District of: Ontario
Division No. 08 - Waterloo
Court No. 35-3175530
Estate No. 35-3175530

FORM 68

[x] Original [ ] Amended

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

In the Matter of the Bankruptcy of
The Sanctuary Day Spas Inc.
of the City of Waterloo
in the Province of Ontario

Take notice that:

1. The Sanctuary Day Spas Inc. filed (or was deemed to have filed) an assignment (or a bankruptcy order was made against The Sanctuary Day Spas Inc.) on the 17th day of January 2025 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 30th day of January 2025 at 2:00 PM at 11 King Street W., Suite 700, Box 27, Toronto, ON or Virtually via Microsoft Teams - Meeting ID: 214 602 920 802 Passcode: wb9eJ7CY.

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 21st day of January 2025.

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.
Court No.
Estate No.

[X] Original [ ] Amended

-- Form 78 --

Statement of Affairs (Corporate Bankruptcy)

(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
The Sanctuary Day Spas Inc.
of the City of Waterloo
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 17th day of January 2025. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration by a duly authorized director, if the bankrupt is a corporation, or by yourself, in other cases..

Give reasons for the bankrupt's/debtor's financial difficulty (Select all that apply and provide details):

[ ] Negative market conditions; [ ] Foreign Exchange Fluctuations; [x] Economic Downturn; [x] Poor Financial Performance; [ ] Legal Matters (Provide details);
[ ] Lack of Working Capital/Funding; [ ] Competition; [ ] Legislated or Regulatory Restrictions; [ ] Natural Disaster; [x] Increased Cost of Doing Business;
[x] Overhead Increasing; [ ] Faulty Infrastructure or Business Model; [ ] Unsuccessful Marketing Initiatives; [ ] Personal Issues; [ ] Poor Management;
[ ] Faulty Accounting; [ ] Tax Liabilities; [ ] Labour; [ ] Other (Please specify).

Provide relevant details:

ASSETS (totals from the list of assets as stated and estimated by bankrupt/debtor)		
1. Cash on hand		0.00
2. Deposits in financial institutions		0.00
3. Accounts receivable and other receivables		
Total amount	0.00	
Estimated realizable value	0.00	0.00
4. Inventory		0.00
5. Trade fixtures, etc.		5,000.00
6. Livestock		0.00
7. Machinery and equipment		14,000.00
8. Real property or immovables		0.00
9. Furniture		19,820.00
10. Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.)		0.00
11. Vehicles		0.00
12. Securities (shares, bonds, debentures, etc.)		0.00
13. Other property		3,000.00
Total of lines 1 to 13		41,820.00
If bankrupt is a corporation, add:		
Amount of subscribed capital	0.00	
Amount paid on capital	0.00	
Balance subscribed and unpaid	0.00	
Estimated to produce	0.00	0.00
Total assets		41,820.00
Deficiency		-475,105.29
Total value of assets located outside Canada included in lines 1 to 13		0.00

LIABILITIES (totals from the list of liabilities as stated and estimated by bankrupt/debtor)	
1. Secured creditors	41,820.00
2. Preferred creditors, securities, and priorities	0.00
3. Unsecured creditors	475,105.29
4. Contingent, trust claims or other liabilities estimated to be provable for	0.00
Total liabilities	516,925.29
Surplus	475,105.29

Rec'd.

List of Assets

Arrange by Nature of asset and number consecutively

No.	Nature of asset [1]	Address/Location	Asset located outside Canada	Details	Percentage of bankrupt's/debtor's interest	Total value of the bankrupt's/debtor's interest	Estimated realizable value	Equity or Surplus	Placeholder (values on this line are for notification
201	Furniture	n/a	☐	Furniture - furniture	100.00	5,820.00	5,820.00	0.00	☐
202	Furniture	n/a	☐	Furniture - Furnace - paid for and installed 2021	100.00	14,000.00	14,000.00	0.00	☐
501	Other personal property	n/a	☐	Other - Hot water tank - paid for and installed in 2024	100.00	3,000.00	3,000.00	0.00	☐
1101	Trade fixtures	n/a	☐	Business Assets - Trade Fixtures - Built in cabinets, counters, sinks, faucets	100.00	5,000.00	5,000.00	0.00	☐
1102	Machinery, equipment and plant	n/a	☐	Business Assets - Machinery - Equipment stations	100.00	9,000.00	9,000.00	0.00	☐
1103	Machinery, equipment and plant	n/a	☐	Business Assets - Machinery - Laser	100.00	5,000.00	5,000.00	0.00	☐
					Total	41,820.00	41,820.00		

[1] Choose one option for each item: Cash on hand; Deposits in financial institutions; Accounts receivable and other receivables; Inventory; Trade fixtures, etc.; Livestock; Machinery and equipment; Residential rental property; Commercial building; Industrial building; Land; Immovable industrial equipment; Other real property; Furniture; Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.); Vehicles; Securities (shares, bonds, debentures, etc.); Bills of exchange, promissory note, etc.; Tax refunds; Other personal property.

Manfred Gingl

17-Jan-2025
Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability [2]	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority [3]	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
1	CIBC	660 Wellington St E Aurora ON L4G 0K3	Bank Loans except real property mortgage	HASCAP Loan - CIBC	13-Jan-2025	154,939.37	41,820.00	0.00	0.00	196,759.37	1101,1102, 1103,201,202,501		-154,939.37	☐
2	CIBC	660 Wellington St E Aurora ON L4G 0K3	Bank Loans except real property mortgage	CEBA Loan - CIBC		60,000.00	0.00	0.00	0.00	60,000.00			0.00	☐
3	Peter Benninger	508 Riverbend Drive Kitchener ON N2K 3S1	Other	Lease adjustment and water charg		8,810.88	0.00	0.00	0.00	8,810.88			0.00	☐
4	JDI Cleaning Services KW	108-3380 South Service Road Burlington ON L7N 3J5	Other	cleaning		4,472.04	0.00	0.00	0.00	4,472.04			0.00	☐
5	Laser Guy	#6-30 Pennsylvania Ave Vaughan ON L4K 4H2	Other	laser repair		2,825.00	0.00	0.00	0.00	2,825.00			0.00	☐
6	Lindsay Webster	700-11 King st W Toronto ON	Other	Gift card		250.00	0.00	0.00	0.00	250.00			0.00	☐
7	Brenda Forristal	700-11 King st W Toronto ON	Other	Gift card		250.00	0.00	0.00	0.00	250.00			0.00	☐
8	Brenda Forristal	700-11 King st W Toronto ON	Other	Gift card		250.00	0.00	0.00	0.00	250.00			0.00	☐
9	Ariadne Piperakis	59 Casey Drive Kitchener ON N2A 3P9	Other	Gift card		250.00	0.00	0.00	0.00	250.00			0.00	☐
10	Linda Knight	363 Forestlawn Rd Waterloo ON N2K 2J4	Other	Gift card		305.00	0.00	0.00	0.00	305.00			0.00	☐
11	Linda Knight	363 Forestlawn Rd Waterloo ON N2K 2J4	Other	Gift card		305.00	0.00	0.00	0.00	305.00			0.00	☐

Manfred Gingl

17-Jan-2025
Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability [2]	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority [3]	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
12	Gift Certificates	700-11 King St W Toro ON M5H 2C7	Other	Gift Certificates outstanding		242,448.00	0.00	0.00	0.00	242,448.00			0.00	☐
					Total	475,105.29	41,820.00	0.00	0.00	516,925.29				

[2] Choose one option for each item: Accounts payable; Owed rent; Owed wages; Severance pay; Corporate taxes; Sales taxes; Employee source deductions; Litigation/legal costs and awards; Subordinated debenture; Bills of exchange; Promissory notes; Lien notes; Mortgages or hypothec on real or immovable property; Chattel mortgages or movable hypothec; General Security Agreement; Intercompany loans; Bank loans (except real property mortgage); Finance company loans; Shareholder loans; Shares and subscribed capital; Other claim or liability.

[3] Choose one option for each item with a preferred or priority amount: Unpaid supplier; Farmer, fisherman or aquaculturist; Owed wages; Unpaid amount regarding pension plan; Municipal taxes; Rent; Customer of a bankrupt securities firm; Deemed trust in favour of the Crown; Priming charges and interim financing; Environmental liabilities; Other.

I, Manfred Gingl, of the _____ of King City 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 17th day of January 2025 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED) remotely by Manfred Gingl stated as being located in the City of Toronto in the Province of Ontario before me at the City of Toronto in the Province of Ontario, on this 17th day of January 2025 in accordance with provincial Regulation on Administering Oath or Declaration Remotely.

Manfred Gingl

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

Bryan Allen Tannenbaum,
a Commissioner, etc., Province of Ontario,
for TDB Restructuring Limited.
Expires March 6, 2027.

Court No.

File No.

In the Matter of the Bankruptcy of
The Sanctuary Day Spas Inc.
of the City of Waterloo
in the Province of Ontario

Form 78 (8R22)
Statement of affairs (Business bankruptcy)

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

TDB Restructuring Limited
11 King Street W., Suite 700, Box 27
Toronto ON M5H 4C7
Phone: (416) 575-4440 Fax: (416) 915-6228
E-mail: claims@tdbadvisory.ca

District of:	Ontario
Division No.	08 - Waterloo
Court No.	35-3175530
Estate No.	35-3175530

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
The Sanctuary Day Spas Inc.
of the City of Waterloo
in the Province of Ontario

The creditor's preference is to receive all notices and correspondence regarding this claim at the following address and/or facsimile number and/or email address (a mailing address must be provided in all cases):

Address: _____
Facsimile: _____
Email: _____
Contact person name or position: _____
Telephone number for contact person: _____

In the matter of the bankruptcy of The Sanctuary Day Spas Inc. of the City of Waterloo in the Province of Ontario and the claim of _____, creditor.

I, _____ *(name of creditor or representative of the creditor)*, of _____ *(city and province)*, do hereby certify:

1. That I am a creditor of the above named debtor (or that I am _____ *(state position or title)* of _____, *(name of creditor or representative of the creditor)* and that I am authorized to represent and *(if the creditor is a corporation)* that I have authority to bind the creditor of the above-named debtor).

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 17th day of January 2025, 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. Any debt payable in a currency other than Canadian currency was converted to Canadian currency as of the date of bankruptcy.
(The attached statement of account or affidavit must specify the supporting documents or other evidence in support of the claim)

4. That, to the best of my knowledge, this debt has never been (or this debt has been or part of this debt has been) statute-barred as determined under the relevant legislation.

5. That payment for this debt by the debtor to the creditor has been due (or has been in default) since the _____ day of _____ _____, and that the last payment, if any, on this debt by the debtor to the creditor was made on the _____ day of _____ _____, and/or that the last acknowledgement, if any, of liability for this debt by the debtor to the creditor was made on the _____ day of _____ _____, as follows:
(Give full particulars of the claim, including its history, any acknowledgement or legal action)

6. (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 do not claim a right to a priority.

☐ Regarding the amount of $ _____, I claim a right to a priority under paragraph 136(1)(d) of the Act (Complete paragraph 6E below.)

District of Ontario
Division No. 08 - Waterloo
Court No. 35-3175530
Estate No. 35-3175530

FORM 31 --- Continued

In the Matter of the Bankruptcy of
The Sanctuary Day Spas Inc.
of the City of Waterloo
in the Province of Ontario

☐ Regarding the amount of $ _____, I claim a right to a priority under paragraph 136(1)(d.01) of the Act.

☐ Regarding the amount of $ _____, I claim a right to a priority under paragraph 136(1)(d.02) of the Act.

☐ Regarding the amount of $ _____, I claim a right to a priority under paragraph 136(1)(d.1) of the Act.

☐ Regarding the amount of $ _____, I claim a right to a priority under paragraph 136(1)(e) of the Act.

☐ Regarding the amount of $ _____, I claim a right to a priority under paragraph 136(1)(f) of the Act.

☐ Regarding the amount of $ _____, I claim a right to a priority under paragraph 136(1)(g) of the Act.

☐ Regarding the amount of $ _____, I claim a right to a priority under paragraph 136(1)(i) of the Act.

(Set out on an attached sheet details to support priority claim)

☐ **B. Claim of Lessor for disclaimer of a lease of** $_____

That I make a claim under subsection 65.2(4) of the Act, the 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, the 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.)

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 the proof of security, by the secured creditor.

☐ **D. Claim by Farmer, Fisherman or Aquaculturist of** $_____

That I 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 make a claim under subsection 81.3(8) of the Act in the amount of $_____,

☐ That I make a claim under subsection 81.4(8) of the Act in the amount of $_____,

☐ **F. Claim by Pension Plan for unpaid amount of** $_____

☐ That I make a claim under subsection 81.5 of the Act in the amount of $_____,

☐ That I make a claim under subsection 81.6 of the Act in the amount of $_____,

☐ **G. Claim against Director of** $_____

(To be completed when a proposal provides for the compromise of claims against directors)
That I make a claim under subsection 50(13) of the Act, the 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 of** $_____

That I make a claim as a customer for net equity as contemplated by section 262 of the Act, the particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based)

District of Ontario
Division No. 08 - Waterloo
Court No. 35-3175530
Estate No. 35-3175530

FORM 31 — Concluded

In the Matter of the Bankruptcy of
The Sanctuary Day Spas Inc.
of the City of Waterloo
in the Province of Ontario

7. That, to the best of my knowledge, I am (or the above-named creditor is) (or am not or is not) related to the debtor within the meaning of section 4 of the Act, and have (or has) (or have not or has not) dealt with the debtor in a non-arm's-length manner.

8. That the following are the payments that I have received from the debtor, the credits that I have allowed to the debtor, and the transfers at undervalue within the meaning of section 2 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)

9. (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.

Warning: Subsection 201(1) of the Act provides for the imposition of severe penalties in the event that a creditor or person claiming to be a creditor makes any false claim, proof, declaration or statement of account.

Dated at _____, this _____ day of _____ _____.

_____
Signature of creditor or representative

District of: Ontario
Division No. 08 - Waterloo
Court No. 35-3175530
Estate No. 35-3175530

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
The Sanctuary Day Spas Inc.
of the City of Waterloo
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

_____
11 King Street W., Suite 700, Box 27
Toronto ON M5H 4C7
Fax: (416) 915-6228
E-mail: claims@tdbadvisory.ca

Guidance for Completing Form 31, *Proof of Claim*

Form 31 is used to file a proof of claim under the Bankruptcy and Insolvency Act (the Act).

The form should be completed by:

- Creditors or their authorized representatives.

Creditor Contact Information

The creditor's preferred contact details for correspondence about the claim.

- This can be a mailing address, fax number or email address.
- More than one type of contact can be provided. The LIT will then have the discretion to send correspondence by one of these options.

The creditor's mailing address **must** be given to allow the LIT to distribute any estate funds.

Name a contact person to receive correspondence about the claim.

- This can be the creditor or the name or position of a creditor representative.
- A telephone number for the contact person can be given for communication with the LIT.

Additional Details

Enter the following:

- Select if the claim relates to a bankruptcy, a proposal or a receivership.
- The full legal name of the debtor, or the full legal or trade name of the debtor corporation.
- The city and province of the debtor.
- The full legal name of the creditor.

The type of proceeding and the name and city of the debtor may be pre-filled by the LIT.

Creditor Information

Enter the following:

- The full name of the creditor or creditor representative.
- The city and province of the creditor or creditor representative.

Creditor Statement

The creditor or creditor representative confirms that all information related to the creditor's claim is true and completed to the best of their knowledge.

Paragraphs 1 and 2:

- If you are an employee the creditor or a creditor representative, supply your position or job title, and the full legal name of your employer.
- If the creditor is a corporation, the person completing the form must confirm that they have the authority to bind the creditor.

Paragraph 3

Claim details:

- Select if the claim relates to a bankruptcy, a receivership, a proposal or a proposal made following a notice of intention.
- The filing date of the proceeding (day, month, and year).
    - This date may be pre-filled by the LIT.
- The full amount, in Canadian dollars, the debtor owes the creditor on the date of the proceedings, minus any counterclaims to which the debtor is entitled.
    - If the amount owing was payable in a currency other than Canadian dollars, it should be converted to Canadian dollars at the rate provided in the proposal.
    - If there is no specified rate, use the exchange rate on the filing date of the proceeding. To convert from USD to CAD, please use the conversion rate of _____(Bank of Canada Currency Converter).
- Attach supporting documents to provide all relevant details to prove the claim. This allows the LIT to examine the claim and decide whether to allow it.

Paragraph 4

Confirmation of debt status:

- Select whether all, part or none of the debt is statute-barred.
    - A debt is statute-barred when legislation extinguishes the debt or bars a creditor from taking legal action to recover on it due to the passage of time, known as the limitation period.
    - The specific conditions and the time for a debt to become statute-barred vary depending on the circumstances and relevant legislation. For most unsecured liabilities, the general limitation period is between two and six years.
    - A statute-barred debt is not a provable claim under the Act. If you have a claim, it is advisable to seek legal advice to confirm the relevant legislation and limitation period that apply to your claim.

Paragraph 5

Claim Details:

- Provide the date (day, month, and year) when payment was owed and the date (day, month, and year) of the last payment made by the debtor for the debt, if any.
- Provide the date of the debtor's most recent acknowledgment of the debt, if any.
- Include all relevant details about the debt or obligation, e.g., the nature and history of the claim, how and when the debt or obligation was contracted, etc.

Paragraph 6

Type of Claim (according to the Act)

Check each applicable category for the claim or claims and include the required information and supporting documentation for each claim.

A. **Unsecured Claim**

- Please insert the total amount of your unsecured claim (including amounts for which you are and are not claiming a right to a priority) in the first space.
- For a claim against a securities firm, omit any amount claimed against the customer pool fund.

Priority claims:

If not claiming a right to a priority, check the first box and enter the amount for which there is no priority being claimed.

If claiming a right to a priority under any of paragraphs 136(1)(*d*), (*d.01*), (*d.02*), (*d.1*), (*e*), (*f*), (*g*) or (*i*) of the Act, check the corresponding box and enter the amount for which a priority is claimed.

- **Employee claims**: For unpaid wages, salaries, commissions or compensation ("**Wages**") of up to $2000 and unpaid disbursements of a travelling salesperson ("**Disbursements**") of up to $1000, for work done during the six months preceding the bankruptcy or receivership, check the paragraph 136(1)(*d*) box. The details of the claim must also be provided in section E. The following categories do not qualify for a right to a priority and should be included under the first box: (i) the portion of Wages in excess of $2000 or Disbursements in excess of $1000, for work done during the six months preceding the bankruptcy or receivership; (ii) any amounts owed for work done more than six months preceding the bankruptcy or receivership, and (iii) amounts owed for termination pay or severance.
- **Secured creditor claims**: For the amount not received from the realization of the security because of the legislated security for unpaid wages or pension plans for the benefit of the debtor's employees, check the paragraph 136(1)(*d.01*) or 136(1)(*d.02*) box.
- **Former partner or child support claims**: For unpaid alimony, alimentary pension, support or maintenance of a former partner or child for a lump sum or periodic payment for amounts due in the year before the bankruptcy or proposal, check the paragraph 136(1)(*d.01*) box.
- **Municipal tax claims:** For unpaid property taxes owed for the last two years before the bankruptcy or proposal and for which the municipality has not registered on title, check the paragraph 136(1)(*e*) box.
- **Lessor claims**: For unpaid rent for the three months before the bankruptcy or proposal or accelerated rent for the three months after the bankruptcy or proposal, check the paragraph 136(1)(*f*) box.
- **Creditor cost claims**: For legal fees and costs paid by a creditor for any process against the property of the debtor filed before the bankruptcy or proposal, check the paragraph 136(1)(*g*) box.
- **Insurer claims**: For claims of insurers who paid money for injuries to the debtor's employees not covered by the provisions of any workers' compensation legislation, check the paragraph 136(1)(*i*) box.

The total amount of all the amounts in priority and the amount for which no priority is claimed must correspond to the total amount for unsecured claims reported at A.

B. Lessor's claim for a disclaimer of a lease:

- This is only available if the debtor used a proposal to end a commercial lease.
- Provide details of the claim, including calculations on which the claim is based.

C. Secured claim:

- Provide the amount of the secured debt and complete details of the security, including the date the security was given and the value at which it is assessed at the date of completing the form.
- Include copies of security and registration documents.

D. Claims by Farmers, Fishers or Aquaculturists:

- The amount entered on both lines should be the same.
- This claim only applies to inventory supplied by farmers, fishers or aquaculturists within 15 days of the bankruptcy date or receiver's appointment (see the filing date at Paragraph 3).
- Include sales agreements and delivery receipts.

E. Claims by Wage Earner:

- In the first space at line E, record the total owing to you including amounts for which you are claiming a right to a priority and amounts for which you are not claiming a right to a priority.
- If the claim relates to the bankruptcy of the employer, check the subsection 81.3(8) box.
  - Enter the amount claimed for unpaid Wages and Disbursements for work done within six months before the bankruptcy for which you are claiming a right to a priority in section 6. A. above.
- If the claim relates to the appointment of a receiver to the property of the employer, check the subsection 81.4(8) box.
  - Enter the amount claimed for unpaid Wages and Disbursements for work done within six months before the receiver's appointment for which you are claiming a right to a priority in section 6. A above.
  - A priority claim can often be filed at A for these unpaid wages under paragraph 136(1)(*d*).

F. Claims by Pension Plans:

- This claim should be filed by the pension plan administrator, not by the employee or former employee of the debtor.
- If the claim relates to the employer's bankruptcy, check the section 81.5 box.
  - Enter the amount claimed for unpaid amounts from the pension plan.
- If the claim relates to the appointment of a receiver to the property of the employer, check the section 81.6 box.
  - Enter the amount claimed for unpaid amounts from the pension plan.

G. Claims against Directors:

- This only applies to corporations that have filed a proposal that includes a compromise or protection from claims against the directors of the corporation made under subsection 50(13).
- A director of a corporation other than an income trust means a person who holds the position of a director regardless of their title, and in the case of an income trust, a person holding the position of trustee by any name.
- Fully explain the claim and include detailed calculations upon which the claim is based.

H. Claims by a customer of a bankrupt securities firm:

- A securities firm refers to a business that buys and sells securities, such as shares, mutual funds shares, notes, bonds, debentures, commodity futures, or derivatives, on behalf of its customers.
- The amount claimed must be for the net equity of the customer:

        - This is the value of the securities in the customer's account, had it been liquidated at the close of business on the date of bankruptcy, less any amount owed by the customer to the securities firm on the same date.
    - Include detailed calculations upon which the claim is based.

Paragraph 7

Relationship to the Debtor

- Indicate whether the creditor is related to the debtor:
    - Individuals are related if they are connected by blood, marriage, common-law partnership, or adoption.
    - Corporations are typically related to individuals who control them, as well as other corporations controlled by the same persons or are part of the same group of corporations.
- Indicate whether the creditor has dealt with the debtor in a non-arm's length manner:
    - Non-arm's length refers to a relationship or transaction between parties who are related to each other.
    - Creditors related to the debtor are generally considered not to deal with each other at arm's length.

Paragraph 8

Payment and Credits

List all payments received from the debtor and credit extended to the debtor during the designated period.

- Designated period:
    - For related persons or persons who are not at arm's length, the designated period is twelve months before the date of filing in Paragraph 3.
    - Otherwise, the designated period is three months before the date of filing in Paragraph 3.
- Provide information on any transfers at undervalue by the debtor that the creditor was a party to, or is aware of, for the designated period.
    - Transfers at undervalue include all transactions, either for goods or services, for which the debtor received conspicuously less than reasonable value.
- Include all details of payments, credits or any transfers at undervalue.

Paragraph 9

Request for Information

If the proof of claim relates to an individual bankrupt, you can request to receive specific information by checking the applicable box.

Check the first box to be informed whenever the LIT reviews the bankrupt's financial situation, redetermines if they must make surplus income payments to the estate, and the new amount of these payments.

Check the second box to receive a copy of the LIT's report on the discharge of the bankrupt which includes information such as the reasons for bankruptcy, the bankrupt's conduct, performance of their required duties, and other relevant facts.

- The LIT will send a copy of the report to the creditor using the contact information provided in the **Creditor Contact Information** section.

Paragraph 10

Signature

The person completing the form must sign it and include the location and specific date (day, month, and year) they signed it.

- Signing this form binds the creditor and attests that the information is full, true and complete to the best of their knowledge.
- It is a serious offence for a creditor to include any false information or to make any false claims with the intent to defraud. The offence can result in a fine of up to $5,000, imprisonment for up to one year, or both.

Please return the completed proof of claim form with supporting documents to TDB Restructuring Limited at:

e-mail: claims@tdbadvisory.ca
fax: 416-915-6228
mail: 11 King St. W., Suite 700, Box 27, Toronto, Ontario, Canada, M5H 4C7

If you need more information in completing this Form, contact Jennifer Hornbostel of the Trustee's office at telephone 365-297-4587 or claims@tdbadvisory.ca.