



District of: Ontario
Division No. 09 - Toronto
Court No. 31-3426960
Estate No. 31-3426960

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

In the Matter of the Bankruptcy of
ILAC International College Ltd.
of the City of Toronto, in the Province of Ontario

TAKE NOTICE THAT:

1. ILAC International College Ltd. (the “**Debtor**”) filed an assignment on the 22nd of September, 2026 and KPMG Inc. was appointed as Trustee of the Estate of the Debtor, 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 Debtor (the “**Meeting**”) will be held via Microsoft Teams conference on the 8th day of October, 2026 at 2:30 pm (Eastern Standard Time). Virtual meeting details are published on the Trustee's website: www.kpmg.com/ca/ilac and will include instructions in relation to the Meeting.
3. To be entitled to vote at the meeting, a creditor must lodge with the Trustee, before the meeting, a Proof of Claim and, where necessary, a Proxy. Proofs of Claim should be forwarded to KPMG Inc., 333 Bay Street, Suite 4600, Toronto, Ontario, M5H 2S5 to the attention of the Trustee of ILAC International College Ltd., by facsimile to (416) 777-3364 or by email to ilac@kpmg.ca.
4. Enclosed with this notice is (i) a Statement of the Debtor's assets and liabilities, including a list of creditors with claims amounting to twenty-five (\$25.00) dollars or more showing the amounts of their claims (as per the Debtor's records), (ii) a Proof of Claim form, and (iii) a Proxy form.
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 28th day of September, 2026.

KPMG Inc. in its capacity as
Trustee of the Estate of ILAC International College Ltd.
333 Bay Street, Suite 4600
Toronto, ON M5H 2S5
Fax: (416) 777-3364

District of:
Division No. -
Court No.
Estate No.

☒ 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
ILAC International College Ltd.
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 22nd day of September 2026. 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; | ☐ Economic Downturn; | ☒ Poor Financial Performance; | ☐ Legal Matters (Provide details); |
| ☒ Lack of Working Capital/Funding; | ☐ Competition; | ☒ Legislated or Regulatory Restrictions; | ☐ Natural Disaster; | ☐ Increased Cost of Doing Business; |
| ☐ 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		7,129.76
2. Deposits in financial institutions		0.00
3. Accounts receivable and other receivables		
Total amount	16,993.75	
Estimated realizable value	16,993.75	16,993.75
4. Inventory		0.00
5. Trade fixtures, etc.		1.00
6. Livestock		0.00
7. Machinery and equipment		1.00
8. Real property or immovables		0.00
9. Furniture		0.00
10. Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.)		1.00
11. Vehicles		0.00
12. Securities (shares, bonds, debentures, etc.)		0.00
13. Other property		1.00
Total of lines 1 to 13		24,127.51

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	24,127.51
Deficiency	-135,221,601.80
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)

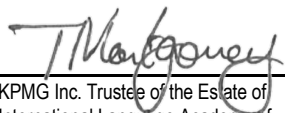
1. Secured creditors	24,127.51
2. Preferred creditors, securities, and priorities	0.00
3. Unsecured creditors	135,221,601.80
4. Contingent, trust claims or other liabilities estimated to be provable for	0.00
Total liabilities	135,245,729.31
Surplus	135,221,601.80

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)
101	Cash on hand	n/a	☐	Cash on Hand - Cash on hand	100.00	7,129.76	7,129.76	0.00	☐
501	Other personal property	n/a	☐	Other - Prepaid Expenses	100.00	1.00	1.00	0.00	☐
502	Intangible assets	n/a	☐	Other - Intangible assets	100.00	1.00	1.00	0.00	☐
1101	Machinery, equipment and plant	n/a	☐	Business Assets - Machinery - Equipment & Software	100.00	1.00	1.00	0.00	☐
1102	Trade fixtures	n/a	☐	Business Assets - Trade Fixtures - Fixtures	100.00	1.00	1.00	0.00	☐
1301	Accounts receivable	Various	☐	Debts Due - Business - Accounts Receivable	100.00	16,993.75	16,993.75	0.00	☐
Total						24,127.51	24,127.51		

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.



KPMG Inc. Trustee of the Estate of
International Language Academy of
Canada Inc.

22-Sep-2026

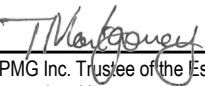
Date

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	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
1	"Alliance" Educational Company (RUSSIA)	—	Other	Reseller		2,250.00	0.00	0.00	0.00	2,250.00			0.00	☐
2	2440304 Ontario Inc. o/a Woori Immigration Consulting (CANADA)	5734 Yonge Street, Unit 606 North York ON M2M 4E7	Other	Reseller		916.00	0.00	0.00	0.00	916.00			0.00	☐
3	3RA ENTERTAINMENT LTD (BRAZIL)	#804-409 Granville St Vancouver BC V6C 1T2	Other	Reseller		576.10	0.00	0.00	0.00	576.10			0.00	☐
4	3RA Student Exchange	—	Other	Agency		2,213.40	0.00	0.00	0.00	2,213.40			0.00	☐
5	AC Canada	—	Other	Agency		809.55	0.00	0.00	0.00	809.55			0.00	☐
6	AC Estudios En El Exterior	Cra. 15 No.93-75 Of. 608 Bogota Colombia	Other	Agency		787.80	0.00	0.00	0.00	787.80			0.00	☐
7	AC ESTUDIOS EN EL EXTERIOR (COLOMBIA)	Cra. 15 No.93-75 Of. 608 Bogota Colombia	Other	Reseller		200.00	0.00	0.00	0.00	200.00			0.00	☐
8	ACN Southern Immigration and Education Services (Philippines)	1616 Cityland Herrera VA Rufino Street Makati City Philippines	Other	Reseller		5,955.00	0.00	0.00	0.00	5,955.00			0.00	☐
9	Activ8	372 Bay Street Suite 1504 Toronto ON M5H 2W9	Other	Agency		1,575.60	0.00	0.00	0.00	1,575.60			0.00	☐
10	AD ASTRA (MEXICO)	Insurgentes Sur No.953 Desp. 104-A C.P. O3810 Mexico City, DF 03810 Mexico	Other	Reseller		495.00	0.00	0.00	0.00	495.00			0.00	☐
11	Ad Astra International Inc.	Insurgentes Sur 954 Depto 104-A Col. Napoles Mexico City, DF 03810 Mexico	Other	Agency		2,604.60	0.00	0.00	0.00	2,604.60			0.00	☐
12	Admission Hub	641 Bloor St West 2nd floor Toronto ON M6G 1L1	Other	Agency		2,058.00	0.00	0.00	0.00	2,058.00			0.00	☐
13	Admission Hub (CANADA)	641 Bloor St West 2nd floor Toronto ON M6G 1L1	Other	Reseller		107.32	0.00	0.00	0.00	107.32			0.00	☐
14	AFFINITY JAPAN (JAPAN)	—	Other	Reseller		306.00	0.00	0.00	0.00	306.00			0.00	☐
15	Agency 4 Students (COLOMBIA)	Carrera 100 # 5 – 169 UNICENTRO CALI Edificio Oasias ofi. 513 C Cali Colombia	Other	Reseller		2,583.00	0.00	0.00	0.00	2,583.00			0.00	☐

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				
16	Agora International Learning	Pabellón Altavista Local G2 Desierto de los Leones No. 52, Alvaro Obregón San Angel Ciudad de Mexico, 1000 Mexico	Other	Agency		200.00	0.00	0.00	0.00	200.00			0.00	☐
17	ANA MARTINEZ (CANADA)	1577 LAWRENCE AVE WEST Toronto ON M6L 1C4	Other	Reseller		4,194.00	0.00	0.00	0.00	4,194.00			0.00	☐
18	AP Desarrollo Integral en el Extranjero S.C.	101 Frederick St. Suite 600 Kitchener ON N2H 6R3	Other	Agency		1,559.55	0.00	0.00	0.00	1,559.55			0.00	☐
19	Applyboard (Easy Education Inc.)	#300-25 Sheppard Ave W North York ON M2N 6S6	Other	Agency		280,666.24	0.00	0.00	0.00	280,666.24			0.00	☐
20	ASSIST ON GLOBAL SERVICE IN CANADA LTD (CANADA)	Hariciye Konagi sok Ozan han apt no:9 Kat:3 Gumussuyu 34437 Istanbul Sinem Hanım 34437 Turkey	Other	Reseller		220.00	0.00	0.00	0.00	220.00			0.00	☐
21	ATLAS (HEAD OFFICE-ISTANBUL/TURKEY)	6/4 Firewheel place Byron Bay, NSW, 2481 Australia	Other	Reseller		322.00	0.00	0.00	0.00	322.00			0.00	☐
22	AUssieYouTO O Pty Ltd	Carrera 36#46-32 San Pio Bucaramanga, Santander Colombia	Other	Agency		696.75	0.00	0.00	0.00	696.75			0.00	☐
23	Babel Studies	Be Global	Other	Agency		1,064.90	0.00	0.00	0.00	1,064.90			0.00	☐
24	BELANGUE (FRANCE)	22 rue Herold Nice 06000 France	Other	Agency		283.70	0.00	0.00	0.00	283.70			0.00	☐
25	Bell Canada	P.O. Box 9000 Don Mills Station Toronto ON M3C 2X7	Other	Reseller		264.00	0.00	0.00	0.00	264.00			0.00	☐
26	BEX Brazilian Exchange	Av. Magalhães Neto, 1550, sala 1006, Edf Premier T Salvador, BA 41810-012 Brazil	Other	Vendor		983.10	0.00	0.00	0.00	983.10			0.00	☐
27	BIG BOX EDUCATION AND TICKET CENTER CO., LTD (THAILAND)	4236/90 Soi Charoen Rat 7 Bangkok, Bangkhorearn Bangkok 10120 Thailand	Other	Agency		771.75	0.00	0.00	0.00	771.75			0.00	☐
28	Bogarte Construction International Inc.	Suite 500 7030 Woodbine Avenue Markham ON L3R 6G2	Other	Reseller		2,683.00	0.00	0.00	0.00	2,683.00			0.00	☐
29			Other	Vendor		3,563.21	0.00	0.00	0.00	3,563.21			0.00	☐


 KPMG Inc. Trustee of the Estate of
 International Language Academy of
 Canada Inc.

22-Sep-2026

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				
30	Bogarte Construction International Inc.	Suite 500 7030 Woodbine Avenue Markham ON L3R 6G2	Other	Vendor		11,500.79	0.00	0.00	0.00	11,500.79			0.00	☐
31	BRIDGE BLUE GLOBAL (ITALY)	Via XX Settembre, 85 35016 Piazzola sul Brenta, PD 35016 Italy	Other	Reseller		9.00	0.00	0.00	0.00	9.00			0.00	☐
32	BS EDUCATION (KAZAKHSTAN)	29 Syganak str, BC "Eurocenter", office 1124 Nur-Sultan 10000 Kazakhstan	Other	Reseller		500.00	0.00	0.00	0.00	500.00			0.00	☐
33	CA Study	—	Other	Agency		6,222.15	0.00	0.00	0.00	6,222.15			0.00	☐
34	Canada Without Borders Education and Relocation INC	—	Other	Agency		3,251.25	0.00	0.00	0.00	3,251.25			0.00	☐
35	CANADIAN EDUCATION LINK (MEXICO)	Blv.Dolores del Rios 702-B Fracc. La Joya, 76180 Queretaro, Qro. 76180 Mexico	Other	Reseller		2,125.00	0.00	0.00	0.00	2,125.00			0.00	☐
36	Canadian Education Link Corp.	Blv. Dolores del Rios 702-B Fracc. La Joya Queretaro, Qro. 76180 Mexico	Other	Agency		2,279.85	0.00	0.00	0.00	2,279.85			0.00	☐
37	Canadian Network Experience (CANADA)	1 Hunter St E Ground Floor Hamilton ON L8N 3W1	Other	Reseller		2,583.00	0.00	0.00	0.00	2,583.00			0.00	☐
38	CANSTUDY (CANADA)	171-760 Lawrence Ave W Toronto ON M5A 3E7	Other	Reseller		2,122.50	0.00	0.00	0.00	2,122.50			0.00	☐
39	Canucks Intercambio	420-789 West Pender Street Vancouver BC V6C 1H2	Other	Agency		1,975.65	0.00	0.00	0.00	1,975.65			0.00	☐
40	Canucks Intercambio Services Inc.	420-789 West Pender Street Vancouver BC V6C 1H2	Other	Agency		887.85	0.00	0.00	0.00	887.85			0.00	☐
41	CASA CANADA AGENCY (BRAZIL)	Arandu Street, 205 CJ-502 ZC 04562-030 São Paulo, SP 04562-030 Brazil	Other	Reseller		1,875.00	0.00	0.00	0.00	1,875.00			0.00	☐
42	CENTRO STUDY FIERA (ITALY)	Via Aurelio Saffi 18 20123 Milano 20123 Italy	Other	Reseller		286.00	0.00	0.00	0.00	286.00			0.00	☐
43	Choice International Consulting (CHINA)	1620-4500 Kingsway Burnaby BC V5H 2A9	Other	Reseller		618.75	0.00	0.00	0.00	618.75			0.00	☐
44	CHONGRO (Busan-KOREA)	10th Floor, Jungang-daero 668, Busanjin-gu, Busan 47296 South Korea	Other	Reseller		360.00	0.00	0.00	0.00	360.00			0.00	☐



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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
45	CI (SAO PAULO - BRAZIL)	Praça Charles Miller, nº 152 - Pacaembu CEP 01234-010 São Paulo, SP 01234-010 Brazil	Other	Reseller		2,690.00	0.00	0.00	0.00	2,690.00			0.00	☐
46	CICOR Viajes de Estudio	Alvear 465, Comodoro Rivadavia Chubut Argentina	Other	Agency		870.30	0.00	0.00	0.00	870.30			0.00	☐
47	CICOR Viajes de Estudio (Argentina)	Alvear 465 Comodoro Rivadavia Comodoro Rivadavia Argentina	Other	Reseller		972.69	0.00	0.00	0.00	972.69			0.00	☐
48	Citron Hygiene Canada Inc.	555 Alden Road Markham ON L3R 3L5	Other	Vendor		2,052.28	0.00	0.00	0.00	2,052.28			0.00	☐
49	Citron Hygiene Canada Inc.	555 Alden Road Markham ON L3R 3L5	Other	Vendor		2,052.28	0.00	0.00	0.00	2,052.28			0.00	☐
50	Clever Tour (RUSSIA)	Chekistov Avenue 12/1 of. 7 Krasnodar 350000 Russia	Other	Reseller		1,150.00	0.00	0.00	0.00	1,150.00			0.00	☐
51	Come 2 Study Inc.	--	Other	Agency		4,751.85	0.00	0.00	0.00	4,751.85			0.00	☐
52	Complete Maintenance Solutions Ltd	7030 Woodbine Avenue, Suite 500 Markham ON L3R 6G2	Other	Vendor		24,002.41	0.00	0.00	0.00	24,002.41			0.00	☐
53	Connect Study (JAPAN)	107-1-37 Tominaga-cho, Shinmachi-dori Matsubara-sag aru, Shimogyo-ku Kyoto 600-8449 Japan	Other	Reseller		450.00	0.00	0.00	0.00	450.00			0.00	☐
54	CONTACTOS INTERNACIONALES (EL SALVADOR)	65 Av. Sur y Ave. Olimpica Edificio Galeria Olimpica Local NÂ° 203 San Salvador El Salvador	Other	Reseller		140.40	0.00	0.00	0.00	140.40			0.00	☐
55	COOLAGENT Europair s.r.o. Praha (CZECH REPUBLIC)	Hroznavatova 2642/25 Brno 615 00 Czech Republic	Other	Reseller		1,500.00	0.00	0.00	0.00	1,500.00			0.00	☐
56	Cosmopolitan World Wide Experience (MIDDLE EAST)	Queen Rania St Khalifa Plaza, Suite 508 11910 Amman 11910 Jordan	Other	Reseller		475.00	0.00	0.00	0.00	475.00			0.00	☐
57	Culligan	--	Other	Vendor		62.09	0.00	0.00	0.00	62.09			0.00	☐
58	CVC BRASIL OPERADORA E AGENCIA DE VIAGENS S.A.	Rua Catequese, 227 - sala 62 Santo André, SP 09090-401 Brazil	Other	Agency		887.85	0.00	0.00	0.00	887.85			0.00	☐



KPMG Inc. Trustee of the Estate of
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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	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
59	CVC Brasil Operadora e Agencia de Viagens S.A. (BRAZIL)	Rua Catequese, 227 - sala 62 Santo André/SP CEP 09090-401 Santo André, SP 09090-401 Brazil	Other	Reseller		7,860.00	0.00	0.00	0.00	7,860.00			0.00	☐
60	DEC EDUCATIONAL CONSULTANCY (UKRAINE)	Lesi Ukrainky blvd, 23b (the third floor) Kyiv, 1133 Ukraine	Other	Reseller		1,998.00	0.00	0.00	0.00	1,998.00			0.00	☐
61	DEOW RYUGAKU CENTER (JAPAN)	11F 1-26-2 Nishi-Shinjuku Shinjuku-ku Tokyo 163-0511 Japan	Other	Reseller		72.00	0.00	0.00	0.00	72.00			0.00	☐
62	Dingoos	-	Other	Agency		787.80	0.00	0.00	0.00	787.80			0.00	☐
63	Dreams Intercambios Ltda	Av. Antônio de Góes, 275 - Sala 1102 Recife, PE 51110-000 Brazil	Other	Agency		2,537.85	0.00	0.00	0.00	2,537.85			0.00	☐
64	EAST WEST CANADA TORONTO (JAPAN)	2 Carlton Street, Suite 818 Toronto ON M5B 1J3	Other	Reseller		1,883.00	0.00	0.00	0.00	1,883.00			0.00	☐
65	Easy Intercambio	2nd floor, 1268 St Clair Av. W Toronto ON M6E 1B9	Other	Agency		2,057.25	0.00	0.00	0.00	2,057.25			0.00	☐
66	EB GROUP (SPAIN)	CALLE LAS LAMPARAS 19 PARACUELLO S DE JARAMA Madrid 28860 Spain	Other	Reseller		1,750.00	0.00	0.00	0.00	1,750.00			0.00	☐
67	EDEX Education	Carrera 11 N 82 38 Oficina 201 Edificio Andino Bogotá, DC 11001000 Colombia	Other	Agency		18,395.10	0.00	0.00	0.00	18,395.10			0.00	☐
68	edm Taiwan	4F., No. 166, Sec. 4, Zhongxiao E. Rd. Da'an Dist. Taipei City 10688 Taiwan	Other	Agency		771.75	0.00	0.00	0.00	771.75			0.00	☐
69	Edu Link Estudios en el exterior	-	Other	Agency		787.80	0.00	0.00	0.00	787.80			0.00	☐
70	EDU VIZYON INTERNATIONAL EDUCATION (TURKEY)	Cevizlik mah. Ebuziya Caddesi Oguz Apt. No :51/1 34142 Bakirkoy Istanbul 34142 Turkey	Other	Reseller		641.00	0.00	0.00	0.00	641.00			0.00	☐
71	Educacion experta SAC	AV. LOS INGENIEROS 416. LA MOLINA LIMA Peru	Other	Agency		887.85	0.00	0.00	0.00	887.85			0.00	☐
72	EDUCERE VAGUS (CANADA/VIETNAM)	3483 GALLAGER DRIVE Mississauga ON L5C 2N2	Other	Reseller		2,112.00	0.00	0.00	0.00	2,112.00			0.00	☐

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	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
73	EduMotive	6 A. Gurbanov str. Baku, 1000 Azerbaijan	Other	Agency		1,375.90	0.00	0.00	0.00	1,375.90			0.00	☐
74	EGITIMAL.COM (ANKARA-TURKEY)	Tunus Cad. Belkis Apt. No: 65/6 06880, Kavaklidere Ankara 06880 Turkey	Other	Reseller		553.75	0.00	0.00	0.00	553.75			0.00	☐
75	En Busca del Sueno Candiense	6461 Telford Ave, unit 707 Burnaby BC V5H 0B7	Other	Agency		787.80	0.00	0.00	0.00	787.80			0.00	☐
76	ESSE YURTICI VE YURTDISI EGITIM DANISMANLIK (TURKEY/MER SIN)	Guvencevler Mah.1917 Sok.No:16 E Blok Kat:2 Buro:10 33140 Yenisehir Mersin 33140 Turkey	Other	Reseller		656.25	0.00	0.00	0.00	656.25			0.00	☐
77	Estação de Intercâmbio e Turismo LTDA ME	--	Other	Agency		1,360.40	0.00	0.00	0.00	1,360.40			0.00	☐
78	Extudia S.A.S	--	Other	Agency		6,154.03	0.00	0.00	0.00	6,154.03			0.00	☐
79	Extudia S.A.S	--	Other	Agency		4,826.85	0.00	0.00	0.00	4,826.85			0.00	☐
80	Fédération des Caisses Desjardins Du Québec GEDU (TURKEY)	25 York Street, Suite 1000 Toronto ON M5J 2V5	Bank Loans except real property mortgage	Lender	01-Jan-1899	40,325,291.16	0.00	0.00	0.00	40,325,291.16			-40,325,291.16	☐
81	GEDU (TURKEY)	Istiklal Cad.Beyoglu Is Merkezi, Kat: 1 No: 132 Beyoglu Istanbul Turkey	Other	Reseller		51.00	0.00	0.00	0.00	51.00			0.00	☐
82	Get Education and Travel Co., Ltd. (THAILAND)	48, Klongtoey Bangkok 10110 Thailand	Other	Reseller		2,268.00	0.00	0.00	0.00	2,268.00			0.00	☐
83	Glesca Education	Century Tower, Piso 4, Oficina 401 Ciudad de Panama Panama	Other	Agency		1,525.65	0.00	0.00	0.00	1,525.65			0.00	☐
84	Glin Global Interchange	Morales Portoviejo Ecuador	Other	Agency		2,363.40	0.00	0.00	0.00	2,363.40			0.00	☐
85	Global Connection	Calle 98 # 9A - 41 of 505 Bogota Colombia	Other	Agency		6,114.75	0.00	0.00	0.00	6,114.75			0.00	☐
86	Global Leaders Agency	103 The Queensway Toronto ON M6S 5B3	Other	Agency		959.55	0.00	0.00	0.00	959.55			0.00	☐
87	Global Link Studios - Canada	120 Eglinton West Suite 1100 Toronto ON M4P 1E2	Other	Agency		1,619.10	0.00	0.00	0.00	1,619.10			0.00	☐
88	GLOBAL VIZYON (Ankara/TURKEY)	Tunus Caddesi, Toplum Apt. No: 83/9 Kat: 2 06700 Kavaklidere Ankara 06700 Turkey	Other	Reseller		471.20	0.00	0.00	0.00	471.20			0.00	☐
89	Global Youth	--	Other	Agency		787.80	0.00	0.00	0.00	787.80			0.00	☐



KPMG Inc. Trustee of the Estate of
International Language Academy of
Canada Inc.

22-Sep-2026

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	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
90	Global Youth (Experiencias Educativas Internacionales)	—	Other	Agency		3,376.35	0.00	0.00	0.00	3,376.35			0.00	☐
91	GO SEE & DO – AFJ AU PAIR	4 rue Masséna 06000 Nice 06000 France	Other	Reseller		300.00	0.00	0.00	0.00	300.00			0.00	☐
92	Go Study and Travel	—	Other	Agency		837.80	0.00	0.00	0.00	837.80			0.00	☐
93	GROWPRO (SPAIN)	—	Other	Reseller		3,894.61	0.00	0.00	0.00	3,894.61			0.00	☐
94	Growpro Experience Enterprise Inc	—	Other	Agency		21,465.15	0.00	0.00	0.00	21,465.15			0.00	☐
95	Hello Intercambio	—	Other	Agency		1,875.60	0.00	0.00	0.00	1,875.60			0.00	☐
96	Hi Bonjour	Hi Bonjour Inc. / #201, 1151 Windsor Mews Coquitlam BC Unit 228, 5200 Yonge street (near North York stati M4P 2C9, Toronto, Ontario Toronto ON M4P 2C9	Other	Agency		17,735.88	0.00	0.00	0.00	17,735.88			0.00	☐
97	IAE GLOBAL (CANADA)	5080 Commerce Blvd Unit B1 Mississauga ON L4W 4P2	Other	Reseller		75.00	0.00	0.00	0.00	75.00			0.00	☐
98	ICS Clean Inc	2300 Yonge St Suite 2020 Toronto ON M4P 1E4	Other	Vendor		23,803.68	0.00	0.00	0.00	23,803.68			0.00	☐
99	IDP EDUCATION LTD (CANADA)	287 Liberty Square Building, 9th floor, Silom Road Bangrak Bangkok 10500 Thailand	Other	Reseller		500.00	0.00	0.00	0.00	500.00			0.00	☐
100	IDP EDUCATION LTD (THAILAND)	Rua Chopin, 42 - Barro Vermelho Vitoria, ES 29055-530 Brazil	Other	Reseller		5,461.00	0.00	0.00	0.00	5,461.00			0.00	☐
101	IE Intercambio	Blvd. Juan Alonso de Torres 3904-B Leon, Guanajuato 37160 MEXICO	Other	Agency		787.80	0.00	0.00	0.00	787.80			0.00	☐
102	IE International Education S.A	12F., No.7, Ln.580, Sec.3, Beixing Rd. Zhudong Township HsinChu County 31048 Taiwan	Other	Agency		1,576.45	0.00	0.00	0.00	1,576.45			0.00	☐
103	IEC STUDIO (TAIWAN)	347 Jane Street Toronto ON M6S 3Z3	Other	Reseller		345.65	0.00	0.00	0.00	345.65			0.00	☐
104	iHeart Canada Inc. (CANADA)	920 Yonge St, 4 th floor Toronto ON M4W 3C7	Other	Reseller		1,005.00	0.00	0.00	0.00	1,005.00			0.00	☐
105	ILAC GSS (DIRECT SALES) / Student Success		Other	Reseller		2,956.25	0.00	0.00	0.00	2,956.25			0.00	☐



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List of Liabilities

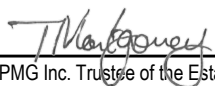
No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
106	ILAC/DIRECT3 (DIRECT SALES)/ Sviltana Trofymchuk	920 Yonge Street - 4th Floor Toronto ON	Other	Reseller		266.75	0.00	0.00	0.00	266.75			0.00	☐
107	ILAC/DIRECT6 (DIRECT SALES)/ Marine	920 Yonge Street Toronto ON	Other	Reseller		122.84	0.00	0.00	0.00	122.84			0.00	☐
108	Imperial Education Consultants	--	Other	Agency		3,481.20	0.00	0.00	0.00	3,481.20			0.00	☐
109	Infinite Access Immigration	77 CITY CENTRE DR. #501 MISSISSAUGA ON L5B 1M5	Other	Agency		5,842.85	0.00	0.00	0.00	5,842.85			0.00	☐
110	INFINITE ACCESS IMMIGRATION SERVICES INC. (PHILIPPINES)	77 CITY CENTRE DR. #501 MISSISSAUGA, ON. L5B 1M5	Other	Reseller		12,536.00	0.00	0.00	0.00	12,536.00			0.00	☐
111	INFORMATION PLANET (SAO PAULO - BRAZIL)	Rua Antonio das Chagas, 161- Ch. Sto Antonio CEP 04714-000 Sao Paulo, SP 04714-000 Brazil	Other	Reseller		500.00	0.00	0.00	0.00	500.00			0.00	☐
112	International Academy (KOREA)	#910, Doosanbearsteil, 1319-11, Seocho2-dong 137-070, Seocho-gu Seoul 137-070 South Korea	Other	Reseller		78.75	0.00	0.00	0.00	78.75			0.00	☐
113	International Business University	655 Bay St. Suite 200 Toronto ON M5G 2K4	Other	Subtenant		450,165.00	0.00	0.00	0.00	450,165.00			0.00	☐
114	International Student Guide Company Limited	181/195 Plus City Park, Nuanchan 32, Bungkum Bangkok 10230 Thailand	Other	Agency		1,559.55	0.00	0.00	0.00	1,559.55			0.00	☐
115	Interpromex	184 Duplex Ave Toronto ON M5P 2A9	Other	Agency		2,190.60	0.00	0.00	0.00	2,190.60			0.00	☐
116	ISIN Canada Ltd	7811 Steveston Highway Richmond BC V7A 1L9	Other	Agency		2,544.20	0.00	0.00	0.00	2,544.20			0.00	☐
117	iStudy International Trips	Elias Flores 109, Fraccionamiento San Francisco Apodaca, Nuevo León Mexico	Other	Agency		3,457.75	0.00	0.00	0.00	3,457.75			0.00	☐
118	JAPAN ASSOCIATION FOR WORKING HOLIDAY MAKERS (JAPAN)	507, 1-3-3 Nishi Shinjuku, Shinjuku-ku 160-0023 Tokyo 160-0023 Japan	Other	Reseller		113.40	0.00	0.00	0.00	113.40			0.00	☐
119	JoinCultures (COLOMBIA)	Calle 6N # 2N - 36 Of. 436 Campanario Cali Colombia	Other	Reseller		0.50	0.00	0.00	0.00	0.50			0.00	☐

22-Sep-2026

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List of Liabilities

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
120	JustGo Studios & Experiencias Internacionales (CANADA)	Mariano Godoy OE5-195 Quito 17017 Ecuador	Other	Reseller		2,683.00	0.00	0.00	0.00	2,683.00			0.00	☐
121	KARYA INTERNATIONAL (ANKARA/TURKEY)	Bestekar Sok. 88/2 Tunali Hilmi Kavaklidere Ankara Turkey	Other	Reseller		0.25	0.00	0.00	0.00	0.25			0.00	☐
122	KARYA INTERNATIONAL (ISTANBUL/TURKEY)	Istiklal Caddesi, Emgen Han, No: 47/2 Beyoglu Istanbul Turkey	Other	Reseller		1,388.75	0.00	0.00	0.00	1,388.75			0.00	☐
123	kiOSK - Servicios Académicos Globales y Generales SAS (COLOMBIA)	Avenida 19 #95-20 Oficina 705, Torre Sigma Bogota Colombia	Other	Reseller		1,102.00	0.00	0.00	0.00	1,102.00			0.00	☐
124	Korea No1 Unak	5F, 142, Teheran-ro, Gangnam-gu Seocho-gu Seoul, 6236 South Korea	Other	Agency		1,050.40	0.00	0.00	0.00	1,050.40			0.00	☐
125	La Ruta Latina Canada	248 Westlake Avenue Toronto ON M4C 4T2	Other	Agency		887.85	0.00	0.00	0.00	887.85			0.00	☐
126	LAE International (Republica Dominicana)	Gustavo Mejia Ricart #72, 2do. piso Ensanche Naco Santo Domingo Dominican Republic	Other	Reseller		288.00	0.00	0.00	0.00	288.00			0.00	☐
127	LANGUAGE CONNECTIONS (COLOMBIA/CANADA)	17 Belmont St. Toronto ON M5R 1P9	Other	Reseller		0.30	0.00	0.00	0.00	0.30			0.00	☐
128	LANGUAGE CONNECTIONS (LATAM)	17 Belmont St. Toronto ON M5R 1P9	Other	Reseller		2,736.00	0.00	0.00	0.00	2,736.00			0.00	☐
129	LANGUAGE CONNECTIONS (VENEZUELA)	17 Belmont St. Toronto ON M5R 1P9	Other	Reseller		6,358.25	0.00	0.00	0.00	6,358.25			0.00	☐
130	Language Tours Canada	2484 Springforest Dr. Oakville ON L6M 0A2	Other	Agency		1,597.35	0.00	0.00	0.00	1,597.35			0.00	☐
131	LC - Language Connections & Education Abroad	–	Other	Agency		6,702.60	0.00	0.00	0.00	6,702.60			0.00	☐
132	LEADERS (SPAIN)	Campo Volatin, 24, 4° DPTO 5 48007, Vizcaya Bilbao 48007 Spain	Other	Reseller		500.00	0.00	0.00	0.00	500.00			0.00	☐
133	Leap GeeBee Edtech Private Limited	Floor 07, Sabay Building, 99 Cong Hoa Street Ward 4, Tan Binh District Ho Chi Minh City Vietnam	Other	Agency		725.20	0.00	0.00	0.00	725.20			0.00	☐
134	LIBERTA (TURKEY)	–	Other	Reseller		200.00	0.00	0.00	0.00	200.00			0.00	☐



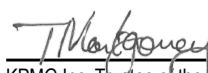
KPMG Inc. Trustee of the Estate of
International Language Academy of
Canada Inc.

22-Sep-2026

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135	Life Journey Canada Inc. (CANADA)	790 Rue William Montreal Montreal QC H3C 0Y4	Other	Reseller		1,350.00	0.00	0.00	0.00	1,350.00			0.00	☐
136	Lifeduction - College	Transversal 55B # 115 a 01 Bogota Colombia	Other	Agency		787.80	0.00	0.00	0.00	787.80			0.00	☐
137	LIFEDUCATION (COLOMBIA)	Transversal 55B # 115 a 01 Bogota Colombia	Other	Reseller		3,180.00	0.00	0.00	0.00	3,180.00			0.00	☐
138	LINGUA INTERNACIONALE (MEXICO)	Calle del Progreso 2028, Parque Industrial Mileniu CP 66350- Ciudad Sta. Catarina N.L. Monterrey 66350 Mexico	Other	Reseller		825.40	0.00	0.00	0.00	825.40			0.00	☐
139	LINGUISTA SPRACHAUFENTHALTE (SWITZERLAND)	Spitalgasse 35 Bern, 3011 Switzerland	Other	Reseller		720.00	0.00	0.00	0.00	720.00			0.00	☐
140	Lions Intercambio (Barbara Rossi Lopes Intercambio Cultural)	--	Other	Agency		1,674.30	0.00	0.00	0.00	1,674.30			0.00	☐
141	LLC Logos Center (Logos Group)	109/3 Turusbekova str Business Center EliteHouse 2 floor, office 202 Bishkek Kyrgyzstan	Other	Agency		787.80	0.00	0.00	0.00	787.80			0.00	☐
142	Longitude International Immigration (THAILAND)	552 Moo 14, Nuamuang, Muang Roiet, 45000 Roi Et 45000 Thailand	Other	Reseller		1,900.00	0.00	0.00	0.00	1,900.00			0.00	☐
143	M&K LLP (KAZAKHSTAN)	40/1 Baiseitova Street Almaty A15G8D8 Almaty, A15G8D8 Kazakhstan	Other	Reseller		1,823.58	0.00	0.00	0.00	1,823.58			0.00	☐
144	Magdalena Link	678 Woodbine Ave Toronto ON M4E 2J1	Other	Employee		1,493.07	0.00	0.00	0.00	1,493.07			0.00	☐
145	Maple Education Consulting	1240 Bay Street, Unit 405 Toronto ON M5R 2A7	Other	Agency		809.55	0.00	0.00	0.00	809.55			0.00	☐
146	MASTEREDUTITA YURTDISI EGITIM SAN. LTD.STI. (TURKEY)	Barbaros bulvari eski yildiz cad. no:16 d:4 34349 Istanbul/Besiktas 34349 Turkey	Other	Reseller		1,610.00	0.00	0.00	0.00	1,610.00			0.00	☐


 KPMG Inc. Trustee of the Estate of
 International Language Academy of
 Canada Inc.

22-Sep-2026

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147	Mayoristas Aéreos S.A. de C.V. - RFC: MAE1007128N4(Mexico)	Av. Baja California 261 - 5 piso, Delegación Cuauhtémoc CP 06100 Mexico City 06100 Mexico	Other	Reseller		480.00	0.00	0.00	0.00	480.00			0.00	☐
148	MEDA YURTDISI EGITIM (TURKEY)	Buyukdere cad. no:182-16 Yeni Levent 34330 Besiktas Istanbul 34330 Turkey	Other	Reseller		165.76	0.00	0.00	0.00	165.76			0.00	☐
149	Meio	50 Rosehill Ave Toronto ON M4T 1G6	Other	Agency		787.80	0.00	0.00	0.00	787.80			0.00	☐
150	MEXI CANADA GROUP (MEXICO)	Av. Acueducto No. 624-4, Col. Chapultepec Norte 58260 Morelia, Mich 58260 Mexico	Other	Reseller		2,160.00	0.00	0.00	0.00	2,160.00			0.00	☐
151	Milestone Education Inc.	1000 - 409 Granville Street Vancouver BC V6C 1T2	Other	Agency		1,559.55	0.00	0.00	0.00	1,559.55			0.00	☐
152	MOVE AND STUDY (FRANCE)	169 rue Saint Charles Paris 75015 France	Other	Reseller		2,030.00	0.00	0.00	0.00	2,030.00			0.00	☐
153	MOVENS - Agencia de Educacion Internacional MV S.C.- INTEREDU (MEXICO)	Acueducto 1170 int 7 Col Chapultepec Norte Morelia Michoacan Mexico	Other	Reseller		366.00	0.00	0.00	0.00	366.00			0.00	☐
154	Mundo Destinos	av 19 n 118-95 Bogotá Colombia	Other	Agency		1,575.60	0.00	0.00	0.00	1,575.60			0.00	☐
155	Mundo Joven Travel Shop	SHIN CA 01 – Centro Comercial Deck Norte, sala 455 Uruguaiana, RS 71503-501 Brazil	Other	Agency		3,976.55	0.00	0.00	0.00	3,976.55			0.00	☐
156	MY Intercâmbio	Rua Professora Esther Costa de Barros, 488, Galeri Jatiuca Maceió, AL 57036-000 Brazil	Other	Agency		787.80	0.00	0.00	0.00	787.80			0.00	☐
157	MYNDS Inc. (JAPAN)	2 Bloor Street West, Suite 700 Toronto ON M4W 3E2	Other	Reseller		373.20	0.00	0.00	0.00	373.20			0.00	☐
158	MySpring Intercambio	15 Roehampton Avenue - Unit 2402 Toronto ON M4P 0C2	Other	Agency		787.80	0.00	0.00	0.00	787.80			0.00	☐
159	National Bank of Canada	130 King Street West Toronto ON M5X 1J9	Bank Loans except real property mortgage	Lender	01-Jan-1899	40,325,291.16	0.00	0.00	0.00	40,325,291.16			-40,325,291.16	☐



KPMG Inc. Trustee of the Estate of
International Language Academy of
Canada Inc.

Form 78 (2023-12)

22-Sep-2026

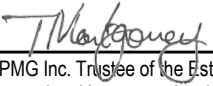
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160	NES STUDY ABROAD CENTER (JAPAN)	7-2-12-4F Matsushita Sangyo building, Nishi-Shinjuku, Shinjuku-ku Tokyo 160-0023 Japan	Other	Reseller		297.00	0.00	0.00	0.00	297.00			0.00	☐
161	Newlan - International (SPAIN)	C/ Capua 29, 3C, 33202 Gijon, Asturias 33213 Spain	Other	Reseller		8.00	0.00	0.00	0.00	8.00			0.00	☐
162	Next Goal Agency LTD (CANADA)	P.O. Box 28181, West Pender RPO Vancouver BC	Other	Reseller		1,383.55	0.00	0.00	0.00	1,383.55			0.00	☐
163	Next Step Learning	446 William Dunn Crescent Newmarket ON L3X 3L2	Other	Agency		7,504.20	0.00	0.00	0.00	7,504.20			0.00	☐
164	Next Step Learning (CANADA)	446 William Dunn Crescent Newmarket ON L3X 3L2	Other	Reseller		5,068.00	0.00	0.00	0.00	5,068.00			0.00	☐
165	Next Step Learning, Educational Consulting	446 William Dunn Crescent Newmarket ON L3X 3L2	Other	Agency		1,087.80	0.00	0.00	0.00	1,087.80			0.00	☐
166	Nohproblem Consulting INC (KOREA)	#709, 221 Union St Vancouver BC V6A 0B4	Other	Reseller		3,376.00	0.00	0.00	0.00	3,376.00			0.00	☐
167	OLIVER TWIST (FRANCE) - DO NOT USE	--	Other	Reseller		738.00	0.00	0.00	0.00	738.00			0.00	☐
168	On Education	807 Paulista Ave, Cj 2315 Sao Paulo, SP 01311-100 Brazil	Other	Agency		15,236.01	0.00	0.00	0.00	15,236.01			0.00	☐
169	One2GO	4040 Steeles Ave. W. Woodbridge ON	Other	Agency		5,564.17	0.00	0.00	0.00	5,564.17			0.00	☐
170	Origen Inc. (TAIWAN)	13F.-2, No.20, Dalong Rd. Taichung City 40310 Taiwan	Other	Reseller		240.00	0.00	0.00	0.00	240.00			0.00	☐
171	Oxford Mechanical Inc	9131 Keele St Concord ON L4K 0G7	Other	Vendor		3,367.40	0.00	0.00	0.00	3,367.40			0.00	☐
172	Pacific International Studies	Cra. 14 No 93 b 29 off. 204 Bogota Colombia	Other	Agency		1,633.10	0.00	0.00	0.00	1,633.10			0.00	☐
173	Paragon Security	1210 Sheppard Avenue East Suite 488 North York ON M2K 1E3	Other	Vendor		7,574.30	0.00	0.00	0.00	7,574.30			0.00	☐
174	Paragon Security	1210 Sheppard Ave E, Suite 488 North York ON M2K 1E3	Other	Vendor		73,000.00	0.00	0.00	0.00	73,000.00			0.00	☐
175	Pathway2Canada	1 King Street West 4800 Toronto ON M5H 1A1	Other	Agency		887.85	0.00	0.00	0.00	887.85			0.00	☐
176	Pathway2Canada (CANADA)	1 King Street West 4800 Toronto ON M5H 1A1	Other	Reseller		4,075.00	0.00	0.00	0.00	4,075.00			0.00	☐

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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	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
177	PERA Education (CANADA)	129 Chalfield Lane Mississauga ON L4Z 1K8	Other	Reseller		1,650.00	0.00	0.00	0.00	1,650.00			0.00	☐
178	PERFECT - study, work, travel (POLAND)	Odrzanska 24-29 Wroclaw 50-114 Wroclaw 50-114 Poland	Other	Reseller		1,187.50	0.00	0.00	0.00	1,187.50			0.00	☐
179	PR YURTDISI EGITIM DANISMANLIK Hiz. Ltd. Sti.	BARBAROS MM. TUNALI HILMI CD. 79/20 CANKAYA ANKARA, 6660 Turkey	Other	Agency		795.30	0.00	0.00	0.00	795.30			0.00	☐
180	PRIMER PASO CANADA	–	Other	Agency		1,709.37	0.00	0.00	0.00	1,709.37			0.00	☐
181	Progreso Corp	411 Duplex Ave Suite 1105 Toronto ON M4R 1V2	Other	Agency		1,029.00	0.00	0.00	0.00	1,029.00			0.00	☐
182	Ramp Business Corporation	28 West 23rd Street, Floor 2, New York New York NY 10010 USA	Other	Credit Card		31,479.76	0.00	0.00	0.00	31,479.76			0.00	☐
183	Reboot Your Life Immigration Services Corp.	110 Didsbury Road, Suite M123 Ottawa ON K2T 0C2	Other	Agency		8,133.90	0.00	0.00	0.00	8,133.90			0.00	☐
184	Recro digital marketing inc (Canada)	501 Eglinton East, Suite 305 Toronto ON M4P 1N4	Other	Agency		2,189.40	0.00	0.00	0.00	2,189.40			0.00	☐
185	Resurs Study Abroad - College	40 Dostoevskogo St Kazan 420000 Russia	Other	Agency		12,610.65	0.00	0.00	0.00	12,610.65			0.00	☐
186	RODA MUNDO (SAO PAULO-SP BRAZIL)	Av. Pedroso de Morais 677 - cj 12 Pinheiros - CEP 05419-000 São Paulo, SP 05419-000 Brazil	Other	Reseller		306.20	0.00	0.00	0.00	306.20			0.00	☐
187	RYUGAKU JOURNAL (NAGOYA/JAPAN)	Cosmo Sakae Bldg. 9F 3-7-13 Sakae Nagoya, Aichi 460-0008 Japan	Other	Reseller		750.40	0.00	0.00	0.00	750.40			0.00	☐
188	RYUGAKU JOURNAL (OSAKA/JAPAN)	Osaka Ekimae Dai-4 Bldg., 21F 1-11-4 Umeda, Kita-ku Osaka-shi Osaka 530-0001 Japan	Other	Reseller		2,520.00	0.00	0.00	0.00	2,520.00			0.00	☐
189	S7 Intercambio - CANADA BRASIL (SAO PAULO-SP - BRAZIL)	Rua Frei Caneca, 558/105 Consolacao CEP 01307-00 Sao Paulo, SP 01307-00 Brazil	Other	Reseller		1,411.04	0.00	0.00	0.00	1,411.04			0.00	☐
190	Smapse	25 Norway Gate London, SE16 7TR United Kingdom	Other	Agency		696.75	0.00	0.00	0.00	696.75			0.00	☐


KPMG Inc. Trustee of the Estate of
International Language Academy of
Canada Inc.

22-Sep-2026

Date

List of Liabilities

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
191	Smart Be	4617 16th Ave West Vancouver BC V6R 3E9	Other	Agency		2,099.40	0.00	0.00	0.00	2,099.40			0.00	☐
192	Smart Be Inc	4617 16th Ave West Vancouver BC V6R 3E9	Other	Agency		696.75	0.00	0.00	0.00	696.75			0.00	☐
193	STB TRAVEL SHOP VIAGENS E TURISMO S.A. (BRAZIL)	Al Campinas 1070 - Jardim Paulista, CEP: 01404-200 São Paulo, SP 01404-200 Brazil	Other	Reseller		665.00	0.00	0.00	0.00	665.00			0.00	☐
194	STEP - Study, Travel, Exchange & Progress	Carrera 14B #119-83 Edificio Estelar Oficina 101 Bogota Colombia	Other	Agency		2,090.10	0.00	0.00	0.00	2,090.10			0.00	☐
195	Step In Canada	5634 Lincoln st. Vancouver BC V5R 4P4	Other	Agency		3,017.65	0.00	0.00	0.00	3,017.65			0.00	☐
196	Student Pathways Inc	314-602 11 Ave. SW Calgary AB T2R 1J8	Other	Agency		787.80	0.00	0.00	0.00	787.80			0.00	☐
197	Student World Educación Internacional S. C.	--	Other	Agency		1,597.35	0.00	0.00	0.00	1,597.35			0.00	☐
198	STUDENTS DEFERRED REVENUE	--	Other	Students Referred Revenue		189,719.86	0.00	0.00	0.00	189,719.86			0.00	☐
199	STUDY & TRAVEL (SAO PAULO-SP BRAZIL)	Av. 9 de Julho, 3384, cj 82 CEP 01406-000 Sao Paulo, SP 01406-000 Brazil	Other	Reseller		2,010.00	0.00	0.00	0.00	2,010.00			0.00	☐
200	STUDY NOW (COLOMBIA)	Calle 99 # 14 49 Local 8 Bogotá Bogotá Colombia	Other	Reseller		15.00	0.00	0.00	0.00	15.00			0.00	☐
201	Study Union International Barranquilla	Calle 77 # 59 - 85 Oficina 101 Barrio La Concepcion Barranquilla, Atlantico Colombia	Other	Agency		2,139.75	0.00	0.00	0.00	2,139.75			0.00	☐
202	StudyTime	Bartok Bela út 86. Mfsz 2 Budapest, 1115 Hungary	Other	Agency		1,029.00	0.00	0.00	0.00	1,029.00			0.00	☐
203	STUDYTIME EDUCATION CONSULTANCY (HUNGARY)	Bartok Bela út 86. Mfsz 2 Budapest, 1115 Hungary	Other	Reseller		4,646.30	0.00	0.00	0.00	4,646.30			0.00	☐
204	Stu-view Overseas Service International Group	#1520 - 2 Sheppard Avenue East Toronto ON M2N 6K9	Other	Agency		1,600.65	0.00	0.00	0.00	1,600.65			0.00	☐
205	Sueno Canada	35 Hollywood Avenue Toronto ON M2N 0A9	Other	Agency		1,029.00	0.00	0.00	0.00	1,029.00			0.00	☐
206	Sueño Canada	35 Hollywood Avenue Toronto ON M2N 0A9	Other	Agency		1,425.60	0.00	0.00	0.00	1,425.60			0.00	☐



KPMG Inc. Trustee of the Estate of
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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
207	SuenoCanada (CANADA)	35 Hollywood Avenue Toronto ON M2N 0A9	Other	Reseller		1,617.00	0.00	0.00	0.00	1,617.00			0.00	☐
208	SWITCH IDIOMAS (SPAIN)	Calle Joaquín Costa 3 Huesca 22003 Spain	Other	Reseller		3,276.00	0.00	0.00	0.00	3,276.00			0.00	☐
209	TGM International Language and Education Consultants INC	5 Brenton Street Toronto ON M4B 1C7	Other	Agency		3,251.20	0.00	0.00	0.00	3,251.20			0.00	☐
210	Thai Study Abroad Consultant	491 Building 4th floor, Phayathai Rajthevee Bangkok 10400 Thailand	Other	Agency		1,302.30	0.00	0.00	0.00	1,302.30			0.00	☐
211	The Bank of Nova Scotia	40 Temperance St., 6th Floor Toronto ON M5H 0B4	Bank Loans except real property mortgage	Lender	01-Jan-1899	52,396,444.51	24,127.51	0.00	0.00	52,420,572.02	10113011102, 1101502,501		-52,396,444.51	☐
212	Three Lions Visa (PHILIPPINES)	1008 Richmond Plaza Ortigas Center Pasig City 1600 Pasig City, 1600 Philippines	Other	Reseller		11,719.00	0.00	0.00	0.00	11,719.00			0.00	☐
213	Three Lions Visa and Immigration Services	1008 Richmond Plaza Ortigas Center Pasig City, 1600 Philippines	Other	Agency		787.80	0.00	0.00	0.00	787.80			0.00	☐
214	TLM EDUCATION CONSULTING CORPORATION DBA Challenge Intercambio	3431 Dundas Street West #300 Toronto ON M6S 2S4	Other	Agency		1,897.35	0.00	0.00	0.00	1,897.35			0.00	☐
215	Totem Education Inc.	7th Floor – 1235, Bay St Toronto ON M5R 3K4	Other	Agency		8,721.97	0.00	0.00	0.00	8,721.97			0.00	☐
216	Totem Educational Services (BRAZIL)	7th Floor – 1235 Bay St Toronto ON M5R 3K4	Other	Reseller		1,556.74	0.00	0.00	0.00	1,556.74			0.00	☐
217	Travel & Tuition (SPAIN)	Rosselló 194, principal 2ª Barcelona 08008 Spain	Other	Reseller		1,620.00	0.00	0.00	0.00	1,620.00			0.00	☐
218	Travel Healthcare Insurance Solutions Inc.	80 Allstate Parkway, 3rd Floor Markham ON L3R 6H3	Other	Vendor		21,484.26	0.00	0.00	0.00	21,484.26			0.00	☐
219	TRAVEL WORK (SPAIN)	Gran Vía de les Corts Catalanes 639 08010 Barcelona 08010 Spain	Other	Reseller		0.80	0.00	0.00	0.00	0.80			0.00	☐
220	TravelCoach (MEXICO)	54 Street 370 number Plaza Villas La Hacienda Merida Yucatan 97119 Mexico	Other	Reseller		237.74	0.00	0.00	0.00	237.74			0.00	☐

22-Sep-2026

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	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
221	Tres Amigos (COLOMBIA)	--	Other	Reseller		346.80	0.00	0.00	0.00	346.80			0.00	☐
222	TRIPLE FIRST PTY LTD - RYUGAKU.COM (JAPAN)	5-23-17 Meieki, Forest Bldg. 4F Nakamura-ku Nagoya-shi 450-0002 Japan	Other	Reseller		500.00	0.00	0.00	0.00	500.00			0.00	☐
223	Trotamundos	Oassis Centro de Negocios Oficina 614 C Piso 6 Cali Colombia	Other	Agency		1,799.40	0.00	0.00	0.00	1,799.40			0.00	☐
224	Tryp Education (MEXICO)	Circuito cirujanos #9 Cd Satélite Naucalpan, CP 53300 Mexico	Other	Reseller		3,785.00	0.00	0.00	0.00	3,785.00			0.00	☐
225	TWIY INTERNATIONAL (BRAZIL)	RUA SANTOS DUMONT, 1071 - APTO 52 Maringá, PR 87050-100 Brazil	Other	Reseller		243.48	0.00	0.00	0.00	243.48			0.00	☐
226	Uline Canada Corporation	BOX 3500 PRO STREETSVILLE Mississauga ON L5M 0S8	Other	Vendor		1,883.56	0.00	0.00	0.00	1,883.56			0.00	☐
227	Unik Uluslararası Turizm Danışmanlık ve Tic Ltd.Şti. (TURKEY)	Bereketzade Mah. Buyuk Hendek Cad, No:17/3 Beyoglu Istanbul 34421 Turkey	Other	Reseller		10.00	0.00	0.00	0.00	10.00			0.00	☐
228	UvanU Recruit Canada	609 W Hastings St. Unit 405, 402 Vancouver BC V6B 4W4	Other	Agency		1,409.55	0.00	0.00	0.00	1,409.55			0.00	☐
229	VETE Education And Travel (MEXICO)	Calle: Donato Guerra #180 Guadalajara, Jalisco Mexico	Other	Reseller		1,230.60	0.00	0.00	0.00	1,230.60			0.00	☐
230	Viaja Conmigo Ltd - 1379606 B.C. LTD	504-124 Dunlevy Avenue Vancouver BC V6A 3T6	Other	Agency		1,597.35	0.00	0.00	0.00	1,597.35			0.00	☐
231	Viajes y Viajes (COLOMBIA)	Cr 14 # 99-33 Torre REM Biomax Oficina 202 Bogota Colombia	Other	Reseller		1,937.25	0.00	0.00	0.00	1,937.25			0.00	☐
232	Viajes y Viajes (ECUADOR)	Av. 12 de Octubre N24-739 y Colon Torre A Oficina 501-502 Quito Ecuador	Other	Reseller		670.75	0.00	0.00	0.00	670.75			0.00	☐
233	Viajes y Viajes Experience	--	Other	Agency		66,300.58	0.00	0.00	0.00	66,300.58			0.00	☐
234	VISION GLOBAL CONSULTANCY CO.,LTD (VIETNAM)	76 Dinh Cong Trang, Tan Dinh Ward District 1 Ho Chi Minh City Vietnam	Other	Reseller		2,763.00	0.00	0.00	0.00	2,763.00			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
235	VITAL LANGUAGE & BUSINESS INSTITUTE (BRAZIL)	11-12 Baggot Court, Dublin 2 Dublin Ireland	Other	Reseller		358.00	0.00	0.00	0.00	358.00			0.00	☐
236	VOYAGE-LANGUE (FRANCE)	8 rue Lemercier Paris 75017 France	Other	Reseller		3,218.16	0.00	0.00	0.00	3,218.16			0.00	☐
237	We Move Pty Ltd (We Move Experience)	44 North Fort Road, Sydney Manly Sydney, NSW, 2095 Australia	Other	Agency		787.80	0.00	0.00	0.00	787.80			0.00	☐
238	We Study Canada - Education Consulting Inc.	77 Shuter Street Toronto ON M5B 0B8	Other	Agency		5,515.01	0.00	0.00	0.00	5,515.01			0.00	☐
239	WEP (BELGIUM)	Avenue de Jette, 26 Jette, 1081 Brussels, 1081 Belgium	Other	Reseller		2,160.00	0.00	0.00	0.00	2,160.00			0.00	☐
240	WEP (FRANCE)	31 Rue Grenette 69002 Lyon 69002 France	Other	Reseller		2,097.00	0.00	0.00	0.00	2,097.00			0.00	☐
241	WEUSA (ARGENTINA)	Av. Federico Lacroze 2352, 6to Buenos Aires Argentina	Other	Reseller		2,886.00	0.00	0.00	0.00	2,886.00			0.00	☐
242	WOEC (KANGNAM-KOREA)	#1303 Doosan Bearstel 381 Kangnamdaero Seocho-gu Seoul, 6620 South Korea	Other	Reseller		5.25	0.00	0.00	0.00	5.25			0.00	☐
243	Woori Education Group	6F, 26, Seocho-daero 78-gil Seocho-gu Seoul, 6621 South Korea	Other	Agency		2,663.40	0.00	0.00	0.00	2,663.40			0.00	☐
244	WOORI EDUCATION GROUP (BRAZIL/CANADA) (DON'T use t	—	Other	Reseller		57.50	0.00	0.00	0.00	57.50			0.00	☐
245	WORLD AVENUE CO., LTD (JAPAN)	Ichigaya Crossplace 8F, 2-7-15 Ichigayatamac hi, Shinjuku Tokyo 162-0843 Japan	Other	Reseller		500.00	0.00	0.00	0.00	500.00			0.00	☐
246	World Intercambia Study Travel Ltd - CI Canada	—	Other	Agency		787.80	0.00	0.00	0.00	787.80			0.00	☐
247	WORLDCONNECT CONSULTANCY SERVICES, INC. (PHILIPPINES)	2/F RRL Building, Landco Business Park Capantawan Legazpi City Philippines	Other	Reseller		202.50	0.00	0.00	0.00	202.50			0.00	☐
248	Worldwide education we international studies SAS	Cra 33 # 91-52 T1 A1802 Bucaramanga, Santander Colombia	Other	Agency		5,322.90	0.00	0.00	0.00	5,322.90			0.00	☐



KPMG Inc. Trustee of the Estate of
International Language Academy of
Canada Inc.

22-Sep-2026

Date

List of Liabilities

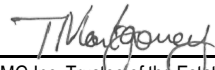
No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
249	Worldwide Education WE International Studies SAS (COLOMBIA)	Cra 33 # 91-52 T1 A1802 Bucaramanga Colombia	Other	Reseller		2,808.25	0.00	0.00	0.00	2,808.25			0.00	☐
250	Wrightway Education Inc	24 Kimono Cres Richmond Hill ON L4S 1X5	Other	Agency		1,393.50	0.00	0.00	0.00	1,393.50			0.00	☐
251	Yaicos Ltd	6-9 Trinity Street Dublin, Dublin 2 Ireland	Other	Agency		1,358.35	0.00	0.00	0.00	1,358.35			0.00	☐
252	YAMEFUI	109-3711 DELBROOK AVE NORTH VANCOUVER BC V7N 3Z4	Other	Agency		4,410.05	0.00	0.00	0.00	4,410.05			0.00	☐
253	Yes Study Education Group Inc.	—	Other	Agency		3,265.70	0.00	0.00	0.00	3,265.70			0.00	☐
254	York Institute (THAILAND)	90, Room 4L4 Fifty Fifth Thonglor, 4th Fl. Sukhumvit 55 (Thonglor 2) Bangkok 10110 Thailand	Other	Reseller		4,890.00	0.00	0.00	0.00	4,890.00			0.00	☐
255	Yorkville University	85 Richmond St. West, 9th Floor Toronto ON M5H 2C9	Other	Subtenant		474,792.00	0.00	0.00	0.00	474,792.00			0.00	☐
Total						135,221,601.80	24,127.51	0.00	0.00	135,245,729.31				

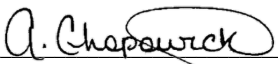
² Choose one option for each item: Accounts payable; Owed rent; Owed wages; Severance pay; Corporate taxes; Sales taxes; Employee source deductions; Litigation/legal costs and awards; Subordinated debenture; Bills of exchange; Promissory notes; Lien notes; Mortgages or hypothec on real or immovable property; 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, KPMG Inc. Trustee of the Estate of International Language Academy of Canada Inc., 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 22nd day of September 2026 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 22nd day of September 2026.


 KPMG Inc. Trustee of the Estate of
 International Language Academy of
 Canada Inc.


 Annette Chopowick, Commissioner of Oaths
 For the Province of Ontario
 Expires August 3, 2027

Annette Chopowick, a
 Commissioner, etc. Province of
 Ontario, for KPMG Inc.
 Expires August 3, 2027

Court No.

File No.

In the Matter of the Bankruptcy of
ILAC International College Ltd.
of the City of Toronto, in the Province of Ontario

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

KPMG Inc. - Licensed Insolvency Trustee

333 Bay Street - Suite 4600
Toronto ON M5H 2S5
Phone: (416) 777-8500 Fax: (416) 777-3364



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.

District of: Ontario
Division No. 09 - Toronto
Court No. 31-3426960
Estate No. 31-3426960

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
ILAC International College Ltd.
of the City of Toronto, 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 ILAC International College Ltd. 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 _____ (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 22nd day of September 2026, 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.)

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

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FORM 31 --- Continued
In the Matter of the Bankruptcy of
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- ☐ 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)

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FORM 31 --- Concluded
In the Matter of the Bankruptcy of
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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

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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
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of the City of Toronto, in the Province of Ontario

I, _____, of _____, a creditor in the above matter, hereby
appoint _____, of _____, to be
my proxyholder in the above matter, except as to the receipt of dividends, _____ (with or without)
power to appoint another proxyholder in his or her place.

Dated at _____, this _____ day of _____, _____.

Witness

Individual Creditor

Witness

Name of Corporate Creditor

Per _____
Name and Title of Signing Officer

Return To:

KPMG Inc. - Licensed Insolvency Trustee

333 Bay Street - Suite 4600
Toronto ON M5H 2S5
Fax: (416) 777-3364