File/Dépôt Electronique

Official Receiver

25 St. Clair Avenue East, 6th floor, Toronto, Ontario, Canada, M4T1M2, (877)376-9902

Canada

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

-- FORM 21 --

Assignment for the General Benefit of Creditors
(Section 49 of the Act)

In the Matter of the Bankruptcy of
Sport Alliance of Ontario
of the City of Toronto
in the Province of Ontario

This indenture made this 10th day of April 2015

between

Sport Alliance of Ontario
3 Concorde Gate, Suite 313
Toronto ON M3C 3N7

hereinafter called "the debtor"
and

Collins Barrow Toronto Limited
hereinafter called "the trustee."

Natural person

Corporate or other legal entity

Whereas the debtor is insolvent and desires to assign and to abandon all his/her property for distribution among his/her creditors, in pursuance of the Act,

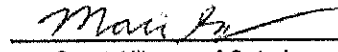
This indenture witnesses that the debtor does hereby assign to the trustee all the debtor's property for the uses, intents and purposes provided by the Act.

Signed at the City of Toronto in the Province of Ontario, in the presence of Brenda Wong.


Brenda Wong
Witness

10-Apr-2015

Date


Sport Alliance of Ontario
Debtor
Former Officer

Tab B

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

Original Amended

12

-- 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)

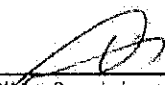
In the Matter of the Bankruptcy of
 Sport Alliance of Ontario
 of the City of Toronto
 in the Province of Ontario


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 10th day of April 2015. 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"	1. Inventory
2,585,184.05	0.00
Balance of secured claims as per list "B"	2. Trade fixtures, etc.
0.00	0.00
Total unsecured creditors	3. Accounts receivable and other receivables, as per list "E"
2,585,184.05	Good
2. Secured creditors as per list "B"	164,089.02
87,565.33	Doubtful
3. Preferred creditors as per list "C"	125,841.29
14,500.00	Bad
4. Contingent, trust claims or other liabilities as per list "D"	28,478.50
estimated to be reclaimable for	Estimated to produce
10,016,000.00	164,089.02
Total liabilities	4. Bills of exchange, promissory note, etc., as per list "F"
12,703,249.38	0.00
Surplus	5. Deposits in financial institutions
NIL	0.00
	6. Cash
	419,169.00
	7. Livestock
	0.00
	8. Machinery, equipment and plant
	5,500.00
	9. Real property or immovable as per list "G"
	0.00
	10. Furniture
	9,000.00
	11. RRSPs, RRIFFs, 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"
	307,565.33
	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
	905,323.35
	Deficiency
	11,797,926.03

I, Marc Seguin, of the City of Barrie 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 10th day of April 2015 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 10th day of April 2015.


 Daniel Weisz, Commissioner of Oaths
 For the Province of Ontario
 Expires Aug 8, 2016
 Daniel Raphael Weisz, a Commissioner, etc.,
 Province of Ontario, at Collins Barrow
 Toronto LLP, Chartered Accountants, and
 Collins Barrow Toronto Limited, Trustee in
 Bankruptcy. Expires August 8, 2016.


 Marc Seguin

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

FORM 78 – Continued

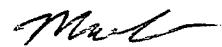
List "A"
 Unsecured Creditors

Sport Alliance of Ontario

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	110114, Air Canada	UNKNOWN Toronto ON M5H 4C7	533.64	0.00	533.64
2	1703438 Ontario Inc. 1 & 3 Concorde Gate; 12 Concorde	c/o Crown Property Management Inc. 45 Sheppard Ave. E., Suite 302 Toronto ON M2N 5W9	969,500.00	0.00	969,500.00
3	Adam Vickers		1.00	0.00	1.00
4	Albion Gardens Tennis	8 Deanlea Ct Toronto ON M9V 2R5	250.00	0.00	250.00
5	ALPINE ONTARIO ALPIN	191 Hurontario Street, Suite 10 Collingwood ON L9Y 2M1	4,750.34	0.00	4,750.34
6	Ariva	P.O Box 9798 Postal Station A Toronto ON M5W 1R6	145.69	0.00	145.69
7	Association of Ontario Snowboarders	4-115 First St., Suite 203 Collingwood ON L9Y 4W3	1,970.67	0.00	1,970.67
8	Athletics	3 Concorde Gate, Suite 211 Toronto ON M3C 3N7	2,904.00	0.00	2,904.00
9	Badminton Ontario	3 Concorde Gate, Suite 209 North York ON M3C 3N7	1,069.64	0.00	1,069.64
10	BIATHLON ONTARIO	UNKNOWN Toronto ON M5H 4C7	6,010.66	0.00	6,010.66
11	Bill Anderson		1.00	0.00	1.00
12	Blessed Sacrament Basketball	935 Fennell Ave. E. Hamilton ON L8V 1W9	430.00	0.00	430.00
13	Boxing Ontario	3 Concorde Gate, Suite 202 Toronto ON M3C 3N7	2,332.03	0.00	2,332.03
14	BRAMPTON EAST SOCCER	P.O. Box 36031, RPO Northgate Brampton ON L6S 6A3	170.00	0.00	170.00
15	Brampton Hockey	8950 McLaughlin Rd. S. Brampton ON L6Y 5T1	1,767.49	0.00	1,767.49
16	Brampton Minor Basketball Warriors	8830 McLaughlin Rd. Brampton ON L6Y 5T1	250.00	0.00	250.00
17	Brampton Youth Soccer Club	8950 McLaughlin Road South Brampton ON L6Y 5T1	170.00	0.00	170.00
18	Brantford CYO Girls Basketball	257 Shellard Lane Brantford ON N3T 5L5	250.00	0.00	250.00
19	Burlington Soccer Supplies	2388 Fairview St. Burlington ON L7R 2E4	75.00	0.00	75.00
20	Burlington Youth Soccer Club	5230 S. Service Rd. Burlington ON L7L 5K2	675.00	0.00	675.00
21	Business Innovation Technologies Inc.	3950 - 14th Avenue, #309 Markham ON L3R 0A9	317.81	0.00	317.81
22	CANADA POST	2701 RIVERSIDE DR, SUITE E0680A OTTAWA ON K1A 1L7	465.61	0.00	465.61
23	Canada Revenue Agency	Regional Intake Centre, Insolvency Ontario 451 Talbot St., PO Box 5548 London ON N6A 4R3	1.00	0.00	1.00

10-Apr-2015

Date



Marc Seguin

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

FORM 78 - Continued

List "A"
 Unsecured Creditors

Sport Alliance of Ontario

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
24	Canadian Basketball Academy	PO Box 50255, Sunnybrook PO Toronto ON M4G 2K0	250.00	0.00	250.00
25	Canadian Masters Athletics	3 Concorde Gate, Suite 209 Toronto ON M3C 3N7	461.58	0.00	461.58
26	Canadian Ski Council	7600 Highway 27, Unit 14 Woodbridge ON L4H 0P8	912.51	0.00	912.51
27	Canadian Ski Instructors' Alliance (Ontario)	3 Concorde Gate, Suite 209 Toronto ON M3C 3N7	509.74	0.00	509.74
28	Canadian Soccer Coaches society	UNKNOWN Toronto ON M5H 4C7	100.00	0.00	100.00
29	Canadian Sport Centre Ontario	12 Concorde Pl. Toronto ON M3C 3R8	4,014.84	0.00	4,014.84
30	Caneast Communications	3 Concorde Gate, Suite 214 Toronto ON M3C 3N7	3,300.00	0.00	3,300.00
31	Canpar Transport	201 Westcreek Blvd, #102 Brampton ON L6T 0G8	96.21	0.00	96.21
32	CATHARSIS MANAGED IT	49 SPADINA AVE., SUITE 402 TORONTO ON M5V 2J1	1,649.80	0.00	1,649.80
33	Cecily Clarke	654 Annette St. Toronto ON M6S 2C6	356.65	0.00	356.65
34	City of Brampton	2 Wellington Street West Brampton ON L6Y 4R2	246.40	0.00	246.40
35	Coaches Association of Ontario	3 Concorde Gate, Suite 108 Toronto ON M3C 3N7	3,039.74	0.00	3,039.74
36	Coaches of Canada	201-1155 Lola St. Ottawa ON K1K 4C1	892.50	0.00	892.50
37	Council of Outdoor Educators	c/o Sport Alliance Ontario 3 Concorde Gate Toronto ON M3C 3N7	128.34	0.00	128.34
38	Cricket Canada	3 Concorde Gate, 2nd Floor Toronto ON M3C 3N7	1,447.37	0.00	1,447.37
39	CROSS COUNTRY ONTARIO	738 River St. Thunder Bay ON P7A 3S8	7,529.63	0.00	7,529.63
40	Dance Inc.	530 Westney Rd S #12 Ajax ON L1S 6W4	750.00	0.00	750.00
41	Dare to Love Sports Club	7340 Copenhagen Road, Unit 37 Mississauga ON L5N 2S5	250.00	0.00	250.00
42	David Carr-Harris		1.00	0.00	1.00
43	DEAN HUSTWICK	7 Chelmsford Avenue Toronto ON M2R 2W1	119.61	0.00	119.61
44	Delimark Café (2)	UNKNOWN Toronto ON M5H 4C7	28.25	0.00	28.25
45	Dixie Soccer Club	1200 Kamato Rd. Mississauga ON L4W 1Y1	175.00	0.00	175.00
46	Duane King	UNKNOWN Toronto ON M5H 4C7	50.00	0.00	50.00
47	Durham City Basketball Association	15-75 BAYLY STREET W. #235 Ajax ON L1S 7K7	250.00	0.00	250.00

10-Apr-2015

Date



Marc Seguin

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

FORM 78 - Continued

List "A"
 Unsecured Creditors
 Sport Alliance of Ontario

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
48	Durham Synchro Club	728 Anderson Ave., PO Box 59014 Whitby ON L1N 0A4	250.00	0.00	250.00
49	DVD Copytech Ltd	100 James Ratcliff Avenue Stouffville ON L4A 0L6	337.88	0.00	337.88
50	East York Gymnastics	6 Dohme Ave. East York ON M4B 1Y8	250.00	0.00	250.00
51	Emelita Alcantara		1.00	0.00	1.00
52	Employee termination and severance pay	UNKNOWN Toronto ON M5H 4C7	1,100,000.00	0.00	1,100,000.00
53	Erin Hamilton		434.64	0.00	434.64
54	Esteem Team Motivate Canada	3 Concorde Gate, Suite 209 Toronto ON M3C 3N7	1.00	0.00	1.00
55	ETBA	7 Milldock Drive Scarborough ON M1C 4R2	250.00	0.00	250.00
56	Etobicoke Basketball Association	600 The East Mall Etobicoke ON M9B 4B1	250.00	0.00	250.00
57	Extreme Velocity Track Club	1610-40 Carabob Court Toronto ON M1T 3N3	250.00	0.00	250.00
58	First Stage Enterprises Inc.	1 Concorde Gate, Suite 109 Toronto ON M3C 3N6	2,093.41	0.00	2,093.41
59	Fletcher's Meadows Secondary School	10750 Chinguacousy Rd. Brampton ON L7A 2Z7	26.80	0.00	26.80
60	Flying Angels Track and Field Academy	UNKNOWN Toronto ON M5H 4C7	500.00	0.00	500.00
61	Fort Frances High School	440 Mcirvine Rd. Fort Frances ON P9A 3T8	150.00	0.00	150.00
62	FREESTYLE SKI ONTARIO	UNKNOWN Toronto ON M5H 4C7	430.75	0.00	430.75
63	Freestyle Skiing	3 Concorde Gate, Suite 214A Toronto ON M3C 3N7	1,089.32	0.00	1,089.32
64	FREESTYLE SKIING ONTARIO	BOX 437 COLLINGWOOD ON L9Y 3Z7	1,382.42	0.00	1,382.42
65	Futures Gymnastics	3425 Laird Rd Mississauga ON L5L 5R8	1,500.00	0.00	1,500.00
66	GE Canada Asset Financing Holding Company	2300 Meadowvale Blvd., #200 Mississauga ON L5N 5P9	1.00	0.00	1.00
67	GE VFS Canada Limited Partnership	2300 Meadowvale Blvd., #200 Mississauga ON L5N 5P9	1.00	0.00	1.00
68	Glen Eden Ski & snowboard	5234 Kelso Road Milton ON L9T 2X7	454.00	0.00	454.00
69	Global Awards Innovation	78 Cavalry Trail Markham ON L3R 9H8	346.06	0.00	346.06
70	Goulbourn Basketball Association	P.O. Box 1193 Stittsville ON K2S 1B3	155.00	0.00	155.00
71	GUELPH Collegiate Vocational Institute	155 Paisley St. Guelph ON N1H 2P3	285.00	0.00	285.00

10-Apr-2015

Date


 Marc Seguin

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

FORM 78 - Continued

List "A"
 Unsecured Creditors

Sport Alliance of Ontario

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
72	Guelph Minor Hockey	100 Crimea Street - Unit C11 Guelph ON N1H 2Y6	250.00	0.00	250.00
73	Gymnastics Ontario	3 Concorde Gate, Suite 214 Toronto ON M3C 3N7	4,545.42	0.00	4,545.42
74	Hamilton Football Association	PO Box 15 Binbrook ON L0R 1C0	500.00	0.00	500.00
75	Hamilton Jr. Ticats	UNKNOWN Toronto ON M5H 4C7	250.00	0.00	250.00
76	Hamilton Minor Football Association	111 Organ Cr. Hamilton ON L8T 1Y8	500.00	0.00	500.00
77	Hillcrest Village Soccer Club	5863 Leslie Street #902 Toronto NU M2H 1J8	225.00	0.00	225.00
78	Hockey Development Centre of Ontario	3 Concorde Gate, Suite 312 Toronto ON M3C 3N7	3,989.29	0.00	3,989.29
79	Holland Bloorview Kids Rehabilitation Hospital	150 Kilgour Road Toronto ON M4G 1R8	250.00	0.00	250.00
80	IEM Basketball	913 Ataire Rd. Newmarket ON L3X 1L3	180.00	0.00	180.00
81	IJ SOLUTIONS	484 NAPIER STREET COLLINGWOOD ON L9Y 3T7	92.43	0.00	92.43
82	Imaged Advertising Creations Inc	522 Gordon Baker Road Toronto ON M2H 3B4	834.48	0.00	834.48
83	INFINITY DANCE	451 Erie St. Stratford ON N5A 2N3	250.00	0.00	250.00
84	International Cricket Council - Americas	3 Concorde Gate, Suite 301 Toronto ON M3C 3N7	1,106.78	0.00	1,106.78
85	Itemex	2 Billingham Road Suite 200 Toronto ON M9B 6E1	142.36	0.00	142.36
86	Jack of Sports	79 Strathallan Blvd. Toronto ON M5N 1S8	250.00	0.00	250.00
87	Janice Robinson	UNKNOWN Toronto ON M5H 4C7	207.83	0.00	207.83
88	Jason King		1.00	0.00	1.00
89	JC STAR GRAPHIC SUPPLIES	2370 Midland Ave. Scarborough ON M1S 5C6	429.06	0.00	429.06
90	Jen McCauley	190 Toynbee Trail Scarborough ON M1E 1G7	75.00	0.00	75.00
91	Jennifer Joseph		1.00	0.00	1.00
92	JFK SOCCER	UNKNOWN Toronto ON M5H 4C7	215.00	0.00	215.00
93	Jiu-Jitsu Association	UNKNOWN Toronto ON M5H 4C7	100.00	0.00	100.00
94	JK-IT	UNKNOWN Toronto ON M5H 4C7	949.20	0.00	949.20
95	JUDO ONTARIO	3 CONCORDE GATE, #305 DON MILLS ON M3C 3N7	915.93	0.00	915.93

10-Apr-2015

Date


 Marc Seguin

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

FORM 78 - Continued

List "A"
 Unsecured Creditors

Sport Alliance of Ontario

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
96	Judy Vandermeij		1.00	0.00	1.00
97	Kawartha Gymnastics Club	33 Roger Neilson Way Peterborough ON K9J 1W4	500.00	0.00	500.00
98	Kidnasium	745 Mt Pleasant Rd. Toronto ON M4S 2N4	195.00	0.00	195.00
99	Kidsport Canada- Ontario	3 Concorde Gate, Suite 313 Toronto ON M3C 3N7	105.00	0.00	105.00
100	KIDSPORT RENFREW COUNTY	105 Elgin Street West Amprior ON K7S 0A8	2,246.33	0.00	2,246.33
101	KIDSPORT TIMMINS	376 Poplar Ave. Timmins ON P4N 4S4	930.00	0.00	930.00
102	Lifestyle Information Network	UNKNOWN Toronto ON M5H 4C7	367.88	0.00	367.88
103	Lore Dehmel		1.00	0.00	1.00
104	Lyreco (Canada) Inc.	7303 Warden Avenue, Suite 200 Markham ON L3R 5Y6	1,656.22	0.00	1,656.22
105	Manulife Financial	Premium Admin (VO), PO Box 1627 Waterloo ON N2J 4P4	63,782.61	0.00	63,782.61
106	MARACLE PRESS LIMITED	1156 KING STREET EAST OSHAWA ON L1H 1H8	2,793.36	0.00	2,793.36
107	Marilyn Sutton		1.00	0.00	1.00
108	Markham Stingers	UNKNOWN Toronto ON M5H 4C7	250.00	0.00	250.00
109	MARLENE STIRRETT-MATSON	61 St Clair Ave W, Ste 1207 Toronto ON M4V 2Y8	489.25	0.00	489.25
110	MARLENE WRIGHT	714 Thornloe Dr Thunder Bay ON P7C 5L5	83.25	0.00	83.25
111	Master Bowlers' Association of Ontario	3 Concorde Gate, Suite 302 Toronto ON M3C 3N7	757.68	0.00	757.68
112	Masterfile	3 Concorde Gate, Fourth Floor Toronto ON M3C 3N7	700.00	0.00	700.00
113	Microsoft Corporation	One Microsoft Way Redmond WA 98052	260.58	0.00	260.58
114	Midweek Cycling Club	UNKNOWN Toronto ON M5H 4C7	50.00	0.00	50.00
115	MINISTER OF FINANCE	33 King Street West, PO Box 647 Oshawa ON L1H 8X3	1,219.08	0.00	1,219.08
116	Mississauga Swimming Club	UNKNOWN Toronto ON M5H 4C7	250.00	0.00	250.00
117	MITCH ORSATTI	UNKNOWN Toronto ON M5H 4C7	90.00	0.00	90.00
118	Mohamed Haniff		1.00	0.00	1.00
119	Motion Basketball Association	4261 Highway 7, East - Unit A14-114 Unionville ON L3R 9W6	250.00	0.00	250.00

10-Apr-2015

Date



Marc Seguin

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

FORM 78 – Continued

List "A"
 Unsecured Creditors
 Sport Alliance of Ontario

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
120	Motion LP	3 Concorde Gate, Suite 311 Toronto ON M3C 3N7	5,492.59	0.00	5,492.59
121	Motivate Canada	11 Rosemount Ave. Unit 408 Ottawa ON K1Y 4R8	2,404.20	0.00	2,404.20
122	Murray Haines		1.00	0.00	1.00
123	Nerds Backup	UNKNOWN Toronto ON M5H 4C7	86.08	0.00	86.08
124	NERDS ON SITE INC	137 DUNDAS STREET LONDON ON N6A 1E9	2,542.50	0.00	2,542.50
125	Netball Ontario	3 Concorde Gate, Box 172 Toronto ON M3C 3N7	28.25	0.00	28.25
126	NetEvolved	484 Napier Street Collingwood ON L9Y 3T7	310.76	0.00	310.76
127	North Region Basketball Association	800 Bay Street, 5th Flr. Toronto ON M5S 3A9	250.00	0.00	250.00
128	North York Knights	P.O. Box 1415, 3230 Yonge St. Toronto ON M4N 3P6	1,375.00	0.00	1,375.00
129	Northumberland County	555 Courthouse Road Cobourg ON K9A 5J6	5,000.00	0.00	5,000.00
130	Northwest Ontario Wado Kai Association	UNKNOWN Toronto ON M5H 4C7	270.00	0.00	270.00
131	NORWICH MINOR HOCKEY	P. O. Box 766 Norwich ON N0J 1P0	250.00	0.00	250.00
132	Nursing Leadership Network	c/o First Stage Enterprises 1 Concorde Gate, Suite 109, Box 26 Toronto ON M3C 3N6	689.49	0.00	689.49
133	Ontario 5 Pin Bowler's Association	3 Concorde Gate, Suite 302 Toronto ON M3C 3N7	2,479.13	0.00	2,479.13
134	Ontario Amateur Wrestling Association	3 Concorde Gate, Suite 213 Toronto ON M3C 3N7	1,293.59	0.00	1,293.59
135	Ontario Assn of Triathletes	3 Concorde Gate, Suite 205 Toronto ON M3C 3N7	1,558.32	0.00	1,558.32
136	Ontario Badminton Association	3 Concorde Gate, Suite 209 Toronto ON M3C 3N7	931.06	0.00	931.06
137	Ontario Ball Hockey	UNKNOWN Toronto ON M5H 4C7	573.62	0.00	573.62
138	Ontario Basketball	c/o Abilities Centre 55 Gordon Street, Suite 2A Whitby ON L1N 0J2	4,056.54	0.00	4,056.54
139	Ontario Baton Twirling (Storage Only)	1 Concorde Gate, Basement Toronto ON M3C 3N6	1.00	0.00	1.00
140	Ontario Blind Sports Association	3 Concorde Gate, Suite 104 Toronto ON M3C 3N7	1,099.88	0.00	1,099.88
141	Ontario Colleges Athletic Association	3 Concorde Gate, Suite 201 Toronto ON M3C 3N7	2,043.36	0.00	2,043.36
142	ONTARIO COUNCIL OF SHOOTERS	UNKNOWN Toronto ON M5H 4C7	1,267.22	0.00	1,267.22

10-Apr-2015

Date



Marc Seguin

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

FORM 78 – Continued

List "A"
 Unsecured Creditors
 Sport Alliance of Ontario

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
143	Ontario Curling Council	1400 Bayly St., Office Mall 2, Unit #2B Pickering ON L1W 3R2	1,152.02	0.00	1,152.02
144	Ontario Cycling Assn	2015 Pan Am Boulevard Suite #2 Milton ON L9T 8Y9	4,051.93	0.00	4,051.93
145	Ontario Deaf Sports Association Inc.	3 Concorde Gate, Suite 303 Toronto ON M3C 3N7	722.08	0.00	722.08
146	Ontario Disc Sport Assn	3 Concorde Gate Toronto ON M3C 3N7	288.50	0.00	288.50
147	Ontario Federation of School Athletic Association	3 Concorde Gate, Suite 204 Toronto ON M3C 3N7	2,556.68	0.00	2,556.68
148	Ontario Hockey Federation	400 Sheldon Drive, Unit 9 Cambridge ON N1T 2H9	3,342.73	0.00	3,342.73
149	Ontario Lacrosse Association	3 Concorde Gate, Suite 306 Toronto ON M3C 3N7	6,577.02	0.00	6,577.02
150	Ontario Lawn Bowlers Association	3 Concorde Gate, Suite 209 Toronto ON M3C 3N7	196.88	0.00	196.88
151	Ontario Ministry of Finance	Collections Branch, Bankruptcy and Insolvency Unit 6th Floor, 33 King Street West Oshawa ON L1H 8H5	1.00	0.00	1.00
152	Ontario Minor Hockey Assn	25 Brodie Drive, Unit 3 Richmond Hill ON L4B 3K7	3,503.11	0.00	3,503.11
153	Ontario Physical And Health Education Association	1 Concorde Gate, Suite 608 Toronto ON M3C 3N6	15,480.63	0.00	15,480.63
154	Ontario Recreation Facilities Association Inc.	1 Concorde Gate, Suite 102 Toronto ON M3C 3N6	5,237.11	0.00	5,237.11
155	Ontario Recreational Canoeing and Kayaking Association	3 Concorde Gate, Suite 209 Toronto ON M3C 3N7	707.22	0.00	707.22
156	Ontario Ringette Association	3 Concorde Gate, Suite 207 Toronto ON M3C 3N7	4,182.61	0.00	4,182.61
157	Ontario Sailing Assn	65 Guise St. E. Hamilton ON L8L 8B4	1,249.07	0.00	1,249.07
158	Ontario Senior Games Association	3 Concorde Gate, Suite 310 Toronto ON M3C 3N7	782.49	0.00	782.49
159	Ontario Ski And Wakeboard Ontario	3 Concorde Gate, Suite 209 Toronto ON M3C 3N7	1.00	0.00	1.00
160	Ontario Ski Council	1 Concorde Gate, Suite 109 Toronto ON M3C 3N6	231.69	0.00	231.69
161	Ontario Soccer Assn	7601 Martin Grove Rd. Woodbridge ON L4L 9E4	20,480.03	0.00	20,480.03
162	Ontario Soccer Referee Association	UNKNOWN Toronto ON M5H 4C7	50.00	0.00	50.00
163	ONTARIO SPEED SKATING ASSC.	1185 EGLINTON AVE. E., #201A NORTH YORK ON M3C 3C6	400.00	0.00	400.00
164	ONTARIO TABLE TENNIS ASSOCIATION	19 Wax Myrtle Way Toronto ON M3B 3K6	1,321.62	0.00	1,321.62
165	Ontario Tennis Assn	1 Shoreham Drive, Suite 200 Toronto ON M3N 3A7	1,271.35	0.00	1,271.35
166	Ontario Underwater Council	1 Concorde Gate, Suite 109 Toronto ON M3C 3N6	1,596.11	0.00	1,596.11

10-Apr-2015

Date


 Marc Seguin

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

FORM 78 - Continued

List "A"
 Unsecured Creditors

Sport Alliance of Ontario

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
167	Ontario University Athletics	1119 Fennell Ave East, #230 Hamilton ON L8T 1S2	1,015.91	0.00	1,015.91
168	Ontario Varsity Football League	UNKNOWN Toronto ON M5H 4C7	250.00	0.00	250.00
169	Ontario Volleyball Association	3 Concorde Gate, Suite 304 Toronto ON M3C 3N7	7,542.33	0.00	7,542.33
170	Ontario Water Polo Association	3 Concorde Gate, Suite 206 Toronto ON M3C 3N7	856.02	0.00	856.02
171	Ontario Water Ski	UNKNOWN Toronto ON M5H 4C7	427.05	0.00	427.05
172	Ontario Wheelchair Sport Association	3 Concorde Gate, Suite 104 Toronto ON M3C 3N7	3,295.35	0.00	3,295.35
173	Ontario Speed Skating Assn	214 Bond St. E. Oshawa ON L1G 1B5	618.80	0.00	618.80
174	Oshawa Minor Hockey Association	UNKNOWN Toronto ON M5H 4C7	500.00	0.00	500.00
175	Ottawa International Soccer Club	1237 Newmarket St. Ottawa ON K1B 5N6	250.00	0.00	250.00
176	Out of the Park Sports	1510 Birchmount Road, Unit 162 Scarborough ON M1P 2G6	400.00	0.00	400.00
177	ParaSport Ontario	3 Concorde Gate, Suite 104 Toronto ON M3C 3N7	2,671.50	0.00	2,671.50
178	Parks and Recreation of Ontario	1 Concorde Gate, Suite 302 Toronto ON M3C 3N6	7,326.95	0.00	7,326.95
179	Parry Sound Dance Academy	12 Seguin St., #3 Parry Sound ON P2A 1T4	250.00	0.00	250.00
180	Paul Ramsammy		1.00	0.00	1.00
181	PEARSON DUNN INSURANCE	435 MCNALLY RD, SUITE 103 Stoney Creek ON L8E 5E3	33,825.60	0.00	33,825.60
182	Pickering Soccer Club	1975 Clements Rd. Pickering ON L1W 4C2	500.00	0.00	500.00
183	Pine Point Tennis Club	15 Grierson Rd. Toronto NU M9W 3R1	400.00	0.00	400.00
184	Pizza Pizza	500 Kipling Avenue Toronto ON M8Z 5E5	268.85	0.00	268.85
185	Plant-It Promotions Ltd	400 North Rivermede Road, Unit 103 Concord ON L4K 3R5	3,705.27	0.00	3,705.27
186	PLAY IT AGAIN SPORTS	UNKNOWN Toronto ON M5H 4C7	250.00	0.00	250.00
187	Priscilla Horan	UNKNOWN Toronto ON M5H 4C7	140.00	0.00	140.00
188	PUROLATOR COURIER	PO BOX 1100, POSTAL STATION ETOBICOKE ETOBICOKE ON M9C 5K2	2,777.90	0.00	2,777.90
189	Registered Nurses Foundation	7270 Woodbine Ave., Suite 204 Markham ON L3R 4B9	245.15	0.00	245.15
190	Respect Group Inc	8-540 21 Ave. SW Calgary AB T2S 0H1	2,237.40	0.00	2,237.40

10-Apr-2015

Date


 Marc Seguin

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

FORM 78 - Continued

List "A"
 Unsecured Creditors

Sport Alliance of Ontario

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
191	Rhonrose Martial Arts and Fitness	1181 Victoria Park Ave. Toronto ON M4B 2K5	225.00	0.00	225.00
192	RICK BEAVER	1 Hazel Ave Barrie ON L4M 5B8	35.04	0.00	35.04
193	Rosedale Minor Hockey	100 Greenhill Ave. Hamilton ON L8K 6M4	250.00	0.00	250.00
194	ROW Ontario	19 Waterman Ave, Suite 206 Toronto ON M4B 1Y2	389.07	0.00	389.07
195	Royal Bank of Canada	180 Wellington St. W., 3rd Flr. Toronto ON M5J 1J1	1.00	0.00	1.00
196	Rugby Ontario	3 Concorde Gate, Suite 307 Toronto ON M3C 3N7	2,398.75	0.00	2,398.75
197	Ryan Albright		1.00	0.00	1.00
198	Sault Ste. Marie Gymnastics	260 Elizabeth Street Sault Ste. Marie ON P6A 6J3	440.00	0.00	440.00
199	SCARBOROUGH BASKETBALL ASSOCIATION	2343 Brimley Rd., #717 Toronto ON M1S 3L6	250.00	0.00	250.00
200	Scarborough National Malvern Soccer Club	120 Berner Trail Scarborough ON M1B 1B3	140.00	0.00	140.00
201	Scarborough United Women's Soccer Club	1 Earlton Rd. Scarborough ON M1T 2R2	175.00	0.00	175.00
202	School District #57	747 Winnipeg Street Prince George BC V2L 2V3	628.56	0.00	628.56
203	Shadow Water Polo	UNKNOWN Toronto ON M5H 4C7	250.00	0.00	250.00
204	SHERWOOD DIGITAL COPY	83 GERRARD STREET WEST TORONTO ON M5G 2A7	116.96	0.00	116.96
205	SKATE ONTARIO	UNKNOWN Toronto ON M5H 4C7	3,804.04	0.00	3,804.04
206	Softball Ontario	3 Concorde Gate, Suite 309 Toronto ON M3C 3N7	2,576.61	0.00	2,576.61
207	South Kent Hockey Association	UNKNOWN Toronto ON M5H 4C7	500.00	0.00	500.00
208	South Kent Hockey League	UNKNOWN Toronto ON M5H 4C7	1,000.00	0.00	1,000.00
209	Special Olympics	UNKNOWN Toronto ON M5H 4C7	875.24	0.00	875.24
210	Speed Skating Ontario	214 Bond St. E. Oshawa ON L1G 1B5	2,534.44	0.00	2,534.44
211	SPORT4ONTARIO	3 Concorde Gate, Suite 102 Toronto ON M3C 3N7	1.00	0.00	1.00
212	Sportchek gift cards	UNKNOWN Toronto ON M5H 4C7	235.00	0.00	235.00
213	Squash Ontario	3 Concorde Gate, Suite 308 Toronto ON M3C 3N7	3,579.93	0.00	3,579.93
214	STAPLES	Corporate Express Canada, PO Box 4446, STN A Toronto ON M5W 4A2	143.51	0.00	143.51

10-Apr-2015

Date


 Marc Seguin

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

FORM 78 - Continued

List "A"
 Unsecured Creditors
 Sport Alliance of Ontario

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
215	Starweb Ltd.	10 North Queen St. Toronto ON M8Z 2C4	7,822.50	0.00	7,822.50
216	SUPERLINK COMMUNICATION & PRINTING INC.	550 McNicoll Ave. North York ON M2H 2C9	917.56	0.00	917.56
217	Swim Ontario	3 Concorde Gate, Suite 206 Toronto ON M3C 3N7	3,933.26	0.00	3,933.26
218	SYNCHRO SWIM ONTARIO	128 Galaxy Blvd. Toronto ON M9W 4Y3	2,128.66	0.00	2,128.66
219	Taekwondo Canada	3 Concorde Gate, Suite 213A Toronto ON M3C 3N7	1,621.50	0.00	1,621.50
220	TEAM CONCEPT	222 Pellatt Avenue, Unit #2 Toronto ON M9N 2P6	858.80	0.00	858.80
221	TELUS COMMUNICATIONS COMPANY	P.O.BOX. 81030 BURNABY BC V5H 4K1	406.80	0.00	406.80
222	The City of Mississauga	300 City Centre Drive Mississauga ON L5B 3C1	110,000.00	0.00	110,000.00
223	Toronto Premier Gymnastics	115 Simpson Ave. Toronto ON M4K 1A1	500.00	0.00	500.00
224	Tourism Brantford	399 Wayne Gretzky Parkway Brantford ON N3R 8B4	25,000.00	0.00	25,000.00
225	Triathlon Canada	3 Concorde Gate, Suite 106 Toronto ON M3C 3N7	2,413.72	0.00	2,413.72
226	Triathlon Ontario	3 Concorde Gate, Suite 205 Toronto ON M3C 3N7	1.00	0.00	1.00
227	Triple Balance Community Services	97 Havenlea Rd Scarborough ON M1X 1T3	160.00	0.00	160.00
228	UNIVERSITY OF TORONTO TRACK AND FIELD JUNIOR DEVELOP	UNKNOWN Toronto ON M5H 4C7	250.00	0.00	250.00
229	Wendy Payne		1.00	0.00	1.00
230	West Ferris Minor Hockey Association	42 Gertrude St. E. North Bay ON P1A 1J8	1,500.00	0.00	1,500.00
231	West Nippissing Minor Hockey	210 Clark St. Sturgeon Falls ON P2B 3M8	350.00	0.00	350.00
232	Weston Minor Hockey League	UNKNOWN Toronto ON M5H 4C7	500.00	0.00	500.00
233	Woodbridge Soccer Club	7401 Martin Grove Rd. Woodbridge ON L4L 9E4	250.00	0.00	250.00
234	WOODSTOCK MINOR Soccer	895 Ridgewood Drive Woodstock ON N4T 0A6	375.00	0.00	375.00
235	Workplace Safety and Insurance Board	200 Front Street West Toronto ON M5V 3J1	1.00	0.00	1.00
236	XEROX CANADA LTD.	P.O. BOX 4539 STN. A TORONTO ON M5W 4P5	1,952.50	0.00	1,952.50
237	York Jets Soccer Club	2801 Eglinton Ave. W. Toronto ON M6M 5B4	250.00	0.00	250.00
238	York North Basketball Association	800 Mulock Dr. Newmarket ON L3Y 9C1	20.00	0.00	20.00

10-Apr-2015

Date



Marc Seguin

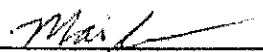
23

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

FORM 78 -- Continued

	Total:	2,585,184.05	0.00	2,585,184.05
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10-Apr-2015
Date


Marc Seguin

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

24

FORM 78 -- Continued

List "B"
 Secured Creditors

Sport Alliance of Ontario

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	Element Financial Corporation	504-5420 North Service Rd. Burlington ON L7L 6C7	1.00	Other - Konica Minolta Photocopiers	17-Jul-2013	1.00		
2	Maxlum Financial Services Inc.	30 Vogell Road, Unit 1 Richmond Hill ON L4B 3K6	37,832.40	Other - Telephone System	23-Sep-2008	37,832.40		
3	Pitney Bowes Global Financial Services	5500 Explorer Drive Mississauga ON L4W 5C7	49,731.93	Other - Computer/postage equipment Other - Kodak Controller Other - Copier	25-Mar-2010 17-Sep-2010 11-Apr-2011	18,713.43 13,560.00 17,458.50		
Total:			87,565.33			87,565.33	0.00	0.00

10-Apr-2015

Date



Marc Seguin

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

FORM 78 -- Continued

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

Sport Alliance of Ontario

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	1703438 Ontario Inc. 1 & 3 Concorde Gate; 12 Concorde	c/o Crown Property Management Inc. 45 Sheppard Ave. E., Suite 302 Toronto ON M2N 5W9	Landlord	-	14,500.00	0.00	14,500.00
Total:					14,500.00	0.00	14,500.00

10-Apr-2015

Date

Marc Seguin

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

FORM 78 -- Continued


List "D"
Contingent or Other Liabilities

Sport Alliance of Ontario

No.	Name of creditor or claimant	Address and occupation	Amount of liability or claim	Amount expected to rank for dividend	Date when liability incurred	Nature of liability
1	1703438 Ontario Inc. 1 & 3 Concorde Gate; 12 Concorde	c/o Crown Property Management Inc. 45 Sheppard Ave. E., Suite 302 Toronto ON M2N 5W9	10,016,000.00	0.00		Landlord
Total:			10,016,000.00	0.00		

10-Apr-2015

Date



Marc Seguin

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

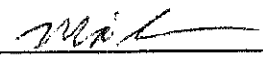
FORM 78 -- Continued

List "E"
Debts Due to the Bankrupt
Sport Alliance of Ontario

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	Receivables	69,947.10 125,841.29 28,478.50		08-Apr-2015	69,947.10	none
2	Canada Revenue Agency	Tax Centre Sudbury ON P3A 5C1	HST Receivable	94,141.92 0.00 0.00		31-Dec-2014	94,141.92	none
Total:				164,089.02 125,841.29 28,478.50			164,089.02	

10-Apr-2015

Date



Marc Seguin

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

28

FORM 78 -- Continued

List "F"

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

Sport Alliance of Ontario

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	

10-Apr-2015

Date


Marc Seguin

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

FORM 78 -- Continued

List "G"
Real Property or Immovables Owned by Bankrupt
Sport Alliance of Ontario

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

10-Apr-2015

Date



Marc Seguin

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

30

FORM 78 - Concluded

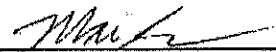
List "H"
 Property

Sport Alliance of Ontario
 FULL STATEMENT OF PROPERTY

Nature of property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade		Inventory	7,854.57	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	419,169.00	419,169.00
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant		Printing equipment	48,068.23	5,500.00
(g) Furniture		Office furniture and equipment	411,055.46	9,000.00
(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		Prepaid postage	15,000.00	0.00
		Funds held by Trustee	150,000.00	150,000.00
		Prepaid expenses	6,732.75	0.00
		Telephone System	754,829.90	37,832.40
		Kodak Controller	13,560.00	13,560.00
		Copier	17,458.50	17,458.50
		Computer/postage equipment	18,713.43	18,713.43
		Konica Minolta Photocopiers	1.00	1.00
		Sport IS Development Fund	70,000.00	70,000.00
		Leasehold Improvements	4,229,411.39	0.00
			Total:	741,234.33

10-Apr-2015

Date



Marc Seguin

Court No.

File No.

In the Matter of the Bankruptcy of
Sport Alliance of Ontario
of the City of Toronto
in the Province of Ontario

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

Collins Barrow Toronto Limited - Trustee

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

Tab 3

**ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY)
COMMERCIAL LIST**

THE HONOURABLE) FRIDAY, the 10th DAY
)
JUSTICE WILTON-SIEGEL) OF APRIL, 2015

IN THE MATTER OF THE BANKRUPTCY OF SPORT ALLIANCE OF ONTARIO

**ORDER
(Authorizing Disclaimer of Leases)**

THIS MOTION, made by Collins Barrow Toronto Limited (the **Trustee**) in its capacity as Trustee in Bankruptcy of Sport Alliance of Ontario (**SAO**), for an order:

- (a) dispensing with service of the Notice of Motion and Motion Record in respect of this motion; and
- (b) authorizing the Trustee to disclaim the real property leases of SAO, as more particularly described in the First Report of the Trustee dated April 10, 2015 (the **First Report**) contained in the Motion Record filed herein (the **Leases**);

was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the First Report, the appendices thereto, and on hearing submissions of counsel for the Trustee, no one else appearing,

1. THIS COURT ORDERS that service of the Notice of Motion and Motion Record in respect of this Motion is hereby dispensed with such that this Motion is properly returnable today.
2. THIS COURT ORDERS that the Trustee is hereby authorized to deliver a Notice of Disclaimer to (a) the lessors under the Leases, and (b) any other lessor under any other real property lease to which SAO may be a party.

**ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY)
COMMERCIAL LIST**

Proceeding commenced at Toronto

ORDER

Norton Rose Fulbright Canada LLP
Royal Bank Plaza, South Tower, Suite 3800
200 Bay Street, P.O. Box 84
Toronto, Ontario M5J 2Z4 CANADA

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Email: Tony.Reyes@nortonrosefulbright.com
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Lawyers for Collins Barrow Toronto Limited, Trustee
of the Estate of Sport Alliance of Ontario, a bankrupt

33

**ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY)
COMMERCIAL LIST**

Proceeding commenced at Toronto

**MOTION RECORD
(returnable April 10, 2015)**

Norton Rose Fulbright Canada LLP
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200 Bay Street, P.O. Box 84
Toronto, Ontario M5J 2Z4 CANADA

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Lawyers for Collins Barrow Toronto Limited,
Trustee of the Estate of Sport Alliance of Ontario,
a bankrupt