

District of: Ontario
Division No. 09 - Toronto
Court No. 31-3085000
Estate No. 31-3085000

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

Original Amended

In the Matter of the Bankruptcy of
Independent Wine Education Guild
of the City of Toronto, in the Municipality of Toronto
in the Province of Ontario

Take notice that:

1. Independent Wine Education Guild filed (or was deemed to have filed) an assignment (or a bankruptcy order was made against Independent Wine Education Guild) on the 28th day of May 2024 and the undersigned, TDB Restructuring 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 14th day of June 2024 at 10:00 AM at 11 King Street W., Suite 700, Box 27, Toronto, ON.
3. To be entitled to vote at the meeting, a creditor must file with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.
4. Enclosed with this notice are a proof of claim form, proxy form and list of creditors with claims amounting to \$25 or more showing the amounts of their claims.
5. Creditors must prove their claims against the estate of the bankrupt to share in any distribution of the proceeds realized from the estate.

Dated at the City of Toronto in the Province of Ontario, this 30th day of May 2024.

TDB Restructuring Limited - Licensed Insolvency Trustee
Per:



Bryan Tannenbaum - Licensed Insolvency Trustee
11 King Street W., Suite 700, Box 27
Toronto ON M5H 4C7
Phone: (416) 575-4440 Fax: (416) 915-6228

District of:
 Division No.
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 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
 Independent Wine Education Guild
 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 27th day of May 2024. 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"	498,063.67	1. Inventory	0.00
Balance of secured claims as per list "B"	0.00	2. Trade fixtures, etc.	0.00
Total unsecured creditors	498,063.67	3. Accounts receivable and other receivables, as per list "E"	
2. Secured creditors as per list "B"	4,994.18	Good	0.00
3. Preferred creditors as per list "C"	0.00	Doubtful	0.00
4. Contingent, trust claims or other liabilities as per list "D"		Bad	0.00
estimated to be reclaimable for	0.00	Estimated to produce	0.00
Total liabilities	503,057.85	4. Bills of exchange, promissory note, etc., as per list "F"	0.00
Surplus	NIL	5. Deposits in financial institutions	0.00
		6. Cash	0.00
		7. Livestock	0.00
		8. Machinery, equipment and plant	0.00
		9. Real property or immovable as per list "G"	0.00
		10. Furniture	2,228.00
		11. RRSPs, RRFs, life insurance, etc.	0.00
		12. Securities (shares, bonds, debentures, etc.)	5,422.15
		13. Interests under wills	0.00
		14. Vehicles	0.00
		15. Other property, as per list "H"	36,452.71
		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	44,102.86
		Deficiency	458,954.99

I, Edel Ebbs, 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 the affairs of the Corporation on the 27th day of May 2024 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 27th day of May 2024.



 Bryan Yampenbaum, Commissioner of Oaths
 For the Province of Ontario
 Expires March 6, 2027



 Edel Ebbs

Remotely signed and witnessed via Microsoft Teams Video Call

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FORM 78 - Continued

In the Matter of the Bankruptcy of
 Independent Wine Education Guild
 of the City of Toronto, in the Municipality of Toronto
 in the Province of Ontario
 List "A"
 Unsecured Creditors

Independent Wine Education Guild

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	8545570 Canada Inc. DBA Wine Academy Invoice 2024-0185	B 101 67 Richmond Street West Toronto ON M5H 1Z5	1,017.00	0.00	1,017.00
2	Andrea Sagrera WSET Level 2 Award in Wines	120 Parliament Street, Unit 715 Toronto ON M5A 2Y8	799.00	0.00	799.00
3	Andrew Mais WSET Level 2 Award in Wines	100 Main Street East Unit 38F Hamilton ON L8N 3W7	799.00	0.00	799.00
4	Anshuk Gade WSET Level 2 Award in Wines	32 Cameron Avenue Toronto ON M6M 1P9	799.00	0.00	799.00
5	Atanu Daspurkayastha WSET Level 1 Award in Wines	29 Halesia Drive Toronto ON M9W 6B6	425.00	0.00	425.00
6	Caitlin Ferguson Ross Goodall Invoices 1153, 1160, 1161	338 Mill Bridge Road Feversham ON N0C 1C0	1,951.85	0.00	1,951.85
7	Camila Bernhard WSET Level 2 Award in Wines	007-6 Sonic Way North York ON M3C 0P1	799.00	0.00	799.00
8	Carolina Duarte WSET Level 2 Award in Wines	119 Perth Avenue Toronto ON M6P 3X2	799.00	0.00	799.00
9	Chaplin & Co Chartered Professional Accountants Invoice 12165	1110 Finch Avenue West Suite 710 Toronto ON M3J 2T2	9,040.00	0.00	9,040.00
10	Christina Branch WSET Level 1 Award in Wines	36 Fernridge Heights Millbrook ON L0A 1G0	425.00	0.00	425.00
11	Christopher Waters Invoice 2024-01	38 Titmouse Court Hamilton ON L9A 4Y9	1,299.50	0.00	1,299.50
12	CIBC - Canada Emergency Business Account (CEBA) 00112008947856	1 St Clair Avenue West Toronto ON M4V 1K7	61,027.28	0.00	61,027.28
13	Danielle Chandler Invoice 07-24	48 Lincoln Avenue Toronto ON M6P 1M8	1,017.00	0.00	1,017.00
14	Debbie Shing	1169 Queen St West, Suite 327 Toronto ON M6J 9A4	2,692.35	0.00	2,692.35
15	Elmir Alyrzaev WSET Level 2 Award in Wines	101 Charles St E Unit 1211 Toronto ON M4Y 0A9	999.00	0.00	999.00
16	Elsa Macdonald 20230918001	191 Colbeck Street Toronto ON M6S1W1	733.85	0.00	733.85
17	Erin Salmon Invoice 422	63 Scadding Avenue Whitby ON L1N 9X3	452.00	0.00	452.00
18	Eugene Mlynczyk	85 Northgate Drive Bradford ON L3Z 2Y4	2,055.94	0.00	2,055.94
19	Geraldina Falbo WSET Level 2 Award in Wines	1936 Edenvale Crescent Burlington ON L7P 3L9	999.00	0.00	999.00
20	Hajma Nizinkovska WSET Level 1 Award in Wines	309 Ashbury Rd Oakville ON L6K 2M2	425.00	0.00	425.00
21	Harsh Deep Singh WSET Level 2 Award in Wines	16B Gower Street Toronto ON M4B 3P5	999.00	0.00	999.00

27-May-2024

Date

Edel Ebbs

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Independent Wine Education Guild
 of the City of Toronto, in the Municipality of Toronto
 in the Province of Ontario

List "A"


Unsecured Creditors

Independent Wine Education Guild

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
22	HNR Properties Ltd	211 Yongo Street, Sulto 300 Toronto ON M5B 1M4	176,625.71	0.00	176,625.71
23	Jacob Mahon WSET Level 2 Award in Wines	1735 Dundas St West Toronto ON M6K 1V4	799.00	0.00	799.00
24	Jamer Laing WSET Level 1 Award in Wines	176 The Esplanado Unit 383 Toronto ON M5A 4H2	425.00	0.00	425.00
25	James Fukurl WSET Level 1 Award In Sake Onlin	5980 Fallsview Blvd Niagara Falls ON L2G 3V5	450.00	0.00	450.00
26	Jessica Espina WSET Level 2 Award in Wines	1204-105 The Queensway Toronto ON M6S 5B5	799.00	0.00	799.00
27	John Echano WSET Level 3 Award in Wines	1495 Dundas St West, Unit 3 Toronto ON M6K 1T6	874.50	0.00	874.50
28	Kiara Mefissa Acuna Modesto WSET Level 2 Award in Wines	647 Dovercourt Rd Toronto ON M6H2W6	799.00	0.00	799.00
29	Kunal Kherdkar WSET Level 2 Award in Wines	25 Platinum Dr North York ON M6M 5K2	799.00	0.00	799.00
30	Melissa Bickford WSET Level 1 Award in Wines Onli	1323 Redwood Place Burlington ON L7M 1J3	425.00	0.00	425.00
31	Mukul Gatha WSET Level 2 Award in Wines	275 Main Street Unit 511 Toronto ON M4C 4X4	799.00	0.00	799.00
32	Nancy Reynolds FWS wines and IW-24-02	123 Fairfawn Avenue Toronto ON M5M 1S9	2,644.25	0.00	2,644.25
33	Natalie Bourgoin WSET Level 1 Award in Wines	48 Netherwood Road Kitchener ON N2P 0E4	425.00	0.00	425.00
34	Oleksandr Omaldze WSET Level 1 Award In Wines	48 Arslan Drive Toronto ON M3H 4V9	425.00	0.00	425.00
35	Peter Wearing	78 Orchard Park Blvd Toronto ON M4L 3E2	13,538.56	0.00	13,538.56
36	Philippe Pelletant WSET Level 1 Award in Wines Onli	55 Oakmount Road, Unit 403 Toronto ON M6P 2M5	999.00	0.00	999.00
37	Pierre-Luc Roussel WSET Level 2 Award In Spirits On	2019 Rue Chandolin Sainte-agathe-des-monts QC J8C 2Z7	999.00	0.00	999.00
38	Prasenjit Saha WSET Level 2 Award in Wines	64 Ayers Cres Scarborough ON M1L 0J4	799.00	0.00	799.00
39	Raema Jaya Shetty WSET Level 2 Award in Wines	32 Cameron Avenue Toronto ON M6M 1P9	799.00	0.00	799.00
40	Rushi Patel WSET Level 1 Award In Sake Onlin	493 Woburn Avenue North York ON M5M 1L8	450.00	0.00	450.00
41	Ronny Diocampo WSET Level 2 Award in Wines	3526 Wisner Rd Mississauga ON L4Y 3K5	799.00	0.00	799.00
42	Shanti Tickaram WSET Level 3 Award in Wines Onli	110 Havelock Drive Brampton ON L6W 4C6	749.50	0.00	749.50

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Date


 Ediel Ebbs

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FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Independent Wine Education Guild
 of the City of Toronto, in the Municipality of Toronto
 in the Province of Ontario

List "A"
 Unsecured Creditors

Independent Wine Education Guild

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
43	Sindy Amedor Sanchez WSET Level 2 Award in Wines	6 Silver Maple Court Unit 2414 Brampton ON L6T 4N5	999.00	0.00	999.00
44	T. Paul Fitzmaurice WSET Level 1 Award in Beer Onlin	11 Winding Woods Crescent London ON N6G 3G3	450.00	0.00	450.00
45	Troy Gibbons WSET Level 1 Award in Wines	723-35 Bastion Street Toronto ON M5V 0C2	425.00	0.00	425.00
46	Vanessa Campbell Invoices 114 and 115	18 Elm Grove Ave. #D8 Toronto ON M5B 1M4	3,840.00	0.00	3,840.00
47	Wine & Spirit Education Trust (WSET) APP0230	International House 39-45 Bermondsey Street London GB SE1 3XF UK	183,839.96	0.00	183,839.96
48	Wine Scholar Guild Invoices 2405-23 and 2404-005	1777 Church Street NW, Ste B Washington DC 20036 USA	4,340.67	0.00	4,340.67
49	Yinhao Wu WSET Level 2 Award in Spirits On	23 Chancellor Street Charlottetown PE C1E 0G1	999.00	0.00	999.00
50	Yisha Li WSET Level 1 Award in Wines	38 Gandhi Lane Unit 3111 Markham ON L3T 0G9	425.00	0.00	425.00
51	Yuuji Nagaoka Invoices 113, 155	643 Coxwell Ave. Toronto ON M4C 3B8	7,768.75	0.00	7,768.75
Total:			498,063.67	0.00	498,063.67

27-May-2024

Date



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FORM 78 - Continued

In the Matter of the Bankruptcy of
Independent Wine Education Guild
of the City of Toronto, in the Municipality of Toronto
in the Province of Ontario
List "B"
Secured Creditors

Independent Wine Education Guild

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	CIBC Visa credit card 4500041061280344	1 St Clair Avenue West Toronto ON M4V 1K7	4,994.18	Securities - Other	27-May-2024	4,994.18	427.97	
Total:			4,994.18			4,994.18	427.97	0.00

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FORM 78 - Continued

In the Matter of the Bankruptcy of
Independent Wine Education Guild
of the City of Toronto, in the Municipality of Toronto
in the Province of Ontario
List "C"
Preferred Creditors for Wages, Rent, etc.

Independent Wine Education Guild

No.	Name of creditor	Address and occupation	Nature of claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
Total:					0.00	0.00	0.00

27-May-2024

Date



Edel Ebbs

District of:
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FORM 78 - Continued

In the Matter of the Bankruptcy of
Independent Wine Education Guild
of the City of Toronto, in the Municipality of Toronto
in the Province of Ontario
List "D"
Contingent or Other Liabilities

Independent Wine Education Guild

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-May-2024

Date



Edel Ebbs

District of:
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FORM 78 - Continued

In the Matter of the Bankruptcy of
Independent Wine Education Guild
of the City of Toronto, in the Municipality of Toronto
in the Province of Ontario
List "E"
Debts Due to the Bankrupt
Independent Wine Education Guild

No.	Name of debtor	Address and occupation	Nature of debt	Amount of debt (good, doubtful, bad)	Folio of ledgers or other book where particulars to be found	When contracted	Estimated to produce	Particulars of any securities held for debt
			Total:	0.00 0.00 0.00			0.00	

27-May-2024

Date



Edel Ebbs

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FORM 78 - Continued

In the Matter of the Bankruptcy of
Independent Wine Education Guild
of the City of Toronto, in the Municipality of Toronto
in the Province of Ontario
List "F"

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

Independent Wine Education Guild

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	

27-May-2024

Date


Edel Ebbs

District of:
Division No. -
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FORM 78 - Continued

In the Matter of the Bankruptcy of
Independent Wine Education Guild
of the City of Toronto, in the Municipality of Toronto
in the Province of Ontario
List "G"
Real Property or Immovables Owned by Bankrupt

Independent Wine Education Guild

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-May-2024

Date



Edel Ebbs

District of:
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FORM 78 - Concluded

In the Matter of the Bankruptcy of
Independent Wine Education Guild
of the City of Toronto, in the Municipality of Toronto
in the Province of Ontario

List "H"
Property

Independent Wine Education Guild
FULL STATEMENT OF PROPERTY

Nature of property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade			0.00	0.00
(b) Trade fixtures, etc.			0.00	0.00
(c) Cash in financial institutions			0.00	0.00
(d) Cash on hand			0.00	0.00
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant			0.00	0.00
(g) Furniture		Computer & Furniture Equipment	0.00	2,228.00
(h) Life insurance policies, RRSPs, etc.			0.00	0.00
(i) Securities		Other	0.00	5,422.15
(j) Interests under wills, etc.			0.00	0.00
(k) Vehicles			0.00	0.00
(l) Taxes			0.00	0.00
(m) Other		Course Supplies (Wine Inventory)	0.00	11,039.41
		HNR Rent Security Deposit	25,413.30	25,413.30
			Total:	44,102.86

27-May-2024

Date



Edel Ebbs

Court No.

Estate No.

In the Matter of the Bankruptcy of
Independent Wine Education Guild
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)

Trustee: Bryan Tannenbaum
License: 1388
Email: btannenbaum@tdbadvisory.ca

TDB Restructuring Limited - Licensed Insolvency
Trustee

11 King Street W., Suite 700, Box 27
Toronto ON M5H 4C7
Phone: (416) 575-4440 Fax: (416) 915-6228

District of: Ontario
Division No. 09 - Toronto
Court No. 31-3085000
Estate No. 31-3085000

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
Independent Wine Education Guild
of the City of Toronto, in the Municipality 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 Independent Wine Education Guild 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 28th day of May 2024, 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.)

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FORM 31 --- Concluded
In the Matter of the Bankruptcy of
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in the Province of Ontario

- 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.

CHECKLIST FOR PROOFS OF CLAIM

This checklist is provided to assist you in preparing the accompanying proof of claim form and, where required, proxy form in a complete and accurate manner. Please specifically check each requirement.

PROOF OF CLAIM

- ▶ The signature of a witness is required;
- ▶ The claim must be signed personally by the individuals;
- ▶ If the creditor is a corporation, the full and complete legal name of the company or firm must be stated;
- ▶ Give the complete address, including postal code, where all notices or correspondence is to be forwarded, the name of the person to contact, the phone number and fax number.

PARAGRAPH 1

- ▶ Please state your name, city of residence, and if you are completing the declaration for a corporation or another person, your position or title.

PARAGRAPH 3

- ▶ State the date of bankruptcy, proposal of receivership and the amount of your claim;
- ▶ A detailed statement of account must be attached and must show the date, number and amount of all the invoices, charged credits or payments;
- ▶ A statement of account is not complete if it begins with an amount brought forward;
- ▶ The amount of the statement of account must agree with the amount claimed on the proof of claim.

PARAGRAPH 4

- ▶ An ordinary creditor must check subparagraph A. A preferred creditor must set out on an attached schedule the particulars of your priority;
- ▶ A secured creditor must check subparagraph C. You must insert the value at which you assess each of your securities and provide a certified true copy of the security documents as registered.

PARAGRAPH 5

Strike out "are" or "are not" as applicable to you. You would be considered a related person if:

- ▶ You are related to blood or marriage to the debtor;
- ▶ If the debtor is a corporation and you were a shareholder or if your company was controlled by the same shareholders as the debtor corporation.

PARAGRAPH 6

All creditors must attach a detailed list of all payments or credits received or granted, as follows:

- ▶ Within the 3 months preceding the bankruptcy or proposal, if the creditor and the debtor are not related;
- ▶ Within 12 months preceding the bankruptcy or proposal, if the creditor and debtor are related.

In the case of an individual's bankruptcy only, you may request some or all of the items stated after paragraph 6.

GENERAL PROXY

A creditor may appoint a proxy by completing the proxy form, if the creditor is a corporation, the proxy form must be completed in the corporate name and signature witness.

NOTES

- ▶ Only creditors who have filed claims in the proper manner before the time appointed for the meeting of creditors are entitled to vote;
- ▶ A creditor may vote either in person or by proxy;
- ▶ A debtor may not be appointed a proxy at any meeting of his creditors;
- ▶ The trustee may be appointed as a proxy to for any creditors;
- ▶ A corporation may vote by an authorized agent at the meeting of creditors;
- ▶ In order to have the right to vote, a person must himself be a creditor or be the holder of a property executed proxy showing the name of the creditor;
- ▶ Only creditors who filed claims in the proper form with the trustee are entitled to share in any distribution that may be made.

District of: Ontario
Division No. 09 - Toronto
Court No. 31-3085000
Estate No. 31-3085000

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
Independent Wine Education Guild
of the City of Toronto, in the Municipality 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:

TDB Restructuring Limited - Licensed Insolvency Trustee

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