

November 20, 2024

TO: CREDITORS OF TIMELESS OTC GLASS & MIRROR LTD., A BANKRUPT

**RE: ESTATE OF TIMELESS OTC GLASS & MIRROR LTD. - FIRST MEETING OF CREDITORS**

On November 12, 2024, Timeless Glass & Mirror Ltd. (the “**Bankrupt**”) filed an assignment in bankruptcy, which was accepted by the Office of the Superintendent of Bankruptcy and became effective on November 13, 2024. MNP Ltd. was appointed as the Licensed Insolvency Trustee (the “**Trustee**”) of the bankrupt estate subject to affirmation by the creditors at the First Meeting of Creditors (the “**FMOC**”). The FMOC will be held on December 17, 2024, at 11:15 AM (Toronto time).

The purpose of the FMOC is to:

- Consider the affairs of the Bankrupt;
- Affirm the appointment of the Trustee;
- Appoint inspectors of the estate of the Bankrupt; and
- Give such direction to the Trustee as the creditors may see fit with reference to the administration of the estate.

Please find enclosed the Notice of Bankruptcy, First Meeting of Creditors (Form 68) (the “**Notice**”), which includes a blank Proof of Claim form (Form 31) (“**PoC**”) and a blank proxy form (Form 36) (“**Proxy**”).

The Trustee will maintain a website for these proceedings, which include notices, forms, reports, and other publicly available documents. The website can be found at: <https://mnpdebt.ca/en/corporate/corporate-engagements/canavor-group-of-companies>.

As noted in the Notice, the FMOC is being held **virtually** on **Tuesday, December 17, 2024, at 11:15 AM Toronto time via Microsoft Teams**. It is not mandatory to attend the FMOC, but should you wish to attend/join the meeting, please review the following procedures:

**Virtual Meeting Details**

**Telephone (audio only):**

Toll-Free Call-in Details: (877) 252-9279

Conference ID: 707 693 924#

OR

**Microsoft Teams App or Web Browser (video conference):** <https://shorturl.at/U2G10>

Meeting ID: 232 480 578 083;

Passcode: zWCCQL

MNP LTD

Suite 1900, 1 Adelaide Street East, Toronto ON, M5C 2V9

T: 416.596.1711 F: 416.596.7894

### **Requirements Prior to FMOC**

To be entitled to vote at the FMOC, you must file/submit to the Trustee your completed PoC with supporting documentation and have it admitted/accepted by the Trustee prior to the FMOC (plus your completed Proxy, if you are an incorporated business or if you are an individual/a person and are unable to attend yourself).

Creditors can file/submit their PoC and Proxy, if applicable, with the Trustee by email to [Chahna.Nathwani@mnp.ca](mailto:Chahna.Nathwani@mnp.ca) or by fax or mail to the fax number or address found at the bottom of the page

The Trustee encourages creditors to file/submit their PoC and Proxy, if applicable, by no later than 3:00 PM (Toronto Time) on December 16, 2024, in order to permit a reasonable review period by the Trustee. For creditors who wish to attend the FMOC but file/submit their PoC after this time and up to the appointed time of the meeting, the Trustee will use its best efforts to review and admit/accept same. Any creditor whose PoC is received by the Trustee after the appointed time of the meeting or has not provided a completed Proxy (if necessary), can still attend the meeting but may not be entitled to vote.

### **Registration**

The Trustee will open the virtual meeting five (5) minutes in advance of the appointed meeting time. We encourage all creditors attending to enter the virtual meeting earlier than the appointed time to permit registration and attendance to be completed.

Please note that this meeting may be recorded for meeting minutes purposes.

If you have any questions, please contact Chahna Nathwani at (647) 475-8331 or at [Chahna.Nathwani@mnp.ca](mailto:Chahna.Nathwani@mnp.ca).

### **MNP LTD.**

Trustee of the Estate of  
Timeless OTC Glass & Mirror Ltd., a bankrupt  
and not in its personal or corporate capacity  
Per:



Akhil Kapoor, CFA, CIRP, LIT  
Manager

District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-3152692  
Estate No. 31-3152692

\_FORM 68\_  
Notice of Bankruptcy, First Meeting of Creditors  
(Subsection 102(1) of the Act)

☒ Original ☐ Amended

In the Matter of the Bankruptcy of  
Timeless OTC Glass & Mirror Ltd.  
of the City of Toronto  
in the Province of Ontario

Take notice that:

1. Timeless OTC Glass & Mirror Ltd. filed an assignment on the 13th day of November 2024 and the undersigned, MNP 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 17th day of December 2024 at 11:15 AM via conference call; MS Teams Link: <https://shorturl.at/U2G10>, Meeting ID: 232 480 578 083; Passcode: zWCCQL or dial toll-free no.: (877) 252-9279; phone conference ID: 707 693 924#.
3. To be entitled to vote at the meeting, a creditor must file with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.
4. Enclosed with this notice are a proof of claim form, proxy form and list of creditors with claims amounting to \$25 or more showing the amounts of their claims.
5. Creditors must prove their claims against the estate of the bankrupt to share in any distribution of the proceeds realized from the estate.

Dated at the City of Toronto in the Province of Ontario, this 19th day of November 2024.

MNP Ltd. - Licensed Insolvency Trustee



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1900 - 1 Adelaide Street East  
Toronto ON M5C 2V9  
Phone: (416) 596-1711  
Fax: (416) 323-5240

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  
Timeless OTC Glass & Mirror 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 12th day of November 2024. 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:

[ Other ] The death of the principal of the company, Jeffrey Canavor, on October 17, 2018. On February 18, 2020, the Bank of Montreal Trust Company was appointed as the Estate Trustee During Litigation of the Estate of Jeffrey Canavor, Deceased pursuant to a Court Order.  
[ Legal Matters ] Enforcement action was commenced against the debtor by The Bank of Nova Scotia (Statement of Claim issued August 8, 2018), following which a Judgment / an Order was issued by the Court on April 15, 2019 (entered on June 20, 2019) ordering the payment of amounts and allowing enforcement against the debtor's assets.  
[ Poor Financial Performance ] Operations appear to have effectively ceased in 2016 following repeated financial losses. No financial information for 2017 and 2018.



**ASSETS**

(totals from the list of assets as stated and estimated by bankrupt/debtor)

1. Cash on hand		0.00
2. Deposits in financial institutions		0.00
3. Accounts receivable and other receivables		
Total amount	0.00	
Estimated realizable value	0.00	0.00
4. Inventory		0.00
5. Trade fixtures, etc.		0.00
6. Livestock		0.00
7. Machinery and equipment		0.00
8. Real property or immovables		0.00
9. Furniture		0.00
10. Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.)		0.00
11. Vehicles		0.00
12. Securities (shares, bonds, debentures, etc.)		0.00
13. Other property		3,486.05

Total of lines 1 to 13 3,486.05

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 3,486.05

Deficiency -719,567.41

Total value of assets located outside  
Canada included in lines 1 to 13 0.00

**LIABILITIES**

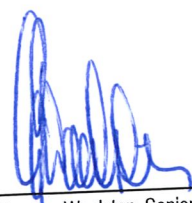
(totals from the list of liabilities as stated and estimated by bankrupt/debtor)

1. Secured creditors	0.00
2. Preferred creditors, securities, and priorities	0.00
3. Unsecured creditors	723,053.46
4. Contingent, trust claims or other liabilities estimated to be provable for	0.00
Total liabilities	723,053.46
Surplus	719,567.41

FORM 78 -- Continued

12-Nov-2024

Date

  
Gregory Woolston, Senior Trust Officer, on  
behalf of the Bank of Montreal Trust  
Company, in its capacity as Estate Trustee  
Form 78 (2023-12)

## FORM 78 – Continued

## List of Assets


Arrange by Nature of asset and number consecutively

No.	Nature of asset <sup>1</sup>	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)
501	Other personal property	n/a	<input type="checkbox"/>	Other - Net Proceeds from Sale of 2007 Cadillac Escalade	100.00	3,486.05	3,486.05	3,486.05	<input type="checkbox"/>
Total						3,486.05	3,486.05		

<sup>1</sup> 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.

12-Nov-2024

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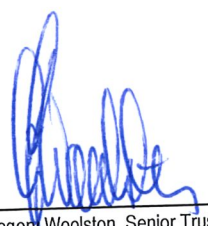
## FORM 78 – Continued

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
1	CRA - GST/HST - Shawinigan - Sud Attn: Quebec Insolvency Intake Centre	Shawinigan - Sud National Verification and Collection Centre 4695 Shawinigan - Sud Blvd Shawinigan - Sud QC G9P 5H9	Taxes Federal/Provincial/Municipal	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
2	The Bank of Nova Scotia Attn: Randy Schliemann	c/o Spetter Zeitz Klaiman 100 Sheppard Avenue East, Suite 850, Toronto ON M2N 6N5	Bank Loans except real property mortgage	Judgement		67,080.13	0.00	0.00	0.00	67,080.13			0.00	<input type="checkbox"/>
3	EHT Ontario Employer Health Tax Attn: Insolvency Unit	PO Box 627 6th Floor 33 King Street West Oshawa ON L1H 8H5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
4	Workplace Safety and Insurance Board Attn: Eric Kupka	200 Front St W, 22nd Floor Toronto ON M5V 3J1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
5	Hydro One Networks Inc. Attn: Wendy Emery	763 Athlone Ave Woodstock ON N4V 0B6	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
6	Bell Mobility c/o FCT Default Solutions	PO Box 2514, Stn B London ON N6A 4G9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

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 Form 78 (2023-12)

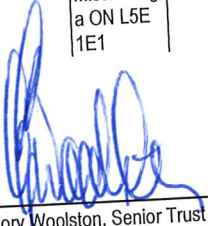
## FORM 78 – Continued

## List of Liabilities

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
						0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
7	Rogers Retail Bankruptcies c/o FCT Default Solutions Attn: Insolvency Department	PO Box 2514, Stn B London ON N6A 4G9	Other	AP										
8	Aluminum Storms Ltd.	55 Brydon Drive Rexdale ON M9W 4N3	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
9	24 Hour Thermal Glass Insulation Ltd.	100 Marmora St. Unit #2 Toronto ON M9M 2X5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
10	2nd Time Around Tire Sales	3915 Keele Street Toronto ON M3J 1N6	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
11	3-Fom	4770 Ohio Ave S. Suite A Seattle WA 98134 USA	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input type="checkbox"/>
12	407 ETR	6300 Steeles Ave W Woodbridge ON L4H 1J1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input type="checkbox"/>
13	A & A Auto Repair	57 Toro Road Downsview ON M3J 2A4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input type="checkbox"/>
14	AB Superabrasive Tools	7695 Jane Street, Unit 6 Concord ON L4K 1A8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input type="checkbox"/>
15	ABC Fire Door	920 Lakeshore Road East Mississauga ON L5E 1E1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input type="checkbox"/>

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## FORM 78 – Continued

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
						0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
16	Accura Glass Bending Inc.	50 Snidercroft Road Unit 1 Concord ON L4K 2K1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
17	Acrylic & Dairy Displays	750 Oakdale Rd. Unit 48 Toronto ON M3N 2Z4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
18	Adel Glass & Mirror	91 Crockford Blvd Toronto ON M1R 3B7 USA	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
19	Air Canada Vacations	PO Box 637 Winnipeg MB R3C 2K5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
20	All Team Glass & Mirror Ltda.	281 Hanlra Road Woodbridge ON L4L 3R7	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
21	Allcan Stencil & Label Systems	235 Hood Road, Unit #3 Markham ON L3R 4N5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
22	American Express Canada	P.O. Box 3204, Mississauga ON L5A 3P9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
23	Americana Displays	51A Caldari Rd. Unit 11 Concord ON L4K 4G3	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
24	Apex Window Films	15 - 850 Tapscott Road Toronto ON M1X 1N4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
25	Arbor Tools Ltd.	41 Toro Road Toronto ON M3J 2A4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

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Form 78 (2023-12)

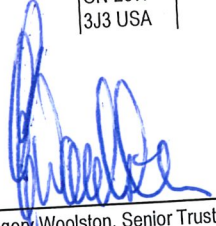
## FORM 78 -- Continued

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
						0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
26	Arz Aria	7378 Yonge Street, Unit 23B Thornhill ON L4J 8J1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
27	Auto Affair Limited	698 Eglinton Ave Toronto ON M4G 2K5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
28	Aviva Canada Inc.	2206 Eglinton Ave. E. 6th Floor Toronto ON M1L 4S8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
29	B.K & J. Auto Repairs Ltd.	19 Taber Rd Etobicoke ON M9W 3A7	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
30	Barber Glass	200 Mountain Road Collingwood ON L9Y 4V5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
31	Berg Property Maintenance Ltd.	38 Peveril Hill Road - N. Toronto ON M6C 3B1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
32	BMS	48 Hopkinson Cres Ajax ON L1T 4G4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
33	BMW Toronto	11 Sunlight Park Road Toronto ON M4M 1B5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
34	Bolts Plus	53 Rutherford Rd. S. Brampton ON L6W 3J3 USA	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

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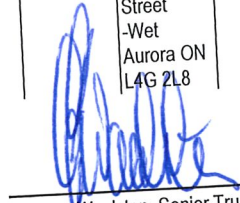
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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
						0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
35	Boss Steel Ltd	565 Edward Aven. Unit 1 Richmond Hill ON L4C 9W8	Other	AP										<input checked="" type="checkbox"/>
36	Brafasco	100 Galcat Drive Vaughan ON L4L 0B9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
37	Bromer Inc.	1865 Jean Monnet Terrebonne QC J6X 4L7	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
38	Brookfield Residential Services Ltd.	33 Desislle Avenue Toronto ON M4V 3C7	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
39	Busy Bee Tools	130 Great Gulf Drive Concord ON L4K 5W1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input type="checkbox"/>
40	Campus Auto Collision Limited	44 LePage Court North York ON M3J 1Z9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input type="checkbox"/>
41	Canadian Federation Of Independent Business	4141 Yonge St #401 North York ON M2P 2A6	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input type="checkbox"/>
42	Canadian Springs	PO Box 4514 STN A Toronto ON M5W 4L7	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input type="checkbox"/>
43	Canam Import/Export Dist.	8 Mary Pearson Dr. Markham ON L3S 2Z5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input type="checkbox"/>
44	Canavor, Andrea D.	109 Kennedy Street -Wet Aurora ON L4G 2L8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input type="checkbox"/>

12-Nov-2024

Date

  
 Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee  
 Form 78 (2023-12)

## FORM 78 -- Continued

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No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
						0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
45	CDS Construction & Supply Co. Inc.	4630 Dufferin Street, Unit 8A North York ON M3H 5S4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
46	Central Canadian Glass Ltd.	60 Snown Blvd. Unit #1 Concord ON L4K 4B3	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
47	Central Fairbank Lumber	1900 Steeles Ave. West Concord ON L4K 1A1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
48	City of Oshawa	1 Mary Street N Oshawa ON L1G 7W8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
49	City of Toronto - Parking Tag Operation	Box 4282 Postal Station A Toronto ON M5V 5W5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
50	Combi-Fab	2537 Wharton Glen Ave Mississauga ON L4X 2A8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
51	Comda The Calendar People	15 Densley Ave Toronto ON M6M 2P5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
52	CommDoor Aluminum	421 Applewood Crescent Concord ON L4K 4B3	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
53	Construction Safety Association Ontario	21 Voyager Court South Toronto ON M9W 5M7	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
54	Convenience Group Inc.	10 Butterick Road Toronto ON M8W 3Z8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

12-Nov-2024

Date

Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee  
Form 78 (2023-12)



## FORM 78 – Continued

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
						0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
55	CR Lawrence Canada	65 Tigi Court Concord ON L4K 5E4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
56	CTF Supply	8885 Jane Street Concord ON L4K 2M6	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
57	Culligan	P.O.Box 4800 Regina SK S4P 3Y4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
58	Curtis Insurance Limited	1500 Don Mills Road Suite 501 Don Mills ON M3B 3K4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
59	Davila, Stephany	1204 Emperor Avenue Ottawa ON K1Z 8C2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
60	Dayvan	Quincaillerie Richelieu Ltee 7900 Boul. Henri-Bourassa O. Saint-Laurent QC H4S 1V4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
61	De Haviland Hardware Ltd.	8161 Keele St. unit 3 Concord ON L4K 1Z3	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
62	Dependable Anodizing Ltd.	268 Don Park Road Markham ON L3R 1C3	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
63	Discount Car and Truck Rental	720 Arrow Rd North York ON M9M 2M1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
64	Dor - Control Craftsmen Limited	190 Bovaird Dr. West Unit 17 Brampton ON L7A 1A2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

12-Nov-2024

Date

Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee  
Form 78 (2023-12)

## FORM 78 – Continued

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
						0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
65	E & W Windows & Doors	75 Disco Rd Etobicoke ON M9W 1M3	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
66	Empire Hardware Ltd	5 Vanley Crescent North York ON M3J 2B7	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
67	Enbridge	P.O. Box 644 Scarborough ON M1K 5H1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
68	Epic Express	5425 Dixie Rd Mississauga ON L4W 1E6	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
69	ESSO FLEET CARD	P.O. BOX 1700 DON MILLS ON M3C 4J4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
70	Euroverre Architectural Glass Inc.	1520 Rue Cunard, Laval QC H7S 2B7	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
71	FedExTrade Networks Can Inc.	7075 Ordan Drive Mississauga ON L5T 1K6	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
72	First Aid Direct	5863 Leslie Street Suite 304 Toronto ON M2H 1J8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
73	FMF Canada	2504 Bristol Cir Oakville ON L6H 5S1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
74	FS Tool Corporation	71 Hobbs Gate Markham ON L3R 9T9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
75	Gallery Specialty Hardware Ltd.	676 Petrolia Road Downsview ON M3J 2V2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

12-Nov-2024

Date

Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee  
Form 78 (2023-12)

## FORM 78 – Continued

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
76	GE Polymers	9150 Airport Road Brampton ON L6S 6G1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
77	General Compressor Ltd	49 Millwick Drive Weston ON M9L 1Y4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
78	Glaston North America, Inc.	204 South Westgate Drive Greensboro NC 27407 USA	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
79	Grand & Toy	Box 5500 Don Mills ON M3C 3L5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
80	Graphic Commerce Ltd.	1200 Aerowood Dr. Unit 17 Mississauga ON L4W 2S7	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
81	Hollander Glass Canada Inc.	3095 Universal Drive Mississauga ON L4X 2E2 USA	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
82	Homa Finance and Exchange Inc.	5465 Yonge Street Toronto ON M2N 5S1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
83	Imperial Oil	P.O.Box 1700 Don Mills ON M3C 4J4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
84	Imperial Parking Canada Corporation (TOR)	P.O. Box 2141 Station Terminal Vancouver BC V6B 3T8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
85	Independent Mirror Industries Inc.	250 Brockport Dr Etobicoke ON M9W 5S1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

12-Nov-2024

Date

Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee Form 78 (2023-12)

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
86	Inter-City Auto Glass	23 Ivan Road Toronto ON M1C 1V1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
87	International Time Recorder Company Ltd.	7A Taymail Ave. Toronto ON M8Z 3Y8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
88	Islamic Institute of Toronto	B101-1825 Markham P.O. Box 67243 Stn BRM B Toronto ON M7Y 4N1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
89	K.C.C Chooka Cabinet	36 Lepage Court Downsview ON M3J 1Z9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
90	Klaas Swaving Ltd.	6761 - 6th Line Belwood ON N0B 1J0	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
91	Kuta Glass Accessories Ltd.	3344 Main Street W. Milton ON L9T 2X5 USA	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
92	LaserSpeed Inc.	265 Rimrock Rd. Unit 6 Toronto ON M3J 3C6	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
93	Lopes Doors Systems Inc.	2925 Tomken Road, Unit 3 Mississauga ON L4W 4L8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
94	MAAX Bath Inc	PO Box 4283, Postal Station A Toronto ON M5W 5W6	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
95	MAN Printing Ltd.	7504 Bath Rd. Mississauga ON L4T 1L2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

12-Nov-2024

Date

Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee  
Form 78 (2023-12)



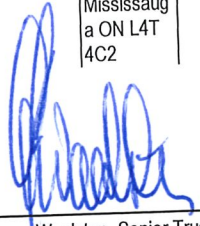
## FORM 78 – Continued

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
96	Marciano Beckenstein LLP	7625 Keele Street Concord ON L4K 1Y4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
97	MasterCard	P.O. Box 300 Toronto ON M6S 4X2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
98	Maxwell Paper Canada Inc.	P.O. Box 22039 Belleville ON K8N 5V7	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
99	Meb Investments	50 Confederation Parkway Concord ON L4K 4T8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
100	Meola, Giuseppina	14 Caverley Dr. Etobicoke ON M9R 2L8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
101	Metex Custom Metal Ltd.	293 Rayette Road Unit# 9 Concord ON L4K 2G1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
102	Metro Hardware and Maintenance Inc.	221 Wilmington Avenue Toronto ON M3H 5K1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
103	Metro Window Tinting Inc.	108 Park Street East Glen Williams ON L7G 2V4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
104	Microtectec securi-T (Ontario)	P.O. Box 3600 Malton CSC Mississauga ON L4T 4C2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

12-Nov-2024

Date

  
 Gregory Woolston, Senior Trust Officer, on  
 behalf of the Bank of Montreal Trust  
 Company, in its capacity as Estate Trustee  
 Form 78 (2023-12)

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
105	Minister of Finance	33 King Street West Oshawa ON L1H 8E9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
106	Ministry of Transportation	PO Box 9100 C.P. Kingston ON K7L 5K3	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
107	Mistry, Manish	42 Good Hope Road Brampton ON L6R 3L4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
108	Mobiflex Inc.	1175 Chemin Industriel Bernieres QC G0S 1C0	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
109	MTO	777 Bay St, 5th Fl Toronto ON M7A 1Z8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
110	National Time Equipment Co. Ltd.	1548 The Queensway Toronto ON M8Z 1T5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
111	Naylor Canada Inc.	100 Sutherland Avenue Winnipeg MB R2W 3C7	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
112	Nebs	330 Cranston Crescent Midland ON L4R 4V9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
113	Newmarket Garage Doors Inc.	160 Pony Dr. Unite 2 Newmarket ON L3Y 7B6	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
114	NGI Designer Glass Inc.	1330 Creditstone Rd. Unit 3 Concord ON L4K 5T7	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

12-Nov-2024

Date

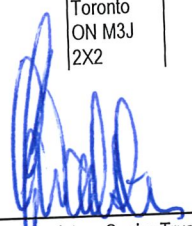
Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee  
Form 78 (2023-12)

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
						0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
115	NISE Printing Solutions Inc.	1211 Denison St. Unit # 30 Markham ON L3R 4B3	Other	AP										
116	No-Glare Architectural Glass Inc.	440 Edgeley Blvd. Concord ON L4K 4G4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
117	North American Metalcraft Inc.	850 Flint Road Downsview ON M3J 2J5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
118	Old Castle Glass Toronto	2195 Langstaff Road Concord ON L4K 2B2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
119	On Side Restoration	5595 Finch Ave E Unit 5 Toronto ON M1B 2T9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
120	Ontario Bearings & Industrial supplies Inc	154 Caster Ave, Unit 1 & 2 Woodbridge ON L4L 5Y7	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
121	Ontario Court of Justice	361 University Avenue Toronto ON M5G 1T3	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
122	Ontario Distributors	5109 Steeles Ave, #3 Weston ON M9L 2Y8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
123	Packaging World Inc.	830 Steeprock Dr. Toronto ON M3J 2X2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

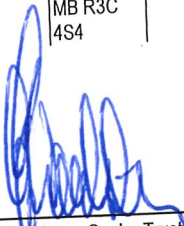
12-Nov-2024

Date

  
 Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee  
 Form 78 (2023-12)

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
124	Partition Components	14-150 Ferrier Street Markham ON L3R 3k3	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
125	Patra Ironworks & Railings	161 Deerhide Cres. Unit # 7 North York ON M9M 2Z2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
126	Perfect Stainless	20 Sheffield Street Toronto ON M6M 3E6	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
127	Petro-Canada	P.O. box 8500 Don Mills ON M3C 3B2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
128	PPG Canada Inc	834 Caledonia Road Toronto ON M6B 3X9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
129	Prelco Inc.	94 Boul Cartier C.P.5000 Riviere-DU-LOUP QC G5R 0H4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
130	Pro-Glo Paints	1169 Caledonia Rd Toronto ON M6A 2X1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
131	ProTemp Glass	360 Applewood Cres. Concord ON L4K 4V2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
132	Provincial Court	373 Broadway Winnipeg MB R3C 4S4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

  
 Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee  
 Form 78 (2023-12)

12-Nov-2024

Date



## FORM 78 – Continued

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
133	Quiktemp Inc.	960 Edgeley Blvd., Unit 4 Vaughan ON L4K 4V4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
134	Ramtrack Inc.	110 Walker Drive Brampton ON L6T 4H6	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
135	Receiver General	P.O. Box 20004 STN A Sudbury ON P3A 6B4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
136	Richelieu St-Laurent Div de	7900 Henri-Bourassa Quest Saint Laurent QC H4S 1V4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
137	Rico-Tec	60 Snow Blv, Unit #1 Concord ON L4K 4B3	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
138	Roma Lube Ltd.	3975 Keele Street, North York ON M3J 1P1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
139	Roma Moulding Inc.	360 Hanlan Road Woodbridge ON L4L 3P6	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
140	Sabic Specialty Extrusion Can.	9150 Airport Road Brampton ON L6S 6G1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
141	Schadebo Showcases	9 Hunters Rd Vandorf ON L0H 1G0	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
142	Security Mirror Industries Limited	69 Densley Ave Toronto ON M6M 2P5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

12-Nov-2024

Date

Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee

## FORM 78 – Continued

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
143	Select Acoustic Supply Inc.	225 Spinnaker Way, Unit # 1 Concord ON L4K 5T8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
144	Estate of Jeffrey Canavor, Deceased Attn: Gregory Woolston	c/o The Bank of Montreal Trust Company 100 King Street West, 40th Floor Toronto ON M5X 1H3	Other	Shareholder Advance		205,034.00	0.00	0.00	0.00	205,034.00			0.00	<input type="checkbox"/>
145	Shower Door International Ltd	610 Bowes Rd Unit 16 Concord ON L4K 4A4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
146	SMP Metal Inc.	226 Jardin Dr. Unit 3A Concord ON L4K 1Y1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
147	Software House International, Inc.	2 Riverview Drive, Weston Central Plaza Somerset NJ 08873 USA	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
148	Spectrum Abrasives Limited	3687 Nashua Drive Mississauga ON L4V 1V5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input type="checkbox"/>
149	Staples Business Depot	6275 Northwest Drive Mississauga ON L4V 1P6	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input type="checkbox"/>
150	Stephenso n's Rental Services	278 Bridgeland Ave Toronto ON M6A 1Z4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input type="checkbox"/>

12-Nov-2024

Date

Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee  
Form 78 (2023-12)

## FORM 78 – Continued

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
151	Sunrise Window and Door Systems	188 Corstate Ave Vaughan ON L4K 4X2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
152	Sunview Doors Ltd.	5145 Steeles Ave West Toronto ON M9L 1R5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
153	Surlite Glass Ltd.	9020 Keele Street Vaughan ON L4K 2N2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
154	Tavana & Co. Professional Corporation	500 - 1110 Sheppard Ave East Toronto ON M2K 2W2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
155	TD Visa	P.O Box 3004 Station D Toronto ON N9A 4X5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
156	The Canadian Auto Retailers Ltd.	1101 Finch Ave West North York ON M3J 2C9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
157	The Embroidery Studio Aurora	235 Industrial Pkwy S Unit 15 Aurora ON L4G 3V5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
158	The Limited Edition Glassworks Inc.	51 Delta Park Blvd, Brampton ON L6T 5E7	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
159	Timeless Glass and Mirror Inc. Attn: Gregory Woolston	c/o The Bank of Montreal Trust Company 100 King Street West, 40th Floor Toronto ON M5X 1H3	Other	AP		450,939.33	0.00	0.00	0.00	450,939.33			0.00	<input type="checkbox"/>

12-Nov-2024

Date

Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee

Form 78 (2023-12)

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
160	Toronto Hydro-Electric System Ltd.	P.O. Box 4490 Station A Toronto ON M5W 4H3	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
161	Toronto Star	8 Spadina Avenue Toronto ON M5V 0S8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
162	Toronto Sun	P.O. Box 4157 Toronto ON M5W 3C9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
163	Trans-Continental Supplies Ltd.	1590 Matheson Blvd., Suite # 24 Mississauga ON L4W 1J1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
164	Tri Temp Glassing	91 Crockford Blvd Toronto ON M1R 3B7	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
165	Trimark Maintenance	3966 Chesswood Drive North York ON M3J 2W6	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
166	Triple Seal Ltd	250 Brockport Drive Unit #1 Toronto ON M9W 5S1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
167	Tropical Shipping of Canada, LLC	100-A 560 Main St. Saint John NB E2K 1J5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
168	Trulite Industries	1820 Courtney Park Drive Mississauga ON L5T 1W1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
169	Ultimate Creative Designs Inc.	9 Stella Crescent Bolton ON L7E 1Y5	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

12-Nov-2024

Date

Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee  
Form 78 (2023-12)



## FORM 78 -- Continued

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
						0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
170	Unique Furniture	1456-A Dundas St E Mississauga ON L4X 1L4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
171	Universal Glass	133 Applewood Cres unit #17 Concord ON L4K 4E4	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
172	UPS Canada	900 Hanwell Road Fredericton ON E3B 6A2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
173	V.K. Jegan	2607 Eglinton Ave. Unit #1 Scarborough ON M1K 2S2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
174	Verrage Glass and Mirror Inc.	155 Racco Parkway Thornhill ON L4J 8X9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
175	Viracon	800 Park Drive P.O. Box 990 Owatonna MN 55060 USA	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
176	Wanderosa	10 Holland Dr Bolton ON L7E 1G6	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
177	Warren's Service & Repair	331 Erin Trail Newmarket ON L3Y 6K2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
178	Wasteco	161 Bridgeland Ave Toronto ON M6A 1Z1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
179	Welke Customs Brokers Ltd.	116 Skyway Ave. Toronto ON M9W 4Y9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

12-Nov-2024

Date

Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee  
Form 78 (2023-12)


## FORM 78 – Continued

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	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				
180	Woodbridge Glass Distribution Inc.	421 Applewood Crescent Concord ON L4K 4J3	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
181	Woodbridge Maintenance Service	50 Confederation Parkway Concord ON L4K 4T8	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
182	WSIB Workplace Safety & Insurance Board	200 Front Street west Toronto ON M5V 3J1	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
183	Yarl Metal Fabrications Inc.	221 Finchdene Sq. Scarborough ON M1X 1B9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
184	Yellow Pages Group	P.O. Box 11788 Succ. Centre Ville Montreal QC H3C 0C2	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
185	Zoratti, Liana T.	5 Rowntree Rd. Apt. 1006 Toronto ON M9V 5G9	Other	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>
186	CRA - Tax Ontario	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-Sud QC G9P 5H9	Taxes Federal/Provincial/Municipal	AP		0.00	0.00	0.00	0.00	0.00			0.00	<input checked="" type="checkbox"/>

12-Nov-2024

Date

  
 Gregory Woolston, Senior Trust Officer, on  
 behalf of the Bank of Montreal Trust  
 Company, in its capacity as Estate Trustee  
 Form 78 (2023-12)

FORM 78 – Concluded

	Total	723,053.46	0.00	0.00	0.00	723,053.46	
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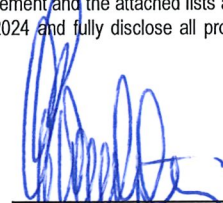
<sup>2</sup> Choose one option for each item: Accounts payable; Owed rent; Owed wages; Severance pay; Corporate taxes; Sales taxes; Employee source deductions; Litigation/legal costs and awards; Subordinated debenture; Bills of exchange; Promissory notes; Lien notes; Mortgages or hypothec on real or 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.

<sup>3</sup> 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, Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee During Litigation of the Estate of Jeffrey Canavor, Deceased, 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 12th day of November 2024 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 12th day of November 2024.



Gregory Woolston, Senior Trust Officer, on behalf of the Bank of Montreal Trust Company, in its capacity as Estate Trustee During Litigation of the Estate of Jeffrey Canavor, Deceased



Matthew Lem, Commissioner of Oaths  
For the Province of Ontario  
MNP Ltd.  
Expires February 21, 2026

Matthew Eric Lem, a Commissioner, etc.,  
Province of Ontario, for MNP Ltd. and MNP LLP.  
Expires February 21, 2026.

Court No.

File No.

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In the Matter of the Bankruptcy of  
Timeless OTC Glass & Mirror Ltd.  
of the City of Toronto  
in the Province of Ontario

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Form 21(Bill C-12)  
Assignment for the General Benefit of Creditors  
Form 78 (8R22)  
Statement of affairs (Business bankruptcy)

---

MNP Ltd. - Licensed Insolvency Trustee  
1900 - 1 Adelaide Street East  
Toronto ON M5C 2V9  
Phone: (416) 596-1711 Fax: (416) 323-5240



District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-3152692  
Estate No. 31-3152692

**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  
Timeless OTC Glass & Mirror 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 Timeless OTC Glass & Mirror 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 13th day of November 2024, 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.

District of                      Ontario  
Division No.                  09 - Toronto  
Court No.                    31-3152692  
Estate No.                   31-3152692

FORM 31 --- Continued  
In the Matter of the Bankruptcy of  
Timeless OTC Glass & Mirror Ltd.  
of the City of Toronto  
in the Province of Ontario

- ☐ Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under paragraph 136(1)(d.02) of the Act.
- ☐ Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under paragraph 136(1)(d.1) of the Act.
- ☐ Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under paragraph 136(1)(e) of the Act.
- ☐ Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under paragraph 136(1)(f) of the Act.
- ☐ Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under paragraph 136(1)(g) of the Act.
- ☐ Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under paragraph 136(1)(i) of the Act.

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

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

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

☐ **C. Secured claim of \$ \_\_\_\_\_**

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

A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in the proof of security, by the secured creditor.

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

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

☐ **E. Claim by Wage Earner of \$ \_\_\_\_\_**

☐ That I make a claim under subsection 81.3(8) of the Act in the amount of \$ \_\_\_\_\_.

☐ That I make a claim under subsection 81.4(8) of the Act in the amount of \$ \_\_\_\_\_.

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

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

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

☐ **G. Claim against Director of \$ \_\_\_\_\_**

(To be completed when a proposal provides for the compromise of claims against directors)  
That I make a claim under subsection 50(13) of the Act, the particulars of which are as follows:  
(Give full particulars of the claim, including the calculations upon which the claim is based)

☐ **H. Claim of a Customer of a Bankrupt Securities Firm of \$ \_\_\_\_\_**

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

District of                      Ontario  
Division No.                  09 - Toronto  
Court No.                    31-3152692  
Estate No.                   31-3152692

FORM 31 --- Concluded  
In the Matter of the Bankruptcy of  
Timeless OTC Glass & Mirror Ltd.  
of the City of Toronto  
in the Province of Ontario

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

8. That the following are the payments that I have received from the debtor, the credits that I have allowed to the debtor, and the transfers at undervalue within the meaning of section 2 of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act:

(Provide details of payments, credits and transfers at undervalue)

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

☐ Whenever the trustee reviews the financial situation of a bankrupt to redetermine whether or not the bankrupt is required to make payments under section 68 of the Act, I request to be informed, pursuant to paragraph 68(4) of the Act, of the new fixed amount or of the fact that there is no longer surplus income.

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

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

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_  
Signature of creditor or representative

District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-3152692  
Estate No. 31-3152692

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  
Timeless OTC Glass & Mirror Ltd.  
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:

MNP Ltd. - Licensed Insolvency Trustee

1900 - 1 Adelaide Street East  
Toronto ON M5C 2V9  
Fax: (416) 323-5240

### Guidance for Completing Form 31, Proof of Claim

#### Creditor Contact Information

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

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

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

Name a contact person to receive correspondence about the claim.

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

#### Additional Details

Enter the following:

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

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

#### Creditor Information

Enter the following:

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

#### Creditor Statement

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

Paragraphs 1 and 2:

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

#### Paragraph 3

#### Claim details:

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

#### Paragraph 4

##### Confirmation of debt status:

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

#### Paragraph 5

##### Claim Details:

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

#### Paragraph 6

##### Type of Claim (according to the Act)

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

##### A. **Unsecured Claim**

- For a claim against a securities firm, omit any amount claimed against the customer pool fund.

**Priority claims:**

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

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

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

The total amount of all the amounts in priority must correspond to the total amount for unsecured claims reported at A.

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

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

**C. Secured claim:**

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

**D. Claims by Farmers, Fishers or Aquaculturists:**

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

**E. Claims by Wage Earner:**

- If the claim relates to the bankruptcy of the employer, check the subsection 81.3(8) box.

- Enter the amount claimed for unpaid wages for work done within six months before the bankruptcy.
- If the claim relates to the appointment of a receiver to the property of the employer, check the subsection 81.4(8) box.
  - Enter the amount claimed for unpaid wages for work done within six months before the receiver's appointment.
  - A priority claim can often be filed at A for these unpaid wages under paragraph 136(1)(d).

#### **F. Claims by Pension Plans:**

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

#### **G. Claims against Directors:**

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

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

- A securities firm refers to a business that buys and sells securities, such as shares, mutual funds shares, notes, bonds, debentures, commodity futures, or derivatives, on behalf of its customers.
- The amount claimed must be for the net equity of the customer:
  - This is the value of the securities in the customer's account, had it been liquidated at the close of business on the date of bankruptcy, less any amount owed by the customer to the securities firm on the same date.
- Include detailed calculations upon which the claim is based.

### **Paragraph 7**

#### **Relationship to the Debtor**

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



## Paragraph 8

### Payment and Credits

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

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

## Paragraph 9

### Request for Information

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

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

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

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

## Paragraph 10

### Signature

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

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

Source : <https://ised-isde.canada.ca/site/office-superintendent-bankruptcy/en/instructions-completing-form-31-proof-claim>