

District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-OR-207816-T  
Estate No. 32-158744

FORM 67  
Notice of Bankruptcy and First Meeting of Creditors  
(Subsection 102(1) of the Act)

In the matter of the bankruptcy of  
Canada Tobacco & Global Inc.  
of the city of Hamilton, in the Province of Ontario

Take notice that:

1. A bankruptcy order was made against Canada Tobacco & Global Inc. on the 19th day of August 2014, and the undersigned, Dodick Landau Inc., 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 8th day of September 2014, at 11:00 AM, at the office of the Trustee, at 4646 Dufferin Street, Suite 6, Toronto, Ontario.
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 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 in order to share in any distribution of the proceeds realized from the estate.

Dated at the city of Toronto in the Province of Ontario, this 25th day of August 2014.

Dodick Landau Inc. - Trustee

Per:



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Rahn Dodick  
4646 Dufferin St., Suite 6  
Toronto ON M3H 5S4  
Phone: (416) 736-4357 Fax: (416) 649-7725



Industry Canada

Industrie Canada

Office of the Superintendent  
of Bankruptcy CanadaBureau du surintendant  
des faillites Canada

District of ONTARIO  
 Division No. 07 - Hamilton  
 Court No. 32-158744  
 Estate No. 32-158744

In the Matter of the Bankruptcy of:  
 CANADA TOBACCO & GLOBAL INC.

Debtor

DODICK LANDAU INC.

Trustee

ORDINARY ADMINISTRATION

Security: \$0

Date of Bankruptcy: August 19, 2014  
 Meeting of Creditors: September 8, 2014, 11:00  
 4646 Dufferin Street # 6  
 TORONTO, ONTARIO

Chair: Trustee

Designated Person: JAMES KANG

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.

  
 ROSE CAIOFERRI

Date: August 26, 2014

Official Receiver

Federal Building - Hamilton, 55 Bay Street N, 9th Floor, Hamilton, ONTARIO, L8R  
 3P7, 877/376-9902

Canada



Court File No.: 31-OR-207816-T

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
IN BANKRUPTCY AND INSOLVENCY**

MASTER

*JEAN*

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)  
)

**TUESDAY, THE 19<sup>TH</sup>**

**DAY OF AUGUST, 2014**

**IN THE MATTER OF THE BANKRUPTCY OF  
CANADA TOBACCO & GLOBAL INC.,**

**a corporation incorporated pursuant to the laws of Ontario with its  
head office in the City of Hamilton, in the Province of Ontario**

**BANKRUPTCY ORDER**

UPON THE APPLICATION of MYUNSU YOU, a creditor, in the City of Mississauga in the Province of Ontario, filed on the 30<sup>th</sup> day of July 2014, for a Bankruptcy Order against CANADA TOBACCO & GLOBAL INC., heard this day at 330 University Avenue, Toronto, Ontario.

AND UPON reading the Application, the Affidavit of Verification of Myunsu You sworn July 29, 2014, the Consent of Dodick Landau Inc., and upon hearing the submissions of counsel for the applicant creditor, no one appearing on behalf of the debtor Canada Tobacco & Global Inc., although duly served;

AND IT APPEARING to the Court that the following acts of bankruptcy have been committed by Canada Tobacco & Global Inc., namely that it has ceased to meet its liabilities generally as they become due:

1. **THIS COURT ORDERS** that Canada Tobacco & Global Inc. of Suite 101 – 1040 South Service Road, Hamilton, Ontario be and is hereby adjudged bankrupt, and a Bankruptcy Order is hereby made against Canada Tobacco & Global Inc.

2. **THIS COURT FURTHER ORDERS** that Dodick Landau Inc. be and is hereby appointed Trustee of the Estate of Canada Tobacco & Global Inc.

3. **THIS COURT FURTHER ORDERS** that the Trustee shall forthwith give security in cash or by bond in accordance with Section 16(1) of the *Bankruptcy and Insolvency Act*.

4. **THIS COURT FURTHER ORDERS** that the costs of the applicant creditor be paid out of the estate of the bankrupt on taxation of the estate.



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**IN THE MATTER** of the Bankruptcy of Canada Tobacco & Global Inc.,  
a corporation incorporated pursuant to the laws of Ontario with their head office in the City of Hamilton, in the Province of Ontario

Court File No. 31-OR-208038-T

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
IN BANKRUPTCY AND INSOLVENCY**

**PROCEEDING COMMENCED AT  
TORONTO**

**ORDER**

**KRONIS, ROTSZTAIN,  
MARGLES, CAPPEL LLP**  
Barristers and Solicitors  
8 King Street East, Suite 1000  
Toronto ON M5C 1B5

**Philip Cho (LSUC # 45615U)**  
pcho@krmc-law.com  
Tel: (416) 218-5494  
Fax: (416) 306-9874

Lawyers for the applicant



District of: Ontario  
 Division No. 09 - Toronto  
 Court No. 31-OR-207816-T  
 Estate No. 32-158744

Original  Amended

\_Form 78\_  
 Statement of Affairs (Business Bankruptcy) made by an entity  
 (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  
 Canada Tobacco & Global Inc.  
 of the city of Hamilton, 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 19th day of August 2014. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (as stated and estimated by the officer)		ASSETS (as stated and estimated by the officer)	
1. Unsecured creditors as per list "A" .....	844,471.45	1. Inventory .....	0.00
Balance of secured claims as per list "B" .....	0.00	2. Trade fixtures, etc. ....	0.00
Total unsecured creditors .....	844,471.45	3. Accounts receivable and other receivables, as per list "E"	
2. Secured creditors as per list "B" .....	0.00	Good .....	0.00
3. Preferred creditors as per list "C" .....	12,503.36	Doubtful .....	0.00
4. Contingent, trust claims or other liabilities as per list "D"		Bad .....	0.00
estimated to be reclaimable for .....	0.00	Estimated to produce .....	0.00
Total liabilities .....	856,974.81	4. Bills of exchange, promissory note, etc., as per list "F" .....	0.00
Surplus .....	124,025.19	5. Deposits in financial institutions .....	0.00
		6. Cash .....	0.00
		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 .....	10,000.00
		15. Other property, as per list "H" .....	971,000.00
		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
		Total assets .....	981,000.00
		Deficiency .....	NIL

I, James Kang, of the \_\_\_\_\_ of \_\_\_\_\_ in \_\_\_\_\_, 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 19th day of August 2014 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 19th day of August 2014.

\_\_\_\_\_  
 Rahn Dodick, Commissioner of Oaths  
 For  
 Expires

\_\_\_\_\_  
 James Kang

District of: Ontario  
 Division No. 09 - Toronto  
 Court No. 31-OR-207816-T  
 Estate No. 32-158744

FORM 78 -- Continued

List "A"  
 Unsecured Creditors

Canada Tobacco & Global Inc.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	Bastos Canada Limited	371 Rue Saint-Marc, C.P.68 Louisville QC J5V 2L9	1.00	0.00	1.00
2	Bell Canada F-88 - Business Attn: Insolvency Department 2896491888	1 Carrefour Alexandre-Graham-Bell, Aile E3 Verdun QC H3E 3B3	31.24	0.00	31.24
3	Bell Canada F-88 - Business Attn: Insolvency Department 521222897	1 Carrefour Alexandre-Graham-Bell, Aile E3 Verdun QC H3E 3B3	116.41	0.00	116.41
4	Byeung Joo Lim	8300 Malden Rd. Lasalle N9H 2V7 Lasalle ON N9H 2V7	1.00	0.00	1.00
5	Canadian Heritage Tobacco Ltd.	Camilla Place, 130 Dundas Steet East, Unit 402 Mississauga ON L5A3V8	1.00	0.00	1.00
6	Chang Jun Yoo	Unknown ON	1.00	0.00	1.00
7	Changhoon Lee		4,846.57	0.00	4,846.57
8	Cheol Joong (James) Kang		22,000.00	0.00	22,000.00
9	Chul Woo Ahn	50 Sykes St. N. Meadford ON N4L 1R2	1.00	0.00	1.00
10	CRA - Canada Revenue Agency - Tax - Ontario Attn: c/o London Taxes Services Office Division Regional Intake Centre for Insol	451 Talbot St., 3rd Floor, PO Box 5548 London ON N6A 4R3	55,080.00	0.00	55,080.00
11	Don Kwi Cho	1570 Highbury St. North London ON N5Y 6N5	1.00	0.00	1.00
12	Francis Kim		4,000.00	0.00	4,000.00
13	Hae Keun Lee	2817 County Rd. #40 Wooler ON K0K 3M0	1.00	0.00	1.00
14	Haingkeun Yoo	Unknown ON	1.00	0.00	1.00
15	Hamilton Police 159045	False Alarm Reduction Unit 155 King William Street, POB 1060, LCD1 Hamilton ON L8N 4C1	100.00	0.00	100.00
16	Hong Gi Kim	Unknown ON	1.00	0.00	1.00
17	Hong Kun Kim	Unknown ON	1.00	0.00	1.00
18	Horizon Utilities Corporation Attn: Chris Meridith 925919-001	PO Box 2249 Station LCD 1 Hamilton ON L8N 3E4	114.67	0.00	114.67
19	Hyeong Rae Cho	Unknown ON	1.00	0.00	1.00
20	Il Sang Kim	23 Brentwood Rd. Angus ON L0M 1B2	1.00	0.00	1.00
21	In Ho Song	8-190 Minets Points Rd. Barrie ON L4N 4C3	1.00	0.00	1.00
22	Jae Hyuck Goh	Unknown ON	1.00	0.00	1.00
23	Jae Shin Yoon	734 Kingstone Rd. L1V 1A8 Pickering ON L1V 1A8	1.00	0.00	1.00

27-Aug-2014

Date

James Kang



District of: Ontario  
 Division No. 09 - Toronto  
 Court No. 31-OR-207816-T  
 Estate No. 32-158744

FORM 78 -- Continued

List "A"  
 Unsecured Creditors

Canada Tobacco & Global Inc.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
24	Jae Sook Kim	466 Spadina Ave. Toronto ON M5T 2G8	1.00	0.00	1.00
25	Jin Young Cho	Unknown ON	1.00	0.00	1.00
26	Joong Yong Sohn	Unknown ON	1.00	0.00	1.00
27	Ki-Hyuk Park	Unknown ON	1.00	0.00	1.00
28	Kyung Jean Kim	57 Grovepark Cres. Toronto ON M2J 2C7	1.00	0.00	1.00
29	Kyung Man Bae	14421 Oldscugog Rd. Blackstock L0B 1B0 Blackstock ON L0B 1B0	1.00	0.00	1.00
30	Kyung Nam Choi	Unkown ON	1.00	0.00	1.00
31	Loblaws Companies Ltd. Attn: Accounts Receivable	Po box 1830 Winnipeg MB R3C 3R1	100,000.00	0.00	100,000.00
32	Losani Homes	430 McNeilly Road Stoney Creek ON L5E 5E2	1.00	0.00	1.00
33	Ministry of Finance - ON PST, EHT & Other Taxes Attn: Mrs. Asta Alberry	Ministry of Revenue 33 King Street West 6th Floor Oshawa ON L1H 8H5	15,000.00	0.00	15,000.00
34	Myungsu You	1001 Main Street West, Suite 201 Hamilton ON L8S 1A9	600,000.00	0.00	600,000.00
35	Nam Jin Baek	Unknown ON	1.00	0.00	1.00
36	Oh-Jin Kim	107 Roseview Ave. Richmond Hill ON L4C 1C6	1.00	0.00	1.00
37	RBC Royal Bank Visa c/o BankruptcyHighway.com Attn: Alison Houston	PO Box 57100 Etobicoke ON M8Y 3Y2	8,900.00	0.00	8,900.00
38	Seung Dae Lee	134 HWY 60 Huntsville ON P1H 1C2	1.00	0.00	1.00
39	Seung-Hyu Lee	Smith's Ultramar, Port Syndey, RR#1, Hwy 11 Port Syndey ON P0B 1L0	32,500.00	0.00	32,500.00
40	SPS Commerce Inc. C054485	VB Box 3, PO Box 9202 Minneapolis MN 55480-9202 USA	1.00	0.00	1.00
41	Suk Hoon Lee	Unknown ON	1.00	0.00	1.00
42	Sun Ok Shin	Unknown ON	1.00	0.00	1.00
43	TD Canada Trust Visa Attn: Natalie Bertucci, Credit Administration Services (CAS) 4520710001541520	4720 Tahoe Boulevard, 3rd Floor Mississauga ON L4W 5P2	761.10	0.00	761.10
44	TD Canada Trust Visa Attn: Natalie Bertucci, Credit Administration Services (CAS) 4520710001541530	4720 Tahoe Boulevard, 3rd Floor Mississauga ON L4W 5P2	49.92	0.00	49.92
45	TD Canada Trust Attn: Natalie Bertucci, Credit Administration Services (CAS)	4720 Tahoe Boulevard, 3rd Floor Mississauga ON L4W 5P2	600.00	0.00	600.00

27-Aug-2014

Date

James Kang



District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-OR-207816-T  
Estate No. 32-158744

FORM 78 -- Continued

List "A"  
Unsecured Creditors

Canada Tobacco & Global Inc.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
46	Tobacco Control Program	2391 Midland Ave. Toronto ON M1P4R7	1.00	0.00	1.00
47	TouchCash Inc. Attn: Shirley	3 - 820 Denison Street Markham ON L3R 5M9	333.54	0.00	333.54
48	Union Gas 440-7695 258-4932	PO Box 4001 Toronto ON M5W 0G2	1.00	0.00	1.00
49	Yang-Pyung Kim	Unknown ON	1.00	0.00	1.00
50	Yong Kun Lee	Unknown ON	1.00	0.00	1.00
51	Yong Sul Kim	Unknown ON	1.00	0.00	1.00
52	Yong-Kun Lee	165 Gerrard Rd. Whitby ON L1N 3K7	1.00	0.00	1.00
53	Yoon-Sik Lim	17 Cayuga St. N. PO Box 805 Cayuga ON N0A 1E0	1.00	0.00	1.00
54	Young Dae Cho	Unknown ON	1.00	0.00	1.00
55	Young Ho Park	Unknown ON	1.00	0.00	1.00
<b>Total:</b>			<b>844,471.45</b>	<b>0.00</b>	<b>844,471.45</b>

27-Aug-2014

Date

James Kang

District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-OR-207816-T  
Estate No. 32-158744

FORM 78 – Continued

List "B"  
Secured Creditors

Canada Tobacco & Global Inc.

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
			Total:			0.00	0.00	0.00

27-Aug-2014

Date

James Kang

District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-OR-207816-T  
Estate No. 32-158744

FORM 78 -- Continued

List "C"  
Preferred Creditors for Wages, Rent, etc.

Canada Tobacco & Global Inc.

No.	Name of creditor	Address and occupation	Nature of claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
1	Cheol Joong (James) Kang			-	9,003.36	0.00	9,003.36
2	Jason Gor			-	1,500.00	0.00	1,500.00
3	Lois Kim			-	2,000.00	0.00	2,000.00
<b>Total:</b>					<b>12,503.36</b>	<b>0.00</b>	<b>12,503.36</b>

27-Aug-2014

Date

James Kang



District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-OR-207816-T  
Estate No. 32-158744

FORM 78 – Continued

List "D"  
Contingent or Other Liabilities

Canada Tobacco & Global Inc.

No.	Name of creditor or claimant	Address and occupation	Amount of liability or claim	Amount expected to rank for dividend	Date when liability incurred	Nature of liability
Total:			0.00	0.00		

27-Aug-2014

Date

James Kang

District of: Ontario  
 Division No. 09 - Toronto  
 Court No. 31-OR-207816-T  
 Estate No. 32-158744

FORM 78 -- Continued

List "E"  
 Debts Due to the Bankrupt  
 Canada Tobacco & Global Inc.

No.	Name of debtor	Address and occupation	Nature of debt	Amount of debt (good, doubtful, bad)	Folio of ledgers or other book where particulars to be found	When contracted	Estimated to produce	Particulars of any securities held for debt
			Total:	0.00 0.00 0.00			0.00	

27-Aug-2014

Date

James Kang

District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-OR-207816-T  
Estate No. 32-158744

FORM 78 -- Continued

List "F"

Bills of Exchange, Promissory Notes, Lien Notes, Chattel  
Mortgages, etc., Available as Assets

Canada Tobacco & Global Inc.

No.	Name of all promissory, acceptors, endorsers, mortgagors, and guarantors	Address	Occupation	Amount of bill or note, etc.	Date when due	Estimated to produce	Particulars of any property held as security for payment of bill or note, etc.
Total:				0.00		0.00	

27-Aug-2014

Date

James Kang



District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-OR-207816-T  
Estate No. 32-158744

FORM 78 -- Continued

List "G"  
Real Property or Immovables Owned by Bankrupt  
Canada Tobacco & Global Inc.

Description of property	Nature of bankrupt interest	In whose name does title stand	Total value	Particulars of mortgages, hypothecs, or other encumbrances (name, address, amount)	Equity or surplus
Total:			0.00		0.00

27-Aug-2014

Date

James Kang

District of: Ontario  
 Division No. 09 - Toronto  
 Court No. 31-OR-207816-T  
 Estate No. 32-158744

FORM 78 -- Concluded

List "H"  
 Property

Canada Tobacco & Global Inc.

FULL STATEMENT OF PROPERTY

Nature of property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade			0.00	0.00
(b) Trade fixtures, etc.			0.00	0.00
(c) Cash in financial institutions			0.00	0.00
(d) Cash on hand			0.00	0.00
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant			0.00	0.00
(g) Furniture			0.00	0.00
(h) Life insurance policies, RRSPs, etc.			0.00	0.00
(i) Securities			0.00	0.00
(j) Interests under wills, etc.			0.00	0.00
(k) Vehicles		Other - Fork Lift	0.00	1,000.00
		Automobile - Chrysler - PT Cruiser	0.00	9,000.00
(l) Taxes			0.00	0.00
(m) Other		Tax Refund	0.00	700,000.00
		Furniture & Fixtures	0.00	1,000.00
		Receivables: CHTL & Shareholders	0.00	270,000.00
			<b>Total:</b>	<b>981,000.00</b>

27-Aug-2014

Date

James Kang

Court No. 31-OR-207816-T

Estate No. 32-158744

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In the matter of the bankruptcy of  
Canada Tobacco & Global Inc.  
of the city of Hamilton, in the Province of Ontario

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Form 78 (Bill C-12)  
Statement of affairs (Business bankruptcy)

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Dodick Landau Inc. - Trustee

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4646 Dufferin St., Suite 6  
Toronto ON M3H 5S4  
Phone: (416) 736-4357 Fax: (416) 649-7725



District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-OR-207816-T  
Estate No. 32-158744

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  
Canada Tobacco & Global Inc.  
of the city of Hamilton, in the Province of Ontario

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

\_\_\_\_\_  
\_\_\_\_\_

In the matter of the bankruptcy of Canada Tobacco & Global Inc. of the city of Hamilton in the Province of Ontario and the claim of \_\_\_\_\_, creditor.

I, \_\_\_\_\_ (name of creditor or representative of the creditor), of the city of \_\_\_\_\_ in the province of \_\_\_\_\_, do hereby certify:

1. That I am a creditor of the above named debtor (or I am \_\_\_\_\_ (position/title) of \_\_\_\_\_ 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, namely the 19th day of August 2014, 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 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.)*

- 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/am not) (or the above-named creditor \_\_\_\_\_ (is/is not)) related to the debtor within the meaning of section 4 of the Act, and \_\_\_\_\_ (have/has/have not/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, and 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 Section 2 of the Act: *(Provide details of payments, credits and transfers at undervalue.)*

7. *(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.

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

\_\_\_\_\_  
 Witness

\_\_\_\_\_  
 Creditor

Phone Number: \_\_\_\_\_  
 Fax Number : \_\_\_\_\_  
 E-mail 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 20(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

## Appendix A

### Checklist for Proof of Claim

This checklist is provided to assist you in preparing the proof of claim form and, if appropriate, the proxy form in a complete and accurate manner. Please check each requirement.

#### General

- The **signature of a witness** is required.
- The document **must be signed** by the individual completing the declaration.
- **Provide the complete address** where all notices or correspondence are to be forwarded along with your phone number, fax number and email address where appropriate.

#### Notes

- It is permissible to file a proof of claim by fax.
- A creditor may vote either in person or by proxy at any meeting of creditors if the proof of claim is filed with the trustee prior to the time appointed for the meeting.
- A quorum at any meeting of creditors consists of at least one creditor with a valid proof of claim in attendance in person or by proxy.
- A corporation may vote through an authorized agent or mandatary at meetings of creditors.
- In order for a duly authorized person to have a right to vote, they must be a creditor or be the holder of a properly executed proxy. The name of the creditor must appear in the proxy.
- A creditor who is participating in any distribution from an estate must have filed a proof of claim prior to the distribution being declared.
- In the case of an individual bankrupt, by checking the appropriate box or boxes at the bottom of the proof of claim form, you may request that the trustee advise you of any material change in the financial situation of the bankrupt or the amount the bankrupt is required to pay into the bankruptcy, and a copy of the trustee's report on the discharge of the bankrupt.

#### Paragraph 1

- The creditor must state the full and complete legal name of the individual, company or firm.
- If the individual completing the proof of claim is a representative of the creditor, the individual's position or title must be identified.

#### Paragraph 3

- The amount owing must be set out in paragraph 3.
- A **detailed statement of account** must be attached to the proof of claim and marked "Schedule A" and **must** show the date, number and amount of all invoices or charges, together with the date, number and amount of all credits or payments. The amount on the statement of account must correspond to the amount indicated on the proof of claim.



#### Paragraph 4

##### Notes

- Paragraph A applies to *ordinary unsecured claims*. In addition to recording the amount of the claim, please indicate whether the claim has a priority pursuant to section 136 of the Act.
- Paragraph B applies to *lessor claims* in a commercial proposal. Please ensure that the claim applies to a commercial proposal and, if so, include the full particulars of the claim.
- Paragraph C applies to *secured claims*. Please indicate the dollar value of the security and attach copies of the security document. In addition, please attach copies of the security registration documents, where appropriate.
- Paragraph D applies to *inventory claims of farmers, fishermen and aquaculturists*. Please note that such claims apply only to inventory supplied from farmers, fishermen and aquaculturists within 15 (fifteen) days of the date of bankruptcy. In addition, please attach copies of any applicable sales agreements and delivery slips.
- Paragraph E applies to *claims by wage earners*. Please note that such claims apply only for unpaid wages owed upon the bankruptcy of an employer or when the employer becomes subject to a receivership.
- Paragraph F applies to *claims by employees for unpaid amounts regarding pension plans*. Please note that such claims apply only to unremitted pension contributions outstanding when the sponsoring employer becomes bankrupt or is subject to a receivership.
- Paragraph G applies to *claims against directors*. Please note that such claims apply only to directors of corporations that have filed a commercial proposal to creditors that includes a compromise of statutory claims against directors.
- Paragraph H applies to *claims of customers of a bankrupt securities firm*. Please ensure that the claim of the customer is for net equity and, if so, include the full particulars of the claim, including the calculations upon which the claim is based.

#### Paragraph 5

- All claimants must indicate whether or not they are related to the debtor, as defined in section 4 of the Act, or dealt with the debtor in a non-arm's-length manner.

#### 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 initial bankruptcy event (including the bankruptcy or the proposal);
  - b. **within the twelve (12) months preceding** the initial bankruptcy event (including the bankruptcy or the proposal) in the case where the claimant and the debtor **were not** dealing at arm's length.

#### Proxyholder

##### Note

The Act permits a proof of claim to be made by a duly authorized representative of a creditor but, in the absence of a properly executed proxy, does not give such an individual the power to vote at the first meeting of creditors nor to act as the proxyholder of the creditors.

## General

- In order for duly authorized persons to have a right to vote, they must themselves be creditors or be the holders of a properly executed proxy. The name of the creditor must appear in the proxy.

## Notes

- A creditor may vote either in person or by proxyholder.
- A proxy may be filed at any time prior to a vote at a meeting of creditors.
- A proxy can be filed with the trustee in person, by mail or by any form of telecommunication.
- A proxy does not have to be under the seal of a corporation unless required by its incorporating documents or its bylaws.
- The individual designated in a proxy cannot be substituted unless the proxy provides for a power of substitution.
- Bankrupts/debtors may not be appointed as proxyholders to vote at any meeting of their creditors.
- The trustee may be appointed as a proxyholder for any creditor.
- A corporation cannot be designated as a proxyholder.



District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-OR-207816-T  
Estate No. 32-158744

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  
Canada Tobacco & Global Inc.  
of the city of Hamilton, 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:

Dodick Landau Inc. - Trustee

\_\_\_\_\_  
4646 Dufferin St., Suite 6  
Toronto ON M3H 5S4  
Phone: (416) 736-4357 Fax: (416) 649-7725  
E-mail: stephanie@dodick.ca