

Court File No. 07-CL-7109

ONTARIO

SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF SAPPHIRE TOWER DEVELOPMENT CORP.

APPLICATION UNDER THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, C. C-36, AS AMENDED

PROOF OF CLAIM

A. DETAILS OF CREDITOR:

(1) Full Legal Name:

(2) Full Mailing Address:

1049237 Ontario St
62 Newport Square
Thornhill, Ontario
L4J 7N1

(3) Telephone Number:

(4) Facsimile Number:

(5) E-mail Address:

905-886-4162
905-886-5681
sandworks@hotmail.com

(6) Attention (Contact Person):

DAVID BERGART
PRESIDENT
10492370 Milano St
905-886-4162
416-618-5971

B. CLAIM:

I, DAVID BERGART, [name of Creditor or authorized representative of the Creditor], do hereby certify that I have the following claims:

(a) I am a Creditor of Sapphire Tower Development Corp. (the "Applicant") [or I hold the position of PRESIDENT of a Creditor of the Applicant] and have knowledge of all the circumstances connected with the Creditor Claim described herein;

I am [or I hold the position of _____ with _____] making a Claim against _____, an officer and director of the Applicant and have knowledge of all of the circumstances connected with the claim described herein.

Creditor Claim \$369,800 (Cdn.)

(b) the Creditor holds security (if any) in respect of the Creditor Claim as follows:

Provide full particulars of any security, including the date on which the security was given and attach a copy of each security document.

C. DETAILS OF CREDITOR OR SPECIAL INVESTOR CLAIM:

I have previously filed a proof of claim in this proceeding in the amount of \$369,800

Yes No

And have provided copies of all supporting documentation.

If you have previously filed a proof of claim, send in this proof of claim form to the Interim Receiver prior to the Claims Bar Date indicating in the box above that you have filed a prior claim. The Interim Receiver will contact you if the Interim Receiver requires further supporting documentation.

D. DETAILS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF APPLICABLE:

- (1) Have you acquired this Claim by Assignment or Transfer? (if yes, attach copies of documents evidencing assignment or transfer) Yes No
- (2) Is the Assignment or Transfer absolute or intended as security? Absolute
Intended as security
- (3) Full Legal Name of original creditor(s): _____

This Proof of Claim must be provided to and received by the Interim Receiver on or before April 30, 2008, the Claims Bar Date, at the following address:

BDO Dunwoody Limited
123 Front St. W., Ste. 1200
Toronto Ontario
M5J 2M2

Gary Cerrato
Tel: (416) 369-6058
Fax: (416) 865 0904

Email: gcerrato@bdo.ca

DATED this 2 day of April, 2008.
1049237 Ontario Ltd

DAVID BERGART

(Print name of Creditor and, if the Creditor is a corporation, the name of the authorized signing officer of the corporation)



(Signature of Creditor or, if the Creditor is a corporation, the signature of the authorized signing officer of the corporation)

Court File No. 07-CL-7109

**ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)**

**IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF SAPPHIRE TOWER DEVELOPMENT CORP.**

**APPLICATION UNDER THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, c. C-36 AS AMENDED**

PROOF OF CLAIM

A. DETAILS OF CREDITOR:

- | | |
|---------------------------------|--|
| (1) Full Legal Name: | 1579295 Ontario Inc., Daniel Rheaume
and Lioudmila Rozin |
| (2) Full Mailing Address: | c/o Singer, Kwinter, Morris A. Singer
1033 Bay Street, Suite 214
Toronto, ON M5S 3A5 |
| (3) Telephone Number: | 416-961-2882 |
| (4) Fax Number: | 416-961-6760 |
| (5) Email Address: | msinger@singerkwinter.com |
| (6) Attention (Contact Person): | Morris A. Singer, Singer, Kwinter |

B. CLAIM:

I, Morris A. Singer, representative of the Creditor, do hereby certify that I have the following claims:

(a) I hold the position of legal representative of a Creditor of Sapphire Tower Development Corp. (the "Applicant") and have knowledge of all the circumstances connected with the Creditor Claim described herein;

I am (or hold the position of * with *) making a Claim against *, an officer and director of the applicant and have knowledge of all the circumstances connected with the claim described herein.

Creditor Claim \$566,950.00 (Cdn.)

(b) the Creditor holds security (if any) in respect of the Creditor Claim as follows:

Provide full particulars of any security, including the date on which the security was given and attach a copy of each security document.

None

C. DETAILS OF CREDITOR OR SPECIAL INVESTOR CLAIM:

I have previously filed a proof of claim in this proceeding in the amount of \$566,950.00 Yes No

And have provided copies of all supporting documentation.

If you have previously filed a proof of claim, send in this proof of claim form to the Interim Receiver prior to the Claims Bar Date indicating in the box above that you have filed a prior claim. The Interim Receiving will contact you if the Interim Receiver requires further supporting documentation.

D. DETAILS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF APPLICABLE:

(1) Have you acquired this Claim by Assignment or Transfer? (if yes, attach copies of documents evidencing assignment or transfer) Yes No

(2) Is the Assignment or Transfer absolute or intended as security? Absolute Intended as security

(3) Full Legal Name of original creditor(s):

This Proof of Claim must be provided to and received by the Interim Receiver on or before April 30, 2008, the Claims Bar Date, at the following address:

BDO Dunwoody Limited
123 Front Street West, Suite 1200
Toronto, ON
M5J 2M2

Gary Cerrato
Tel: 416-369-6058
Fax: 416-865-0904
Email: gcerrato@bdo.ca

DATED this 28th day of April, 2008

1579299 ONT INC
M M [Signature] (M. SINGER)

(Print name of Creditor and, if the Creditor is a corporation, the name of the authorized signing officer of the corporation)

LEGAL COUNSEL.

(Signature of Creditor or, if the Creditor is a corporation, the name of the authorized signing officer of the corporation)

Court File No. 07-CL-7109

ONTARIO

SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF SAPPHIRE TOWER DEVELOPMENT CORP.

APPLICATION UNDER THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, C. C-36, AS AMENDED

PROOF OF CLAIM

A. DETAILS OF CREDITOR:

(1) Full Legal Name:

THE RAYMOND AARON GROUP

(2) Full Mailing Address:

2-9225 LESLIE STREET

RICHMOND HILL, ON

L4B 3H6

(3) Telephone Number:

905-881-8995

(4) Facsimile Number:

905-881-8996

(5) E-mail Address:

RAYMOND@AARON.COM

(6) Attention (Contact Person):

RAYMOND AARON

B. CLAIM:

I, RAYMOND AARON, [name of Creditor or authorized representative of the Creditor], do hereby certify that I have the following claims:

(a) I am a Creditor of Sapphire Tower Development Corp. (the "Applicant") [or I hold the position of PRESIDENT of a Creditor of the Applicant] and have knowledge of all the circumstances connected with the Creditor Claim described herein;

I am [or I hold the position of _____ with _____] making a Claim against _____, an officer and director of the Applicant and have knowledge of all of the circumstances connected with the claim described herein.

Creditor Claim \$ 100,000 (Cdn.)

(b) the Creditor holds security (if any) in respect of the Creditor Claim as follows:

Provide full particulars of any security, including the date on which the security was given and attach a copy of each security document.

C. DETAILS OF CREDITOR OR SPECIAL INVESTOR CLAIM:

I have previously filed a proof of claim in this proceeding in the amount of \$ _____

Yes No

And have provided copies of all supporting documentation.

If you have previously filed a proof of claim, send in this proof of claim form to the Interim Receiver prior to the Claims Bar Date indicating in the box above that you have filed a prior claim. The Interim Receiver will contact you if the Interim Receiver requires further supporting documentation.

D. DETAILS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF APPLICABLE:

(1) Have you acquired this Claim by Assignment or Transfer? (if yes, attach copies of documents evidencing assignment or transfer)

Yes No

(2) Is the Assignment or Transfer absolute or intended as security?

Absolute
Intended as security

(3) Full Legal Name of original creditor(s):

This Proof of Claim must be provided to and received by the Interim Receiver on or before April 30, 2008, the Claims Bar Date, at the following address:

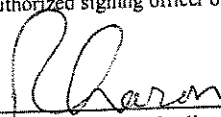
BDO Dunwoody Limited
123 Front St. W., Ste. 1200
Toronto Ontario
M5J 2M2

Gary Cerrato
Tel: (416) 369-6058
Fax: (416) 865 0904
Email: gcerrato@bdo.ca

DATED this 17th day of APRIL, 2008.

RAYMOND AARON

(Print name of Creditor and, if the Creditor is a corporation, the name of the authorized signing officer of the corporation)



(Signature of Creditor or, if the Creditor is a corporation, the signature of the authorized signing officer of the corporation)

RECEIVED

APR 30 2008

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Court File No. 07-CL-7109

ONTARIO

SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF SAPPHIRE TOWER DEVELOPMENT CORP.

APPLICATION UNDER THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, C. C-36, AS AMENDED

PROOF OF CLAIM

A. DETAILS OF CREDITOR:

(1) Full Legal Name:

Altus Group Limited

(2) Full Mailing Address:

191 THE WEST MALL, STE 200

TORONTO, ON

M9C 5K8

(3) Telephone Number:

416-232-9999

(4) Facsimile Number:

416-232-9291

(5) E-mail Address:

charles.benton@altusgroup.com

Charles Benton

(6) Attention (Contact Person):

B. CLAIM:

I, Terry Bishop, [name of Creditor or authorized representative of the Creditor], do hereby certify that I have the following claims:

(a) I am a Creditor of Sapphire Tower Development Corp. (the "Applicant") [or I hold the position of _____ of a Creditor of the Applicant] and have knowledge of all the circumstances connected with the Creditor Claim described herein;

I am [or I hold the position of Executive Vice President with Altus Group Limited] making a Claim against Sapphire Tower, an officer and director of the Applicant and have knowledge of all of the circumstances connected with the claim described herein.

Creditor Claim \$ 8292.85 (Cdn.)

(b) the Creditor holds security (if any) in respect of the Creditor Claim as follows:

Provide full particulars of any security, including the date on which the security was given and attach a copy of each security document.

C. DETAILS OF CREDITOR OR SPECIAL INVESTOR CLAIM:

I have previously filed a proof of claim in this proceeding in the amount of \$ _____ Yes No

And have provided copies of all supporting documentation.

If you have previously filed a proof of claim, send in this proof of claim form to the Interim Receiver prior to the Claims Bar Date indicating in the box above that you have filed a prior claim. The Interim Receiver will contact you if the Interim Receiver requires further supporting documentation.

D. DETAILS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF APPLICABLE:

(1) Have you acquired this Claim by Assignment or Transfer? (if yes, attach copies of documents evidencing assignment or transfer)

Yes No

(2) Is the Assignment or Transfer absolute or intended as security?

Absolute
Intended as security

(3) Full Legal Name of original creditor(s):

This Proof of Claim must be provided to and received by the Interim Receiver on or before April 30, 2008, the Claims Bar Date, at the following address:

BDO Dunwoody Limited
123 Front St. W., Ste. 1200
Toronto Ontario
M5J 2M2

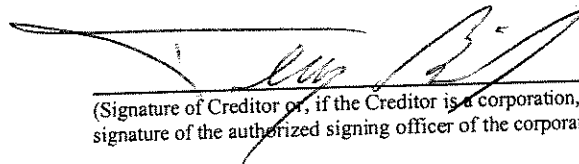
Gary Cerrato
Tel: (416) 369-6058
Fax: (416) 865 0904

Email: gcerrato@bdo.ca

DATED this 10TH day of April, 2008.

TERRY Bishop, Executive V.P

(Print name of Creditor and, if the Creditor is a corporation, the name of the authorized signing officer of the corporation)



(Signature of Creditor or, if the Creditor is a corporation, the signature of the authorized signing officer of the corporation)

Court File No. 07-CL-7109

ONTARIO

SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF SAPPHIRE TOWER DEVELOPMENT CORP.

APPLICATION UNDER THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, C. C-36, AS AMENDED

PROOF OF CLAIM

A. DETAILS OF CREDITOR:

(1) Full Legal Name:

DR. SAIRA ANSARI / ATIQUE AN

(2) Full Mailing Address:

55 WINNERS CIRCLE
TORONTO, ON
M4L 3Y7

(3) Telephone Number:

416 691 8305

(4) Facsimile Number:

(5) E-mail Address:

sansari@tsh.to

(6) Attention (Contact Person):

Saira Ansari

B. CLAIM:
I, Saira Ansari & Arzine Ansari, [name of Creditor or authorized representative of the Creditor], do hereby certify that I have the following claims:

- (a) I am a Creditor of Sapphire Tower Development Corp. (the "Applicant") [or I hold the position of _____ of a Creditor of the Applicant] and have knowledge of all the circumstances connected with the Creditor Claim described herein;
- I am [or I hold the position of _____ with _____] making a Claim against _____, an officer and director of the Applicant and have knowledge of all of the circumstances connected with the claim described herein.

Creditor Claim \$ 132,450 (Cdn.)

(b) the Creditor holds security (if any) in respect of the Creditor Claim as follows:

Provide full particulars of any security, including the date on which the security was given and attach a copy of each security document.

C. DETAILS OF CREDITOR OR SPECIAL INVESTOR CLAIM:

I have previously filed a proof of claim in this proceeding in the amount of \$ 132,450 Yes No

And have provided copies of all supporting documentation.

If you have previously filed a proof of claim, send in this proof of claim form to the Interim Receiver prior to the Claims Bar Date indicating in the box above that you have filed a prior claim. The Interim Receiver will contact you if the Interim Receiver requires further supporting documentation.

D. DETAILS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF APPLICABLE:

(1) Have you acquired this Claim by Assignment or Transfer? (if yes, attach copies of documents evidencing assignment or transfer)

Yes No

(2) Is the Assignment or Transfer absolute or intended as security?

Absolute
Intended as security

(3) Full Legal Name of original creditor(s):

This Proof of Claim must be provided to and received by the Interim Receiver on or before April 30, 2008, the Claims Bar Date, at the following address:

BDO Dunwoody Limited
123 Front St. W., Ste. 1200
Toronto Ontario
M5J 2M2

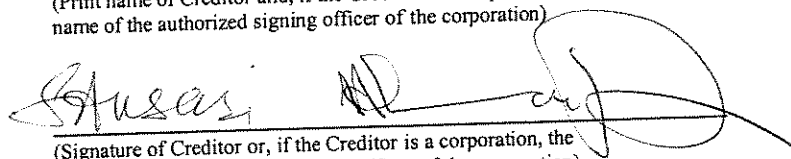
Gary Cerrato
Tel: (416) 369-6058
Fax: (416) 865 0904

Email: gcerrato@bdo.ca

DATED this 2nd day of April, 2008.

SAIRA ANSARI AND ATIQUE ANSARI

(Print name of Creditor and, if the Creditor is a corporation, the name of the authorized signing officer of the corporation)



(Signature of Creditor or, if the Creditor is a corporation, the signature of the authorized signing officer of the corporation)

Court File No. 07-CL-7109

ONTARIO

SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF SAPPHIRE TOWER DEVELOPMENT CORP.

APPLICATION UNDER THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, C. C-36, AS AMENDED

PROOF OF CLAIM

A. DETAILS OF CREDITOR:

(1) Full Legal Name:

ARC DESIGN GROUP LTD.

(2) Full Mailing Address:

67 LOMBARD ST.
TORONTO, ONTARIO
M5C 1M2

(3) Telephone Number:

416-529-9157

(4) Facsimile Number:

416-864-7463

(5) E-mail Address:

adam@arcad.on.ca

(6) Attention (Contact Person):

ADAM JOHNSTONE
PRESIDENT OF ARC DESIGN

B. CLAIM:

I, ADAM JOHNSTONE, [name of Creditor or authorized representative of the Creditor], do hereby certify that I have the following claims:

- (a) I am a Creditor of Sapphire Tower Development Corp. (the "Applicant") [or I hold the position of _____ of a Creditor of the Applicant] and have knowledge of all the circumstances connected with the Creditor Claim described herein;
- I am [or I hold the position of PRESIDENT ARC DESIGN with _____] making a Claim against SAPPHIRE TOWER an officer and director of the Applicant and have knowledge of all of the circumstances connected with the claim described herein.

Creditor Claim \$ 17,442.40 (Cdn.)

(b) the Creditor holds security (if any) in respect of the Creditor Claim as follows:

Provide full particulars of any security, including the date on which the security was given and attach a copy of each security document.

C. DETAILS OF CREDITOR OR SPECIAL INVESTOR CLAIM:

I have previously filed a proof of claim in this proceeding in the amount of \$_ ,

Yes No

And have provided copies of all supporting documentation.

If you have previously filed a proof of claim, send in this proof of claim form to the Interim Receiver prior to the Claims Bar Date indicating in the box above that you have filed a prior claim. The Interim Receiver will contact you if the Interim Receiver requires further supporting documentation.

D. DETAILS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF APPLICABLE:

(1) Have you acquired this Claim by Assignment or Transfer? (if yes, attach copies of documents evidencing assignment or transfer)

Yes No

(2) Is the Assignment or Transfer absolute or intended as security?

Absolute
Intended as security

(3) Full Legal Name of original creditor(s):

This Proof of Claim must be provided to and received by the Interim Receiver on or before April 30, 2008, the Claims Bar Date, at the following address:

BDO Dunwoody Limited
123 Front St. W., Ste. 1200
Toronto Ontario
M5J 2M2

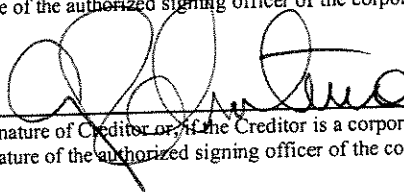
Gary Cerrato
Tel: (416) 369-6058
Fax: (416) 865 0904

Email: gcerrato@bdo.ca

DATED this 16 day of APRIL, 2008.

ADAM JOHNSTONE

(Print name of Creditor and, if the Creditor is a corporation, the name of the authorized signing officer of the corporation)



(Signature of Creditor or, if the Creditor is a corporation, the signature of the authorized signing officer of the corporation)

Court File No. 07-CL-7109

ONTARIO

SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF SAPPHIRE TOWER DEVELOPMENT CORP.

APPLICATION UNDER THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, C. C-36, AS AMENDED

PROOF OF CLAIM

A. DETAILS OF CREDITOR:

(1) Full Legal Name:

Bateman MacKay Chartered Accountants

(2) Full Mailing Address:

4200 SOUTH SERVICE RD

PO Box 5015

BURLINGTON, ON

L7R 3Y8

(3) Telephone Number:

905-632-6400

(4) Facsimile Number:

905-639-2285

(5) E-mail Address:

(6) Attention (Contact Person):

GARY BATEMAN
SENIOR PARTNER

B. CLAIM:
I, GARY BATEMAN, [name of Creditor or authorized representative of the Creditor], do hereby certify that I have the following claims:

- (a) I am a Creditor of Sapphire Tower Development Corp. (the "Applicant") [or I hold the position of Senior Partner of a Creditor of the Applicant] and have knowledge of all the circumstances connected with the Creditor Claim described herein;
- I am [or I hold the position of _____ with _____] making a Claim against _____, an officer and director of the Applicant and have knowledge of all of the circumstances connected with the claim described herein.

Creditor Claim \$ 3460.73 (Cdn.)

(b) the Creditor holds security (if any) in respect of the Creditor Claim as follows:

Provide full particulars of any security, including the date on which the security was given and attach a copy of each security document.

C. DETAILS OF CREDITOR OR SPECIAL INVESTOR CLAIM:

I have previously filed a proof of claim in this proceeding in the amount of \$ 3460.73 Yes No

And have provided copies of all supporting documentation.

If you have previously filed a proof of claim, send in this proof of claim form to the Interim Receiver prior to the Claims Bar Date indicating in the box above that you have filed a prior claim. The Interim Receiver will contact you if the Interim Receiver requires further supporting documentation.

D. DETAILS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF APPLICABLE:

(1) Have you acquired this Claim by Assignment or Transfer? (if yes, attach copies of documents evidencing assignment or transfer)

Yes No

(2) Is the Assignment or Transfer absolute or intended as security?

Absolute
Intended as security

(3) Full Legal Name of original creditor(s):

This Proof of Claim must be provided to and received by the Interim Receiver on or before April 30, 2008, the Claims Bar Date, at the following address:

BDO Dunwoody Limited
123 Front St. W., Ste. 1200
Toronto Ontario
M5J 2M2

Gary Cerrato
Tel: (416) 369-6058
Fax: (416) 865 0904

Email: gcerrato@bdo.ca

DATED this 27th day of April, 2008.

GARY L. BATEMAN
(Print name of Creditor and, if the Creditor is a corporation, the name of the authorized signing officer of the corporation)

[Signature]
(Signature of Creditor or, if the Creditor is a corporation, the signature of the authorized signing officer of the corporation)

Court File No. 07-CL-7109

ONTARIO

SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF SAPPHIRE TOWER DEVELOPMENT CORP.

APPLICATION UNDER THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, C. C-36, AS AMENDED

PROOF OF CLAIM

A. DETAILS OF CREDITOR:

(1) Full Legal Name:

Glenda Margaret Bell

(2) Full Mailing Address:

400 Woodbine Avenue

Toronto ON M4L 3P6

(3) Telephone Number:

(h) 416-698-8971

(b) 416-542-3994

(4) Facsimile Number:

416-506-1979

(5) E-mail Address:

gbell@homelandenergygroup.com

gmfair2002@yahoo.ca

(6) Attention (Contact Person):

B. CLAIM:

I, Glenda Bell, [name of Creditor or authorized representative of the Creditor], do hereby certify that I have the following claims:

- (a) I am a Creditor of Sapphire Tower Development Corp. (the "Applicant") [or I hold the position of _____ of a Creditor of the Applicant] and have knowledge of all the circumstances connected with the Creditor Claim described herein;
- I am [or I hold the position of _____ with _____] making a Claim against _____, an officer and director of the Applicant and have knowledge of all of the circumstances connected with the claim described herein.

Creditor Claim \$ _____ (Cdn.)

(b) the Creditor holds security (if any) in respect of the Creditor Claim as follows:

Provide full particulars of any security, including the date on which the security was given and attach a copy of each security document.

C. DETAILS OF CREDITOR OR SPECIAL INVESTOR CLAIM:
Mortgage Instrument No. AT 1478784

I have previously filed a proof of claim in this proceeding in the amount of \$ 5,698.49 as at Jan. 14, 2008 Yes No

And have provided copies of all supporting documentation.

If you have previously filed a proof of claim, send in this proof of claim form to the Interim Receiver prior to the Claims Bar Date indicating in the box above that you have filed a prior claim. The Interim Receiver will contact you if the Interim Receiver requires further supporting documentation.

D. DETAILS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF APPLICABLE:

- (1) Have you acquired this Claim by Assignment or Transfer? (if yes, attach copies of documents evidencing assignment or transfer) Yes No
- (2) Is the Assignment or Transfer absolute or intended as security? Absolute
Intended as security
- (3) Full Legal Name of original creditor(s): _____

This Proof of Claim must be provided to and received by the Interim Receiver on or before April 30, 2008, the Claims Bar Date, at the following address:

BDO Dunwoody Limited
123 Front St. W., Ste. 1200
Toronto Ontario
M5J 2M2

Gary Cerrato
Tel: (416) 369-6058
Fax: (416) 865 0904

Email: gcerrato@bdo.ca

DATED this 2nd day of April, 2008.

Glenda M. Bell

(Print name of Creditor and, if the Creditor is a corporation, the name of the authorized signing officer of the corporation)

Glenda M. Bell

(Signature of Creditor or, if the Creditor is a corporation, the signature of the authorized signing officer of the corporation)

ONTARIO

SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF SAPPHIRE TOWER DEVELOPMENT CORP.

APPLICATION UNDER THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, C. C-36, AS AMENDED

PROOF OF CLAIM

A. DETAILS OF CREDITOR:

- (1) Full Legal Name: Bousfields Inc.
- (2) Full Mailing Address: 3 Church Street, Suite 200
Toronto, ON M5E 1M2
- (3) Telephone Number: 416-947-9744
- (4) Facsimile Number: 416-947-0781
- (5) E-mail Address: bousfields@bousfields.ca

Robert Glover

(6) Attention (Contact Person):

Sue Brow

B. CLAIM: Robert Glover of I, Bousfields Inc., [name of Creditor or authorized representative of the Creditor], do hereby certify that I have the following claims:

(a) I am a Creditor of Sapphire Tower Development Corp. (the "Applicant") [or I hold the position of _____ of a Creditor of the Applicant] and have knowledge of all the circumstances connected with the Creditor Claim described herein;

I am [or I hold the position of _____ with _____] making a Claim against _____, an officer and director of the Applicant and have knowledge of all of the circumstances connected with the claim described herein.

Creditor Claim \$ _____ (Cdn.)

(b) the Creditor holds security (if any) in respect of the Creditor Claim as follows:

Provide full particulars of any security, including the date on which the security was given and attach a copy of each security document.

C. DETAILS OF CREDITOR OR SPECIAL INVESTOR CLAIM:

I have previously filed a proof of claim in this proceeding in the amount of \$ _____ Yes No

And have provided copies of all supporting documentation.

If you have previously filed a proof of claim, send in this proof of claim form to the Interim Receiver prior to the Claims Bar Date indicating in the box above that you have filed a prior claim. The Interim Receiver will contact you if the Interim Receiver requires further supporting documentation.

D. DETAILS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF APPLICABLE:

- (1) Have you acquired this Claim by Assignment or Transfer? (if yes, attach copies of documents evidencing assignment or transfer) Yes No
- (2) Is the Assignment or Transfer absolute or intended as security? Absolute
Intended as security
- (3) Full Legal Name of original creditor(s): _____

This Proof of Claim must be provided to and received by the Interim Receiver on or before April 30, 2008, the Claims Bar Date, at the following address:

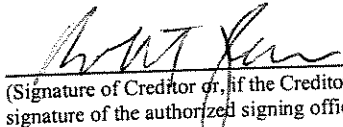
BDO Dunwoody Limited
123 Front St. W., Ste. 1200
Toronto Ontario
M5J 2M2

Gary Cerrato
Tel: (416) 369-6058
Fax: (416) 865 0904

Email: gcerrato@bdo.ca

DATED this 9 day of April, 2008.

(Print name of Creditor and, if the Creditor is a corporation, the name of the authorized signing officer of the corporation)

 Robert Glover

(Signature of Creditor or, if the Creditor is a corporation, the signature of the authorized signing officer of the corporation)

Court File No. 07-CL-7109

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF THE PLAN OF COMPROMISE OR
ARRANGEMENT OF SAPPHIRE TOWER DEVELOPMENT CORP.

Applicants

PROOF OF CLAIM

A. PARTICULARS OF CREDITOR

- (1) Full legal Name of Creditor: Canada Revenue Agency
- (2) Full Mailing Address of Creditor: 1 Front Street West, 2nd Floor,
Toronto, ON M5J 2X6
- (3) Telephone Number of Creditor: (416) 954-6514
- (4) Facsimile Number of Creditor: (416) 954-6411
- (5) Attention (Contact Person): Patricia Ariemma
- (6) Has the Claim been sold or assigned by Creditor to another party: Yes No

B. PARTICULARS OF ASSIGNEE(S) (IF ANY):

- (1) Full Legal Name of Assignee(s): _____
- (2) Full Mailing Address of Assignees(s): _____
- (3) Telephone Number of Assignee(s): _____
- (4) Facsimile Number of Assignee(s): _____
- (5) Attention (Contact Person): _____

Proof of Claim
Page 2.

C. PROOF OF CLAIM

I, Patricia Ariemma, a Representative of the Canada Revenue Agency do hereby certify:

- (a) That I am a creditor of Sapphire Tower Development Corporation, and have knowledge of the circumstance connected with the Claim described herein;
- (b) The Creditor asserts a Claim against Sapphire Tower Development Corporation
- (c) Sapphire Development Corporation was and still is indebted to the Canada Revenue Agency as follows:

(i) TOTAL CLAIM: \$ 1.00 CAD

D. NATURE OF CLAIM

A. UNSECURED CLAIM OF \$ 1.00

That in respect of this debt, I do not hold any assets of the debtor as security and

- (a) regarding the amount of \$ \$1.00 I do not claim a right to a priority

B. SECURED CLAIM OF \$ 0.00

E. PARTICULARS OF CLAIM

Other than as already set out herein the particulars of the undersigned's total Claim are attached under Schedule A and B

This Proof of Claim must be returned and received by the Monitor on or by April 30, 2008, the Claims Bar Date, at the following address:

BDO Dunwoody
123 Front St. W.
Toronto, Ontario
M5J 2M2

Attention: Gary Cerrato
Telephone: (416) 369-6058
Facsimile: (416) 865-0904

Dated at Toronto this the 23rd day of April, 2008

Per: Patricia Ariemma
Canada Revenue Agency, Creditor

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Court File No. 07-CL-7109

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF THE PLAN OF COMPROMISE OR
ARRANGEMENT OF SAPPHIRE TOWER DEVELOPMENT CORP.

Applicants

PROOF OF CLAIM

A. PARTICULARS OF CREDITOR

- (1) Full legal Name of Creditor: Canada Revenue Agency
- (2) Full Mailing Address of Creditor: 1 Front Street West, 2nd Floor,
Toronto, ON M5J 2X6
- (3) Telephone Number of Creditor: (416) 954-6514
- (4) Facsimile Number of Creditor: (416) 954-6411
- (5) Attention (Contact Person): Patricia Ariemma
- (6) Has the Claim been sold or assigned by Creditor to another party: Yes _ No _X_

B. PARTICULARS OF ASSIGNEE(S) (IF ANY):

- (1) Full Legal Name of Assignee(s): _____
- (2) Full Mailing Address of Assignee(s): _____
- (3) Telephone Number of Assignee(s): _____
- (4) Facsimile Number of Assignee(s): _____
- (5) Attention (Contact Person): _____

Proof of Claim
Page 2.

C. PROOF OF CLAIM

I, Patricia Ariemma, a Representative of the Canada Revenue Agency do hereby certify:

- (a) That I am a creditor of Sapphire Tower Development Corporation, and have knowledge of the circumstance connected with the Claim described herein;
- (b) The Creditor asserts a Claim against Sapphire Tower Development Corporation
- (c) Sapphire Tower Development Corporation was and still is indebted to the Canada Revenue Agency as follows:

(i) TOTAL CLAIM: \$ 1.00 CAD

D. NATURE OF CLAIM

A. UNSECURED CLAIM OF \$ 1.00

That in respect of this debt, I do not hold any assets of the debtor as security and

- (a) regarding the amount of \$ 1.00 I do not claim a right to a priority

B. SECURED CLAIM OF \$ 1.00

E. PARTICULARS OF CLAIM

Other than as already set out herein the particulars of the undersigned's total Claim are attached under Schedule A and B

This Proof of Claim must be returned and received by the Monitor on or by April 30, 2008, the Claims Bar Date, at the following address:

BDO Dunwoody Limited
123 Front St. W., Ste. 1200
Toronto, Ontario
M5J 2M2

Attention: Gary Cerrato
Telephone: (416) 369-6058
Facsimile: (416) 865-0904

Email: gcerrato@bdo.ca

Dated at Toronto this the 23rd day of April, 2008

Per: Patricia Ariemma
Canada Revenue Agency, Creditor

Conrad Shaw
An Officer designated under subsection 220(5) of
the Income Tax Act to Administer Oaths, etc.

ONTARIO

SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF SAPPHIRE TOWER DEVELOPMENT CORP.

APPLICATION UNDER THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, C. C-36, AS AMENDED

PROOF OF CLAIM

A. DETAILS OF CREDITOR:

(1) Full Legal Name:

Lloyd Arthur Courtney

(2) Full Mailing Address:

3493 Colonel Talbot Rd
London, Ont. N6P1H6

(3) Telephone Number:

519 652-3781

(4) Facsimile Number:

519 652-3781

(5) E-mail Address:

lacourtney@execulink.com

(6) Attention (Contact Person):

Lloyd Courtney

B. CLAIM:

I, Lloyd A. Courtney, [name of Creditor or authorized representative of the Creditor], do hereby certify that I have the following claims:

- (a) I am a Creditor of Sapphire Tower Development Corp. (the "Applicant") [or I hold the position of _____ of a Creditor of the Applicant] and have knowledge of all the circumstances connected with the Creditor Claim described herein;
- I am [or I hold the position of _____ with _____] making a Claim against _____, an officer and director of the Applicant and have knowledge of all of the circumstances connected with the claim described herein.

Creditor Claim \$ _____ (Cdn.)

(b) the Creditor holds security (if any) in respect of the Creditor Claim as follows:

Provide full particulars of any security, including the date on which the security was given and attach a copy of each security document.

C. DETAILS OF CREDITOR OR SPECIAL INVESTOR CLAIM:

I have previously filed a proof of claim in this proceeding in the amount of \$233,700.00 Yes No

And have provided copies of all supporting documentation.

If you have previously filed a proof of claim, send in this proof of claim form to the Interim Receiver prior to the Claims Bar Date indicating in the box above that you have filed a prior claim. The Interim Receiver will contact you if the Interim Receiver requires further supporting documentation.

D. DETAILS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF APPLICABLE:

- (1) Have you acquired this Claim by Assignment or Transfer? (if yes, attach copies of documents evidencing assignment or transfer) Yes No
- (2) Is the Assignment or Transfer absolute or intended as security? Absolute
Intended as security
- (3) Full Legal Name of original creditor(s): _____

This Proof of Claim must be provided to and received by the Interim Receiver on or before April 30, 2008, the Claims Bar Date, at the following address:

BDO Dunwoody Limited
123 Front St. W., Ste. 1200
Toronto Ontario
M5J 2M2

Gary Cerrato
Tel: (416) 369-6058
Fax: (416) 865 0904

Email: gcerrato@bdo.ca

DATED this 4 day of April, 2008.

Lloyd A Courtney
(Print name of Creditor and, if the Creditor is a corporation, the name of the authorized signing officer of the corporation)

[Signature]
(Signature of Creditor or, if the Creditor is a corporation, the signature of the authorized signing officer of the corporation)

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Court File No. 07-CL-7109

ONTARIO

SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF SAPPHIRE TOWER DEVELOPMENT CORP.

APPLICATION UNDER THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, C. C-36, AS AMENDED

PROOF OF CLAIM

A. DETAILS OF CREDITOR:

(1) Full Legal Name:

Eric H. Cox

(2) Full Mailing Address:

610 Via Ravello

unit #412

Irving TEXAS 75039

U.S.A.

(3) Telephone Number:

239-404-5115

(4) Facsimile Number:

(5) E-mail Address:

ericipa@aol.com

(6) Attention (Contact Person):

Eric H. Cox
239-404-5115

B. CLAIM:
I, Eric H. Cox, [name of Creditor or authorized representative of the Creditor], do hereby certify that I have the following claims:

(a) I am a Creditor of Sapphire Tower Development Corp. (the "Applicant") [or I hold the position of _____ of a Creditor of the Applicant] and have knowledge of all the circumstances connected with the Creditor Claim described herein;

I am [or I hold the position of _____ with _____] making a Claim against _____, an officer and director of the Applicant and have knowledge of all of the circumstances connected with the claim described herein.

Creditor Claim: \$140,008 (Cdn.) + 4 yrs 4 months 2 weeks of interest at 25% per ann. compounded semiannually
\$50,000 Principle

(b) the Creditor holds security (if any) in respect of the Creditor Claim as follows:

Provide full particulars of any security, including the date on which the security was given and attach a copy of each security document.

C. DETAILS OF CREDITOR OR SPECIAL INVESTOR CLAIM:

I have previously filed a proof of claim in this proceeding in the amount of \$ 50,000 Yes No

And have provided copies of all supporting documentation.

If you have previously filed a proof of claim, send in this proof of claim form to the Interim Receiver prior to the Claims Bar Date indicating in the box above that you have filed a prior claim. The Interim Receiver will contact you if the Interim Receiver requires further supporting documentation.

D. DETAILS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF APPLICABLE:

- (1) Have you acquired this Claim by Assignment or Transfer? (if yes, attach copies of documents evidencing assignment or transfer) Yes No
- (2) Is the Assignment or Transfer absolute or intended as security? Absolute
Intended as security
- (3) Full Legal Name of original creditor(s): _____


This Proof of Claim must be provided to and received by the Interim Receiver on or before April 30, 2008, the Claims Bar Date, at the following address:

BDO Dunwoody Limited
123 Front St. W., Ste. 1200
Toronto Ontario
M5J 2M2

Gary Cerrato
Tel: (416) 369-6058
Fax: (416) 865 0904
Email: gcerrato@bdo.ca

DATED this 22nd day of April, 2008.

Eric H. Cox
(Print name of Creditor and, if the Creditor is a corporation, the name of the authorized signing officer of the corporation)


(Signature of Creditor or, if the Creditor is a corporation, the signature of the authorized signing officer of the corporation)

Toronto Centre No. 9129 P. 2 002/003

Federal Express Canada Ltd. 5985 Explorer Drive Mississauga, Ontario L4W 5K6 Canada



PROOF OF CLAIM

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF SAPPHIRE TOWER DEVELOPMENT CORP.

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

203-5985 EXPLORER DRIVE, MISSISSAUGA, ONTARIO L4W 5K6

I, Lynn Tassone, residing in the City of Mississauga, in the Province of Ontario

DO HEREBY CERTIFY:

1. That I am a Revenue Recovery Agent of Federal Express Canada Ltd.
2. That I have knowledge of all the circumstances connected with the claim hereinafter referred to.
3. That the said debtor was, at the date of the CCAA, namely the 20th day of July, 2007 and still is indebted to the above named creditor (hereinafter referred to as the "the creditor") in the sum of \$171.03, as shown by the statement of account hereto attached marked "A" and "B" after deducting any counter claims to which the debtor is entitled.
4. That, in respect to the said debt, no security is held or priority claimed.
5. That, to the best of my knowledge and belief, the creditor and the debtor are not related as defined in section 4 of the Bankruptcy Act.

Dated at Mississauga, this 24th day of April, 2008

Witness

Lynn Tassone
Revenue Recovery Agent

04/24/2008 10:00 IFAX TORC-Fax@bdo.ca Apr. 24. 2008 12:29PM FEDEX