



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: 11-253645

FORM 67

**Notice of Bankruptcy and First Meeting of Creditors**

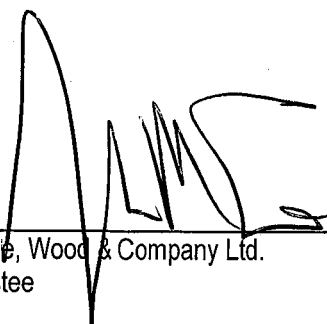
(Subsection 102(1) of the Act)

In the Matter of the Bankruptcy of NXTGEN EMISSION CONTROLS INC.

Take notice that:

1. A receiving order was made against NXTGEN EMISSION CONTROLS INC. on the 4th day of September, 2013, and the undersigned, Boale, Wood & Company Ltd., was appointed as Trustee of the estate of the bankrupt by 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 25th day of September, 2013, at 02:00 PM 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 11th day of September, 2013.




---

Boale, Wood & Company Ltd.  
Trustee



Industry Canada

Industrie Canada

Office of the Superintendent  
of Bankruptcy Canada

Bureau du surintendant  
des faillites Canada

District of BRITISH COLUMBIA

Division No. 03 - Vancouver

Court No. B131001

Estate No. 11-253645

In the Matter of the Bankruptcy of:  
NXTGEN EMISSION CONTROLS INC.

Debtor

BOALE, WOOD &amp; COMPANY LTD.

Trustee

ORDINARY ADMINISTRATION

Security: \$0

Date of Bankruptcy: September 4, 2013

Meeting of Creditors: September 25, 2013, 14:00  
2ND FLOOR BOARDROOM  
230-830 WEST PENDER STREET  
VANCOUVER, BRITISH COLUMBIA

Chair: Trustee

Designated Person: JIM MANN

CERTIFICATE OF FILING OF A BANKRUPTCY ORDER - Section 43

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify, that:

- the aforementioned trustee, filed for my endorsement, a bankruptcy order appointing the trustee under section 43(9) of the Bankruptcy and Insolvency Act, Trustee of the Estate of the aforementioned Debtor;
- provisions for the avoidance of certain settlements and preferences where applicable, begin before the initial bankruptcy event date and end on the date of bankruptcy, both dates included.

The designated person is required:

- to perform all duties imposed upon a bankrupt by the Bankruptcy and Insolvency Act and in particular, attend the first meeting of creditors and upon request appear before the Official Receiver for examination.

The said trustee is required:

- to serve upon the designated person, a copy of the bankruptcy order bearing the Official Receiver's endorsement and where applicable a notice of examination;
- 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.

AARON A. LANDA

Date: September 6, 2013

Official Receiver

#2000 - 300 W. Georgia St., Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902

District of: British Columbia  
 Division No: 3  
 Court No:  
 Estate No: 11-253645

FORM 78

**Statement of Affairs (Business Bankruptcy)**

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

In the Matter of the Bankruptcy of NXTGEN EMISSION CONTROLS INC.

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 4th day of September, 2013. 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<br>(As stated and estimated by Bankrupt) |   |                     |
|--|---|---------------------|
| 1.   | Unsecured creditors as per list "A"                           | \$802,321.43        |
| 2.   | Secured creditors as per list "B"                             | \$0.00              |
| 3.   | Preferred creditors as per list "C"                           | \$84,848.58         |
| 4.   | Contingent, trust claims or other liabilities as per list "D" | \$5.00              |
|  | estimated to be reclaimable for                               | \$0.00              |
| <b>Total Liabilities</b>                             |   | <b>\$887,175.01</b> |
| <b>Surplus</b>                                       |   | <b>\$0.00</b>       |

| ASSETS<br>(As stated and estimated by Bankrupt) |  |                     |
|---|--|---------------------|
| 1.  | Inventory  | \$0.00              |
| 2.  | Trade fixtures, etc  | \$0.00              |
| 3.  | Accounts receivable and other receivables, as per List "E" |                     |
|   | Good   | \$0.00              |
|   | Doubtful   | \$0.00              |
|   | Bad  | \$0.00              |
|   | Estimated to produce                                       | \$0.00              |
| 4.  | Bills of exchange, promissory note, etc., as per List "F"  | \$0.00              |
| 5.  | Deposits in Financial Institutions                         | \$0.00              |
| 6.  | Cash   | \$663,471.15        |
| 7.  | Livestock  | \$0.00              |
| 8.  | Machinery, equipment and plant                             | \$0.00              |
| 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              |
| <b>Total Assets</b>                             |  | <b>\$663,471.15</b> |
| <b>Deficiency</b>                               |  | <b>\$223,703.86</b> |

I, John McEown of Boale, Wood & Company Ltd. (Receiver), of NXTGEN EMISSION CONTROLS INC. of the City of Richmond 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 4th day of September, 2013 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 in the Province of, on this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
 Commissioner of Oaths  
 for the Province of

\_\_\_\_\_  
 Signature of Bankrupt

**Creditor List**

**Boale, Wood & Company Ltd.**

Date of Report: 11/09/2013

NXTGEN EMISSION CONTROLS INC. OSB 11-253645 File  
11-253645

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                | CANADA REVENUE AGENCY - BFTSO<br>Regional Intake Centre for Insolvency<br>PO Box 11575, Station Main, Surrey, British Columbia, V3T 0E5, Canada |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$0.00          | \$0.00             | \$0.00          | N             |
| S                | COMERICA BANK<br>200 Bay St, STE 2210, Toronto, Ontario, M5J 2J2, Canada  |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$0.00          | \$0.00             | \$0.00          | N             |
| <b>Secured</b>   |   |                   | <b>Sub count of creditors</b>       |                          | <b>2</b>                 | <b>Sub Total</b>         |                 | <b>\$0.00</b>      | <b>\$0.00</b>   | <b>\$0.00</b> |
| P                | CERIDIAN CANADA LTD.<br>Attn: Timothy Lambrecht<br>3rd Floor - 125 Larry Street, Winnipeg, Manitoba, R3C 3P2, Canada                            | Payroll Liability | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$84,848.58     | \$0.00             | \$0.00          | N             |
| <b>Preferred</b> |   |                   | <b>Sub count of creditors</b>       |                          | <b>1</b>                 | <b>Sub Total</b>         |                 | <b>\$84,848.58</b> | <b>\$0.00</b>   | <b>\$0.00</b> |
| U                | 4REFUEL CANADA INC<br>#215-9440 202 Street, Langley, British Columbia, V1M 4A6, Canada  |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$715.01        | \$0.00             | \$0.00          | N             |
| U                | ACUREN GROUP INC.<br>Attn: Hildegarde C. Tiangco<br>12271 Horseshoe Way, Richmond, British Columbia, V7A 4V4, Canada                            | 60NXT002          | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$2,376.08      | \$0.00             | \$0.00          | N             |
| U                | ADT SECURITY SERVICES CANADA INC.<br>615-18th Street S.E., Calgary, Alberta, T2E 6J5, Canada  | 80-832578         | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$2,230.42      | \$0.00             | \$0.00          | N             |
| U                | ALTIRA GROUP LLC<br>1675 Broadway, Ste 2400, Denver, Colorado, 802 02, USA  |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1,766.25      | \$0.00             | \$0.00          | N             |
| U                | ANGELO FACCONI<br>114 S. Glynde Avenue, Burnaby, British Columbia, V5B 3J2, Canada  |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$640.00        | \$0.00             | \$0.00          | N             |
| U                | ANIXTER CANADA INC.<br>c/o C25012C P.O. Box 2532 Postal Stn. "M", Calgary, Alberta, T2P 5P9, Canada   |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$190.40        | \$0.00             | \$0.00          | N             |
| U                | AUTOMATION ONE BUSINESS SYSTEMS<br>1365 Boundary Road, Vancouver, British Columbia, V5K 4T9, Canada   |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$682.25        | \$0.00             | \$0.00          | N             |
| U                | AXISOURCE INC.<br>45 Commander Blvd, Toronto, Ontario, M1S 3Y3, Canada  |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$58.85         | \$0.00             | \$0.00          | N             |
| U                | BLUE OCEAN IT INC<br>1020 Clyde Avenue, West Vancouver, British Columbia, V7T 1E4, Canada   |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$6,739.79      | \$0.00             | \$0.00          | N             |
| U                | CANADIAN LINEN AND UNIFORM SERVICE<br>2750 Gilmore Ave, Burnaby, British Columbia, V5C 4T9, Canada  |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$255.28        | \$0.00             | \$0.00          | N             |
| U                | CANAM TOOL & ENGINEERING INC.<br>#7 - 9761 - 192nd Street, Surrey, British Columbia, V4N 4C7, Canada  |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$313.60        | \$0.00             | \$0.00          | N             |
| U                | CCR, PROCESS PRODUCTS GROUP<br>200 Terence Matthews Crescent Kanata, Ontario, K2M 2C6, Canada   |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$5,997.60      | \$0.00             | \$0.00          | N             |
| U                | CERIDIAN CANADA LTD.<br>Attn: Timothy Lambrecht<br>3rd Floor - 125 Larry Street, Winnipeg, Manitoba, R3C 3P2, Canada                            |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$214,883.63    | \$0.00             | \$0.00          | N             |
| U                | CITY OF RICHMOND<br>6911 No.3 Rd, Richmond, British Columbia, V6Y 2C1, Canada   | 74204             | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$100.00        | \$0.00             | \$0.00          | N             |
| U                | CLASSIC PRINTING SERVICE LTD.<br>1450 Adanac Street, Vancouver, British Columbia, V5L 2C3, Canada   |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$75.52         | \$0.00             | \$0.00          | N             |
| U                | COLUMBIA VALVE AND FITTING<br># 117 - 8678 Greenall Avenue, Burnaby, British Columbia, V5J 3M6, Canada  |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$294.72        | \$0.00             | \$0.00          | N             |
| U                | CONNEX TECHNOLOGIES INC.<br>#2-7157 Honeyman St., Delta, British Columbia, V4G 1E2, Canada  |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$2,668.40      | \$0.00             | \$0.00          | N             |
| U                | COSTLESS EXPRESS<br>94B Glacier Street, Coquitlam, British Columbia, V3K 6B2, Canada  |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$54.74         | \$0.00             | \$0.00          | N             |
| U                | CURTIS PRODUCTS, INC.<br>228 East Bronson Street South Bend, Indiana, 466 01, USA   |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$265.64        | \$0.00             | \$0.00          | N             |
| U                | DAVIS LLP<br>2800 Park Place 666 Burrard Street, Vancouver, British Columbia, V6C 2Z7, Canada   |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$9,744.00      | \$0.00             | \$0.00          | N             |
| U                | DAVIS LLP<br>2800 Park Place,<br>666 Burrard Street, Vancouver, British Columbia, V6C 2Z7, Canada   | 82022-00001       | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$9,825.20      | \$0.00             | \$0.00          | N             |
| U                | DIGIKEY<br>1193177 PO Box 390, Thief River Falls, Minnesota, 567 01, USA  |                   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$159.28        | \$0.00             | \$0.00          | N             |

Creditor List

Boale, Wood & Company Ltd.

Date of Report: 11/09/2013

NXTGEN EMISSION CONTROLS INC. OSB 11-253645 File  
11-253645

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 | DORSEY & WHITNEY LLP - USD<br>Suite 1500, 50 South Sixth Street, Minneapolis, Minnesota, 55402-, USA                              | 482177      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$2,797.07      | \$0.00       | \$0.00          | N  |
| U | E. MADILL OFFICE COMPANY LTD.<br>P.O.Box 1240, Ladysmith, British Columbia, V9G 1A8, Canada                                       |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$44.79         | \$0.00       | \$0.00          | N  |
| U | ELDON JAMES<br>P.O.Box 2665 Loveland, Colorado, 805 39, USA   |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$65.00         | \$0.00       | \$0.00          | N  |
| U | ELVIO BERTONCELLO<br>80 Alpine Drive, Anmore, British Columbia, V3H 4Z2, Canada   |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$240.45        | \$0.00       | \$0.00          | N  |
| U | EMPLOYEE SEVERENCE PAY C/O BOALE, WOOD & CO.<br>Canada  |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$150,000.00    | \$0.00       | \$0.00          | N  |
| U | ENGINE CONTROL SYSTEMS LTD.<br>165 Pony Drive, Newmarket, Ontario, L3Y 7V1, Canada  |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1,895.37      | \$0.00       | \$0.00          | N  |
| U | EXECUTIVE BUILDING MAINTENANCE INC.<br>101 - 1750 Hartley Avenue, Coquitlam, British Columbia, V3K 7A1, Canada                    |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$364.00        | \$0.00       | \$0.00          | N  |
| U | FASKEN MARTINEAU DUMOULIN LLP<br>2900-550 Burrard St, Vancouver, British Columbia, V6C 0A3, Canada                                |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$6,508.26      | \$0.00       | \$0.00          | N  |
| U | FEDEX<br>P.O. Box 4626 Toronto Station A, Toronto, Ontario, M5W 5B4, Canada   |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$455.74        | \$0.00       | \$0.00          | N  |
| U | GEODIS WILSON CANADA LTD - USD<br>3061 Orlando Drive, Mississauga, Ontario, L4V 1R4, Canada                                       |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$600.00        | \$0.00       | \$0.00          | N  |
| U | GEODIS WILSON CANADA LTD<br>3061 Orlando Drive, Mississauga, Ontario, L4V 1R4, Canada   |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$270.00        | \$0.00       | \$0.00          | N  |
| U | GREENLIGHT INNOVATION CORPORATION<br>104A - 3430 Brighton Avenue, Burnaby, British Columbia, V5A 3H4, Canada                      |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$300.00        | \$0.00       | \$0.00          | N  |
| U | HOBBS & TOWNE<br>269 PO Box 987 Valley Forge, PA, Pennsylvania, 194 82, USA   |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$60,499.83     | \$0.00       | \$0.00          | N  |
| U | IRON MOUNTAIN<br>PO Box 27128, New York, New York, 100 87, USA  |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$2,419.20      | \$0.00       | \$0.00          | N  |
| U | IRWIN, WHITE & JENNINGS<br>2620 Royal Centre, 1055 West Georgia Street PO Box 11168, Vancouver, British Columbia, V6E 3R5, Canada |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$6,135.36      | \$0.00       | \$0.00          | N  |
| U | JEREMY HOLT<br>23729 Broadmoor Park Lane, Novi, Michigan, 48374-, USA   | SEVERANCE   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$117,806.39    | \$0.00       | \$0.00          | N  |
| U | JEREMY HOLT<br>23729 Broadmoor Park Lane, Novi, Michigan, 48374-, USA   | Wage Claim  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$688.71        | \$0.00       | \$0.00          | N  |
| U | JIM MANN<br>4051 Shone Road, North Vancouver, British Columbia, V7G 2N3, Canada   | SEVERANCE   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$30,000.00     | \$0.00       | \$0.00          | N  |
| U | JM&C CARE ESSENTIALS INC.<br>5530 - 268th Street, Langley, British Columbia, V4W 3X4, Canada                                      |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$265.13        | \$0.00       | \$0.00          | N  |
| U | JOHANNES ERASMUS<br>2327 Badger Rd, North Vancouver, British Columbia, V7G 1S9, Canada  | 179 / M-179 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$4,800.00      | \$0.00       | \$0.00          | N  |
| U | LEVEL FABRICATORS LTD.<br>47508 McGuire Road, Chilliwack, British Columbia, V2R 4S2, Canada                                       |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1,295.00      | \$0.00       | \$0.00          | N  |
| U | LONGLEY ADVANTAGE CONSULTING<br>4621 West 6th Avenue, Vancouver, British Columbia, V6R 1V6, Canada                                |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$2,361.38      | \$0.00       | \$0.00          | N  |
| U | MARBLE TMC<br>1572 Stoneridge Lane, Coquitlam, British Columbia, V3E 3K7, Canada  |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1,260.00      | \$0.00       | \$0.00          | N  |
| U | MCANDREWS, HELD & MALLOY LTD<br>Suite 3400 500 West Madison Street, Chicago, Illinois, 606 61, USA                                |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$30,933.92     | \$0.00       | \$0.00          | N  |
| U | MCMaster-CARR SUPPLY CO.<br>P.O. Box 7690, Chicago, Illinois, 606 80, USA   |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1,842.48      | \$0.00       | \$0.00          | N  |
| U | METALCRAFT TECHNOLOGY INC.<br>273 Schoolhouse Street, Coquitlam, British Columbia, V3K 4Y1, Canada                                |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$438.00        | \$0.00       | \$0.00          | N  |
| U | MILL CREEK COFFEE COMPANY<br>Attn: Karen Beretl<br>106B 81 Golden Drive, Coquitlam, British Columbia, V3K 6R2, Canada             | NXTG01      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$333.89        | \$0.00       | \$0.00          | N  |
| U | MILLER THOMSON LLP<br>Robson Court 1000-840 Howe Street, Vancouver, British Columbia, V6Z 2M1, Canada                             |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1,380.62      | \$0.00       | \$0.00          | N  |
| U | MINH TRAN<br>6980 Culloden Street, Vancouver, British Columbia, V5X 4J7, Canada   |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$87.36         | \$0.00       | \$0.00          | N  |

**Creditor List**

**Boale, Wood & Company Ltd.**

Date of Report: 11/09/2013

NXTGEN EMISSION CONTROLS INC. OSB 11-253645 File  
11-253645

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 | NICKEL'S CARTAGE CO.LTD.<br>Unit B - 1647 Derwent Way, Delta, British Columbia, V3M 6K8, Canada                                   |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$93.22         | \$0.00       | \$0.00          | N  |
| U | NOVEX COURIERS<br>#2 - 3331 Viking Way, Richmond, British Columbia, V6V 1X7, Canada   |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$103.13        | \$0.00       | \$0.00          | N  |
| U | OMEGA<br>PO Box 11013 Downtown Station, Montreal, Quebec, H3C 4T9, Canada   |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$374.98        | \$0.00       | \$0.00          | N  |
| U | PAUL TOWGOOD<br>2840 8th Avenue W., Vancouver, British Columbia, V6K 2B9, Canada  |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$12.57         | \$0.00       | \$0.00          | N  |
| U | PEER SOFTWARE INC.<br>4155 Veterans Memorial Hwy. Suit 12, Ronkonkoma, New York, 117 79, USA                                      |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1,449.25      | \$0.00       | \$0.00          | N  |
| U | PERRY LOO<br>306 - 2161 West 12th Avenue, Vancouver, British Columbia, V6K 4S7, Canada  |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$431.20        | \$0.00       | \$0.00          | N  |
| U | PRAXAIR CANADA INC<br>P.O.Box 2531 Station M, Calgary, Alberta, T2P 0S6, Canada   |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1,545.59      | \$0.00       | \$0.00          | N  |
| U | PRICEWATERHOUSECOOPERS<br>250 Howe Street, Suite 700, Vancouver, British Columbia, V6C 3S7, Canada                                |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$49,860.27     | \$0.00       | \$0.00          | N  |
| U | QUALITY MACHINE WORKS LTD.<br># 120 - 12971 Bathgate Way, Richmond, British Columbia, V6V 1Y5, Canada                             |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1,977.92      | \$0.00       | \$0.00          | N  |
| U | REVENUE SERVICES OF BRITISH COLUMBIA<br>PO BOX 9482 STN PROV GOVT, Victoria, British Columbia, V8W 9W6, Canada                    |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$30.00         | \$0.00       | \$0.00          | N  |
| U | ROANOKE TRADE SERVICES<br>c/o Euler Hermes UMA<br>3333 Warrenville Road, Lisle, Illinois, 60532, USA                              | 07071200817 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$546.73        | \$0.00       | \$0.00          | N  |
| U | ROGERS<br>PO Box 8878 STN Terminal, Vancouver, British Columbia, V6B 0H6, Canada  |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$794.77        | \$0.00       | \$0.00          | N  |
| U | RON PALFERY<br>14824 20 A Ave. (E), Surrey, British Columbia, V4A 8L3, Canada   |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$2,401.61      | \$0.00       | \$0.00          | N  |
| U | ROYNAT LEASE FINANCE<br>SUITE 300- PARK PLACE 666 BURRARD STREET, Vancouver, British Columbia, V6C 2X8, Canada                    |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$297.92        | \$0.00       | \$0.00          | N  |
| U | S&P MACHINE & TOOL<br>6422 Hanover Road Suite 102 Hanover, MI, Michigan, 492 41, USA  |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$200.00        | \$0.00       | \$0.00          | N  |
| U | SAFETY-KLEEN CANADA<br>5360 Legacy Drive,<br>Building 2, Suite 100, Plano, Texas, 750 24, USA                                     | 0003420410  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$299.83        | \$0.00       | \$0.00          | N  |
| U | SHAW BUSINESS SOLUTIONS<br>Suite 100 - 3636 - 23rd Street NE, Calgary, Alberta, T2E 8Z5, Canada                                   |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$605.92        | \$0.00       | \$0.00          | N  |
| U | SHER-LOK<br>#1 - 7551 Vantage Way, Delta, British Columbia, V4G 1C9, Canada   |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$34.68         | \$0.00       | \$0.00          | N  |
| U | STARGATE CONNECTIONS INC.<br>Suite 347 -6450 Roberts St., Burnaby, British Columbia, V5G 4E1, Canada                              |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1,590.40      | \$0.00       | \$0.00          | N  |
| U | STIKEMAN ELLIOTT<br>Suite 1700, Park Place 666 Burrard Street, Vancouver, British Columbia, V6C 2X8, Canada                       |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$41,559.74     | \$0.00       | \$0.00          | N  |
| U | SUMETRIX SYSTEM INTEGRATION INC.<br>15483 Kilmore Court, Surrey, British Columbia, V3S 6N8, Canada                                |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1,209.60      | \$0.00       | \$0.00          | N  |
| U | SUPER SAVE DISPOSAL INC.<br>19395 Langley Bypass, Surrey, British Columbia, V3S 6K1, Canada                                       | 513457      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$168.60        | \$0.00       | \$0.00          | N  |
| U | THE HARTFORD<br>301 Woods Park Drive, Clinton, New York, 133 23, USA  |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$4,223.55      | \$0.00       | \$0.00          | N  |
| U | UNIFIED ALLOYS<br>140 - 6260 Graybar Road, Richmond, British Columbia, V6W 1H6, Canada  |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$312.48        | \$0.00       | \$0.00          | N  |
| U | UPS CANADA<br>P.O. Box 4900, Station A, Toronto, Ontario, M5W 0A7, Canada   | 2F99V3      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$91.98         | \$0.00       | \$0.00          | N  |
| U | VALERIE HENDERSON<br>5511 Stellar Place, North Vancouver, British Columbia, V7R 4N3, Canada                                       | 2576        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1,157.30      | \$0.00       | \$0.00          | N  |
| U | WA-2 WATER CO.<br>PO Box 2308 Station Main, Vancouver, British Columbia, V6B 3W5, Canada  |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$168.00        | \$0.00       | \$0.00          | N  |
| U | WAGE EARNER PROTECTION PROGRAM<br>c/o Human Resources & Skills Development Canada<br>PO Box 7777, Matane, Quebec, G4W 4S4, Canada |             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$0.00          | \$0.00       | \$0.00          | N  |

**Creditor List**

**Boale, Wood & Company Ltd.**

Date of Report: 11/09/2013

NXTGEN EMISSION CONTROLS INC. OSB 11-253645 File  
11-253645

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                 | WASTE CONTROL SERVICES<br>5288 Still Creek Avenue, Burnaby, British Columbia, V5C 4E4, Canada  |        | <input type="checkbox"/>             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$100.80        | \$0.00              | \$0.00          | N             |
| U                 | WESTERN SAFETY PRODUCTS<br>2920 Murray Street, Port Moody, British Columbia, V3H 1X2, Canada   |        | <input type="checkbox"/>             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$210.67        | \$0.00              | \$0.00          | N             |
| U                 | WIKI INSTRUMENTS LTD.<br>3103 Parsons Road, Edmonton, Alberta, T6N 1C8, Canada   |        | <input type="checkbox"/>             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1,016.56      | \$0.00              | \$0.00          | N             |
| U                 | WILLIAM EPLING<br>275 PINELAND PLACE, Waterloo, Ontario, N2T 2S7, Canada   |        | <input type="checkbox"/>             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$2,500.00      | \$0.00              | \$0.00          | N             |
| U                 | WORK SAFE BC - Vancouver, British Columbia<br>PO Box 5350 Stn Terminal, Vancouver, British Columbia, V6B 5L5, Canada   | 719738 | <input type="checkbox"/>             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$827.55        | \$0.00              | \$0.00          | N             |
| <b>Unsecured</b>  |  |        | <b>Sub count of creditors</b>        |                          | <b>84</b>                | <b>Sub Total</b>         |                 | <b>\$802,321.43</b> | <b>\$0.00</b>   | <b>\$0.00</b> |
| C                 | CENOVUS ENERGY INC<br>421 - 7 Ave SW, PO Box 766, Calgary, Alberta, T2P 0M5, Canada  |        | <input type="checkbox"/>             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1.00          | \$0.00              | \$0.00          | N             |
| C                 | CENTURY TECHNOLOGY CENTER LLC<br>50555 Pontiac Trail, Wixom, Michigan, 483 93, USA   |        | <input type="checkbox"/>             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1.00          | \$0.00              | \$0.00          | N             |
| C                 | NRC -IRAP<br>650 1185 W Georgia Street, Vancouver, British Columbia, V6E 4E6, Canada   |        | <input type="checkbox"/>             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1.00          | \$0.00              | \$0.00          | N             |
| C                 | SDTC<br>Suite 1850 45 O'Connor St, Ottawa, Ontario, K1P 1A4, Canada  |        | <input type="checkbox"/>             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1.00          | \$0.00              | \$0.00          | N             |
| C                 | THE GREAT-WEST LIFE ASSURANCE COMPANY AND LONDON LIFE<br>INSURANCE COMPANY C/O GWL<br>Suite 3000 - 650 West Georgia Street, Vancouver, British Columbia, V6B 4N7, Canada |        | <input type="checkbox"/>             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$1.00          | \$0.00              | \$0.00          | N             |
| <b>Contingent</b> |  |        | <b>Sub count of creditors</b>        |                          | <b>5</b>                 | <b>Sub Total</b>         |                 | <b>\$5.00</b>       | <b>\$0.00</b>   | <b>\$0.00</b> |
|                   |  |        | <b>Total count for all creditors</b> |                          | <b>92</b>                | <b>Grand Total</b>       |                 | <b>\$887,175.01</b> | <b>\$0.00</b>   | <b>\$0.00</b> |



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 \_\_\_\_\_, 2013, 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 \_\_\_\_\_, 2013.

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 \_\_\_\_\_, 2013.

(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.