



Office of the Superintendent
of Bankruptcy Canada

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District of ONTARIO
Division No. 09 - Toronto
Court No. 31-454955
Estate No. 31-454955

In the Matter of the Bankruptcy of:
3791351 CANADA INC.
Debtor

KPMG INC.
Trustee

ORDINARY ADMINISTRATION

Date of Initial Bankruptcy Event: May 14, 2007 Security: \$0
Date and Time of Bankruptcy: May 14, 2007, 10:04
Date of Trustee Appointment: May 14, 2007
Meeting of Creditors: June 4, 2007, 10:00
3300 COMMERCE COURT WEST P.O. BOX 31
TORONTO, ONTARIO

Chairman: Trustee

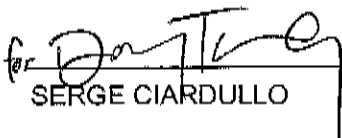
CERTIFICATE OF APPOINTMENT Section 49; Rule 85

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

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

The said trustee is required:

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


SERGE CIARDULLO

Official Receiver

25 St. Clair Avenue East, 6th floor, Toronto, ONTARIO, M4T 1M2, 416/973-6486

Canada