FORM 77

Notice of Disallowance of Claim, Right to Priority or Security or Notice of Valuation of Claim (Subsection 135(3) of the Act)

Tak	ke notice that:
(A)	as trustee acting in the matter of the bankruptcy (or proposal) of, I have disallowed your claim (or your right to a priority or your security on the property) in whole (or to the extent of \$), pursuant to subsection 135(2) of the Act, for the following reasons:
	(Set out the reasons for the disallowance.)
(or)	
(B)	as trustee acting in the matter of the bankruptcy (<i>or</i> proposal) of, I have determined that your contingent or unliquidated claim is a provable claim and have valued it at \$ and therefore, it is deemed a proved claim to this amount pursuant to subsection 135(1.1) of the Act.
or a rig	d further take notice that if you are dissatisfied with my decision in disallowing your claim in whole or in particular to rank or your security or valuation of your claim), you may appeal to the court within the 30-day period e day on which this notice is served, or within any other period that the court may, on application made within the 30-day period, allow.
Dated a	at, this day of
	Trustee