

PLEASE FORWARD YOUR COMPLETED PROOF OF CLAIM TO THE FOLLOWING OFFICE:

FORM 31

PROOF OF CLAIM

Section 50.1, subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 3102(2), 124(2) and 128(1) and paragraphs 51(1)(e) and 66.14(b) of the Act

KPMG INC.

485, 433 Marlborough Way NE
Calgary Alberta T2A 5H5
Ph: 403-777-9999 Fax: 403-691-8506

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

Street _____ City/Town _____ Province _____ Postal Code _____
Phone: _____ Fax: _____ Email Address: _____

In the matter of the bankruptcy (or the proposal, or the receivership) of

_____ of _____
(name of debtor) (City and Province)

and the claim of _____, creditor.

I, _____ of _____ do hereby certify:
(name of creditor or representative of the creditor) (City and Province)

1. That I am a creditor of the above-named debtor, or that I am

_____ of _____
(state position or title) (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 the 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 _____ 20____ 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 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 claim a right to priority under section 136 of the Act.
(Set out on an attached schedule details to support priority claim.)
 Regarding the amount of \$_____, I do not claim a right to priority.

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

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 AGAINST DIRECTOR OF \$_____ (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)

G. 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 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.)

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

Dated at _____, this _____ day of _____ A.D., 20____
(city, town or village/province)

Signature of Witness

Signature of creditor

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.

PLEASE SEE REVERSE FOR PROXY AND INSTRUCTIONS

**Form 39
GENERAL PROXY**

In the Matter of the Bankruptcy (or Proposal or consumer proposal) of _____,

a bankrupt (or insolvent person or a consumer debtor), I/We, _____
Name of Creditor

of _____
(name of city, town or village)

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

Dated at _____, this _____ day of _____, A.D., 20_____

(witness)

(individual creditor)

Corporate Name

Per

Name and Title of Signing Officer

CHECKLIST FOR PROOF OF CLAIM

This checklist is provided to assist you in preparing the accompanying proof of claim form and where required, proxy form in a complete and accurate manner.

GENERAL

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

PARAGRAPH (1) OF THE PROOF OF CLAIM

- 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, i.e. Credit Manager, Authorized Agent, Secretary,

PARAGRAPH (3) OF THE PROOF OF CLAIM

- A detailed statement of account must be attached.
- The statement of account must be complete.

NOTE: A detailed statement of account must be attached to the proof of claim and must show the date, the number and the amount of all the invoices or charges, together with the date, the number and amount of all credits or payments. A statement of account is not complete if it begins with an amount brought forward.

PARAGRAPH (4) OF THE PROOF OF CLAIM

- An unsecured creditor must complete sub-paragraph (A).
- A preferred creditor must complete sub-paragraph (A) and provide details to support priority.
- A secured creditor must complete sub-paragraph (B) and provide a certified true copy of the security instrument as registered.
- Farmers, Fisherman, or Aquaculturists must complete sub-paragraph (C) and provide details of the unpaid amount.

PARAGRAPH (5) OF THE PROOF OF CLAIM

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

PARAGRAPH (6) OF THE PROOF OF CLAIM

- All claimants 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

CHECKLIST FOR PROXY

NOTE: The Bankruptcy and Insolvency Act permits a proof of claim to be made by a duly authorized agent of a creditor but this does not give such a person power to vote at the first meeting of creditors or to act as the proxy of the creditors.

GENERAL

- A creditor may vote either in person or by proxy.
- A debtor may not be appointed by proxy to vote at any meeting of creditors.
- A corporation may vote by an authorized agent at meeting of creditors.
- In order for a duly authorized person to have a right to vote he must himself be a creditor or be the holder of a properly executed proxy. The name of the creditor must appear in the proxy
- The trustee in bankruptcy may be named to exercise proxy.