KPMG

GUIDE TO COMPLETING THE PROOF OF CLAIM FORM AND PROXY FORM

- The proof of claim must be signed by the individual completing the form.
- A complete address must be provided including the postal code where all notices and correspondence are to be forwarded.
- The amount on the statement of account must agree with the amount claimed on the proof of claim.

PARAGRAPH 1 OF THE PROOF OF CLAIM

- The creditor must state the full and complete legal name of the Company or the claimant.
- If the individual completing the proof of claim is not the creditor himself, he must state his position or title.

PARAGRAPH 3 OF THE PROOF OF CLAIM

- A detailed statement of account must be attached to the proof of claim and must include the date, the invoice number and the dollar amount of all invoices or charges, together with the dates, the number and the amount of all credits or payments. A statement of account is not complete if it begins with an amount brought forward. In addition, a creditor must indicate his/her address, phone number, fax number and e-mail address.

PARAGRAPH 5 OF THE PROOF OF CLAIM

- Provide the date when payment was owed and the date of the last payment made by the debtor for the debt, if any.
- Provide the date of the debtor's most recent acknowledgement 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 OF THE PROOF OF CLAIM

- A. An unsecured creditor (subparagraph (A)) must check and state whether or not a priority rank is claimed under Section 136 of the Bankruptcy and Insolvency Act.
- B. A claim of landlord (subparagraph (B)) for disclaimer of lease must be completed with full particulars and calculations.
- C. A secured creditor must complete subparagraph (C) and attach a copy of the security documents.
- D. A farmer, fisherman or aquaculturist must complete subparagraph (D).
- E. A wage earner must complete subparagraph (E), if applicable.
- F. Must be completed with regards to a pension plan.
- G. A claim against director(s) (subparagraph (G)), in a proposal which compromises a creditor's claim, must contain full particulars and calculations.
- H. A customer of a bankrupt securities firm must complete subparagraph (H).

PARAGRAPH 7 OF THE PROOF OF CLAIM

- The claimant must indicate whether he/she is or is not related to the debtor, as defined in the Bankruptcy and Insolvency Act, by striking out that which is not applicable.

PARAGRAPH 8 OF THE PROOF OF CLAIM

- The claimant must attach a detailed list of all payments received and/or credits granted, as follows:
  a) within the three months preceding the initial bankruptcy event, in the case where the claimant and the debtor are not related;
  b) within the twelve months preceding the initial bankruptcy event, in the case where the claimant and the debtor are related.

PROXY

a) A creditor may vote either in person or by proxy;
b) A debtor may not be appointed as proxy to vote at any meeting of the creditors;
c) The Trustee may be appointed as a proxy for any creditor;
d) In order for a duly authorized person to have a right to vote he must himself be a creditor or be the holder of a properly executed proxy. The name of the creditor must appear in the proxy.
e) Proxy must be signed by the creditor or the authorized signing officer of the creditor (if creditor is a Company); the signature must also be witnessed