

Link & Associates Inc.  
Receivers + Trustees

District of: Ontario  
Division 09 - Toronto  
Court No. 31-2961252  
Estate No. 31-2961252

Original  Amended

FORM 68  
Notice of Bankruptcy, First Meeting of Creditors  
(Subsection 102(1) of the Act)


In the Matter of the Bankruptcy of  
Spark Legal Management Inc.  
of the City of Toronto, in the Province of Ontario

Take notice that:

1. Spark Legal Management Inc. filed an assignment in bankruptcy on the 30th day of June 2023 and the undersigned, Link & Associates 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 18th day of July 2023 at 10:00 AM by way of Zoom videoconference at <https://us04web.zoom.us/j/72127059634?pwd=pVlbBvcqphPqp6QZzA0VmWC8fl.8HuY.1> Meeting ID: 721 2705 9634 Passcode: uZ9khU
3. To be entitled to vote at the meeting, a creditor must file with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.
4. Enclosed with this notice are a proof of claim form, proxy form and list of creditors with claims amounting to \$25 or more showing the amounts of their claims.
5. Creditors must prove their claims against the estate of the bankrupt to share in any distribution of the proceeds realized from the estate.

Dated at the City of Woodbridge in the Province of Ontario, this 4<sup>th</sup> day of July 2023.

Link & Associates Inc. - Licensed Insolvency Trustee  
Per:



Robert G. Link - Licensed Insolvency Trustee  
7950 Weston Road, Suite #228  
Woodbridge ON L4L 8G7  
Phone: (416) 737-6655 Fax: (416) 862-2136



Industry Canada  
Office of the Superintendent  
of Bankruptcy Canada

Industrie Canada  
Bureau du surintendant  
des faillites Canada

District of: Ontario  
Division No.: 09 - Toronto  
Court No.: 31-2961252  
Estate No.: 31-2961252

In the Matter of the Bankruptcy of:

**Spark Legal Management Inc.**

Debtor

**LINK & ASSOCIATES INC.**

Licensed Insolvency Trustee

Ordinary Administration

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Date and time of bankruptcy:	June 30, 2023, 14:33	Security:	\$0.00
Date of trustee appointment:	June 30, 2023		
Meeting of creditors:	July 18, 2023, 10:00 via zoom 72127059634 code uZ9khU Woodbridge, Ontario Canada,		
Chair:	Trustee		

CERTIFICATE OF APPOINTMENT - Section 49 of the Act; Rule 85

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

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

The said trustee is required:

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

Date: June 30, 2023, 14:36

E-File/Dépôt Electronique

Official Receiver

151 Yonge Street, 4th Floor, Toronto, Ontario, Canada, M5C2W7, (877)376-9902

**Canada**

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

Original

Amended

-- Form 78 --

Statement of Affairs (Business Bankruptcy) made by an entity  
 (Subsection 49(2) and Paragraph 158(d) of the Act / Subsections 50(2) and 62(1) of the Act)

In the Matter of the Bankruptcy of  
 Spark Legal Management Inc.  
 of the City of Toronto, in the Province of Ontario

To the bankrupt:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 30th day of June 2023. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (as stated and estimated by the officer)		ASSETS (as stated and estimated by the officer)	
1. Unsecured creditors as per list "A" .....	1,673,260.95	1. Inventory .....	0.00
Balance of secured claims as per list "B" .....	0.00	2. Trade fixtures, etc. ....	0.00
Total unsecured creditors .....	1,673,260.95	3. Accounts receivable and other receivables, as per list "E"	
2. Secured creditors as per list "B" .....	0.00	Good .....	0.00
3. Preferred creditors as per list "C" .....	80,000.00	Doubtful .....	0.00
4. Contingent, trust claims or other liabilities as per list "D"	0.00	Bad .....	0.00
estimated to be reclaimable for .....		Estimated to produce .....	0.00
Total liabilities .....	1,753,260.95	4. Bills of exchange, promissory note, etc., as per list "F" ...	0.00
Surplus .....	NIL	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 .....	15,000.00
		11. RRSPs, RRIFs, life insurance, etc. ....	0.00
		12. Securities (shares, bonds, debentures, etc.) .....	0.00
		13. Interests under wills .....	0.00
		14. Vehicles .....	0.00
		15. Other property, as per list "H" .....	0.00
		If bankrupt is a corporation, add:	
		Amount of subscribed capital .....	0.00
		Amount paid on capital .....	0.00
		Balance subscribed and unpaid .....	0.00
		Estimated to produce .....	0.00
		Total assets .....	15,000.00
		Deficiency .....	1,738,260.95

I, Jeffrey Brent Rosekat, of the City of Vaughan in the Province of Ontario, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge, a full, true and complete statement of the affairs of the Corporation on the 30th day of June 2023 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED) remotely by Jeffrey Brent Rosekat, stated as being in the City of Toronto, in the Province of Ontario, before me at the City of Waterloo, in the Province of Ontario, on June 30, 2023, in accordance with O.Reg. 431/20, Administering Oath or Declaration Remotely



**Peter Luciano, LSO No. 58349K**  
 A commissioner for taking oaths, etc.



Jeffrey Brent Rosekat

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

FORM 78 -- Continued

In the Matter of the Bankruptcy of  
 Spark Legal Management Inc.  
 of the City of Toronto, in the Province of Ontario

List "A"  
 Unsecured Creditors

Spark Legal Management Inc.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	1247798 Ontario Limited	Attn: Property Manager 67 Yonge 4576 Yonge St., Suite 700 Toronto ON M2N 6N4	1,600,000.00	0.00	1,600,000.00
2	Bell Canada 544599391	Groupe Insolvabilite - Affaire 1 Carrefour Alexandre Graham-Bell, Aile E 3 Verdun QC H3E 3B3	1.00	0.00	1.00
3	Business Systems Inc.	5800 Coopers Ave. Mississauga ON L4Z 2B9	129.95	0.00	129.95
4	Canada Revenue Agency 793243726	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd. Shawinigan QC G9P 5H9	1,000.00	0.00	1,000.00
5	Cogeco Connexion Inc. 50021249862	CP 4080 Station A Toronto ON M5W 1H8	150.00	0.00	150.00
6	De Lage Landen Financial Services Canada Inc.	PO Box 4557, Station A Toronto ON M5W 0K1	1.00	0.00	1.00
7	Direct Office Solutions	6660 Kennedy Rd, Suite 14 Mississauga ON L5T 2M9	327.68	0.00	327.68
8	Eptura, Inc.	950 E. Paces Ferry Road N.E., Suite 800 Atlanta GA 30326 USA	802.50	0.00	802.50
9	Interlink Connectivity Inc.	100 King Street West, Suite 5700 Toronto ON M5X 1C7	10,847.82	0.00	10,847.82
10	Ontario Ministry of Finance Attn: Insolvency Unit	Collections & Compliance Branch 33 King Street West, 6th Floor Oshawa ON L1H 8H5	1.00	0.00	1.00
11	Shred-it	PO Box 15781, Station A Toronto ON M5W 1C1	0.00	0.00	0.00
12	TD Canada Trust	P.O. Box 5567 London ON N6A 6C7	60,000.00	0.00	60,000.00
<b>Total:</b>			<b>1,673,260.95</b>	<b>0.00</b>	<b>1,673,260.95</b>

30-Jun-2023

Date



Jeffrey Brent Rosekat

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

FORM 78 -- Continued


In the Matter of the Bankruptcy of  
Spark Legal Management Inc.  
of the City of Toronto, in the Province of Ontario  
List "B"  
Secured Creditors

Spark Legal Management Inc.

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

30-Jun-2023

Date



Jeffrey Brent Rosekat

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

FORM 78 -- Continued

In the Matter of the Bankruptcy of  
Spark Legal Management Inc.  
of the City of Toronto, in the Province of Ontario  
List "C"  
Preferred Creditors for Wages, Rent, etc.

Spark Legal Management Inc.

No.	Name of creditor	Address and occupation	Nature of claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
1	1247798 Ontario Limited	Attn: Property Manager 67 Yonge 4576 Yonge St., Suite 700 Toronto ON M2N 6N4		-	80,000.00	0.00	80,000.00
<b>Total:</b>					<b>80,000.00</b>	<b>0.00</b>	<b>80,000.00</b>

30-Jun-2023

Date

  
Jeffrey Brent Rosekat

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

FORM 78 -- Continued

In the Matter of the Bankruptcy of  
Spark Legal Management Inc.  
of the City of Toronto, in the Province of Ontario  
List "D"  
Contingent or Other Liabilities

Spark Legal Management Inc.

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

30-Jun-2023

Date



Jeffrey Brent Rosekat

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

FORM 78 -- Continued

In the Matter of the Bankruptcy of  
Spark Legal Management Inc.  
of the City of Toronto, in the Province of Ontario

List "E"  
Debts Due to the Bankrupt

Spark Legal Management Inc.

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

30-Jun-2023

Date

  
Jeffrey Brent Rosekat



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

FORM 78 -- Continued

In the Matter of the Bankruptcy of  
Spark Legal Management Inc.  
of the City of Toronto, in the Province of Ontario  
List "F"

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

Spark Legal Management Inc.

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

30-Jun-2023

Date

  
Jeffrey Brent Rosekat

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

FORM 78 -- Continued

In the Matter of the Bankruptcy of  
Spark Legal Management Inc.  
of the City of Toronto, in the Province of Ontario  
List "G"  
Real Property or Immovables Owned by Bankrupt  
Spark Legal Management Inc.

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

30-Jun-2023

Date



Jeffrey Brent Rosekat

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

FORM 78 -- Concluded


In the Matter of the Bankruptcy of  
 Spark Legal Management Inc.  
 of the City of Toronto, in the Province of Ontario  
 List "H"  
 Property

Spark Legal Management Inc.  
 FULL STATEMENT OF PROPERTY

Nature of property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade			0.00	0.00
(b) Trade fixtures, etc.			0.00	0.00
(c) Cash in financial institutions			0.00	0.00
(d) Cash on hand			0.00	0.00
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant			0.00	0.00
(g) Furniture		Office Furniture	190,210.00	15,000.00
(h) Life insurance policies, RRSPs, etc.			0.00	0.00
(i) Securities			0.00	0.00
(j) Interests under wills, etc.			0.00	0.00
(k) Vehicles			0.00	0.00
(l) Taxes			0.00	0.00
(m) Other		Computer and software	89,521.00	0.00
		Leasehold Improvements	641,208.00	0.00
			<b>Total:</b>	<b>15,000.00</b>

30-Jun-2023

Date



Jeffrey Brent Rosekat

Court No.

File No.

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In the Matter of the Bankruptcy of  
Spark Legal Management Inc.  
of the City of Toronto, in the Province of Ontario

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

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Trustee: Robert G. Link  
License: 3100  
Email: [rlink@linkassociates.ca](mailto:rlink@linkassociates.ca)

Link & Associates Inc. - Licensed Insolvency Trustee  
Per:

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Robert G. Link - Licensed Insolvency Trustee  
7050 Weston Road, Suite #228  
Woodbridge ON L4L 8G7  
Phone: (416) 737-6655 Fax: (416) 862-2136

District of: Ontario  
Division No. 09 - Toronto  
Court No. 31-2961252  
Estate No. 31-2961252

FORM 31 / 36  
Proof of Claim / Proxy  
In the Matter of the Bankruptcy of  
Spark Legal Management Inc.  
of the City of Toronto, in the Province of Ontario

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

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

In the matter of the bankruptcy of Spark Legal Management Inc. of the City of Toronto in the Province of Ontario and the claim of \_\_\_\_\_, creditor.

I, \_\_\_\_\_, of the city of \_\_\_\_\_, a creditor in the above matter, hereby appoint \_\_\_\_\_, of \_\_\_\_\_, to be my proxyholder in the above matter, except as to the receipt of dividends, \_\_\_\_\_ (with or without) power to appoint another proxyholder in his or her place.

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

1. That I am a creditor of the above named debtor (or I am \_\_\_\_\_ (position/title) of \_\_\_\_\_, creditor).

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of bankruptcy, namely the 30th day of June 2023, and still is, indebted to the creditor in the sum of \$ \_\_\_\_\_, as specified in the statement of account (or affidavit or solemn declaration) 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

\_\_\_\_\_  
Individual Creditor

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Name of Corporate Creditor

Per \_\_\_\_\_  
Name and Title of Signing Officer

Return To:

Phone Number: \_\_\_\_\_  
Fax Number: \_\_\_\_\_  
E-mail Address: \_\_\_\_\_

Link & Associates Inc. - Licensed Insolvency Trustee  
Per:

\_\_\_\_\_  
Robert G. Link - Licensed Insolvency Trustee  
7050 Weston Road, Suite #228  
Woodbridge ON L4L 8G7  
Fax: (416) 862-2136  
E-mail: rlink@linkassociates.ca

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.