



INSOLVENCY CONSULTANTS & TRUSTEE IN BANKRUPTCY

1140 – 800 W Pender Street
Vancouver, BC V6C 2V6
Tel 604 605 3335
Fax 604 605 3359
www.boalewood.ca

District of: British Columbia
Division No: 3
Court No:
Estate No: 11-1621958

FORM 67

Notice of Bankruptcy and First Meeting of Creditors

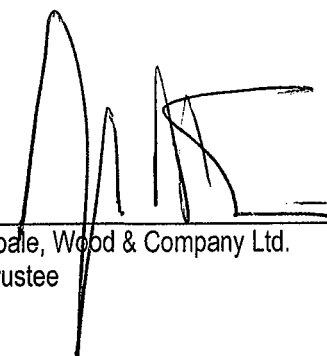
(Subsection 102(1) of the Act)

In the Matter of the bankruptcy of CLASSIC BINDERY SERVICE LTD.

Take notice that:

1. CLASSIC BINDERY SERVICE LTD. filed an assignment on the 7th day of May, 2012, and the undersigned, Boale, Wood & Company Ltd., was appointed as Trustee of the estate of the bankrupt by the official receiver, 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 24th day of May, 2012, at 10:00 AM o'clock, at the office of 2nd Floor Boardroom, at 230 - 830 West Pender Street, Vancouver, British Columbia.
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.
4. Enclosed with this notice is a form of proof of claim, a form of proxy, and a list of creditors with claims amounting to 25 dollars or more, showing the amounts of their claims.
5. Creditors must prove their claims against the estate of the bankrupt in order to share in any distribution of the proceeds realized from the estate.

Dated at Vancouver, this 9th day of May, 2012.



Boale, Wood & Company Ltd.
Trustee



Office of the Superintendent
of Bankruptcy Canada

An Agency of
Industry Canada

Bureau du surintendant
des faillites Canada

Un organisme
d'Industrie Canada

District of: British Columbia
Division No.: 03 - Vancouver
Court No.: 11-1621958
Estate No.: 11-1621958

In the Matter of the Bankruptcy of:

CLASSIC BINDERY SERVICE LTD.

Debtor

BOALE, WOOD & COMPANY LTD.

Trustee

Ordinary Administration

Date and time of bankruptcy:	May 07, 2012, 12:12	Security:	\$0.00
Date of trustee appointment:	May 07, 2012		
Meeting of creditors:	May 24, 2012, 10:00 2nd Floor Boardroom 230- 830 WEST PENDER STREET VANCOUVER, British Columbia Canada,		
Chair:	Trustee		

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

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

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

The said trustee is required:

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

Date: May 07, 2012, 15:19

E-File/Dépôt Electronique

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, British Columbia, Canada, V6B6E1, (877)376-9902

Canada

District of: British Columbia
 Division No: 3
 Court No:
 Estate No:

FORM 78

Statement of Affairs (Business Bankruptcy)

(Subsection 49(2) and Paragraph 158(d) of the Act)

In the Matter of the bankruptcy of CLASSIC BINDERY SERVICE LTD.

Original

Amended

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 your bankruptcy, on the 5th day of May, 2012. When completed, this Form and the applicable attached lists will constitute your Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (As stated and estimated by Bankrupt)		
1.	Unsecured creditors as per list "A"	\$676,139.77
2.	Secured creditors as per list "B"	\$185,865.00
3.	Preferred creditors as per list "C"	\$11,491.92
4.	Contingent, trust claims or other liabilities as per list "D"	\$0.00
	estimated to be reclaimable for	\$0.00
Total Liabilities		\$873,496.69
Surplus		\$0.00

ASSETS (As stated and estimated by Bankrupt)		
1.	Inventory	\$1,500.00
2.	Trade fixtures, etc	\$1,434.00
3.	Accounts receivable and other receivables, as per List "E"	
	Good	\$80,000.00
	Doubtful	\$23,221.31
	Bad	\$10,000.00
	Estimated to produce	\$90,000.00
4.	Bills of exchange, promissory note, etc., as per List "F"	\$0.00
5.	Deposits in Financial Institutions	\$0.00
6.	Cash	\$14,000.00
7.	Livestock	\$0.00
8.	Machinery, equipment and plant	\$223,541.00
9.	Real property or immovable as per List "G"	\$0.00
10.	Furniture	\$0.00
11.	RRSPs, RRIFs, Life insurance, etc.	\$0.00
12.	Securities (Shares, Bonds, Debentures, etc.)	\$0.00
13.	Interests under wills	\$0.00
14.	Vehicles	\$0.00
15.	Other property, as per List "H"	\$0.00
<i>If Bankrupt is a corporation, add:</i>		
	Amount of subscribed capital	\$0.00
	Amount paid on capital	\$0.00
	Balance subscribed and unpaid	\$0.00
	Estimated to produce	\$0.00
Total Assets		\$330,475.00
Deficiency		\$543,021.69

I, Jonathan Marks, of CLASSIC BINDERY SERVICE LTD. of the City of Delta in the Province of British Columbia, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge a full, true and complete statement of my affairs on the 5th day of May, 2012 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 Vancouver in the Province of British Columbia, on this 5th day of May, 2012.

John McEown
 Commissioner of Oaths
 for the Province of British Columbia


 Signature of Bankrupt

Creditor List

Boale, Wood & Company Ltd.

Date of Report: 09/05/2012

CLASSIC BINDERY SERVICE LTD. OSB 11-1621958 File
11-1621958

VANCOUVER

Claim Status:

Generated By: Kevin Owens

T	Creditor's Name and Address	Ref No	170 Report	Material Change	Amended Payments	Meeting Requested	Amount Declared	Amount Filed	Amount Admitted	CS
S	BUSINESS DEVELOPMENT BANK OF CANADA One Bentall Center, 505 Burrard Street Suite 2100, P.O. Box 6, Vancouver, British Columbia, V7X 1M6, Canada	45552-01/45552-02	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$185,865.00	\$0.00	\$0.00	N
Sub Total for Secured							\$185,865.00	\$0.00	\$0.00	
P	GROSVERNOR CANADA LIMITED c/o SDM Realty Advisors Ltd. 1850 - 1040 Georgia Street, Box #3, Vancouver, British Columbia, V6E 4H1, Canada	Landlord - Rent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$11,491.92	\$0.00	\$0.00	N
Sub Total for Preferred							\$11,491.92	\$0.00	\$0.00	
U	ARPAC 7663 Progress Way, Delta, British Columbia, V4G 1A2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,300.92	\$0.00	\$0.00	N
U	BC HYDRO & POWER AUTHORITY Attn: CREDIT ADMINISTRATION DEPT. 6900 Southpoint Drive, Podium C-01, Burnaby, British Columbia, V3N 4X8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$2,123.22	\$0.00	\$0.00	N
U	BC PRINTING & IMAGING ASSN Marilyn Knoch P.O Box 75218, WRPO, Surrey, British Columbia, V4A 0B1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$134.40	\$0.00	\$0.00	N
U	BELTERRA 1638 Fosters Way, Delta, British Columbia, V3M 6S6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$35.45	\$0.00	\$0.00	N
U	BUYERS PACKAGING GROUP LTD. Unit 5 - 7533 Progress Way, Delta, British Columbia, V4G 1E7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$634.86	\$0.00	\$0.00	N
U	CANADA REVENUE AGENCY 9737 King George Boulevard PO Box 9070 Station Main, Surrey, British Columbia, V3T 5W6, Canada	GST/HST	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$7,358.85	\$0.00	\$0.00	N
U	CANADA REVENUE AGENCY 9737 King George Boulevard PO Box 9070 Station Main, Surrey, British Columbia, V3T 5W6, Canada	SOURCE DEDUCTIONS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0.00	\$0.00	\$0.00	N
U	COAST PAPER - PAPERLINX CANADA LTD. c/o B4942 PO Box 2600, Station Terminal, Vancouver, British Columbia, V6B 6H7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$73.29	\$0.00	\$0.00	N
U	CROWN COFFEE 110 - 1231 Burdette Street, Richmond, British Columbia, V6V 2Z2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$89.00	\$0.00	\$0.00	N
U	DANUBE ELECTRIC LTD. 103 - 3070 Norland Avenue, Burnaby, British Columbia, V5B 3A6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$199.36	\$0.00	\$0.00	N
U	ED ROZENBERG CHARTERED ACCOUNTANT #240 - 4977 Trennant St, Delta, British Columbia, V4K 2K5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$4,316.00	\$0.00	\$0.00	N
U	FEDERAL EXPRESS CANADA LTD. Attn: Revenue Recovery Department 5985 Explorer Drive, Mississauga, Ontario, L4W 5K6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$221.18	\$0.00	\$0.00	N
U	FORTIS BC PO Box 6666 Stn Terminal, Vancouver, British Columbia, V6B 6M9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$545.29	\$0.00	\$0.00	N
U	GROSVERNOR CANADA LIMITED c/o SDM Realty Advisors Ltd. 1850 - 1040 Georgia Street, Box #3, Vancouver, British Columbia, V6E 4H1, Canada	Landlord - Rent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$57,459.58	\$0.00	\$0.00	N
U	JONATHAN MARKS 3271 Springthorne Crescent, Richmond, British Columbia, V7E 1Z8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$596,841.09	\$0.00	\$0.00	N
U	MINISTER OF FINANCE AND CORP. RELATIONS Attn: COLLECTIONS SECTION Revenue Division PO Box 9445, Stn. Prov. Govt., Victoria, British Columbia, V8W 9V5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0.00	\$0.00	\$0.00	N
U	MULLER MARTINI CANADA 20 Caldari Road, Concord, Ontario, L4K 4N8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$574.95	\$0.00	\$0.00	N
U	PRECISION SAW REPAIR Unit 22, 1750 McLean Avenue, Port Coquitlam, British Columbia, V3C 1M9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,075.04	\$0.00	\$0.00	N
U	SMITH INDUSTRIES 115 West 4th Avenue, Vancouver, British Columbia, V5Y 1G4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$356.72	\$0.00	\$0.00	N

Creditor List

Boale, Wood & Company Ltd.

Date of Report: 09/05/2012

CLASSIC BINDERY SERVICE LTD. OSB 11-1621958 File
11-1621958

VANCOUVER

Claim Status:

Generated By: Kevin Owens

T	Creditor's Name and Address	Ref No.	170 Report	Material Change	Amended Payments	Meeting Requested	Amount Declared	Amount Filed	Amount Admitted	CS
U	TERRANA SERVICES CORP. 5 - 14191 Burrows Rd., Richmond, British Columbia, V6V 1K9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$542.29	\$0.00	\$0.00	N
U	UNDERWOOD INDUSTRIES LTD. 8751 Delaware Road, Richmond, British Columbia, V7C 4X6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,074.96	\$0.00	\$0.00	N
U	VK DELIVERY 1081 Cliveden Ave, Delta, British Columbia, V3M 5V1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$213.81	\$0.00	\$0.00	N
U	WEE TOTE 7011 Randolph Avenue, Burnaby, British Columbia, V5J 4W5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$22.59	\$0.00	\$0.00	N
U	WORK SAFE BC Attn: COLLECTIONS 6951 Westminster Highway, Richmond, British Columbia, V7C 1C6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0.00	\$0.00	\$0.00	N
U	XPEDX CANADA WEST, INC. Xpedx Canada West, Inc. P.O. Box 3582, Station A, Toronto, Ontario, M5W 3G4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$946.92	\$0.00	\$0.00	N
Sub Total for Unsecured							\$676,139.77	\$0.00	\$0.00	
Grand Total							\$873,496.69	\$0.00	\$0.00	



TRUSTEE IN BANKRUPTCY
 #1140 – 800 West Pender Street
 Vancouver, BC V6C 2V6

Tel: (604) 605-3335
 Fax: (604) 605-3359
 www.boalewood.ca

FORM 31
Proof of Claim

(Section 50.1, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 81.5, 81.6, 102(2), 124(2), 128(1), and Paragraphs 51(1)(e) and 66.14(b) of the Act)

All notices or correspondence regarding this claim must be forwarded to the following address:

In the Matter of the Bankruptcy (or Proposal, or Receivership) of _____
 (Name of debtor) of _____ (city and province)
 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)).

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 (or the date of the receivership, or in the case of a proposal, the date of the notice of intention or of the proposal, if no notice of intention was filed), namely the _____ day of _____, 2012, and still is, indebted to the creditor in the sum of \$ _____, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)

4. (Check and complete appropriate category.)

() **A. UNSECURED CLAIM OF \$ _____**

(Other than a securities firm customer as contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and
 (Check appropriate description)

() Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the Act.

() Regarding the amount of \$ _____, I do not claim a right to a priority.
 (Set out on an attached sheet details to support priority claim.)

() **B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____**

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:
 (Give full particulars of the claim, including the calculations upon which the claim is based.)

() **C. SECURED CLAIM OF \$ _____**

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:
 (Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

() **D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____**

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____,
 (Attach a copy of sales agreement and delivery receipts.)

() **E. CLAIM BY WAGE EARNER OF \$ _____**

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

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

() **F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ _____**

That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ _____.

That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ _____.

() **G. CLAIM AGAINST DIRECTOR \$ _____**

(To be completed when a proposal provides for the compromise of claims against directors.)

That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:
 (Give full particulars of the claim, including the calculations upon which the claim is based.)

Form 31 - Continued

() **H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____**

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:

(Give full particulars of the claim, including the calculations upon which the claim is based.)

- 5. That, to the best of my knowledge, I am (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.
- 6. That the following are the payments that I have received from, the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of Section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of subsection 2(1) of the Act: *(Provide details of payments, credits and transfers at undervalue.)*

(Applicable only in the case of the bankruptcy of an individual.)

- () I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

Dated at _____, this _____ day of _____, 2012.

Creditor _____
Witness

Phone Number: _____

Fax Number: _____

Email Address: _____

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.
WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor. Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.
NOTE: If a copy of this Form is sent electronically by means such as email, the name and contact information of the sender, prescribed in Form 1.1, must be added at the end of the document.
INSTRUCTIONS: Instructions on how to complete the proof of claim form can be found at www.boalewood.ca under the forms tab.

**FORM 36
GENERAL PROXY**

(Where A Creditor is a Corporation, the Proxy Must be Completed and Signed in the Corporate Name)

IN THE MATTER OF THE BANKRUPTCY / PROPOSAL / RECEIVERSHIP OF:

(Name of Debtor)

WE, _____, of the City of _____ in the Province of _____
(Name of Corporation)

_____, a creditor in the above matter, hereby appoint

_____ of the _____
(Name of Proxy) (City & Province)

to be our general proxy in the above matter except as to the receipt of dividends with / without power to appoint another general proxy in our place.

Dated at the City of _____, in the Province of _____ this _____ day of _____, 2012.

(Corporate Name) (Signature of Witness)

(Address) (Signature of Proxy Grantor)



TRUSTEE IN BANKRUPTCY
#1140 – 800 West Pender Street
Vancouver, BC V6C 2V6
www.boalewood.ca

Tel: (604) 605-3335
Fax: (604) 605-3359

INSTRUCTIONS FOR COMPLETEING PROOFS OF CLAIM

This checklist is provided to assist you in preparing a proof of claim form, and where required, proxy form in a complete and accurate manner. Please specifically check each requirement. **CLAIMS NOT COMPLETED CORRECTLY IN EVERY RESPECT WILL BE RETURNED.**

GENERAL

- * The signature of a witness is required.
- * The claim must be signed personally by the **individual** completing this declaration.
- * Give the complete address where all notices or correspondence is to be forwarded.
- * The amount on the Statement of Account must correspond to the amount on the proof of claim.

PARAGRAPH (1)

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

PARAGRAPH (3)

- * **A detailed statement of account must be attached.** If the claim is for a guarantee, a copy of the guarantee must be attached.
- * The Schedule A or Statement of Account must be complete and detailed and must show the date, the number and the amount of all the invoices or charges, together with the date, 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.

PARAGRAPH (4)

- * An unsecured creditor must strike out sub-paragraphs B, C, D and E.
- * A preferred creditor (as allowed by section 136 of the *Bankruptcy and Insolvency Act*) must strike out sub-paragraphs B, C, D and E and must complete sub-paragraph A by checking the appropriate description.
- * A secured creditor must strike out sub-paragraphs A, B, D and E and must complete sub-paragraph C and provide a certified true copy of the security instrument as registered.
- * A farmer, fisherman or aquaculturist must strike out sub-paragraphs A, B, C and E. A claim by a farmer, fisherman or aquaculturist must attach a copy of the sales agreement and delivery documents.

PARAGRAPH (5)

- * All claimants must indicate if he or she is related or not to the debtor, as defined in Section 4 of the *Bankruptcy and Insolvency Act*, by striking out "AM" or "AM NOT".

PARAGRAPH (6)

- * All claimants must attach a detailed list of all payments or credits received or granted, as follows:
 - (a) within the three (3) months preceding the bankruptcy or the proposal, in the case where the claimant and the debtor are not related.
 - (b) within the twelve (12) months preceding the bankruptcy or the proposal, in the case where the claimant and the debtor are related.

Excerpt from the *Bankruptcy and Insolvency Act*

**PREFERRED CLAIMS
SECTION 136 (CONDENSED)**

ORDER OF DISTRIBUTION (Subject to secured creditors)

- (1) The cost of administration of the estate.
 - (a) The expenses and fees of the Trustee
 - (b) Legal costs of the estate
- (2) Wages, salaries and commissions for services rendered in the six months preceding the bankruptcy, to a maximum of \$2,000 per person, together with expenses of a traveling salesman incurred in this same period to a maximum of \$1,000.
- (3) Municipal taxes assessed within two years preceding the bankruptcy which do not constitute a charge on real property, restricted to the value of the bankrupt's interest in the property.
- (4) The Landlord for arrears of rent for a period of three months preceding the bankruptcy, and accelerated rent for a period not exceeding three months subsequent to the bankruptcy, if provision is made in the lease. The Landlord's preferred claim is limited to the proceeds from the sale of the assets on the premises under lease at the date of the bankruptcy and any payments made by the Trustee on account of accelerated rent shall be credited by the Landlord against the amount payable by the Trustee for occupation rent.
- (5) One solicitor's bill of costs, including sheriff's fees and land registration fees, shall be payable to the creditor who has first attached by way of garnishment or lodged with the sheriff an attachment, execution or other process against the property of the Bankrupt.
- (6) Claims resulting from injuries to employees of the Bankrupt to which the provision of Workers' Compensation Act do not apply, but only to the extent of monies received from persons or companies guaranteeing the Bankrupt against damages resulting from such injuries, such as liability insurance policies.

A creditor whose rights are restricted by this Section is entitled to rank as an unsecured creditor for any balance of his claim.