

DODICK LANDAU

March 3, 2017

To: ALL FORMER EMPLOYEES OF WEB OFFSET PUBLICATIONS LIMITED

On February 24, 2017, the Superior Court of Justice in Bankruptcy and Insolvency granted a Receivership Order (“**Order**”) against Web Offset Publications Limited (“Web”). The Court appointed Dodick Landau Inc. as Receiver. The Receiver then completed a sale of the assets of Web to Renaissance Printing Inc., a company owned by Annex Publishing, the largest trade publisher in Canada.

Former employees of the debtors may be eligible to make a claim (the “**Claim**”) which may be eligible for funding by the Wage Earner Protection Program Act (the “**WEPPA**”), a government program offered by Service Canada.

To apply for WEPPA funding of your claim, you must first submit a completed proof of claim form to the Receiver (blank copy enclosed). The proof of claim must be accepted by the Receiver prior to you filing a WEPPA application. If your proof of claim is accepted by the Receiver, you may then complete the WEPPA application by either one of the following two ways:

1. Access Service Canada website at:

<http://www.servicecanada.gc.ca/eng/online/index.shtml> - select the “Apply for: Wage Earner Protection Program” and follow the online instruction to input your information; or

2. Complete the “Application for Wage Earner Protection Program” form and submit the form to WEPPA Processing Centre, P. O. Box 5900, Cornwall, Ontario K6H 6J6.

The deadline to apply for a WEPPA payment online or by mail is April 21, 2017, 56 days from the date of the Receivership. If you are not able to submit your application by April 21, 2017 you are required to provide a reason in the WEPPA application form in order for WEPPA application to be considered.

Please note that you are not entitled to make an application under the WEPPA if: (i) you have a controlling interest in the Company (a “**Shareholder**”), (ii) you occupied a managerial position with the Company (a “**Manager**”); or (iii) you did not deal at arm’s-length with either the Shareholder or Manager.

The Receiver is also required to complete a WEPPA submission to Service Canada. However, in order for the Receiver to complete its submission and for you to receive a payment under WEPPA, the Receiver must receive, accept and submit your Claim amount to WEPPA. Therefore, if you have a claim, please complete and return your Proof of Claim form (form enclosed) as soon as possible.

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IN THE MATTER OF THE RECEIVERSHIP OF

WEB OFFSET PUBLICATIONS LIMITED

Notice and Statement of the Receiver

(Subsection 245 (1) and 246 (1) of the Bankruptcy and Insolvency Act)

THE RECEIVER GIVES NOTICE AND DECLARES THAT:

1. On February 24, 2017 Dodick Landau Inc. was Court-appointed receiver (the “**Receiver**”) without security, of all assets, undertakings and properties of Web Offset Publication Limited (the “**Debtor**”) acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (the “**Property**”).
2. On February 24, 2017, the Court ordered that the Debtor would remain in possession and control of the Property through a going concern sale of the Debtor’s business. The Receiver would not be deemed to be in possession or control of the Property except to the extent the Receiver exercises powers granted. In addition, the Court ordered that the Debtor would carry on its business and would only pay expenses that were authorized or directed in writing by the Receiver to pay.

SALE TRANSACTION

3. On February 24, 2017 the Court approved a sale of the debtor’s property (the “**Transaction**”) to Renaissance Printing Inc. (“**RPI**”) a company owned by Annex Publishing, the largest trade publishing company in Canada. The sale closed on February 28, 2017.

INFORMATION RELATING TO THE RECEIVERSHIP

- a) Most recent address of the Debtor and location of the business:

1800 Ironstone Manor, Pickering, Ontario L1W 3J9

- b) Principal line of business:

The Debtor is a printer of primarily trade publications.

- c) Enclosed herein and marked as Appendix “A” are the approximate amounts owed by the Debtor to the creditors, of which the Receiver is currently aware, who hold security interests against the Property.

DODICK LANDAU

- d) Enclosed herein and marked as Appendix "B" are the approximate amounts owed by the Debtor to all other creditors, of which the Receiver is currently aware.
- e) For further information, please contact the Receiver.

Attention: Brenda McKnight
Dodick Landau Inc.
4646 Dufferin Street, Suite 6
Toronto, ON M3H 5S4

Telephone (416) 645-0542
Facsimile (416) 649-7725
brenda.mcknight@dodick.ca

Dated at Toronto, this 3rd day of March, 2017.

Dodick Landau Inc., acting solely in its capacity as
Court-appointed Receiver of Web Offset Publications Limited
and not in its personal capacity.

Per:



Rahn Dodick, CPA, CA, CIRP, LIT
President

- Creditor Mailing List -

In the matter of the Receivership of
Web Offset Publications Limited
of the city of Pickering, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Director	John G. Bacopulos		44 North Drive Toronto ON M9A 4P9	
Secured	Audi Finance		300 - 4865, rue Marc-Blain Saint-Laurent QC H4R 3B2	
	Bibby Financial Services Inc.		4 Robert Speck Pkwy Mississauga ON L4Z 1S1 Fax: (905) 366-8750	
	Heidelberg Canada Graphic Equipment Limited		5900 Keaton Crescent Mississauga ON L5R 3K2	
	John G Bacopulos		39 Leah Crescent Ajax ON L1T 3J2	
	John J. Pizale		1-29 Reddington Drive Caledon ON L7E 0E4	
	Kelly Dirken		243 Wellington Street Whitby ON L1N 5L7	
	Penske Truck Leasing Canada Ltd.		RT 10 Green Hills, P.O. Box 791 Reading, PA 19603	

- Creditor Mailing List -

In the matter of the Receivership of
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of the city of Pickering, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	407 ETR Express Toll Route	Marion Richardson/Collection s	6300 Steeles Ave W Woodbridge ON L4H 1J1 Fax: (905) 264-5247 Bankruptcy@407ETR.com	3,593.23
	ADT Security Services Canada Inc. (English)	Accounts Receivable	615 18th Street SE Calgary AB T2E 6J5 Fax: (888) 533-7078 arenglish@adt.ca	254.88
	All Ontario Express Inc.		343 Rodick Rd. 8-9 Markham ON L6G 1B1	24,557.97
	Annex Publishing & Printing		105 Donly Drive South PO Box 530 Simcoe ON N3Y 4N5	85,564.59
	Ariva		1330 Courtneypark Dr E Mississauga ON L5T 1K5	1.00
	BDI Canada Inc.		6235 Tomken Rd Mississauga ON L5T 1K2	1.00
	Bell Canada F-88 - Business	Insolvency Department	1 Carrefour Alexandre-Graham-Bell, Aile E3 Verdun QC H3E 3B3 Fax: (514) 766-7326 insolv@bell.ca	338.93
	Bluestone Recoveries International		4800 Hampden Lane, Suite 200 Bethesda, MD 20814 USA	
	Canada Post	Canada Post Access HR	Payment Processing Centre C0155 - 2701 Riverside Drive Ottawa ON K1A 1L7 Fax: (807) 305-8830 cmg@canadapost.ca	1.00
	Catalyst Pulp and Paper Sales		3600 Lysander Lane, 2nd Floor Richmond BC V7B 1C3	92,000.00
	CRA - Canada Revenue Agency - Tax - Ontario	c/o London Taxes Services Office Division Regional Intake Centre for Insolvency	10560 8764 RP0001 PO Box 5548 451 Talbot St, 3rd Flr London ON N6A 4R3 Fax: (519) 645-5397	20,823.37
	CRA - Canada Revenue Agency - Tax - Ontario	c/o London Taxes Services Office Division Regional Intake Centre for Insolvency	105608764 RT0001 PO Box 5548 451 Talbot St, 3rd Flr London ON N6A 4R3 Fax: (519) 645-5397	663,429.00
	CRA - Canada Revenue Agency - Tax - Ontario	c/o London Taxes Services Office Division Regional Intake Centre for Insolvency	10560 8764 RP0003 PO Box 5548 451 Talbot St, 3rd Flr London ON N6A 4R3 Fax: (519) 645-5397	250.00
	Delivery Net Inc.		45 Mural Street, Unit 3 Richmond Hill ON L4B 1J4	2,446.68

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In the matter of the Receivership of
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of the city of Pickering, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Enbridge Gas Distribution - Ontario	Back Office Collections Department	PO Box 650 Scarborough ON M1K 5E3 Fax: (888) 882-5638 customer-care@enbridge.com	10,370.52
	Farber Financial Group		150 York Street, Suite 1600 Toronto ON M5H 3S5	1.00
	Flint Group Canada Limited		485 Millway Avenue Concord ON L4K 3V4	7,704.57
	Global Trade Credit Insurance Inc.	Stephen Rosen	Suite 30 - 70 East Beaver Creek Road Richmond Hill ON L4B 3B2	1.00
	Goldblatt Partners	Attn: Charles Sinclair	Unifor Graphical Pension Plan of 20 Dundas Street West, Suite 1100 Toronto ON M5G 2G8 csinclair@goldblattpartners.com	100,060.87
	Grant Thornton		201 City Centre Drive, Suite 501 Mississauga ON L5B 2T4	6,710.22
	Greenflow		4151 Morris Drive, Units 2,3 & 4 Burlington ON L7L 5L5	3,678.15
	Impritech		1496 boul. Industriel Magog QC J1X 4V9	2,749.20
	Johnson Controls - Hamilton		10 & 11 - 3070 Mainway Drive Burlington ON L7M 3X1 Fax: (905) 335-9960	896.21
	Konica Minolta Business Solutions (Canada) Ltd.	Bankruptcy Department	369 Britannia Road East Mississauga ON L4Z 2H5 Fax: (905) 283-2511 help@bt.konicaminolta.ca	2,911.95
	Lawrcon Electric and Machining		1165 Squires Beach Road Pickering ON L1W 3T9	1,094.74
	Manpower Can. #T6201			20,791.99
	Neopost Canada Ltd.		150 Steelcase Road West Markham ON L3R 3J9	624.81
	Nustream Group		380, 6th Avenue Saint-Jean-Sur-Richelieu QC J2X 1R2	1.00
	Pentagon Building Maintenance		34 Frizzell Avenue Toronto ON M4K 1H9	9,401.60
	Printing for Business		48 Parisian Crescent Barrie ON L4N 0Y9	1,004.60
	Rainforest Alliance		233 Broadway, 28th Floor New York, New York USA 10279	5,127.02
	Randstad		P. O. Box 128 777 Bay Street, Suite 2000 Toronto ON M5G 2C8	23,281.15
	Rogers Business Solutions		333 Bloor Street East, 1st Floor Toronto ON M4W 1G9	1,014.88

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In the matter of the Receivership of
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Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Rogers Communications Bankruptcies c/o FCT Default Solutions	Insolvency Department	PO Box 2514 Stn B London ON N6A 4G9 Fax: (647) 439-1419 dsinsolvency@collectlink.com	1,666.83
	SelectCom Inc.	Lisa Davis	202 - 338 Montreal Road Vanier ON K1L 6B3 Fax: (800) 272-1031 edavis@selectcom.ca	1,014.20
	Spicers Canada Limited		200 Galcat Drive Woodbridge ON L4L 0B9	1.00
	Systems Maintenance Services		Rochester Service Station, 590 Fisher Station Drive, Suite 300 Victor, NY USA 14564	935.64
	Telus Communications - Corporate	Rick Wan	8th Fl - 3777 Kings Way Burnaby BC V5H 3Z7 Fax: (800) 665-1170 bankruptcy@telus.com	2,990.36
	Tower Networks Corp.		35B - 10520 Yonge Street, Suite 114 Richmond Hill ON L4C 3C7	282.50
	ULINE Canada		60 Hereford Street Brampton ON L6Y 0N3 Fax: (800) 295-5571 customer.service@uline.ca	3,201.79
	Unifor local 591G		5045 Orbitor Drive, Bldg. 8, Suite 400 Mississauga ON L4W 4Y4 Fax: (905) 212-9834	1.00
	UPS Canada c/o Credit Department	Receivables Department	200-1 Factory Lane Moncton NB E1C 9M3 Fax: (506) 877-6569	8,962.02
	Veridian Connections Inc.	Jackie Hone	55 Taunton Road East Ajax ON L1T 3V3 Fax: (905) 420-6330 jhone@veridian.on.ca	119,045.02
	Waste Management		PO Box 4206, Station A Toronto ON M5W 5L5 Fax: (866) 281-9229 rmcbankruptcy@wm.com	1,823.01
	Workplace Safety and Insurance Board	c/o Collection Services	1452878 200 Front St W Toronto ON M5V 3J1 Fax: (905) 521-4203	250.00

Labour Program

[Home](#) > [Standards and Equity](#) > [Wage Earner Protection Program](#)

Questions and Answers for Applicants to the Wage Earner Protection Program

1. What is the Wage Earner Protection Program (WEPP)?

The Wage Earner Protection Program (WEPP) is a Government of Canada program that provides timely payment of eligible wages for workers whose employer declared bankruptcy or became subject to a receivership.

2. Who is eligible for the WEPP?

Any worker who is legally entitled to work in Canada and meets all of the following criteria can apply:

- his/her employment has ended;
- his/her former employer has filed for bankruptcy or is subject to a receivership;
- he/she is owed eligible wages by the former employer.

Workers are generally **not eligible** to receive a payment in respect of any wages earned during, or that otherwise relate to, a period in which the individual:

- was an officer or a director of the former employer;
- had a controlling interest in the business of the former employer;
- was a manager whose responsibilities included making binding financial decisions impacting the business of your former employer, and/or making binding decisions on the payment or non payment of wages by your former employer; or
- was not dealing at arm's length with any of these persons.

3. What are eligible wages?

The following amounts are considered eligible wages under the WEPP:

- Salaries, commissions, compensation for services rendered, vacation pay, gratuities accounted for by the employer, disbursements of a travelling salesperson properly incurred in and about the business of the former employer, production bonuses and shift premiums that were earned during the eligible period; and
- Severance pay and termination pay for employment that ended during the eligibility period.

4. What is the eligibility period?

The eligibility period is defined as the period in which wages and vacation pay must have been earned to be eligible for compensation under the WEPP, and in which your employment must have ended to be eligible for termination and severance pay.

The eligibility period starts six months before a restructuring event and ends on the date of bankruptcy or receivership. Should your employer not go through restructuring, the eligibility period is the six-month period ending on the date of bankruptcy or receivership.

5. What is a restructuring event ?

For the purposes of WEPP a restructuring event is a proposal under Division I of Part III of the *Bankruptcy and Insolvency Act* or proceedings under the *Companies' Creditors Arrangement Act*.

The trustee or receiver administering the insolvency of your former employer will inform you if these events occurred in your situation.

6. How do I apply?

The trustee or receiver will provide you with information on the Program.

- You should file a proof of claim with the trustee or receiver as soon as possible. A proof of claim is a written statement that you submit to prove your claim. The trustee or receiver can help you complete the proof of claim form.
- The trustee or receiver will send documentation to both you and Service Canada outlining the amounts that are owed to you. The information contained on this form can assist you in completing your own application.
- You must then apply for payment online, or in person at a Service Canada Centre.

7. Will I need to provide additional/supporting documents along with the application form?

The majority of applicants need only submit the application form. It is important to note, that before you apply you should receive a copy of the form the trustee or receiver has provided to Service Canada outlining the amounts that are owed to you. The information on this trustee/receiver form can assist you in completing your application form.

However, if you are related to persons excluded from the Program, you will have to submit the *WEPP Supplementary Form - Additional Information Regarding Your Relationship to Your Employer*.

8. What role do the trustees and receivers have in the Program?

Trustees and receivers have the responsibility to:

- Identify workers who are owed eligible wages;
- Determine the amounts owed to workers;
- Inform workers of the existence of the WEPP;
- Provide Service Canada and applicants with information necessary to establish eligibility for payment.

9. Is there a deadline to apply?

Applications must be submitted to Service Canada within 56 days from either the date of bankruptcy or receivership, or from the date your employment ended. If circumstances beyond your control prevent you from meeting this deadline, you must also provide a written explanation for the delay.

10. How much will I receive?

The maximum amount you can receive under the Program is the equivalent of four weeks maximum insurable earnings under the Employment Insurance Program. Your compensation will correspond to the unpaid eligible wages owed to you up to the maximum. Amounts that reflect the source deductions that would normally have been applied to your pay and amounts received after the date of the bankruptcy or receivership by virtue of your rights in respect of the eligible wages will be subtracted from your payment.

11. When will I receive my payment?

You can expect your application to be processed and your payment to be issued shortly after we have received your completed application and the information form provided by the trustee/receiver. A complete application form will assist with timely processing of your application.

You have the choice between receiving a direct deposit payment and having a cheque mailed to the address indicated on your application form.

12. Who do I contact for more information on the status of my application and on the Wage Earner Protection Program?

If you have any questions about the Wage Earner Protection Program and/or problems related to your application, please call the Service Canada dedicated information line at 1-866-683-6516 (TTY 1-800-926-9105). Please note that you will need to provide your Social Insurance Number to the agent when inquiring

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

- 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 receivership of
Web Offset Publications Limited
of the city of Pickering, in the Province of Ontario

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

In the matter of the receivership of Web Offset Publishing Limited of the of in 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 receivership, namely the _____ day of _____, _____, 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 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

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CHECKLIST FOR PROOF OF CLAIM

This checklist is provided to assist you in preparing the proof of claim form.

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 telephone number, fax number and email address where appropriate.

NOTES

It is permissible to file a proof of claim by fax.

A creditor may vote in person 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 is at least one creditor with a valid proof of claim in attendance.

A corporation may vote by 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.

A creditor who is participating in any distribution from an estate must have filed a proof of claim prior to the distribution being declared.

PARAGRAPH 1

Creditor must state full and complete legal name of the individual.

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PARAGRAPH 2

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 amounts owing, together with the date, number and amount of all credits or payments (if any). The amount on the statement of account must correspond to the amount indicated on the proof of claim.

PARAGRAPH 3

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 with 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 of *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.

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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 4

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 5

All claimants must attach a detailed list of all payments or credits received or granted as follows:

- (a) Within the 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.