

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:

Catherine Connally

(2) Full Mailing Address:

121 Richmond St. W
Suite 1101
Toronto, ON M5H2K1

(3) Telephone Number:

416 977-1496 x114

(4) Facsimile Number:

416 977-1200

(5) E-mail Address:

Cathyconnally@
issuescentral.com

Catherine Connolly

(6) Attention (Contact Person):

B. CLAIM:

I, _____, [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 \$ 127,265.75 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 1 day of April, 2008.

Catherine Connally
 (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:

Henry Leong

(2) Full Mailing Address:

1378 CRAIGBARROCK RD
VICTORIA, B.C.
V8S 2A7

(3) Telephone Number:

1-250-598-8648

(4) Facsimile Number:

(5) E-mail Address:

hleong@islandnet.com

(6) Attention (Contact Person):

B. CLAIM:

I, _____, [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:

64,623.38 (BALANCE)
\$ 20.00 (LAW COSTS)
\$ 5,750 (1% ADMINISTRATIVE FEE)
70,393.38

I have previously filed a proof of claim in this proceeding in the amount of \$ 70,393.38

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

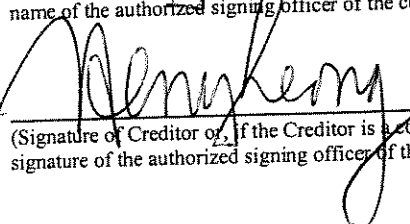
Gary Cerrato
Tel: (416) 369-6058
Fax: (416) 865 0904

Email: gcerrato@bdo.ca

DATED this 14th day of April, 2008.

Henry Leong

(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)

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:

ELZBIETA REJMIAN

2 TAMARACK TRAIL
BARRIE, ONTARIO
L4N 1G51

- (3) Telephone Number:

705-735-2620

- (4) Facsimile Number:

705-721-9627

- (5) E-mail Address:

rejmanm@bellnet.

(6) Attention (Contact Person):

MARK REJMAN
2 TAMARACK TRAIL
BARRIE, ONTARIO
LYN 9 51
705-717-2620

B. CLAIM:

I, ELZBIETA REJMAN [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 \$ 951.68 (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 \$ 64,584.56 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:

N/A

(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): N/A

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 22 day of APRIL, 2008.

ELZBIETA REJMAN

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

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

I have received payment of \$63,632.88
on January 15th
Elzbieta Rejman

ONTARIO

SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

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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:

Student Guide Corporation

(2) Full Mailing Address:

2656 East 47th Ave

Vancouver, BC

V5S 1C1

(3) Telephone Number:

604-816-2273

(4) Facsimile Number:

604-434-0353

(5) E-mail Address:

agnes.lee@telus.net

(6) Attention (Contact Person):

Agnes Wang (Director)

B. CLAIM:

I, Agnes Wang, [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 Director 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 \$ 63,632.88

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): Student Guide Corporation

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.

AGNES WONG
 (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)

Director of
 Student Guide Corporation

Court File No. 07-CL-7109

ONTARIO

SUPERIOR COURT OF JUSTICE
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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:

Graphic Arts Building
Incorporated

(2) Full Mailing Address:

c/o T. Reiber, Barrister &
Solicitor, 121 Richard
St. W. Ste 1100 Toronto
M5H 2K1

(3) Telephone Number:

416-927-9841

(4) Facsimile Number:

416-975-1531

(5) E-mail Address:

terry@reiber.ca

(6) Attention (Contact Person):

Ferienne Reiber

B. CLAIM:

I, Ferienne Reiber, Solicitor for Graphic Arts Building Incorporated [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 Solicitor with Graphic Arts Building Incorporated] making a Claim against Sapphire Tower Development Inc, an officer and director of the Applicant and have knowledge of all of the circumstances connected with the claim described herein.

Creditor Claim \$ 236,330⁰⁰ (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. — See previous proof of claim filed

C. DETAILS OF CREDITOR OR SPECIAL INVESTOR CLAIM:

I have previously filed a proof of claim in this proceeding in the amount of \$ 11,703,125.51

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):

Applied N/A

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 30th day of April, 2008.

Graphic Arts Building Incorporated

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

By its Solicitor

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

Terrence S.reiber

Court File No. 07-CL-7109

ONTARIO
SUPERIOR COURT OF JUSTICE
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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:

Cassius Adams

(2) Full Mailing Address:

201-7 Labatt Ave.

Toronto, ON

M5A 1Z1

(3) Telephone Number:

(647) 588-9176

(4) Facsimile Number:

(416) 237-0305

(5) E-mail Address:

Cassius@seven1.net

(6) Attention (Contact Person): Cassius Adams
201-7 Labatt Ave.
Toronto, ON
MSA 1Z1

B. CLAIM:
I, Cassius Adams, [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 \$17,521.25 (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 5th day of May, 2008.

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

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