

**Brandon Smith**

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September 9, 2011

**To the Creditors of  
Brushstrokes Fine Art Inc.:**

As you may be aware, by Order of the Ontario Superior Court of Justice (Commercial List) dated June 6, 2011 (the "Order"), Ira Smith Trustee & Receiver Inc. was appointed Interim Receiver and Receiver of Brushstrokes Fine Art Inc. ("Brushstrokes") (the "Receiver"). A copy of all public court documents is available from the Receiver's website:

[http://www.irasmithinc.com/case\\_studies/brushstrokes/index.html](http://www.irasmithinc.com/case_studies/brushstrokes/index.html).

Paragraph 3(p) of the Order permitted the Receiver to assign Brushstrokes into bankruptcy, which it did on September 7, 2011. Attached is the statutory mailing to all creditors in the bankruptcy of Brushstrokes, which is a separate but concurrent proceeding to the receivership.

Former employees of Brushstrokes who are eligible to file claims with Service Canada under the *Wage Earner Protection Program Act* (Canada) ("WEPPA") with respect to the receivership, should follow the instructions contained in the letter they received from the Receiver, dated September 2, 2011.

While all creditors are welcome to participate in the bankruptcy proceeding, there is no need for former employees to take any steps aside from those described in the Receiver's letter of September 2, 2011, with respect to their claims under the WEPPA.

Yours truly,

**IRA SMITH TRUSTEE & RECEIVER INC.**

Trustee of the Estate of Brushstrokes Fine Art Inc., a bankrupt

Per:



Brandon Smith  
Senior Vice-President

Encl.

District of: Ontario  
Division No: 09-Toronto  
Court No: 31-1536718  
Estate No: 31-1536718

FORM 67  
Notice of Bankruptcy and First Meeting of Creditors  
(Subsection 102(1) of the Act)  
IN THE MATTER OF THE BANKRUPTCY OF  
**BRUSHSTROKES FINE ART INC.**  
OF THE TOWN OF RICHMOND HILL, IN THE PROVINCE OF ONTARIO

Take notice that:

1. Brushstrokes Fine Art Inc., filed an assignment on the 7th day of June, 2011, and the undersigned, Ira Smith Trustee & Receiver Inc., 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 27th day of September, 2011, at 10:30 (AM), at the Office of the Superintendent of Bankruptcy, at Suite 600-25 St. Clair Avenue, East, 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 form of proof of claim, a form of proxy, and a list of creditors with claims amounting to 25 dollars 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 Vaughan, this 9<sup>th</sup> day of September, 2011.

IRA SMITH TRUSTEE & RECEIVER INC.  
Trustee of the Estate of Brushstrokes Fine Art Inc., a bankrupt

Per:



Cheryl Deshane  
Associate

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

FORM 78

**Statement of Affairs (Business Bankruptcy)**

(Subsection 49(2) and Paragraph 158(d) of the Act)

In the Matter of the bankruptcy of Brushstrokes Fine Art Inc.

Original

Amended

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 your bankruptcy, on the 7th day of September, 2011. When completed, this Form and the applicable attached lists will constitute your Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (As stated and estimated by bankrupt)		
1.	Unsecured creditors as per list "A"	\$32,418,383.59
2.	Secured creditors as per list "B"	\$85,000.00
3.	Preferred creditors as per list "C"	\$0.00
4.	Contingent, trust claims or other liabilities as per list "D"	\$0.00
	estimated to be reclaimable for	\$0.00
<b>Total Liabilities</b>		<b>\$32,503,383.59</b>
<b>Surplus</b>		<b>\$0.00</b>

ASSETS (As stated and estimated by bankrupt)		
1.	Inventory	\$0.00
2.	Trade fixtures, etc	\$0.00
3.	Accounts receivable and other receivables, as per List "E"	
	Good	\$0.00
	Doubtful	\$0.00
	Bad	\$0.00
	Estimated to produce	\$0.00
4.	Bills of exchange, promissory note, etc., as per List "F"	\$0.00
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, RRIFFs, Life insurance, etc.	\$0.00
12.	Securities (Shares, Bonds, Debentures, etc.)	\$0.00
13.	Interests under wills	\$0.00
14.	Vehicles	\$0.00
15.	Other property, as per List "H"	\$0.00
<i>If bankrupt is a corporation, add:</i>		
	Amount of subscribed capital	\$0.00
	Amount paid on capital	\$0.00
	Balance subscribed and unpaid	\$0.00
	Estimated to produce	\$0.00
<b>Total Assets</b>		<b>\$0.00</b>
<b>Deficiency</b>		<b>\$32,503,383.59</b>

By order of the Ontario Superior Court of Justice Commercial List, dated June 6, 2011 (the "Order") Ira Smith Trustee & Receiver Inc. was appointed Interim Receiver and Receiver of all of the assets, undertakings and property of Brushstrokes Fine Art Inc. (the "Receiver") Paragraph 3(p) of the Order permits the Receiver to assign the company into bankruptcy. This statement is prepared by the Receiver from the books and records of Brushstrokes Fine Art Inc. The Receiver cautions that it is tentative and subject to change.

IRA SMITH TRUSTEE & RECEIVER INC. SOLELY  
 IN ITS CAPACITY AS COURT APPOINTED  
 RECEIVER OF BRUSHSTROKES FINE ART INC.

**Creditor List**

**Ira Smith Trustee & Receiver Inc.**

Date of Report: 08/09/2011

Brushstrokes Fine Art Inc., OSB 31-1536718

TORONTO NORTH

Claim Status:

Generated By: Brandon Smith

Type	Creditor's Name and Address	Ref No	170 Report	Material Change	Amended Payments	Meeting Requested	Amount Declared	Amount Filed	Amount Admitted
S	CANADA REVENUE AGENCY TORONTO NORTH TAX SERVICES OFFICE, 5001 YONGE ST., Toronto, Ontario, M2N 6R9, Canada	899835300	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$19,000.00	\$0.00	\$0.00
S	SERVICE CANADA PO BOX 5900, Cornwall, Ontario, K6H 6J6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$66,000.00	\$0.00	\$0.00
<b>Sub Total for Secured</b>							<b>\$85,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

U	1450714 ONTARIO INC. 1 POST ROAD, SUITE 112, Toronto, Ontario, M3B 3R4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	2251263 Ontario Inc. 20 Queen St. W. Suite 316, Toronto, Ontario, M5H 3R3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	407 ETR P.O. BOX 407, STATION "D", Scarborough, Ontario, M1R 5J8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$602.61	\$0.00	\$0.00
U	A&E FINE ARTS, INC/AVIRAM ART 34-15 A BROADWAY,, Fairlawn, New Jersey, 074 10, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	ABACUS 11101 WEST 120TH AVE, Broomfield, Colorado, 802 10, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	ABELL PEST CONTROL 200 TIFFIELD ROAD, NO. 107, Scarborough, Ontario, M1V 5J1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$410.78	\$0.00	\$0.00
U	ACCURATE COMMUNICATIONS 2215 HARNEY ST., Omaha, Nebraska, 681 02, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$6,660.66	\$0.00	\$0.00
U	ACCUWRAP 624 MILLWAY AVENUE, Concord, Ontario, L4K 3V3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	ALBERTO GERMAN VERISSIMO 560 Ontario Str., Toronto, Ontario, M4X 1M7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$3,475.20	\$0.00	\$0.00
U	ALICIA QUAINI 10630 S.W. 99 TERRACE, MIAMI, Florida, 331 76, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	ALL KLEEN SERVICES 15 LUBA AVENUE, Richmond Hill, Ontario, L4S 1G4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$4,101.00	\$0.00	\$0.00
U	ALLSTREAM P.O. BOX 3500, STATION MAIN, Winnipeg, Manitoba, R3C 0B7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$716.26	\$0.00	\$0.00
U	Allstream c/o Allan Wortman, 200 Wellington Street West, Toronto, Ontario, M5V 3G2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	Aloris Mercantile Corporation 292 Sheppard Ave. W., Toronto, Ontario, M2N 1N5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	AMANDA DUNBAR BOX#1458,, Allen, Texas, 758 13, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	AMERICAN EXPRESS 101 MCNABB ST., Markham, Ontario, L3R 4H8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	American Industries Unknown, Ontario, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$2,321,266.45	\$0.00	\$0.00
U	ANNA LUZ 92 Berwick Cres., Richmond Hill, Ontario, L4C 0B7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$8,276.86	\$0.00	\$0.00
U	ANNAN & BIRD 1060 TRISTAR DRIVE, Mississauga, Ontario, L5T 1H9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$12,190.49	\$0.00	\$0.00
U	ANTON SURIYAKUMAR 16 Greem Ash Terrace,, Scarborough, Ontario, M1E 5J3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$5,447.67	\$0.00	\$0.00
U	ARCTIC PACKAGING INDUSTRIES 70 PLANCHET ROAD, Concord, Ontario, L4K 2C7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	ART BANK LLC 901 PENHORN AVENUE, UNIT #4, Secaucus, New Jersey, 070 94, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	ART RIVER STUDIO 26 WEBB STREET, Roswell, Georgia, 300 75, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	ARTISTREE INC. 850 NORTHLAKE DRIVE, Coppell, Texas, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	ARULRAJAN SITHAMPARAPILLA 18 Paloma Place,, Toronto, Ontario, M1J 1P7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$7,773.44	\$0.00	\$0.00
U	ATIFF PRODUCTION 1509 GARLAND CRES., Pickering, Ontario, L1V 7B3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	ATLANTIC ARTS, INC. 1851 MCGUCKIAN STREET, Annapolis, Maryland, 214 01, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00

**Creditor List**

**Ira Smith Trustee & Receiver Inc.**

Date of Report: 08/09/2011

Brushstrokes Fine Art Inc., OSB 31-1536718

TORONTO NORTH

Claim Status:

Generated By: Brandon Smith

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U	BEHRENS INTERNATIONAL GROUP 11705 CENTURION WAY, Potomac, Maryland, 208 54, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	BELL CANADA (corporate) Groupe Insolvabilité – Affaire 1 Alexandre Graham Bell Aile E, Verdun, Quebec, H3E 3B3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,267.96	\$0.00	\$0.00
U	BELL CANADA (corporate) Groupe Insolvabilité – Affaire 1 Alexandre Graham Bell Aile E, Verdun, Quebec, H3E 3B3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,386.55	\$0.00	\$0.00
U	BENTLEY LICENSING GROUP 1410-J LESNICK LANE, P.O. BOX 5551, Walnut Creek, California, 945 971, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	BFI CANADA 650 CREDITSTONE ROAD, Concord, Ontario, L4K 5C8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,093.57	\$0.00	\$0.00
U	BLEND COTA 9 Wolfson Cres., Richmond Hill, Ontario, L4E 4N9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$6,243.08	\$0.00	\$0.00
U	BRAD DANCHES 2511 FALLBROOK WAY, Las Cruces, Minnesota, 880 11, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,614.44	\$0.00	\$0.00
U	Bratone Preferred Shares c/o Mitch Wine 101 Banbury Road, Toronto, Ontario, M3B 2L4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$4,265,640.00	\$0.00	\$0.00
U	Bratone c/o Mitch Wine 101 Banbury Road, Toronto, Ontario, M3B 2L4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$11,032,202.55	\$0.00	\$0.00
U	BRIDGEMAN ART LIBRARY INT'L 65 EAST 93RD STREET, New York, New York, 101 28, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	BRITTANY INDUSTRIES 2 22 IRONTON STREET, North Tonawanda, New York, 141 20, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$920.89	\$0.00	\$0.00
U	BRYAN POTTRATZ FINE ART P.O. Box 1871, Silver City, Minnesota, 880 61, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	CAFO INC 95 BURLINGTON ST., Toronto, Ontario, M8V 3W1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	CANADA POST CORPORATION 2701 RIVERSIDE DRIVE, Ottawa, Ontario, K1A 1L7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	CANADA REVENUE AGENCY TORONTO EAST TAX SERVICES OFFICE, 200 TOWN CENTRE COURT, Toronto, Ontario, M1P 4Y3, Canada	899835300	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	Carlson Systems LLC c/o Araceli Soto 1560 Lionel Dr. Suite 100, El Paso, Texas, 799 36, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	CARLSON SYSTEMS 1560 Lionel Drive, El Paso, Texas, 799 36, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	CFM ENTERPRISES 4500 SHEPPARD AVE E, UNIT 20, Scarborough, Ontario, M1S 3G2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	CHRIS PASCHKE 785 TUCKER RD. SUITE G-183, Tehachapi, California, 935 61, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	CHRISTINE DOMINGO 253 Friendship Ave., Scarborough, Ontario, M1C 4E8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$19,002.62	\$0.00	\$0.00
U	CIBC AEROGOLD P.O BOX 4595, STATION A, Toronto, Ontario, M5W 4X9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$25,458.68	\$0.00	\$0.00
U	CLASSIC PUBLICATIONS INC. 375 SYLVAN AVE., SUITE 5, Englewood Cliffs, New Jersey, 076 32, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	Cliff Siegel Unknown, Toronto, Ontario, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$122,410.48	\$0.00	\$0.00
U	CLIMATEMP SYSTEMS(2009) LTD. 6635 KITIMAT Road, SUITE 41, Mississauga, Ontario, L5N 6J2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$713.62	\$0.00	\$0.00
U	COMMERCE TECHNOLOGIES, INC. 255 FULLER ROAD,, Albany, New York, 122 03, USA	265.89	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$265.89	\$0.00	\$0.00
U	COMMERCE TECHNOLOGIES, INC. P.O.BOX 33197,, Hartford, Connecticut, 061 503, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$741.30	\$0.00	\$0.00
U	COMMISSION JUNCTION # 774140, 4140 SOLUTIONS CENTER, Chicago, Illinois, 606 774, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	COMPRESSOR SERVICES LTD 33 GOLDEN GATE COURT, Scarborough, Ontario, M1P 3A4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,665.43	\$0.00	\$0.00
U	CONTAINER CORPORATION OF CANADA 68 LEEK CRESCENT, Richmond Hill, Ontario, L4B 1H1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$5,413.27	\$0.00	\$0.00

**Creditor List**

**Ira Smith Trustee & Receiver Inc.**

Date of Report: 08/09/2011

Brushstrokes Fine Art Inc., OSB 31-1536718

TORONTO NORTH

Claim Status:

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U	CON-WAY PO BOX 25048 STATION A, Toronto, Ontario, M5W 2X8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,817.81	\$0.00	\$0.00
U	CORAL CANYON PUBLISHING LLC 3380 MOTOR AVENUE, Los Angeles, California, 900 34, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	CORPORATE EXPRESS 550 PENDANT DR., SUITE 100, Mississauga, Ontario, L5T 2W6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$2,061.50	\$0.00	\$0.00
U	COUNTERFORCE 2740 MATHESON BLVD. E., UNIT 2A, Mississauga, Ontario, L4W 4X3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$2,056.78	\$0.00	\$0.00
U	COYLE CORRUGATED CONTAINERS 5600 FINCH AVE. EAST, Scarborough, Ontario, M1B 1T1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	CURT WALTERS 3485 MOKI DRIVE, Sedona, Arizona, 863 36, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	DALLAS a. SAUNDERS STUDIO 23072 WALLING ROAD, Geyersville, California, 954 41, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	DANIELLE O'CONNOR AKIYAMA 245 CARLAW AVENUE, SUITE 208 A, Toronto, Ontario, M4M 2S1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	DAVID MOORE ENTERPRIZES INC 3500 PHARMACY AVE UNIT 7, Scarborough, Ontario, M1W 2T6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$6,665.17	\$0.00	\$0.00
U	David Shore Unknown, Toronto, Ontario, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$806,787.57	\$0.00	\$0.00
U	DELJOU ART GROUP 1616 HUBER STREET, Atlanta, Georgia, 303 18, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$28,864.48	\$0.00	\$0.00
U	DELTA PICTURE FRAME CO 6700 N. W 77 COURT, SUITE 130, MIAMI, Florida, 331 66, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	DESIGNS INC 785 TUCKER ROAD, SUITE G-183, Tehachapi, California, 935 61, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	DHL EXPRESS (CANADA), LTD. 200 WESTCREEK BLVD., Brampton, Ontario, L6T 5T7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	DIESEL GLOBAL LOGISTICS, INC. 955 North Resler, #104-154, El Paso, Texas, 799 12, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$39.84	\$0.00	\$0.00
U	EDITIONS LIMITED 4090 HALLECK STREET,, Emeryville, California, 946 08, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	EHNLE HOLZ-HANDELS-GMBH OBERBECHINGER STRABE 29, Wittislingen, 894 26, Germany		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	ELECOMPACT SYSTEMS INC. 4085 SLADEVIEW CRESCENT, UNIT 7, Mississauga, Ontario, L5L 5X3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$536.39	\$0.00	\$0.00
U	ELIZABETH LEE 5164 DORWIN P1, Orlando, Florida, 328 14, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	ENBRIDGE CONSUMERS GAS PO.BOX 644, Scarborough, Ontario, M1K 5H1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$11,033.87	\$0.00	\$0.00
U	EPSILON DATA MGMT LLC L-3116, Columbus, Ohio, 423 60, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	ERIC POULSON 8701 EAST JENAN, Scottsdale, Arizona, 852 06, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	ESTATE OF HARVEY KALEF C/O BARRY EVANS, 208-419 KING ST. W, Oshawa, Ontario, L1J 2K5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	Esther Wine c/o Mitch Wine 101 Banbury Road, Toronto, Ontario, M3B 2L4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$587,534.00	\$0.00	\$0.00
U	EXPORT DEVELOPMENT CANADA 151 O'CONNOR STREET, Ottawa, Ontario, K1A 1K3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$427.76	\$0.00	\$0.00
U	EXPORT DEVELOPMENT CANADA 151 O'CONNOR, Ottawa, Ontario, K1A 1K3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$864.91	\$0.00	\$0.00
U	FEDERAL EXPRESS CANADA 5985 EXPLORER DRIVE, UNIT #201, Mississauga, Ontario, L4W 5K6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$6,187.97	\$0.00	\$0.00
U	FEDEX EXPRESS CANADA LTD. PO BOX 4626, STN A, Toronto, Ontario, M5W 5B4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$406.63	\$0.00	\$0.00
U	FEDEX FREIGHT EAST 4103 COLLECTION CENTER DRIVE,, Chicago, Illinois, 606 93, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$177.60	\$0.00	\$0.00
U	FEDEX TRADE NETWORKS 15704 COLLECTIONS CENTER DR, Chicago, Illinois, 606 93, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$14.57	\$0.00	\$0.00
U	FEDEX TRADE NETWORKS PO BOX 600, Niagara Falls, Ontario, L2E 6V2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$2,935.13	\$0.00	\$0.00

**Creditor List**

**Ira Smith Trustee & Receiver Inc.**

Date of Report: 08/09/2011

Brushstrokes Fine Art Inc., OSB 31-1536718

TORONTO NORTH

Claim Status:

Generated By: Brandon Smith

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U	FELIX ROSENSTIELS WIDOW & SON 33-35 MARHAM ST., Chelsea Green, London, SW3 3NR, UK		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,556.00	\$0.00	\$0.00
U	FIRST REFERENCE INC. 50 VICEROY ROAD, UNIT 1, Concord, Ontario, L4K 3A7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	FLAME-TAMER FIRE & SAFETY LTD. 8058 TORBRAM ROAD, Brampton, Ontario, L6T 3T2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	FLINT PACKAGING PRODUCTS LTD. 311 CALDARI ROAD, Vaughan, Ontario, L4K 4S9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,863.69	\$0.00	\$0.00
U	FORD SMITH FINE ART INC 2788 LONG LAKE DRIVE, Roswell, Georgia, 300 75, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	FOTINI SGOUROS 24 Applevue Rd., Markham, Ontario, L6E 1Y4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$7,441.58	\$0.00	\$0.00
U	FRAMEWARE INC. 25 SHERWOOD LANE, Fairfield, New Jersey, 070 04, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$2,065.00	\$0.00	\$0.00
U	FREDERIC REMINGTON ONE NORTHWOOD STATION, USPOB 15724, FWA, Indiana, 468 85, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	FRONTIER DISTRIBUTING P.O. BOX 1051, Fort Erie, Ontario, L2A 6C7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$136.66	\$0.00	\$0.00
U	FRONTIER DISTRIBUTING P.O. BOX 1051, Fort Erie, Ontario, L2A 6C7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	FRONTIER MATERIAL HANDLING 9260 HOCKLEY RD, Palgrave, Ontario, L0N 1P0, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	FSA GROUP 1351 RODICK ROAD, Markham, Ontario, L3R 5K4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	GALLERY STREET P.O.BOX 326,, Roswell, Georgia, 300 77, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	GARY HOLLAND 10 E, 3rd Street, N., Middleton, Idaho, 836 44, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	Gerhard Scheweyer Ehnle Leistsysteme GmbH,, Oberbechinger, Strabe 29, 89426 Wittlingen		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	GND WOOD CRAFT 380 FINCHDENE SQ. #22, Scarborough, Ontario, M1X 1C9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$28,217.38	\$0.00	\$0.00
U	GOOGLE AFFILIATE NETWORK DEPARTMENT 33654 PO BOX 39000, SAN FRANCISCO, California, 941 39, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$497.30	\$0.00	\$0.00
U	GRAND IMAGE P O BOX 80507,, Seattle, Washington, 981 08, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	Grant Weltman 111 Granton Dr., Ste 110, Richmond Hill, Ontario, L4B 1L5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0.00	\$0.00	\$0.00
U	GREENFIELD COMMERCIAL CREDIT 20 QUEEN ST. W., SUITE 316, Toronto, Ontario, M5H 3R3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	GREG CARKNER 515 Oakwood Dr., Pickering, Ontario, L1W 2M8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$11,384.62	\$0.00	\$0.00
U	GREGORY EDITIONS FINE ART 12919 SOUTHWEST FREEWAY, STE 170, Stafford, Texas, 774 77, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	GRUPO AMERICAN INDUSTRIES AV.WASHINGTON NO.3701 EDIFICIO 18, COL. PANAMERICANA, Chihuahua, Chih, Mexico		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$2,182,428.26	\$0.00	\$0.00
U	GS1 CANADA P.O. BOX 46148, POSTAL STATION A, Toronto, Ontario, M5W 4K9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$847.50	\$0.00	\$0.00
U	GXS CANADA INC. 2680 SKYMARK AVE., SUITE 500, Mississauga, Ontario, L4W 5L6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,741.10	\$0.00	\$0.00
U	H. Meiteen 84 Bannatyne Drive, Toronto, Ontario, M2L 2P3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$275,000.00	\$0.00	\$0.00
U	H.M.Q. IN THE RIGHT OF ONTARIO REPRESENTED BY THE MINISTER OF REVENUE 200-5 PARK HOME AVE., North York, Ontario, M2N 6W8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	HALLTECH INC. 465 CORONATION DRIVE, West Hill, Ontario, M1E 2K2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$8,914.30	\$0.00	\$0.00
U	Hareton c/o Mitchell Wine 101 Banbury Road, Toronto, Ontario, M3B 2L4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$732,502.69	\$0.00	\$0.00
U	HAROLD WINE 89 SKYMARK DR. PH 11, Toronto, Ontario, M3B 2L4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00

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Brushstrokes Fine Art Inc., OSB 31-1536718

TORONTO NORTH

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U	Harvey Kalef 1 Post Road, Suite 112, Toronto, Ontario, M3B 3R4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	HAYLEY CHIU 15 Brimwood Blvd., Unit #18., Scarborough, Ontario, M1V 1E1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$13,585.47	\$0.00	\$0.00
U	HOFACRE ENTERPRISES, LLC. 7414 CAMINO DEL SOL., El Paso, Texas, 799 11, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	HOLMES FREIGHT LINES INC. 70 WARD ROAD, Brampton, Ontario, L6S 4L5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$4,974.88	\$0.00	\$0.00
U	HOME DEPOT CREDIT SERVICES P.O. BOX 4609, STATION A, Toronto, Ontario, M5W 4Z5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$4,707.24	\$0.00	\$0.00
U	HOMELAND CONNECT INC. 710-16 CARLUKE CRES., Toronto, Ontario, M2L 2H9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,552.62	\$0.00	\$0.00
U	HORTON COMPONENTS PO BOX 4230, Eatonton, Georgia, 310 24, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$105,735.00	\$0.00	\$0.00
U	HUNTON & WILLIAMS LLP RIVERFRONT PLAZA, EAST TOWER, 951 EAST BYRD STREET, Richmond, Virginia, 232 19, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	IBE FINE ART 2776 DURHAM DRIVE, Atlanta, Georgia, 303 19, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	ICECORP LOGISTICS INC. 1600 COURTNEY PARK DR. EAST, Mississauga, Ontario, L5T 2W8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	IGOR'S ART HOUSE INC 2635 DELRIDGE DR, Lilburn, Georgia, 300 47, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	IKON OFFICE SOLUTIONS P.O. BOX 7446, STATION A, Toronto, Ontario, M5W 3C1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$175.31	\$0.00	\$0.00
U	IMPERIAL COFFEE AND SERVICES 12 KODIAK CRESCENT, North York, Ontario, M3J 3G5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$368.53	\$0.00	\$0.00
U	IND. DE MOLDURAS CATARINENSE RUA JOSE WATERKEMPER, 21088750-000, Braco, Do Nortr SC, Brazil		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	Industria de Molduras Moldurarte Ltda. Rodovia SC-438, KM 187-N.2031, Braco, Do Nortr SC, 887 850, Brazil		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$971,495.69	\$0.00	\$0.00
U	INTERNATIONAL GRAPHICS JUNKERSRING 11-D76344, Eggenstein, 978 0, Germany		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	INTERNATIONAL TELEPHONE PRODUCT 1331 CRESTLAWN DRIVE, UNIT B, Mississauga, Ontario, L4W 2P9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$5,661.69	\$0.00	\$0.00
U	JACK ZHOU 53 BENSON AVE, STUDIO 220, Toronto, Ontario, M6G 4C6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	JAMES COLEMAN 31133 VIA COLINAS SUITE 108, Westlake Village, California, 913 62, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	JAMES SULKOWSKI 329 HAWTHORNE STREET, Canonsburg, Pennsylvania, 153 17, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	JEFFREY LARSON 20 South Santa Cruz Ave. Suite 312, LosGatos, California, 950 30, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	JEREMY BORTZ 445 WORTH BLVD., Thornhill, Ontario, L4J 8B1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	JEYAVINTHAN PONNIAH 23 Constantia Str., Markham, Ontario, L3S 4H6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$18,044.88	\$0.00	\$0.00
U	JLJR Investments unknown, Toronto, Ontario, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$166,260.24	\$0.00	\$0.00
U	JOHN BARBER ART LTD. 3126 W. CARY ST., #405, Richmond, Virginia, 232 26, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	JOHN L HASTING 90 FOUR LOT ROAD, Hamilton, Georgia, 318 11, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	JOHN SCHOMBURG 94 Marlow Ave., Toronto, Ontario, M4J 3V1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$15,699.13	\$0.00	\$0.00
U	Judith Wine c/o Mitch Wine 101 Banbury Road, Toronto, Ontario, M3B 2L4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,157,939.16	\$0.00	\$0.00
U	JULIA KLIMOVA 8 HETTERSLEY DRIVE, Ajax, Ontario, L1T 1N8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	JUST OFFICE PERSONNEL 2155 LAWRENCE AVENUE, EAST UNIT 7, Scarborough, Ontario, M1R 5G9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,352.30	\$0.00	\$0.00



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U	KLOCKNER PENTAPLAST OF CANADA OSHAWA EXECUTIVE CENTRE, SUITE 604, 419 KING STREET WEST, Oshawa, Ontario, L1J 2K5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$23,225.94	\$0.00	\$0.00
U	KWIK KOPY 25 VALLEYWOOD DR., UNIT 4, Markham, Ontario, L3R 5L9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,884.82	\$0.00	\$0.00
U	KWOK YOI WONG 89 Deib Cres., Markham, Ontario, L3S 3W5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$4,354.56	\$0.00	\$0.00
U	LARSON - JUHL 5830 COOPERS AVENUE., Mississauga, Ontario, L4Z 1Y3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	LARSON-JUHL 5830 COOPERS AVENUE, Mississauga, Ontario, L4Z 1Y3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	LARSON-JUHL (ATL) P.O. BOX 102431, Atlanta, Georgia, 303 68, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	LEE STRINGLE Apt. #4 - 632 Church Str., Toronto, Ontario, M4Y 2G3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$6,966.00	\$0.00	\$0.00
U	LEONARD WREN P.O BOX 751, Lopez Island, Washington, 982 61, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	LESLIE MC GILL 57 Sandelwood Crt., Aurora, Ontario, L4G 7M9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$11,278.48	\$0.00	\$0.00
U	LESLIE SIESWERDA 30 COLONY RIDGE PLACE, Alpharetta, Georgia, 300 22, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	LIPTON WISEMAN ALTBAUM LLP 245 FAIRVIEW MALL DRIVE, SUITE 600, Toronto, Ontario, M2J 4T1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	LIVINGSTON INTERNATIONAL INC. 6125 AIRPORT ROAD, SUITE 500, Mississauga, Ontario, L4V 1V2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$158.60	\$0.00	\$0.00
U	LIVINGSTON INTERNATIONAL INC. P.O. BOX 5640, TERMINAL A, Toronto, Ontario, M5W 1P1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,703.32	\$0.00	\$0.00
U	LUBA FERBEROV #403 - 180 Dudley Ave., Thornhill, Ontario, L3T 4X2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$341.12	\$0.00	\$0.00
U	LUCIA ROCCA VIA TARVISIO 40 E/F., Lignano, Sabbadoro (Udine), 330 54, Italy		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	MADERAS DE LA FRONTERA C CARTAMO #8422, EL GRANJERO, Juarez, Chihuahua, 326 90, Mexico		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$35,000.00	\$0.00	\$0.00
U	MAN YAN (Manna) CHING #806, 9017 Leslie Str., Richmond Hill, Ontario, L4B 4R8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$3,196.54	\$0.00	\$0.00
U	MANCHOORAN SELVARATNAM 76 Mourning Dr., Scarborough, Ontario, M1B 6A8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$7,312.98	\$0.00	\$0.00
U	MANULIFE FINANCIAL P.O. BOX 1627, 380 WEBER ST. NORTH, Waterloo, Ontario, N2J 4P4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	MARCOM GROUP INC. 1180 COURTNEY PARK DRIVE, Mississauga, Ontario, L5T 1P2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	MARIA RECINTO 2 Mistleflower Ct., Richmond Hill, Ontario, L4E 3Y4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,584.57	\$0.00	\$0.00
U	MARIO MAZONNE 42 Theobald's Cir., Richmond Hill, Ontario, L4C 9C6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$103,979.69	\$0.00	\$0.00
U	MARK A. HILL 130 EAST MEADOWS COURT., Alpharetta, Georgia, 300 05, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	MARK KALEF ENTERPRISES LTD. 81 Canyon Hill Avenue, Toronto, Ontario, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,110.26	\$0.00	\$0.00
U	MARKHAM ECONOMIST & SUN 9 HERITAGE ROAD, Markham, Ontario, L3P 1M3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	MAVERICK PUBLIC RELATIONS 37 MADISON AVENUE, Toronto, Ontario, M5R 2S2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	MC2 P.O. BOX 643443, PITTSBURGH, Pennsylvania, 152 643, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$822.56	\$0.00	\$0.00
U	MERLIN FERNANDES 22 Fairlawn Ave., Markham, Ontario, L6C 2E7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$11,886.50	\$0.00	\$0.00
U	MICHAEL ETHRIDGE 3212 SAGE OAKS COVE, Jonesboro, Arkansas, 924 01, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	MICHELANGELO MOULDING 1400 46TH AVENUE, LACHINE, Quebec, H8T 3R3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$26,700.44	\$0.00	\$0.00
U	MINDEN GROSS FRAFSTEIN & GREEN 2200-145 KING ST. W., Toronto, Ontario, M5H 4G2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00

**Creditor List**

**Ira Smith Trustee & Receiver Inc.**

Date of Report: 08/09/2011

Brushstrokes Fine Art Inc., OSB 31-1536718

TORONTO NORTH

Claim Status:

Generated By: Brandon Smith

Type	Creditor's Name and Address	Ref No	170 Report	Material Change	Amended Payments	Meeting Requested	Amount Declared	Amount Filed	Amount Admitted
U	MINDEN GROSS LLP 145 KING STREET WEST SUITE 2100, Toronto, Ontario, M5H 4G2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	MINISTRY OF FINANCE 1600 Champlain Avenue, 3rd floor, Whitby, Ontario, L1N 9B2, Canada	EHT-899835300	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$35,000.00	\$0.00	\$0.00
U	MINISTRY OF FINANCE PO BOX 620 (CT) 33 KING STREET WEST, Oshawa, Ontario, L1H 8E9, Canada	899835300	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0.00	\$0.00	\$0.00
U	MINISTRY OF LABOUR 1201 WILSON AVE., 2ND FLOOR. BUILDING E, Toronto, Ontario, M3M 1J8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	NAGACHANDRAN SOMASUNDRAM 10 Rangeley Dr., Scarborough, Ontario, M1B 5C1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$14,410.19	\$0.00	\$0.00
U	NANCY KIRAKOS 51 Times Ave., PH #12., Thornhill, Ontario, L3T 7X7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$7,564.52	\$0.00	\$0.00
U	NATASHA BARNES PO BOX 77, Caledon Estate, Zimbali, 441 8, Republic of South Africa		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	NATIONAL LEASING GROUP INC. 1558 WILLSON PL R3T0Y4, Winnipeg, Manitoba, R3T 0Y4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	NAVANEETHAN SANGARAPILLAI 45 Page Cres., Markham, Ontario, L3S 1W4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$8,536.90	\$0.00	\$0.00
U	NEE-MUN WONG 56. Ontario Str., Toronto, Ontario, M4X 1M7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$13,312.98	\$0.00	\$0.00
U	NELDA PIEPER 9911 Sandtrap Court, California City, California, 935 05, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	NEXT ACTION 10075 WESTMOOR DRIVE., Westminster, Colorado, 800 21, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	NINGBO CONDA IMP & EXP CO. LTD NO.388 CHUNYUAN ROAD, Yinzhou District, Ningbo, 315 105, CHINA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	NIRANJANI THAYAPARAN 188 Golden Ave., Markham, Ontario, L3S 4E4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$341.12	\$0.00	\$0.00
U	NOVA COLOR 5894 BLACKWELDER ST., Culver City, California, 902 327, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$988.89	\$0.00	\$0.00
U	OANA CARCIUG 63 Carousel Cres., Richmond Hill, Ontario, L4E 3X6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$3,954.72	\$0.00	\$0.00
U	ORLANDO/INVESTORS CO-TENANCY 6205-B AIRPORT ROAD, 5TH FLOOR, Mississauga, Ontario, L4V 1E3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$90,902.66	\$0.00	\$0.00
U	P.O.P. STORE FIXTURES INC. 250 RAYETTE ROAD UNIT #12, Concord, Ontario, L4K 2G8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$5,735.32	\$0.00	\$0.00
U	PATHMANATHAN NALLATHAMBY 106 Brantwood Dr., Toronto, Ontario, M1H 2G8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$8,254.84	\$0.00	\$0.00
U	PEER 1 NETWORK USA INC. PO BOX 643607, Cincinnati, Ohio, 452 64, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$543.04	\$0.00	\$0.00
U	PETE TILLACK 575 E. ST. #11, Chula Vista, California, 919 10, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	PETER COLBERT 19 FORESTVIEW ROAD, Etobicoke, Ontario, M9C 1W8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$293.85	\$0.00	\$0.00
U	PHOENIX ART GROUP INC. 4125 NORTH 14TH STREET, Phoenix, Arizona, 850 14, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	PIETRO ADAMO FINE ARTS INC. P.O. BOX 76., Kleinburg, Ontario, L0J 1C0, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	PIETRO ADAMO FINE ARTS INC. P.O. BOX 76., Kleinburg, Ontario, L0J 1C0, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	PILOT AIR FREIGHT CORP. C/O LASALLE BANK, 540 WEST MADISON ST. 4TH FLOOR, Chicago, Illinois, 606 61, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,091.29	\$0.00	\$0.00
U	PISTORIUS MACHINE CO., INC. 785 EXPRESS DRIVE NORTH, Hauppauge, New York, 117 88, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	PITNEY BOWES GLOBAL CREDIT SER P.O. BOX 278, Orangeville, Ontario, L9W 2Z7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$348.54	\$0.00	\$0.00
U	PITNEY WORKS P.O. BOX 280, Orangeville, Ontario, L9W 2Z7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$2,249.41	\$0.00	\$0.00
U	PLAN A CORPORATION 3633 COPPERFIELD DR., #269, San Jose, California, 951 36, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00

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U	PLASTICOS Y CORRUGADOS 5959 GATEWAY WEST, STE 220 PMB 26, El Paso, Texas, 799 25, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	POWERSTREAM INC. PO BOX 3700, Concord, Ontario, L4K 5N2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$17,222.11	\$0.00	\$0.00
U	PRINTER'S PARTS & EQUIPMENT 60 HOWDEN ROAD., Scarborough, Ontario, M1R 3E4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$8,339.33	\$0.00	\$0.00
U	PRIORITY STAFFING USA, INC. P.O.BOX 1706, Scottsdale, Arizona, 852 52, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	PURULATOR COURIER LTD. P.O. BOX 1100, ETOBICOKE POSTAL STN A., Etobicoke, Ontario, M9C 5K2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$3,417.02	\$0.00	\$0.00
U	QUARLES & BRADY LLP 33 EAST MAIN STREET, P.O. BOX 2113, Madison, Wisconsin, 537 01, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	RAPID PALLETS LP 2420 Indian Wells Trail, Xenia, Ohio, 453 85, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$64,674.09	\$0.00	\$0.00
U	REXCEL COATING CORPORATION P.O. BOX 12310, El Paso, Texas, 799 13, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,648.64	\$0.00	\$0.00
U	REYNA CASTANO 18023 SUMMER KNOLL DR, SAN ANTONIO, Texas, 782 58, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	RFS CANADA P.O.BOX 7446, STATION A, Toronto, Ontario, M5W 3C1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$2,464.53	\$0.00	\$0.00
U	RICHES, MCKENZIE & HERBERT 2 BLOOR STREET EAST, STE 1800, Toronto, Ontario, M4W 3J5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	RICOH CANADA INC. 16011 - 116 AVENUE, Edmonton, Alberta, T5M 3Y1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$3,981.11	\$0.00	\$0.00
U	ROBERT STURMAN 2947 DELAWARE AVE., Santa Monica, California, 935 05, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	ROGERS WIRELESS INC. P.O. BOX 9100, Don Mills, Ontario, M3C 3P9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$416.29	\$0.00	\$0.00
U	ROSS INDUSTRIES 409 JOYCE KILMER AVENUE, New Bevnswick, New Jersey, 890 1, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$210.21	\$0.00	\$0.00
U	ROZENVAIN FINE ART 11ALTUS PARK DRIVE, Vaughan, Ontario, L6A 0Z5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,575.00	\$0.00	\$0.00
U	RYAN HOPKINS 700 LYTHER HILL COURT, Westminster, Maryland, 211 58, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	S. I. PUBLISHING, LLC 43 EAST 19TH STREET, 2ND FLOOR, New York, New York, 100 03, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	SANDEE SANDER C/O ARTREACH STUDIO & GALLERY, 2095 EXETER, SUITE 15, Germantown, Tennessee, 381 38, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	SANI-SERVICE 570 Alden Road Unit # 5, Markham, Ontario, L3R 8N5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$226.00	\$0.00	\$0.00
U	SCL IMAGING GROUP 190 MILNER AVE., Toronto, Ontario, M1S 5B6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,186.50	\$0.00	\$0.00
U	SETON 355 APPLE CREEK BLVD., Markham, Ontario, L3R 9X7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,161.39	\$0.00	\$0.00
U	SEYMOUR ALPER INC. 5520 RUE PARE, Montreal, Quebec, H4P 2M1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	SHAUNA TORGERSON 865 Gutzman Rd., Deep River, Ontario, K0J 1P0, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$6,966.00	\$0.00	\$0.00
U	Shelly Wine c/o Mitch Wine 101 Banbury Road, Toronto, Ontario, M3B 2L4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$200,000.00	\$0.00	\$0.00
U	SHELTON ABRAMS 5207 RUTHERGLENN DR, Houston, Texas, 770 96, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	SHORELINE MANAGEMENT GROUP 20 SOUTH SANTA CRUZ AVENUE, SUITE 312, LosGatos, California, 950 30, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	SIM & MCBURNEY 330 UNIVERSITY AVE., 6TH FL., Toronto, Ontario, M5G 1R7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	SIMON BULL INTERNATIONAL, INC. P.O. BOX 222336, Carmel, California, 939 22, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	SIR SPEEDY 2800 14TH AVENUE, #24, Markham, Ontario, L3R 0E4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$508.50	\$0.00	\$0.00

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U	SOFTCHOICE CORPORATION 73 DUFFERIN STREET, SUITE 200, Toronto, Ontario, M6K 3H7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	SOKOL KAMBO #902 - 111 Ridelle Ave., Toronto, Ontario, M6B 1J7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$8,557.43	\$0.00	\$0.00
U	SOS EMERGENCY RESPONSE TECHNOLOGY 160 TYCOS DR. UNIT 126, Toronto, Ontario, M6B 1W8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$892.70	\$0.00	\$0.00
U	SOUZAN SAAD 1652 Baggins St., Pickering, Ontario, L1X 2C8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$4,035.23	\$0.00	\$0.00
U	SPIRAL LICENSING 12 RUE LEPINE, -, Cherre, 724 00, FRANCE		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	SPS COMMERCE ACCENTURE TOWER, 333 SOUTH SEVENTH STREET, SUITE 1000, Minneapolis, Minnesota, 554 02, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$239.86	\$0.00	\$0.00
U	STELLAP PALLETS 9665 BAYVIEW AVE., SUITE 3521, Richmond Hill, Ontario, L4C 0A2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,267.86	\$0.00	\$0.00
U	STOCKWOODS LLP SUITE 2512, THE SUN LIFE TOWER, 150 KING ST. W, Toronto, Ontario, M5H 1J9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	SUSAN VAN VELZEN 141 Garden Ave., Richmond Hill, Ontario, L4C 6L7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$14,524.59	\$0.00	\$0.00
U	T1Group and SCL Imaging Group 190 Milner Ave., Toronto, Ontario, M1S 5B6, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	TARA MATERIAL INC. BOX 646 111 FREDRIX ALLEY, Atlanta, Georgia, 303 68, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$13,211.29	\$0.00	\$0.00
U	TECH MARK INC. 7901 Industry Drive, North Little Rock, Arkansas, 721 17, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	Tech Mark, Inc. 7901 Industry Drive, North Little Rock, Arkansas, 721 17, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	Teeger Schiller Inc. 304 Richview Ave., Toronto, Ontario, M5P 3G5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	THE AMERICAN EXPRESS CORPORATE P.O. BOX 7000 STATION B, Willowdale, Ontario, M2K 2RS, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	THE CREATECH GROUP 1250 GUY STREET, SUITE 700, Montreal, Quebec, H3H 2T4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$820.80	\$0.00	\$0.00
U	THE ESTATE OF THE LATE HARVEY KALEF 1 POST ROAD, SUITE 112, Toronto, Ontario, M3B 3R4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	THE KINDT- COLLINS COMPANY LLC 12651 ELMWOOD AVENUE, Cleveland, Ohio, 441 11, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	THE MIX 520 WORLD TRADE CENTER, 2050 STEMMONS FREEWAY, PO BOX 420372, Dallas, Texas, 753 42, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$2,270.76	\$0.00	\$0.00
U	TIANEN PHOTO FRAME MAN. CO LTD 9F, NO. 35, LANE 73, LIN SHEN ST., Shizi City, Taipei Hsien, Taiwan		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	TIGERDIRECT.CA INC. 55 EAST BEAVER CREEK ROAD, UNIT-G, Richmond Hill, Ontario, L4B 1E5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$629.29	\$0.00	\$0.00
U	TODD WILLIAMS 2158 WOODTREE COURT., Siloam Springs, Arizona, 727 61, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	TOM BROWNING 6507 E. OCUPADO DRIVE, Cave Creek, Arizona, 853 31, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	TORQUE ELECTRIC MOTORS LTD 471 GARYRAY DRIVE, UNIT 8, Weston, Ontario, M9L 1P9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$113.00	\$0.00	\$0.00
U	TRANS ONTARIO EXPRESS 3555 McNICOLL AVE, Scarborough, Ontario, M1V 5M9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$2,102.89	\$0.00	\$0.00
U	TRANSCONTINENTAL 2005 G.P. C/O TRANSCONTINENTAL INC., Share Service, Quebec, H4N 1S2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	TRANSCONTINENTAL PRINTING G.P. 210 DUFFIELD DRIVE, Markham, Ontario, L6G 1C9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$348,016.87	\$0.00	\$0.00
U	UMAPATHY RAJARATNAM 30 Silverdale Rd., Markham, Ontario, L6B 0N5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$21,605.29	\$0.00	\$0.00
U	UNITED STATES POSTAL SERVICE PERMIT # 4026, 1200 WILLIAM ST. ROOM 100, Buffalo, New York, 142 40, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$808.27	\$0.00	\$0.00
U	UPS CANADA LIMITED PO BOX 4900, STATION A, Toronto, Ontario, M5W 0A7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$8,587.28	\$0.00	\$0.00

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U	UPS SCS INC. PO BOX 6163, Moncton, New Brunswick, E1C 0J7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$19,200.86	\$0.00	\$0.00
U	UPS SCS INC. P. O. BOX 6163, Moncton, New Brunswick, E1C 0J7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$2,741.31	\$0.00	\$0.00
U	UPS SUPPLY CHAIN SOLUTIONS P.O. BOX 730900, Dallas, Texas, 753 73, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$431.31	\$0.00	\$0.00
U	UPS SUPPLY CHAIN SOLUTIONS P. O. BOX 9001, Coppell, Texas, 750 19, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,050.15	\$0.00	\$0.00
U	Vintage Family Holdings c/o Mitch Wine 101 Banbury Road, Toronto, Ontario, M3B 2L4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1,822,863.00	\$0.00	\$0.00
U	VITAL BABY INNOVATIONS INC. 158-1054 CENTRE STREET, Thornhill, Ontario, L4J 8E5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	WAN FUNG (CHRISTINA) CHU 16 Russell Road., Markham, Ontario, L6C 2L8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$11,480.00	\$0.00	\$0.00
U	WESTERN CANADA EXPRESS P.O. BOX 1197, Winnipeg, Manitoba, R3C 2Y4, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	WILD APPLE GRAPHICS LTD 526 WOODSTOCK RD., Woodstock, Vermont, 050 9, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	WILLIAMS CHAU 78 Green Ash Cres., Richmond Hill, Ontario, L4B 3S2, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$7,176.90	\$0.00	\$0.00
U	WMCV PHASE 1 LLC BANK OF AMERICA/LOCKBOX SERVICE, 1000 WEST TEMPLE STREET,, Ground Floor, LA, 900 12, USA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	WORKPLACE SAFETY & INSURANCE P.O.BOX 4115, STATION A, Toronto, Ontario, M5W 2V3, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$5,138.08	\$0.00	\$0.00
U	Workplace Safety North 690 McKeown Ave., P.O. Box 2050, Station Maine, North Bay, Ontario, P1B 9P1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	WORKPLACE SAFETY NORTH 690 McKeown Ave, North Bay, Ontario, P1B 9P1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	WSIB 200 FRONT ST. W., Toronto, Ontario, M5V 3J1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	WSP Financial 111 Granton Drive, Suite 110, Richmond Hill, Ontario, L4B 1L5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$4,330,238.00	\$0.00	\$0.00
U	WUXI PHOENIX STATIONARY LTD. #2 LONGZHU INDUSTRIAL DISTRICK,, Westsuxi Road, Wuxi, CHINA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	Wuxi Phoenix Stationery Co. Ltd. #2 Longzhu Industrail District Westsuxi Road, Wuxi, CHINA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	X SONG JIANG 137-SYLVAN AVE, Scarborough, Ontario, M1M 1J9, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
U	X-PRESS ELECTRIC SERVICES LTD. 7885 TRANMERE DRIVE UNIT 12,, Mississauga, Ontario, L5S 1V8, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$618.86	\$0.00	\$0.00
U	YATHURSHAN NALLAINATHAN 2 Autumnglen Rd., Markham, Ontario, L6E 1V1, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$3,068.39	\$0.00	\$0.00
U	YORKE TOWNE 315 PROGRESS AVE, Toronto, Ontario, M1P 2Z7, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$1.00	\$0.00	\$0.00
<b>Sub Total for Unsecured</b>							<b>\$32,418,383.59</b>	<b>\$0.00</b>	<b>\$0.00</b>
C	Shibley Righton LLP Attn: A. O. Jacques 250 University Ave, Ste 700, Toronto, Ontario, M5H 3E5, Canada		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0.00	\$0.00	\$0.00
<b>Sub Total for Contingent</b>							<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Grand Total</b>							<b>\$32,503,383.59</b>	<b>\$0.00</b>	<b>\$0.00</b>

**PROOF OF CLAIM**  
(see reverse for instructions)

IN THE MATTER OF THE BANKRUPTCY OF **BRUSHSTROKES FINE ART INC.** (referred to in this form as “the debtor”)  
and the claim of \_\_\_\_\_ (referred to in this form as “the creditor”)

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

\_\_\_\_\_  
Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

I, \_\_\_\_\_ (name of person signing claim) residing in the \_\_\_\_\_ (city, town, etc.)  
of \_\_\_\_\_ (name of city, town, etc.) in the Province of \_\_\_\_\_

Do hereby certify that:

**If an officer of the company, state position or title**

1.  I am the creditor or  I am \_\_\_\_\_ of the creditor  
(state position or title)

2. I have knowledge of all the circumstances connected with the claim referred to in this form.

**The attached statement of account must specify the vouchers or other evidence in support of the claim**

3. The debtor was, at the date of bankruptcy, namely the **7TH day of SEPTEMBER, 2011** and still is, indebted to the creditor in the sum of \$ \_\_\_\_\_, **as specified in the statement of account attached hereto and marked Schedule “A”, after deducting any counterclaims to which the debtor is entitled.**

**Check and complete appropriate category. Other than as a customer contemplated by Section 262 of the Act**

4. A  **Unsecured claim** of \$ \_\_\_\_\_  
In respect to the said debt, I do not hold any assets of the debtor as security and

**Check appropriate description and attach a separate sheet to details to support priority claim**

- (i)  I do not claim a right to a priority or  
(ii)  I do claim a right to a priority under section 136 of the Bankruptcy and Insolvency Act (the “Act”).

**Give full particulars of the claim, including the calculations upon which the claim is based**

B  **Claim of landlord for disclaimer of a lease** of \$ \_\_\_\_\_  
That I hereby makes a claim under subsection 65.2(4) of the Act, 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**

C  **Secured claim** of \$ \_\_\_\_\_  
In respect of the said debt, I hold assets of the debtor valued at \$ \_\_\_\_\_ as security, particulars of which are as follows: \_\_\_\_\_

**Attach a copy of sales agreement and delivery receipts**

D  **Claim by farmer, fisherman, or aquaculturist** of \$ \_\_\_\_\_  
That I hereby makes a claim under subsection 81.2(1) of the Act for the unpaid amount \$ \_\_\_\_\_

**Check and complete appropriate category**

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

**Check appropriate description**

- (i)  That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ \_\_\_\_\_  
(ii)  That I hereby make a claim under subsection 81.4(8) of the Act in the amount of \$ \_\_\_\_\_

**To be filed when a proposal provides for the compromise of claims against directors**

F  **Claim against Director** of \$ \_\_\_\_\_  
That I hereby makes 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** of \$ \_\_\_\_\_  
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: \_\_\_\_\_

**Strike out “is” or “is not”**

5. To the best of my knowledge, the creditor **is / is not** related to the debtor within the meaning of section 4 of the Act.

**Attach a separate schedule if necessary**

6. The following are the payments that the creditor has received from and the credits that the creditor has allowed to the debtor within the three months (**or, if the creditor and the debtor are related within the meaning of section 4 of the Act**, within the twelve months) immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act.  
\_\_\_\_\_

**Applicable only in the case of the bankruptcy of an individual**

7.  I request to be advised of any material change in the financial situation of the bankrupt.  
 I request to be advised of any amendment made regarding the amount that the bankrupt is required to pay.  
 I wish to receive a copy of the trustee’s report on the bankrupt’s application for discharge.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

**Must be signed and witnessed**

\_\_\_\_\_  
Witness (signature of individual completing this form)

**Notes:** All references to “the Act” refer to the Bankruptcy and Insolvency Act. 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.

If an affidavit or solemn declaration is attached, it must have been made before a person qualified to take affidavits or solemn declarations.

**Warning:** 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.

# GENERAL PROXY

(with power of substitution)

In the matter of the bankruptcy or proposal of the debtor, the creditor hereby appoints (with power of substitution)

\_\_\_\_\_ of the \_\_\_\_\_ of \_\_\_\_\_

to be the creditor's general proxy in the above matter (excepting only as to the receipt of dividends).

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Name of creditor (print)

Per: \_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Witness

## Instructions for completing proof of claim forms

Every creditor who does not prove his claim is not entitled to share in any distribution. Claims not completed correctly in every respect will be returned.

In completing the attached form, your attention is directed to the marginal notes on the form and to the following requirements:

### Proof of Claim:

1. The form must be completed by an individual and not by a corporation. If you are acting for a corporation or other person, you must state the capacity in which you are acting, such as, "Credit Manager", "Treasurer", "Authorized Agent", etc.
2. The person signing the form must have knowledge of the circumstances connected with the claim.
3. The debtor's name and date of the bankruptcy must be filled in and a Statement of Account containing details of the claim must be attached and marked "A". The date at which claims are to be calculated and the correct name of the debtor may be found on the Notice sent to the creditor.
4. The nature of the claim must be indicated by ticking the type of claim which applies, e.g.-

Ticking A indicates the claim is unsecured and

Ticking A(i) indicates that the creditor is not claiming any priority or

Ticking A(ii) indicates the creditor is claiming preferred status under section 136 of the Act. Details to support the priority claim must be set out on an attached schedule.

Ticking B indicates a claim of landlord for disclaimer of a lease under subsection 65.2(4) of the Act. Details to support this claim must be set out on an attached schedule.

Ticking C indicates the claim is secured and the value at which the creditor assesses the security must be inserted. Details of each item of security held should be attached as a separate schedule and submitted with a copy of the chattel mortgage, conditional sales contract, security agreement, etc.

Ticking D indicates that the creditor is a farmer, fisherman or aquaculturist who supplied goods within 15 days prior to the date of receivership or bankruptcy and has not yet been paid for those goods.

Ticking E indicates that the creditor is a wage earner under subsection 81.3(8) or 81.4(8) of the Act. Details to support this claim must be set out on an attached schedule.

Ticking F indicates the claim is against a director under subsection 50(13) of the Act. It is applicable only in the case of a proposal which provides for the compromise of claims against directors. Details to support this claim must be set out on an attached schedule.

Ticking G indicates the claim is of a Customer of a Bankrupt Securities Firm, who is a customer for net equity as contemplated by section 262 of the Act. Details to support this claim must be set out on an attached schedule.

5. The person signing the form must indicate (by striking out "is" or "is not") whether the creditor and the debtor are related. Section 4 of the Act defines persons related to a debtor. If the creditor is related by blood or marriage to the debtor, the creditor should consider itself to be a related person. If the debtor is a corporation, a creditor would be related if it was a shareholder or if the creditor was controlled by the same shareholders as the debtor.
6. The person signing the form must provide full details of all payments and credits received from or allowed to the debtor during the period indicated. Leaving a blank will indicate that there were no such payments and credits.
7. In the case of the bankruptcy of an individual, tick one or more of the three boxes in No. 7 as appropriate.
8. The person signing the form must insert the place and date and the signature must be witnessed. If an affidavit is attached, it must have been made before a person qualified to take affidavits.

### General Proxy:

If it is desired to appoint a proxy, the proxy form must be completed and signed by the creditor; if the creditor is a corporation, the proxy form must be signed in the corporate name (not necessarily by the individual signing the proof of claim form) and the proxy must be witnessed.

**If there are any questions in completing the proof of claim,  
please write or telephone the office of the trustee**

Please write or telephone

**Ira Smith Trustee & Receiver Inc.  
167 Applewood Cres., Suite # 6  
Concord, ON L4K 4K7**

**Telephone: (905) 738-4167  
Fax: (905) 738-9848**