

**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
LAURENTIAN UNIVERSITY OF SUDBURY

**MOTION RECORD
(Returnable May 2nd, 2022)**

Date: April 8th, 2022

BLANEY MCMURTRY LLP

Lawyers
2 Queen Street East, Suite 1500
Toronto, ON, M5C 3G5

David T. Ullmann (LSO #42357I)

Tel: (416) 596-4289
Fax: (416) 594-2437
DUllmann@blaney.com

Stephen Gaudreau (LSO #65895M)

Tel: (416) 596-4285
Fax: (416) 593-5437
SGaudreau@blaney.com

Philip Yang (LSO #820840)

Tel: (416) 596-2883
Fax: (416) 593-7714
PYang@blaney.com

Lawyers for The Art Gallery of Sudbury |
Galerie d'art de Sudbury (the "AGS")

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TAB 1

Court File No. CV-21-656040-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
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IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
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NOTICE OF MOTION

The Art Gallery of Sudbury | Galerie d'art de Sudbury (the "AGS"), will make a motion for an Order seeking the relief set out herein to a judge of the Ontario Superior Court of Justice (Commercial List), on May 2nd, 2022, at, 9:00AM, or as soon after that time as the motion can be heard by Zoom video conference due to the COVID-19 Pandemic.

PROPOSED METHOD OF HEARING: The motion is to be heard orally.

THE MOTION IS FOR AN ORDER:

1. A declaration that the withdrawal of the Proof of Claim filed by AGS on July 30, 2021 (the "Proof of Claim") in the Laurentian University of Sudbury's ("Laurentian") *Companies Creditors Arrangement Act* ("CCAA") proceedings is without prejudice to the AGS asserting rights in or to any of the assets described in the Proof of Claim (the "Assets") hereafter or to asserting a Restructuring Claim (as defined in the Claims Process Order) in respect of same, if applicable;
2. If necessary, to vary the Claim Process Order of Justice Morawetz dated May 31, 2021 ("Claims Process Order") issued in the Laurentian CCAA to permit the AGS to withdraw its

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Proof of Claim without prejudice to the AGS asserting rights in or to any of the Assets hereafter or to asserting a Restructuring Claim (as defined in the Claims Process Order) in respect of same, if applicable;

3. The AGS' costs of this motion as determined by the Court; and,
4. Such further and other relief as to this Honourable Court may seem just.

THE GROUNDS FOR THE MOTION ARE:

The AGS Background

5. The AGS is a charitable organization that operates the only public art gallery and museum in the Greater Sudbury Area. It has over 65,000 unique visitors (online and in person) per year and is a material part of the Northern Ontario, Indigenous and Francophone Arts community. It is open and operating.

6. The AGS operates out of the Bell Mansion located at 251 John Street, Sudbury (the "**Bell Mansion**"). The AGS displays and houses approximately 2300 works of art. Approximately 1400 of these works were referred to in the Proof of Claim (the "**Art Collection**").

Claims Process Order Dispute

7. A dispute has arisen in the context of the interpretation of the Claims Process Order in these proceedings which threatens to close the art gallery.

8. Having misunderstood the Claims Process Order, the AGS, acting in good faith, filed the Proof of Claim as a pre-filing debt creditor. Having only recently received legal counsel on this

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issue, it now realizes that its claim should be withdrawn. Notwithstanding how the Proof of Claim was completed and filed, the AGS has no current claim against Laurentian for any amount owing.

9. The AGS seeks to withdraw its Proof of Claim and does not intend to vote in or receive any future dividend under any future Plan of Arrangements proposed by Laurentian in respect of the amounts claimed in the Proof of Claim.

10. The AGS maintains rights in the Assets described in the Proof of Claim, which, while disallowed by the Monitor in the course of disallowing the Proof of Claim, have not been contested by Laurentian in or prior to this process.

11. The Monitor has advised that if the AGS withdraws its claim at this point the Claims Process Order requires that AGS will lose its rights to the Assets.

12. The Claims Process was instituted in order to identify and determine for voting and/or distribution purpose the potential universe of claims which may exist against Laurentian. The Claims Process was not instituted for the purpose of identifying and divesting property rights from third parties.

The AGS Improperly files a Proof of Claim

13. On July 30, 2021, without the benefit of counsel, the AGS proceeded to file its Proof of Claim, following discussions with Laurentian and directions received from the Monitor at an in person meeting held with the Monitor.

14. The AGS misunderstood the language in the Proof of Claim package stating that a claimant would lose any claims against Laurentian if a Proof of Claim was not filed by July 30, 2021 to

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mean that it could lose all rights to the Assets, even though Laurentian had taken, and has still taken, no steps to contest AGS' rights to those Assets.

15. In the Proof of Claim, the AGS asserted that Laurentian owed it a pre-filing claim of approximately \$6,390,667.35 CAD, being what the AGS preliminarily estimated the monetary value of the assets referred to in the Proof of Claim (the “**Assets**”) to be, if they were to be seized by Laurentian at some point in the near future.

16. The Proof of Claim form did not provide the AGS with the ability to assert interests other than monetary claims against Laurentian. It asked for a claimant to express their claim in monetary values . In fact, none of the amounts the AGS claimed were owing to it at that time, nor are they owed now.

17. Property claims are distinct from ordinary proofs of claim and usually involve the recovery of property in the hands of a trustee, receiver or debtor in restructuring for the benefit of the third party making the claim. A proof of claim process does not ordinarily require third parties to file claims to justify their right to retain property in their possession.

18. On February 1, 2022, the Monitor delivered a Notice of Disallowance disallowing the AGS' claim. The Monitor provided no supporting documentation to substantiate the disallowance or to demonstrate ownership of the Assets.

19. On February 14, 2022, the AGS filed its Notice of Dispute with the Monitor. The Monitor then submitted the claim to adjudication.

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20. At that point, the AGS, retained specialty insolvency counsel, who after reviewing the Proof of Claim and Claims Process Order, determined that the AGS should not have filed a Proof of Claim in the *CCAA*.

21. Specifically, the AGS has no claim in the *CCAA* process at this time as a creditor as Laurentian does not owe it any pre-filing debts. As such, it would not expect to vote in any Plan of Laurentian in the *CCAA* or to participate in any dividend in that Plan unless some future dispute were to arise in which Laurentian successfully asserted some rights to the Assets.

22. The question of who owns or controls or should own or control the Assets is outside the scope of the Claims Process Order. The fate of these Assets has not been shown to have any relevance to the *CCAA* proceeding to date.

23. It would be inequitable to deny the relief sought by the AGS. The purpose of a claims process is not to create a windfall for the entity in restructuring, which is what would occur if Laurentian were to divest the AGS of the Assets in the manner suggested by the Monitor.

24. Laurentian will not be prejudiced in the event the Court grants the relief sought as the relief sought does not limit Laurentian's rights, if any, to pursue the Assets, or any of them, should it have any legal right to do so.

25. In the event in the future Laurentian were to successfully terminate any agreements with the AGS and or seize any of the Assets from the AGS, AGS would at that time have a Restructuring Claim for the damage caused by such actions.

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26. To date, Laurentian has not released any plans to market or sell the Assets or otherwise make any specific connection between the Assets and this restructuring process.

27. Laurentian and the AGS have happily co-existed in a beneficial relationship since 1997. There was no burgeoning dispute between them prior February 1, 2021. But for the filing of the Proof of Claim this issue would not have arisen in the CCAA process or at all at this time.

28. Rules 37 and 59.06 of the *Rules of Civil Procedure*.

29. Sections 96 and 97 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

30. Sections 11 and 18.6 of the *Companies' Creditors Arrangement Act*, R.S.C., 1985, c. C-36.

31. Such further and other grounds as counsel may advise and this Court deem just.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion:

32. The Affidavit of Demetra Christakos sworn April 8, 2022; and,

33. Such further and other evidence as counsel may advise and this Court permit.

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Date: April 8, 2022

BLANEY MCMURTRY LLP

Lawyers
2 Queen Street East, Suite 1500
Toronto, ON, M5C 3G5

David T. Ullmann (LSO #42357I)

Tel: (416) 596-4289
Fax: (416) 594-2437
DUllmann@blaney.com

Stephen Gaudreau (LSO #65895M)

Tel: (416) 596-4285
Fax: (416) 593-5437
SGaudreau@blaney.com

Philip Yang (LSO #820840)

Tel: (416) 596-2883
Fax: (416) 593-7714
PYang@blaney.com

Lawyers for The Art Gallery of Sudbury |
Galerie d'art de Sudbury

To: The Service 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 LAURENTIAN UNIVERSITY OF SUDBURY

Email address for party served: See Service List

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

NOTICE OF MOTION

BLANEY MCMURTRY LLP

Lawyers
2 Queen Street East, Suite 1500
Toronto, ON, M5C 3G5

David T. Ullmann (LSO #423571)

Tel: (416) 596-4289
Fax: (416) 594-2437
DUllmann@blaney.com

Stephen Gaudreau (LSO #65895M)

Tel: (416) 596-4285
Fax: (416) 593-5437
SGaudreau@blaney.com

Philip Yang (LSO #820840)

Tel: (416) 596-2883
Fax: (416) 593-7714
PYang@blaney.com

Lawyers for The Art Gallery of Sudbury | Galerie d'art de Sudbury

TAB 2

Court File No. CV-21-656040-00CL

ONTARIO
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IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
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AFFIDAVIT OF DEMETRA CHRISTAKOS

I, Demetra Christakos, of the City of Sudbury, in the Province of Ontario, **AFFIRM AND SAY:**

1. I am a Director and Curator of The Art Gallery of Sudbury | Galerie d'art de Sudbury (the "AGS") and, as such, have knowledge as to the matters which I hereinafter depose. To the extent I am recounting information provided to me by others, I have stated the source of that information and verily believe it to be true.

2. As will be set out below, based on a misunderstanding of the CCAA process and relying on the advice it received from the Laurentian University of Sudbury's ("Laurentian") Court Appointed Monitor ("Monitor"), the AGS filed a "Proof of Claim" in the Laurentian *Companies' Creditors Arrangement Act* ("CCAA") with respect to its rights related to the continued operations of the art gallery in July 2021. Having been surprised by the position taken by the Monitor in rejecting that claim in February of this year, the AGS retained counsel. Having now had the benefit of specialist insolvency counsel and having gained a better understanding of the CCAA process the AGS now understands that it has no claim in this CCAA process as a creditor and does not expect to vote in the pending Plan of Laurentian in the CCAA or to participate in any dividend in that Plan. As such, the AGS intends to withdraw its Proof of Claim.

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3. I understand that the Monitor's position is that upon withdrawing the claim, the AGS will lose not only the right to participate as a creditor in the Plan, but all of its property rights in the assets which were referred to in that claim (the "**Assets**"), even though Laurentian has at no time in recent memory taken any steps to contest the ownership of the Assets.

4. I make this affidavit in support of our motion to allow for the AGS to withdraw their claims in the claims process without waiving its rights in or to any of the Assets.

The AGS Background

5. The AGS was incorporated on July 1, 1997, and is registered with the Canada Revenue Agency as a charitable organization.

6. The AGS has been, since its inception, a steward of the arts and arts education in Sudbury and the greater North-Eastern Ontario region. It operates a year-round public art gallery and art museum in the greater Sudbury area out of a property known as the Bell Mansion located at 251 John Street ("**Bell Mansion**"). The gallery displays and houses approximately 2300 works of art that are central to the cultural heritage of North-Eastern Ontario. Included in these works are approximately 1400 works of art which were identified in the AGS proof of claim as potentially being subject to claims by Laurentian ("**Art Collection**"). The Gallery also houses and displays a library collection of approximately 600 different historical art books ("**Library Collection**").

7. While the vast majority of art and artifacts in question do not have high value on a piece-by-piece basis, as a collection which has been carefully curated and assembled over many decades, they are very valuable to the cultural fabric of the Northern Ontario,

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Francophone and Indigenous communities.

8. Prior to the COVID-19 pandemic, the art gallery served approximately 65,000 viewers and art workshop participants per year in addition to its role in facilitating education in the region. It is expected that as restrictions loosen and the pandemic dissipates its visitor numbers will return to pre-pandemic levels. The art gallery is the only public art gallery or art museum in Greater Sudbury or the District of Sudbury, an area of 38,505 km².

9. While the AGS has some holdings which are currently outside this dispute because they were not addressed in our Proof of Claim, it is plain and obvious that if the AGS were to lose its rights in the Assets as suggested by the Monitor, it would have a significant detrimental effect on the operations of the art gallery, including the loss of the building in which it operates and the public visits.

Current Status of the Assets

10. As of the date of swearing this Affidavit, the art gallery is open to the public and the AGS continues to care for the Assets in largely the same way as it had prior to the commencement of the Laurentian CCAA proceedings.

11. It still houses the Art Collection, and other AGS art works, for the benefit of the public. The Library Collection is also being housed at the Bell Mansion for the benefit of the public.

12. I am advised by my counsel that to date that the public materials filed in the CCAA do not disclose any intention or plan by Laurentian to market or sell the Assets.

13. Since I became Director|Curator of the AGS in August 2015, Laurentian has not taken

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any steps to terminate any agreements with the AGS or attempt to seize or assert control over any property which we hold, such as the Bell Mansion or the Art Collection.

14. In contrast, the AGS has expended its own material resources to control, protect and make available the Assets to the public.

Procedural History

15. In February 2021, Laurentian filed for creditor protection pursuant to the CCAA.

16. At the time, I and other Executive members of the AGS Board, were not familiar with the CCAA and its process. We did not actively follow the CCAA process, did not get on the service list, and did not retain insolvency counsel.

17. I now understand, having now reviewed this matter with our counsel, that in May 2021 that Laurentian sought an order to allow it to identify claims against it so that it could account for those claims in formulating a Plan of Arrangement to be put forward by Laurentian at some point. To date, no such plan has been proposed to the creditors.

18. Prior to July 5, 2021, we received no out of the ordinary course communication from Laurentian at any time other than general public notices about the ongoing CCAA process or media reports.

Discussions with Laurentian

19. On June 18, 2021, I took the proactive step to write to Laurentian's President's office to find out whether the AGS should be participating in the CCAA process. Attached as **Exhibit "A"**

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is a copy of my email chain with Laurentian dated June 18, 2021, to June 23, 2021.

20. On June 23, 2021, Lindsey Melanson, an Executive Assistant to the Vice-President at Laurentian, advised me that Trudy Pound-Curtis, an Executive Financial Advisor to the President of Laurentian, would be the new gallery liaison and would be able to address the AGS' questions regarding the CCAA process.

21. I connected with Ms. Pound-Curtis on July 5, 2021, who encouraged the AGS to submit a Proof of Claim and referred me to Ernst & Young ("**E&Y**") the Court Appointed Monitor for Laurentian to answer the AGS' specific questions with respect to the CCAA. Attached as **Exhibit "B"** is a copy of an email chain between me and Ms. Pound-Curtis dated July 5, 2021.

22. On July 5, 2021, Ms. Pound-Curtis emailed the Monitor and asked them to arrange to connect with the AGS and the Monitor to discuss the claims process.

Discussions with the Monitor

23. On July 16, 2021, I and four other AGS board members met with Brent Beekenkamp and Michael Nathaniel from E&Y. At that meeting, I outlined the AGS' concerns over the ongoing operations of the AGS and whether Laurentian's CCAA would impact the gallery operations and the Assets. We exchanged information on the assets that would eventually be listed in our Proof of Claim. The Monitor advised that if the AGS believed that it had any rights to any assets it should file a claim or it might lose those rights. This was very concerning for us, and we came away from that meeting with the understanding that we had to file a claim or we would lose our rights to the Assets.

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24. Having now reviewed this matter with my counsel, I now understand that the AGS misunderstood the nature of the role of the Monitor and that it is not up to the Monitor to provide legal advice to potential stakeholders such as the AGS about the process or our rights. We thought the Monitor was an independent body with obligations to the creditor and debtor. Nonetheless, at the time we took the Monitor's advice as definitive as to what we had to do.

25. On July 16 2021, the Monitor emailed us the Proof of Claim package after our meeting. Attached as **Exhibit "C"** is a copy of the Proof of Claim package sent to us by the Monitor.

Filing Proof of Claim

26. The Proof of Claim contained language which accelerated my concern. Although I was not aware of any amount owing to the AGS by Laurentian (other than some ordinary course amounts which Laurentian paid to the AGS from time to time), I was concerned with the language in the Proof of Claim package which suggested that anyone who held any rights would lose them if they did not file a claim by July 30, 2021 (which was less than two weeks away from the date we received the Proof of Claim). As stated in the Proof of Claim package:

HOLDERS OF CLAIMS WHO DO NOT FILE A PROOF OF CLAIM BY THE PRE-FILING CLAIMS BAR DATE, RESTRUCTURING CLAIMS BAR DATE OR D&O CLAIMS BAR DATE SHALL BE FOREVER EXTINGUISHED AND BARRED FROM ASSERTING THEIR CLAIMS AGAINST THE APPLICANT OR THE DIRECTORS AND OFFICERS OF THE APPLICANT.

27. On or about July 30, 2021, the AGS filed its Proof of Claim asserting that Laurentian owed it a pre-filing claim of approximately \$6,390,667.35 CAD, being what we estimated the monetary value of the Assets to be, if they were to be seized by Laurentian at some point in the

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future. Attached as **Exhibit “D”** is a copy of the AGS’s Proof of Claim.

28. The Proof of Claim form did not provide us with the ability to assert interests other than monetary claims against Laurentian. We included monetary values in the Proof of Claim because the Proof of Claim required that values be asserted in order to assert a claim. In fact, none of the amounts we claimed were owing to the AGS at that time, nor are they owed now.

29. As a charitable organization, the AGS has limited funds to spend on professional advisors and did not retain legal counsel to assist it with filing its claim. Indeed, the Board of Directors is of itself made up of volunteers. We were confident that Laurentian shared our understanding of the status quo under which we had operated for several decades, we did not anticipate a dispute. Nonetheless, because we believed it was required by the Claims Process to maintain our interest in the Assets, we filed the Proof of Claim, in good faith.

The Notice of Disallowance and Notice of Dispute

30. The AGS had no communications with the Monitor after it filed its Proof of Claim, and then six months later, on or about February 1, 2022, the Monitor delivered a Notice of Disallowance of the AGS’ claim (the “**Disallowance**”). The Disallowance not only disallowed our monetary claim in full, but also included the statement in each case that the AGS had no rights to the Assets. However, I noted that in the Monitor’s reasons for denying the claim that it did not provide any supporting documentation or direct evidence to support its position. The Monitor also made no finding as to who owned the assets in question. Attached as **Exhibit “E”** is a copy of the Monitor’s Notice of Disallowance.

31. I was very surprised by the Monitor’s response. However, the Disallowance made it clear

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that we had to file a reply within a short period of time and we did so, again out of fear that by not doing so we would lose our opportunity to maintain our rights.

32. On or about February 14, 2022, the AGS submitted its Dispute Notice to the Monitor. Attached as **Exhibit “F”** is a copy of the Dispute Notice and tried to further explain the interest held by the AGS.

33. The Monitor then advised the AGS that they would be submitting the AGS’ claim to the Claims Officer, Niels Ortved, pursuant to the “Claims Dispute Process” to have the AGS’ claim adjudicated.

The AGS Retains Counsel and Seeks to Withdraw its Claim

34. At the time of receiving this news, I and the other Executive Board members, were unfamiliar with the claims process in a CCAA in general, and specifically unfamiliar with where we were in the claims process in the Laurentian CCAA. We had hoped to have a discussion with the Monitor and Laurentian about what was happening rather than the claim being forwarded to an adjudicator.

35. As a result, after the Monitor advised the AGS that the Claims Officer would be adjudicating its claim, the AGS retained David Ullmann at Blaney McMurtry LLP to represent it in the CCAA proceedings on or about March 7, 2022. Mr. Ullmann was recommended to us as a specialist in commercial insolvency matters.

36. We quickly provided Mr. Ullmann with an overview of the matter, the claims documents, and held several meetings with him and his firm to attempt to understand the process.

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37. On March 22, 2022, the Parties' counsel attended a without prejudice meeting to resolve the matter, which was unsuccessful. Attached as **Exhibit "G"** is correspondence between Mr. Ullmann, Ms. Konyukhova, and the Mr. Niels Ortved (the Claims Officer) between March 1, 2022 and March 28, 2022. Attached as **Exhibit "H"** is a copy of the Claims Process Order referenced in the emails.

38. The AGS through its counsel requested that the Monitor confirm that in the event that the AGS withdraws its claim in the CCAA it would be without prejudice to its ability to assert its rights in the Assets should it become necessary at a later date. He also acknowledged on behalf of the AGS that in withdrawing its claim, the AGS would be waiving its right to vote in any plan or receive any dividend.

39. I understand that counsel to the Monitor has refused to agree that the Claims Process Order allowed for a claim to be withdrawn, nor did the Claims Process Order set out the consequences for doing so. In addition, our counsel advised that there may also be property and trust rights engaged in this dispute related to the Assets which do not appear to be dealt with in the Claims Process.

40. The process before the Claims Officer was stopped to allow for the Court to rule on these issues in this motion.

Relief Sought

41. Based on the above, I verily believe that the AGS should withdraw its claim on the basis that it agrees that no pre-filing amounts were owing to Laurentian at the time the claim was filed. We accept that allowing for the withdrawal of the claims does not constitute a finding by anyone

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that the AGS owns the Assets. We simply need to be clear that the AGS reserves the right to discuss that in another venue on another day, if Laurentian chooses to raise that issue, which it has not to date. The withdrawal of the claim would not prejudice any rights which Laurentian may choose to assert in that regard.

42. In the CCAA process there has been no statement from Laurentian to the AGS as to what rights, if any, it has in any of the Assets. Our counsel has conveyed that, to the extent Laurentian seeks to assert any rights in the Assets, it is free to do so by commencing any of the host of ordinary civil processes that disputing parties can avail themselves of.

43. I am deeply troubled by the assertion that a public art gallery, which operates for the public good, can suddenly and permanently lose rights, including property, it has held and provided care for for over 25 years because of a misunderstanding in the operation of the CCAA process without the opposing party having to even explain or assert their rights to those assets.

44. The AGS seeks an Order from this Court that it may withdraw its Proof of Claim without prejudice to the AGS asserting its rights in these Assets should Laurentian contest them, which Laurentian has yet to do. Or, if necessary, to vary the Claims Process Order to allow the AGS to withdraw its claim without prejudice to asserting its rights in these Assets should Laurentian contest them.

46. I affirm this affidavit in support of the AGS' motion and for no other improper reason.

AFFIRMED REMOTELY BEFORE ME BY)
Demetra Christakos, her being from the City of)
Sudbury, and I being from the City of Ottawa, and)
us both from the Province of Ontario, on this 8th)
day of April 2022, in accordance with O.Reg.)
431/20 Administering Oath or Declaration)
Remotely.)

Stephen Gaudreau

Demetra Christakos

A Commissioner for Taking Affidavits
Stephen Gaudreau

Demetra Christakos

This is Exhibit "A" referred to in the Affidavit of Demetra Christakos
sworn remotely on this 8th day of April 2022.

A handwritten signature in black ink that reads "Stephen Gaudreau". The signature is written in a cursive style with a large, stylized 'S' and 'G'.

Commissioner for Taking Affidavits (or as may be)

Stephen Gaudreau

Fwd: Request for LU contact information concerning Art Gallery of Sudbury | Galerie d'art de Sudbury

Lindsey Melanson <lmelanson@laurentian.ca>

Wed 2021-06-23 10:45 AM

To: Demetra Christakos <dchristakos@artsudbury.org>

Good morning Demetra,

Please connect with Trudy Pound-Curtis (tpoundcurtis@laurentian.ca). She will be the designated contact in place of the VP Admin. As the Executive Financial Advisor to the President, Ms. Pound-Curtis will also serve as the Financial Service contact for the Art Gallery and will be able to assist you with your questions regarding the CCAA process.

Thank you.

Kind regards,

Lindsey Melanson, BA (Honours), MA

Executive Administrative Assistant to the Vice-President, Administration | Adjointe de direction, Bureau de la vice-rectrice à l'administration

t. 705-675-1151 ext. | poste 3438

c. 705-929-6621



935 chemin du Lac Ramsey Lake Road
Sudbury ON P3E2C6



----- Forwarded message -----

From: **Laurentian President Rectorat Laurentienne** <president@laurentian.ca>

Date: Wed, Jun 23, 2021 at 10:17 AM

Subject: Fwd: Request for LU contact information concerning Art Gallery of Sudbury | Galerie d'art de Sudbury

To: Trudy Pound-Curtis <tpoundcurtis@laurentian.ca>, Lindsey Melanson <LMelanson@laurentian.ca>

Renée Leclerc

Administrative Assistant | Adjointe de direction

Office of the President and Vice-Chancellor | Cabinet du recteur et du vice-chancelier

t. 705-673-6567

f. 705-673-6519



935 chemin du Lac Ramsey Lake Road
Sudbury ON P3E2C6



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AVIS - Courriel confidentiel Ce courriel est transmis au destinataire pour ses propres fins. Il pourrait contenir des renseignements confidentiels ou soumis au secret professionnel de l'avocat. Si vous n'êtes pas le véritable destinataire, ou son/sa mandataire, il est strictement interdit de diffuser ce courriel, les renseignements qu'il contient ou les documents qui lui sont joints. Si vous avez reçu ce courriel par erreur,

veuillez en aviser l'expéditeur immédiatement et veuillez le supprimer sans le lire,
l'imprimer, le sauvegarder ou le diffuser. Merci de votre aimable collaboration

----- Forwarded message -----

From: **Demetra Christakos** <dchristakos@artsudbury.org>

Date: Fri, Jun 18, 2021 at 1:55 PM

Subject: Request for LU contact information concerning Art Gallery of Sudbury | Galerie d'art de Sudbury

To: SAllard@laurentian.ca <SAllard@laurentian.ca>

Cc: president@laurentian.ca <president@laurentian.ca>

Dear President Haché:

I hope you have been keeping well.

I am the Director | Curator of the Art Gallery of Sudbury | Galerie d'art de Sudbury and am in touch to confirm with whom I should be speaking with at Laurentian University as regards mutual matters.

The Art Gallery of Sudbury | Galerie d'art de Sudbury is housed in the Bell Mansion and grounds, 251 John Street, and provides art care services for the LUMAC Collection of artworks.

Formerly, our designated Laurentian University contact was VP, Administration, Lorella Hayes.

I am also looking for our designated contact in Financial Services regarding the Gallery's annual audit procedure. We normally receive a statement of balances of the BA McDonald Funds at April 30 through Andre Whissell. Should our auditor still be contacting Andre for these materials?

Finally, concerning creditor claims for Phase Two of the University's CCCA process, should the Gallery be in touch with Ernst & Young or is there another internal delegate with whom you would like us to converse?

Many thanks for your assistance. The Gallery is still in mandatory lockdown. We are scheduled to be allowed to re-open at Step Three around July 26.

In the meantime, I am available at my cell phone 647-213-4490 should you require further clarification or via this e-address dchristakos@artsudbury.org.

Much appreciated, with continued best wishes,

Demetra Christakos

Demetra Christakos
Director / Curator | Directrice / Conservatrice
Art Gallery of Sudbury | Galerie d'art de Sudbury
251 John Street | 251, rue John
Sudbury ON P3E 1P9
(705) 675-4871 x 223
dchristakos@artsudbury.org
www.artsudbury.org

Due to COVID-19 provincial lockdown, the Gallery is temporarily closed. Please visit our website artsudbury.org for virtual and online activities and for the Gallery boutique.

En raison du verrouillage provincial COVID-19, la Galerie est temporairement fermée. Veuillez visiter notre site Internet artsudbury.org pour les activités virtuelles et en ligne et pour la boutique de la Galerie.

CONFIDENTIALITY NOTE - AVIS: COURRIEL CONFIDENTIEL.

You can view the confidentiality terms at <https://laurentian.ca/confidentiality>. Notre avis de confidentialité est disponible au site <https://laurentienne.ca/avis>

This is Exhibit "B" referred to in the Affidavit of Demetra Christakos
sworn remotely on this 8th day of April 2022.

A handwritten signature in black ink that reads "Stephen Gaudreau". The signature is written in a cursive style with a large initial 'S'.

Commissioner for Taking Affidavits (or as may be)

Stephen Gaudreau

Re: Thank you + possible dates for meeting with monitor

Trudy Pound-Curtis <tpoundcurtis@laurentian.ca>

Mon 2021-07-05 6:03 PM

To: Demetra Christakos <dchristakos@artsudbury.org>

Demetra

The Monitor has identified two of their team and I have copied you requesting them to connect with you so they can answer your specific questions. I would suggest that you obtain clarification from them as to why you are on the first list but not receiving a claims package.

As we discussed I would encourage you to submit a claim and it will likely be a legal decision on the outcome of that.

Andre is doing some research on potential charges for the Gallery. It may take a week or two to get this together.

I trust this satisfactorily provides you with an update on your questions. We will get back on any charges that may be outstanding.

If I can be of any further assistance do not hesitate to contact me.

Trudy

On Mon, Jul 5, 2021 at 5:55 PM Demetra Christakos <dchristakos@artsudbury.org> wrote:

Dear Trudy:

Thank you so very much for the meeting this morning. I have conveyed on the information you kindly shared to our Executive Committee.

There are two time periods we could meet with Ernst & Young:

Thursday, July 15 at 5 pm

Friday, July 16 at 12 noon

Our Board members are all volunteers with employment obligations during the business day -- hence the availability options.

Executive Committee

Paula Gouveia (VP Academic, Cambrian College) -- Board Co-Chair

Janik Guy (Planning and Engagement Officer, Réseau du mieux-être francophone du Nord de l'Ontario) -- Board Co-Chair

Ryan Filipovic (Chartered Accountant, Freeland Caldwell Accountant LLP) -- Treasurer

Sophia Moutsatsos (Lawyer, Moutsatsos Laakso Alexander LLP) -- Secretary

Demetra Christakos, Director | Curator, Art Gallery of Sudbury | Galerie d'art de Sudbury

Many thanks,

Demetra

CONFIDENTIALITY NOTE - AVIS: COURRIEL CONFIDENTIEL.

You can view the confidentiality terms at <https://laurentian.ca/confidentiality>. Notre avis de confidentialité est disponible au site <https://laurentienne.ca/avis>

This is Exhibit "C" referred to in the Affidavit of Demetra Christakos sworn remotely on this 8th day of April 2022.

A handwritten signature in black ink that reads "Stephen Gaudreau". The signature is written in a cursive style with a large initial 'S'.

Commissioner for Taking Affidavits (or as may be)

Stephen Gaudreau

Creditor Package

Michael Nathaniel <michael.nathaniel@ca.ey.com>

Fri 2021-07-16 12:58 PM

To: Demetra Christakos <dchristakos@artsudbury.org>

Cc: Brent Beekenkamp <Brent.R.Beekenkamp@parthenon.ey.com>

 2 attachments (65 KB)

Creditor Package English May 31 2021.pdf; Creditor Package French May 31 2021.pdf;

Hello Demetra,

As requested on our call today, please find attached creditor package.

Thank you,



Michael Nathaniel CPA, CA, CIRP, LIT
Vice President, Strategy and Transactions

Ernst & Young Inc.

EY Tower, 100 Adelaide Street West, P. O. Box 1, Toronto, ON M5H 0B3 Canada

Phone: +1 416 932 5837 | Cell: +1 647 471 5584 | Michael.Nathaniel@ca.ey.com

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NOTICE TO CREDITORS

Court File No.: CV-21-656040-00CL

**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 **LAURENTIAN UNIVERSITY OF SUDBURY**
("LU" or the "Applicant")

**NOTICE OF THE CLAIMS PROCESS AND CLAIMS BAR DATE FOR THE
APPLICANT IN THE CCAA PROCEEDINGS**

NOTICE IS HEREBY GIVEN that, pursuant to an Order of the Court dated May 31, 2021 (the "**Claims Process Order**"), a claims process has been commenced for the purpose of identifying and determining certain claims against the Applicant. Capitalized terms under this Notice that are not otherwise defined herein have the meaning ascribed to them in the Claims Process Order (a copy of which is available on the Monitor's Website).

PLEASE TAKE NOTICE that the claims process applies to Claims, as described in the Claims Process Order. The claims process has called for *Pre-Filing Claims, Restructuring Claims and D&O Claims*. Any creditor who has not received a Claims Package and who believes that he or she has a Claim against the Applicant, under the Claims Process Order must contact the Monitor in order to obtain a Proof of Claim form or visit the Monitor's Website.

PLEASE TAKE NOTICE that Employees will not be receiving a Claims Package and do not need to complete a Proof of Claim at this time. Compensation Claims of Employees will be determined by a Court Approved Compensation Claims Methodology at a later date.

THE PRE-FILING CLAIMS BAR DATE is 5:00 p.m. (Toronto Time) on July 30, 2021. This bar date applies to all Pre-filing Claims, which does not include Restructuring Claims or Compensation Claims. Proofs of Claim must be completed and filed with the Monitor using the procedures required in the Claims Process Order so that they are received by the Monitor on or before the Pre-Filing Claims Bar Date.

THE RESTRUCTURING CLAIMS BAR DATE is 5:00 p.m. (Toronto Time) on the date that is the later of: (i) July 30, 2021, and (ii) the date that is 30 days after the date on which the Monitor sends a Proof of Claim Document Package to the Creditor with respect to such Restructuring Claim. Proofs of Claim in respect of Restructuring Claims must be completed and filed with the Monitor using the procedures required in the Claims Process Order so that they are received by the Monitor on or before the Restructuring Claims Bar Date.

THE D&O CLAIMS BAR DATE is 5:00 p.m. (Toronto Time) on July 30, 2021. This bar date applies to all D&O Claims, which does not include Restructuring Claims or Compensation Claims. Proofs of Claim must be completed and filed with the Monitor using the procedures required in the Claims Process Order so that they are received by the Monitor on or before the D&O Claims Bar Date.

HOLDERS OF CLAIMS WHO DO NOT FILE A PROOF OF CLAIM BY THE PRE-FILING CLAIMS BAR DATE, RESTRUCTURING CLAIMS BAR DATE OR D&O CLAIMS BAR DATE SHALL BE FOREVER EXTINGUISHED AND BARRED FROM ASSERTING THEIR CLAIMS AGAINST THE APPLICANT OR THE DIRECTORS AND OFFICERS OF THE APPLICANT.

CREDITORS REQUIRING INFORMATION or claims documentation may contact the Monitor. The Monitor's contact details for additional information relating to the Initial Order, the CCAA Proceedings, or the Claims Process is:

Ernst & Young Inc.
Court-appointed Monitor of Laurentian University of Sudbury
Ernst & Young Tower
100 Adelaide Street West, P.O. Box 1
Toronto, Ontario M5H 0B3

Hotline: 1-888-338-1766 / 1-416-943-3057
Email: LaurentianUniversity.monitor@ca.ey.com
Website: <http://www.ey.com/ca/Laurentian>

INSTRUCTION LETTER

Court File No.: CV-21-656040-00CL

**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 **LAURENTIAN UNIVERSITY OF SUDBURY** ("LU" or the "**Applicant**")

INSTRUCTION LETTER

CLAIMS PROCESS

By Order of the Ontario Superior Court of Justice (Commercial List) dated May 31, 2021 ("**Claims Process Order**") under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), the Applicant and Ernst & Young Inc., in its capacity as Court-appointed Monitor of the Applicant (in such capacity, the "**Monitor**"), have been authorized to conduct a claims process (the "**Claims Process**"). A copy of the Claims Process Order and other public information concerning these proceedings can be obtained from the Monitor's website at: <http://www.ey.com/ca/Laurentian>

This letter provides general instructions for completing a Proof of Claim form. Defined terms not defined within this instruction letter shall have the meaning ascribed thereto in the Claims Process Order.

The Claims Process is intended to identify and determine the amount of certain Claims against the Applicant or the Directors or Officers of the Applicant.

Current and former Employees with Compensation Claims and other Excluded Claims do not need to complete a Proof of Claim at this time.

Please review the Claims Process Order for the full terms of the Claims Process.

All notices and inquiries with respect to the Claims Process should be directed to the Monitor by prepaid registered mail, courier, personal delivery, facsimile transmission or email at the address below:

Ernst & Young Inc.
Court-appointed Monitor of Laurentian University of Sudbury
Ernst & Young Tower
100 Adelaide Street West, P.O. Box 1
Toronto, Ontario M5H 0B3

Hotline: 1-888-338-1766 / 1-416-943-3057
Email: LaurentianUniversity.monitor@ca.ey.com

FOR CREDITORS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim (excluding Compensation Claims) against the Applicant, you must complete and file a Proof of Claim form with the Monitor.

All Proofs of Claim for Pre-Filing Claims (Claims against the Applicant arising prior to February 1, 2021) must be received by the Monitor before 5:00 p.m. (Toronto Time) on July 30, 2021 (the "**Pre-Filing Claims Bar Date**"), subject to the provisions of the Claims Process Order.

All Proofs of Claim for Restructuring Claims must be received by the Monitor on the date that is the later of: (i) July 30, 2021, and (ii) thirty (30) days following the date on which the Monitor sends a Claims Package with respect to such Restructuring Claim (the "**Restructuring Claims Bar Date**"), subject to the provisions of the Claims Process Order. If you do not file a Proof of Claim in respect of any such Restructuring Claim by the Restructuring Claims Bar Date, any Restructuring Claim that you may have shall be forever extinguished and barred.

All Proofs of Claim for D&O Claims must be received by the Monitor before 5:00 p.m. (Toronto Time) on July 30, 2021 (the "**D&O Claims Bar Date**"), subject to the provisions of the Claims Process Order.

All Claims denominated in a foreign currency shall be filed in such currency and will be converted to Canadian Dollars at the rate as set out in the Claims Process Order.

ADDITIONAL FORMS

Additional Proof of Claim forms can be obtained from the Monitor's website at <http://www.ey.com/ca/Laurentian> or by contacting the Monitor.

DATED this 31st day of May, 2021.

PROOF OF CLAIM

Court File No.: CV-21-656040-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT
ACT*, R.S.C. 1985, c. C-36, AS AMENDEDAND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF **LAURENTIAN UNIVERSITY OF SUDBURY**
("LU" or the "Applicant")**PROOF OF CLAIM****1. PARTICULARS OF CREDITOR**

Full Legal Name of Creditor:	
Full Mailing Address of Creditor:	
Telephone Number of Creditor:	
E-mail Address of Creditor:	
Attention (Contact Person):	

2. PARTICULARS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED THE CLAIM, IF APPLICABLE:

- (a) Have you acquired this Claim by assignment? Yes No
- (if yes, attach documents evidencing assignment)

a. Full Legal Name of original creditor(s):

3. PROOF OF CLAIM

THE UNDERSIGNED CERTIFIES AS FOLLOWS:

That I am a Creditor [or hold the position of _____ of the Creditor] and have knowledge of all the circumstances connected with the Claim described herein;

That I have knowledge of all the circumstances connected with the Claim described and set out below;

The Applicant was and is still indebted to the Creditor as follows:

Any Claims denominated in a foreign currency shall be filed in such currency and will be converted to Canadian Dollars at the rate as set out in the Claims Process Order.

	Class of Claim Against the Applicant (Pre-Filing Claims, Restructuring Claim)	Amount of Claim Against the Applicant (include the foreign currency if not Canadian dollars)
1.		\$
2.		\$
TOTAL AMOUNT OF CLAIMS		\$

4. NATURE OF CLAIM

(CHECK AND COMPLETE APPROPRIATE CATEGORY)

- Total Unsecured Claim of \$ _____
- Total Secured Claim of \$ _____

In respect of this debt, I hold security over the assets of LU valued at \$ _____, the particulars of which security and value are attached to this Proof of Claim form.

(If the Claim is secured, provide full particulars of the security, including the date on which the security was given, the value for which you ascribe to the assets charged by your security, the basis for such valuation and attach a copy of the security documents evidencing the security.)

5. PARTICULARS OF CLAIM:

The particulars of the undersigned's total Claims (including Pre-Filing Claims, Restructuring Claims or any D&O Claims) are attached.

(Provide full particulars of the Claim(s) and supporting documentation you are asserting a Claim against, the amount, description of transaction(s) or agreement(s) giving rise to the Claim(s), name of any guarantor(s) which has guaranteed the Claim(s), and amount of Claim(s) allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed. In the event that any part of your claim also includes a claim amount against the Directors and Officers, please particularize the exact amount claimed against the Directors and Officers and the accompanying legal analysis. If you fail to sufficiently explain the legal analysis in respect of any claim against the Directors and Officers, that portion of the claim will be revised or disallowed.

FILING OF CLAIM

For Pre-Filing Claims, this Proof of Claim must be returned to and received by the Monitor by 5:00 p.m. (Toronto Time) on the Pre-Filing Claims Bar Date (July 30, 2021).

For Restructuring Claims, this Proof of Claim must be returned to and received by the Monitor by 5:00 p.m. (Toronto Time) on the date that is the later of: (i) July 30, 2021, and (ii) thirty (30) days following the date on which the Monitor sends a Claims Package with respect to such Restructuring Claim.

For D&O Claims, this Proof of Claim must be returned to and received by the Monitor by 5:00 p.m. (Toronto Time) on the D&O Claims Bar Date (July 30, 2021).

In each case, completed forms must be delivered by prepaid registered mail, courier, personal delivery, facsimile transmission or email to the Monitor at the following address:

Ernst & Young Inc.
 Court-appointed Monitor of Laurentian University of Sudbury
 Ernst & Young Tower
 100 Adelaide Street West, P.O. Box 1
 Toronto, Ontario M5H 0B3

Hotline: 1-888-338-1766 / 1-416-943-3057
 Email: LaurentianUniversity.monitor@ca.ey.com

Dated at _____ this _____ day of _____, 20__.

Witness Name:

Name of Creditor: _____

Signature of Creditor:

*If Creditor is other than an individual, print name
and title of authorized signatory*

Name: _____

Title: _____

This is Exhibit "D" referred to in the Affidavit of Demetra Christakos
sworn remotely on this 8th day of April 2022.

A handwritten signature in black ink that reads "Stephen Gaudreau". The signature is written in a cursive style with a large initial 'S' and a long, sweeping underline.

Commissioner for Taking Affidavits (or as may be)

Stephen Gaudreau

From: Demetra Christakos <dchristakos@artsudbury.org>
Sent: July 30, 2021 4:19 PM
To: LaurentianUniversity.monitor@ca.ey.com <LaurentianUniversity.monitor@ca.ey.com>
Subject: Claims Process: Submission of Proof of Claim from Art Gallery of Sudbury Re: Laurentian University
July 30, 2021

To:
Ernst & Young Inc.
Court-appointed Monitor of Laurentian University of Sudbury
Ernst & Young Tower
100 Adelaide Street West PO Box 1, Toronto, Ontario M5H 0B3

Submitted by email

ATTACHED PLEASE FIND:

Item One - Proof of Claim Items 1.-4.
Item Two - 5. Particulars of Claim

These items constitute the claim of the Art Gallery of Sudbury | Galerie d'art de Sudbury as a Creditor of Laurentian University of Sudbury.

Please contact me if you have any questions or require further clarification.

Yours truly,

Demetra Christakos

Demetra Christakos
Director / Curator | Directrice / Conservatrice
Art Gallery of Sudbury | Galerie d'art de Sudbury
251 John Street | 251, rue John
Sudbury ON P3E 1P9
(705) 675-4871 x 223
dchristakos@artsudbury.org
www.artsudbury.org

PROOF OF CLAIM

Court File No.: CV-21-656040-00CL

**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 **LAURENTIAN UNIVERSITY OF SUDBURY**
("LU" or the "Applicant")

PROOF OF CLAIM**1. PARTICULARS OF CREDITOR**

Full Legal Name of Creditor:	Art Gallery of Sudbury Galerie d'art de Sudbury
Full Mailing Address of Creditor:	251 John Street Sudbury ON P3E 1P9
Telephone Number of Creditor:	(705) 675-4871
E-mail Address of Creditor:	Art Gallery of Sudbury Galerie d'art de Sudbury c/o dchristakos@artsudbury.org
Attention (Contact Person):	Demetra Christakos, Director Curator

2. PARTICULARS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED THE CLAIM, IF APPLICABLE:

(a) Have you acquired this Claim by assignment? Yes No

(if yes, attach documents evidencing assignment)

a. Full Legal Name of original creditor(s):

3. PROOF OF CLAIM

THE UNDERSIGNED CERTIFIES AS FOLLOWS:

That I hold the position of Director | Curator of the Creditor and have knowledge of the circumstances connected with the Claim described herein;

That I have knowledge of the circumstances connected with the Claim described and set out below;

The Applicant was and is still indebted to the Creditor as follows:

Any Claims denominated in a foreign currency shall be filed in such currency and will be converted to Canadian Dollars at the rate as set out in the Claims Process Order.

	Class of Claim Against the Applicant (Pre-Filing Claims, Restructuring Claim)	Amount of Claim Against the Applicant (include the foreign currency if not Canadian dollars)
1.	BA McDonald Funds	\$ 203,963.94 CAD
2.	Interest owed to the BA McDonald Funds (May 1, 2020 – July 30, 2021)	\$ 13,767.57 CAD
3.	Bell Mansion and Grounds, 251 John Street, Sudbury	\$ 1,300,000.00 CAD
4.	Laurentian University Museum and Arts Centre Collection also known as Laurentian University Museum and Art Centre Collection	\$ 4,852,935.84 CAD
5.	Laurentian University Museum and Art Centre Art Library	\$ 20,000.00 CAD
TOTAL AMOUNT OF CLAIMS		\$ 6,390,667.35 CAD

4. NATURE OF CLAIM

(CHECK AND COMPLETE APPROPRIATE CATEGORY)

Total Unsecured Claim of \$ 6,390,667.35 CAD

Total Secured Claim of \$ _____

In respect of this debt, I hold security over the assets of LU valued at \$ _____, the particulars of which security and value are attached to this Proof of Claim form.

(If the Claim is secured, provide full particulars of the security, including the date on which the security was given, the value for which you ascribe to the assets charged by your security, the basis for such valuation and attach a copy of the security documents evidencing the security.)

5. PARTICULARS OF CLAIM:

The particulars of the undersigned's total Claims (including Pre-Filing Claims, Restructuring Claims or any D&O Claims) are attached.

(Provide full particulars of the Claim(s) and supporting documentation you are asserting a Claim against, the amount, description of transaction(s) or agreement(s) giving rise to the Claim(s), name of any guarantor(s) which has guaranteed the Claim(s), and amount of Claim(s) allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed. In the event that any part of your claim also includes a claim amount against the Directors and Officers, please particularize the exact amount claimed against the Directors and Officers and the accompanying legal analysis. If you fail to sufficiently explain the legal analysis in respect of any claim against the Directors and Officers, that portion of the claim will be revised or disallowed.

FILING OF CLAIM

For Pre-Filing Claims, this Proof of Claim must be returned to and received by the Monitor by 5:00 p.m. (Toronto Time) on the Pre-Filing Claims Bar Date (July 30, 2021).

For Restructuring Claims, this Proof of Claim must be returned to and received by the Monitor by 5:00 p.m. (Toronto Time) on the date that is the later of: (i) July 30, 2021, and (ii) thirty (30) days following the date on which the Monitor sends a Claims Package with respect to such Restructuring Claim.

For D&O Claims, this Proof of Claim must be returned to and received by the Monitor by 5:00 p.m. (Toronto Time) on the D&O Claims Bar Date (July 30, 2021).

In each case, completed forms must be delivered by prepaid registered mail, courier, personal delivery, facsimile transmission or email to the Monitor at the following address:

Ernst & Young Inc.
Court-appointed Monitor of Laurentian University of Sudbury
Ernst & Young Tower
100 Adelaide Street West, P.O. Box 1
Toronto, Ontario M5H 0B3

Hotline: 1-888-338-1766 / 1-416-943-3057
Email: LaurentianUniversity.monitor@ca.ey.com

Dated at Sudbury ON this 30th day of July, 2021.



Witness Name: Paula Gouveia

Name of Creditor: Art Gallery of Sudbury | Galerie d'art de Sudbury

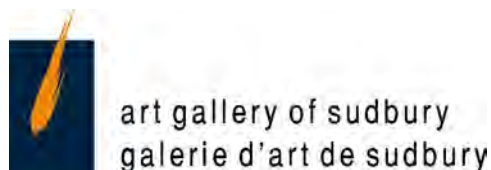
Signature of Creditor:



If Creditor is other than an individual, print name and title of authorized signatory

Name: Demetra Christakos

Title: Director | Curator



5. PARTICULARS OF CLAIM

RELATIONSHIP OF ART GALLERY OF SUDBURY | GALERIE D'ART DE SUDBURY TO LAURENTIAN UNIVERSITY MUSEUM AND ART(S) CENTRE

- Laurentian University Museum and Art(s) Centre was developed with its own identity and operated under the care of Laurentian University from 1968 to 1997 at the Bell Mansion and grounds, 251 John Street, Sudbury ON.
- Letterhead and legal forms (including deeds of gift for art works and purchase orders) were issued as Laurentian University Museum and Art(s) Centre.
- In 1995, Laurentian University publicly stepped back from its administrative and operating role for the Laurentian University Museum and Art(s) Centre and pushed for the museum's own independent incorporation.
- The Transition Team was charged by the President of Laurentian University.
- During the transition period towards independent incorporation (1995-1998), the University promised that the assets of Laurentian University Museum and Art(s) Centre would be transferred to the new corporation, subsequently named Art Gallery of Sudbury | Galerie d'art de Sudbury.
- The Art Gallery of Sudbury | Galerie d'art de Sudbury was incorporated on July 1, 1997. Letters Patent are attached.
- The first Board meeting of the newly incorporated Art Gallery of Sudbury | Galerie d'art de Sudbury was convened by the President of Laurentian University and then handed over to the new Board of Directors of the Art Gallery of Sudbury | Galerie d'art de Sudbury.
- The formal process of the transfer of assets has become stalled due to the requirements of the B.A. McDonald Bequest. The Art Gallery of Sudbury | Galerie d'art de Sudbury is the beneficiary of the BA McDonald Funds.
- Subsequent Memoranda of Understandings between Laurentian University and the Art Gallery of Sudbury | Galerie d'art de Sudbury were term-limited, with language limited to use of assets, in order to protect the B.A. McDonald Bequest.
- The museum and arts centre has continued to be operated on the same premises and in the same location (Bell Mansion and grounds, 251 John Street) by the Art Gallery of Sudbury | Galerie d'art de Sudbury since July 1, 1997.

- Since 1997, the Art Gallery of Sudbury | Galerie d'art de Sudbury has built its operating base and taken on most of the financial obligations of fundraising for and operating the Laurentian University Museum and Art(s) Centre.
- In the last completed audited financial year 2019-2020, the Art Gallery of Sudbury | Galerie d'art de Sudbury contributed **93%** of annual revenues to the operation of the museum and arts centre. The B.A. McDonald Funds contributed **3%**. Laurentian University's contribution of evaluated services comprised **4%**.
- The Art Gallery of Sudbury | Galerie d'art de Sudbury fulfills its museum obligations to the assets of Laurentian University Museum and Art(s) Centre on an ongoing basis and retains its claim to the assets of Laurentian University Museum and Art(s) Centre.

DESCRIPTION OF THE ASSETS IN THIS CLAIM

- BA McDonald Funds;
- Interest that should have accrued to B.A. McDonald Funds from May 1, 2020 to July 30, 2021;
- Bell Mansion and grounds (251 John Street, Sudbury, Ontario);
- Laurentian University Museum and Art(s) Centre collection of fine art (1968-1997);
- Laurentian University Museum and Art(s) Centre library of art books.

PROOF OF CLAIM

1. B.A. MCDONALD FUNDS \$203,963.94 CAD
 - a. PAGE 4 – ATTACHED – B.A. McDonald Will (Funds for Art Gallery)
 - b. PAGES 5-6 ATTACHED – Memo, Andre Whissell, Laurentian University, Memo: B.A. McDonald Funds. Dated 8 September 2020. Value Laurentian University recognizes at April 30, 2021 (Trudy Pound-Curtis, Laurentian University, phone conversation with Demetra Christakos, July 5, 2021).
 - c. PAGE 13 OF PAGES 7-15 - 2010 Gallery Financial Statements, proceeds of sale of the B.A. McDonald House added to B.A. McDonald Endowment for benefit of Gallery
2. ESTIMATION OF INTEREST OWED TO B.A. MCDONALD FUNDS (May 1, 2020 – July 30, 2021) \$13,767.57 CAD is based on maximum payout of 5% annually as stipulated in Laurentian University Investment Policy.
 - a. PAGE 17 of ATTACHED PAGES 16 - 21 - Laurentian University Investment Policy
3. VALUE OF BELL MANSION AND GROUNDS Estimated \$1.3 million CAD
 - a. PAGE 24 of ATTACHED PAGES 22-29 - Tanya Vandenberg, Sutton-Benchmark, quoted by Erik White, "What Laurentian University Might Sell to Get Out of Its Financial Hole", CBC, April 29, 2021. Attached PDF.

4. LAURENTIAN UNIVERSITY MUSEUM AND ARTS CENTRE COLLECTION \$ 4,852,935.84 CAD
(Estimated insurance values)

Also known as Laurentian University Museum and Art Centre Collection
Also known as LUMAC Collection

- a. ATTACHED PAGES 30 – 39 – List of LUMAC Collection amended July 2021
 - i. Columns A to I - List of Works with Insurance Values (1998)
 - ii. Column J - Application of Inflation Calculator to update estimate of Insurance Values (2021)
- b. ATTACHED PAGE 40 - Inflation Calculation on Value (Bank of Canada)
- c. ATTACHED PAGE 41 - Sample Purchase Order, Daphne Odjig, Spiritual Renewal, 1984
- d. ATTACHED PAGES 42– 60- Example McCuaig Deed of Gift and valuation, 1986

5. LAURENTIAN UNIVERSITY MUSEUM AND ART(S) CENTRE COLLECTION ART LIBRARY Estimated at \$20,000.00 CAD

- a. ATTACHED PAGES 61 – 92 - Sample Example, Deed of Gift and list of values, McCuaig Donation of Art Books to LUMAC Art Library, 1986

RATIONAL FOR CLAIM

1. ART GALLERY OF SUDBURY EXPECTATION OF ASSET TRANSFER

- a. PAGES 93-95 ATTACHED - 1993 Page 1 Fiduciary responsibilities Board of Governors LU 1993-02-12
- b. PAGE 96 ATTACHED - 1996 LU intent to establish the new corporation 1996-04-29
- c. PAGES 97-103 ATTACHED - 1997 Page 3 Art Gallery of Sudbury | Galerie d'art de Sudbury Letters Patent
- d. PAGES 104-105 ATTACHED - 1998 Page 1 Letter from Blaine Nicholls, Gallery Expectation of Asset Transfer
- e. PAGES 106-107 ATTACHED - 1999 Page 3 Memo of Agreement Oct 20 1999
- f. PAGE 111 of 109 – 112 ATTACHED- 2009 Page 3 Continued Expectation of Promise to Transfer Assets January 26, 2009

2. CONTRIBUTION TO OPERATION OF THE MUSEUM AND ARTS CENTRE

- a. PAGES 113 – 116 ATTACHED - Art Gallery of Sudbury | Galerie d'art de Sudbury and Laurentian University contributions to operation of museum and arts centre
 - i. Account Groupings, 2019-2020 Financial Statements, Art Gallery of Sudbury | Galerie d'art de Sudbury
- b. PAGE 117 ATTACHED Laurentian University
 - i. Attached – Memo, Andre Whissell, Laurentian University, Memo: Evaluated Services, 8 September 2020.

Submitted:



Demetra Christakos, Director | Curator

Act (Canada) or of any similar or like provision of any Income Tax Act of any Province which my Trustee in his unfettered discretion shall consider advisable.

(b) TO deliver and transfer to LAURENTIAN UNIVERSITY OF SUDBURY my duplex known as 453 Ramsay Road, Sudbury and my apartment building known as 271 Cedar Street, Sudbury, subject to the following trusts:

(i) That Laurentian University of Sudbury may hold, sell or convert into money the said properties;

(ii) That Laurentian University of Sudbury shall set aside all capital and income funds received in a special fund to purchase artifacts or to pay the cost of renovations or extensions to the Museum presently controlled by Laurentian University of Sudbury, now located in the John Street and Ramsay Road area in the City of Sudbury, or for any other successor Museum which the University may have constructed prior to my death at some other site within the City of Sudbury; the use of the fund so

set aside to be designated by the Board of Governors of Laurentian University of Sudbury or by any duly authorized body of Laurentian University of Sudbury designated for that purpose, subject always to the restrictions as to use of the funds as above set out;

(iii) That Laurentian University of Sudbury, if it ceases to maintain such a Museum, shall pay the balance of the special fund and/or deliver all assets in the special fund to THE ROYAL ONTARIO MUSEUM.

(iv) That if Laurentian University of Sudbury has at the time of my death such a Museum and is unable or unwilling to accept these properties and funds on the terms of the above trust within one year of my death, then I direct my Trustee to deliver and transfer the said properties and funds to THE ROYAL ONTARIO MUSEUM.

(v) If at the time of my death Laurentian University of Sudbury does not have a museum, then the above mentioned two properties shall be delivered and transferred to THE ROYAL ONTARIO MUSEUM.

(c) TO deliver to THOMAS J. CLARK and JOAN CLARK, both of Capreol, all my household goods, chattels, furniture and effects of personal, domestic and household use or ornament contained in or pertaining to my City residence, and any automobile which I may own at the time of my death and all accessories thereto. If either Thomas J. Clark or Joan Clark should predecease me, to deliver his or her share in this bequest to the survivor of them.



Financial Services
 Services financiers
 Tel/Tél.: 705-675-1151, 3046
 Fax/Télé.: 705-675-4867

To: Demetra Christakos
 Director / Curator, Art Gallery of Sudbury

From: André Whissell, CPA, CMA, MBA
 Manager - Treasury, Trust and Capital

Date: 8 September 2020

Subject: B.A. McDonald funds

Below are the details regarding the B.A. McDonald funds bequeathed to the University for the fiscal year ended 30 April 2020.

Building Renovations Fund		
Balance as confirmed at 30 April 2019	\$ 0.00	
Expenses to be reimbursed to the AGS for fiscal 2020	(2,141.20)	
Interest awarded for fiscal 2020	<u>2,141.20</u>	\$ 0.00
Artifact Acquisitions Fund		
Balance as confirmed at 30 April 2019	6,046.17	
Expenses to be reimbursed to the AGS for fiscal 2020	(7,759.13)	
Interest awarded for fiscal 2020	<u>1,712.96</u>	0.00
Memorial Fund		
Balance as confirmed at 30 April 2019	219,349.55	
Expenses to be reimbursed to the AGS for fiscal 2020	(11,432.50)	
Expenses paid by Laurentian University for the Bell estate		
Indoor environmental quality testing	(4,381.35)	
Interest awarded for fiscal 2020	<u>428.24</u>	<u>203,963.94</u>
Total B.A. McDonald funds		\$ <u>203,963.94</u>

Do not hesitate to contact me should you have any questions.

Yours truly,



André Whissell, CPA, CMA, MBA
Manager - Treasury, Trust and Capital

Telephone: 705-675-1151, extension 3049

Email: awhissell@laurentian.ca

x.c. Lorella Hayes, Vice-President Administration, Laurentian University
Laurie Bissonette, FCPA, FCA, Partner, KPMG LLP

Financial Statements of

**ART GALLERY OF SUDBURY
GALERIE D'ART DE SUDBURY**

Year ended April 30, 2010



KPMG LLP
Chartered Accountants
 Claridge Executive Centre
 144 Pine Street PO Box 700
 Sudbury ON P3E 4R6

Telephone (705) 675-8500
 Fax (705) 675-7586
 In Watts (1-800) 461-3551
 Internet www.kpmg.ca

AUDITORS' REPORT TO THE MEMBERS

We have examined the statement of financial position of the **Art Gallery of Sudbury / Galerie d'art de Sudbury** as at April 30, 2010 and the statements of operations and changes in fund balances and cash flows for the year then ended. These financial statements are the responsibility of the Gallery's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether these financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many charitable organizations, the Gallery derives revenue from various small cash donations by the Gallery's patrons. Accordingly, our verification of these revenues were limited to the amounts recorded in the records of the Gallery and we are not able to determine whether any adjustments might be necessary to donations revenues, excess of revenue over expenses, assets and fund balances.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the donations referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Gallery as at April 30, 2010 and the results of its operations and changes in its fund balances and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants, Licensed Public Accountants

Sudbury, Canada
 July 8, 2010

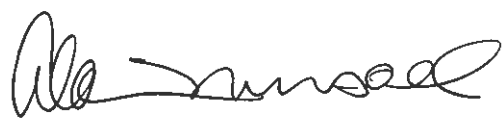
ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY

Statement of Financial Position

April 30, 2010, with comparative figures for 2009

	2010	2009
Assets		
Current assets:		
Cash	\$ 14,589	9,476
Accounts receivable	38,761	23,548
Prepaid expenses	5,681	7,360
Short-term investments	1,341	-
	<u>60,372</u>	<u>40,384</u>
Long-term investment (note 2)	16,253	16,287
Artwork	783,561	781,617
	<u>\$ 860,186</u>	<u>838,288</u>
Liabilities and Fund Balances		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 51,558	80,716
Payable to Laurentian University (note 3)	139,740	139,740
Deferred contributions (note 4)	63,519	14,847
	<u>254,817</u>	<u>235,303</u>
Fund balances:		
General	(242,998)	(243,138)
Restricted and endowment (note 5)	64,806	64,506
Equity in capital assets	783,561	781,617
	<u>605,369</u>	<u>602,985</u>
Future operations (note 9)		
	<u>\$ 860,186</u>	<u>838,288</u>

See accompanying notes to financial statements.



CHAIR, JAN 7, 2011



Anne Benness Mar 11, 2011

Treasurer

ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY

Statement of Operations and Changes in Fund Balances

Year ended April 30, 2010, with comparative figures for 2009

	General		Restricted and Endowment (note 4)		Equity in Capital Assets		Total	
	2010	2009	2010	2009	2010	2009	2010	2009
Revenue:								
Grants:								
Municipal - base	\$ 114,500	110,000	-	-	-	-	114,500	110,000
- implementation plan (note 4)	21,481	-	-	-	-	-	21,481	-
Provincial (note 7)	67,754	71,498	-	-	-	-	67,754	71,498
Federal	65,531	55,416	-	-	-	-	65,531	55,416
Laurentian University (note 3)	31,900	31,900	-	-	-	-	31,900	31,900
Donations - Foundations	2,000	-	-	-	-	-	2,000	-
- BA McDonald	-	-	-	-	1,944	-	1,944	-
- Other	56,178	35,174	300	16,060	-	173,637	56,478	224,871
Education workshop fees	61,852	52,285	-	-	-	-	61,852	52,285
Special events	30,080	11,810	-	-	-	-	30,080	11,810
Corporate sponsorships and donations	21,771	49,201	-	-	-	-	21,771	49,201
Gallery shop rental and sales	15,060	22,166	-	-	-	-	15,060	22,166
Ontario Arts Foundation - Endowment interest	4,458	-	-	-	-	-	4,458	-
Individual memberships	4,388	4,011	-	-	-	-	4,388	4,011
Admissions	2,943	1,514	-	-	-	-	2,943	1,514
Rentals	815	4,305	-	-	-	-	815	4,305
	504,159	465,711	300	16,060	1,944	173,637	506,403	655,408
Expenses:								
Salaries and benefits	244,228	229,726	-	-	-	-	244,228	229,726
Promotion	55,442	58,863	-	-	-	-	55,442	58,863
Exhibitions	38,487	62,736	-	-	-	-	38,487	62,736
Office	30,017	35,231	-	-	-	-	30,017	35,231
Utilities	22,849	28,104	-	-	-	-	22,849	28,104
Implementation plan	21,481	-	-	-	-	-	21,481	-
Educational programmes	19,790	24,285	-	-	-	-	19,790	24,285
Insurance	19,111	20,111	-	-	-	-	19,111	20,111
Maintenance - grounds	11,250	12,540	-	-	-	-	11,250	12,540
Gallery shop	10,045	15,015	-	-	-	-	10,045	15,015
Maintenance - building	10,000	10,000	-	-	-	-	10,000	10,000
Professional fees	7,317	4,500	-	-	-	-	7,317	4,500
Travel and training	7,239	5,889	-	-	-	-	7,239	5,889
Fundraising	6,763	9,310	-	-	-	-	6,763	9,310
	504,019	516,310	-	-	-	-	504,019	516,310
Excess (deficiency) of revenue over expenses	140	(50,599)	300	16,060	1,944	173,637	2,384	139,098
Fund balances, beginning of year	(243,138)	(192,539)	64,506	48,446	781,617	607,980	602,985	463,887
Fund balances, end of year	\$ (242,998)	(243,138)	64,806	64,506	783,561	781,617	605,369	602,985

See accompanying notes to financial statements.

ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY

Statement of Cash Flows

Year ended April 30, 2010, with comparative figures for 2009

	2010	2009
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 2,384	139,098
Changes in non-cash working capital:		
Decrease (increase) in accounts receivable	(15,213)	1,250
Decrease (increase) in prepaid expenses	1,679	(1,650)
Increase in short-term investments	(1,341)	-
Increase (decrease) in accounts payable and accrued liabilities	(29,158)	34,690
Increase (decrease) in deferred revenue	48,672	(9,700)
	4,639	24,590
Cash flows from financing and investing activities:		
Net decrease (increase) in investments	34	(16,287)
Additions to artwork	(1,944)	(173,637)
	(1,910)	(189,924)
Net increase (decrease) in cash	5,113	(26,236)
Cash, beginning of year	9,476	35,712
Cash, end of year	\$ 14,589	9,476

See accompanying notes to financial statements.

ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY

Notes to Financial Statements

Year ended April 30, 2010

The Art Gallery of Sudbury / Galerie d'art de Sudbury (the "Gallery") is a charitable organization incorporated without share capital on July 1, 1997.

1. Significant accounting policies:

(a) Revenue recognition:

The financial statements are prepared according to the restricted fund method of accounting. Under this method, the following principles apply:

Contributions are recorded as revenue in the respective funds based on their nature, source and the restrictions stipulated.

Contributions including pledges and donations are recognized as revenue when received or receivable if the amounts can be reasonably estimated and collection is reasonably assured.

(b) Financial instruments:

The Gallery accounts for its financial assets and liabilities in accordance with Canadian generally accepted accounting principles.

The financial instruments are classified into one of five categories: held-for-trading, held-to-maturity, loans and receivables, available-for-sale financial assets or other financial liabilities. All financial instruments are measured in the statement of financial position at fair value except for loans and receivables, held-to-maturity investments and other financial liabilities which are measured at amortized cost. Subsequent measurement and changes in fair value will depend on their initial classification.

The Gallery complies with CICA 3861, "Financial Instruments – Disclosure and Presentation", for the presentation and disclosure of financial instruments.

The Gallery has selected to account for transactions at the trade date.

(c) Artwork:

Purchased artwork is recorded at cost. Contributions are recorded at fair value at the date of contribution.

No amortization is taken on the artwork due to the nature of these assets, made up of various artwork and treasures which are being preserved by the Gallery.

ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY

Notes to Financial Statements

Year ended April 30, 2010

1. Significant accounting policies:

(d) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the periods specified. Significant items subject to such estimates and assumptions include the carrying value of artwork and valuation allowances for accounts receivable. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

2. Long-term investment:

Long-term investment consists of a GIC, bearing interest at 4.65%, maturing in August 2013.

3. Relationship with Laurentian University:

The Gallery is currently renegotiating a management service agreement with Laurentian University. The buildings and a permanent collection consisting of 2,028 works of art, of which 1,480 are owned by Laurentian University and managed by the Gallery is part of this agreement. Services with an estimated value of \$31,900 (2009 - \$31,900) are provided by the University to the Gallery. The security, insurance and maintenance services are included in the expenses of the Gallery.

The balance owing to Laurentian University is unsecured, non-interest bearing with no specified terms of repayment.

Laurentian University administers three major funds of the B.A. McDonald Memorial Fund, which are available for use only by the Art Gallery of Sudbury. These funds, \$486,466 of which is endowed, are used for building renovations and artifact acquisition. The aggregate balance of these funds as at April 30, 2010 amounted to \$532,171 (2009 - \$294,656).

	2010	2009
Major renovations	\$ 20,800	\$ (1,673)
Artifact Acquisition	24,905	930
Endowment	486,466	295,399
	\$ 532,171	\$ 294,656

ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY

Notes to Financial Statements

Year ended April 30, 2010

4. Deferred contributions:

Deferred contributions represent the unspent balance of funds received.

	2010	2009
Balance, beginning of year	\$ 14,847	\$ 24,547
Add amounts received	85,000	5,000
Less amount recognized as revenue in the year	(36,328)	(14,700)
Balance, end of year	\$ 63,519	\$ 14,847

The Gallery has undertaken a significant implementation plan study with the support of its partners/funders, the Greater Sudbury Development Corporation, FedNor and the Northern Ontario Heritage Fund Corporation, \$85,000 was received towards this \$300,000 study in fiscal 2010 and \$21,481 was expended.

5. Restricted and endowment funds:

The restricted and endowment funds balance consists of the following funds:

	2010	2009
Artifact Acquisitions	\$ 29,782	\$ 29,782
Sudbury Mining Heritage	2,747	2,747
Endowment	32,277	31,977
	\$ 64,806	\$ 64,506

6. Fund held in Trust by Ontario Arts Council Foundation:

The Ontario Arts Council Foundation holds \$145,928 (2009 - \$130,337) in The Art Gallery of Sudbury Arts Endowment Fund. This balance represents a contribution from the Arts Endowment Fund of the Ontario Arts Council Foundation to match fundraising performed by the Gallery to a specified maximum. Income on this balance is available for use by the Gallery annually.

7. Provincial funding:

Provincial funding consists of \$53,000 from the Ontario Arts Council through the Operating Grants for Arts Organizations program (2009 - \$55,800), and \$14,754 from the Northern Ontario Heritage Fund (2009 - \$15,698).

ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY

Notes to Financial Statements

Year ended April 30, 2010

8. Fair value of financial instruments:

The carrying value of the Gallery's cash, accounts receivable and accounts payable and accrued liabilities approximate their fair value due to the relatively short periods to maturity of these items. The payable to Laurentian University is not possible to assess given the indefinite terms of repayment.

The carrying value of the long-term investment approximated market value at year-end.

There are no significant exposures to credit or market risks.

9. Future operations:

These financial statements have been prepared on the going concern basis notwithstanding the effect of accumulated operating losses. The Gallery's ability to realize its assets and discharge its liabilities in the normal course of business is dependent upon the continued support of its granting bodies and creditors which is anticipated by management.



Statement of Investment Policy and Procedures for Endowment and other Long Term Investments

Office of Administration:	Office of Vice-President, Administration
Approval Authority:	Board of Governors
Approval Date:	December 13, 2019
Next Review:	December 2024
Review History :	October 26, 2018 ;October 16, 2013

1. Purpose

1.1 This Statement of Investment Policy and Procedures (the "SIPP") applies to the assets held in the Laurentian University Endowment Fund (the "Fund") and other long term investments. It contains investment objectives, investment guidelines, and monitoring responsibilities.

1.1.1 The Fund will be managed in accordance with all applicable legal requirements notwithstanding any indication to the contrary which might be construed from the SIPP.

1.1.2 With respect to any portion of the Fund invested in pooled funds, provisions of the investment policy statement of such pooled fund shall prevail over those of the SIPP to the extent that they are in conflict.

2. Scope

2.1 The responsibility for the investment of the Fund lies with the Board of Governors which delegates oversight to the Finance Committee.

2.2 The Board of Governors delegates to the Finance Committee responsibility for the following:

- a. Appointment and monitoring of agents and advisors;
- b. Appointment of a custodian (the "Custodian") and through the University Administration appointment of one or more money managers; and
- c. Evaluation of investment performance relative to benchmarks.

2.3 Any person or organization to whom the Board of Governors delegates responsibilities or has responsibility with respect to the investment of the Fund must adhere to the provisions of the SIPP.

3. Definitions/Principles:

- 3.1 The primary purpose of the Fund is to provide annual funding of scholarships and bursaries and other expenditures contemplated under endowed gift agreements from private donors while maintaining the long-term inflation adjusted purchasing power of the Fund. The target rate of return for the fund is to allow for withdrawals of up to 5%.
- 3.2 In addition to those funds used to provide scholarships and bursaries, the Fund may include other long-term funds available for investment purposes.
- 3.3 The long-term objective of the Fund is to maintain the long-term inflation adjusted purchasing power of the invested assets, after payment of scholarships, bursaries and other expenditures contemplated under endowed gift agreements from private donors, while ensuring that the Fund is also prudently invested to protect the capital against undue financial and market risk in both the short and medium terms.
- 3.4 Based on both the long-term and short-term needs of the Fund, the Fund may need to invest in Equity based investments to help preserve or increase the value of the Fund relative to inflation.
- 3.5 Benchmark for investment return:
- a. Overall, long-term rates of investment return are expected to be maximized based on an appropriate level of risk. However, it is understood that, in any one year, even periods as long as a decade, the annual rate of return on the Fund may be significantly above or below the targeted investment return.

- b. The primary performance objective is to ensure that assets achieve a time-weighted rate of return over 5-year periods that exceeds the total return achieved on a portfolio represented by 40% of, FTSE Canada Universe Bond Index , plus 5% of ICE BofA ML U.S. HY Constrained Index (Hedged), plus 9% S&P/TSX Composite Index, plus 2% S&P/TSX Nesbitt Small Cap Index Blended, plus 9% of Russell Custom 1000 Index (Net), , plus 2% Russell 2500/2000 Index Blended, plus 2%MSCI Emerging Markets Index (Net), plus 11% MSCI ACW ex U.S. Index (Net), plus 5% Canada CPI + 4%, plus 5% JP Morgan CLO Index 1 month lag, plus 10% Canada CPI + 6%.
- c. A secondary performance objective is to ensure that the rate of return achieved on each pooled fund in which any portion of the Fund is invested, over moving 5-year periods, ranks above its respective median fund of established pooled fund surveys.

3.6 Conflict of Interest:

- a. Any person having discretionary authority over the investment of the Fund is deemed a fiduciary. This generally includes, but is not limited to a member of the Board of Governors, along with anyone to whom the Board of Governors may delegate discretionary authority, such as the Manager.
- b. A conflict of interest is deemed to exist when a fiduciary has an interest of sufficient substance and proximity to their duties and powers with respect to the Fund to impair their ability to render unbiased advice or to make unbiased decisions affecting the Fund.
- c. A fiduciary must disclose any actual or perceived conflict of interest in writing as soon as possible along with all relevant details to the chairperson of the Finance Committee who, in turn, discloses it to all Finance Committee members at the appropriate time.

4. SIPP Statement

4.1 The Fund may only be invested in pooled or mutual funds that are in turn, invested in the following asset categories:

- a. Cash;
- b. Demand or term deposits;
- c. Short term notes;

- d. Treasury bills;
- e. Bankers' acceptance;
- f. Commercial paper;
- g. Investment certificates issued by banks, insurance companies or trust companies;
- h. Bonds and non-convertible debentures;
- i. Mortgages and other asset-backed securities;
- j. Convertible debentures;
- k. Real estate;
- l. Common stocks, preferred stocks & income trusts;
- m. Resource properties;
- n. Venture capital;
- o. Infrastructure;
- p. Collateralized loan obligations; and
- q. Derivative financial, commodity or currency related instruments such as rights, options, warrants, forwards, futures or swaps to control risk or to increase returns.

4.2 The holdings referenced in section 4.1.q. are typically used to:

- a. Create an asset mix position consistent with the target allocations and only in the asset classes set out in this SIPP;
- b. Manage the duration of the fixed income portfolio;
- c. Manage the credit exposure of the fixed income portfolio;
- d. Replicate the investment performance of interest rates or a recognized capital market index either alone or in combination with cash market securities;
- e. Increase the Fund's revenue by selling covered calls;
- f. Change the currency exposure of a foreign portfolio;
- g. Reduce risk as part of a hedging strategy; and
- h. Add diversifying alpha sources within that fund, while maintaining beta exposures to the asset class.

4.3 The target asset allocation for the Fund is:

Asset Class (Group)	Target
Canadian Universe Bonds	40%
US High Yield Bonds	5%
Structured Credit	5%
Total Fixed Income	50%
Canadian Equities	11%
US Equities	11%
International Equities	11%
Emerging Market Equities	2%
Total Equities	35%
Canadian Real Estate	5%
Global Infrastructure	10%
Total Alternatives	15%

4.4 The target asset allocation has been established pursuant to the Funds' characteristics and investment objectives. The Manager shall ensure that allocations will be maintained within a +/- 3% tolerance band of the stated "Target" above using a combination of cash flows in and out of the Fund and a rebalancing program as required.

4.5 Bonds include all mortgages and preferred shares and all fixed income securities having a maturity of one year or more when issued.

4.6 Canadian Equities shall include common stocks, income trusts and convertible securities of Canadian issuers.

4.7 U.S. Equities shall include common stocks and convertible securities of U.S. issuers.

4.8 International Equities shall include common stocks and convertible securities of non-Canadian and non-U.S. issuers in developed equity markets.

4.9 Emerging markets include common stocks and convertible securities

of issues that are not part of Canadian or U.S. securities nor part of the EAFE universe.

- 4.10 Securities held in a pooled fund are classified on the basis of the assets comprising the major portion of such pooled funds.
- 4.11 Derivative instruments along with any collateral held thereon are included in their asset class comprising the securities whose return or price serves as the basis for the pricing of such derivative instruments.

Sudbury · Audio

What Laurentian University might sell to get out of its financial hole

Sudbury school plans a real estate review in Phase 2 of its court-guided restructuring process

[Erik White](#) · CBC News · Posted: Apr 29, 2021 7:05 AM ET | Last Updated: April 29



Laurentian University wants to review its vast real estate holdings to see if any property can be sold or leased to help ease its financial problems. (Erik White/CBC)

[comments](#) 

If Laurentian University's financial restructuring plan gets the green light [in court Thursday](#), one of the next steps would be reviewing its real estate holdings.

That portfolio includes two grand houses that could fetch over \$1 million each and hundreds of undeveloped hectares surrounding the campus in Sudbury, Ont.'s south end, some of it prime waterfront property.

There also are the assets on campus, including an Olympic-sized swimming pool with an uncertain future.

Here's a look some of the possibilities if pieces of Laurentian University end up on the open market.

Bell Mansion



Laurentian University has owned the historic Bell Mansion since 1969, but hasn't been involved in the day-to-day operations of the art gallery it houses since the 1990s. (Erik White/CBC)

Built in 1906 by lumber baron William Bell, the mansion was transferred to Laurentian University in 1969 when it became home to what was then known as the Laurentian University Museum and Arts Centre.

In the 1990s, it became the Art Gallery of Sudbury, but the grand stone house and its sprawling grounds continue to be owned by the university.

The art gallery has been making plans for the past decade to move to a more suitable space (which it hopes will be the city's proposed Junction complex), and in that time Laurentian has also tried unsuccessfully to get the City of Greater Sudbury to take the mansion off its hands.

It's said to need a lot of repairs, which will be made more expensive by its designated heritage status.

Still, Sutton-Benchmark broker Tanya Vandenberg said as a "very unique property" in a "great location" assessed at \$1.3 million, it could attract interest from a private investor, perhaps involved in the hospitality industry.

The president's house



Laurentian University presidents have lived in this house near downtown Sudbury since 1965, when the property was purchased for \$130,000. (Erik White/CBC)

Built in 1930 by Inco superintendent Ralph D. Parker— who would go on to be the first chair of the Laurentian University board of governors and have a building on campus named for him— it was owned for years by lumber company and airline owner Ben Merwin.

As a member of the Idylwyld Golf and Country Club, he convinced those planning the new university in the 1960s to not expropriate the golf course, but to instead build next door on Ramsey Lake Road.⁶⁹

Laurentian University bought the house in 1965 for \$130,000 — it was seen as one of the few houses in Sudbury that could play the vital role of hosting receptions and parties.

- **AUDIO** [Laurentian's restructuring plan goes before court-appointed mediator today](#)
- [\\$20M in NOSM money in jeopardy because of Laurentian insolvency, med school dean says](#)

Ashley Thomson, a librarian at Laurentian whose 45 years ended in a layoff this month, attended many of them, including some of the estimated 2,000 events held during the seven years Henry Best was university president between 1977 and 1984.

Thomson said he'd be sad to see the president's house or other parts of the university sold off.

"I'd be a bit reluctant to start selling off bits and pieces of the place for hotels or gas stations or whatever else they want to put there. I'd rather keep it the way it is."

VandenBerg figures the house, assessed for property tax purposes at \$740,000, could fetch over \$1 million.

"Right now we do have a pretty fierce seller's market," she said.

"People nowadays are looking for larger homes. It does have a really great yard space. It's a huge property."

The campus





Laurentian owns a vast, undeveloped bushland surrounding its Sudbury campus of more than 283 hectares. (Erik White/CBC)

The most recent addition to Laurentian's holdings is the school of architecture in downtown Sudbury. The former farmer's market property, plus the historic CPR Telegraph building, was purchased from the city for \$1.3 million in 2012.

But most students attend classes on the 283 hectares off Ramsey Lake Road where the new university was built in the 1960s.

Much of that property is undeveloped bush land, including some prime waterfront property on Lake Nepahwin, where the university has its own beach, plus the entire shoreline of the smaller and swampier Bennett Lake.

"Developers would definitely want to get those waterfront lots; of course the cost of developing those waterfront lots is going to be pretty significant," said Vandenberg.

Laurentian University owns some of the last undeveloped waterfront on Sudbury's Lake Nepahwin. (Erik White/CBC)

Any development would also likely face opposition from the community.

A proposed parkway between South Bay Road and Regent Street in 2006 saw Sudburians loudly protest the dissecting of the popular trail network around Laurentian, which was repeated in later years until the city totally struck the idea from its planning documents in 2016.

In recent years, the only public discussion about Laurentian's lands have centred on a couple who bought a house in the area, only to find out half their backyard, including their septic field, was encroaching on university property.

James Crispo said they offered Laurentian \$70,000 plus a larger piece of land for the 389 square metres, but the university refused and filed a lawsuit against them.

"My wife and I have always been hopeful," he said.

"I'm not confident just yet that this is the end of the litigation against us. For the last four and half years, we can't understand why the university has approached this seemingly minor property issue the way they have."

The buildings

If Laurentian decides not to reopen its swimming pool, the list of those wanting to take it over could be short. (<https://laurentian.ca/voyageurs/recreation>)

If Laurentian ends up with extra space within its buildings on campus, VandenBerg figures there'll be a limited market for leasing in a relatively isolated location.

Laurentian already has a lease agreement with the three federated universities — Thorneloe, Huntington and University of Sudbury — whose buildings and residences sit on Laurentian land. But those properties are in question now along with the future of the schools themselves.

The campus building to be talked about the most during the restructuring is the Jenő Tihanyi Olympic Gold Pool, which has been closed for two years.

Laurentian claims it needs \$10 million in repairs, but Sudbury Laurentian Swim Club coach Dean Henze has doubts about that number.

- **AUDIO** [Laurentian University's pool, sports complex to stay closed for months](#)
- **VIDEO** [Sudbury couple feels 'driven out of town' by land dispute with Laurentian University](#)

However, he figures the cutting of the relatively inexpensive varsity swim team is a sign Laurentian wants to get out of the pool business, and worries about who could step in.

"I think the list would be pretty short," said Henze.

"I mean if they were basically willing to give it away, maybe the city would do that."

The City of Greater Sudbury plans to build a mutlimillion-dollar pool in Azilda, and has said it would then review its other aging pools in Onaping, Copper Cliff and Gatchell.

Henze said the closure of the Laurentian pool would be "devastating" for the community groups that use it.



Morning North 11:40

Laurentian University's real estate... What it owns and what it could sell or rent

Two million-dollar mansions, an Olympic swimming pool, some prime waterfront property... all owned by Laurentian University, but could soon be on the selling block. Reporter Erik White joined us with a look at Laurentian's real estate portfolio. 11:40

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ACC.#	LOCATION	ARTIST	TITLE	DATE	MEDIUM	HEIGHT	WIDTH	1998 VALUE	2021 Bank of Canada Inflation Calculator Process
69-049	V 3B2	ARRHENS, CARL H.	TREES	N.D.	CHARCOAL ON PAPER	18.1	14.3	\$300	
69-049	OP C	TOWN, HAROLD D	STRETCH BLUE ON ORANGE	N.D.	1971 COLOUR SERIGRAPH ON PAPER	81.3	114.3	\$15,000	
67-001	BWR	ROBERTS, GOODRIDGE	GREY DAY, GEORGIAN BAY	N.D.	1966 OIL ON MASONITE	50.7	73.7	\$120	
67-002	V 4B4	LOVIE, NELLIE KEILLOR	THE GREEDY ONES	N.D.	MIXED MEDIA	69.0	50.0	\$250	
68-001	MCD A	BELL, ALSTAIR	CV 7249	N.D.	WOODCUT	66	50.0	\$100	
68-002	V 3A2	DALLEGRET, FRANCOIS	LOGO (6/100)	N.D.	1968 SERIGRAPH	39.4	31.1	\$200	
68-003	V 3C2	ETROG, SOREL	UNTITLED (A/P)	N.D.	1967 EMBOSSED WHITE ON RELIEF	39.5	31.7	\$200	
68-004	JND	ETROG, SOREL	UNTITLED (A/P)	N.D.	1967 EMBOSSED WHITE ON RELIEF	39.5	31.7	\$200	
68-005	MCD A	HURTUBISE, JACQUES	THWIGY	N.D.	1967 SERIGRAPH	65.8	66.5	\$300	
68-006	MCD C	LACROIX, RICHARD J.S.	POINTE A DIAMANT - 1	N.D.	1968 SERIGRAPH	50.8	66	\$300	
68-007	SHELF 8	LETENDRE, RITA	SILENT ECHO, NO 2	N.D.	1968 SERIGRAPH	66	50.8	\$200	
68-008	V 3A2	MORRIS, MICHAEL W.	PALEONARI	N.D.	1968 SERIGRAPH	66	50.9	\$600	
68-009	V 4B2	PELLAN, ALFRED	ELEMENTS	N.D.	1967 ETCHING	67.0	49.9	\$63	
68-010	V 3A5	RAFHAEL, SHIRLEY	EL ARCO MAYA	N.D.	1967 FOLDED, COLOUR PAPER	65	50	\$500	
68-011	V 2A3	TOUSIGNANT, SERGE	CIRCUIT OUVERT	N.D.	1966 LITHOGRAPH	27.8	27.3	\$200	
68-012	V 2A5	TREZZE, ANNE	AU FOND DU REVUE	N.D.	1966 LITHOGRAPH	66.7	54	\$175	
68-013	CART 1	COHEN, SHELDON	UNTITLED (2A/10)	N.D.	OZALOID PRINT	67.4	54.6	\$175	
68-014	CART 1	COHEN, SHELDON	UNTITLED (3A/10)	N.D.	OZALOID PRINT	47.7	65	\$200	
68-015	CART 1	WILSON, R. YORK	UNTITLED (18/50)	N.D.	SERIGRAPH	31.2	49.3	\$200	
68-016	V 4B2	WILSON, R. YORK	UNTITLED (23/50)	N.D.	WOODCUT	30.5	10.2	\$250	
68-017	V 3C2	BELL, ALSTAIR	KWAKIUTL FIGURE	N.D.	WOOD ENGRAVING	29.8	10.2	\$250	
68-018	V 4A7	BELL, ALSTAIR	NORTH-WEST COAST FIGURE	N.D.	WOOD ENGRAVING	62.7	47.5	\$300	
68-019	CART 1	HURTUBISE, JACQUES	IMPATIENCE	N.D.	1961 LITHOGRAPH	76.2	56.5	\$300	
68-020	V 4A5	LACROIX, RICHARD J.S.	VARIANTE IIC	N.D.	1966 SERIGRAPH	66.5	51.2	\$175	
68-021	CART 1	SAVOIE, ROBERT	EGEDAL	N.D.	1966 ETCHING	64.3	50	\$900	
68-022	V 3A2	SAVOIE, ROBERT	KWAIDAN	N.D.	1967 ETCHING	65.7	60.7	\$175	
68-023	V 3A1	DALLEGRET, FRANCOIS	TEPS COSMIC OPERA SUIT (1/35)	N.D.	1968 FILM/JASS	58.4	39.4	\$900	
68-024	V 3A2	DANBY, KENNETH	BOY IN THOUGHT (35/50)	N.D.	1960 LITHOGRAPH	49.6	45.6	\$150	
68-025	V 3C2	DEUTSCH, PETER A.	RONDO (6/50)	N.D.	1965 LITHOGRAPH	40.5	28.7	\$250	
68-026	V 2A6	ETROG, SOREL	FIGURE NO. 2 (37/50)	N.D.	1967 EMBOSSED WHITE ON RELIEF	56	45.6	\$400	
68-027	V 3C3	MCEWEN, JEAN	HOMMAGE AUX POETES (10/50)	N.D.	1965 LITHOGRAPH	40.2	80.2	\$1,000	
68-028	V 5A6	RIOPELLE, JEAN PAUL	UNTITLED "E LE GRAND" ALBUM DE RIOPELLE	N.D.	1967 LITHOGRAPH	25.4	26.4	\$200	
68-029	V 3B5	TEITELBAUM, MASHEL	MIRROR, MIRROR ON THE WALL: PART 1	N.D.	1967 HOT PLATE STAMP	25.4	26.4	\$200	
68-030	V 3B5	TEITELBAUM, MASHEL	MIRROR, MIRROR ON THE WALL - PART 2	N.D.	1967 HOT PLATE STAMP	65.4	47.6	\$500	
68-031	V 1A3	NICHOLS, JACK	CLOWN AND ASSISTANT	N.D.	LITHOGRAPH	56.4	76.4	\$500	
68-032	V 4A7	NICHOLS, JACK	RENDEZ-VOUS	N.D.	LITHOGRAPH	51	45	\$150	
68-033	V 4B2	BLASCHKE, ELLIE	ARCTIC'S EDEN	N.D.	1965 WOODCUT	60	75	\$500	
68-034	CART 1	LOVIE, NELLIE KEILLOR	OLD WHEELS	N.D.	OIL ON BOARD	56.9	41.7	\$500	
68-035	CART 1	LOVIE, NELLIE KEILLOR	SUBURBY'S OLD POST OFFICE	N.D.	WATERCOLOUR	32.2	23	\$175	
68-036	V 2A1	PATERSON, ROBERT	JAMASIE	N.D.	1965 LITHOGRAPH	55.0	71.2	\$2,000	
68-037	V 4A7	WHEALE, IVAN TREVOR	BETELGEUSE	N.D.	OIL ON CANVAS	72.4	101.6	\$800	
68-038	V 4A8	WHEALE, IVAN TREVOR	EXODUS	N.D.	OIL ON CANVAS	71.2	59.9	\$1,000	
68-039	V 4B2	WHEALE, IVAN TREVOR	PROP-UPS	N.D.	OIL ON MASONITE	61	59.8	\$150	
68-040	V NW	KHANE, ANNE	MAN FALLING	N.D.	1964 WOODCUT	80	29	\$900	
68-041	JND	LUNDBERG, STEN	LE VOYAGEUR	N.D.	SCULPTURE (SYNTH. MAT.)	95	63.7	\$200	
68-042	V TOP UNIT 1	PAXY, CHARLES	THE NATIVITY	N.D.	1958 WOOD SCULPTURE	33.9	35	\$350	
68-043	V 3A8	TIESSEN, GEORGE W.	UNTITLED NO. 1	N.D.	1966 COPPER ETCHING	51.4	36.8	\$250	
68-044	CART 1	TIESSEN, GEORGE W.	UNTITLED NO. 2	N.D.	1966 COPPER ETCHING	18.3	31	\$250	
68-045	CART 2B	TIESSEN, GEORGE W.	UNTITLED NO. 3	N.D.	1964 COPPER ETCH WITH ROSEN	26.4	34.3	\$11,000	
69-001	BWR	JACKSON, A.Y.	APRIL, SNIB LAKE	N.D.	OIL ON WOOD PANEL	40.6	30.5	\$1,500	
69-002	V 2A6	BEAMANT, THOMAS H.	ESKIMO MOTHER AND CHILD	1929?	OIL ON CANVAS BOARD	55.9	30.3	\$3,600	
69-003	V 2B7	BEATTY, JOHN W.	SUMMER	N.D.	1989 WATERCOLOUR	76.6	53.7	\$9,000	
69-004	MCD A	BELL-SMITH, FREDERIC M.	MOUNTAIN IN BRITISH COLUMBIA	N.D.	1989 WATERCOLOUR	61.6	76.8	\$3,000	
69-005	V NW	BROWN, ARCHIBALD	MOONLIGHT	N.D.	OIL ON CANVAS	40.6	50.8	\$1,500	
69-006	V 5A4	HAINES, FREDERICK S.	EASTERN TOWNSHIPS, SUGAR MAPLES	N.D.	1940 OIL ON CANVAS	60	94.3	\$575	
69-007	V 4A8	KNOWLES, FARQUHAR M.S.S.	STILL WATERS	N.D.	1989 WATERCOLOUR	26.5	65.9	\$1,300	
69-008	V 3A8	MATTHEWS, MARMADUKE M.	SUNSET WARNING	N.D.	WATERCOLOUR	33.1	50.5	\$400	
69-009	CART 1	OBRIEN, LUCIUS R.	STRAWBERRIES	N.D.	1882 WATERCOLOUR	101.6	101.6	\$175	
69-010	V NW	MCKIM, IRENE	BETELGEUSE	N.D.	1967 LIGHTED STRING STRUCTURE	91.4	91.4	\$1,000	
69-011	V 1A2	MCKIM, IRENE	EVENING STAR	N.D.	1967 STRING STRUCTURE	121.9	121.9	\$300	
69-012	V NW	MCKIM, IRENE	KOHINOOR	N.D.	1967 STRING STRUCTURE	18.5	26.8	\$250	
69-013	V 2B6	COTTON, JOHN W.	THE FALLS	N.D.	PENCIL, INK, WATERCOLOUR	23.5	20.7	\$1,500	
69-014	V 2B5	COTTON, JOHN W.	RUSHING WATER	N.D.	PENCIL, WATERCOLOUR	29	27	\$300	
69-015	V 2B5	DES CLAYES, BERTHE	IF WINTER COMES ...	N.D.	PENCIL, CHALK	24.3	40.6	\$250	
69-016	V 3C2	WOOD, ELIZABETH W.	SENTINELS	N.D.	CHARCOAL	26.4	45.7	\$185	
69-017	V 4A4	BLAND, JAMES	SOMBRE SILENCE	N.D.	1903 WATERCOLOUR	26	41.7	\$450	
69-018	VCS	BRUENECH, GEORGE R.	N.D.	1907 WATERCOLOUR	38.4	54	\$900		
69-019	V 2A5	GORDON, JOHN S.	N.D.	1903 WATERCOLOUR	13.7	23.7	\$900		
69-020	V 3A1	N.D.	1907 WATERCOLOUR	34	54	\$900			
69-021	N.D.	1897 WATERCOLOUR	23.4	28.1	\$175				
69-022	N.D.	1872 WATERCOLOUR	19.7	11.9	\$250				
69-023	N.D.	WATERCOLOUR	20.3	27.7	\$300				
69-024	N.D.	WATERCOLOUR	23.4	28.1	\$175				
69-025	N.D.	1902 WATERCOLOUR	50	59.5	\$150				
69-026	N.D.	1967 ETCHING & METAL COLLAGE	52.1	41.9	\$200				
69-027	N.D.	1969 ENGRAVING	76.4	92	\$600				
69-028	N.D.	1984 OIL ON CANVAS	35.6	51.1	\$4,000				
69-029	N.D.	OIL ON CANVAS	51	61	\$1,800				
69-030	N.D.	OIL ON CANVAS	27.4	29.1	\$520				
69-031	N.D.	1841 WATERCOLOUR	14.5	30.4	\$1,800				
69-032	N.D.	1879 WATERCOLOUR ON PAPER	70	92.8	\$1,500				
69-033	N.D.	OIL ON CANVAS	19.7	11.9	\$250				
69-034	N.D.	PENCIL & CHALK DRAWING	25	38.2	\$300				
69-035	N.D.	WATERCOLOUR	48.7	61.2	\$1,600				
69-036	N.D.	OIL ON CANVAS	53.3	38.1	\$1,000				
69-037	N.D.	1893 WATERCOLOUR	31.2	43.7	\$300				
69-038	N.D.	1909 WATERCOLOUR	132.2	152.5	\$110,000				
69-039	N.D.	1964 LIQUITEX ON CANVAS	102.4	243.8	\$1,500				
69-040	1987 C.	TAPESTRY - WOOL	30.4	40.3	\$275				
69-041	N.D.	OIL ON CANVAS BOARD	30.6	40.7	\$300				
69-042	N.D.	OIL ON CANVAS BOARD	25.3	31.3	\$150				
69-043	N.D.	32.7	19.8	\$150					
69-044	N.D.	13.3	9.2	\$150					
69-045	N.D.	12.4	17.8	\$150					
69-046	N.D.	16.2	23	\$150					
69-047	N.D.	34	28.5	\$150					
69-048	N.D.	19.8	27.3	\$150					
69-050	N.D.	20.5	27.1	\$65					
69-051	N.D.	20.2	26.5	\$65					
69-052	N.D.	27.3	20	\$65					
69-053	N.D.	40.6	40.6	\$65					
69-054	N.D.	28.8	38.5	\$3,000					
69-055	N.D.	41.7	33.8	\$175					
69-056	N.D.	45.7	55.9	\$750					
69-057	N.D.	17.8	26.4	\$175					
69-058	N.D.	47	63.5	\$250					
69-059	N.D.	12.3	10.3	\$150					
69-060	N.D.	51.0	51.0	\$1,000					
69-061	N.D.	35	52.5	\$600					
69-062	N.D.	27.6	38.3	\$3,000					
69-063	N.D.	22.5	35	\$300					
69-064	1871/6?	40.9	27.5	\$250					
69-065	N.D.	55.7	45	\$250					
69-066	N.D.	38.3	61.2	\$375					
69-067	N.D.	24.7	34.9	\$1,500					
69-068</									

70-012.1-2	JND	AKARALAK	INCISED ANTLER	1966 c	BONE	25.4		\$200
70-013	JND	ALASUK, TENJADLUK, DENIS	BEAR	1969	STEAATITE SCULPTURE	26.5	11.5	\$400
70-014	JND	ANGATTUK, JOSEPH	HEAD	1969	CERAMIC SCULPTURE	22		\$200
70-015	JND	ANGUTIK, ANTHANESE (ANGUITAR)	DRUMMER AND FAMILY	1969	STEAATITE SCULPTURE	16.2	17.2	\$150
70-016	JND	ANONYMUS	FATHER AND SON	1969	WHALEBONE SCULPTURE	25.3	15.8	\$200
70-017	JND	HAKULUK, PHILIP	SUST	1969	CERAMIC SCULPTURE	26.2	26.7	\$400
70-018	JND	HALLAUK, JOY (KNOWN AS HALOW)	KAYAK	N.D.	BONE SCULPTURE	6.2	29.2	\$200
70-019	V 2A3	HOWNUK, MIKIGAK, GAUNAQ	BIRD ON A ROCK	1969	STEAATITE SCULPTURE	33	17.6	\$400
70-020	JND	KULLUQTUQ, JACOB	SEAL HUNTER	1969	STEAATITE SCULPTURE	20.6	23	\$400
70-021	JND	JAR, TIMOTHY	JAR	1969	IVORY SCULPTURE	22.2	4.7	\$400
70-022	JND	KULLUALK, JOSEF	SPIRIT	1969	WHALEBONE SCULPTURE	27.5	18.3	\$400
70-023	JND	KABLUTOK, EUGENIE	OWL	1969	CERAMIC SCULPTURE	22.6	16	\$400
70-024	JND	NATSIPIK, KOVEYOK	COMPOSITION	1969	STEAATITE SCULPTURE	19	20	\$400
70-025.1-4	JND	PKOPA	WOMAN FISHING	1969 c.	STEAATITE SCULPTURE	23.7	9.7	\$300
70-026	BWR	VARLEY, FREDERICK H.	LYNN PEAK FROM FIRE RANGER'S HUT	1934 c.	OIL ON WOOD PANEL	30	37.5	\$700
70-027	BWR	VARLEY, FREDERICK H.	TRAIL TO LAKE LYNN	1934 c.	OIL ON WOOD PANEL	30	37.5	\$900
70-028	BWR	VARLEY, FREDERICK H.	SECOND GROWTH, LAKE LYNN	1934 c.	OIL ON WOOD PANEL	30	37.5	\$800
70-029	V 3A1	LISMER, ARTHUR	ROCK JUNIPER	1929	CHARCOAL, WASH	28.1	33.1	\$900
70-030	V 2B7	MCLEAN, THOMAS W.	WINTER NIGHT	N.D.	WATERCOLOUR	20.7	24.6	\$400
70-032	V 2A7	COLLIER, ALAN C.	TRAFFIC SIGNALS, NEW CALUMET MINE	1952	OIL ON MASONITE	45.2	60.5	\$1,800
70-033	V 2A8A	BAVDESKY, ABA	LEGEND NO. 4 SPIRIT AS FROG	1968	COLOUR BLOCK PRINT	27.5	20	\$150
70-034	CART 1	BAVEFSKY, ABA	LEGEND NO. 6 LIGHTNING SPIRIT	1968	COLOUR BLOCK PRINT	28	21.2	\$150
70-035	CART 1	BAVEFSKY, ABA	LEGEND NO. 8 FALLING STAR	1968	COLOUR BLOCK PRINT	28	20.3	\$150
70-036	V 5B5	HANKE, KARL	BEAVER DAM	N.D.	COATE	34.6	55.9	\$150
70-037	V NW	DE VLETTER, FIONA	THE FAMILY	N.D.	OIL ON CANVAS BOARD	80.3	47.6	\$300
70-038.1-4	JND	MAPSALAK, LUCIE	ATTACK BY BEAR	1970	STEAATITE SCULPTURE	13.7	11.6	\$200
70-039	JND	EKALOOK, SAMWILLIE	WATERFOWL	N.D.	STEAATITE SCULPTURE	8.3	14	\$250
70-040	V TOP	QULUK, INIRIKI (KNOWN AS ENOOKY)	OWL	N.D.	STEAATITE SCULPTURE	40.6	28	\$400
70-041	JND	KARLIK, PIERRE	BEAR RESTING	N.D.	STEAATITE SCULPTURE	58.8	32.8	\$800
70-042	JND	ANGUTIK, IRENE KATAO (KATAR)	JOGGING FOR FISH	1969 c.	STEAATITE SCULPTURE	10.6	6.3	\$200
70-043	JND	QUTUARIK, MARY (KUDJUAJKU)	MOTHER (WOMAN)	N.D.	STEAATITE SCULPTURE	50.7	27	\$800
70-045	JND	TAKATAK, LUCASSIE	LOON	N.D.	STEAATITE SCULPTURE	4.8	18	\$250
70-046	LU 2 floor	MANAPIK, MANASSIE	WOMAN WITH ULU	N.D.	STEAATITE SCULPTURE	31.8	32	\$175
70-047	JND	MASIEK	HUNTER	N.D.	STEAATITE SCULPTURE	39.8	33	\$400
70-048.1-2	JND	PAOLA	SCRAPING SKINS	1970 c.	STEAATITE SCULPTURE	10.1	7	\$400
70-049.1-4	JND	NANORAK, ALICE UTAKRALAK	WOMAN TENDING FIRE	1970 c.	STEAATITE, BONE SCULPTURE	10.2	9.2	\$200
70-050	V 5B2	OSHIJTOO, ANIRNIK (ANERNGA)	THE ORACLE	1965	STONECUT & STENCIL	48.4	62.1	\$200
70-051	V 5A3	TEEVEE, ANGOOTLOU	EMAKALUK	1965	STONECUT	48.7	79.3	\$300
70-052	V 5B2	RAGEE, ECEVADLUK	SEA SPIRIT (24/50)	1965	STONECUT	31	42.7	\$170
70-053	V 5B1	EKOOTAK	CARIBOO (24/40)	1964	STONECUT	31.4	60.3	\$275
70-054	V 5B4	KINGWATSIK IYOLA	BEAR HUNT	1963	ENGRAVING	22.6	30.2	\$375
70-055	V 5B3	KINGWATSIK, IYOLA	MAN WITH HAIR OF BIRD TALONS	1963	ENGRAVING	16.5	9.3	\$375
70-056	V 5B1	ASHEVAK, JOHNNIEBO	FANTASY	1965	STONECUT	45.7	60.6	\$600
70-057	V 3A5	ASHEVAK, JOHNNIEBO	MOON SPIRIT	1963	ENGRAVING	25	30	\$625
70-058	V 3A5	ASHEVAK, JOHNNIEBO	ANIMALS AND PREY	1962	ENGRAVING	22.5	30.2	\$625
70-059	V 3A5	ASHEVAK, JOHNNIEBO	SPIRIT AND ANIMALS	1962	ENGRAVING	24.9	20.2	\$625
70-060	V 3A4	KALVAK, HELEN	APPARITION DREAM	1965	STONECUT	46	61	\$350
70-061	MCB D	KALVAK, HELEN	BEAR HUNT	1966	STONECUT	50.6	76.9	\$350
70-062	V 5B2	KALVAK, HELEN	LIFE IN AN ISLOO	1967	STONECUT	45.7	61	\$350
70-063	V 3A4	KALVAK, HELEN	SORCERER	1966	STONECUT	45.4	61	\$350
70-064	V 5A3	KALVAK, HELEN	SPRINGTIME	1968	STONECUT	45.7	61	\$350
70-065	MCDA	KALVAK, HELEN	SUMMER CAMP	1966	STONECUT	50.8	76.2	\$350
70-066	V 5B2	KALVAK, HELEN	WAITING FOR DEATH	1967	STONECUT	45.4	60.6	\$350
70-067	V 3A4	POOTOOGOOK, KANANGINAK	SEALSKIN BOAT	1963	ENGRAVING	22.1	29.6	\$425
70-068	V 5B1	ASHEVAK, KENOJIAK	BIRD DREAM	1963	ENGRAVING	25	30	\$600
70-069	V 5B2	ASHEVAK, KENOJIAK	UNTITLED 42150 (BIRDS AND BEASTS)	1962	ENGRAVING	32.7	48.1	\$500
70-070	V 5B1	KIAKSHUK	ANIMALS	1962	ENGRAVING	22.5	30.2	\$500
70-071	V 5B1	KIAKSHUK	THE HUNTERS RETURN	1962	ENGRAVING	22.5	30.2	\$500
70-072	V 5B1	KIAKSHUK	UNTITLED NO. 3	1962	ENGRAVING	22.5	30.2	\$500
70-073	V 5B3	QINNAYUAK, LUCY	BIRD AND FLOWER COMPOSITION	1964	STONECUT	49	62.1	\$600
70-074	V 5A3	QINNAYUAK, LUCY	LYNN'S OWL	1969	STONECUT	60.6	86.5	\$2,090
70-075	V 5B3	QINNAYUAK, LUCY	RAVENS DISTURBING DUCKS	1965	STONECUT	34.3	51.8	\$400
70-076	V 5B2	QINNAYUAK, LUCY	SPIRITS	1968	STONECUT	42.8	61.2	\$400
70-077	V 5B3	QINNAYUAK, LUCY	SPIRIT AND ANIMALS	1962	ENGRAVING	24.9	20.2	\$400
70-078	V 4B3	QIATSUK, LUKTA	FOX AND PREY	1962	ENGRAVING	14.6	19.6	\$200
70-079	V 3C3	MANGUTAK, KELLYPAK	GOOSE	1962	ENGRAVING	24.6	19	\$400
70-080	V 5B3	NANOK, AGNES	COUPLE DANCING	1967	ENGRAVING	45.3	59.6	\$1,150
70-081	V 5B1	HOVELLUK, MONA	BEAR ATTACKING	1968	STONECUT	45.7	61	\$200
70-082	V 5B2	PARR	UNTITLED (ANIMALS AND BIRDS)	1962 c.	ENGRAVING	44.7	31	\$600
70-083	V 2B2	SALLA, PAUTA	OWL AND TWO DUCKS	1962 c.	ENGRAVING	31.5	44.6	\$300
70-084	V 5B3	PITSEOLAK, MARY	FURRY OWL	1963	ENGRAVING	24.6	29.6	\$450
70-085	V 5A3	ASHOONA, PITSEOLAK	OWL ATTACKING FISH	1967	STONECUT	62.2	85.2	\$450
70-086	V 3C1	PITSEOLAK, MARY	MOTHER AND CHILDREN DRYING BOOTS	1962	ENGRAVING	22.5	30	\$450
70-087	V 5A3	ASHOONA, PITSEOLAK	WOMAN WITH DOLL	1964	STONECUT	53.3	36.8	\$350
70-088	V 5A3	POOTOOGOOK, KANANGINAK	FISH IN A POOL	1965	STONECUT	61.8	85.1	\$400
70-089	V 5B3	PUDLAT, PUDLO	MUSKOX TRAPPERS	1963	STONECUT	46.2	61.2	\$800
70-090	V 5B1	ASHOONA-SOROSILUTO	WOMAN JUGGLING STONES	1964	STONECUT	45.7	61.9	\$700
70-091	V 5B3	SHUO	DUCKS FEEDING	1964	STONECUT	49.5	62.2	\$400
70-092	V 1A1	BEATTY, JOHN W. - OHF	PREFLUDE TO AUTUMN	1923	OIL ON CANVAS	71.5	91.6	\$300
70-093	V 3A5	BEYNO, JOHN H. - OHF	THE FIRST SNOW	N.D.	OIL ON CANVAS BOARD	17.5	22.8	\$500
70-094	V 2B7	BRODGEN, FREDERICK H. - OHF	LOVELY RIVER VALLEY	N.D.	OIL ON CANVAS BOARD	17.7	25.3	\$800
70-095	V 3C3	BROOKS, FRANK L.	UNTITLED (FOUR DRAWINGS)	N.D.	CHARCOAL	39.5	30	\$300
70-096	V 3C1	CHAVIGNAUD, GEORGES - OHF	UNTITLED (FALL HARVEST)	N.D.	WATERCOLOUR	22.6	32.5	\$325
70-097	V 3B5	CHAVIGNAUD, GEORGES - OHF	SHEPHERD WITH FLOCK	N.D.	WATERCOLOUR ON PAPER	16.9	24.5	\$350
70-098	V 5B3	CUTTS, WILLIAM M.	BY LONELY FOREST PATHWAY	N.D.	OIL ON BOARD	25.8	30.9	\$300
70-099	JND	EDE, FREDERIC	SHEEP AT PASTURE	1929	WATERCOLOUR ON PAPER	29.2	39.1	\$300
70-100	V 5B5	FORBES, JOHN C.	A MAID CAME UP OUT OF THE SEA/AND SAID...	N.D.	OIL ON BOARD	33.1	50.8	\$1,500
70-101	V 5A4	GAGEN, ROBERT F.	HARBOUR HOMESTEAD BY THE CLIFFS	N.D.	OIL ON CANVAS	75.2	103.5	\$9,000
70-102	V 2B8	GAGEN, ROBERT F.	MOUNTAIN MEADOW	N.D.	WATERCOLOUR ON PAPER	17.9	25.9	\$300
70-103	V 2B8	GAUTHER, JOACHIM	JOHN STREET, BRADFORD, ONTARIO	1929	OIL ON WOOD PANEL	25.5	30.5	\$750
70-104	V 3C4	GOLDHAMER, CHARLES - OHF	COUNTRY CHURCH	N.D.	WATERCOLOUR ON PAPER	30.7	39	\$500
70-105	V 3C4	GOLDHAMER, CHARLES - OHF	END OF DAY NO. 1: OLD FARMER	1936	WATERCOLOUR ON PAPER	31.8	40.5	\$600
70-106	V 3C4	GOLDHAMER, CHARLES - OHF	END OF DAY NO. 2: FARMER'S WIFE	N.D.	WATERCOLOUR ON PAPER	31.7	40.5	\$600
70-107	SHELF 5	GOLDHAMER, CHARLES - OHF	THE OLD HOMESTEAD	N.D.	PENCIL	27.9	30	\$240
70-108	V 3C3	HAINES, FREDERICK S.	LA CLOCHE HILLS	N.D.	OIL ON PANEL	30.5	37	\$1,500
70-109	V 3C2	HEINIK, ARTHUR H. - OHF	A ROCKY MOUNTAIN GLEN	1934	OIL ON CANVAS	52	61.6	\$600
70-110	V 3C2	KNOWLES, ELIZABETH A.M.	TWO OLD TREES	N.D.	OIL ON CANVAS BOARD	43.5	31.1	\$650
70-111	V 3C5	KNOWLES, FAROUKH M.S.S.	PORTRAIT OF MISS M.	N.D.	OIL ON CANVAS	43.3	30.5	\$1,400
70-112	V 3C4	KRAMOLC, TED - OHF	BIRCH FOREST	1964	CHARCOAL	42.9	51.5	\$250
70-113	V 5B4	LAPINE, ANDREAS C. G.	LANDSCAPE NEAR LAKE SCUGOG	1938	OIL ON CANVAS	35.1	26.8	\$1,000
70-114	V 5B3	LISMER, ARTHUR	SWIMMING POOL AT ST. JAMES C. COLL. S.A.	1930 c.	PENCIL/INK, CHARCOAL ON PAPER	22.6	30.2	\$800
70-115	AGS	MARTIN, THOMAS MOWER	GALLEY OF THE DON FROM IRON BRIDGE	N.D.	OIL ON CANVAS	76	128.7	\$15,000
70-116	V 2B8	MARTIN, THOMAS MOWER	CATTLE GRAZING BY A WOODLAND STREAM	1922	WATERCOLOUR ON PAPER	23.8	25.6	\$900
20-446	V 2B8	MARTIN, THOMAS MOWER	CATTLE GRAZING BY A WOODLAND STREAM	4629	WATERCOLOUR ON PAPER	28.9	32.6	\$900
70-117	V 5B4	MARTIN, THOMAS MOWER	CRYSTAL WATERS IN ROCKY GLADE	1922	WATERCOLOUR ON PAPER	22.5	30.7	\$900
70-118	V 5B3	MARTIN, THOMAS MOWER	FIELDS IN MARCH	N.D.	WATERCOLOUR ON PAPER	18.5	25.9	\$800
70-119	V 3B5	MARTIN, THOMAS MOWER	MOUNTAIN SOLITUDE	1925	WATERCOLOUR ON PAPER	23	30.5	\$900
70-120	V 3B5	MARTIN, THOMAS MOWER	SHERWOOD PARK, TORONTO	N.D.	WATERCOLOUR ON PAPER	22.9	30	\$900
70-121	JND TABLE 1	MARTIN, THOMAS MOWER	SUNNY MOUNTAIN PATH	N.D.	WATERCOLOUR ON PAPER	33.9	25.1	\$900
70-122	V 5B4	MARTIN, THOMAS MOWER	THE BULLISH OF AUTUMN	1923	OIL ON CANVAS	27.5	10.4	\$600
70-123	V 5B3	MCGILLIVRAY, FLORENCE H.	GOLDEN HARBOUR	N.D.	OIL ON CANVAS	30.3	40.1	\$950
70-124	V 3C4	MORRIS, EDMUND - OHF	YOUNG MAN WITH PIPE	N.D.	PASTEL	32.5	25.3	\$450
70-125	V 2B3	OBRIEN, LUCIUS C.	VIGEN TOR, DARTMOOR	1953-9	WATERCOLOUR	33	28.2	\$850
70-126	V 2B3	PALMER, HERBERT SIDNEY	SHORE LAKE SIMCOE	N.D.	PASTEL ON PAPER	25.6	19.6	\$400
70-127	V 3C1	PANTON, LAWRENCE A. C.	DAWN MIST, NOVA SCOTIA	N.D.	WATERCOLOUR ON PAPER	26.3	29	\$650
70-128	V 5A8	REID, GEORGE A.	LAKE ALGOMA	1922	OIL ON BOARD	30.5	35.5	\$2,900
70-129	V	REID, MARY	WILLOWS	1880	OIL ON CANVAS	61.5	46.4	\$3,000
70-130	V 3C4	SHRAPNEL, EDWARD SCROPE	STILL LIFE: TWO BIRDS	1881	OIL ON SHRAP	28	37.9	\$1,900
70-131	V 5B5	TULLY, SYDNEY S.	MISTY SHROUD	1909 c.	OIL ON CANVAS	17.6	25.4	\$365
70-132	V 3B3	WILKINSON, THOMAS H.	FORGOTTEN LAKE	N.D.	WATERCOLOUR	17	24	\$525
70-133	V 2B7	WILKINSON, THOMAS H.	HILLSIDE ROAD TO THE HARBOUR	N.D.	WATERCOLOUR	24.3	17.6	\$300
70-134	V 3C3	WILLIAMSON, ALBERT C.	TANGLED FOREST	N.D.	OIL ON BOARD	35.7	28.3	\$600
71-001	V 1A2	VON BRENTAN, MARIO	THE TOY	1969	OIL ON CANVAS BOARD	74.6	59.6	\$350
72-001	V 3A2	SZASZ, ENDRE	DRAGON EGGS	N.D.	OIL ON PLASTIC	38.1	73.7	\$8,500
72-002	V 3A2	SZASZ, ENDRE	DECEMBER	N.D.	OIL ON PLASTIC	41.8	62.5	\$7,500
72-003	LU (JND) Directors	WHEALE, IVAN TREVOR	QUIET EVENING	1910 c.	OIL ON CANVAS	101.6	91.4	\$3,000
72-004	V 3C5	BEATTY, JOHN W. - OHF	THE HAPPY UNION	N.D.	OIL ON BOARD	45.2	26	\$2,200
72-005	V 3C5	BELL SMITH, FREDERIC M. - OHF	CANTON DENNIS, CANADIAN ROCKIES	1868 c.	WATERCOLOUR	50.6	67.4	\$600
72-006	V 3C1	COSGROVE, STANLEY M. - OHF	DISROBING	1960	CHARCOAL ON PAPER	41.3	29.7	\$1,000
72-007	V 4B4	GOLDHAMER, CHARLES - OHF	PARRY SOUND	1935	OIL ON CANVAS	70.9	91.8	\$1,625
72-008	V 5A4	LISMER, ARTHUR	FOSSILS	1963	INK, CRAYON/WATERCOLOUR ON PAPER	50.1	45.4	\$2,500
72-009	V 2A2	LISMER, ARTHUR	DUTY AT SEA	1918 c.	LITHOGRAPH	50.6	40.6	\$600
72-010	V 2A2	LISMER, ARTHUR	MINE SWEEPERS AND SEA PLANES	N.D.	LITHOGRAPH	49	35.4	\$400
72-011	V 3B8	LONG, MARION - OHF	OLD AGE	N.D.	OIL ON WOOD	26.7	21.3	\$500
72-0								

75-008	MCD C	DUNSMORE, HENRY Y.	CANADIAN SUNSET	1974 SERIGRAPH	79.5	62.4	\$200
75-009	MCD B	FELDMAN, PAUL	WHITE ALLEGORY	1974 SERIGRAPH	66.2	51.2	\$135
75-010	MCD A	FINE PAIR ON BLACK	GLAZ, KAZIMIR	1974 ETCHING	76.5	49.8	\$105
75-011	CART 1	GLAZ, KAZIMIR	ESOTERIC 2	1972 LITHOGRAPH	64.5	46.7	\$135
75-012	V 4A6	GREY, JERRY	VARIATION ON A THEME	1974 SERIGRAPH ON MYLAR	71.4	66.7	\$175
75-013	JND	HARTMAN, JOHN	DEAD FOX	1974 ETCHING	56.1	45.2	\$125
75-014	V4B1	HAWKEN, GEORGE	MARTA	1974 ETCHING	51.5	60.7	\$300
75-015	V 4A6	KUBOTA, NOBUO	UNTITLED	1974 SILKSCREEN	71.8	56.5	\$200
75-016	V NW	LAX, TOMAS	MOTORCYCLE ACCIDENT	1974 ETCHING	110.5	77.5	\$175
75-017	V 2A2	LINDSAY, DOREEN	LEERING BEAUTY	1974 SILKSCREEN	67.5	51.6	\$120
75-018	MCD B	LIVICK, STEPHEN	SECOND SUNDAY	1974 BLUEPRINT	84.5	63.8	\$200
75-019	V 2A6	MICHAELS, SHELDON	UNTITLED	1974 MIXED MEDIA	67.4	47.7	\$200
75-020	MCD B	RAVILYK, MARY E.	WRINGING SHIRT	1974 RELIEF ETCHING	64.1	56.2	\$150
75-021	MCD C	RIFAT, DAVID	ONE LILIP DOESN'T SEEM MUCH	1974 SERIGRAPH	66.5	63.8	\$435
75-022	V 3B4	SOWDON, MICHAEL	UNTITLED	1974 OFFSET LITHO	32.4	30.4	\$250
75-023	CART 2B	STURDEE, VIVIAN	APPLE, APPLE	1974 LITHOGRAPH	50.3	71.2	\$175
75-024	V 2A2	TANGREDI, VINCENT	PETERS'S RIGHT	1974 SILKSCREEN	55	74	\$160
75-025	MCD B	TOMAN, PAUL BERNARD	METRIC PINK	1974 SILKSCREEN	66.7	82.2	\$185
75-026	V 4A5	URQUHART, ANTHONY	AN URQUHART SAMPLER	1974 LITHOGRAPH	55.6	75.6	\$300
75-027	V 4A8	WALKER, JOY	FAMILY TREE-TO BERT, VENUS, MAURICE & MU	1974 SERIGRAPH	77.5	108	\$160
75-028	CART 1	COOPER, JEREMY & WEIR, T.E.	SHOOL	1974 BLACK LINE PRINT	51.1	61.4	\$190
75-029	V 4B2	WILLIAMS, CHRISTOPHER	ILLUSTRATED COFF	N.D.	53	75	\$175
75-030	MCD A	WOODS, W. CHRIS	FIRST DAY OF SPRING	ETCHING	76.2	58.1	\$200
75-031	MCD A	ZEGLER-SINGER, BARBARA	BOYLE, JAMES B.	1975 COLOUR SERIGRAPH	97	66.5	\$175
77-001	V 5A5	BLACKWOOD, DAVID	TOM WITH MUSKOXEN	1975 COLOUR SERIGRAPH	75.3	56.6	\$300
77-002	V 1A3	BLACKWOOD, DAVID	ELIJAH MULLET DREAMS	1975 ETCHING	27.9	35.6	\$600
77-003	V 1A3	BLACKWOOD, DAVID	GRAM GLOVER HOME ON BRAGGS ISLAND	1976 ETCHING	61	78.7	\$900
77-004	V NW	BIDNER, T. MICHAEL	UNTITLED	1976 ETCHING	62	75	\$250
77-005	V NW	PALCHINSKI, JOHN	A MANY SPLENDOR THINGS	1976 SERIGRAPH	76.2	78.7	\$200
77-006	V 1A3	SACLOTTO, DELI	GREAT OLYMPIC THRUST	1976 SERIGRAPH	76.2	56.5	\$200
77-007	V 1A3	TAMASUSKAS, KAZIS OTIS	OLYMPIC SPLASH	1976 SERIGRAPH	55.5	75.2	\$200
77-008	V 4A8	FORSTER, MICHAEL	OLYMPIC PRINT	1976 SERIGRAPH	68.7	92.5	\$200
77-009	STACK 2	INANELI, ARCANGELO	BLUE OVAL	1971 A	78.7	93.4	\$1,200
77-010	V 3A2	MAIA, ANTONIO	ORANGE IN DIAGONAL	1973 OIL ON CANVAS	202.5	148.1	\$1,500
78-002	V 3B6	WHEALE, IVAN TREVOR	LIFE	1973 OIL ON CANVAS	98.1	98.7	\$800
78-003	V 3C8	WHEALE, IVAN TREVOR	DRIED CREEK	WATERCOLOUR	26.5	21.5	\$800
78-004	V 5A7	WHEALE, IVAN TREVOR	SUMAC	WATERCOLOUR	28.5	21.5	\$800
78-005	V 2A8	CAVE, JIM	SOUTH BENAMMI ISLAND AND CROCKER ISLAND	WATERCOLOUR	32.2	35.5	\$800
78-006	V 2A8	CAVE, JIM	MY MIND IS ON THE MOVE	1976 LINOCUT	29	28.4	\$150
78-007	V 2B1	ONLEY, TONY	NEW DAY	1976 LINOCUT	30	40.6	\$150
78-008	V 2B1	ONLEY, TONY	NARA	1978 ETCH, DRYPOINT, AQUA.	16.8	20.8	\$150
78-009	V 1A3	BEAM, CARL	ANDROMEDA GALAXY	1974 JAP.INK, W.COLOUR, ACRYL ON PAPER	119.4	110.4	\$1,000
80-001	V 1A3	BEAM, CARL	BUFFALO SHIELD	1980 MIXED MEDIA	81.8	59.7	\$1,000
80-002	V 1A3	BEAM, CARL	EAGLE SHIELD	1980 MIXED MEDIA	81.6	61.9	\$1,000
80-003	V 1A1	BEAM, CARL	HORSE SHIELD	1980 MIXED MEDIA	81.3	59.1	\$1,000
80-004	STAIR 1	BEAM, CARL	INTERNATIONAL VALIDATION DAY	N.D.	20.1	162.9	\$4,000
80-005	FLOOR C	BEAM, CARL	RENEWAL 2	1979 MIXED MEDIA	167.2	125.5	\$4,000
80-006	AGS	BEAM, CARL	7 OWL FEATHERS	1980 MIXED MEDIA	162.9	136.3	\$3,000
80-007	JND	COUCH, MICHAEL	THE CAMP OF ...	1978 PENCIL DRAWING	37.5	57.3	\$500
80-008	CART 1	MORRISSEAU, NORVAL	NATURE'S BALANCE	1978 SERIGRAPH	36.8	54.9	\$400
80-009	V 4B3	MORRISSEAU, NORVAL	SACRED BEAR	1978 SERIGRAPH	55.5	80.2	\$400
80-010	V 4A8	MORRISSEAU, NORVAL	SACRED FISH	1978 SERIGRAPH	54.3	79	\$400
80-011	JND	MORRISSEAU, NORVAL	THINNER SPIRIT	1978 SERIGRAPH	39.3	39.3	\$400
80-012	JND	PANAMICK, MARTIN	MOTHER BEAR	N.D.	30.3	40.8	\$200
80-013	V 3A6	TRUDEAU, ANGUS	1892 CITY OF MIDLAND	1977 MIXED MEDIA	54.6	70.5	\$4,000
80-014	V 3A6	TRUDEAU, ANGUS	FERRY AT LITTLE CURRENT, ONT. MANTOULIN	1978 MIXED MEDIA	48.3	71.6	\$4,000
80-015	V 3A6	TRUDEAU, ANGUS	MANITOU	1977 MIXED MEDIA	70	70	\$4,000
80-016	V WW	MORRISSEAU, NORVAL	SHAMANT PORTRAIT	1979 ACRYLIC ON CANVAS	100.3	79.9	\$4,200
81-001	JND	BEAM, CARL	UNTITLED (BOWL)	1981 CERAMIC BOWL			\$600
81-002	V 1A3	SPINA, ANDREW	CHIRELLA OF THE NORTH HIGHWAY	1981 OIL ON CANVAS	91.8	102	\$1,000
81-003	STACK 1	BONDERENKO, RICHARD	DARK RECTANGLE	1979 ACRYLIC ON CANVAS	174	217.2	\$2,500
81-004	STACK 3	KLINDER, HAROLD	DEMION/YORK	1980 OIL ON CANVAS	182.9	152.4	\$4,500
82-001	V 2A3	GEDEN, DENNIS	CIRL IN RED LAGE	1981 WATERCOLOUR ON PAPER	50.8	35.2	\$900
82-002	V 2B2	GEDEN, DENNIS	PROFILE IN BLUE SKULLCAP	1981 WATERCOLOUR ON PAPER	51.4	35.9	\$900
82-003	V 2B2	GEDEN, DENNIS	STRANGE BEAST ON LEASH	1979 WATERCOLOUR ON PAPER	32.6	47.6	\$900
82-004	V 4A6	BREEZE, CLAUDE	ISLAND GARGOYLE #3	1976 MIXED MEDIA	60	47	\$650
82-005	V 2B6	CAMERON, ALEX	UNTITLED	1980 MIXED MEDIA/PAPER	81.5	57.5	\$575
82-006	V 3B6	COLVILLE, ALEX	STUDY FOR JANUARY 18	1971 BLACK PEN/PAPER	22.8	29.8	\$3,500
82-007	V 2B2	COUGHTRY, GRAHAM	SONADA VARIATIONS # 3	1980 WATERCOLOUR & INKS	28.7	44.3	\$1,300
82-008	V 3C5	EYRE, IVAN	MAY 77 IV	1977 GRAPHITE ON PAPER	33	25.4	\$800
82-009.1-3	V WW	HAWKEN, GEORGE	CHALK BOX WITH REFLECTION	1981 CHALK PASTEL	61.1	75.6	\$1,400
82-010	V 5A7	LAKE, SUZY	GATINEAU PARK	1981 MIXED MEDIA (PHOTO)	65.1	101.9	\$2,500
82-011	V 1A3	MACGREGOR, JOHN	UNTITLED # 5	1981 WATERCOLOUR & SAND	65.7	86.4	\$650
82-012	V 1A3	MAYCOCK, BRITAIN	TIME AND TIDE	1981 WATERCOLOUR & COLOURED CRAYON	75	57.8	\$500
82-013	CART 1	MEREDITH, JOHN	UNTITLED 1981 #3	1981 INKS/CRAYON/COLLAGE	42.7	35.1	\$750
82-014	V 5A6	RAYNER, GORDON	BALI ON THE MAGNETAWAN	1980 MIXED MEDIA, COLLAGE	55.9	104	\$1,500
82-015	V 4B3	SNOW, MICHAEL	UNTITLED - WOMAN	1981 INK, FOLDAE	76.2	52.8	\$5,000
82-016	V 1A3	TANABE, TAKAO	PRAIRIE HILLS #379	1981 GRAPHITE ON PAPER	69.9	100	\$1,100
82-017	V TOP	TRUDEAU, ANGUS	BOAT WITH RED SAILS	1980 MIXED MEDIA MODEL	79.1	30.7	\$6,000
82-018	V 2A2	TRUDEAU, ANGUS	CANADIAN FARMER	1980 MIXED MEDIA ON BOARD	56.2	71.1	\$4,000
82-019	V 4A6	URQUHART, ANTHONY	BONFACCIO DOOR # 3	1972-76 MIXED MEDIA ON PAPER	26.2	22.5	\$750
82-020	V 4A6	URQUHART, ANTHONY	GREAT TIME MACHINE I.	1979-80 INK, CRAYON/PAPER	82.5	41.9	\$900
82-021	V	URQUHART, ANTHONY	STUDY FROM NEVERS II	1980 MIXED MEDIA ON PAPER	38.1	28.9	\$800
82-022	V 2B3	WHEALE, IVAN TREVOR	CRACK AND STONES	WATERCOLOUR	20.3	25.4	\$600
82-023	V 4A3	WEBB, JOYCE	SKETCH FOR QUILT "THE BARREN GROUND CARIBOU"	1982 PENCIL	68.3	68.3	\$2,500
82-024	AGS lawn, main e	THIBERT, PATRICK	TRAMMEL	1979 PAINTED STEEL SCULPTURE	266.5	198	\$12,840
82-025.1-2	V TOP UNIT 1	LINEAU, CLAUDE	BOAT RACE	1981-82 SCULPTURE	25.4	193	\$3,000
82-026	JND	LINEAU, CLAUDE	MAN ON LAND (PIERRE ELLIOT TRUDEAU)	1981-82 SCULPTURE	29.2	48.2	\$3,000
82-027	V 3B1	ENSE, DON	FETCHING WATER	N.D.	30.5	25.4	\$3,500
82-028	V 3B1	ENSE, DON	FISHING WITH GRANDFATHER	N.D.	30.5	25.4	\$3,500
82-029	V 3B2	ENSE, DON	GETTING SUPPER READY	N.D.	30.5	25.4	\$3,500
82-030	V 3B1	ENSE, DON	HUNTING PARTRIDGE	N.D.	30.5	25.4	\$3,500
82-031	LU (JND) Directors	ENSE, DON	LOVE & SEPARATION	N.D.	76.2	61	\$650
82-032	V 3B1	ENSE, DON	NAMOH	N.D.	30.5	25.4	\$350
82-033	V 3B1	ENSE, DON	STRETCHING BEAVER SKIN	N.D.	30.5	25.4	\$350
82-034	MCD A3	MORRISSEAU, NORVAL	UNTITLED	N.D.	57.5	78.8	\$1,750
82-035	V 1A2	CAMOIN, CHARLES	THERESE	1929 OIL ON CANVAS	81.3	50.5	\$6,000
83-122	MCD B	MARBLE, ROBERT	SHOWGRILLS II	1964 TEMPERA ON PAPER	89	58.5	\$650
83-123	V	MROZEWSKI, STEFAN	KING LEAR	1949 WOODCUT	55.2	39.5	\$700
83-124	V	MROZEWSKI, STEFAN	ST. HUBERT	1937 WOODCUT	50.6	38.1	\$700
84-001	V 3B4	WHEALE, IVAN TREVOR	BLUE ICE, POND INLET, N.W.T.	WATERCOLOUR ON PAPER	34.3	51.4	\$800
84-002	V4K1	ODIG, DAPHNE	SO BIG	1980 ACRYLIC ON CANVAS	81.1	70.8	\$4,000
84-003	V TOP	BURKE, B	CUBE 8	N.D.	60.2	60.2	\$4,000
84-004	V 2B6	TALURINLI, JOE	HUNTER	N.D.	20.6	12.9	\$75
84-005	V 5B3	PINGWARTOK, ULAYU	BIRD AND NEST	1965 STONECUT ON PAPER	50.4	63	\$250
84-006	V 5B3	ODIG, DAPHNE	SPIRITUAL, REHEVAL	1971 ACRYLIC ON CANVAS	167.7	242.9	\$24,800
85-002	V 2B3	ATKINS, CAVEN	GRAFTON LANDSCAPE	1938 WATERCOLOUR	28.9	39	\$800
86-001	V 3A8	STEFURA, MICHAEL	APARTMENT	1984 CHARCOAL ON PAPER	55.9	71.1	\$2,400
86-002	V 3A8	STEFURA, MICHAEL	BASEMENT	1984 CHARCOAL ON PAPER	55.9	70.8	\$2,400
86-003	V 5B3	STEFURA, MICHAEL	ELEVATOR (NO MEAN CITY)	1984 CHARCOAL ON PAPER	52.6	116.8	\$3,000
86-004	V 2A6	CHEECHO, SHIRLEY	GOING WITH OUR DAD	1985 ACRYLIC ON CANVAS	55.9	66	\$690
86-005.1-2	STACK 2	BROWN, JOHN	FULLY SCALED PORTRAIT (PUBLIC PROSECUT	1985 OIL ON PLYWOOD	183.9	307.5	\$7,500
86-006	V 4A3	ODIG, DAPHNE	ODIBUTE TO GREAT CHIEFS OF THE PAST	1973 WOODCUT, GRAPHITE/PAPER	50.5	37.7	\$3,400
86-007	LU 2 floor	POOTOOGOOK, KANANGINAK	ARCTIC HARE	1985 SOAPSTONE	18.2	18.6	\$1,200
86-008	MCD A	ASHEVAK, KENOJIAK	SEAMAIDS AND OWL	1980 STONECUT, STENCIL/PAPER	60	66.5	\$650
86-009	CART 3	TEEVEE, JAMASIE	ACROBATIC HARES	1983 STONECUT ON PAPER	43	52	\$300
86-010	MCD B	PUDLAT, PUDLO	THOUGHTS OF HOME	1975 LITHOGRAPH ON PAPER	57	68	\$350
86-011	V 3A5	RAGEE, EGVAIDLK	WOMAN OF KINGAIT	1976 LITHOGRAPH ON PAPER	32.4	43.7	\$250
86-012	MCD A	TEEVEE, JAMASIE	IGLOO BUILDERS FRIGHTENED BY BEAR	1976 LITHOGRAPH	56.8	70.7	\$300
86-013	CART 1	TEEVEE, JAMASIE	ENEAK AND KAMOTIK	1973 LITHOGRAPH	62	42.6	\$250
86-014	MCD A	PUDLAT, PUDLO	TALE OF A HUGE MUSKOX	1983 STONE, STENCIL ON PAPER	63.1	86	\$650
86-015	JND	TRUDEAU, ANGUS	LOVELY ISLAND, GEORGIAN BAY (LIGHTHOUSE N.D.	MIXED MEDIA	104	61	\$5,000
86-016	JND	TRUDEAU, ANGUS	CHICLET FIREPLACE	1980-82 c. MIXED MEDIA	27.3	19	\$900
86-017	CART 1	SCHAEFER, CARL	VIEW OF COPPER CLIFFE (SIC), SUBBURY	1947 INK ON PAPER	30.3	45.5	\$1,000
86-018	V 5B5	SCHAEFER, CARL	JACK PINE, PICKEREL RIVER	1932 OIL ON BEAVER BOARD PANEL	30	35.2	\$7,700
86-019	V 5B3	DONLEY, DOUG	SELF PORTRAIT	1985 COLOUR PENCIL ON PAPER	40.6	40.5	\$200
86-020	CART 1	DONLEY, DOUG	PARK	1985 COLOUR PENCIL ON PAPER	40.4	40.4	\$225
86-021	LU (JND) Directors	DE CASTRO, ALBERTO	BLUE BERRY PICKERS	1985 OIL ON CANVAS	45.4	57	\$7,600
86-022	V 2B6	MACDONALD, KATHERINE	WANDERER	N.D.	24.6	20.1	\$100
86-023	CART 2B	CONNOR, H	MEADOW JUMPING MOUSE	1975 ILLUSTRATION BRD	14.8	19.9	\$150
86-024	MCD B	BASKIN, LEONARD	PORCUPINE	1951 WOODCUT/JAPANESE PAPER	60.8	91.1	\$1,200
86-025	V NW	THOMSON, TOM	UNTITLED (AUTUMN PATH / AUTUMN WOODS) 1914 c.	OIL ON WOOD PANEL	22	27	\$100,000
86-026	CART 2B	BRENDER A BRANDIS, GERARD W.	ENGRAVER'S SKETCH-BOOK # 5	1970 WOOD ENGRAVING/JAPANESE PAPER	30.9	22.9	\$75
86-027	JND	ESCHER, MAURITS C.	ANDERE VERELIJA/ANOTHER WORLD, UN AUTR	1947 WOOD ENGRAVING ON JAPANESE PAPER	37.9	30.9	\$15,000
86-028	V 2C5	JACKSON, A. Y.	RED MAPLE (AGAWA RIVER, ALGONIA)	N.D.	1974 SERIGRAPH ON PAPER		\$1,000
86-029	V2 EW	MACDONALD, J. E. H.	ROCKY SHORE GEORGIAN BAY NEAR GO HOM	1912 OIL ON PANEL	15.4	20.7	\$800
86-030	CART 2B	FOURNIER, PAUL	CLIMBING RAT	1965 INK ON PAPER	23.7	17.8	\$900
86-031	CART 2B	CLELAND, ISABEL E.	POINTE AU BARIL	1959 ETCHING/AQUATINT/PAPER	30.3	32.5	\$450
86-032	4A3	HORNANSKY, NICHOLAS	PRE-WINTER	1967 LITHOGRAPH ON PAPER	33.1	42.2	\$180
86-033	CART 1	MACDONALD, KATHERINE (BATES)	WINTER DAY	1977 LITHOGRAPH ON PAPER	33.1	42.2	\$180
86-034	CART 1	PILOT, ROBERT WAKEHAM	CATHEDRAL AND TREES	1923 c. ETCHING ON PAPER	31.9	37.5	\$600
86-035	V 2C5	MACDONALD, D. THOMAS REID	THOUGHTS OF HOME	1951 OIL ON CANVAS	45.4	33	\$1,000
86-036	V 5B4	HAINES, FREDERICK S.	UNTITLED (WINTER: BURK'S FALLS)	1934 OIL ON WOOD			

86-052	MCD C	BAILLIE, HELEN P.	UNTITLED (MY WINDOW)	N.D.	WATERCOLOUR ON PAPER	56.6	76.2	\$1,800
86-053	V 3B8	ROBINSON, ALBERT H.	ST. MALO	1911-12c.	OIL ON CANVAS	30.5	35.5	\$8,000
86-054	BWR	CULLEN, MAURICE G.	UNTITLED (WINTER SCENE)	N.D.	OIL ON BOARD	25.0	33.4	\$5,000
86-055	V 3C3	HENDERSHOT, PEARL	UNTITLED (LAURENTIAN)	N.D.	1951 PEN/INK/CHALK/PAPER	24	31.3	\$700
86-056	CART 1	HENDERSHOT, PEARL	KATHY DRAWING	N.D.	1970 CHARCOAL ON PAPER	48.2	31.8	\$800
86-057	CART 2B	BYRNE, JOHN	SETTLERS HOMESTEAD	N.D.	ETCHING	17.8	24.7	\$1,160
86-058	CART 2B	HOLGATE, EDWIN H.	LABRADOR KITCHEN NO. 2	N.D.	1930 WOODCUT ON JAPANESE PAPER	26	18.1	\$1,000
86-059	V 5A4	DEPPE, HORSY	NORTHERN COVE	N.D.	WOODCUT ON JAPANESE PAPER	26.2	39.3	\$350
86-060	CART 3	FILER, MARY	VICTORIAN STILL LIFE	N.D.	WATERCOLOUR ON PAPER	55.1	37.3	\$300
86-061	CART 2B	HOLGATE, EDWIN H.	UNTITLED (SEAGULLS)	N.D.	WOODCUT	22.8	23.5	\$800
86-062	CART 2B	BATES, WESLEY	K.R.M. (K.R.M. WITH PALETTE AT EASEL)	1927	WOOD ENGRAVING ON PAPER	28.4	19	\$50
86-063	CART 2B	HOLGATE, EDWIN H.	NO. 3 (TOMET POLES NO. 3)	1927	WOODCUT ON JAPANESE PAPER	29.1	22.4	\$2,000
86-064	CART 2B	GAGNON, CLARENCE A.	UNTITLED (CANAL SAN PIETRO, VENICE)	1905 c.	ETCHING ON PAPER	14.8	21.7	\$1,500
86-065	Misc. Sup. 199	MIRRO, EDWIN H.	THE FAIRWAY	1930	WOOD ENGRAVING ON JAPANESE PAPER	31.8	26	\$1,000
86-066	CART 2B	CADDY, EDWARD F. B.	ON THE SPANISH RIVER, ALGOMA, ONTARIO	N.D.	WATERCOLOUR ON PAPER	12.8	30.6	\$2,500
86-067	BWR	ROBERTS, GOODRIDGE	BLACK CHERRY TREE	1961-62c.	OIL ON MASONITE PANEL	63.5	81.2	\$16,000
86-068	V 3B2	MACDONALD, J. E. H.	MOUNTAIN LAKE	1929	OIL ON BOARD	21.5	26.7	\$19,000
86-069	V 3B2	JACKSON, A. Y.	MORNING ST. MALO	1911	OIL ON WOOD PANEL	21.4	27	\$6,000
86-070	V 5A4	ETIOLLI, KINGMEATA	LAND AND SEA (47/50)	1979	LITHOGRAPH	42	45.7	\$250
86-071	CART 1	TUNILLIE, IKA YUKTA	UMATUNAIT	1978	LITHOGRAPH ON PAPER	55.6	26	\$550
86-072	MCD C	PULAT, PIEDO	BLUE MUSKOX	1979	LITHOGRAPH ON PAPER	56.3	76	\$550
86-073	CART 1	TUNILLIE, KEELEEMEOOME	MAN CAPTURING A FAMILY OF BIRDS	1982	STONECUT/STENCIL ON PAPER	48.8	62.3	\$325
86-074	MCD C	NICHOLS, JACK	TRANSIGRATION	1964	LITHOGRAPH ON PAPER	89.9	63.1	\$500
86-075	JND	MCELCHERAN, WILLIAM HADD	PROTEST NO.	1961	BRONZE RELIEF CASTING	15.3	24.2	\$1,500
86-076	JND	MCELCHERAN, WILLIAM HADD	JACOB'S LADDER	1969	BRONZE RELIEF CASTING	26.7	30.5	\$2,000
86-077	JND	MCELCHERAN, WILLIAM HADD	FROM ABOVE # 2	1970	BRONZE RELIEF CASTING	19.9	1.5	\$900
86-078	CART 1	PRIEST, HARTWELL	FERNS	N.D.	LITHOGRAPH ON PAPER	35.4	45.8	\$350
86-079	CART 1	PRIEST, HARTWELL	CAMBRIAN PATTERN	N.D.	LITHOGRAPH ON PAPER	52.7	39.2	\$300
86-080	V 4A3	OGILVIE, WILLIAM A.	POOL, GEORGIAN BAY	N.D.	WATERCOLOUR ON PAPER	39.4	57.2	\$2,000
86-081	BWR	LISMER, ARTHUR	UNTITLED (ALGONQUIN PARK)	N.D.	OIL ON BOARD	23.3	30.9	\$16,000
86-082	CART 3	SURREY, PHILIP	MCILL COLLEGE AVENUE	N.D.	PHOTEL ON PAPER	31.3	44.2	\$3,000
86-083	MCD C	SMITH, HENRY W.	WINTER ROAD (MOUNT WASHINGTON)	N.D.	1954 WATERCOLOUR ON PAPER	53	75.8	\$1,500
86-084	MCD C	FOURNIER, PAUL	CAIN STUDY #6	N.D.	1967 INK ON PAPER	51.4	67.9	\$2,000
86-085	V 5A4	BLACKWOOD, DAVID	MONDAY MARCH 1ST (POOL'S ISLAND)	1968	ETCHING	58.5	87	\$1,500
86-086	CART 2B	YOSHIDA, TOSHI	FILE IN STAR, B.	1955	WOODBLOCK/JAPANESE PAPER	40.6	27	\$450
86-087	CART 2B	EDWARDS, GEORGE	MONAX OR MARMOTTE OF AMERICA	1745	COLOUR ENGRAVING	22.5	27.1	\$350
86-088	CART 2B	EDWARDS, GEORGE	QUICK-HATCH WOLVERINE	1744	HAND COLOURED ENGRAVING	22.6	27.1	\$350
86-089	CART 2B	EDWARDS, GEORGE	THE GREENLAND BUCK	1740	COLOUR ENGRAVING	21.1	27.2	\$350
86-090	CART 2B	EDWARDS, GEORGE	EDRUPORCUNE FROM HUDSONS BAY	1741	HAND COLOURED ENGRAVING	21	27.2	\$350
86-091	CART 2B	KILBOURN, ROSEMARY E.	NORTHERN HUNGER	1959	WOODBLOCK ON JAPANESE PAPER	20.1	26.4	\$500
86-092	SHELF 3	FOURNIER, PAUL	THE GRAPHIC ART OF P. FOURNIER	N.D.	BOOK WITH ORIGINAL ETCHING	20.8		\$200
86-093	V	MEYER, CHARLES	MUSEE DE LA MARIER (FICTIONS & VOELX)	1965	ETCHING ON MINE	31.1	26.6	\$1,500
86-094	V 3A5	HENDERSHOT, PEARL	COSMOS	1951	OIL ON WOOD PANEL	23.8	15.8	\$900
86-095	V2 EW	HENDERSHOT, PEARL	UNTITLED - STILL LIFE	1952	OIL ON CANVAS	50.9	40.6	\$1,800
86-096	MCD A	SANDER, BENTA E.	ZIGURAT	1966	INTAGLIO ON PAPER	68.2	55.4	\$750
86-097	BWR	MACDONALD, J. E. H.	AGAWA GANYAN	1920	OIL ON PRESSED PAPER BOARD	21.5	26.1	\$12,000
86-098	MCD A	SANDER, BENTA E.	STONE SHAPE II	1964	ETCHING ON PAPER	51.8	63.7	\$750
86-099	SHELF 3	ANONYMOUS	UNTITLED (A NAIVE SUNSET, POINTE AU BARIL N.D.	N.D.	WATERCOLOUR/ACADEMY BRD	12.8	30.4	\$1,200
86-100	SHELF 3	ANONYMOUS	UNTITLED (MONTOSH ISLAND)	N.D.	OIL PRESSED PAPER BOARD	18	25.5	\$700
86-101	CART 1	WOODWARD, WILLIAM T.	IN RETROSPECT	N.D.	WOODCUT ON JAPANESE PAPER	61	45.6	\$450
86-102	CART 1	GIGUERRE, ROLAND	LA CHEVAUCHEE	1970	SILKSCREEN ON PAPER	43	33.1	\$200
86-103	CART 1	MITCHELL, MOLLY GREENE	WILD FLOWERS	N.D.	WATERCOLOUR ON PAPER	37.7	50.3	\$350
86-104	MCD A	WOODWARD, WILLIAM T.	TOTEM # 25	N.D.	COLLOGRAPH ON PAPER	38.1	68.5	\$600
86-105	CART 1	WOODWARD, WILLIAM T.	SUBMERGENCE	N.D.	COLLOGRAPH ON JAPANESE PAPER	44.8	58.4	\$500
86-106	V 4B4	WOODWARD, WILLIAM T.	HIBERNATION	N.D.	WOODCUT ON JAPANESE PAPER	60.7	91.2	\$600
86-107	MCD C	WOODWARD, WILLIAM T.	TOTEM # 24	N.D.	COLLOGRAPH ON PAPER	68.3	47.5	\$550
86-108	CART 1	MADSBEE, MELVIN	WORKSHOP	N.D.	1976 SERIGRAPH ON PAPER	45.7	32.8	\$300
86-109	SHELF 3	PETE, MARY	T-BIRD	1977	ACRYLIC ON CANVAS PAPER	40.8	30.3	\$400
86-110	CART 2B	SEAVEY, JULIAN R.	BRANT ROCK, MARSHFIELD, MASS.	1981	WATERCOLOUR ON PANEL	13.9	22.6	\$1,200
86-111	CART 1	SURGE, PHILIP	UNTITLED (TAVIENE REGENT)	N.D.	OIL ON PAPER	50.7	50.7	\$2,200
86-112	LU (Across circuit)	JACKSON, A. Y.	UNTITLED (PAINTED ON BOTH SIDES OF PANE N.D.	N.D.	OIL ON WOOD PANEL	20.6	25.7	\$30,000
86-113	V 4B1	TACON, PERCY H.	POSED # 2	1960 c.	OIL ON PLYWOOD	50.4	61	\$900
86-114	JND TABLE 1	THOMSON, WILLIAM	THE TARTAN RUG	1985 c.	OIL ON CANVAS	53.3	43.4	\$1,600
86-115	V 2B3	HASS, JOHN	TIC TOC	1961	OIL ON PAPER ON MASONITE	75.8	50.8	\$600
86-116	CART 3	KURELEK, WILLIAM	UNTITLED (STILL LIFE)	1960	PENCIL, GOUACHE/PAPER	35.3	55.4	\$3,800
86-117	JND	HUNT, DORA DE PEDERY	MOSES	1962	BRONZE WOOD/METAL	43.2	24.1	\$3,000
86-118	CART 3	BAILLIE, HELEN P.	UNTITLED (ADRIAT)	1974	WATERCOLOUR ON PAPER	33.9	37.9	\$950
86-121	MCD C	ROBERTS, GOODRIDGE	(UNTITLED) GEORGIAN BAY	1955	WATERCOLOUR ON PAPER	60.5	91	\$6,000
86-123	JND	STOHN, JOHN D.	UNTITLED	N.D.	PLEXIGLAS/PLASTIC THREAD	31.5	27.4	\$1,250
86-124	V 3B4	ASTMAN, BARBARA	PUTTING ON HER XMAS STOCKING...ARRIVAL	1986	PHOTOGRAPH/PAPER	25.5	20.5	\$600
86-125	CART 1	HUMEN, GERALD	SOLE IN THE ROCKS	1986	INK ON PAPER	47.8	63.7	\$675
86-126	V 3A4	BAXTER, JOSEPH IAN WILSON	RED CHRISTMAS STOCKING	1986	PHOTOGRAPH/PAPER	60.2	42.5	\$600
86-127	V 4W	BEAM, CARL	CHARTING HOME	1986	A.PENCIL ON CANVAS	131.5	85.5	\$1,500
86-128	V 4A6	BONDIENKO, RICHARD	FANTASIA ON A CHRISTMAS STOCKING	1986	WATERCOLOUR, GOUACHE/PAPER	17.8	56.7	\$600
86-129	SHELF 10	BROWN, JOHN A.	MILLIONS OF PEOPLE WILL RECEIVE THIS...	1986	MIXED MEDIA	126	100.5	\$3,000
86-130	V 3A3	DONOGHUE, LYNN	ANNA	1986	OIL ON BOARD	40.6	60.5	\$600
86-131	V TOP	ELOUL, KOSSO	"UP/LIFT" #9	1969	CHROMED STEEL SCULPTURE	21.5	21.5	\$500
86-132	V 4D3	GEDEN, DENNIS	REMEMBER	1986	OIL ON MASONITE	60.3	60.3	\$600
86-133	V 3A7	HAGAN, FREDERICK	REMEMBERING CHRISTMASSES	1986	WATERCOLOUR ON PAPER	42.5	56.9	\$750
86-134	V WW	HOOGRSTRATEN, JANIS	MAGIC FISH	1986	MIXED MEDIA	142.5	121.5	\$1,500
86-135	V 3B2	KIPPING, BRIAN L.	CHRISTMAS SHOPPING	1986	MONOPRINT ON JAPANESE PAPER	27.8	42.8	\$600
86-136	V 3A6	KLINDER, HAROLD	STUDY FOR "CROW LAKE" III	1983	CHALK/PAINT/ETCHING ON PAPER	37.5	57	\$600
86-137	V 1A1	MACGREGOR, JOHN	UNTITLED	1986	ACRYLIC ON ILLUSTRATION BOARD	76	100.1	\$600
86-138	V WW	MACKENZIE, ELIZABETH	UNTITLED	1986	GRAPHITE ON JAPANESE PAPER	70.9	50.5	\$600
86-139	V WW	PACHTER, CHARLES	FLAT	1986	SERIGRAPH ON PAPER	68.8	52.8	\$600
86-140	V 2B1	POULIN, BERNARD AIME	JOSEPH DREAMS	1986	OIL ON CANVAS	25	35.5	\$1,000
86-141	STACK 5	WEIR, BERT	CHRISTMAS STOCKING	1986	OIL ON CANVAS	81.9	142.2	\$2,500
86-142	V 1A3	WHEALE, IVAN TREVOR	SARA'S CHRISTMAS STOCKING	1986	OIL ON CANVAS	76.2	65	\$1,500
86-143	V 5A2	WELLS, JOYCE	DIMPLED SOCKS ENSHINED	1985	MIXED MEDIA ON BOARD	30.5	40.0	\$1,000
86-144	V 5A2	ODJIG, DAPHNE	BLENDED AS ONE	1985	ACRYLIC ON CANVAS	76	55.7	\$1,000
86-145	V 5A4	WHEALE, IVAN TREVOR	IN THE SHADOW	1985	OIL ON CANVAS	86.5	121.5	\$5,500
86-146	V WW	GEDEN, DENNIS	SHINY TEAM LAKE NIPISSING, WINTER SOLST	1987	OIL ON CANVAS	122	81.5	\$11,500
86-147	STACK 2	WEIR, BERT	SPRING WIND	1977	OIL ON CANVAS	241	426	\$11,700
86-148	CART 1	ASHOONA, PITSEOLAK	EVENING BIRD	1970	STONECUT/JAPANESE PAPER	51	62	\$975
86-149	MCD A	FOOTGOODRIDGE, KANANGINAK	YOUNG CARIBOU	1975	STONECUT ON JAPANESE PAPER	63	86.5	\$1,100
86-150	CART 1	ASHOONA, PITSEOLAK	BIRD WITH AVATLUK (BIRD WITH AVALLUK)	1970	STONECUT/JAPANESE PAPER	57.9	57.5	\$625
86-151	V FLOOR	PENNY, EVAN	SHADOW TORSO	1987	BRONZE, OIL PAINT/SCULPTURE	103.5	80	\$15,000
86-152	MCD C	HEWWOOD, J. CARL	JAPAN CHRISTMAS WITH DRUMS	1987	ETCHING/COLLAGES ON PAPER	77	57	\$600
86-153	CART 2B	STRATTON, M. M.	KEY BRANCH OF THE CENTRAL LENIN MUSEUM N.D.	N.D.	WOODCUT/COLOGRAPHY	35.1	30.1	\$100
86-154	CART 2B	KHARKOV, YURIY	THE GOLDEN GATE	N.D.	LINOCUT	35.1	30	\$100
86-155	CART 2B	RUBASHOV, YU	ASKOLD'S GRAVE	N.D.	LITHOGRAPH	35.2	30	\$100
86-156	CART 2B	MOROZOVA, VIRA	THE ARSENAL PLANT	N.D.	LITHOGRAPH	35.1	30.2	\$100
86-157	CART 2B	GARKAVENKO, G.	THE SHEVCHENKO UNIVERSITY	1959	LINOCUT	29.8	29.2	\$100
86-158	CART 2B	PEREVALSKIY, VASYL	KIEV MUSEUM OF UKRAINIAN FINE ARTS	N.D.	LINOCUT	30.1	35.1	\$100
86-159	CART 2B	ULYANOVA, VALENTINA	THE SHEVCHENKO THEATRE OF OPERA AND I.N.D.	N.D.	LITHOGRAPH	35	30.1	\$100
86-160	CART 2B	LOPATA, VASYL	LINKING OF THE SUPREME SOVIET OF THE L.N.D.	N.D.	LINOCUT	35.1	30.1	\$100
86-161	CART 2B	ULYANOVA, VALENTINE	BORISPIP AIRPORT	N.D.	LINOCUT	30.1	35.1	\$100
86-162	CART 2B	SHEINIS, YULY	MONUMENT TO SHCHORS	N.D.	LINOCUT	35.2	30.1	\$100
86-163	CART 2B	SHEINIS, YULY	THE REPUBLICAN STADIUM	N.D.	LINOCUT	35.2	30.1	\$100
86-164	CART 2B	MALINKA, VIKTOR	THE MOSKOVSKIY BRIDGE	N.D.	LINOCUT	35	30.1	\$100
86-165	CART 2B	GARKAVENKO, G.	THE UKRAINE METRO STATION	1964	LINOCUT	30.1	35.2	\$100
86-166	CART 2B	BARKOVA, O.	THE GLORY OBELISK	N.D.	LINOCUT	35.1	30.1	\$100
86-167	CART 2B	BARKOVA, O.	RIVER STATION	N.D.	LINOCUT	30.1	35.2	\$100
86-168	CART 2B	POLEVOI, G.	THE UKRAINA PALACE OF CULTURE	N.D.	LINOCUT	30.1	35	\$100
86-169	CART 2B	LOPATA, VASYL	MONUMENT IN HONOUR OF GREAT OCT. SOCI N.D.	N.D.	LINOCUT	30.1	35	\$100
86-170	CART 2B	KHARKOV, YURIY	UKRAINIAN STATE MUSEUM OF THE HISTORY N.D.	N.D.	LINOCUT	35	30.1	\$100
86-171	CART 2B	PRADVYI, BORIS	FRUISE OF PETER THE GREAT	N.D.	LINOCUT	35.1	30.1	\$100
86-172	JND	SPEHRER, LAWRENCE	MOTHER AND CHILD	1981	WHITE CARRARA ALABASTER	30	15.5	\$5,000
86-173	JND	DYKHUS, PETER	YSB	1981	MIXED MEDIA	113	84.6	\$800
86-174	V 4B2	LOWE, NELLIE KELLOR	UNTITLED (SEARCH INTO DEPTH)	1986 c.	WATERCOLOUR ON PAPER	57.6	36.5	\$350
86-175	CART 2B	WOODWARD, WILLIAM T.	COTTAGE, BRUCKLAND ISLAND, POINTE AU BARIL	N.D.	INK ON PAPER	26	30.3	\$400
86-176	CART 2B	WOODWARD, WILLIAM T.	UNTITLED (BARN)	N.D.	ETCHING/PAPER	10.7	23	\$300
86-177	CART 2B	WOODWARD, WILLIAM T.	HERILLON ALGERIA	N.D.	SCRATCHED ON BOARD	11.9	16.4	\$500
86-178	CART 2B	WOODWARD, WILLIAM T.	UNTITLED (CHURCH WITH SOLDIER)	N.D.	WOODCUT/PAPER	10.9	26.7	\$300
86-179	CART 2B	WOODWARD, WILLIAM T.	UNTITLED (IMAN)	N.D.	DRYPOINT ETCHING	25.2	21.8	\$300
86-180	CART 2B	WOODWARD, WILLIAM T.	UNTITLED (XMAS CARD)	N.D.	SERIGRAPH	16	23.4	\$300
86-181	CART 2B	WOODWARD, WILLIAM T.	"TO TANNENBAUM..."	N.D.	WOODCUT/PAPER	12.5	19.1	\$300
86-182	CART 2B	WOODWARD, WILLIAM T.	UNTITLED (GRAVITEL PIT)	N.D.	DRYPOINT/PAPER	21.4	27.2	\$300
86-183	CART 2B	WOODWARD, WILLIAM T.	WINTERS REMEMBERED	N.D.	SERIGRAPH/PAPER	15.2	63.4	\$300
86-184	STACK 5	POITRAS, JANE ASH	SHAMAN NEVER DIE	1988	OIL ON CANVAS	92	218.5	\$10,000
86-185	STACK 4	CUTHAND, HORTON	SHE WILL DANCE TOMORROW	1987	ACRYLIC ON CANVAS	127.1	162	\$1,000
86-186	STACK 5	DEBASSIGE, BLAKE	BLUE MOON	1988	ACRYLIC ON CANVAS	163.2	122.3	\$1,000
86-187	MCD A	PATERSON, ROBERT	LYRICAL MIJUNIMUNSHING LAKE	1				

89-010	HOLD 3	HAGAN, FREDERICK	PIKE WITH ONIONS, 8/12	1945 LITHOGRAPH ON PAPER	31.1	41.3	\$150
89-011	HOLD 2	HAGAN, FREDERICK	LANDSCAPE WITH SIGN, 3/9	1945 LITHOGRAPH ON PAPER	30.4	41.2	\$150
89-012	HOLD 4	HAGAN, FREDERICK	SPRING MORNING, 4/8	1945 LITHOGRAPH ON PAPER	30.5	41.6	\$150
89-013	HOLD 2	HAGAN, FREDERICK	LUNCH HOUR, 2/6	1945 LITHOGRAPH ON PAPER	30.8	41.5	\$150
89-014	HOLD 4	HAGAN, FREDERICK	ROYAL MAIL, 4/10	1946 LITHOGRAPH ON PAPER	31.2	41.3	\$150
89-015	HOLD 3	HAGAN, FREDERICK	MAZINAW SHORE, 13/17	1946 LITHOGRAPH ON PAPER	30.7	42	\$150
89-016	HOLD 3	HAGAN, FREDERICK	PICNIC BY LAKE, 7/15	1946 LITHOGRAPH ON PAPER	29.8	41.6	\$150
89-017	HOLD 4	HAGAN, FREDERICK	SWAMP LANDS, 5/20	1946 LITHOGRAPH ON PAPER	31	41.7	\$150
89-018	HOLD 3	HAGAN, FREDERICK	MAZINAW EVENING, 9/15	1946 LITHOGRAPH ON PAPER	30.4	41.8	\$150
89-019	HOLD 1	HAGAN, FREDERICK	CORNER ON THE COB, 4/10	1946 LITHOGRAPH ON PAPER	29.8	41.6	\$150
89-020	HOLD 3	HAGAN, FREDERICK	OCTOBER LEAVES, 9/25	1947 LITHOGRAPH ON PAPER	30.5	41.6	\$150
89-021	HOLD 3	HAGAN, FREDERICK	OLD WALKING BOOTS, 5/15	1947 LITHOGRAPH ON PAPER	29.8	41	\$150
89-022	HOLD 3	HAGAN, FREDERICK	MAZINAW HILLTOP, 24/25	1947 LITHOGRAPH ON PAPER	30.7	41.7	\$150
89-023	HOLD 3	HAGAN, FREDERICK	PAUL BUNYAN, 1/25	1947 COLOUR LITHOGRAPH ON PAPER	23.3	41	\$150
89-024	HOLD 1	HAGAN, FREDERICK	DRIFTWOOD, 3/15	1948 LITHOGRAPH ON PAPER	30.3	41.3	\$150
89-025	HOLD 4	HAGAN, FREDERICK	SUMMER LANDSCAPE, 5/15	1948 LITHOGRAPH ON PAPER	30.5	41.4	\$150
89-026	HOLD 1	HAGAN, FREDERICK	BUTTERFLY, 5/22	1948 LITHOGRAPH ON PAPER	30.3	41.5	\$150
89-027	HOLD 4	HAGAN, FREDERICK	RAILWAY TRACKS, 2/10	1948 LITHOGRAPH ON PAPER	30.8	41	\$150
89-028	HOLD 4	HAGAN, FREDERICK	STORM, 2/6	1948 LITHOGRAPH ON PAPER	30.8	41.7	\$150
89-029	HOLD 1	HAGAN, FREDERICK	DOCS CATCH, 9/20	1948 LITHOGRAPH ON PAPER	30.5	41.2	\$150
89-030	HOLD 3	HAGAN, FREDERICK	WINTER LANDSCAPE, 11/26	1948 COLOUR LITHOGRAPH ON PAPER	29.9	41.4	\$150
89-031	HOLD 2	HAGAN, FREDERICK	LATE SPRING, 7/15	1948 LITHOGRAPH ON PAPER	32	41.7	\$150
89-032	HOLD 3	HAGAN, FREDERICK	MUCK CAR, 3/14	1949 COLOUR LITHOGRAPH ON PAPER	32.1	42.5	\$150
89-033	HOLD 3	HAGAN, FREDERICK	QUIET BAY, 5/12	1949 COLOUR LITHOGRAPH ON PAPER	31.8	41.6	\$150
89-034	HOLD 4	HAGAN, FREDERICK	ROUTE DE LAURENTIAN, 10/30	1949 COLOUR LITHOGRAPH ON PAPER	32	41.7	\$150
89-035	HOLD 3	HAGAN, FREDERICK	RNE, 12/20	1951 LITHOGRAPH ON PAPER	41.9	32	\$150
89-036	HOLD 4	HAGAN, FREDERICK	WINTER, 12/20	1951 COLOUR LITHOGRAPH ON PAPER	33.1	42.2	\$150
89-037	HOLD 2	HAGAN, FREDERICK	HIGHWAY 42, 6/20	1952 COLOUR LITHOGRAPH ON PAPER	24	32.4	\$150
89-038	HOLD 1	HAGAN, FREDERICK	COUNTY ROAD, 6/18	1952 COLOUR LITHOGRAPH ON PAPER	24.7	32.5	\$150
89-039	HOLD 3	HAGAN, FREDERICK	PINE ROOTS, 11/15	1942 LITHOGRAPH ON PAPER	32.1	43.6	\$150
89-040	HOLD 3	HAGAN, FREDERICK	LOLLY POP CARNAVAL, 12/12	1949 COLOUR LITHOGRAPH ON PAPER	45.4	32.3	\$150
89-041-01	JND TABLE 1	BAVEFSKY, ABA *	THE SEASONS / SUMMER	1969 COLOUR BLOCK PRINT	28	20.3	\$250
89-041-02	JND TABLE 1	BAVEFSKY, ABA *	CREATION / RAINBOW	1969 COLOUR BLOCK PRINT	28	20.3	\$250
89-041-03	JND TABLE 1	BAVEFSKY, ABA *	BIRD SPIRIT	1969 COLOUR BLOCK PRINT	28	20.3	\$250
89-041-04	JND TABLE 1	BAVEFSKY, ABA *	SPIRIT OF A FROG	1969 COLOUR BLOCK PRINT	28	20.3	\$250
89-041-05	JND TABLE 1	BAVEFSKY, ABA *	HEINRICH HEINE PRESS, 1969 - BIRD AND MOX	1969 COLOUR BLOCK PRINT	28	20.3	\$250
89-041-06	JND TABLE 1	BAVEFSKY, ABA *	LIGHTNING SPIRIT	1969 COLOUR BLOCK PRINT	28	20.3	\$250
89-041-07	JND TABLE 1	BAVEFSKY, ABA *	THE SEASONS / SPRING	1969 COLOUR BLOCK PRINT	28	20.3	\$250
89-041-08	CART 1	BAVEFSKY, ABA *	FALLING STAR	1969 COLOUR BLOCK PRINT	28	20.3	\$250
89-041-09	JND TABLE 1	BAVEFSKY, ABA *	TUMBLING SPIRIT	1969 COLOUR BLOCK PRINT	28	20.3	\$250
89-041-10	JND TABLE 1	BAVEFSKY, ABA *	THE SEASONS / AUTUMN	1969 COLOUR BLOCK PRINT	28	20.3	\$250
89-041-11	JND TABLE 1	BAVEFSKY, ABA *	"LEGENDS, A PORTFOLIO PRINTED AT THE FII	1969 COLOUR BLOCK PRINT	28	20.3	\$250
89-041-12	JND TABLE 1	BAVEFSKY, ABA *	THE SEASONS / WINTER	1969 COLOUR BLOCK PRINT	28	20.3	\$250
89-043	V 484	ORENSTEIN, HENRY	GATCHELL	1955 OIL ON BOARD	40.5	51	\$450
90-001	MCD B	AKULUKJUK, JEETALOO	A BOUNTIFUL HUNT AND PLENTY FOR ALL (CA	1987 LITHOGRAPH	28	128	\$950
90-002	CART 1	ALIKNAK, PETER/KINGUYOK, MABEL	KILLING AN OLD MAN	1987 LITHOGRAPH	50.3	55.8	\$987
90-003	CART 1	ALIKNAK, PETER/KINGENBERG, H.	IMAOULIK (CAT. 2)	1988 STENCIL	50.5	49.6	\$950
90-004	MCD A	ALIKNAK, PETER/KINGUYOK, LOUIE	TKOYOT TOPPINGI (CAT.4)	1988 WOODCUT	51	58.5	\$950
90-005	MCD B	ANNASTAS, RUTH	THE MINISTERS	1988 STONECUT/STENCIL	51	82	\$400
90-006	MCD A	GOOSE, WAYNE	THE TRAVELLER (CAT.3)	1989 WOODCUT	46.5	64.5	\$270
90-007	V TOP UNIT 5	HOULE, ROBERT	NATCHEZ	1989 OIL ON BOARD RAWHIDE,QUILLS	46	122.5	\$1,500
90-008	MCD B	IOUGINNAQ (SCOTTIE, BESSIE)	JEALOUSY MON, 1987 (CAT.4)	1987 STONECUT/STENCIL	65.5	96	\$700
90-009	MCD B	KAPPIK, PAUL/OOSIE	THE SHIP IS HERE, 1988 (CAT.11)	1988 STENCIL	64	91.8	\$450
90-010	MCD A	ASHEVAK, KENOJUAK	UNTITLED	1980-81 FELT PEN, PENCIL, CRAYON	50.6	65.7	\$1,450
90-011	MCD C	ASHEVAK, KENOJUAK	UNTITLED	1981 MARKER, PENCIL, CRAYON	50.8	66.6	\$1,450
90-012	CART 3	ASHEVAK, KENOJUAK	UNTITLED	N.D. PENCIL, CRAYON, MARKER	53.4	55.6	\$375
90-013	MCD C	ASHEVAK, KENOJUAK	UNTITLED	N.D. MARKER, PENCIL, CRAYON	50.9	69.4	\$1,250
90-014	MCD C	KLENGENBERG, ELSIE	AWAKENING TO THE SPIRIT OF SPRING, 1989 (1989 STENCIL	50.9	65.5	\$350
90-015	MCD B	KOMARTUK, EKILLUAK	THE NEW INUIT HOUSE, 1988 (CAT.16)	1988 LITHOGRAPH	71.5	89	\$985
90-016	CART 1	KOMARTUK, EKILLUAK	KOMER WONDERING VISITOR, 1987 (CAT.14)	1987 STONECUT/STENCIL	58.7	58.9	\$800
90-017	V 482	MARKLE, ROBERT	ROOMS: THE DISH	1989 ACRYLIC ON PAPER ON BOARD	69.8	99.6	\$2,600
90-018	V TOP	MARKLE, ROBERT	MODEL WHIRLIGIG	1989 POLYCHROMED WOOD	99.4	152.7	\$8,000
90-019	MCD C	NGUYOK, MABEL	THE DEATH GAME, 1988 (CAT.17)	1989 STENCIL	51.9	65.5	\$400
90-020	MCD C	NGUYOK, MABEL	FIGHTING OVER THE WOMAN, 1989 (CAT.14)	1989 STENCIL	50.2	58.9	\$350
90-021	V 5A3	NIRO, SHELLEY	THE REBEL, 1986	1986 HAND TINTED PHOTOGRAPH	27.5	34.5	\$250
90-022	V 5B5	NIRO, SHELLEY	TALL AND BIG MAN, 1986	1986 HAND TINTED PHOTOGRAPH	34.5	27.5	\$500
90-023	CART 1	QINNUYUAK, LUCY	UNTITLED	1977-79 PENCIL, CRAYON, MARKER	51	66.8	\$800
90-024	MCD C	QINNUYUAK, LUCY	UNTITLED	1979-80 MARKER, PENCIL, CRAYON	51	66	\$600
90-025	MCD A	SAMUALIE, ELIYAKOTA	UNTITLED	1987-88 MARKER, PENCIL, CRAYON	50.7	66.4	\$700
90-026	CART 1	SHAMMIYUK, SIMON	R.C.M.P. PLANE, 1986 (CAT.34)	1986 STONECUT/STENCIL	29	62.6	\$285
90-027	V 3B7	WELAND, JOYCE	SALBOUT TRAGEDY #1, 1983	1983 OIL ON CANVAS	25.7	18.6	\$600
90-028	MCD A	QINNUYUAK, LUCY	UNTITLED	1979 ACRYLIC, MARKER, PENCIL, CRAYON	56.6	76.1	\$1,300
90-029	MCD A	QINNUYUAK, LUCY	UNTITLED	1979 ACRYLIC, PENCIL, CRAYON, MARKER	56.4	76	\$1,200
90-030	LU 1 floor	ISHULLUATQ, JACO	UNTITLED	N.D. STETATTE	15	24.9	\$765
90-031	CART 1	SAMUALIE, ELIYAKOTA	UNTITLED	1978-79 FELT PEN, CRAYON	31.1	37.1	\$390
90-032-01	MCD Floor	BEAM, CARL (COLUMBUS SUITE)	COLUMBUS AND BEES	1990 ETCHING	114.4	75.4	\$1,300
90-032-02	MCD Floor	BEAM, CARL (COLUMBUS SUITE)	FROM CALVARY TO CAVALRY	1990 ETCHING	114.4	75.4	\$1,300
90-032-03	MCD Floor	BEAM, CARL (COLUMBUS SUITE)	KING & KENNEDY	1990 ETCHING	114.4	75.4	\$1,300
90-032-04	MCD Floor	BEAM, CARL (COLUMBUS SUITE)	LINCOLN AND RAVENS	1990 ETCHING	114.4	75.4	\$1,300
90-032-05	MCD Floor	BEAM, CARL (COLUMBUS SUITE)	NEW WORLD	1990 ETCHING	75.4	114.4	\$1,300
90-032-06	MCD Floor	BEAM, CARL (COLUMBUS SUITE)	SELF PORTRAIT AS JOHN WAYNE PROBABLY	1990 ETCHING	114.4	75.4	\$1,300
90-032-07	MCD Floor	BEAM, CARL (COLUMBUS SUITE)	SEMIOTIC CONVENTS	1990 ETCHING	114.4	75.4	\$1,300
90-032-08	MCD Floor	BEAM, CARL (COLUMBUS SUITE)	SITTING BULL AND EINSTEIN	1990 ETCHING	75.4	114.4	\$1,300
90-032-09	MCD Floor	BEAM, CARL (COLUMBUS SUITE)	SITTING BULL AND WHALE	1990 ETCHING	114.4	75.3	\$1,300
90-032-10	MCD Floor	BEAM, CARL (COLUMBUS SUITE)	THE PROPER WAY / INDIANS RIDE HORSES	1990 ETCHING	114.4	75.4	\$1,300
90-032-11	MCD Floor - These	BEAM, CARL (COLUMBUS SUITE)	THE UNEXPLAINED	1990 ETCHING	114.8	75.3	\$1,300
90-032-12	MCD Floor	BEAM, CARL (COLUMBUS SUITE)	VARIOUS WAYS TO TRAVEL IN NORTH AMERIC	1990 ETCHING	114.4	75.4	\$10,000
90-033	STACK 2	RAYNER, GORDON	NEAR EASTERN TIME	1963 OIL ON CANVAS	186.1	62.9	\$8,000
90-034	V 3C4	WELAND, JOYCE	ILL FATED GREW OF JULY 6, 1937, 1963	1963 OIL ON CANVAS	14.8	20	\$600
90-035	LU 2 floor	ISHULLUATQ, JACO	BIRDMAN, N.D.	N.D. STETATTE	39.5	21.9	\$6,500
90-036	J.N. DLC	WEIR, BERT	SUMMER GRASS, 1977	OIL ON CANVAS	242.5	427.2	\$24,300
90-037	LU 1 floor Directors	WEIR, BERT	DINNER LAKE, N.D.	OIL ON CANVAS	213.4	273.4	\$16,200
90-038	J.N. DLC	WEIR, BERT	UNTITLED, WINTER 1979	OIL ON CANVAS	168	212.7	\$6,650
90-039	J.N. DLC	WEIR, BERT	BEECH LEAF, N.D.	OIL ON CANVAS	213.4	273.4	\$16,200
90-040	J.N. DLC	WEIR, BERT	UNTITLED, SUMMER 1979	OIL ON CANVAS	212.8	182.8	\$6,650
90-041	J.N. DLC	WEIR, BERT	DUAL SPIRIT, N.D.	OIL ON CANVAS	227.5	181.9	\$6,650
90-042	J.N. DLC	WEIR, BERT	SPRING BURST, 1979	OIL ON CANVAS	212.8	182.5	\$6,650
90-043	J.N. DLC	WEIR, BERT	UNTITLED, FALL 1980	OIL ON CANVAS	174.1	228.6	\$6,650
90-044	J.N. DLC	WEIR, BERT	UNTITLED, N.D.(PARBY SOUND LANDSCAPE #24)	OIL ON CANVAS	227.7	173.8	\$6,650
90-045	J.N. DLC	WEIR, BERT	UNTITLED, SUMMER 1979	OIL ON CANVAS	212.5	182.7	\$6,650
90-046	J.N. DLC	WEIR, BERT	MIGZI, SUMMER 1979	OIL ON CANVAS	228.1	181.6	\$6,650
90-047	J.N. DLC	WEIR, BERT	UNTITLED, SPRING 1980	OIL ON CANVAS	227.4	174.2	\$6,650
90-048	J.N. DLC	WEIR, BERT	RAPSPERRIES, SUMMER 1977	OIL ON CANVAS	242.5	426.5	\$24,300
90-049	JND	WEIR, BERT	SPRING BUDS, SPRING 1977	OIL ON CANVAS	239	411.8	\$24,300
90-050	JND	WEIR, BERT	UNTITLED, WINTER 1977	OIL ON CANVAS	235.6	409.2	\$24,300
90-051	STACK 2	WEIR, BERT	UNTITLED, 1977	OIL ON CANVAS	243.8	426.5	\$24,300
90-052	J.N. DLC	WEIR, BERT	DECEMBER STORM, 1976	OIL ON CANVAS	213.3	274.5	\$16,200
90-053	JND	WEIR, BERT	UNTITLED, N.D.	OIL ON CANVAS	213.2	274.8	\$16,200
90-054	J.N. DLC	WEIR, BERT	UNTITLED, N.D.	OIL ON CANVAS	213.3	274.5	\$16,200
90-055	STACK 2	WEIR, BERT	DEEP BAY, N.D.	OIL ON CANVAS	214.5	274.8	\$16,200
90-056	STACK 2	WEIR, BERT	EARTH SPIRIT, 1984	OIL ON CANVAS	224.2	282.7	\$16,200
90-057	JND	WEIR, BERT	GOLDEN ROD WAVE, 1976	OIL ON CANVAS	213.3	274.6	\$16,200
90-058	STACK 1	WEIR, BERT	LIFE TREE, N.D.	OIL ON CANVAS	223.8	282.9	\$16,200
90-059	STACK 1	WEIR, BERT	UNTITLED, N.D.	OIL ON CANVAS	213.8	283.7	\$16,200
90-060	STACK 1	WEIR, BERT	SPIDER LAKE GROWTH, AUG. 1976	OIL ON CANVAS	213.3	175.7	\$16,200
90-061	STACK 1	WEIR, BERT	SUMMER BURNT GRASS, 1976	OIL ON CANVAS	213.8	275.2	\$16,200
90-062	JND	WEIR, BERT	TAMARACK YELLOW, 1976	OIL ON CANVAS	213.6	274.6	\$16,200
90-063	STACK 1	WEIR, BERT	UNTITLED, N.D.	OIL ON CANVAS	240.4	283.6	\$16,200
90-064	JND	WEIR, BERT	UNTITLED, FALL 1978	OIL ON CANVAS	242.4	294.8	\$16,200
90-065	STACK 1	WEIR, BERT	UNTITLED, N.D.	OIL ON CANVAS	212.9	274.8	\$16,200
91-001	V 4C01	SOUL, STELIO	FENETRE	1989 OIL ON CANVAS	80	60	\$4,000
91-002	AGS Vault	FAFARD, JOE	MOOSE TABLE	SCULPTURE (BRONZE)	135.4	49.8	\$15,000
91-003	V 1A1	CAVALLO, BRUNO	BOLANDS BAY HILL	1989 OIL ON CANVAS	91.5	125.7	\$4,500
91-004	JND	WELAND, JOYCE	UNTITLED	N.D. DRAWING	68.2	53	\$500
91-005-01	MCD A	LOCHHEAD, KENNETH (ROM PORTFOLIO)	PRINT ARBORETUM (SEE 91-005b-VALUE \$4.20	1979 COLOUR SERIGRAPH (28/150)	56.4	78.5	\$4,200
91-005-02	MCD A	NIERVILLE, LOUIS DE (ROM PORTFOLIO)	MOONLIGHTING (PORTFOLIO OF 6 WORKS 91-	1979 COLOUR LITHOGRAPH/SERIGRAPH (28/150)	55.9	71.8	\$4,200
91-005-03	MCD C	LETTENDRE, RTA (ROM PORTFOLIO)	ROMIR (SEE 91-005b-VALUE \$4.20/PORTFOLIO	1979 COLOUR SERIGRAPH (28/150)	55.8	78.9	\$4,200
91-005-04	MCD B	FORRESTALL, TOM (ROM PORTFOLIO)	SURSCAPE WEST (SEE 91-005b-VALUE \$4.20	1979 COLOUR SERIGRAPH (28/150)	56.2	78.9	\$4,200
91-005-05	MCD C	FORRESTALL, TOM (ROM PORTFOLIO)	Ebb-Tide and Waiting UNTITLED - 6 WORKS VAL	1979 COLOUR SERIGRAPH (28/150)	58.4	76.9	\$6,200
91-005-06	MCD C	ANGHIC, ABRAHAM (ROM PORTFOLIO)	WARRIOR'S LAMENT (SEE 91-005b-VALUE \$4.2	1979 COLOUR SERIGRAPH (28/150)	57.7	56.2	\$4,200
91-006	JND	GRIBER, LYLE	AEMILIUS JARVIS AS COMMODORE OF RCYC	1985 OIL ON CANVAS	88.5	81.7	\$9,000
91-007	CART 1	MROZEWSKI, STEFAN	LEDA	1931 WOOD ENGRAVING	44	37.9	\$850
91-008	V	MROZEWSKI, STEFAN	MEIN KAMPF	1942 WOOD ENGRAVING	53.5	42.1	\$900
91-009	V	MROZEWSKI, STEFAN	APOCALYPSE II / APOKALIPSA II	1933 W			

91-01-24	HOLD 2	HAGAN, FREDERICK	LEARNING LAKES AND HABIT (EXPLORATION -	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-25	HOLD 1	HAGAN, FREDERICK	DRIFTING SNOW (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-26	HOLD 4	HAGAN, FREDERICK	TRANSALPING PATTERNS (EXPLORATION - NO.	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-27	HOLD 4	HAGAN, FREDERICK	YEAR OF OUR LORD (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-28	HOLD 4	HAGAN, FREDERICK	SEA OF GRASS (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-29	HOLD 4	HAGAN, FREDERICK	REACHING WEST (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-30	HOLD 1	HAGAN, FREDERICK	ARCHIVAL STUFF (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-31	HOLD 1	HAGAN, FREDERICK	COASTAL ISLAND (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-32	HOLD 3	HAGAN, FREDERICK	NAUTICAL PLANS (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-33	HOLD 1	HAGAN, FREDERICK	CAPRICIOUS ENCOUNTER (EXPLORATION - NC	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-34	HOLD 1	HAGAN, FREDERICK	DARK MOUNTAINS (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-35	HOLD 1	HAGAN, FREDERICK	BITTER RETURNING (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-36	HOLD 3	HAGAN, FREDERICK	MARK OF THE LAND (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-37	HOLD 4	HAGAN, FREDERICK	VALLEY WEST (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-38	HOLD 3	HAGAN, FREDERICK	NORTH OF 49 (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-39	HOLD 1	HAGAN, FREDERICK	CONSIDERING SPECIMENS (EXPLORATION - N	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-40	HOLD 3	HAGAN, FREDERICK	QUIET LAND EXPLORATION - NO. 15	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-41	HOLD 4	HAGAN, FREDERICK	TRAVELLING NORTH (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-42	HOLD 4	HAGAN, FREDERICK	TRADING OCCASION (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-43	HOLD 2	HAGAN, FREDERICK	LEAVING HOME SHORES (EXPLORATION - NO.	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-44	HOLD 1	HAGAN, FREDERICK	BE LONG TO DEAD MEN (EXPLORATION - NO.	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-45	HOLD 4	HAGAN, FREDERICK	SUSPENDED MEMORIES (EXPLORATION - NO.	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-46	HOLD 3	HAGAN, FREDERICK	NIGHT SHIFTING STONES (EXPLORATION - NO	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-47	HOLD 2	HAGAN, FREDERICK	GATHERING EVIDENCE (EXPLORATION - NO. 1	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-48	HOLD 1	HAGAN, FREDERICK	EXAMINING SNOW CREATURES (EXPLORATIO	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-49	HOLD 2	HAGAN, FREDERICK	FAIR MORNING (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-50	HOLD 1	HAGAN, FREDERICK	ANOTHER FIND (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-51	HOLD 2	HAGAN, FREDERICK	LOOK TO THE COUNTRY (EXPLORATION - NO.	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-52	HOLD 1	HAGAN, FREDERICK	CITY EVENING (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-53	HOLD 3	HAGAN, FREDERICK	ON POLAR ICE (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-54	HOLD 2	HAGAN, FREDERICK	MEETING CHANGING (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-55	HOLD 4	HAGAN, FREDERICK	WORK IN PROGRESS (EXPLORATION - NO. 15)	1989 LITHOGRAPH	48.2	55.8	\$140
91-01-56	HOLD 1	HAGAN, FREDERICK	A GLORIOUS NOON SKY, KUKAGAMI, OCTOBE	1986 WATERCOLOUR	41.9	57.1	\$400
91-01-57	HOLD 1	HAGAN, FREDERICK	ABANDONED ROOFS ON SHORE, KUKAGAMI, J	1986 WATERCOLOUR	41.9	57.1	\$400
91-01-58	JND	HAGAN, FREDERICK	ABANDONED DOCK, LOW TIDE, GRAND MANE	1986 WATERCOLOUR	25.4	35.3	\$160
91-01-59	HOLD 1	HAGAN, FREDERICK	ACROSS FROM OUR WINDOW, PARIS, APRIL 1	1971 WATERCOLOUR	57.1	45.7	\$480
91-01-60	JND	HAGAN, FREDERICK	ACROSS THE BAY BONAVISTA, NFLD, APRIL 11	1985 INK BRUSH, WASH ON PAPER	20.3	25.4	\$120
91-01-61	JND	HAGAN, FREDERICK	AFTER RAIN, WICK, SCOTLAND, OCT.	1984 WATERCOLOUR	20.3	25.4	\$160
91-01-62	HOLD 1	HAGAN, FREDERICK	BACK FIELD, AFTERNOON SUN, LAKES FARM, G	1971 WATERCOLOUR	48.2	57.1	\$400
91-01-63	HOLD 1	HAGAN, FREDERICK	BACK OF ELLIOTS FARM, ATHELSTAN, QUEBE	1982 WATERCOLOUR	34.2	55.8	\$400
91-01-64	HOLD 1	HAGAN, FREDERICK	BAY AND LAKE IN SPRING, MAZINAW, MAY	1982 WATERCOLOUR	43.1	55.8	\$400
91-01-65	HOLD 1	HAGAN, FREDERICK	BIRCH IN FRESH SNOW, WOODWARD CABIN, M	1981 WATERCOLOUR	44.4	57.1	\$400
91-01-66	HOLD 1	HAGAN, FREDERICK	BIRCH IN WINTER COLD, WOODWARD CABIN,	1982 WATERCOLOUR	57.1	43.1	\$400
91-01-67	HOLD 1	HAGAN, FREDERICK	BIRCHES IN SNOWFALL, MAZINAW, JANUARY	1971 WATERCOLOUR	44.4	55.8	\$400
91-01-68	JND	HAGAN, FREDERICK	BLUEBERRY TIME, KUKAGAMI HEIGHT, JULY	1984 WATERCOLOUR	27.9	35.5	\$280
91-01-69	JND	HAGAN, FREDERICK	BON ECHO, EVENING, MAZINAW	1947 INK BRUSH, WASH ON PAPER	25.4	35.3	\$160
91-01-70	JND	HAGAN, FREDERICK	BON ECHO FROM RIDGE, MAZINAW, AUGUST	1949 INK BRUSH, WASH ON PAPER	24.1	33	\$160
91-01-71	HOLD 1	HAGAN, FREDERICK	BOY READING AT STUDY, PICKERING CLASSR	1943 DRAWING (CRAYON) ON PAPER	30.4	45.7	\$160
91-01-72	JND	HAGAN, FREDERICK	BRADLEY'S BARN, SOUTH RIVER	1940 DRAWING (INK PEN) ON PAPER	15.9	15.9	\$120
91-01-73	JND	HAGAN, FREDERICK	BREAKFAST THINGS, IGLOO, BAKER LAKE, NW	1986 INK BRUSH ON PAPER	27.9	35.5	\$160
91-01-74	CART 2A	HAGAN, FREDERICK	BRIDGE, SIGNS, SOUTH STREET, NEW YORK	1946 INK BRUSH, WASH ON PAPER	21.5	29.2	\$160
91-01-75	HOLD 1	HAGAN, FREDERICK	BRIGHT CLOUDS AND WIND, KUKAGAMI	1977 WATERCOLOUR	41.9	55.8	\$400
91-01-76	JND	HAGAN, FREDERICK	BRIGHT MORNING, MAPLES, GEORGETOWN, Q	1986 WATERCOLOUR	27.9	35.5	\$280
91-01-77	HOLD 1	HAGAN, FREDERICK	BURNT SHIP, DROWNED AND RAISED, FORT HE	1984 WATERCOLOUR	40.6	57.1	\$400
91-01-78	HOLD 1	HAGAN, FREDERICK	BUSH LOT IN LIGHT, WILLOW ROAD, NEWMAR	1971 WATERCOLOUR	44.4	57.1	\$400
91-01-79	HOLD 1	HAGAN, FREDERICK	CABIN ROCK, CAMP BAY, MAZINAW, MAY	1974 WATERCOLOUR	41.9	57.1	\$400
91-01-80	JND	HAGAN, FREDERICK	CARBONIZING LABEL FOR JOHN BAIRD	1986 LITHOGRAPH	33	44.4	\$160
91-01-81	JND	HAGAN, FREDERICK	CARWRECKERS, NEWMARKET	1942 INK BRUSH, WASH ON PAPER	20.3	26.6	\$120
91-01-82	JND	HAGAN, FREDERICK	CATHEDRAL SHADOWS, MONTREAL, FEB.	1984 INK BRUSH	25.4	20.3	\$160
91-01-83	HOLD 1	HAGAN, FREDERICK	CHRISTMAS HOLIDAY, HAM, WOODWARD CABI	1981 WATERCOLOUR	44.4	57.1	\$400
91-01-84	JND	HAGAN, FREDERICK	CHRISTOPHER BESWICK AND NEWS, NEWMAR	1943 DRAWING, INK, PEN ON PAPER	22.8	30.4	\$200
91-01-85	HOLD 1	HAGAN, FREDERICK	CLEARING SPRING SHOWERS, HALBURTON, J	1972 WATERCOLOUR	44.4	57.1	\$400
91-01-86	HOLD 1	HAGAN, FREDERICK	CLIMBING MOUNT SORROW, EDITH CAVELL, J	1953 WATERCOLOUR	36.8	50.1	\$400
91-01-87	JND	HAGAN, FREDERICK	COAST ICE AND SNOWING FOG, ISLAND, NFLD	1986 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-01-88	JND	HAGAN, FREDERICK	CRESCENT SCHOOL, T.O. MAY	1984 INK BRUSH ON PAPER	13.9	17.7	\$120
91-01-89	JND	HAGAN, FREDERICK	DECAYED ROOT HOUSE, SILAS DYKES, NFLD.;	1976 WATERCOLOUR ON PAPER	24.1	31.7	\$280
91-01-90	HOLD 1	HAGAN, FREDERICK	DOGS AND SWIMMERS, GENEVA PARK, COU	1985 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-01-91	HOLD 1	HAGAN, FREDERICK	DOVE ROCK AND HILLS, KUKAGAMI, OCTOBER	1965 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-01-92	HOLD 1	HAGAN, FREDERICK	DOWN SHORE, COLD MORNING, DRAG LAKE, H	1979 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-01-93	CART 2A	HAGAN, FREDERICK	DRILLING IN THE STOPE, DELNITE MINE, TIMM	1948 WATERCOLOUR ON PAPER	36.1	26.6	\$280
91-01-94	JND	HAGAN, FREDERICK	EDGE OF THE PASTURE, ATHELSTAN, QUEBE	1985 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-01-95	HOLD 1	HAGAN, FREDERICK	EVENING AT ROCK NARROWS, DONALD LAKE,	1961 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-01-96	HOLD 1	HAGAN, FREDERICK	EVENING CLOUD, RIDGE, KUKAGAMI, AUG.	1971 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-01-97	HOLD 1	HAGAN, FREDERICK	FALLEN TREES, ROCK FACE, SUN, MAZINAW, I	1963 WATERCOLOUR ON PAPER	38.2	50.1	\$400
91-01-98	HOLD 2	HAGAN, FREDERICK	FALLS TO THE PICKEREL, FRENCH RIVER, OC'	1988 WATERCOLOUR ON PAPER	43.1	54.6	\$400
91-01-99	HOLD 2	HAGAN, FREDERICK	FARM HOUSE INTERIOR, STOVE, GOLDEN VAL	1964 WATERCOLOUR ON PAPER	39.3	53.9	\$400
91-02-00	HOLD 2	HAGAN, FREDERICK	FARM HOUSE WITH GATE, NEAR ADOLFUSTO	1965 WATERCOLOUR ON PAPER	36.1	49.5	\$400
91-02-01	JND	HAGAN, FREDERICK	FEELING SAD, LUNDY'S LAKE, NEWMARKET, J	1977 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-02-02	JND	HAGAN, FREDERICK	FIELD AND BLUE SKIES, BARRIE SIDE ROAD, J	1984 WATERCOLOUR ON PAPER	20.3	25.4	\$160
91-02-03	HOLD 2	HAGAN, FREDERICK	FIELD CORNER, RAIL FENCE, GOLDEN VALLEY	1965 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-02-04	JND	HAGAN, FREDERICK	FIELDS AND SEA CLIFFS, WICK, SCOTLAND, O	1967 WATERCOLOUR ON PAPER	20.3	25.4	\$160
91-02-05	HOLD 2	HAGAN, FREDERICK	FIELDS OF DESPAIR, GOLDEN VALLEY, MAY	1967 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-02-06	HOLD 2	HAGAN, FREDERICK	FIREWOOD, LEAVING CAMP, MATHER'S PLACE,	1976 WATERCOLOUR ON PAPER	45.7	55.8	\$480
91-02-07	JND	HAGAN, FREDERICK	FISHING BOATS, KYLEAKIN, SKYE, SCOTLAND,	1977 WATERCOLOUR ON PAPER	24.1	31.2	\$280
91-02-08	HOLD 2	HAGAN, FREDERICK	FOG ROLLING IN, KUKAGAMI, OCTOBER	1971 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-02-09	JND	HAGAN, FREDERICK	FOG AN ATTIC WINDOW, ISLAND, BALA, MUS	1973 WATERCOLOUR ON PAPER	27.9	34.2	\$280
91-02-10	HOLD 2	HAGAN, FREDERICK	FROSTY COAST AND SEA, ST. MICHAELS, NFLD	1976 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-02-11	JND	HAGAN, FREDERICK	GARDEN TREE, LUNDY'S LAKE, NEWMARKET,	1976 WATERCOLOUR ON PAPER	24.1	31.7	\$280
91-02-12	JND	HAGAN, FREDERICK	GARDEN WHITE, COTTAGE SANDOWN, ISLE O	1984 WATERCOLOUR ON PAPER	20.3	25.4	\$160
91-02-13	JND	HAGAN, FREDERICK	GAS WORKS, ONTARIO ST., SHOP, T.O.	1940 DRAWING (INK PEN) ON PAPER	15.2	16.5	\$120
91-02-14	HOLD 2	HAGAN, FREDERICK	GATHERING RAIN CLOUDS, BON ECHO, MAZIN	1979 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-02-15	HOLD 2	HAGAN, FREDERICK	GRAVELER AND FLOATING ICE, TRADY ARMS, S	1976 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-02-16	JND	HAGAN, FREDERICK	GRAVEL PIT, LAKE, PINECREST, MUSKOKA, S	1942 INK BRUSH, WATERCOLOUR ON PAPER	20.3	26.6	\$120
91-02-17	HOLD 2	HAGAN, FREDERICK	GREEN SHORE HILLS, DRAG LAKE, HALBURT	1968 WATERCOLOUR ON PAPER	43.1	57.1	\$400
91-02-18	HOLD 2	HAGAN, FREDERICK	GREY DAY, SHORE CEDARS, MAZINAW, NOV.	1980 WATERCOLOUR ON PAPER	43.1	55.8	\$400
91-02-19	JND	HAGAN, FREDERICK	GUEST ROOM, ATHELSTAN, QUEBEC, AUG.	1984 WATERCOLOUR ON PAPER	25.4	30.4	\$160
91-02-20	JND	HAGAN, FREDERICK	HAND OF WAR, ONTARIO ST., SHOP, T.O.	1939 DRAWING (INK PEN) ON PAPER	22.8	17.7	\$120
91-02-21	HOLD 2	HAGAN, FREDERICK	HOWARD BRINTON TALKING, PENDLE HILL PE	1952 WATERCOLOUR ON PAPER	31.7	46.9	\$300
91-02-22	JND	HAGAN, FREDERICK	INVESTIGATOR STAMPS, EXPLORATION OF CA	1985 DRAWING ON PAPER	22.8	22.8	\$300
91-02-23	HOLD 2	HAGAN, FREDERICK	ISABELLE READING NEWSPAPER, 2ND ST., NE	1943 DRAWING (INK BRUSH) ON PAPER	43.1	27.9	\$120
91-02-24	HOLD 2	HAGAN, FREDERICK	ISABELLE'S CHOICE, JOHN HALLS STUDIO, MAJ	1989 WATERCOLOUR ON PAPER	48.2	29.2	\$400
91-02-25	HOLD 2	HAGAN, FREDERICK	ISABELLE'S SHOES, ITALIAN CHAIR, PENSIONE	1983 WATERCOLOUR ON PAPER	43.1	57.1	\$400
91-02-26	CART 2A	HAGAN, FREDERICK	ISABELLE'S SPRING FLOWERS, LUNDY'S LAKE	1979 INK BRUSH ON PAPER	27.9	31.7	\$160
91-02-27	HOLD 2	HAGAN, FREDERICK	ISLAND CAMP SITE, MOON RIVER, AUGUST	1977 WATERCOLOUR ON PAPER	31.7	58.4	\$400
91-02-28	HOLD 2	HAGAN, FREDERICK	JACK'S CATCH, ICE, NEWSPAPER, DEER LAKE	1964 WATERCOLOUR ON PAPER	41.9	59.6	\$400
91-02-29	HOLD 2	HAGAN, FREDERICK	JARLES FISH AFTER DINNER, KUKAGAMI, AUG.	1945 WATERCOLOUR ON PAPER	43.1	57.1	\$400
91-03-00	CART 2A	HAGAN, FREDERICK	KARL AND NEWSPAPER HAT, COURT ST., NEW	1946 WATERCOLOUR ON PAPER	35.5	25.4	\$280
91-03-01	JND	HAGAN, FREDERICK	KARL'S BIG FISH, DEER LAKE, JULY	1956 WATERCOLOUR ON PAPER	31.7	44.4	\$400
91-03-02	CART 2A	HAGAN, FREDERICK	KARL'S FIRST SUNFISH, COUCHING LAKE	1948 DRAWING (INK PEN) ON PAPER	43.1	33	\$160
91-03-03	CART 2A	HAGAN, FREDERICK	KARL'S STRIKE, WRECKED HOUSE, COURT ST.,	1948 WATERCOLOUR ON PAPER	25.4	35.3	\$160
91-03-04	HOLD 2	HAGAN, FREDERICK	LAST SUN, ROCK POINT, KUKAGAMI, AUG.	1961 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-03-05	HOLD 2	HAGAN, FREDERICK	LATE AFTERNOON SUN, GEORGIAN BAY, OCTC	1959 WATERCOLOUR ON PAPER	44.4	59.6	\$400
91-03-06	HOLD 2	HAGAN, FREDERICK	LICENSED BETTING OFFICE, EDINBURGH, SC'	1967 WATERCOLOUR ON PAPER	57.1	44.4	\$400
91-03-07	HOLD 2	HAGAN, FREDERICK	LIFT BRIDGE OVER RIVER, FT. ARTHUR, FT. WIL	1960 WATERCOLOUR ON PAPER	43.1	58.4	\$400
91-03-08	JND	HAGAN, FREDERICK	LILIES, CEDARS, OUR HOUSE, LUNDY'S LAKE, NE	1978 WATERCOLOUR ON PAPER	45.7	57.1	\$480
91-03-09	HOLD 2	HAGAN, FREDERICK	LONELY HEIGHTS, KUKAGAMI, AUGUST	1988 WATERCOLOUR ON PAPER	43.1	57.1	\$400
91-03-10	CART 2A	HAGAN, FREDERICK	LOW SKY, ROCK, MATHER'S CAMP, KUKAGAMI	1963 WATERCOLOUR ON PAPER	26.6	34.2	\$280
91-03-11	HOLD 2	HAGAN, FREDERICK	LUMBER STACKS IN SNOW, AURORA TRACKS,	1971 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-03-12	HOLD 3	HAGAN, FREDERICK	MARGARET'S TABLE, ISABELLE'S FRUIT POOLE	1980 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-03-13	MCD C	HAGAN, FREDERICK	MAZINAW PIKE ON DOCK, CAMP MAZINAW	1946 WATERCOLOUR ON PAPER	50.1	60.3	\$480
91-03-14	HOLD 3	HAGAN, FREDERICK	MELTING SNOW, BUSH, MAZINAW, APRIL	1972 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-03-15	CART 2A	HAGAN, FREDERICK	MERRY-GO-ROUND, SUNNYSIDE, T.O.	1942 INK BRUSH, WASH ON PAPER	20.3	26.6	\$120
91-03-16	CART 2A	HAGAN, FREDERICK	MOON, STAR, LAKE, SPORTSMAN CABIN, KUKA	1984 INK BRUSH, WASH ON PAPER	13.9	19	\$120
91-03-17	HOLD 3	HAGAN, FREDERICK	MORNING IN CONNEMARA, IRELAND, APRIL	1977 WATERCOLOUR ON PAPER	44.4	57.1	\$480
91-03-18	CART 2A	HAGAN, FREDERICK	MORNING LIGHT, TREE SHORE, DRAG LAKE, H	1977 WATERCOLOUR ON PAPER	24.1	31.7	\$280
91-03-19	HOLD 3	HAGAN, FREDERICK	MORNING REFLECTIONS, COLOUR, KUKAGAMI	1970 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-03-20	HOLD 3	HAGAN, FREDERICK	MORNING SKIES REFLECTING, MAZINAW, OCT	1975 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-03-21	CART 2A						

91-138	HOLD 4	HAGAN, FREDERICK	ROCK, ISLANDS, CHANGING WEATHER KUKAG	1979 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-139	HOLD 4	HAGAN, FREDERICK	ROCK, LAKES, SKIES SILVER PEAK, KILLARNEY	1983 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-140	HOLD 4	HAGAN, FREDERICK	ROCK, PINE AND SHORE, DRAG LAKE, HALIBU	1975 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-141	HOLD 4	HAGAN, FREDERICK	ROCK, TREES, BLUE SKY, KUKAGAMI, JULY	1975 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-142	HOLD 4	HAGAN, FREDERICK	ROCK ISLANDS, EAST BAY SPORTSMAN CABIN	1984 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-143	HOLD 4	HAGAN, FREDERICK	ROCK SHORE, MORNING, MAZINAW, AUGUST	1981 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-144	HOLD 4	HAGAN, FREDERICK	ROCK SHORE, PINES AND SKIES, GEORGIAN B	1981 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-145	HOLD 4	HAGAN, FREDERICK	ROCKS, STUMPS, COLOUR SHORES, HALIBURT	1981 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-146	HOLD 4	HAGAN, FREDERICK	ROCKS, TREES & BAY, GEORGIAN BAY, AUG.	1981 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-147	HOLD 4	HAGAN, FREDERICK	ROCKS AND BAY, MAZINAW, JULY	1985 INK, BRUSH ON PAPER	20.3	25.4	\$160
91-148	JND	HAGAN, FREDERICK	ROCKS AND TREES, VOYAGER CHANNEL, FREN	1989 WATERCOLOUR ON PAPER	20.3	25.4	\$160
91-149	JND	HAGAN, FREDERICK	ROCKY BEACH, MORNING, BRUCE TRAIL, NEAR	1976 WATERCOLOUR ON PAPER	24.1	31.7	\$280
91-150	HOLD 4	HAGAN, FREDERICK	ROOFS, MISTING MORNING, YORK, ENGLAND, J	1977 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-151	JND	HAGAN, FREDERICK	ROUGH WATERS, ST. MICHAEL, N.F.D., APR.	1985 INK, BRUSH ON PAPER	22.2	27.3	\$180
91-152-01	CART 2A	HAGAN, FREDERICK	SECRET SERVICE AGENT, PICKERING STUDIO	1942 DRAWING (INK, PEN) ON PAPER	22.2	27.3	\$180
91-153	HOLD 4	HAGAN, FREDERICK	SEENING STRONG, CHRIS CHAPMAN, JOHN HAL	1986 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-154	HOLD 4	HAGAN, FREDERICK	SERVICE TRAY, ROOM 821, TAVERN ROCK HOTEL	1985 WATERCOLOUR ON PAPER	41.9	55.6	\$400
91-155	HOLD 4	HAGAN, FREDERICK	SHORE, LAKE, FAR HILLS, ALGONQUIN, OCT	1952 WATERCOLOUR ON PAPER	34.2	46.9	\$400
91-156	HOLD 4	HAGAN, FREDERICK	SHORE, SPRING SKIES, ALGOMA, MAY	1959 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-157	HOLD 4	HAGAN, FREDERICK	SHORE ICE AND BAY, BLACKWOODS STUDIO, V	1985 WATERCOLOUR ON PAPER	43.1	55.8	\$400
91-158	CART 2A	HAGAN, FREDERICK	SHORE LADDER, WALPOOS, AUGUST	1981 WATERCOLOUR ON PAPER	15.2	21.5	\$120
91-159	HOLD 4	HAGAN, FREDERICK	SHORE OF PACIFIC, FORINO, B.C., SEPT.	1985 WATERCOLOUR ON PAPER	43.1	55.8	\$400
91-160	JND	HAGAN, FREDERICK	SHORE ROCKS, HONEY HARBOUR, GEORGIAN	1955 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-161	HOLD 4	HAGAN, FREDERICK	SHORE ROCKS AND ISLANDS, SKELETON LAKE	1981 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-162	HOLD 4	HAGAN, FREDERICK	SHORE STUMP, EVENING SKY, DEER LAKE, AL	1957 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-163	CART 2A	HAGAN, FREDERICK	SHORE TREES, FRENCH RIVER, OCT.	1988 INK, BRUSH ON PAPER	27.9	35.5	\$280
91-164	HOLD 4	HAGAN, FREDERICK	SHORELINE, SUNSPILL & SHIPS, NORTH SEA, O	OCT. 1987 WATERCOLOUR ON PAPER	43.1	55.8	\$400
91-165	HOLD 4	HAGAN, FREDERICK	SHORES, RAIN APPERING, MAZINAW, SEPT.	1981 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-166	HOLD 4	HAGAN, FREDERICK	SHOT OF ROAD, TREES, KUKAGAMI, OCTOBER	1969 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-167	HOLD 4	HAGAN, FREDERICK	SITTING FIGURE, FLOOR, COURT ST., NEWMAR	1945 INK BRUSH WASH ON PAPER	43.1	33	\$160
91-168	HOLD 4	HAGAN, FREDERICK	SUNING WATERMELON, COURT ST., NEWMAR	1950 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-169	HOLD 4	HAGAN, FREDERICK	SNOW BIRD GLACIER, MOUNT ROBSON TRIP, J	1985 WATERCOLOUR ON PAPER	45.7	58.4	\$400
91-170	CART 2A	HAGAN, FREDERICK	SNOW COVERED STREAM, ALLANS LODGE, KU	1985 WATERCOLOUR ON PAPER	27.9	35.5	\$280
91-171	HOLD 4	HAGAN, FREDERICK	SNOW ON HIGH RIDGE, KUKAGAMI, OCTOBER	1984 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-172	HOLD 4	HAGAN, FREDERICK	SNOWMOBILE TRACK, AND BUTCHERED CARRI	1958 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-173	HOLD 4	HAGAN, FREDERICK	SPRING BUSH AND FAR SHORE, MAZINAW, AP	1978 WATERCOLOUR ON PAPER	41.9	55.8	\$400
91-174	HOLD 4	HAGAN, FREDERICK	STONEWALL AND GORSE, PENINDRETH, W/P	1971 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-175	CART 2A	HAGAN, FREDERICK	STREET NOTE, WINDERMERE, ENGLAND, OCT.	1984 INK, BRUSH, WASH ON PAPER	19	13.9	\$80
91-176	CART 2A	HAGAN, FREDERICK	STUMP, TREES, HILLS, LUMBER LOST ALGONQ	1944 INK BRUSH, WASH ON PAPER	20.3	26.6	\$120
91-177	CART 2A	HAGAN, FREDERICK	STUMP ON SHORE, CATFISH LAKE, ALGONQUIN	1984 INK BRUSH ON PAPER	25.4	35.5	\$280
91-178	CART 2A	HAGAN, FREDERICK	ST. MARY'S CHURCH YARD, PENZANCE, ENGLA	1984 INK BRUSH ON PAPER	25.4	35.5	\$280
91-179	JND	HAGAN, FREDERICK	SUMMER CLOUDS, DEER LAKE, JULY	1971 WATERCOLOUR ON PAPER	26.6	31.7	\$280
91-180	CART 2A	HAGAN, FREDERICK	SUMMER FIELD, CEDARS, ATHELSTAN, QUEBE	1983 WATERCOLOUR ON PAPER	22.8	27.9	\$160
91-181	CART 2A	HAGAN, FREDERICK	SUN, MORNING FOG, KUKAGAMI, MATAGAMAS	1982 WATERCOLOUR ON PAPER	44.4	57.1	\$400
91-182	HOLD 4	HAGAN, FREDERICK	SUN, STUMPS, SHORE, KUKAGAMI, OCT.	1980 WATERCOLOUR ON PAPER	38.6	50.8	\$400
91-183	JND	HAGAN, FREDERICK	SUN AND ROCK SHORE, GEORGIAN BAY, AUG	1963 WATERCOLOUR ON PAPER	44.4	58.4	\$400
91-184	HOLD 4	HAGAN, FREDERICK	SUNSET AND SHORE, KUKAGAMI, JUNE	1951 WATERCOLOUR, CRAYON ON PAPER	49.5	36.8	\$360
91-185	HOLD 4	HAGAN, FREDERICK	TAMARACK ON HIGH RIDGE, ALGONQUIN, JUN	1950 WATERCOLOUR ON PAPER	38.1	50.8	\$400
91-186	HOLD 4	HAGAN, FREDERICK	THE GENETRIX, ONTARIO ST., SHOP, T.O.	1941 GRAPHITE ON PAPER	20.9	17.7	\$100
91-187	CART 2A	HAGAN, FREDERICK	THE JUDGE CONSIDERS, PICKERING STUDIO	1985 INK, BRUSH ON PAPER	27.9	35.5	\$280
91-188	CART 2A	HAGAN, FREDERICK	THIRD CAMP, TREES, MOUNT ROBSON TRIP, S	1985 INK BRUSH WASH ON PAPER	20.3	25.4	\$160
91-189	CART 2A	HAGAN, FREDERICK	THREE GREAT TREES, SCANLON PARK, AUG.	1941 DRAWING (INK, BRUSH) ON PAPER	24.1	30.5	\$180
91-190	CART 2A	HAGAN, FREDERICK	TRACKS, NEAR BAJA, PINECREST, MUSKOKA, I	1984 INK BRUSH WASH ON PAPER	20.3	25.4	\$160
91-191	CART 2A	HAGAN, FREDERICK	TRACKS TO THE NORTH, NEWMARKET WALK	1985 INK BRUSH ON PAPER	20.3	25.4	\$160
91-192	CART 2A	HAGAN, FREDERICK	TREE AND BUSH, LUNDY'S LANE, NEWMARKET	1984 WATERCOLOUR ON PAPER	41.9	57.1	\$400
91-193	HOLD 4	HAGAN, FREDERICK	TREES, HILLS, GREY DAY, LAURENTIDE, QUEB	1980 WATERCOLOUR ON PAPER	31.7	41.9	\$300
91-194	CART 2A	HAGAN, FREDERICK	TREES AND ROCKS ABOVE SHORE, GEORGIAN	1989 INK BRUSH ON PAPER	27.9	35.5	\$280
91-195	CART 2A	HAGAN, FREDERICK	TREES AND SNOW, GEORGEVILLE, QUE., FEB	1976 WATERCOLOUR ON PAPER	22.2	28.5	\$240
91-196	CART 2A	HAGAN, FREDERICK	VALLEY ROAD, NOON SHADOWS, FLAVINUS J	1945 INK BRUSH WASH ON PAPER	20.3	25.4	\$160
91-197	CART 2A	HAGAN, FREDERICK	WAGON WHEEL AND LUMP, MINE, MAZINAW	1987 WATERCOLOUR ON PAPER	20.3	25.4	\$160
91-198	CART 2A	HAGAN, FREDERICK	WEST LOOKING SEAS, REYKJAVIK, ICELAND, J	1944 INK BRUSH WASH ON PAPER	38.1	26.6	\$320
91-199	CART 2A	HAGAN, FREDERICK	WILLOWS BY RIVER, NEWMARKET	1947 WATERCOLOUR ON PAPER	45.7	20.3	\$180
91-200	CART 2A	HAGAN, FREDERICK	WINDOW, WILDFLOWERS, NELSON'S PLACE, I	1974 WATERCOLOUR ON PAPER	34.3	50.2	\$1,000
91-201	CART 3	HAGAN, FREDERICK	WINTER LANE 121	1939 WOOD ENGRAVING	32.8	24	\$250
92-001	CART 3	HAGAN, FREDERICK	MECHANICAL FLY	1939 WOOD ENGRAVING	32.8	24	\$250
92-002	CART 2B	BERGMAN, H.E.	TELEA POLYPHEMUS	MONKEYS	66	86.2	\$6,200
92-003	JND	BERGMAN, H.E.	THE ST. IVES TRAIN	1958 OIL ON CANVAS	30.2	37.8	\$11,000
92-004	V 5A2	BOBAK, MOLLY LAMB	VILLAGE OF BRITT	SLEEPING BIRD	10.1	16.2	\$700
92-005	V 2B8	CASSON, A. B.	SLEEPING BIRD	N.D.	10.1	16.2	\$700
92-006	JND	COX, E. J.	TUMBLING BEARS	1957 OIL ON BOARD	82.3	112.3	\$24,000
92-007	V	DE TONNANCOUR, JACQUES	EDGE OF THE FOREST	1957 OIL ON BOARD	57.1	77.4	\$1,000
92-009	MCD C	DUFF, ANN MCINTOSH	SUMMER STILL LIFE	N.D.	57.1	77.4	\$1,000
92-010	MCD C (Should b	FAFARD, JOE	BE VEEDRE 50107 IV	1985 SCULPTURE (CLAY & GLASS)	39.7	26.3	\$9,000
92-011	JND	FAFARD, JOE	BELENE	N.D.	30.5	41	\$750
92-012	V 5B5	FERRIER, RICHARD	AGAWA CANYON REFLECTIONS	N.D.	36.6	36.6	\$1,100
92-013	V 2B6	FOURNIER, PAUL	PORTRAIT OF A ROCK, FEBRUARY 1965	1965 OIL ON CANVAS	41	24	\$200
92-014	V 4B1	FRANK, ALBERT	HOUSE ON STANLEY ST. HAMILTON	1985 OIL ON CANVAS	23.2	10.8	\$300
92-015	JND	HANES, URSULA	SICILIAN GOAT	1975 OIL ON CANVAS	59.5	72.5	\$26,000
92-016	V 4A1	HEBERT, ADRIEN	ST. CATHERINE ST. AT ST. MONTREAL	1926 OIL ON CANVAS	40	30	\$650
92-017	V 3C1	HENDERSHOT, PEARL	INTERIOR	1981 OIL & INK ON WOOD	16.5	24	\$500
92-018	V 3B7	HENDERSHOT, PEARL	JUDGEMENT OF PARIS	1981 OIL ON CANVAS	61.5	82	\$7,000
92-019	V 4B4	HOUSSEY, YVONNE MCKAGUE	UNTITLED (SUNSHINE VALLEY, ROCKY MOUNT N.D.	1963 DRAWING (PENCIL, LULLUS BOARD)	37.5	50.4	\$6,500
92-020	V 2A3	HUGHES, E. J.	GILFORD ISLAND	1953 OIL ON WOOD	27	27	\$200
92-021	BWR	JACKSON, A. V.	PICKEREL WEED, GO HOME BAY	LITHOGRAPH	20.3	30.4	\$100
92-022	V 4B4	KANDINSKY, VASSILY	STARS '38 (SEE REVERSE OF WORK ALSO)	1967 COLOUR WOODCUT ON PAPER	28.2	35.7	\$200
92-023	CART 2B	KLOEZEEMAN, BERT	OPPOSING FORCES 4/75	1985 OIL ON MASONITE	22.5	80.5	\$10,000
92-024	V 4B4	KUERELEK, WILLIAM	RAINY DAY NEAR SUBURBY	1969 OIL ON CANVAS	15.5	21.7	\$650
92-025	BWR	LISMER, ARTHUR	ROCKS, GEORGIAN BAY	1937 OIL ON FIBRE BOARD	20.8	26.5	\$600
92-026	V 3A6	MacDONALD, THOMAS REID	POINTE AU BARIL	1947 OIL ON PANEL	26.5	21.5	\$400
92-027	V 3B2	MacDONALD, THOMAS REID	SPRING NIGHT	1937 OIL ON FIBRE BOARD	20.8	26.5	\$600
92-028	V 3A3	MacDONALD, THOMAS REID	UNTITLED (TWO MOOSE IN A LANDSCAPE)	1966 c.	30	30	\$400
92-029	V 3C2	MORRICE, DAVID R.	STUDY SPRING SUNSHINE, MAY 1947	1947 OIL ON PANEL	26.5	21.5	\$400
92-030	V 4A4	MORRICE, KATHLEEN M.	UNTITLED (HOTEL DIEU, MONTREAL)	N.D.	47.1	54.5	\$18,000
92-031	CART 2B	MURRAY, ROBERT	HIGH CIRCUIT	1982 WATERCOLOUR ON PAPER	23	31	\$400
92-032	CART 2B	ONK, TORI	POINTE AU BARIL, 1150	N.D.	15.2	18.8	\$425
92-033	V 4A7	ROBERTS, GORDRIDGE	GEORGIAN BAY	1961 c.	61.8	92	\$18,000
92-034	V 2A7	SALTMARCHE, KENNETH	THE COAL YARD IN WINTER, AMHERSTBURG	1949 OIL ON PRESSED PAPER BOARD	35	43	\$1,200
92-035	LU (across from ci	SISLER, REBECCA	MOTHER AND CHILD	1981 COTTA CLAY SCULPTURE	12.5	37	\$250
92-036	V	SKUDRA, VILIS	SEAGULLS	WOOD SCULPTURE	77	52	\$200
92-037	V 2B2	WATSON, HOMER	UNTITLED (BOATING ON THE RIVER)	N.D.	15.5	23.4	\$1,500
92-038	CART 2B	WISE, JACK	WINDOW ON SANSARA, prior to 1967	N.D.	24	24	\$400
92-041	V 2A41	WILHELM, JOACHIM	GRACE LAKE, NORTHERN ONTARIO, (prior to 1942)	1942 OIL ON PANEL	24	24	\$100
92-042	V 2B2	REINBLATT, MOSES	LAURENTIAN SERIES, COTE DES NEIGES, QUE 1970's c.	OIL ON CANVAS	36	24	\$800
92-043	V 1A1	DONLEY, DOUG	ADAM AND EVE SERIES NO. 16	1991 PENCIL, A WASH/MASONITE	81.5	112	\$3,620
92-044	V 4A3	BAKELANT, JOCKO	LAKE LAURENTIAN	1981 ACRYLIC ON CANVAS	40.6	81.5	\$6,600
92-045-01	SHELF 3	GEDEN, DENNIS	STAR JUGGLER (CROW MESSENGER PORTFO	1975 LITHOGRAPH ON PAPER	19.7	27	\$625
92-045-02	SHELF 3	GEDEN, DENNIS	STILL LIFE (CROW MESSENGER PORTFOLIO)	1975	19.7	27	\$625
92-045-03	SHELF 3	GEDEN, DENNIS	CROW MESSENGER (CROW MESSENGER POP	1975	19.7	27	\$625
92-045-04	SHELF 3	GEDEN, DENNIS	QUIET HORSE (CROW MESSENGER PORTFOL	1975	19.7	27	\$625
92-045-05	SHELF 3	GEDEN, DENNIS	THUMB TWIDLER (CROW MESSENGER PORT	1975	19.7	27	\$625
92-046-01	SHELF 3	GEDEN, DENNIS	MAN IN THE MOON WHISTLES A TUNE (LIMST	1973	19.7	27	\$625
92-046-02	SHELF 3	GEDEN, DENNIS	STAND UP SIT DOWN (LIMSTONED PORTFOL	1973	19.7	27	\$625
92-046-03	SHELF 3	GEDEN, DENNIS	ANGEL OF PEACE TRIES AGAIN (LIMSTONED	1973	19.7	27	\$625
92-046-04	SHELF 3	GEDEN, DENNIS	THE HUNTER (LIMSTONED PORTFOLIO)	1973	19.7	27	\$625
92-046-05	SHELF 3	GEDEN, DENNIS	THE THREE EYED WOMAN (LIMSTONED POR	1973	19.7	27	\$625
92-046-06	SHELF 3	GEDEN, DENNIS	THE COUPLE (LIMSTONED PORTFOLIO)	1973	19.7	27	\$625
92-046-07	SHELF 3	GEDEN, DENNIS	FATHER AND SON TEAM (LIMSTONED PORTF	1973	19.7	27	\$625
92-046-08	SHELF 3	GEDEN, DENNIS	SUN WOMAN (LIMSTONED PORTFOLIO)	1973	19.7	27	\$625
92-046-09	SHELF 3	GEDEN, DENNIS	TATTOOED HARLEQUIN (LIMSTONED PORTF	1973	19.7	27	\$625
92-046-10	SHELF 3	GEDEN, DENNIS	OLD MAN (LIMSTONED PORTFOLIO)	1973	19.7	27	\$625
92-047	MCD C	HAGAN, FREDERICK	OCTOBER RIVER	1991 LITHOGRAPH QUN PER	57.1	76.2	\$1,750
92-048	HOLD 5	BARTLETT, WILLIAM H.	AYLMER (UPPER CANADA)	1840 ENGRAVING, HAND-TINTED	20.3	26.7	\$95
92-049	HOLD 5	BARTLETT, WILLIAM H.	BURIAL PLACE OF THE VOYAGEURS	1840 ENGRAVING, HAND-TINTED	20	26.6	\$95
92-050	HOLD 5	BARTLETT, WILLIAM H.	CANADIAN SCENERY, WIGWAM IN THE FORES	1840 ENGRAVING, HAND-TINTED	27	21	\$95
92-051	HOLD 5	BARTLETT, WILLIAM H.	COPP'S FERRY (NEAR GEORGEVILLE)	1841 ENGRAVING, HAND-TINTED	20.5	26.6	\$95
92-052	HOLD 5	BARTLETT, WILLIAM H.	DAVIS CLEARING (EASTERN TOWNSHIP)	1840 ENGRAVING, HAND-TINTED	20.3	27.5	\$95
92-053	HOLD 5	BARTLETT, WILLIAM H.	THE GENERAL'S BRIDGE, NEAR ANAPOLIS (N	1840 ENGRAVING, HAND-TINTED	20.5	27	\$95
92-054	HOLD 5	BARTLETT, WILLIAM H.	HOLLOWELL (BAY OF QUINTE)	1840 ENGRAVING, HAND-TINTED	20.5	27.5	\$95
92-055	HOLD 5	BARTLETT, WILLIAM H.	LAKE OF THE TWO MOUNTAINS	1842 ENGRAVING, HAND-TINTED	20.3	27.3	\$95
92-056	HOLD 5	BARTLETT, WILLIAM H.	LAKE TOWER, NEAR COUVIERS (LAKE ONTAR	1840 ENGRAVING, HAND-TINTED	19.6	26.8	\$95
92-057	HOLD 5	BARTLETT, WILLIAM H.	LOCKS ON THE RIDEAU CANAL	1841 ENGRAVING, HAND-TINTED	19.6	26.2	\$95
92-058	HOLD 5	BARTLETT, WILLIAM H.	MONTMORENCY COVE (NEAR QUEBEC)	1840 ENGRAVING, HAND-TINTED	20.3		

93-006	CART 1	LAPORTE, RAY	COPPER CLIFF SUPERSTACK	JUN.14/92	WATERCOLOUR	54.5	38.3	\$250
93-007	V 5A5	SHILLING, ARTHUR	NUCKE	N.D.	OIL ON BOARD	60.3	44.5	\$4,000
93-008	SHELF 2	LIVICK, STEPHEN	RICKSHAW WALLAH, 9/12	1987	GUM BICHROMATE PRINT	92.4	65.3	\$2,500
93-009	SHELF 2	LIVICK, STEPHEN	FEMALE IN BURKA, 9/12	1987	GUM BICHROMATE PRINT	92.7	65.3	\$2,500
93-010	SHELF 2	LIVICK, STEPHEN	STREET PICKER IN YELLOW, 9/12	1987	GUM BICHROMATE PRINT	92.3	65.3	\$2,500
93-011	V 5A1	ASTMAN, BARBARA	LOST IN THOUGHTS OF THE SEAMY SIDE OF L	1985	B & W PHOTOGRAPHIC MURAL	118.1	117.4	\$4,200
93-012	V NW	ASTMAN, BARBARA	SETTLING INTO THE TOWER SUITE LOCKING F	1985	B & W PHOTOGRAPHIC MURAL	118.1	117.4	\$4,200
93-013.1-2	V 1A3	HAYNES, JOHN	LAST NIGHT I LONGED FOR A SECRET PLACE	1980	ACRYLIC ON CANVAS DIPTYCH			\$1,500
93-014	V 5A1	ZUCK, TIM	JETTY AND SHIP	1980	OC	76.2	76.2	\$24,000
93-015	V 5A1	ZUCK, TIM	UNTITLED #92	1978	OC	76.2	76.2	\$24,000
93-016	JND TOP B	MROZEWSKI, STEFAN	B. SHAW	1935	WOOD ENGRAVING ON PAPER	4.2	28	\$400
93-017	JND TOP B	MROZEWSKI, STEFAN	HIS MAJESTY THE KING GEORGE V REIGNED 1	1936	WOOD ENGRAVING ON PAPER	40.3	35	\$450
93-018	JND TOP B	MROZEWSKI, STEFAN	MUZYZKAND LILCZNI W LONDYNE/STREET MU	1937	WOOD ENGRAVING ON PAPER	37	30.8	\$450
93-019	JND TOP B	MROZEWSKI, STEFAN	PORTRAIT OF PRINCESS ELIZABETH	1937	WOOD ENGRAVING ON PAPER	40	28	\$450
93-020	JND TOP B	MROZEWSKI, STEFAN	CHASTE SUSAN "ZUZANNA"	C. 1941	WOOD ENGRAVING ON PAPER	34	38.2	\$450
93-021	JND TOP B	MROZEWSKI, STEFAN	SELF PORTRAIT	1944	WOOD ENGRAVING ON PAPER	40	28	\$400
93-022	JND TOP B	MROZEWSKI, STEFAN	ODYSSEY (ODYSSEUS AND SIRENS)	1945	WOOD ENGRAVING ON PAPER	42	26	\$350
93-023	JND TOP B	MROZEWSKI, STEFAN	UNTITLED (IRCUFIXION)	1950	WOOD ENGRAVING ON PAPER	48.7	40	\$600
93-024	STACK 3	MEAD, RAY	ISLAND	1982	ACRYLIC ON CANVAS	116.8	167.6	\$12,000
93-025	STACK 3	MEAD, RAY	ISLAND XXV	1984	ACRYLIC ON CANVAS	154.9	200.7	\$20,000
93-026	STACK 2	MEAD, RAY	UNTITLED	1981	ACRYLIC ON CANVAS	142.2	175.3	\$15,000
93-027	STACK 2	MEAD, RAY	LITTLE GREEN MEGARON	1982	ACRYLIC ON CANVAS	147.3	165.7	\$17,000
93-028	STACK 3	MEAD, RAY	UNTITLED	1981	ACRYLIC ON CANVAS	116.8	167.6	\$12,000
93-029	STACK 1	MEAD, RAY	OCEAN CITY #11	1982	ACRYLIC ON CANVAS	175.3	137.7	\$18,000
93-030	STACK 3	BARBEAU, MARCEL	DOPERA, D'OPALE ET DE FLEURS	1986	ACRYLIC & OIL ON CANVAS	109.2	152.4	\$8,000
93-031.1-2	V TOP UNIT 1	BEREZOWSKY, LILIANA	IDONE	1985	SCULPTURE(STEEL,CEMENT...)	115	50	\$10,000
93-032	SHELF 10	CANTINI, GRAHAM	SERIE TOISON D'OR #185	1988	ACRYLIC ON CANVAS	81.3	111.7	\$2,800
93-033	SHELF 10	CANTINI, GRAHAM	SERIE TOISON D'OR #187	1988	ACRYLIC ON CANVAS	81.3	111.7	\$2,800
93-034	SHELF 10	CANTINI, GRAHAM	SKARAMANGAS	1990	A & OIL STICK ON CANVAS	81.3	111.7	\$2,800
93-035	V 2A5	REINBLATT, MOSES	FOUR HORSEMEN OF THE APOCALYPSE - PES 1960's c.			55.9	76.2	\$8,000
93-036	V 2A5	REINBLATT, MOSES	MONTREAL STREET IN WINTER	1970's c.	OIL ON PRESSED WOOD	61	33	\$8,000
93-037	V 5A5	REINBLATT, MOSES	STILL LIFE WITH BANANAS	1970's c.	OIL ON CANVAS	88.9	66	\$8,000
94-002.1-3	V NW	GEDEN, DENNIS	CHILDREN	1988	OIL ON CANVAS	122	200	\$21,000
94-003.1-3	SHELF 3 (Head)	INGLIS, CLARISSA	SELF-TRANSFIGURATIONS SERIES: PRICELES	1982-83	SCULPTURE (WOOD,STYROFOAM...)	162	100	\$6,000
94-004	AG 110r Governor's	WHEALE, IVAN TREVOR	TEODIUS CHORES SERIES: HANDYMAN'S WIRI	1979	SCULPTURE (STEEL)	92	71	\$7,500
94-005	LU 11th floor	WHEALE, IVAN TREVOR	SMOOTH ROCKS	1982	OIL ON CANVAS	111.8	152.4	\$9,625
94-006	LU 11 floor	WHEALE, IVAN TREVOR	ICE IN THE BAY (NEAR POND INLET)	1985	OIL ON CANVAS	127	152.4	\$10,425
94-007.1-6	V floor	TOUSSAINT, CLAUDE	CHROME AND CADMIUM	1971-73		30.5	290	\$58,000
94-008	JND floor B	VAZAN, WILLIAM	ZIGZAG WATER	1986	GRANITE SCULPTURE	59	33	\$11,750
94-009	SHELF 3	BOBAK, BRUNO	SILENT SNOW	PRE 1979	OIL ON CANVAS BOARD	12.6	20.5	\$1,200
94-010	SHELF 3	DUFF, PAUL	UNTITLED (BOG ORCHID)	N.D.	OIL ON MASONITE	25.2	20.9	\$425
94-011	SHELF 3	KILBURN, ROSEMARY	YOUNG FINE IN WINTER 1/10	N.D.	1970 WATERCOLOUR ON PAPER	19.7	19.1	\$2,500
94-012	SHELF 3	MASSON, HENRI	TADOUSSAC	1970	WATERCOLOUR ON PAPER	22	35.5	\$400
94-013	SHELF 3	PRATT, MARY	COLOUR KEY FOR "JELLY"	1978	PENCIL CRAYON ON PAPER	26	30.5	\$3,500
94-014	JND	ROBINSON, MICHAEL	HEADING HOME 16/99	1987	ENGRAVING ON PAPER	28.5	37.3	\$95
94-015	V 2A5	WALTER, JACK	WHITER THE PARADE (GORE BAY WINTER CAR)	1988	COLLAGE ON MASONITE	40.4	60.6	\$1,100
94-016	JND	WOODWARD, WILLIAM T.	EXPRESSIONS IN TEXTURE	1957	COLLOGRAPH	41	61	\$650
94-017	SHELF 3	PARIS, LUCY?	VIEW FROM UPPER BRIDGE - BELLEVILLE	N.D.	WATERCOLOUR ON PAPER	17.6	25.2	\$100
94-018	V 2B8	KURELEK, WILLIAM	CHILLY MORNING IN SUDBURY	1970		20.3	39.4	\$3,365
94-019	JND	DUPUIS, RAYMOND	ENTREVISONS	1989	SCULPTURE, WOOD,METAL,PLASTIC...	134.6	195.6	\$5,400
94-020	STACK 3	DESPREZ, ERICK	RELIGARE	1988	OIL & BRONZE ON CANVAS	122	152	\$3,400
94-021	JND	DUPUIS, RAYMOND	LE BAISER ELECTRONIQUE	1990	WOOD, METAL, PLASTIC,OIL	81.3	101.6	\$3,600
94-022	SHELF 8	CAISERMAN-ROTH, GHITTA	CLASSIQUE	1982	ACRYLIC ON CANVAS	142.2	180.9	\$11,100
94-023	FLOOR B	BERZOWSKI, LILIANA	ARUN	1985	CONCRETE & STAINLESS STEEL	62	41	\$6,250
94-024	SHELF 7	PALUMBO, JACQUES	8 POINTS CARDINALU	1986	OIL ON CANVAS	76	76	\$4,150
94-025	V 2B8	VALADE, DOMINIQUE	LE CAVALIER	1980	DRAWING	71	86	\$1,800
94-026	JND floor A & floor	VALADE, DOMINIQUE	LES OMBRES ENVOLEES SUR LE BOIX ROUX	1989	PAINTED WOOD, ALUMINUM	213	91	\$7,350
94-027	SHELF 5	VALADE, DOMINIQUE	LE PION	1983	DRAWING	50	66	\$930
94-028	STACK 4	BOISVERT, GILLES	ECLAT NO. 10	1980	ACRYLIC ON CANVAS	134.6	167.6	\$4,800
94-029	STACK 3	CONNOLLY, REYNALD	LA POURSSIERE INOFFENSIVE	1982	OIL ON CANVAS	152	127	\$7,500
94-030	SHELF 8	CONNOLLY, REYNALD	LE CHAT FOU	1990	ACRYLIC & OIL ON PAPER ON CANVAS	118	90	\$4,750
94-031	STACK 4	BOISVERT, GILLES	MAUVAS TEMPS	1986	ACRYLIC ON CANVAS	137	168	\$6,500
94-032	JND	DUPUIS, RAYMOND	MULTIPLES CONNEXIONS	1990	ASSEMBLAGE	162.9	190.5	\$7,200
94-033	STACK 5	COMTOIS, LYLYSE	LE CIGUYSE	1989	MIXED MEDIA ON WOOD PANEL	101.8	152.4	\$4,000
94-034	STACK 3	HURTUBISE, JACQUES	SPLASH	1980	ACRYLIC ON CANVAS	152.4	203.2	\$15,200
94-035	STACK 5	COMTOIS, LYLYSE	SCENE D'ATELIER	1989	MIXED MEDIA ON WOOD PANEL	203.2	91.4	\$9,500
94-036	STACK 3	BOISVERT, GILLES	PROMENADE	1987	ACRYLIC ON CANVAS	203.2	203.2	\$2,500
94-037	STACK 3	HURTUBISE, JACQUES	GRI GRI D'OS	1987	ACRYLIC ON CANVAS	173	183	\$13,600
94-038	STACK 3	CONNOLLY, REYNALD	IL NE FAUT PAS BRISER UN REVUE	1987	ACRYLIC ON CANVAS	166	90	\$8,200
94-039	V 5A2	TRUDEAU, ANGUS	HUNTER'S SEASON	1980	MIXED MEDIA	55.9	71.1	\$4,000
94-040	V 5A3	TRUDEAU, ANGUS	COLLINS INLET	1982	MIXED MEDIA	55.9	71.1	\$4,000
94-042	SHELF 8	KRAUSZ, PETER	ORPHEE (MENADE I)	1983	OIL & CHARCOAL/CANVAS	91.4	106.7	\$1,375
94-043	SHELF 8	KRAUSZ, PETER	ORPHEE (MENADE II)	1983	OIL & CHARCOAL/CANVAS	91.4	68.6	\$1,175
94-044	JND	BARBEAU, MARCEL	LA FLECHE	1988	ACRYLIC ON CANVAS	208.3	200.7	\$31,750
94-045	STACK 3	RONALD, WILLIAM	DAVID'S DREAM	1987	ACTYLIC ON LINEN	121.9	152.4	\$11,900
94-046	STACK 3	HODGSON, TOM	THROUGH THE GLASS DARKLY	1986	ACRYLIC & COLLAGE ON LINEN	170.2	203.2	\$16,175
94-047	JND	SAXE, HENRY	SNO-GRIND	1969	VINYL-COATED STEEL	88.9	88.9	\$64,750
94-048	STACK 10	CAISERMAN-ROTH, GHITTA	SEASONS IN 2 PARTS	1986	ACRYLIC ON CANVAS	122	157	\$3,750
94-049	STACK 5	CAISERMAN-ROTH, GHITTA	SPRING THAW	1991	ACRYLIC ON CANVAS	152	122	\$4,000
94-050	SHELF 7	CAISERMAN-ROTH, GHITTA	UNMASKING A	1992	ACRYLIC & COLLAGE	91	122	\$3,125
94-051	SHELF 8	PALUMBO, JACQUES	ELISSENS III, 2/8 NOV 632	1980	WATERCOLOUR ON PAPER	21.5	21.5	\$1,000
94-052-01	SHELF 8	PALUMBO, JACQUES	CARRÉS MAGIQUES 5 (SUITE OF 4 WATERCOL	1984	WATERCOLOUR ON PAPER	21.5	21.5	\$1,400
94-052-02	SHELF 8	PALUMBO, JACQUES	CARRÉS MAGIQUES 6 (SUITE OF 4 WATERCOL	1984	WATERCOLOUR ON PAPER	21.5	21.5	\$1,400
94-052-03	SHELF 8	PALUMBO, JACQUES	CARRÉS MAGIQUES 7 (SUITE OF 4 WATERCOL	1984	WATERCOLOUR ON PAPER	21.5	21.5	\$1,400
94-052-04	SHELF 8	PALUMBO, JACQUES	CARRÉS MAGIQUES 8 (SUITE OF 4 WATERCOL	1984	WATERCOLOUR ON PAPER	21.5	21.5	\$1,400
94-053	SHELF 8	CAISERMAN-ROTH, GHITTA	SEASONS	1990	ACRYLIC ON CANVAS	56	76	\$1,000
94-054.1-2	STACK 4	KRAUSZ, PETER	THE RIVER SPREE	1988	OIL ON CANVAS (DIPTYCH)	121.9	213.4	\$7,625
94-055	JND floor C	WIDGERY, CATHERINE	WHALE BOAT	1989	LEAD,WOOD,PAINT,STAINLESS STEEL	78.7	170.2	\$11,500
94-056	SHELF 7	TREPANER, JOSETTE	LES FRÈRES NEIFER	1988	OIL ON CANVAS	91.4	61	\$1,400
94-057	JND	BOISVERT, GILLES	BLUES TROPICAL	1984	ACRYLIC ON CANVAS	127	101	\$4,500
94-058	STACK 3	BOISVERT, GILLES	MEMOIRE DES TEMPS PERDUS	1991	ACRYLIC ON CANVAS	167.6	213.3	\$7,125
94-059	V 1A5	WOLFE, ROBERT	BOJULONS NOS EMPREINTES	1988	ACRYLIC ON MASONITE	23	23	\$600
94-060	JND	WOLFE, ROBERT	CROIX SUR FOND ROSE	1988	ACRYLIC ON CANVAS	139	94	\$2,850
94-061	STACK 3	DESPREZ, ERICK	36 X 72 = 2592	1989	OIL, BRONZE POWDER, BRASS WIRE, CANVAS	152	213	\$7,000
94-062	SHELF 8	PALUMBO, JACQUES	LA DIMINUTION ET L'AUGMENTATION	1983	WATERCOLOUR ON PAPER	40	60	\$1,500
94-063	SHELF 8	PALUMBO, JACQUES	L'ORDRE ET LE GRAND AVOIR	1983	WATERCOLOUR ON PAPER	40	60	\$1,500
94-064	SHELF 10	BOISVERT, GILLES	BLUES EN FORME DE ROMAN POLICIER	1984	ACRYLIC ON CANVAS	107	137	\$4,675
94-065	SHELF 8	PALUMBO, JACQUES	BREVE BC	1984	WATERCOLOU ON PAPER	21.5	21.5	\$800
94-066	SHELF 8	PALUMBO, JACQUES	LE FONCTIONNAIRE	1982	WATERCOLOUR ON PAPER	21.5	21.5	\$800
94-067	SHELF 8	WOLFE, ROBERT	ON A MARCHÉ SUR LA LUNE	1966	ACRYLIC ON MASONITE	101.6	76.2	\$2,888
94-068-01	JND TOP C	MEAD, RAY	UNTITLED (A1)	1989	MIXED MEDIA/PAPER	70	100	\$3,000
94-068-02	JND TOP C	MEAD, RAY	UNTITLED (A2)	1989	MIXED MEDIA/PAPER	70	100	\$3,000
94-068-03	JND TOP C	MEAD, RAY	UNTITLED (A3)	1989	MIXED MEDIA/PAPER	70	100	\$3,000
94-068-04	JND TOP C	MEAD, RAY	UNTITLED (A4)	1990	MIXED MEDIA/PAPER	70	100	\$3,000
94-068-05	JND TOP C	MEAD, RAY	UNTITLED (A5)	1990	MIXED MEDIA/PAPER	70	100	\$3,000
94-068-06	JND TOP C	MEAD, RAY	UNTITLED (A6)	1990	MIXED MEDIA/PAPER	70	100	\$3,000
94-068-07	JND TOP C	MEAD, RAY	UNTITLED (A7)	1991	MIXED MEDIA/PAPER	70	100	\$3,000
94-068-08	JND TOP C	MEAD, RAY	UNTITLED (A8)	1991	MIXED MEDIA/PAPER	100	70	\$3,000
94-068-09	JND TOP C	MEAD, RAY	UNTITLED (A9)	1991	MIXED MEDIA/PAPER	100	70	\$3,000
94-068-10	JND TOP C	MEAD, RAY	UNTITLED (A10)	1991	MIXED MEDIA/PAPER	100	70	\$3,000
94-069	JND TOP B	MROZEWSKI, STEFAN	FOUR HORSEMEN OF THE APOCALYPSE, PAR	1928	ETCHING ON PAPER	44.2	38.8	\$550
94-070.1-3	JND TOP B	MROZEWSKI, STEFAN	MEMORIES, AMSTERDAM (TRYPTIC)	1934	WOOD ENGRAVING ON JAPANESE PAPER	129.8	87.5	\$2,500
94-071	V	MROZEWSKI, STEFAN	DANAE, SUDO	1940	WOOD ENGRAVING ON JAPANESE PAPER	42	53.4	\$500
94-072	V	MROZEWSKI, STEFAN	BLESSED WINCENTY KADLUBEK, CHRONICLEI	1941	WOOD ENGRAVING ON JAPANESE PAPER	55.6	41.2	\$450
94-073-01	JND TOP C	TOWN,						

94-075-07	SHELF 4	TOWN, HAROLD	CHAPLIN IN 'THE CURE'	1970 LITHOGRAPH			
94-075-08	SHELF 4	TOWN, HAROLD	CHARLES OGLE - THE FIRST FRANKENSTEIN	1969 LITHOGRAPH			
94-075-09	SHELF 4	TOWN, HAROLD	GROUCHO MARX ON A COUCH - FIRST STATE	1969 LITHOGRAPH			
94-075-10	SHELF 4	TOWN, HAROLD	GROUCHO MARX ON A COUCH - SECOND STA	1969 LITHOGRAPH			
94-075-11	SHELF 4	TOWN, HAROLD	GROUCHO MARX ON A COUCH - THIRD STATE	1969 LITHOGRAPH			
94-075-12	SHELF 4	TOWN, HAROLD	JOAN CRAWFORD AND CLARK GABLE	1971 LITHOGRAPH			
94-075-13	SHELF 4	TOWN, HAROLD	MAX SCHRECK, THE FIRST COUNT DRACULA	1970 LITHOGRAPH			
94-075-14	SHELF 4	TOWN, HAROLD	POLA NEGRİ	1971 LITHOGRAPH			
94-075-15	SHELF 4	TOWN, HAROLD	RUDOLPH VALENTINO & HELEN DALGY IN 'A S	1971 LITHOGRAPH			
94-075-16	SHELF 4	TOWN, HAROLD	RUDOLPH VALENTINO, BLACK AND WHITE	1970 LITHOGRAPH			
94-075-17	SHELF 4	TOWN, HAROLD	RUDOLPH VALENTINO, SPLIT FOUNTAIN	1970 LITHOGRAPH			
94-075-18	SHELF 4	TOWN, HAROLD	RUDOLPH VALENTINO, STAR BACKGROUND	1971 LITHOGRAPH			
94-075-19	SHELF 4	TOWN, HAROLD	SUPERSTAR	1970 LITHOGRAPH			
94-075-20	SHELF 4	TOWN, HAROLD	W. G. FIELDS AS 'MR. MICAWBERE'	1970 LITHOGRAPH			
94-075-21	SHELF 4	TOWN, HAROLD	WM. S. HART - FULL LENGTH BLACK AND WHIT	1970 LITHOGRAPH			
94-075-22	SHELF 4	TOWN, HAROLD	WM. S. HART - HALF LENGTH BLACK BLACK AN	1970 LITHOGRAPH			
94-075-23	SHELF 4	TOWN, HAROLD	WM. S. HART - HALF LENGTH COLOUR	1970 LITHOGRAPH			
94-076	STACK 4	BARBEAU, MARCEL	MIDNIGHT COWBOY	1963 ACRYLIC ON CANVAS	182.9	129.5	\$22,700
94-077	STACK 4	BOISVERT, GILLES	BLUES AU-DELA DE LA LIGNE ROUGE	1984 ACRYLIC ON CANVAS	137	167.6	\$7,500
94-078	STACK 3	BOISVERT, GILLES	BLUES DU CERLE ROUGE	1984 ACRYLIC ON CANVAS	107	137	\$4,750
94-079	STACK 4	BOISVERT, GILLES	BLUES EN BICYCLE	1984 ACRYLIC ON CANVAS	107.6	137	\$7,500
94-080	STACK 3	BOISVERT, GILLES	LE GARS QUI NETAIT PAS TOUT A FAIT ARRIV	1980 ACRYLIC ON CANVAS	107	137	\$5,375
94-081	STACK 4	BOISVERT, GILLES	MEME TEMPS, AUTRE ESPACE	1986 ACRYLIC ON CANVAS	134.6	167.6	\$7,250
94-082	JND	HODSON, TONI	BLUE TIDE	1982 ACRYLIC ON CANVAS	160.3	226.6	\$17,450
94-083	SHELF 8	PALUMBO, JACQUES	L'EAU ET LE FEU (TRANSFORMATION SERIES)	1983 WATERCOLOUR ON PAPER	40	60	\$1,450.00
94-084	SHELF 8	PALUMBO, JACQUES	LE SPATIAL ET LE TEMPOREL (TRANSFORMAT	1983 WATERCOLOUR ON PAPER	40	60	\$1,450.00
94-085	SHELF 8	PALUMBO, JACQUES	VIBRATION SERIELLE	1974 WATERCOLOUR ON PAPER	43	65.5	\$2,000.00
94-086	SHELF 4	RONALD, WILLIAM	BLAZE	1986 ACRYLIC ON CANVAS	122.1	196.9	\$15,700.00
94-087	LU (JND Directors	WOLF, ROBERT	LA BANLIEUE	1966 ACRYLIC ON MASONITE	91.4	91.4	\$2,888
94-088	V 442	SHERIFF SCOTT, ADAM	OJIBWAY, NORTHERN ONTARIO	1912 OIL ON CANVAS	60	50	\$1,750
95-001	JND TABLE 1	DALY, KATHLEEN	CHEIF SITTING EAGLE, STONEY INDIAN	1917 OIL ON CANVAS BOARD	40.6	33	\$1,225.00
95-002	SHELF 9	DALY, KATHLEEN	UNTITLED (INDIAN WITH HEADRESS)	OIL ON CANVAS	73.7	81	\$3,125.00
95-003	SHELF 8	DALY, KATHLEEN	UNTITLED (LANDSCAPE)	OIL ON CANVAS	96.5	106.7	\$5,150.00
95-004	SHELF 8	DALY, KATHLEEN	ANGELA OF DIAMOND CROSS	1947 OIL ON CANVAS	101.6	83.8	\$4,525.00
95-005	SHELF 7	DALY, KATHLEEN	FLAT ROCK, NFLD	1945 OIL ON CANVAS BOARD	40.6	50.8	\$3,375.00
95-006	SHELF 7	DALY, KATHLEEN	FRANCOIS, NFLD	OIL ON CANVAS BOARD	40.6	50.8	\$1,500.00
95-007	SHELF 7	DALY, KATHLEEN	NORTH SHORE, LOWER ST. LAWRENCE	1930 OIL ON BOARD	43.2	48.3	\$1,725.00
95-008	SHELF 3	DALY, KATHLEEN	WAITING FOR THE TIDE, QUEBEC	1927 OIL ON WOOD	32.4	40.6	\$1,250.00
95-009	SHELF 7	DALY, KATHLEEN	UNTITLED (INDIAN MAN)	1937 OIL ON BOARD	48.3	43.2	\$1,550.00
95-010	SHELF 7	DALY, KATHLEEN	UNTITLED (MAN WITH PIPE)	OIL ON CANVAS	81.3	68.6	\$3,100.00
95-011	SHELF 3	DALY, KATHLEEN	RIVIERA	CONTE ON PAPER	43.2	34.3	\$300.00
95-012	SHELF 3	DALY, KATHLEEN	GEORGES CLYDE, VANCOUVER	CONTE ON PAPER	29.2	36.8	\$337.50
95-013	JND TOP C	DALY, KATHLEEN	MINERS PLAN	1945 CONTE ON PAPER	27.9	35.6	\$312.50
95-014	SHELF 3	DALY, KATHLEEN	MINERS DISCUSSION, BETWEEN SHIFTS, CAN	1944 CONTE ON PAPER	27.9	35.6	\$312.50
95-015	SHELF 3	DALY, KATHLEEN	MINERS, CANMORE	1944 CONTE ON PAPER	29.2	36.8	\$325.00
95-016	SHELF 3	DALY, KATHLEEN	CAPTAIN HOUNSELL, ON PAPER	1944 CONTE ON PAPER	35.6	27.9	\$2,875.00
95-017	SHELF 3	DALY, KATHLEEN	UNTITLED (TENTS)	1945 CONTE ON PAPER	27.9	35.6	\$300.00
95-018	SHELF 3	DALY, KATHLEEN	TEEPEE EVERLEE, ALBERTA	1945 CONTE ON PAPER	27.9	35.6	\$312.50
95-019	SHELF 3	DALY, KATHLEEN	UNTITLED (TEEPEES)	1944 CONTE ON PAPER	27.9	35.6	\$312.50
95-020	SHELF 3	DALY, KATHLEEN	INDIAN CHLD, BANFF DAYS	1944 CONTE ON PAPER	35.6	27.9	\$300.00
95-021	SHELF 3	DALY, KATHLEEN	UNTITLED (TEEPEE)	CONTE ON PAPER	27.9	35.6	\$300.00
95-022	SHELF 3	DALY, KATHLEEN	UNTITLED (ESKIMOS)	1953 CONTE ON PAPER	35.6	27.9	\$325.00
95-023	SHELF 3	DALY, KATHLEEN	LAKA KEASISAK, MAIN, LABRADOR	1953 CONTE ON PAPER	35.6	27.9	\$325.00
95-024	SHELF 3	DALY, KATHLEEN	CHURCH, CANMORE	1944 CONTE ON PAPER	27.9	35.6	\$312.50
95-025	SHELF 3	DALY, KATHLEEN	UNTITLED (CHURCH)	1944 CONTE ON PAPER	33	27.9	\$312.50
95-026	SHELF 3	DALY, KATHLEEN	MINER TESTING CAMP	1944 CONTE ON PAPER	35.6	27.9	\$312.50
95-027	JND TOPC	DALY, KATHLEEN	MINER, CANMORE COAL MINE	1944 CONTE ON PAPER	35.6	27.9	\$3,625.00
95-028	SHELF 3	DALY, KATHLEEN	MINERS, CANMORE	1944 CONTE ON PAPER	29.2	36.8	\$312.50
95-029	SHELF 3	DALY, KATHLEEN	UNTITLED (MINER)	1945 CONTE ON PAPER	36.8	29.8	\$300.00
95-030	SHELF 3	DALY, KATHLEEN	MINERS BETWEEN SHIFTS	1945 CONTE ON PAPER	29.2	36.8	\$312.50
95-031	SHELF 3	DALY, KATHLEEN	UNTITLED (MINERS)	1945 CONTE ON PAPER	29.2	36.8	\$325.00
95-032	SHELF 3	DALY, KATHLEEN	BEER ROOM, CANMORE	1944 CONTE ON PAPER	29.2	36.8	\$325.00
95-033	SHELF 8	DALY, KATHLEEN	UNTITLED (NUDE BATHERS)	OIL ON CANVAS	73.7	101.6	\$4,250.00
95-034	SHELF 3	DALY, KATHLEEN	UNTITLED (ESKIMO GIRL WITH RED TAM)	WATERCOLOUR ON PAPER	21.1	21	\$1,875.00
95-035	SHELF 3	DALY, KATHLEEN	UNTITLED (ESKIMO BOY)	WATERCOLOUR ON PAPER	22.1	21	\$1,875.00
95-036	JND TOP B	DALY, KATHLEEN	UNTITLED (ESKIMO WOMAN)	WATERCOLOUR & INK ON PAPER	40.6	30.5	\$500.00
95-037	SHELF 3	DALY, KATHLEEN	UNTITLED (ESKIMO BOY)	WATERCOLOUR ON PAPER	21	21	\$312.50
95-038	SHELF 3	DALY, KATHLEEN	UNTITLED (WOMAN/SCARF)	WATERCOLOUR ON PAPER	27.3	21.6	\$237.50
95-039	SHELF 3	DALY, KATHLEEN	VENICE	1925 ETCHING ON PAPER	20.3	50.2	\$1,875.00
95-040	SHELF 7	PEPPER, GEORGE	OUR WATERBOY AT POVUNGNIUK	WATERCOLOUR & INK ON PAPER	38.1	27.9	\$1,000.00
95-041	SHELF 7	PEPPER, GEORGE	CARL SCHAEFER	OIL ON BOARD	39.8	29.2	\$2,200.00
95-042	JND TABLE 1	PEPPER, GEORGE	PADALIK	OIL ON ARTIST BOARD	34.9	28.2	\$2,075.00
95-043	SHELF 3	PEPPER, GEORGE	WINTER HULL, QUEBEC, (WITH CHURCH)	1929 OIL ON BOARD	36.8	29.2	\$2,200.00
95-044	SHELF 3	PEPPER, GEORGE	UNTITLED (LANDSCAPE WITH BEIGE HIL	1915 OIL ON WOOD	21.6	30.5	\$1,875.00
95-045	SHELF 3	PEPPER, GEORGE	CHARLEVOIX FARM (THE MENARD FARM HOUSE & BARN)	OIL ON WOOD	25.4	30.5	\$1,875.00
95-046	JND TABLE 1	PEPPER, GEORGE	INDIAN CHLD	OIL ON WOOD	30.5	25.4	\$1,975.00
95-047	SHELF 3	PEPPER, GEORGE	AUTUMN NORTHERN ONTARIO	OIL ON BOARD	25.4	30.5	\$1,875.00
95-048	JND TABLE 1	PEPPER, GEORGE	BURNT LAND	OIL ON WOOD	36.8	30.5	\$1,400.00
95-049	SHELF 9	PEPPER, GEORGE	LITTLE INDIAN GIRL	1937 OIL ON CANVAS	48.3	43.2	\$2,300.00
95-050	SHELF 5	PEPPER, GEORGE	PUDALIK	OIL ON CANVAS BOARD	39.8	49.5	\$1,725.00
95-051	SHELF 7	PEPPER, GEORGE	ABOVE THE TIMBERLAND	OIL ON CANVAS	30.5	40.6	\$1,400.00
95-052	SHELF 7	PEPPER, GEORGE	MORANE LAKE	OIL ON CANVAS BOARD	30.5	40.6	\$1,450.00
95-053	SHELF 3	PEPPER, GEORGE	HULL HOUSES, QUEBEC	OIL ON BOARD	31.8	36.8	\$2,250.00
95-054	SHELF 3	PEPPER, GEORGE	OLD BARNS NEAR BAIE ST. PAUL	1933 OIL ON BOARD	31.8	36.8	\$2,300.00
95-055	SHELF 3	PEPPER, GEORGE	SUNFLOWERS, ST. URBAIN	OIL ON WOOD	29.2	36.8	\$2,200.00
95-056	SHELF 9	PEPPER, GEORGE	SAILOR	OIL ON CANVAS	63.5	53.3	\$3,475.00
95-057	SHELF 8	PEPPER, GEORGE	UNTITLED (ISKY SUNRAYS THROUGH CLOUDS)	OIL ON CANVAS	91.4	106.7	\$8,750.00
95-058	JND TABLE 1	PEPPER, GEORGE	HUSKIES HOWL, AT NIGHT, MAIN LABRADOR	1951 WATERCOLOUR & INK ON PAPER	27.9	38.1	\$950.00
95-059	SHELF 7	PEPPER, GEORGE	GREY DAY, LAKE SUPERIOR	1930 OIL ON BOARD	40.6	36.8	\$2,150.00
95-060	JND TOP B	PEPPER, GEORGE	STONEY INDIAN MORLEY, ALBERTA	WATERCOLOUR ON PAPER	52.1	39.4	\$875.00
95-061	JND TOP B	PEPPER, GEORGE	UNTITLED (ESKIMO WOMAN & CHLD)	WATERCOLOUR & INK ON PAPER	40.6	30.5	\$675.00
95-062	JND TOP B	PEPPER, GEORGE	UNTITLED (ESKIMO MAN WITH PIPE)	WATERCOLOUR & INK ON PAPER	40.6	30.5	\$675.00
95-063	JND TOP B	PEPPER, GEORGE	ELIZABEE - POV.	1951 WATERCOLOUR & INK ON PAPER	40.6	30.5	\$550.00
95-064	JND TOP B	PEPPER, GEORGE	INGUVIK, BAFFIN ISLAND	1960 WATERCOLOUR & INK ON PAPER	30.5	40.6	\$500.00
95-065	JND TOP B	PEPPER, GEORGE	UNTITLED (BAFFIN WOMAN) (signed lower right)	WATERCOLOUR & INK ON PAPER	50.8	35.6	\$1,050.00
95-066	JND TOP B	PEPPER, GEORGE	UNTITLED (ESKIMO WOMAN) (signed lower left)	WATERCOLOUR & INK ON PAPER	47.9	40.6	\$1,050.00
95-067	JND TOP B	PEPPER, GEORGE	UNTITLED (MALE BATHERS)	PEN & INK WASH ON PAPER	25.4	50.8	\$575.00
95-068	JND TOP B	PEPPER, GEORGE	UNTITLED (MALE BATHERS)	WATERCOLOUR ON PAPER	25.4	50.8	\$700.00
95-069	JND TOP B	PEPPER, GEORGE	UNTITLED (MALE BATHERS)	PASTEL ON SOFT CONTE ON NEWS/PRINT PAF	35.6	41.9	\$575.00
95-070	JND TOP B	PEPPER, GEORGE	UNTITLED (FEMALE BATHERS)	PASTEL ON PAPER	27.9	41.9	\$600.00
95-071	JND TOP B	PEPPER, GEORGE	UNTITLED (MALE BATHERS)	PASTEL & CONTE ON PAPER	27.9	41.9	\$475.00
95-072	JND TOP B	PEPPER, GEORGE	UNTITLED (LANDSCAPE)	CONTE ON PAPER	27.9	43.2	\$450.00
95-073	JND TOP B	PEPPER, GEORGE	METAMORPHIS	SOFT CONTE ON PAPER	27.9	40.6	\$375.00
95-074	JND TOP B	PEPPER, GEORGE	HUSKIES POVUNGNIUK	1951 INK ON PAPER	27.9	35.6	\$237.50
95-075	JND TOP B	PEPPER, GEORGE	ESKIMO BOY HERBON, LABRADOR	PASTEL ON PAPER	27.9	35.6	\$225.00
95-076	JND TOP B	PEPPER, GEORGE	INDIAN GIRL	1957 CHALK ON PAPER	33	25.4	\$200.00
95-077	JND TOP B	PEPPER, GEORGE	ESKIMO GIRL	1951 CHALK & WASH ON PAPER	33	26.7	\$312.50
95-078	JND TOP B	PEPPER, GEORGE	INDIAN CHIEF	1958 PEN & INK WASH ON PAPER	34.3	27.9	\$212.50
95-079	JND TOP B	PEPPER, GEORGE	BLACKFOOT INDIAN	PEN & INK WASH ON PAPER	34.3	27.9	\$175.00
95-080	JND TOP B	PEPPER, GEORGE	STONEY INDIAN	1958 INK & WASH ON PAPER	33	25.4	\$312.50
95-081	JND TOP B	PEPPER, GEORGE	UNTITLED (LANDSCAPE)	WASH DRAWING ON PAPER	29.2	36.8	\$400.00
95-082	JND TOP B	PEPPER, GEORGE	UNTITLED (LANDSCAPE)	WASH DRAWING ON PAPER	29.2	36.8	\$450.00
95-083	JND TOP B	PEPPER, GEORGE	UNTITLED (LANDSCAPE)	1939 WASH DRAWING ON PAPER	35.6	27.9	\$287.50
95-084	JND TOP B	PEPPER, GEORGE	UNTITLED (ESKIMO BOY)	PENCIL ON PAPER	27.9	21.6	\$212.50
95-085	JND TOP B	PEPPER, GEORGE	SELF PORTRAIT	PENCIL/CHARCOAL/CONTE ON PAPER	34.3	30.5	\$350.00
95-086	SHELF 8	PEPPER, GEORGE	EMERGENCY	OIL ON CANVAS	71.1	91.4	\$6,000.00
95-087-01	JND TOP C	MARTIN, RON	AUXILIARY HYPOTHESIS	1969 WATERCOLOUR	75.6	55.9	\$6,225
95-087-02	JND TOP C	MARTIN, RON	OUT OF STEP	1969 WATERCOLOUR	75.6	55.9	\$6,225
95-087-03	JND TOP C	MARTIN, RON	UNTITLED (NOCTURNE SCENE BURNING BUILD	1978 WATERCOLOUR	74.9	57.2	\$6,225
95-087-04	JND TOP C	MARTIN, RON	UNTITLED (NOCTURNE SCENE WITH MOON)	1978 WATERCOLOUR	74.9	57.2	\$6,225
95-087-05	JND TOP C	MARTIN, RON	WORLD MONOCHROME WATERCOLOUR	1983 WATERCOLOUR	74.9	57.2	\$6,225
95-087-06	JND TOP C	MARTIN, RON	WORLD MONOCHROME WATERCOLOUR	1983 WATERCOLOUR	74.9	57.2	\$6,225
95-087-07	JND TOP C	MARTIN, RON	UNTITLED (SCRAPED-OFF BLACK PAINTING)	1980 ACRYLIC	76.2	57.8	\$6,225
95-087-08	JND TOP C	MARTIN, RON	DARK BLACK MONOCHROME	1980 WATERCOLOUR	77.5	57.8	\$6,225
95-088-01	JND TOP B	MROZEWSKI, STEFAN	MODEL FROM ACADEMY	1899 BLOCK PRINTING WOODCUT INK/PAP	18.6	14.2	\$600
95-088-02	JND TOP B	MROZEWSKI, STEFAN	MADONNA	1933 WOOD ENGRAVING INK ON JAP. PAP	29.9	25.6	\$600
95-088-03	CART 1	MROZEWSKI, STEFAN	CHURCH IN JONCOW	1941 WOOD ENGRAVING	27.5	24.4	\$450
95-088-04	JND TOP B	MROZEWSKI, STEFAN	WIFE	1935 WOOD ENGRAVING INK ON PAPER	11.8	11.8	\$200
95-088-05	JND TOP B	MROZEWSKI, STEFAN	MARSHAL ZEF SIUDSKI	1935 WOOD ENGRAVING INK ON PAPER	11.8	10.1	\$200
95-088-06	JND TOP B	MROZEWSKI, STEFAN	FAIRY TALE FOR MY SON	1936 WOOD ENGRAVING INK/JAP.PAPER	27.2	29.3	\$500
95-088-07	JND TOP B	MROZEWSKI, STEFAN	BAST, ORNILE	UNTITLED (SALS)			\$4,000
95-088-08	JND TOP B	MROZEWSKI, STEFAN	H. J. FRASER	N.D.			\$300
95-088-09	JND TOP B	MROZEWSKI, STEFAN	UNITY WILL WIN IN THOMPSON	UNTITLED (FROOM MICH)	56.1	40	\$1,100
97-001	V 445	CIVALLO, BRUNO	UNTITLED (FROOM MICH)	OIL ON CANVAS	52.2	66.5	\$1,858
97-002-01	JND	BACHINSKI, WALTER	SEATED FIGURE	1979 SERIGRAPH	41.9	51.9	\$450
97-002-02	JND	DANBY, KENNETH	CEDAR BREAK	1979 SERIGRAPH	37.8	54.6	\$1,200
97-002-03	JND	ESLER, JOHN KENNETH	TO CLIMB A MOUNTAIN	ETCHING	53	36.2	\$1,000
97-002-04	JND	JANVIER,					

98-002
94-041

ORENSTEIN, HENRY
YOSHIDA, TOSHI
149 PHOTOGRAPHS

STACKS, COPPER CLIFF
TENRYUGI GARDEN

N.D. 1956 OIL ON BOARD
WOODBLOCK PRINT ON PAPER

38.7 29.9
24.1

\$1,000
\$450
\$12,416



Note: 2021 valuation requires independent third-party art appraisal process.

1420 works

\$3,142,362 \$4,861,379.00

Inflation Calculator - Bank of Canada

bankofcanada.ca/rates/related/inflation-calculator/

ABOUT THE BANK CORE FUNCTIONS MARKETS BANK NOTES PUBLICATIONS RESEARCH PRESS STATISTICS

The calculator's results are based on the most recent month for which the CPI data are available. This will normally be about two months prior to the current month.

How to Use the Calculator

Enter any dollar amount, and the years you wish to compare, then click the **Calculate** button.

YEARS MUST BE IN THE RANGE 1914 - 2021. COMMAS AND SPACES CAN BE USED IN THE DOLLAR AMOUNT.

A "basket" of goods and services

...that cost: \$ 3,142,362.00 in 1998

...would cost: \$ 4,861,378.41 in 2021

Clear Calculate

Per cent change: 54.70

Number of Years: 23

Average Annual Rate of Inflation (%) / Decline in the Value of Money: 1.92

CPI for first year: (Jun 1998) 91.4

CPI for second year: (Jun 2021) 141.4

2002 CPI = 100.0

Data Source: **Statistics Canada**, CONSUMER PRICE INDEXES FOR CANADA, MONTHLY (V41690973 series.)

f t in e

**PURCHASE ORDER
BON DE COMMANDE**

Laurentian University
RAMSEY LAKE ROAD, SUDBURY, ONTARIO
P3E 2C6

85
Université Laurentienne
CHEMIN du LAC RAMSEY, SUDBURY, ONTARIO
P3E 2C6

TO:
A: **Daphne Odjig**
P.O. Box 111
Anglemont B.C.
VOE 1A0

DEPARTMENTAL AUTHORIZATION
P. K...
AUTORISATION DU DÉPARTEMENT

PURCHASE ORDER
BON DE COMMANDE
55792

ALL INVOICES ARE TO BE MAILED TO THE ACCOUNTS PAYABLE DEPARTMENT.

ALL ELECTRICAL/ELECTRONIC EQUIPMENT MUST BE C.S.A. OR ONTARIO HYDRO APPROVED

TOUTES LES FACTURES DOIVENT ÊTRE ADRESSÉES AU SERVICE DE COMPTES À PAYER.

TOUS LES APPAREILS ÉLECTRIQUES ET ÉLECTRONIQUES DOIVENT ÊTRE APPROUVÉS PAR L'A.C.N. OU L'HYDRO-ONTARIO.

DELIVER TO
LIVRE A
DEPT.
BLDG.
BATIMENT
ROOM NO.
NO. DE LA SALLE

Laurentian University Museum & Arts Centre
c/o Dept. Cultural Affairs
Laurentian University
Sudbury, Ontario P3E 2C6

DATE	BUDGET NO. - N° DE BUDGET	SHIP VIA - EXPÉDIEZ PAR	TERMS - CONDITIONS		
Nov. 1, 1984	00-5007-277				
ITEM	QUANTITY QUANTITÉ	DESCRIPTION		UNIT PRICE PRIX UNITAIRE	AMOUNT MONTANT
	1	Commissioned diptych 5 1/2' x 8' entitled: SPIRITUAL RENEWAL. (acrylic on stretched canvas)			\$ 18,000.00
<p>We certify that the tangible personal property ordered herein is being purchased by Laurentian University Museum and Arts Centre, an art gallery deriving more than 50% of its revenue from public donations and grants by public bodies, for its own collection and not for resale in accordance with the provisions of s. 5(1) of the Retail Sales Tax Act of Ontario.</p> <p>We certify that the goods ordered/imported are for use by Laurentian University Museum and Arts Centre, a public museum as outlined in section 14, schedule III, part III of the Excise Tax Act and are not for resale.</p>					

INSTRUCTIONS TO SHIPPERS: 1. THIS UNIVERSITY WILL ONLY BE HELD RESPONSIBLE FOR PAYMENT OF ORDERS SHIPPED THAT ARE FIRST COVERED BY AN APPROVED UNIVERSITY PURCHASE ORDER.
2. TIME SHALL BE OF THE ESSENCE FOR THIS CONTRACT. ITEMS MUST BE DELIVERED STRICTLY IN ACCORDANCE WITH QUANTITIES AND SPECIFICATIONS SHOWN AND THE DELIVERY DATES SPECIFIED.

SALES TAXES) AND END-USE CERTIFICATION: PLEASE REFER TO THE REVERSE SIDE OF THIS DOCUMENT FOR THE PROPER APPLICATION OF FEDERAL/PROVINCIAL/END-USE CERTIFICATION FOR ENTRY UNDER TARIFF ITEM 69605-1

DIRECTIVES A L'INTENTION DES EXPÉDITEURS: 1. CETTE UNIVERSITÉ NE S'ENGAGE QU'À RÉGLER LES COMMANDES EXPÉDIÉES POUR LESQUELLES IL EXISTE UN BON DE COMMANDE APPROUVÉ DE L'UNIVERSITÉ.
2. LE TERME EST L'ESSENCE DU CONTRAT. LES ARTICLES COMMANDÉS DOIVENT ÊTRE LIVRÉS STRICTEMENT EN CONFORMITÉ AVEC LES QUANTITÉS ET SPÉCIFICATIONS INDIQUÉES OU AUX DATES DE LIVRAISON PRÉCISÉES.

ATTÉSTATION RELATIVE AUX TAXES) DE VENTE ET A L'USAGE FINAL: PRIÈRE DE SE REPORTER AU VERSO DU PRÉSENT DOCUMENT EN CE QUI CONCERNE L'APPLICATION APPROPRIÉE DE L'ATTTESTATION RELATIVE AUX TAXES DE VENTE FÉDÉRALES ET PROVINCIALES ET À L'USAGE FINAL; AUX FINS D'ENTRÉE EN VERTU DU POSTE 69605-1 DU TARIF DOUANIER.

**LAURENTIAN UNIVERSITY
UNIVERSITÉ LAURENTIENNE**

BY PAR *[Signature]*
PURCHASING AGENT - AGENT DES ACHATS

Laurentian University Museum and Arts Centre
c/o The Department of Cultural Affairs, Laurentian University
Sudbury, Ontario P3E 2C6

Be it known that I, Ruth McCuaig of 150 Aberdeen Avenue, Hamilton, Ontario do hereby give and deliver to the Laurentian University Museum and Arts Centre, the following work(s) of art:

As per attached list, a total of 99 works, 8 pages, each signed by the donor and recipient

to be the sole and exclusive property of said Centre, granting to the Centre full discretion as to the use and disposition thereof. Any proceeds arising from the sale, or collected as insurance in the event of the damage or destruction of the work(s) of art shall be applied to the purchase of other works of art. And I request said Centre formally to accept such gift(s) as I am the sole owner and the work(s) is (are) free of debt or lien of any kind.

In witness whereof I have hereunto subscribed my name this 19th day of Dec, 1986

Clairne Behrke
Signature of witness

Ruth W. McCuaig
Signature of donor

ACCEPTANCE OF GIFT

The Laurentian University Museum and Arts Centre hereby accepts with thanks the generous gift(s) to it on this 19 day of December, 1986, at Sudbury, Ontario, Canada, and the delivery into its possession of the work(s) of art described within this Deed of Gift. In witness whereof the Laurentian University Museum and Arts Centre has hereunto subscribed its name this 19 day of December, 1986.

The Laurentian University Museum and Arts Centre

Signature of witness *Michelle McNab*

Patricia Krueger
Signature of director



Canadian Cultural Property
Export Review Board

Commission canadienne d'examen des
exportations de biens culturels

Killey - 1000
RECEIVED APR ⁸⁷ - 6 1987

300 Slater Street
Room 366
Ottawa, Ontario
K1A 0C8
Tel: (613) 990-4161

March 30, 1987

Ms. Pamela Krueger
Director
Laurentian University Museum and Arts Centre
John Street
Sudbury, Ontario
P3E 2C6

Reference: Number 86-834 - 94 works by various artists from the McCuaig
Collection .

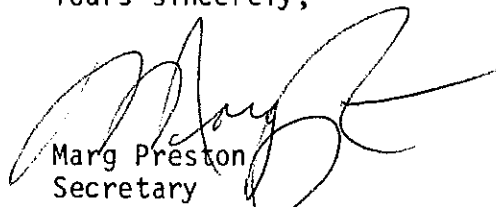
Dear Ms. Krueger:

I am pleased to inform you that at its meeting of March 27, 1987 the Canadian Cultural Property Export Review Board considered the application for the certification of cultural property described above and has determined that the cultural property in question meets the required criteria.

Enclosed is the Cultural Property Income Tax Certificate which you are requested to turn over to the former owner once you have obtained legal title to the cultural property. If you have any inquiries about this please mention the reference number cited above.

I would be grateful if you would confirm in writing that the disposition has been made.

Yours sincerely,


Marg Preston
Secretary
Cultural Property Export
Review Board

MP/sd
C.C.: Ms. Ruth McCuaig
150 Aberdeen Avenue
Hamilton, Ontario
L8P 2P4

Revenue Canada Revenu Canada
Taxation Impôt3 FILE COPY FOR THE RECIPIENT INSTITUTION
OR PUBLIC AUTHORITY
COPIE DE DOSSIER POUR L'ÉTABLISSEMENT OU
L'ADMINISTRATION BÉNÉFICIAIRE

CULTURAL PROPERTY INCOME TAX CERTIFICATE

- For use by an authorized officer of the Canadian Cultural Property Export Review Board to certify that a particular cultural object(s) meets specified criteria namely:
 - (A) that it is of outstanding significance for one or more of the reasons set out in paragraph 8(3)(a) of the Cultural Property Export and Import Act, and
 - (B) that it meets the degree of national importance referred to in paragraph 8(3)(b) of the Cultural Property Export and Import Act.
- This Certificate when signed by an authorized officer is evidence that the property herein described is such that its disposal to an institution designated by the Minister of Communications will qualify for the following treatment under the Income Tax Act:
 - (A) where the property is donated, the donor may deduct an amount up to the value of the donation in computing taxable income if the claim is supported by a receipt (paragraph 110(1)(b.1) of the Income Tax Act);
 - (B) a gain, which would otherwise be a capital gain, arising from the disposition of the property is not subject to tax (subparagraph 39(1)(a)(i.1) of the Income Tax Act).
- The Certificate is valid for income tax purposes only in circumstances where:
 - (A) disposition is of the object as herein described,
 - (B) the condition, composition, texture, etc. of the object(s) has not been altered since an application for certification was sent to the Review Board, except any measures for repair and/or conservation authorized by the Review Board, and
 - (C) disposition is made to the designated institution indicated below.
- Further particulars may be obtained from your District Taxation Office.

CERTIFICAT FISCAL VISANT DES BIENS CULTURELS

- À l'usage d'un agent autorisé de la Commission canadienne d'examen des exportations de biens culturels pour certifier qu'un ou plusieurs objets culturels particuliers sont conformes aux critères établis, à savoir:
 - (A) qu'ils présentent un intérêt exceptionnel pour l'une ou plusieurs des raisons énoncées à l'alinéa 8(3)a) de la Loi sur l'exportation et l'importation de biens culturels, et
 - (B) qu'ils revêtent l'importance nationale dont fait mention l'alinéa 8(3)b) de la Loi sur l'exportation et l'importation de biens culturels.
- Le présent certificat une fois signé par un agent autorisé, établit que les biens décrits ici répondent aux conditions requises, de sorte que leur disposition au profit d'un établissement désigné par le ministère de la Communication ouvre droit au traitement suivant en vertu de la Loi de l'impôt sur le revenu:
 - (A) si les biens sont donnés, le donateur peut déduire dans le calcul de son revenu imposable un montant n'excédant pas la valeur du don, pourvu qu'il présente un reçu à l'appui (alinéa 110(1)b.1) de la Loi de l'impôt sur le revenu);
 - (B) un gain, qui serait par ailleurs un gain en capital, résultant de la disposition des biens n'est pas assujéti à l'impôt (sous-alinéa 39(1)a) (i.1) de la Loi de l'impôt sur le revenu).
- Ce certificat est valable aux fins de l'impôt sur le revenu dans les seuls cas où:
 - (A) il y a disposition de tout objet décrit dans le présent certificat;
 - (B) il n'y a eu aucune modification de l'état, de la composition, de la texture, etc. desdits objets depuis qu'une demande d'attestation a été envoyée à la Commission d'examen, à l'exception de toutes mesures autorisées par la Commission d'examen en vue de la réparation et (ou) de l'entretien desdits objets; et
 - (C) la disposition est faite au profit de l'établissement désigné dont il est fait mention ci-après.
- Pour obtenir plus de détails, veuillez consulter votre bureau de district d'impôt.

NAME OF DESIGNATED INSTITUTION (to which disposal of the property has been or will be made)
NOM DE L'ÉTABLISSEMENT DÉSIGNÉ (au profit duquel la disposition des biens a été ou sera faite)

Laurentian University Museum and Arts Centre

ADDRESS—ADRESSE

John Street Sudbury, Ontario P3E 2C6

Pursuant to section 26 of the Cultural Property Export and Import Act a determination has been made by the Canadian Cultural Property Export Review Board with respect to the object(s) described as follows: (If space below is insufficient, attach a statement.)

Conformément à l'article 26 de la Loi sur l'exportation et l'importation de biens culturels, la Commission canadienne d'examen des exportations de biens culturels a rendu une décision concernant l'objet ou les objets décrits ci-après: (Si l'espace ci-dessous est insuffisant, annexer une feuille.)

94 works by various artists from the McCuaig Collection.

Estimated Fair Market Value ▶ \$ 329,390.00
Estimation de la juste valeur marchande

NOTE: The description of object(s) should commence with some general terms followed by such specific terms as dimensions, colour, date and any other particular marks such as creator's signature, hallmarks, serial numbers, etc.

NOTE: Il faut d'abord donner une description générale de l'objet ou des objets, puis des précisions comme les dimensions, la couleur, la date et autres caractéristiques comme la signature de l'auteur, le cachet de contrôle, les numéros de série, etc.

CERTIFICATION

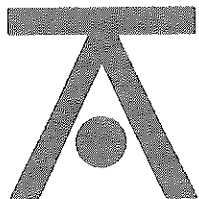
IT IS HEREBY CERTIFIED that the above-described object(s) meets the criteria provided in paragraphs 23(3)(b) and (c) of the Cultural Property Export and Import Act.

Signature of Authorized Officer—Signature de l'agent autorisé

ATTESTATION

IL EST CERTIFIÉ PAR LES PRÉSENTES QUE l'objet ou les objets décrits ci-dessus sont conformes aux critères énoncés aux alinéas 23(3)b) et c) de la Loi sur l'exportation et l'importation de biens culturels.

Date



PROFESSIONAL ART DEALERS ASSOCIATION OF CANADA INC.
ASSOCIATION PROFESSIONNELLE DES GALERIES D'ART DU CANADA INC.

SUITE 1100, 111 ELIZABETH STREET, TORONTO, ONTARIO M5G 1P7 • TELEPHONE (416) 979-1276

Olga Korper, *President*
Douglas Udell, *Vice-President*
Avrom Isaacs, *Treasurer*
David Tuck, *Secretary*
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Walter Moos, *Director*
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Executive Administrator
Edith Yeomans

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West End Gallery
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Yaneff Gallery
Zwicker's Gallery

October 16, 1986

Ms. Pamela Krueger,
Director,
Laurentian University Museum and
Arts Centre,
Department of Cultural Affairs,
Laurentian University,
Sudbury, Ontario,
P3E 2C6

Dear Pamela:

Thank you for your letter of October 3, 1986 requesting the appraisal of 94 works from the McCuaig collection. The Appraisal Committee is in the process of preparing this evaluation and as soon as it has been completed, it will be forwarded to you directly.

If, in the meantime, you have any questions, please let me know.

Yours sincerely,


EDITH YEOMANS,
Executive Administrator

/ey

P.K



PROFESSIONAL ART DEALERS ASSOCIATION OF CANADA INC.
ASSOCIATION PROFESSIONNELLE DES GALERIES D'ART DU CANADA INC.

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RECEIVED JAN 20 1987

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Executive Administrator
Edith Yeomans

Laurentian University Museum and Arts Centre
c/o Department of Cultural Affairs, Laurentian
University
Sudbury, Ontario
P3E 2C6

January 14, 1987

TO WHOM IT MAY CONCERN:

This notice is the official confirmation of a correction to the value of item # 60, on the evaluation of the McCuaig collection.

Item # 60, shall now read as follows:

WILLIAM T. WOODWARD (American)

In Retrospect, 1963

woodcut: # 16 in ed. of 19

61.0 x 45.6 cm

\$ 450.00

(four hundred and fifty dollars)

We apologize for any inconvenience this error may have caused you.

Thank you for your co-operation and understanding in this matter.

Yours sincerely,

Edith Yeomans

EDITH YEOMANS
Executive Administrator

Walter A. Moos

WALTER A. MOOS
Chairman,
Appraisal Committee

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Wells Gallery
West End Gallery
Woltjen & Udell Gallery
Wynick & Tuck Gallery
Yanoff Gallery
Zwicker's Gallery

THE McCUAIG COLLECTION

ARTIST AND TITLE

- | | |
|--|---------------------------|
| <p>x/1. ANONYMOUS
<i>Untitled</i> (<u>Mc Intosh Island</u>) undated
oil on pressed paper board
18.0 x 25.8 cm</p> | <p>\$ <u>700.00</u></p> |
| <p>2. ANONYMOUS <i>Pointe au Baril</i> ^(4 PAINT SUBJECT
[POINTE AU BARIL LIGHTHOUSE])
<i>Untitled</i> Pointe au Baril Sunset, undated
watercolour on academy board
12.6 x 30.4 cm</p> | <p>\$ <u>1,200.00</u></p> |
| <p>x/3. PITSEOLAK ASHOONA
<u>Mosquitoes attacking dog</u>, 1961
stonecut : #47 in ed. of 50
36.6 x 30.3 cm ^{on Japanese paper}</p> | <p>\$ <u>1,200.00</u></p> |
| <p>+ 4. HELEN P. BAILLIE
<u>Adrift</u>, 1974
watercolour on paper
33.9 x 37.9 cm</p> | <p>\$ <u>950.00</u></p> |
| <p>x 5. HELEN P. BAILLIE
<u>Bonnet Doll</u>, 1976 or 1978
watercolour on paper
37.8 x 48.6 cm</p> | <p>\$ <u>1,100.00</u></p> |
| <p>+ 6. HELEN P. BAILLIE
<u>Untitled(My Window)</u>, undated
watercolour on paper
56.6 x 76.2 cm</p> | <p>\$ <u>1,800.00</u></p> |
| <p>x/7. DAVID BLACKWOOD
<u>Monday March 1st</u>, 1968
Artist's proof
etching
58.5 x 87.0cm</p> | <p>\$ <u>2,000.00</u></p> |
| <p>x 8. DAVID BLACKWOOD
<u>Sealers Dream II</u>, 1972
Colour etching: #17 in ed. of 25
33.9 x 27.0 cm</p> | <p>\$ <u>500.00</u></p> |

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9. ✓ **JOHN BYRNE**
Lake Shore, Georgian Bay, undated
 etching: #16 in ed. of 35
 22.8 x 29.0 cm \$ 150.00
10. ✓ **JOHN BYRNE**
Settlers Homestead, undated
 colour etching, a/p
 17.6 x 24.7 cm \$ 160.00
11. ✓ **H. CONNYBEAR**,
Meadow Jumping Mouse, April 1975
 ink on illustration board
 14.8 x 19.9 cm \$ 150.00
12. ✓ **GEORGE EDWARDS** (British 1694-1773)
The Greenland Buck (Cervus, Rangifer, Groenlandicus), July 29, 1740
from book: A Natural History of Uncommon Birds and of Some other Rare
and Undescribed Animals (College of Physicians, England)
 Hand coloured by G. Edwards
 colour engraving
 21.1 x 27.2 cm \$ 350.00
13. ✓ **GEORGE EDWARDS** (British 1694-1773)
Monax or Marmotte of America (Marmota, Americanus), December 1745
from book: A Natural History of Uncommon Birds and of Some Other Rare
and Undescribed Animals (College of Physicians, England)
 colour engraving
 hand coloured by G. Edwards
 22.5 x 27.1 cm \$ 350.00
14. ✓ **GEORGE EDWARDS** (British 1694-1773)
The Porcupine from Hudson's Bay (Hystrix, Canadensis), September 29, 1741
from book: A Natural History of Uncommon Birds and of Some Other Rare
and Undescribed Animals (College of Physicians, England)
 colour engraving
 hand coloured by G. Edwards
 21.0 x 27.1 cm \$ 350.00
15. ✓ **GEORGE EDWARDS** (British 1694-1773)
Quick-Hatch or Wolverine (Ursulus, Lupo Affinis Americanus), July 1744
from book: A Natural History of Uncommon Birds and of Some Other Rare
and Undescribed Animals (College of Physicians, England)
 colour engraving
 hand coloured by G. Edwards
 \$ 350.00

x16. ✓ MARY FILER

Victorian Still Life, undated
watercolour on paper
55.1 x 37.3 cm

\$ 300.00

- 17. ✓ PAUL FOURNIER

Cain Study #6, 1967
ink on paper
51.4 x 67.9 cm

\$ 1,500.00

+ 18. ✓ PAUL FOURNIER

Climbing Rat, 1965
ink on paper
23.7 x 17.8 cm

\$ 800.00

x19. ✓ ROLAND GIGUERRE

La Chevauchee, 1970
serigraph: #10 in ed. of 20
43.0 x 33.1 cm

silkscreen on
paper

\$ 200.00

x 20. ✓ JOHN HASS

Tic Toc, 1961
oil on paper adhered ^{on} to masonite
75.9 x 50.6 cm

\$ 500.00

+ 21. ✓ RAE (MAC DONALD) HENDERSHOT

Cosmos, 1961
oil on canvas wood panel
23.8 x 15.8 cm

\$ 950.00

↓ + 22. ✓ RAE (MAC DONALD) HENDERSHOT

Kathy Drawing, 1970
charcoal on paper
48.2 x 31.8 cm

\$ 800.00

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- Untitled
 x 23. ✓ **RAE (MAC DONALD) HENDERSHOT**
Still Life, 1952
 oil on canvas
 50.9 x 40.6 cm
 \$ 1,800.00
- ✓ 24. ✓ **RAE (MAC DONALD) HENDERSHOT**
Untitled (Laurentian), ¹⁹⁵¹ August 30, ? (should be dated August 1951)
~~ink on paper~~ pen, ink, chalk on paper
 24.0 x 31.3 cm
 \$ 700.00
- x 25. ✓ **EDWIN H. HOLGATE**
Labrador Kitchen No. 2 ~~was~~ noted on mat
 circa 1930
 woodcut: #30 in ed. of 30
 26.0 x 18.1 cm ^{on Japanese paper}
 \$ 1,000.00
- x 26. ✓ **EDWIN H. HOLGATE**
No. 3 (Totem Poles No. 3), circa 1927
 woodcut on Japanese paper
 29.1 x 22.4 cm
 \$ 2,000.00
- x 27. ✓ **EDWIN H. HOLGATE**
The Stairway, circa, 1930
 wood engraving on Japanese paper
 31.8 x 26.0 cm
 \$ 1,000.00
- x 28. ✓ **EDWIN H. HOLGATE**
Untitled (Seagulls)
 undated
 woodcut woodblock
 22.7 x 23.5 cm
 \$ 800.00
- x 29. ✓ **GERALD HUMEN**
Hole in the Rocks, 1965
 ink on paper
 47.9 x 63.7 cm
 \$ 675.00

30. ✓ **DORA DE PEDERY HUNT**
bronze, wood metal
Moses, 1962
 bronze sculpture mounted on wood on steel base
 43.2 x 24.1 x 10.1 cm
 \$ 3,000.00
- + 31. ✓ **INNUKJUAKJU (INNUKJUAKJUK, INUKJURAKJU)**
Female Owl, 1960
 stone cut, #45 in ed. of 50
on Japanese paper
 31.8 x 40.0 cm
 \$ 1,100.00
32. ✓ **A.Y. JACKSON**
 + Morning St. Malo, circa. 1911
 oil on wood panel
 21.4 x 17.0 cm
 \$ 6,000.00
- + 33. ✓ **A.Y. JACKSON**
Red Maple (Agawa River, Algoma), undated
 serigraph on paper, not numbered
 31.7 x 40.1 cm
 \$ 400.00
34. ✓ **A.Y. JACKSON**
 + Untitled (painted on both sides of panel)
 undated
oil on wood panel
 Side 1- 520.6 x 25.7 cm
 Side 2- 520.6 x 25.7 cm
 \$ 30,000.00
35. ✓ **ROSEMARY E. KILBOURN**
 + Northern Hunger, 1959
 woodcut wood block on Japanese paper
 20.1 x 26.4 cm
 \$ 500.00
- + 36. ✓ **WILLIAM KURELEK**
Untitled
(Still Life), 1960
 pencil and gouache on paper
 35.3 x 55.4 cm
 \$ 3,800.00

- 37. ✓ **ARTHUR LISMER**
untitled (Algonquin Park), undated
 oil on board
 23.3 x 30.9 cm \$ 16,000.00

- 38. ✓ **KATHERINE MAC DONALD**
 x Wanderer, undated
 #3 in ed. of 10 : etching on paper
 24.6 x 20.1 cm \$ 100.00

- 39. ✓ **KATHERINE (BATES) MAC DONALD**
 x Winter Day, 1977
 lithograph, #23 in ed. of 24
 33.1 x 42.2 cm *on paper* \$ 180.00

- 40. ✓ **MEL MADAHBEE**
 x Worship, November 1976
 #33 in ed. of 72
 serigraph on paper
 45.7 x 32.8 cm \$ 300.00

- x 41. ✓ **MOLLY GREENE MITCHELL**
Wild Flowers, undated
 watercolour on paper
 37.7 x 50.3 cm \$ 350.00

- x 42. ✓ **MARY PETE**
T- Bird, 1977
 acrylic on canvas panel
 40.8 x 30.3 cm \$ 400.00

- 43. ✓ **KANANGINAK POOTOOGOOK (POOTAGOK,
 POOTAGOOK, POOTOOGOOK)**
Woman with Musical Instrument, 1959
 stone cut, #43 in ed. of 50
 45.4 x 55.2 cm *on Japanese paper* \$ 1,800.00

- 44. ✓ **NAPACHIE POOTOOGOOK (NAWPASHEE, NAWPACHEE,
 NAPACHIE, NEPACHEE)**
Eskimo Sea Dreams, 1960
 stonecut, #12 in ed. of 50
 49.1 x 60.7 cm *on Japanese paper* \$ 1,400.00

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45. **HARTWELL PRIEST** (American)
Cambrian Pattern, undated
 #8 in ed. of 30
 lithograph on paper
 52.7 x 38.2 cm

\$ 300.00

46. **HARTWELL PRIEST** (American)
Ferns, undated
 Lithograph, proof
 35.4 x 45.8 cm *on paper, proof*

\$ 350.00

x 47. **PUDLO PUDLAT** (PADLO, PADLOO, PUDLAT,
 PUDLO)
Spring Travellers, 1976
 stonecut, stencil: #16 in ed. of 50
 62.0 x 85.0 cm *on japanese paper*

\$ 550.00

x 48. **GOODRIDGE ROBERTS**
Black Cherry Tree , circa. 1961/62
 oil on masonite panel
 63.5 x 81.2 cm

\$ 16,000.00

x 49. **GOODRIDGE ROBERTS**
Untitled Georgian Bay , 1955 undated
 watercolour on paper
 48.5 x 62.7 cm

\$ 6,000.00

x 50. **BENITA E. SANDERS**
Stone Shape II , 1964
etching on paper intaglio : #15 in ed. of 25
 51.8 x 63.7 cm

\$ 750.00

x 51. **BENITA E. SANDERS**
Ziggurat, 1966
 intaglio: #4 in ed. of 10
 68.2 x 55.4 cm *on paper*

\$ 750.00

x 52. **JULIAN R. SEAVEY**
Brant Rock, Marshfield, Mass., August 1, 1881
 13.9 x 22.6 cm
 watercolour on paper

\$ 1,200.00

- x 53. **JOHN D. STOHN**
 Untitled, undated
 plexiglass, thread sculpture *plastic thread*
 31.5 x 27.5 x 31.7 cm
 \$ 1,250.00
- x 54. **PHILIP SURREY**
 McGill College Avenue, undated
 pastel on paper
 31.5 x 44.2 cm
 \$ 3,000.00
- x 55. **PHILIP SURREY**
 Untitled (Taverne Regent), undated
 ink on paper
 38.2 x 50.7 cm
 \$ 2,200.00
- x 56. **PERCY H. TACON**
 Poised #2, circa. 1960
 oil on plywood
 50.4 x 61.0 cm
 \$ 900.00
- x 57. **WILLIAM THOMSON**
 Untitled (Nude); The Tartan Rug undated 1985 c.
 oil on canvas
 53.3 x 43.4 cm
 \$ 1,600.00
- x 58. **GEORGE WALLACE**
 Pit, 1973
 ink monotype, ink on paper
 51.0 x 38.1 cm
 \$ 400.00
- x 59. **WILLIAM T. WOODWARD**
 Hibernation, 1961
 woodcut #7 in ed. of 20
 60.7 x 91.5 cm *non-japanese paper*
 \$ 600.00
- x 60. **WILLIAM T. WOODWARD (American)**
 In Retrospect, 1963
 woodcut #16 in ed. of 19
 61.0 x 45.6 cm *non-japanese paper*
 \$ 45,000.00

+ 61. **WILLIAM T. WOODWARD** (American)Submergence, 1957collograph on Japanese paper, not numbered
44.8 x 58.4 cm\$ 500.00+ 62. **WILLIAM T. WOODWARD** (American)Totem #24, 1970collograph ^{on paper} #7 in ed. of 11
68.3 x 47.2 cm\$ 550.00x 63. **WILLIAM T. WOODWARD** (American)Totem #25, 1970collograph ^{on paper} #5 in ed. of 10
68.8 x 38.3 cm\$ 450.00+ 64. **TOSHI YOSHIDA**Fable in Star, B, 1957wood block on Japanese paper, not numbered
40.4 x 27.0 cm\$ 450.00x 65. **ED. J BARTRAM**Night Reflections, 1974Photo - etching, aquatint, intaglio inking on paper
#11 in ed. of 60

74.4 x 61.1 cm

\$ 600.00+ 66. **LEONARD BASKIN**Porcupine, undated 1951woodcut on Japanese paper, artist's proof
60.8 x 91.1 cm\$ 500.00+ 67. **WESLEY BATES**K.R.M. (K.R.M. with Palette at easel), 1982wood engraving; #4 in ed. of 50
28.4 x 19.0 cm on paper\$ 50.00x 68. **GERARD WILLIAM BRENDER A BRANDIS**Engraver's Sketchbook #5, 1970wood engraving; #1 in ed. of 20
30.9 x 22.9 cm on Japanese paper\$ 75.00

69. **RITA BRIANSKY**
Cat's Cradle, undated
 etching, 14 in ed. of 75
 32.5 x 38.1 cm ^{on paper}
 \$ 150.00
- + 70. **CHARLES BURCHFIELD**
Autumn Wind, 1951
 lithograph on paper, not numbered
 30.3 x 40.4 cm
 \$ 9,500.00
- + 71. **EDWARD F.B. CADDY(1845-1922)**
On the Spanish River, Algoma, Ontario
 undated
 watercolour on paper
 12.8 x 30.4 cm
 \$ 2,500.00
- + 72. **MICHAEL H. CLEARY**
Sinclair^{re} Cove, Lake Superior Prov. Park,
Ontario, September 1971
 watercolour on paper
 38.2 x 57.3 cm
 \$ 1,200.00
- + 73. **ISABEL E. CLELAND**
Pointe au Baril, circa. 1959
 colour etching, aquatint on paper
 #5 in ed. of 30
 30.3 x 32.5 cm
 \$ 450.00
- + 74. **MAURICE G. CULLEN**
Untitled (Winter Scene), undated
 oil on wood board
 25.9 x 33.4 cm
 \$ 9,000.00
- + 75. **HORST DEPPE**
Northern Cove, undated
 colour woodcut, #7 in ed. of 24
 26.2 x 39.3 cm ^{on Japanese paper}
 \$ 350.00
- + 76. **MAURITS C. ESCHER**
Andere Wereld (Another World, Un Autre Monde)
 Detail- 1947
 colour woodcut
 cigen druk
 \$ 8,000.00


77. **CLARENCE A. GAGNON**
 (Canal San Pietra Venice), circa. 1905-1906
 black and white etching on paper, not numbered
 14.8 x 21.7 cm
 \$ 1,500.00
78. **FREDERICK STANLEY HAINES** (Winter: Bark's Falls)
 Untitled (trees and snow), undated 1934
 oil on wood panel
 30.2 x 36.8 cm
 \$ 1,500.00
79. **NICHOLAS HORNYANSKY**
 Pre-Dawn, undated
 colour etching: #5 ined. of 50
 29.5 x 36.5 cm on paper
 \$ 500.00
80. **J.E.H. MAC DONALD**
 Agawa Canyon (au verso), 1920
 oil on pressed paper panel-board
 21.3 x 26.5 cm
 \$ 12,000.00
81. **J.E.H. MAC DONALD**
 Mountain Lake September 9, 1929
 oil on board
 21.5 x 26.7 cm
 \$ 19,000.00
82. **J.E.H. MAC DONALD**
 Rocky Shore Georgian Bay, near Go Home Bay
 (au verso)
 Circa. 1912-13
 oil on wood panel
 15.4 x 20.7 cm
 \$ 9,000.00
83. **THOMAS REID MAC DONALD**
 Summer Night, 1951
 oil on canvas
 40.6 x 33.0 cm
 \$ 1,500.00
84. **THOMAS REID MAC DONALD**
 Untitled (Spanish Gallery), 1967
 oil on canvas
 33.0 x 40.9 cm
 Art Gallery of Sudbury | Galerie d'art de Sudbury
 5. Particulars of Claim
 July 30, 2021
 \$ 2,000.00

85. **WILLIAM HADD McELCHERAN**
From Above #2, 1970
 bronze relief casting
 #1 in ed. of 8
 19.9 diam. x 1.5 cm
 \$ 900.00
86. **WILLIAM HADD McELCHERAN**
Jacob's Ladder, 1969
 bronze relief casting : #2 in ed. of 6
 26.7 x 30.5 x 1.5 cm
 \$ 2,000.00
87. **WILLIAM HADD McELCHERAN**
Protest No. 1, 1961
 bronze relief casting: #4 in ed. of 6
 18.3 x 24.2 x 15 cm
 \$ 1,500.00
88. **CHARLES MERYON**
Ministere de la Marine (Fictions & Voeux)
 1865
 etching on Japon mince, sixth state of six
 31.1 x 26.6 cm
 \$ 100.00
89. **JACK NICHOLS**
Transmigration, 1964
 lithograph on paper
 89.9 x 63.1 cm
 \$ 500.00
90. **WILLIAM A. OGILVIE**
Pool, Georgian Bay, undated
 watercolour on paper
 39.4 x 57.2 cm
 \$ 2,000.00
91. **ROBERT WAKEHAM PILOT**
Cathedral and Trees
 (Cathedral & Trees, Chartres) or (Chartres Cathedral)
 circa. 1923
 etching on paper
 31.9 x 37.5 cm
 \$ 600.00

92. **HENRY W. SMITH** (Mount Washington)
 Winter Road, 1954
 watercolour on paper
 53.0 x 75.8 cm
 \$ 1,500.00
- x 93. **ALBERT H. ROBINSON** (Old House, St. Malo)
 St. Malo, circa . 1911-12
 oil on canvas
 30.5 x 35.5 cm
 \$ 8,000.00
- x 94. **TOM THOMSON**
 Untitled (Autumn Path / Autumn Woods)
 circa. 1914 (Pencil notation au verso)
 oil on wood panel
 22.0 x 27.0 cm
 \$ 105,000.00

December 23, 1986

Toronto, Canada


 Walter A. Moos
 Chairman,
 Appraisal Committee

Laurentian University Museum and Arts Centre
c/o The Department of Cultural Affairs, Laurentian University
Sudbury, Ontario P3E 2C6

Be it known that I, Ruth McCuaig of 150 Aberdeen ^{Avenue} ~~Street~~,
Hamilton, Ontario do hereby give and deliver to the Laurentian
University Museum and Arts Centre, the following work(s) of art:

As per attached list (517 books and booklets), 31 pages, each signed by
the donor and recipient.

to be the sole and exclusive property of said Centre, granting to the Centre full discretion as to
the use and disposition thereof. Any proceeds arising from the sale, or collected as insurance
in the event of the damage or destruction of the work(s) of art shall be applied to the purchase
of other works of art. And I request said Centre formally to accept such gift(s) as I am the sole
owner and the work(s) is (are) free of debt or lien of any kind.

In witness whereof I have hereunto subscribed my name this 19th day of December, 1986

Quine Behrke
Signature of witness

Ruth W. McCuaig
Signature of donor

ACCEPTANCE OF GIFT

The Laurentian University Museum and Arts Centre hereby accepts with thanks the generous
gift(s) to it on this 19th day of December, 1986, at Sudbury, Ontario, Canada, and the
delivery into its possession of the work(s) of art described within this Deed of Gift.

In witness whereof the Laurentian University Museum and Arts Centre has hereunto subscribed
its name this 19th day of Dec. , 19 86 .

The Laurentian University Museum and Arts Centre

Signature of witness

Michelle McNabb

Signature of director

Pamela Krueger

MCCUAIG BOOKS

<u>TITLE</u>	<u>AUTHOR</u>	<u>COST</u>
1) A la gloire de la main	Claude Haeffely, ed.	2.50
2) A. J. Casson	Margaret Gray, Margaret Rand, Lois Steen	5.00
3) A. Y. Jackson: A Retrospective Exhibition	Art Gallery of Hamilton	3.00
4) A. Y. Jackson: Paintings 1902-1953	Arthur Lismer	100.00
5) A. Y.'s Canada	Naomi Jackson Groves	100.00
6) Aba Bayefsky	Humphrey Milnes	4.00
7) Abby Aldrich Rockefeller Folk Art Collection (The)	Abby Aldrich Rockefeller	5.50
8) Abstraction in Art	Robert Goldwater	3.50
9) Albert H. Robinson: "The Painter's Painter"	Thomas R. Lee	10.00
10) Albert Marquet	Marcelle Marquet	5.00
11) Albert Pinkham Ryder	Henri Dorra	12.00
12) Albright-Knox Art Gallery (The)	Gordon M. Smith	4.00
13) Alex Colville	Robert Melville	10.00
14) Alexander Calder: A Retrospective Exhibition	The Solomon R. Guggenheim Museum	8.60
15) Alfred Joseph Casson	Paul Duval	17.95
16) Alfred Pellan (First Edition)	Donald W. Buchanan	10.00
17) Alfred Pellan	Donald W. Buchanan	7.00
18) American Abstract Expressionists and Imagists	Solomon R. Guggenheim Museum	10.00
PAGE SUBTOTAL:		318.05

Ruth W. McCuaig
Pamela Kueger

	<u>TITLE</u>	<u>AUTHOR</u>	<u>COST</u>
19)	American Line: 100 Years Of American Drawing (The)	Bartlett H. Hayes Jr.	5.00
20)	American Painting 1900- 1970	Time-Life Books (editors)	19.00
21)	American Painting in the Brooklyn Museum	Brooklyn Institute of Arts and Sciences	10.00
22)	American Painting in the Twentieth Century	Henry Geldzahler	15.00
23)	American Paintings 1815- 1865	Perry T. Rathbone	11.95
24)	American Primitive Paintings From the Collection of Edgar William and Bernice Chrysler Garbisch	National Gallery of Art	15.00
25)	American Realists	E. P. Richardson	10.00
26)	Andre Bieler	Ralph Allen	5.50
27)	Andrew Wyeth	David McCord	17.50
28)	Andrew Wyeth: Temperus Watercolours	Joseph Vermer Reed	15.00
29)	Anthology of Canadian Art (An)	R. H. Hubbard (editor)	30.00
30)	Antoine Plamondon / Theophile Hamel: Two Painters of Quebec	R. H. Hubbard	15.00
31)	Art and Australia	Dick Roughsey	5.00
✓ 32)	Art and Illusion	E. H. Gombrich	60.00
33)	Art and Understanding	Duncan Phillips	40.00
34)	Art Collecting for Pleasure and Profit	Ted Farrah	5.00
35)	Art Contemporain	Jacques Lassaigne, et al.	10.00
	PAGE SUBTOTAL:		288.95

*Ruth W. McQuig
Pamela Kneeger*

<u>TITLE</u>	<u>AUTHOR</u>	<u>COST</u>
36) Art Gallery of Hamilton Handbook (The)	T. R. MacDonald	8.00
37) Art Gallery of Ontario: The Canadian Collection	William J. Withrow	35.00
38) Art Gallery of Toronto - Catalogues for Painting and Sculpture from Britain	Various	3.00
39) Art Masterpieces of the 1933 World's Fair Exhibition at the Art Institute of Chicago	C. J. Bulliet	10.00
40) Art of Aboriginal Australia	Rothman's of Pall Mall Canada Ltd.	10.00
41) Art of China, Korea, and Japan	Peter C. Swann	15.00
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350) Musee de L'Ermitage	I. Davidson	10.00
351) Musee Goya (Le)	Jean Lasbordes	8.75
352) Museu de Arte de Sao Paulo	Pietro Mario Bardi	15.00
PAGE SUBTOTAL:		289.25

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<u>TITLE</u>	<u>AUTHOR</u>	<u>COST</u>
353) Museu de Arte Moderna, Panorama de Arte atual Brasileira de Sao Paulo	Gravrun	10.00
354) Museum of Modern Art (The)	Alfred H. Barr Jr.	15.00
355) Nain (Le)	Jean Leymarie	5.00
356) National Anthropological Museum	Maria Antonieta Cervanto	10.00
357) National Gallery London (The)	Philip Handy	20.00
358) National Gallery of Canada Catalogue of Paintings and Sculpture Volume I: Older Schools	R. H. Hubbard	60.00
359) National Gallery of Canada Catalogue of Paintings and Sculpture Volume II: Modern European Schools	R. H. Hubbard	60.00
360) New Complete Guide to the Prado Gallery (A)	Antonio J. Onieva	7.00
361) New Paintings by Anuzkivicz	Sidney Janis	4.00
362) Nine Watercolour Paintings by George Heriot 1766-1844	Kenneth Saltmarche	3.00
363) Nude in American Painting (The)	Paul Magreil	7.00
364) Nude in Canadian Painting (The)	Jerrold Morris	10.00
365) Observer's Book of Modern Art: From Impressionism to the Present Day (The)	William Gaunt	6.00
366) Observer's Book of Painting and Graphic Art (The)	William Gaunt	8.00
367) Odilon Redon, Gustave Moreau Rodolphe Bresdin	John Rewald	10.25
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<u>TITLE</u>	<u>AUTHOR</u>	<u>COST</u>
368) Old Master Drawings from Chatsworth T. S. Wragg	National Gallery of Art	14.95
369) Old Masters	T. R. MacDonald	12.00
370) Old Masters Drawings from Chatsworth	J. Bryam Shaw	14.95
371) Old Pinakothek in Munich (The)	Kurt Martin	15.00
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373) On Truth to Nature	H. W. Janson	3.50
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<u>TITLE</u>	<u>AUTHOR</u>	<u>COST</u>
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386) Painter's Eye (The)	Maurice Grosser	5.50
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<u>TITLE</u>	<u>AUTHOR</u>	<u>COST</u>
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<u>TITLE</u>	<u>AUTHOR</u>	<u>COST</u>
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<u>TITLE</u>	<u>AUTHOR</u>	<u>COST</u>
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507) William Zorach	Rosalind Irvine	9.00
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POSITION: BOARD OF GOVERNORS, LAURENTIAN UNIVERSITY

A. Area of Authority

1. The Public Trust:
 - a) All trustees are private individuals who together with their fellow members of the Board are fiduciaries for the public and have the collections, property, premises and resources of their institution in their care as assets in trust for the public of the present day and descendants of that public in the future.
 - b) The Board of Governors is publicly accountable for the security, documentation, long-term preservation and conservation of objects in the collection, for acquisitions and deaccessioning to professional standards, and for assuring their exhibition and interpretation to the public, and their availability, within the constraints of their security and preservation, for research and education.
2. Appointment of Advisory Committee:
The Board of Governors shall appoint an Advisory Committee, representative of its publics, to counsel LUMAC's governing authority on its role as owner of museum collections and keeper of that public trust.

B. Summary of Duties

1. Approves and monitors all policies related to the public trust including mission, planning, the safety, security and preservation of the collections, service to the public, and the creation and dissemination of knowledge.
2. As the public trustee for the lands, buildings and collections entrusted to them, the Board of Governors ensures that the Museum has adequate professional staff and financial stability.
3. Assists in the advocacy role.
4. Ensures that they are familiar with the issues and legislation affecting the Museum and supports its objectives, participating, when possible in its activities.
5. Each year, appoints from among its members, a representative of the Board of Governors, to act on its behalf as a member of the Advisory Committee (and shall appoint interim replacements, if necessary).
6. The Chair of the Board of Governors shall be an ex-officio member of the Advisory Committee.

Constitution, Advisory Committee, LUMAC

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Position: Board of Governors, Laurentian University (continued)

7. Other:

- a) Corporate Seal And Execution of Documents
- i) The Corporate or common seal of the University shall be in the custody of the Secretary of the Board or such other person as the Board may from time to time delegate.
 - ii) All contracts, documents or instruments requiring approval by Board resolution shall be signed by any two officers of the Board, and all such contracts, documents or instruments in writing so signed shall be binding upon the Board without any further formality. The corporate seal of the University, may, when required, be affixed to the said signed contracts, documents or instruments in writing.
 - iii) All other contracts, documents or instruments in writing of an administrative nature requiring execution by the University, or on behalf of the University, shall be signed by any two officers of the Board or of the University, one of whom shall normally be the Secretary of the Board, and all such contract documents or instruments in writing, so signed, shall be binding upon the board and the University without any further authorization or formality. The Corporate Seal of the University may, when required, be affixed thereto.
 - iv) All negotiable instruments issued by the University shall be signed by such signing officer or signing officers of the University in such manner as may be designated from time to time by the Board.
- b) Fiscal Year
The fiscal year of the University shall end on the 30th of April in each year.
- c) Finance Committee of the Board
The Finance Committee of the Board shall have the authority to deal with the general funds and shall function as the Audit Committee for the University and make such recommendations to the Board of Governors as they consider appropriate.

Position: Board of Governors, Laurentian University (continued)

- d) Investments of Funds
Investments of funds are undertaken according to the Act of Incorporation of Laurentian University.
- e) Audit
The accounts of the University shall be audited at least once per year by an auditor or auditors appointed by the Board (Act of Legislation).

(Complete copies of the Board of Governors' bylaws and legislation concerning Laurentian University's incorporation are available from the Secretary, Board of Governors, Laurentian University Sudbury, Ontario. P3E 2C6.)

- f) Financial and other Services provided to LUMAC
A budget allocation is provided yearly to support the salary and fringe benefits for the following positions: Director, Co-Ordinator of Services and (1) full-time Security Guard. (Some financial assistance is also available for the professional development of these positions.)
- g) Other services provided include:
Insurance of buildings, permanent collection and legal liability for the operations
Accounting and audit
Grounds maintenance and repairs
Provision of mail and general deliveries
After hour security checks
Library cataloguing
Translation
Personnel
Purchasing

Policy # 004

Date approved by the Advisory Committee: June 2, 1992

Date approved by the Board: February 12, 1993

Review Date:

Constitution, Advisory Committee, LUMAC

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**Laurentian
University**

Ramsey Lake Road
Sudbury, Ontario
Canada P3E 2C6

(705) 673-6567
FAX (705) 673-6519

**Université
Laurentienne**

Chemin du lac Ramsey
Sudbury (Ontario)
Canada P3E 2C6

(705) 673-6567
Télécopieur (705) 673-6519



Office of the President
Bureau du recteur

MEMORANDUM

TO : Frank Benish, Mary Gordon, André Lacroix, John Rodriguez, Al Querney
FROM : Ross Paul, President
DATE : April 29, 1996
RE : Transition Team, Arts Centre North

I cannot thank each of you enough for your willingness to serve on the Transition Team to assess the viability of establishing a new corporation for the Arts Centre North project within the parameters proposed by Laurentian University. While I hope that the work will not be too onerous and that you will be able to meet our June 30th deadline, it is a fairly high profile issue and you are very kind to take it on.

What is probably most important is that the Team find a consensus position as to whether or not the project is possible and, if so, what support is required from the community to realize it. For your preliminary information, I enclose a copy of the appropriate motion from the Board of Governors governing this activity.

You have different degrees of knowledge of this issue and it is important that we provide a good orientation at the outset. Accordingly, I would like to arrange a meeting, ideally with Alan MacKay (the just departed Interim Director) in attendance so that he can share his vision for Arts Centre North with you. We will also provide a complete information package at that point.

Diane Massicotte, Manager of Executive Offices, will be contacting you shortly to arrange the first meeting. Thank you very much for your assistance and please do not hesitate to contact me should you require further information at this point.

Ross Paul
President

RHP/ed

cc: Diane Massicotte, Alan MacKay, Norma Clumpus (Chair, LUMAC Advisory Committee)



Ontario

Ministry of
Consumer and
Commercial
Relations

Ministère de
la Consommation
et du Commerce

LETTERS PATENT

This application constitutes the charter
of the corporation which is issued by
these Letters Patent dated this

LETTRES PATENTE

La présente requête forme la charte de la
compagnie constituée en personne morale
par lettres patentes datées du

1 JULY 01 JUILLET, 1997

Minister of Consumer
and Commercial Relations

Le Ministre de la
Consommation et du Commerce

per/par

[Signature]
Director / Directeur

1237286

**APPLICATION FOR INCORPORATION OF A CORPORATION WITHOUT SHARE CAPITAL
REQUÊTE EN CONSTITUTION D'UNE PERSONNE MORALE SANS CAPITAL ACTIONS**

1. The name of the corporation is/Dénomination sociale de la personne morale :

A	R	T	G	A	L	L	E	R	Y	O	F	S	U	D	B	U	R	Y	/	G	A	L	E	R	I	E
D	'	A	R	T	D	E	S	U	D	B	U	R	Y													

2. The address of the head office of the corporation is/Adresse du siège social:

251 JOHN STREET

(Street & No., or R.R. No., or Lot & Concession No., or Lot & Plan No., Post Office Box No. not acceptable; if Multi-Office Building give Room No.)

(Rue et numéro, ou R.R. et numéro, ou numéro de lot et de concession, ou numéro de lot et de plan; numéro de boîte postale inacceptable; s'il s'agit d'un édifice à bureaux, numéro du bureau)

SUDBURY,

ONTARIO

P 3 E 1 P 7

(Name of Municipality)
(Nom de la municipalité)

(Postal Code/Code postal)

3. The applicants who are to be the first directors of the corporation are:
Requérants appelés à devenir les premiers administrateurs de la personne morale :

Name in full, including all first, middle names
Nom et prénoms au complet

Residence address, giving Street & No., or R.R., No. or Lot & Concession No., or Lot & Plan No., and Postal Code (Post Office Box No. not acceptable)
Adresse personnelle y compris la rue et le numéro ou le R.R. et le numéro, ou le numéro de lot et de concession, ou le numéro de lot et de plan, ainsi que le code postal (Numéro de boîte postale inacceptable)

DENNIS ANTHONY CASTELLAN

128 Pine Street, Sudbury, Ontario P3C 1X3

SHELAGH MARIE DABOUS

69 Kingsmount Boulevard, Sudbury, Ontario P3E 1K7

ANDRE JEAN-PAUL LACROIX

36 Elgin Street, Sudbury, Ontario P3C 5B4

MURIEL AUDREY MacLEOD

2069 Sunnyside Road, Sudbury, Ontario P3G 1H9

SYLVIE ROLANDE MAJNVILLE

62 Paterson Street, Sudbury, Ontario P3C 2J4

BLAINE MAURICE NICHOLLS

255 Larch Street, Sudbury, Ontario P3B 1M2

MARY PATRICIA WEAVER

163 Maki Avenue, Sudbury, Ontario P3C 2P3

KEN DAVID SEGUIN

33 Mackenzie Street, Sudbury, Ontario P3C 4Y1

To Companies Branch, Ministry of Consumer and Commercial Relations
 or
 Reliable Property Division, Office of the Public Guardian and Trustee
 or
 Office of Letters Patent/Supplementary Letters Patent confirming to this
 creation is acceptable to the Public Guardian and Trustee.
 Examiner
 Page 1 of 2 Pages

Form 2
Corporations
Act

Formule 2
Loi sur les
personnes
morales

4. The objects for which the corporation is incorporated are:
Objets pour lesquels la personne morale est constituée:

To foster and promote public understanding, knowledge and appreciation of art and cultural heritage, without limiting the generality of the foregoing, by the following programs and activities:

- (i) establishing, operating and maintaining a public museum, public art gallery and arts' centre and to provide such services in both official languages;
- (ii) exhibiting collections of works of art, historical artifacts, and archival materials which from time to time highlight and further the talents, art and culture of Northern Ontario in relation thereto.

To Companies Branch, Ministry of Consumer and Commercial Relations
and Charitable Property Division, Office of the Public Guardian and Trustee
where of Letters Patent/Supplementary Letters Patent confirming to this
application is acceptable to the Public Guardian and Trustee.

Page 2 of 7 Pages
Examiner

- (ix) to cooperate, liaise, and contract with other charitable organizations, institutions or agencies which carry on similar objects to that of the Corporation;
- (x) to exercise all voting rights and to authorize and direct the execution and delivery of proxies in connection with any share in or obligations of any company or corporation held by the Corporation subject to the Charitable Gifts Act;
- (xi) to take up proportions of any increased capital of a company or corporation in which the Corporation may at any time hold shares or obligations; to purchase any additional shares or obligations in such company or corporation; to join in any plan for the reconstruction or reorganization or for the sale of assets of any company or corporation, or part thereof; to enter into any pooling or other agreement in connection with the shares or obligations of a company or corporation held by the Corporation; and to give consent to the creation of any Mortgage, lien or indebtedness of any company or corporation whose shares or obligations are held by the Corporation; provided, however, that all of the foregoing is subject to the provisions of the Charitable Gifts Act;
- (xii) to demand and compel payment of all sums of money and claims to any real or personal property in which the Corporation may have an interest and to compromise any such claims, and generally to sue and be sued in its corporate name;
- (xiii) to draw, make, accept, endorse, execute and issue cheques and other negotiable or transferable instruments.

Provided that it shall not be lawful for the Corporation directly or indirectly to transact or undertake any business within the meaning of the Loan and Trust Corporations Act.

Provided further that the Corporation shall not have the capacity of a natural person.

Provided that none of the activities of the Corporation be carried out in contravention of the jurisprudence and statutes that govern charities.

- (2) The Corporation shall be carried on without the purpose of gain for its members, and any profits or other accretions to the Corporation shall be used in promoting its objects.
- (3) The Corporation shall be subject to the *Charities Accounting Act* and the *Charitable Gifts Act*.

.....
Examiner

Page 4 of 7 Pages

- (4) Whenever the number of directors (excluding *ex officio* directors, if any) is nine or more, the following provisions shall be applicable to those directors who are to be elected by the members of the Corporation (being all of the directors other than *ex officio* directors, if any) and the term "directors" as hereinafter used in these provisions shall mean directors who are to be elected by the members of the Corporation;

The directors of the Corporation shall be elected and shall retire in rotation and at the first annual meeting of members for the election of directors after the number of directors becomes nine or more one-third of the number of directors if such number is divisible by three, or if such number is not divisible by three then a number of directors equal to one-third of the highest number divisible by three which is less than the number of directors plus the difference between such highest number and the number of directors, shall be elected to hold office for a term of three years from the date of their election or until the third annual meeting after such date whichever shall first occur, one-half of the remaining number of directors shall be elected for a term of two years from the date of their election or until the second annual meeting after such date whichever shall first occur, and the remaining number of directors shall be elected for a term of one year from the date of their election or until the first annual meeting after such date whichever shall first occur; at each annual meeting thereafter a number of directors equal to the number of the directors retiring in such year shall be elected for a term of three years or until the third annual meeting after their election whichever shall first occur;

In the event that at any time or from time to time after the number of directors has been increased to nine or more the number of directors is further increased or is decreased to not less than nine then at the meeting of the members at which the resolution providing for such further increase or such decrease is confirmed all the directors then in office shall retire and directors shall be elected at such meeting of members in the same manner as at the first annual meeting of members at which the election of directors took place after the number of directors first became nine or more.

- (5) The directors shall serve as such without remuneration and no director shall directly or indirectly receive any profit from his/her position as such, provided that directors may be paid reasonable expenses incurred by them in the performance of their duties.
- (6) The borrowing power of the Corporation pursuant to any by-law passed and confirmed in accordance with section 59 of the *Corporations Act* shall be limited to borrowing money for current operating expenses, provided that the borrowing power of the Corporation shall not be so limited if it borrows on security of real or personal property.
- (7) Upon the dissolution of the Corporation and after payment of all debts and liabilities, its remaining property shall be distributed or disposed of to Laurentian University.

Dept. of Justice, Ministry of Consumer and Commercial Relations
 100, Queen Street West, 10th Floor, Office of the Public Guardian and Trustee
 100, Queen Street West, 10th Floor, Office of the Public Guardian and Trustee
 Office of Letters Patent/Supplementary Letters Patent confirming to this
 filing is acceptable to the Public Guardian and Trustee.

Page 5 of 5 Pages

..... Examiner

- (8) If it is made to appear to the satisfaction of the Minister, upon report of the Public Guardian and Trustee, that the Corporation has failed to comply with any of the provisions of the *Charities Accounting Act* or the *Charitable Gifts Act*, the Minister may authorize an inquiry for the purpose of determining whether or not there is sufficient cause for the Lieutenant Governor to make an Order under subsection 317(1) of the *Corporations Act* to cancel the Letters Patent of the Corporation and declare it to be dissolved.

1/1/1 1 0 1597
 To Companies Branch, Ministry of Consumer and Commercial Relations
 and Charitable Property Division, Office of the Public Guardian and Trustee
 Bureau of Letters Patent/Supplementary Letters Patent confirming to this
 application, is acceptable to the Public Guardian and Trustee.
 Page 6 of 7 Pages
 Examiner


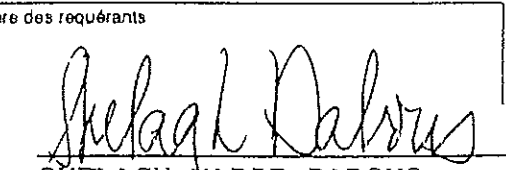
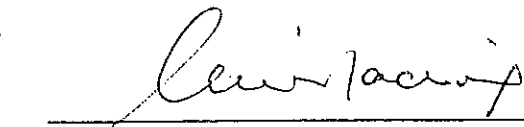
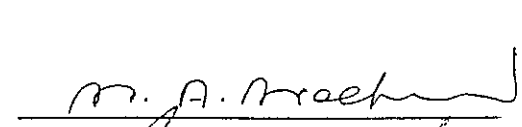


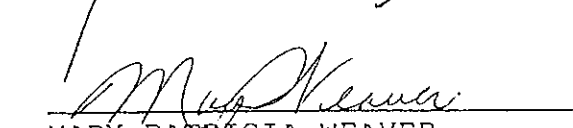
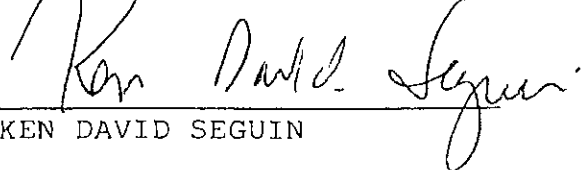
6. The names and residence addresses of the applicants:
 Nom et prénoms et adresse personnelle des requérants :

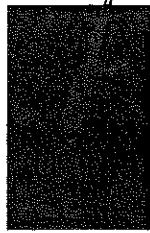
Name in full, including all first, middle names Nom et prénoms au complet.	Residence address, giving Street & No., or R.R., No. or Lot & Concession No., or Lot & Plan No., and Postal Code (Post Office Box No. not acceptable) Adresse personnelle y compris la rue et le numéro ou la R.R. et le numéro, ou le numéro de lot et de concession, ou le numéro de lot et de plan, ainsi que le code postal (Numéro de boîte postale inacceptable)
DENNIS ANTHONY CASTELLAN	128 Pine Street, Sudbury, Ontario P3C 1X3
SHELAGH MARIE DABOUS	69 Kingsmount Boulevard, Sudbury, Ontario P3E 1K7
ANDRE JEAN-PAUL LACROIX	36 Elgin Street, Sudbury, Ontario P3C 5B4
MURIEL AUDREY MacLEOD	2069 Sunnyside Road, Sudbury, Ontario P3G 1H9
SYLVIE ROLANDE MAINVILLE	62 Paterson Street, Sudbury, Ontario P3C 2J4
BLAINE MAURICE NICHOLLS	255 Larch Street, Sudbury, Ontario P3B 1M2
MARY PATRICIA WEAVER	163 Maki Avenue, Sudbury, Ontario P3E 2P3
KEN DAVID SEGUIN	33 Mackenzie Street, Sudbury, Ontario P3C 4Y1

This application is executed in duplicate.
 La présente requête est faite en double exemplaire.

to Companies Branch, Ministry of Consumer and Contractual Relations
 from Ontario's Property Division, Office of the Public Guardian and Trustee
 in accordance with the Public Guardian and Trustee Act, R.S.O. 1990, c. 24, s. 27
 application is receivable to the Public Guardian and Trustee.
 Pages 2 of 2 Pages
 Examiner

Signatures of applicants/Signature des requérants

 DENNIS ANTHONY CASTELLAN	 SHELAGH MARIE DABOUS
 ANDRE-JEAN PAUL LACROIX	 MURIEL AUDREY MacLEOD
 SYLVIE ROLANDE MAINVILLE	 BLAINE MAURICE NICHOLLS
 MARY PATRICIA WEAVER	 KEN DAVID SEGUIN



A.S.A.P. 148

mailed to Board
March 3/98

gallery/arterie
251 John

offices/bureaux
453 Ramsey
Sudbury Ontario
P3E 2Z7

705.675.4871
705.674.3065
ags@ags-gas.on.ca
www.ags-gas.on.ca

art gallery
of sudbury
galerie d'art
de sudbury

February 18, 1998

The Friends of LUMAC
c/o Mary Gordon
276 Cedar Street
Sudbury, Ontario
P3P 1M7

Dear Ms. Gordon:

On December 17, 1996, the "Friends of LUMAC" met with the newly formed Board of Directors of the Laurentian University Museum and Art Centre. At this meeting, a Report was tabled by the "Friends" that outlined concerns the group had regarding past decisions taken and the process around these decisions.

As the new Board, we were not party to these past decisions; however, we appreciate the concerns and recognize our responsibility to keep the community informed regarding our approach to these issues.

Since we met, a number of initiatives have been and continue to be pursued to ensure the survival of the newly renamed Art Gallery of Sudbury/ *Galerie d'art de Sudbury*. It has been a very busy and successful year and it has taken some time to respond. We have requested that Laurentian University answer item 6.1 with regards to the use of Education Endowment Funds (see attached). The Board of Directors has chosen to answer the Recommendations as outlined in points 6.2 through 7. You will also find attached incorporation documents in response to your questions.

6.2 Assets

The new Board of Directors recognizes fully the extent of its obligation to monitor and protect the assets of the Art Gallery. The assets will be documented and the Board will enter into an Agreement with Laurentian University that will establish the framework under which the Board will manage these assets and the timeline for the transfer of these assets to the new Board. Laurentian University will retain the title until such time as is defined by this agreement. The library collection materials have also recently been returned to the B.A. McDonald House.

... 2



The Friends of LUMAC
February 18, 1998

/2

6.3 Public Trust

The Board of Directors fully understands its obligation to "establish, operate and maintain a public museum, public art gallery and art centre" and it will do so in the best interest of the public. Laurentian University understands its responsibilities to the public trust and its responsibility to ensure that the transition to a public art gallery is carried out properly. The appointment of Board members for the first Board of Directors ensures that Laurentian University continues to play an important role during the transition period. The financial assistance and aid-in-kind package that was offered guarantees Laurentian University's commitment to the Art Gallery until 1999. The Board of Directors is presently developing plans to ensure the financial viability of the Art Gallery and is therefore meeting its obligation to ensure the continued existence of the institution.

The Board of Directors has also addressed these obligations quite clearly in its Objects of Incorporation. Please see the Objects, attached.

6.4 Governance

The new Constitution was drafted in the light of current knowledge concerning the application for incorporation of not-for-profit organizations. It is a standard application that deals with typical governance elements such as election and replacement of Board members, what constitutes quorum, etc. This document (see attached) is open and transparent as such a document should be. The community, through membership in the new entity, will participate by electing Board members at the first Annual General Meeting that will be held after the completion of our first official year of operation. The liability of the Board members is defined in the attached document.

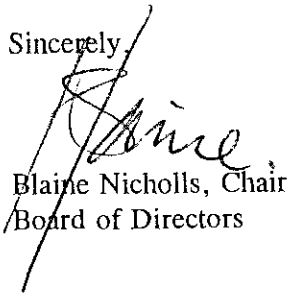
6.5 McDonald Bequest

With respect to the McDonald Bequest, both the Board of Directors and Laurentian University will work together to ensure compliance with the trust. Our agreement with Laurentian University allows the Gallery full use of the collection, facilities and funds, while at the same time preserving the intent of the trust.

7. Conclusion

The Board of Directors clearly recognizes the importance of the public trust that it is taking on. We also understand the concerns of the Friends and we want to reassure the Friends and all members of the community that we are fully cognizant of the responsibilities that are attached to the Art Gallery of Sudbury. We have been working diligently to ensure a secure future for the Art Gallery and its collections. We also want to ensure that Sudbury has an Art Gallery that it can call its own. We welcome comment and input into our activities and we hope that residents of the Sudbury region will continue to support, and support to a greater extent, its Art Gallery.

Sincerely,


Blaine Nicholls, Chair
Board of Directors

Board2\friends.rcp

MEMORANDUM OF AGREEMENT made as of the ^{28th} ^{October} day of July, 1999, 

BETWEEN:

LAURENTIAN UNIVERSITY OF SUDBURY, a university incorporated under the laws of the Province of Ontario, (hereinafter referred to as "Laurentian University");

- and -

ART GALLERY OF SUDBURY/GALERIE D'ART DE SUDBURY, a corporation incorporated under the laws of the Province of Ontario, (hereinafter referred to as the "Corporation");

WHEREAS the Corporation was incorporated on July 1st, 1997 as a charitable corporation to foster and promote understanding, knowledge and appreciation of art and cultural heritage and to that end intends to operate a public museum, art gallery and arts centre in both official languages and to exhibit works of art which highlight the talents, art and culture of Northern Ontario;

AND WHEREAS Laurentian University has operated a public museum, art gallery and arts centre (hereinafter referred to as the "Art Gallery") at its property on John Street (hereinafter referred to as "Bell Estate");

AND WHEREAS Laurentian University has agreed to retain the Corporation to manage and operate the Art Gallery on the Bell Estate on the terms and conditions hereof;

NOW THEREFORE in consideration of the premises, the mutual covenants herein contained and other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the parties hereto agree as follows:

1. Laurentian University hereby retains the Corporation to manage and operate the Museum on the Bell Estate for a term of five (5) years, subject to earlier termination as hereinafter provided; the Corporation is hereby retained as an independent contractor and not as an employee or partner of Laurentian University in the management and operation of the Art Gallery.
2. The Corporation shall manage and operate the Art Gallery on the Bell Estate in such manner as it deems reasonable and prudent.
3. Laurentian University hereby gives possession to the Corporation of all the contents of the Bell Estate including the furniture, chattels, equipment, works of art, artifacts, and all other items and materials whatsoever contained or situated (hereinafter referred to as "The Contents"), for the purpose of using the The Contents in the operation of the Art Gallery.
4. The Corporation shall, at its expense, keep, preserve, maintain, and repair The Bell Estate and The Contents as a reasonable and prudent owner would do and, without limiting the generality thereof, shall pay all realty and other taxes, and all costs of utilities, repairs and maintenance whatsoever in respect thereof.
5. The Corporation shall not sell, transfer, assign, give, trade, exchange, loan or otherwise dispose of or charge, mortgage or otherwise encumber The Bell Estate or The Contents without the express written consent of Laurentian University.
6. (a) The Corporation shall keep an inventory of The Contents current, noting all dispositions therefrom, all trades, and all acquisitions thereto, and at the termination of the Agreement shall return to The Bell Estate and The Contents as shown on such current inventory to Laurentian University in the same state and

condition as they were in on the date hereof, or the date of acquisition hereafter, as the case may be, excepting only normal and reasonable wear and tear.

7. (a) As consideration for its services, the Corporation shall be entitled to all the income and proceeds from the use and exhibition of the The Bell Estate and The Contents; such income and proceeds shall be applied firstly to pay the costs and expenses of the operation and maintenance of The Bell Estate and The Contents as herein provided and any excess of such income and proceeds shall belong to The Corporation for the furtherance of its objects, as its Board of Directors deem appropriate.
- (b) Laurentian University shall provide to the Corporation the services and financial assistance set out on Schedule "A" hereto.
8. (a) Should any plans for alterations, additions and renovations meet with Laurentian University's approval, Laurentian University agrees to contribute to the cost thereof out of such funds as it may be holding in trust for such purpose.
9. The Corporation expressly hereby covenants and agrees to be bound by and to carry out the terms of any trusts imposed on Laurentian University in respect of the use of any of The Contents affected by such trusts.
10. (a) Either party may terminate this Agreement at any time upon giving three (3) months notice to the other of such termination.
- (ii) The term of this Agreement may be extended from time to time upon such terms and such variations as the parties hereto may mutually agree upon.
11. The Corporation shall, at the termination of this Agreement:
- (i) account for, return and deliver up possession of The Bell Estate and The Contents to Laurentian University as aforesaid; and,
- (ii) provide to Laurentian University an accounting of all receipts, expenses, acquisitions and other transactions occurring during the term hereof; and,
- (iii) deal with or dispose of the balance of its assets in accordance with the provisions of its Letters Patent of Incorporation.

IN WITNESS WHEREOF the parties hereto have executed this Agreement under their respective seals this 2nd day of July, 1999

25th October *FAV*

LAURENTIAN UNIVERSITY/
UNIVERSITÉ LAURENTIENNE

Per: 

ART GALLERY OF SUDBURY/
GALERIE D'ART DE SUDBURY

Per: 
CHAIRMAN.

Schedule "A"

Financial Assistance and Services
To be Provided by Laurentian University

Under the terms of the agreement between the parties, and until such time as the agreement has been terminated or the Museum and the Bell Estate have been transferred to the Art Gallery of Sudbury/Galerie d'art de Sudbury, the University shall:

1. Pay for insurance on the Bell Estate and The Contents,
2. Provide administrative services to the Corporation, including the following:
 - (a) Payroll and accounting services;
 - (b) Investment management services;
 - (c) Purchasing;
 - (d) Employee benefit administration;
 - (e) Personnel services;
 - (f) Telecommunications and computing services;
 - (g) Routine security checks;
 - (h) Snow removal and ground maintenance;
 - (i) Translation;
 - (j) Postal services;
 - (k) Regular support from physical plant offices, with the specific charge-backs for maintenance costs incurred, on such items as mutually agreed upon;
 - (l) General advice from administrative officers.

LU agreement schedule A

THE BOARD OF DIRECTORS
ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY ✓

Monday, January 26, 2009

5:00 p.m.

251 John Street
 Sudbury, Ontario
 P3E 1P9

Minutes

Present: Alan Nursall, Ann Suzuki, Anne Benness, Dieter Buse

Regrets: Jeff Laberge, Brooke Yeates, Lynn Shilliday, Don Kuyek

Also Present: Karen Tait-Peacock (staff), Nancy Gareh-Coulombe (staff), Krysta Telenko (staff), Courtney Folz (staff)

1. Meeting called to order by Alan Nursall at 5:10 p.m.

2. The Board reviewed the Minutes from the meeting of December 16, 2008

Motion: To approve the Minutes of the meeting of December 16, 2008.

Moved by: Dieter Buse

Seconded by: Alan Nursall

Passed

3. Welcome new Board Member

Don has been called out of town so is unable to attend this meeting. He has a lot of great ideas and energy.

4. Exhibitions

4a. Igneous Corpus & Local Colour Opening:

Over 115 people attended the event. There was a lot of press with Northern Life and The Sudbury Star, CTV and Big Daddy radio. Both artists were quite happy with the event.

4b. Programming: 2009/2010

NOAA and Emergence will be our next exhibition. Please see attached exhibition list for the upcoming year. Member's choice will be happening again this fall. Karsh will be a great show as well since its industrial photography works well in Sudbury. Substantial Resources is being organized with a curator from the Edward Day Gallery who will incorporate artists and their work reflecting the mining landscape. She represents a multitude of artists including Andrew Morrow...different types of mediums including outdoor installations. Krysta doesn't yet have a list but will send that out once she gets

some images. Our reception for substantial resources will be held back to coincide with tourist season during the summer months. We will have a soft opening in late spring and are looking at bringing in a sponsor for this show as well as some partnerships which will allow for extended press.

Krysta will be approaching her maternity leave. We are looking at bringing in Krista Young to fill in during her absence as well as volunteers.

For Member's Choice we need to be better prepared. We need to think about how to better leverage the collections. There may be a way to look in to larger sponsorship packages without the expenses for web development, binders etc. Maximize revenue, reduce expense. Members Choice and art auction are two events that require much more preparation. We would like to have committees and sub committees that would include staff, board members and volunteers from the community to assist with these events. We need a plan before we begin recruiting volunteers.

Action: Please think about people who may be interested in volunteering in this capacity.

5. Operational

5a. Projected Budget till April 31, 2009

- We may receive corporate donation from Vale INCO for community month of March.
- With special events we are looking at having raised \$10,000 for Members Choice and \$10,000 for the Art Auction.
- Government revenue we are still receiving is for the NOHF.
- United Way is another potential grant we may receive for \$10,000.
- There is a GST amount possibly owing to us.
- Some of our upcoming expenses including artist fees, a catalog from a past exhibition (Neutrinos) and an upcoming catalog Jeannie Thib that is being printed right now for \$10,000.
- Studio costs will amount to another \$2000 in expenses, as well as instructors for \$1900.
- Payroll expenses are expected to go to \$224,000 by year end.
- Operating expenses have been reviewed and we are cutting back where we can. We have a meeting with Honeywell to see if we can reduce our contract fees. Xerox fees are high but our lease is only two years in, so the buyout is too large.
- We are looking at a deficit of about \$60,000 to our fiscal year end, April 30, 2009.
- Our cash flow is not in good shape with a current balance \$9660. Our employee remittance bill for \$4750 next week will give us a cash balance too low to cover payroll in mid February.

Action: Look into revenue projections for Education workshop class projections

Anne Benness suggested it would be helpful to include a variance column to better identify where to make improvements. Just because we haven't had success in the recent past doesn't mean we have never had successes there before. Anne Benness has offered to help with this.

A big unknown is the amount we can generate through this year's art auction, scheduled for the evening of Friday, April 3. We need to make this a huge success, and preparation will start in earnest in the next week.

5b. Laurentian University & City of Greater Sudbury

Karen will be speaking to both the city and the bank about our cash flow options. She has a meeting with the acting CAO of the city Doug Nadorozny this week in preparation for she and Alan's meeting next week with the mayor and the Laurentian University.

Alan and Karen have already met with Laurentian (Gerry Labelle and John Isbister). It was a positive meeting with discussion about Laurentian divesting themselves from the AGS. The estimate to bring the Bell Mansion to code is 1.6 million and no one has the funds to complete this kind of renovation. L.U. also mentioned that they want to honour the commitments made during the transition team: once the AGS becomes sustainable the assets (bell mansion, permanent collection and Macdonald house) will be transferred to the AGS. The MacDonald House being the exception as it has stipulations in the will regarding the sale in that if LUMAC is not in existence, the monies are to be transferred to the ROM. Laurentian will try and resolve this with the ROM. The appraised value of the Bell Mansion is \$600,000.

The deficit situation with Laurentian has also been addressed and we are responsible for paying this debt. We need to address our strategic needs to get the gallery into a facility that works with our needs, into the community consciousness etc. This is where the city and Laurentian can come into the dialog.

With regards to the MacDonald House, the building is a liability to the gallery. The AGS pays for utilities and gets no benefit in return, other than acting as a nearby warehouse. We have spoken with LU on the matter and they have no objection to selling the house. Any proceeds from the sale would go into AGS trust funds.

Motion: That the board authorizes the Director of the Art Gallery of Sudbury to pursue the sale of the Macdonald house.

Moved by: Dieter Buse

Seconded by: Ann Suzuki

Passed

As we talk about a new location and selling the MacDonald house we have a lot of stuff (files, garbage, and possessions) that needs to be moved out, archived or stored. We need a lead volunteer who can organize the volunteers to go through inventory (thrown out, kept, put into inventory etc.).

At the new district archival unit on Falconbridge they have a professional archivist that can come in and go through to help organize our records. Dieter is involved with this group and will call them.

Ann Suzuki volunteered to help recruit some volunteers.

ACTION: Set a meeting time to develop a plan for volunteers to assist with the MacDonald/AGS clean up.

5c. Business Plan – Facilitation Session

We have assured Laurentian that we will complete this in two months time. The Facilitation Sessions with Brenda Tremblay can be completed on a Saturday to work with everyone's schedules or during evening sessions.

ACTION: Karen will email Brenda to see her availability and get some dates to present to the board.

6. Board Development

We need another 4 board members to recruit. We need to build a list of potential members. Some people who have been approached: Joanne Ranzoni who was spoken to but she is a part of Local color (which is a conflict of interest). Julie Courtemanche who had expressed interest, Anthony Delabbio from Scotiabank, Stig Buchelle who worked for FedNor and Ralph McIntosh who runs the visual arts program for the Rainbow District School Board.

We should put out a call to the public about potential board members.

Action: Draft an ad as a PSA, put on website. Also save as pdf and email to the board so it can be attached to emails and circulated. Include resume submission.

7. Other Business: None

8. Next Meeting: The next meeting is scheduled for Tuesday February 24th, 2009

9. Adjournment: The meeting was adjourned at 6:45pm

Art Gallery of Sudbury / Galerie d'art de Sudbury
Year End: April 30, 2020
Financial Statement Grouping

Account	Prelim	Adj's	Reclass	2020	2019
1010 Petty Cash Float	400.00	-	-	400.00	400.00
1020 Royal Bank	10.00	-	-	10.00	-
1060 Royal Bank (Acct # 1031178)	29,839.73	-	(5,445.00)	24,394.73	46,743.59
1062 Lottery Fundr. -Royal Bank-1031582	1,314.06	-	-	1,314.06	1,379.06
1065 Capital Fundr.-Royal Bank - 1036185	2,795.31	-	-	2,795.31	12,840.31
1090 Deposit Clearing Account	889.49	-	-	889.49	2,968.65
1110 Interac Clearing	69.61	-	-	69.61	-
10100 Cash/Bank indebtedness (FLIP)	35,318.20	-	(5,445.00)	29,873.20	64,331.61
1200 Accounts Receivable	103,920.39	-	(2,885.13)	101,035.26	66,322.56
1201 KPMG Accounts Receivable	(366.05)	0.03	5,445.00	5,078.98	(365.25)
2320 HST Charged on Sales	(4,231.41)	-	-	(4,231.41)	(4,650.36)
2325 HST Paid on Purchases	20,089.27	-	-	20,089.27	26,768.85
10300 Trade receivable	119,412.20	0.03	2,559.87	121,972.10	88,075.80
1205 Prepaid Expenses	-	-	-	-	2,232.00
10700 Prepaid expenses and deposits	-	-	-	-	2,232.00
1300 Artwork	2,081,676.00	-	-	2,081,676.00	2,081,676.00
1500 Computer & Equipment (35% amort)	10,256.74	4,473.12	-	14,729.86	12,674.23
1525 Furniture Gallery (20% amort)	7,379.91	1,693.93	-	9,073.84	9,073.84
1560 Equipment for Education (35%)	2,416.48	1,083.52	-	3,500.00	3,500.00
17000 Capital Assets	2,101,729.13	7,250.57	-	2,108,979.70	2,106,924.07
1900 KPMG Accum. Amortization -Cap. Ass.	(9,683.92)	(8,195.22)	-	(17,879.14)	(9,683.92)
17105 Accumulated amortization-Capital Ass	(9,683.92)	(8,195.22)	-	(17,879.14)	(9,683.92)
1120 Master Card Clearing	100.00	-	-	100.00	-
1130 Visa Clearing	-	-	-	-	360.00
2100 Accounts Payable	(10,906.46)	2,029.23	-	(8,877.23)	(26,464.38)
2101 KPMG Accounts Payable	-	(1,000.00)	-	(1,000.00)	(1,000.00)
2120 Accrued Liabilities	(6,638.28)	6,638.28	-	-	(4,000.00)
20200 Accounts payable and accrued liabilities	(17,444.74)	7,667.51	-	(9,777.23)	(31,104.38)
2127 Deferred Revenue	(16,690.52)	(10,400.99)	2,885.13	(24,206.38)	(19,000.00)
20800 Deferred revenue	(16,690.52)	(10,400.99)	2,885.13	(24,206.38)	(19,000.00)
3510 Artifact Acquisitions	(2,081,676.00)	(12,571.85)	-	(2,094,247.85)	(2,081,676.00)
3515 Donations in Kind	(4,500.00)	4,500.00	-	-	-
3520 Sudbury Mining Heritage	(2,747.15)	-	-	(2,747.15)	(2,747.15)
3530 Endowment	(114,359.58)	-	-	(114,359.58)	(114,359.58)
3560 Retained Earnings - Previous Year	9,579.40	-	-	9,579.40	34,568.44
30400 Retained earnings	(2,193,703.33)	(8,071.85)	-	(2,201,775.18)	(2,164,214.29)
4020 Admissions	(5,358.66)	-	-	(5,358.66)	(5,192.85)
40010 Admissions	(5,358.66)	-	-	(5,358.66)	(5,192.85)
4420 Corporate Donations	(500.00)	-	-	(500.00)	-
4425 Association Donations	(1,661.00)	-	-	(1,661.00)	-
4430 Corporate Sponsorships	-	-	-	-	(2,950.00)
4450 Donations In Kind	-	-	-	-	(4,500.00)
40020 Corporate sponsorships and donation	(2,161.00)	-	-	(2,161.00)	(7,450.00)
4031 Educ-School Tour & Workshops	(7,738.40)	-	-	(7,738.40)	(11,635.70)
4032 Educ-Adult Comm Group Tours & Works	(550.00)	-	-	(550.00)	(197.00)
4033 Educ-Child Comm Group Tours & Works	(3,621.04)	-	-	(3,621.04)	(918.00)
4034 Educ-Creative Kids Classes	(15,402.88)	-	-	(15,402.88)	(17,547.84)
4035 Educ-March Break Camp	(290.00)	-	-	(290.00)	(5,253.00)
4036 Educ-Summer Camp	(29,072.75)	-	-	(29,072.75)	(33,377.13)
4037 Educ-Birthday Parties	(2,484.00)	-	-	(2,484.00)	(2,365.00)
4038 Educ-Adult Workshops (Evening)	(10,422.00)	-	-	(10,422.00)	(13,445.39)
4040 Workshop/Art Class Fees (old)	-	-	-	-	(180.00)
4045 Outreach Workshops	(4,624.00)	-	-	(4,624.00)	(2,816.00)
4047 Outreach Workshops - Seniors	(2,655.24)	-	-	(2,655.24)	(500.00)
40030 Education workshop fees	(76,860.31)	-	-	(76,860.31)	(88,235.06)
4010 Gift Certificate Sold	-	-	-	-	(40.00)
4050 Sales of Artists' Works-Exhibition	(45.00)	-	-	(45.00)	-
4055 Consignment Sales	(12,082.90)	-	-	(12,082.90)	(11,218.66)
4060 Gallery Shop Sales	(854.33)	-	-	(854.33)	(2,223.26)
4065 Local Colour-Rental & Sales	(1,275.00)	-	-	(1,275.00)	(1,414.50)
4066 Local Colour-Outreach	(385.00)	-	-	(385.00)	(98.00)
40040 Gallery shop rental and sales	(14,642.23)	-	-	(14,642.23)	(14,994.42)
4095 Exhibition Revenue	(343.30)	-	-	(343.30)	(427.45)
4465 Special Events - Winter/Spring	(307.20)	-	-	(307.20)	(12,800.50)
40045 Special events	(650.50)	-	-	(650.50)	(13,227.95)

4030 Memberships	(3,472.83)	-	-	(3,472.83)	(3,141.86)
40050 Memberships	(3,472.83)	-	-	(3,472.83)	(3,141.86)
4571 Ontario Arts Foun.-Interest Rev.	(8,740.00)	-	-	(8,740.00)	(8,840.00)
40060 Ontario arts - interest revenue	(8,740.00)	-	-	(8,740.00)	(8,840.00)
4070 Catalogue & Publication Sales	(2,200.33)	-	-	(2,200.33)	(3,222.28)
40070 Catalogue and publication sales	(2,200.33)	-	-	(2,200.33)	(3,222.28)
4090 Facility Rentals	(2,664.61)	-	-	(2,664.61)	(1,300.00)
40100 Gallery rentals	(2,664.61)	-	-	(2,664.61)	(1,300.00)
4440 Foundation Grants & Donations	(1,500.00)	-	-	(1,500.00)	(2,000.00)
40200 Donations - foundation	(1,500.00)	-	-	(1,500.00)	(2,000.00)
4097 Travelling Exh Revenue (see 4516)	(69,012.89)	7,762.71	-	(61,250.18)	(54,701.78)
4504 Federal Wage Rebate (COVID)	(21,572.41)	-	-	(21,572.41)	-
4505 Canada Council - Operating	(30,000.00)	-	-	(30,000.00)	(30,000.00)
4515 YCW - CMA Canada	(29,231.39)	-	-	(29,231.39)	(12,866.86)
4530 FedNor - Federal Paymt-Youth Intern	(17,582.77)	-	-	(17,582.77)	-
4540 HRDC	(8,493.00)	-	-	(8,493.00)	(7,347.00)
4545 New Horizons Revenue	(19,000.00)	-	-	(19,000.00)	(25,000.00)
40300 Federal	(194,892.46)	7,762.71	-	(187,129.75)	(129,915.64)
4590 City of Greater Sudbury - Operating	(200,000.00)	-	-	(200,000.00)	(200,000.00)
40350 Municipal	(200,000.00)	-	-	(200,000.00)	(200,000.00)
4568 NOHF Grant	(19,156.71)	-	-	(19,156.71)	(42,402.07)
4575 Ontario Arts Council - Operating	(55,374.00)	-	-	(55,374.00)	(58,436.00)
40400 Provincial funding	(74,530.71)	-	-	(74,530.71)	(100,838.07)
4585 Laurentian University	-	(25,000.00)	-	(25,000.00)	(25,000.00)
40460 Laurentian University	-	(25,000.00)	-	(25,000.00)	(25,000.00)
4120 Other Earned Revenue	(348.82)	-	-	(348.82)	(1,735.28)
4410 Individual Donations	(3,196.50)	-	-	(3,196.50)	(4,650.25)
40550 Donations - other	(3,545.32)	-	-	(3,545.32)	(6,385.53)
2138 RESTRICT.-Reg..Artist Purchase Fund	(12,000.00)	12,000.00	-	-	(12,000.00)
40555 Artifact acquisition	(12,000.00)	12,000.00	-	-	(12,000.00)
4330 MD Revenue Endow -Acquis. & Bldg	(19,473.91)	(1,858.92)	-	(21,332.83)	(35,610.52)
40900 AGS endowment fund	(19,473.91)	(1,858.92)	-	(21,332.83)	(35,610.52)
4098 Program Revenue - Other	(350.00)	-	-	(350.00)	(543.00)
40960 Other Revenue	(350.00)	-	-	(350.00)	(543.00)
5953 Amortization Expenses	7,250.57	944.65	-	8,195.22	6,626.17
60100 Amortization of capital assets	7,250.57	944.65	-	8,195.22	6,626.17
5410 Full-time Wages	209,362.73	-	(23,930.44)	185,432.29	191,439.49
5415 Part-time Wages	20,765.30	-	-	20,765.30	19,193.24
5425 FedNor Youth Internship Wages	18,165.00	-	-	18,165.00	-
5430 NOHF Internship Wages & Benefits	21,424.53	-	-	21,424.53	51,698.97
5435 YCW-CMA Wages & Benefits	42,565.17	-	(13,000.00)	29,565.17	16,489.20
5436 HRDC Wages & Benefits	8,255.52	-	-	8,255.52	8,211.84
5440 CPP Expense	13,648.02	-	-	13,648.02	11,899.33
5445 EI Expense	6,805.21	-	-	6,805.21	5,979.40
60500 Salaries - other	340,991.48	-	(36,930.44)	304,061.04	304,911.47
5202 Travelling Exhibit - Salary & Wages	2,961.42	-	36,930.44	39,891.86	-
60600 Salaries - traveling exhibits	2,961.42	-	36,930.44	39,891.86	-
5250 Exhibition-Professional Fees	10,843.00	-	(10,000.00)	843.00	-
5610 Accounting & Legal	8,000.00	(4,000.00)	-	4,000.00	8,500.00
5755 Professional Fees	-	-	-	-	464.60
60700 Professional fees	18,843.00	(4,000.00)	(10,000.00)	4,843.00	8,964.60
5267 Translation	1,136.66	-	-	1,136.66	1,987.56
5620 Bookkeeping	12,555.00	-	(1,255.50)	11,299.50	12,494.97
5624 LU-Administrative Support Evaluated	-	1,500.00	-	1,500.00	1,500.00
5625 Office/Administration Expense	4,223.53	-	-	4,223.53	2,925.58
5626 Security (Chubb)	1,341.40	-	-	1,341.40	1,250.67
5627 Photocopier Lease	2,858.68	-	(239.99)	2,618.69	3,052.40
5630 Cash Short/Over	(132.08)	-	-	(132.08)	(144.97)
5685 Telephone & Internet Expense	3,930.52	-	-	3,930.52	4,878.89
5689 General Meeting - Memberships	2,000.00	-	-	2,000.00	1,897.68
5690 Membership/Subscriptions Expense	1,834.04	-	-	1,834.04	1,632.80
5695 Postage & Delivery Expense	1,614.06	-	-	1,614.06	1,886.03
5700 Office Supplies Expense	3,421.49	(469.65)	(500.00)	2,451.84	3,483.90
5705 Interest and Bank Charges	3,671.66	-	-	3,671.66	4,593.89
5710 Computer Repairs & Maint. Expense	5,109.94	-	(488.20)	4,621.74	2,754.67
5715 Computer and Equipment Expense	11,336.93	-	-	11,336.93	2,762.32
5720 POS Merchant Fees / Discounts	1,274.66	-	-	1,274.66	1,473.92

5721 Shopify Fees	1,610.46	-	-	1,610.46	2,036.64
5725 Office Expenses - Board & Volunteer	2,169.14	-	-	2,169.14	1,123.87
5800 Waste & Recycling LU Operating Expe	3,634.54	(987.06)	-	2,647.48	-
60800 Office and general	63,590.63	43.29	(2,483.69)	61,150.23	51,590.82
5790 Electricity	20,127.65	-	-	20,127.65	19,821.86
5795 Water	1,279.87	-	-	1,279.87	1,033.43
5897 Natural Gas	3,036.35	-	-	3,036.35	3,624.26
61000 Utilities	24,443.87	-	-	24,443.87	24,479.55
5785 Travel & Staff Training	2,111.34	-	-	2,111.34	3,177.94
61600 Travel	2,111.34	-	-	2,111.34	3,177.94
5309 Insur - Directors Liability	2,252.89	-	-	2,252.89	2,311.36
5310 Insur - Commercial Liability	10,346.88	-	-	10,346.88	9,360.45
5311 Insurance - LU	-	1,600.00	-	1,600.00	1,600.00
5320 Insurance Perm. Collections	3,726.36	-	(1,800.00)	1,926.36	4,856.77
5321 Insurance - perm coll-LU	-	4,400.00	-	4,400.00	4,400.00
61800 Insurance	16,326.13	6,000.00	(1,800.00)	20,526.13	22,528.58
5210 Exhibition-Artists' Fees	14,091.50	-	-	14,091.50	12,416.50
5230 Exhibition Expenses	1,176.58	-	-	1,176.58	1,784.93
5232 Exhibition -Didactic Material	1,224.12	-	-	1,224.12	1,252.75
5234 Exhibition-Opening Reception	3,788.22	-	-	3,788.22	3,410.49
5240 Exhibiting Artist Travel	1,688.31	-	-	1,688.31	1,619.07
5245 Exhibition-Transport of Artworks	3,847.64	-	-	3,847.64	4,632.39
5255 Exhibition-Material & Equipment	14,260.09	-	-	14,260.09	9,350.28
5260 Exhibition-Catal/Docum/Publi (5513)	703.80	-	-	703.80	2,962.83
5261 Exhibition - Loan Fees	8,000.00	-	-	8,000.00	16,400.00
5265 Exhibition Other	1,023.73	-	10,000.00	11,023.73	17.38
62100 Exhibitions	49,803.99	-	10,000.00	59,803.99	53,846.62
5995 Bad Debt	-	-	-	-	191.25
62300 Bad debts	-	-	-	-	191.25
5105 Gift Certificates Redeemed	-	-	-	-	300.00
5110 Payments to Artists -Consignment	8,806.12	-	-	8,806.12	9,143.98
5115 Payments to Artists -Local Colour	664.77	-	-	664.77	855.50
5640 Gallery Shop Expenses	274.83	-	-	274.83	672.04
5641 Gallery Shop Expenses (Wholesale)	285.70	-	-	285.70	1,460.64
62535 Gallery shop	10,031.42	-	-	10,031.42	12,432.16
5270 Education Workshop & Studio Costs	9,560.78	-	-	9,560.78	10,123.90
5275 Education Instructor Fees	15,680.14	-	-	15,680.14	16,194.80
5280 Education Outreach	256.52	-	-	256.52	116.01
5281 Education Outreach - Seniors	253.79	-	-	253.79	117.62
5282 Education Outreach - Schools	119.70	-	-	119.70	156.24
5291 Program Artists Fees	900.00	-	-	900.00	2,186.00
5292 Program Expenses	569.04	-	-	569.04	493.10
5295 Program Material and Equipment	-	-	-	-	136.54
62540 Educational programs	27,339.97	-	-	27,339.97	29,524.21
5615 Advertising & Promotion	6,452.05	-	-	6,452.05	9,837.64
63000 Promotion	6,452.05	-	-	6,452.05	9,837.64
5203 Travelling Exhibit-Consultant Fees	5,000.00	-	2,021.34	7,021.34	-
5204 Travelling Exhibit - Travel Costs	4,609.27	-	(2,021.34)	2,587.93	165.06
5205 Travelling Exhibi - Catal & Interpr	32.78	-	-	32.78	5,311.01
5206 Travelling Exhibit - Mater & Supp	388.94	-	488.20	877.14	8,264.72
5207 Travelling Exhibit - Other	364.08	-	3,795.49	4,159.57	15,414.24
63400 MAP Travelling Expenses	10,395.07	-	4,283.69	14,678.76	29,155.03
5730 LU Evalu- Maintenance Grounds	566.40	8,183.60	-	8,750.00	9,876.65
5815 Maintenance Grounds	76.62	-	-	76.62	-
5910 MD Building	9,268.94	-	-	9,268.94	16,695.91
5911 MD Outdoor Maintenance	2,813.45	-	-	2,813.45	-
63700 Maintenance - grounds	12,725.41	8,183.60	-	20,909.01	26,572.56
5905 MD Permanent Collect. & Maint. Exps	2,693.57	-	-	2,693.57	6,965.37
5912 MD Acquisitions	534.43	-	-	534.43	-
63900 Permanent collection maintenance	3,228.00	-	-	3,228.00	6,965.37
5760 Special Events - Summer / Fall	-	-	-	-	188.16
5761 Special Events - Winter/Spring	(300.92)	469.65	-	168.73	6,557.12
64000 Fundraising	(300.92)	469.65	-	168.73	6,745.28
5520 Implementation - Capital Campaign	135.61	-	-	135.61	1,990.08
64400 Implementation expense	135.61	-	-	135.61	1,990.08
5735 LU Evalu - Maintenance - Building	1,415.27	7,334.73	-	8,750.00	20,796.96
5810 Maintenance Building	6,361.54	(129.76)	-	6,231.78	-
64500 Maintenance - buildings	7,776.81	7,204.97	-	14,981.78	20,796.96
	-	-	-	-	-

Total Revenues	(630,139.08)	100%
BA McDonald Funds	(21,332.83)	3%
LU Evaluated Services	(25,000.00)	4%
Total expenditures	614,756.79	100%
LU Evaluated Services	25,000.00	4%



Financial Services
 Services financiers
 Tel/Tél.: 705-675-1151, 3046
 Fax/Télé.: 705-675-4867

To: Demetra Christakos
 Director / Curator, Art Gallery of Sudbury

From: André Whissell, CPA, CMA, MBA
 Manager - Treasury, Trust and Capital

Date: 8 September 2020

Subject: Evaluated services

The evaluated services Laurentian University provided to the Art Gallery of Sudbury during the fiscal year ended 30 April 2020 totalled \$25,000. This amount is comprised of the following:

Basic grounds and basic building maintenance	\$ 17,500
Building and LUMAC insurance	6,000
Administrative support of various University departments	<u>1,500</u>
Total	\$ <u>25,000</u>

Do not hesitate to contact me should you have any questions.

Yours truly,

A handwritten signature in cursive script, appearing to read 'A Whissell'.

André Whissell, CPA, CMA, MBA
 Manager - Treasury, Trust and Capital

Telephone: 705-675-1151, extension 3049
 Email: awhissell@laurentian.ca

x.c. Lorella Hayes, Vice-President Administration, Laurentian University
 Laurie Bissonette, FCPA, FCA, Partner, KPMG LLP

This is Exhibit "E" referred to in the Affidavit of Demetra Christakos sworn remotely on this 8th day of April 2022.

A handwritten signature in black ink that reads "Stephen Gaudreau". The signature is written in a cursive style with a large initial 'S' and a long, sweeping underline.

Commissioner for Taking Affidavits (or as may be)

Stephen Gaudreau

NORD - Barbara Jean Robinson

Monitor Laurentian University <laurentianuniversity.monitor@ca.ey.com>

Tue 2022-02-01 2:40 PM

To: Demetra Christakos <dchristakos@artsudbury.org>

 1 attachments (217 KB)

Laurentian - Notice of Disallowance - Art Gallery of Sudbury.pdf;

Please find attached a Notice of Revision or Disallowance in regards to the Proof of Claim you filed.

Thank you,



Ernst & Young ®

Ernst & Young Inc.

in its capacity as Court Apointment Monitor of Laurentian University of Sudbury

Ernst & Young Tower, 100 Adelaide Street W., P.O. Box 1, Toronto, ON, M5H 0B3 Canada

Toll-Free: 1-888-338-1766 | Tel: +1 416 943 3057 | Fax: +1 416 943 3300 | www.ey.com/ca/Laurentian

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NOTICE OF REVISION OR DISALLOWANCE

Court File No.: CV-21-656040-00CL

**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
LAURENTIAN UNIVERSITY OF SUDBURY ("LU" or the "Applicant")**

NOTICE OF REVISION OR DISALLOWANCE

To: Art Gallery of Sudbury / Galerie d'art de Sudbury
Attention: Demetra Christakos, Director / Curator

Terms not otherwise defined in this Notice have the meaning ascribed thereto in the Amended and Restated Claims Process Order. The Amended and Restated Claims Process Order can be accessed on the Monitor's website at www.ey.com/ca/Laurentian.

This Notice of Revision or Disallowance is issued pursuant to the Amended and Restated Claims Process Order. The Monitor hereby gives you notice that it has reviewed your Proofs of Claim and has revised or disallowed your Claim as set out below:

Claim Type	Amount of Claim per Proof of Claim	Disallowed Amount	Allowed as Revised
Pre-Filing Claim: BA McDonald Funds	\$203,963.94 CAD	\$203,963.94 CAD	\$0.00
Pre-Filing Claim: Interest owed to the BA McDonald Funds (May 1, 2020 – July 30, 2021)	\$13,767.57 CAD	\$13,767.57 CAD	\$0.00
Pre-Filing Claim: Bell Mansion and Grounds, 251 John Street, Sudbury	\$1,300,000.00 CAD	\$1,300,000.00 CAD	\$0.00

Pre-Filing Claim: Laurentian University Museum and Arts Centre Collection also known as Laurentian University Museum and Art Centre Collection	\$4,852,935.84 CAD	\$4,852,935.84 CAD	\$0.00
Pre-Filing Claim: Laurentian University Museum and Art Centre Art Library	\$20,000.00 CAD	\$20,000.00 CAD	\$0.00
Total Claim	\$6,390,667.35 CAD	\$6,390,667.35 CAD	\$0.00

Reasons for Disallowance: See attached Schedule “A”.

If you intend to dispute this Notice of Revision or Disallowance, you must notify the Monitor of such intent by delivery to the Monitor of a Dispute Notice in accordance with the Amended and Restated Claims Process Order, such that it is received by the Monitor by 5:00 p.m. no later than fourteen (14) calendar days after you receive such Notice of Revision or Disallowance at the following address by prepaid registered mail, courier, personal delivery, facsimile transmission or email:

Ernst & Young Inc.
Court-appointed Monitor of Laurentian University of Sudbury
Ernst & Young Tower
100 Adelaide Street West, P.O. Box 1
Toronto, Ontario M5H 0B3

Hotline: 1-888-338-1766 / 1-416-943-3057
Email: LaurentianUniversity.monitor@ca.ey.com

If you do not deliver a Dispute Notice in accordance with the Amended and Restated Claims Process Order, the value of your Called Claim shall be deemed to be as set out in this Notice of Revision or Disallowance.

DATED at Toronto this 1 day of February, 2022.

SCHEDULE "A"

Reasons for Disallowance of Art Gallery of Sudbury ("AGS") ClaimBA McDonald Funds

The documentation provided does not establish that AGS is the beneficiary of the BA McDonald Funds. Rather, the excerpt of B.A. McDonald's will (the "**Will**") that is attached to AGS' Proof of Claim transfers certain properties owned by B.A. McDonald, or any proceeds from the sale thereof, to Laurentian University of Sudbury ("**Laurentian**") to be used to "purchase artifacts or to pay the cost of renovations or extensions to the Museum presently controlled by Laurentian". This is consistent with the payments that have been made by Laurentian to AGS, as the operator of the Laurentian Museum and Art Centre (the "**Museum**"), for building renovations and artifact acquisition. Further, the Will contemplates that the BA McDonald Funds will be payable to the Royal Ontario Museum in the event Laurentian ceases to maintain the Museum. As a result, AGS does not have a proprietary or unsecured claim to the BA McDonald Funds.

Interest owed on BA McDonald Funds

As AGS is not the beneficiary of the BA McDonald Funds, AGS is not entitled to the interest earned on the funds. No documents have been provided that suggest that AGS has an agreement with Laurentian to receive interest on the BA MacDonald Funds. As a result, AGS does not have a proprietary or unsecured claim to interest owed on the BA McDonald Funds.

Bell Mansion and Grounds at 251 John Street, Sudbury (the "**Bell Mansion**")

No documentation has been provided by AGS to support its claim to ownership of the Bell Mansion. The documentation provided suggests that there was an intention by AGS to acquire the Bell Mansion. However, there is no documentation provided which suggests that Laurentian agreed to this, and no documentation has been provided evidencing a transfer of the property. As a result, AGS does not have a proprietary or unsecured claim to the Bell Mansion.

LU Museum and Art Centre Collection (the "**Art Collection**")

Similar to the Bell Mansion, no documentation has been provided by AGS to support its claim to ownership of the Art Collection. While the documentation provided suggests that there was an intention by AGS to acquire the Art Collection, no documentation has been provided which suggests that Laurentian agreed to this, and no documentation has been provided evidencing a transfer of these assets. As a result, AGS does not have a proprietary or unsecured claim to the Art Collection.

LU Museum and Art Centre Library (the "**Art Library**")

Similar to the Bell Mansion and the Art Collection, no documentation has been provided by AGS to support its claim to ownership of the Art Library. While the documentation provided suggests that there may have been an intention by AGS to acquire the Art Library, no documentation has been provided which suggests that Laurentian agreed to this, and no documentation has been

provided evidencing a transfer of these assets. As a result, AGS does not have a proprietary or unsecured claim to the Art Library.

This is Exhibit "F" referred to in the Affidavit of Demetra Christakos sworn remotely on this 8th day of April 2022.

A handwritten signature in black ink that reads "Stephen Gaudreau". The signature is written in a cursive style with a large initial 'S'.

Commissioner for Taking Affidavits (or as may be)

Stephen Gaudreau

From: Demetra Christakos <dchristakos@artsudbury.org>
Sent: February 14, 2022 5:44 PM
To: LaurentianUniversity.monitor@ca.ey.com <LaurentianUniversity.monitor@ca.ey.com>
Cc: PAULA GOUVEIA <PAULA.GOUVEIA@cambriancollege.ca>; robin.craig@collegeboreal.ca <robin.craig@collegeboreal.ca>; Ryan Filipovic <Ryan.filipovic@live.com>; Sophia Moutsatsos <sophiamoutsatsos@gmail.com>
Subject: RE-SEND: Dispute Notice, Art Gallery of Sudbury | Galerie d'art de Sudbury
February 14, 2022

To:

Ernst & Young Inc.
Court-appointed Monitor of Laurentian University of Sudbury
Ernst & Young Tower
100 Adelaide Street West PO Box 1, Toronto, Ontario M5H 0B3

Submitted by email

ATTACHED PLEASE FIND the Dispute Notice of the Art Gallery of Sudbury | Galerie d'art de Sudbury as a Creditor of Laurentian University of Sudbury.

I am re-submitting the Dispute Form because there was a problem with my earlier email.

Please contact me if you have any questions or require further clarification.

Yours truly,

Demetra Christakos

Demetra Christakos
Director / Curator | Directrice / Conservatrice
Art Gallery of Sudbury | Galerie d'art de Sudbury
251 John Street | 251, rue John
Sudbury ON P3E 1P9
(705) 675-4871 x 223
dchristakos@artsudbury.org
www.artsudbury.org

SCHEDULE “E”
DISPUTE NOTICE

Court File No.: CV-21-656040-00CL

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 **LAURENTIAN UNIVERSITY OF SUDBURY**
 (“LU” or the “Applicant”)

DISPUTE NOTICE

1. PARTICULARS OF CREDITOR

Full Legal Name of Creditor:	Art Gallery of Sudbury Galerie d’art de Sudbury
Full Mailing Address of Creditor:	251 John Street Sudbury ON P3E 1P9
Telephone Number of Creditor:	(705) 675-4871
E-mail Address of Creditor:	Art Gallery of Sudbury Galerie d’art de Sudbury c/o dchristakos@artsudbury.org
Attention (Contact Person):	Demetra Christakos, Director Curator

2. PARTICULARS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED THE CLAIM, IF APPLICABLE:

- (b) Have you acquired this Claim by assignment? Yes No
(if yes, attach documents evidencing assignment)

Full Legal Name of original creditor(s): _____

3. DISPUTE OF REVISION OR DISALLOWANCE OF CLAIM:

(Any Claims denominated in a foreign currency shall be filed in such currency and will be converted to Canadian dollars at the rate as set out in the Claims Process Order.)

We hereby disagree with the value of our Claim as set out in the Notice of Revision or Disallowance dated 1 day of February, 2022, as set out below:

Claim Type (Pre-filing Claim, Restructuring Claim)	Claim as Allowed or Revised per Notice of Revision or Disallowance	Claim amount per Creditor
BA McDonald Funds	\$ 0	\$ 203,963.94 CAD
Interest owed to the BA McDonald Funds (May 1, 2020 – July 30, 2021)	\$ 0	\$ 13,767.57 CAD
Bell Mansion and Grounds, 251 John Street, Sudbury	\$ 0	\$1,300,000.00 CAD
Laurentian University Museum and Arts Centre Collection also known as Laurentian University Museum and Art Centre Collection	\$ 0	\$4,852,935.84 CAD
Laurentian University Museum and Art Centre Art Library	\$ 0	\$ 20,000.00 CAD

(Insert particulars of your Claim per Notice of Revision or Disallowance, and the value of your Claim as asserted by you.)

4. REASONS FOR DISPUTE:

Provide full particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor(s) which has guaranteed the Claim, and amount of Claim allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed. The particulars provided must support the value of the Claim, as stated by you in item 3 above.

Document attached.

If you intend to dispute the Notice of Revision or Disallowance, you must notify the Monitor of such intent by delivery to the Monitor of a Dispute Notice in accordance with the Claims Process Order such that it is received by the Monitor by 5:00 p.m. no later than fourteen (14) calendar days after you receive such Notice of Revision or Disallowance at the following address by prepaid registered mail, courier, personal delivery, facsimile transmission or email:

Ernst & Young Inc.
Court-appointed Monitor of Laurentian University of Sudbury
Ernst & Young Tower
100 Adelaide Street West, P.O. Box 1
Toronto, Ontario M5H 0B3

Hotline: 1-888-338-1766 / 1-416-943-3057
Email: LaurentianUniversity.monitor@ca.ey.com

4. REASONS FOR DISPUTE

The Proof of Claim Form only allowed for a currency description of claims against Laurentian University.

The Gallery submitted currency equivalencies for the assets of the Laurentian University Museum and Art Centre (“LUMAC”) to work within the limitations of the Form.

Since 1996, Laurentian University has stated that, if the Gallery raises appropriate funding and demonstrates the ability to operate on a financially sound and viable basis, the University would transfer the ownership of LUMAC.

On February 3, 2022, the Gallery received an email from Pierre Fontaine, Laurentian University, with communications attached that represented the same understanding. *[Pages 12-17 of this document]*

All parties continue to act in accordance with this understanding.

We emphasize to the Credit Monitor that the current understanding between Laurentian University and the Gallery continues to significantly favour Laurentian University financially in the operation of LUMAC. *[Attached please find a listing of the cash costs covered by the Gallery for the operation of LUMAC since April 30, 2020.]*

Since incorporation as an independent entity July 1, 1997, the Art Gallery of Sudbury | Galerie d’art de Sudbury has realized funding support from federal, provincial and municipal governments and arts funding agencies totaling of \$7,369,378, contributing to the care of the LUMAC Collection and to the care and operation of the Bell Mansion and grounds, as well as contributing \$4,331,155 from the Gallery’s Earned Revenues and Donations. These amounts have offset 90% of the total cost of operating LUMAC.

Further, in service to this ongoing understanding, the Gallery has committed to fundraising \$1.5 million dollars towards the construction costs of a new Category A facility art museum facility by the City of Greater Sudbury with sufficient museum collections storage to re-house the LUMAC Collection. *[See attached Gallery Motion May 8, 2019]*

Further, as per said agreement, the Gallery now demands that LUMAC assets be transferred officially and permanently into its care.

The Laurentian communications consists of five parts.

Of these, the covers of Pages One to Three are new.

PAGE 1 OF 6 - September 17, 2004 - Ron Chrysler, Memorandum to the Board of Governors, Laurentian University, covering the following attachments:

PAGE 2 OF 6 - Resolution of the Board of Governors, Laurentian University, at its meeting of August 12, 1996.

BE IT RESOLVED,

That following receipt of the recommendations of the LUMAC Transition Team and advice on these recommendations from the LUMAC Advisory Committee, that we approve the following steps to ensure an orderly transition of the responsibility for the operation of the Laurentian Museum and Arts Centre from Laurentian University to a community based organization:

a) That the administration and the Advisory Committee take immediate steps to incorporate a legal entity to assume responsibility for the operation of the facility and to appoint the initial members to the Board ensuring representation from appropriate community organizations as outlined in the report of the Transition Team and the recommendations of the Advisory Committee;

[The Gallery is that legal entity and Board members were appointed.]

b) That the Advisory Committee take immediate steps to recruit a new Director/Curator to be hired by the new organization;

[A Director/Curator was hired and the position continues to be filled to the present day.]

c) That appropriate legal agreements be drafted for review and approval by the Executive Committee leasing the assets (including land, buildings, and the collection) to the new entity for a nominal fee. The lease agreements shall include provision for ultimate transfer of title to these assets upon satisfactory evidence that the new entity is able to ensure the continuing operation of the facility;

[Pages 4 to 6 comprise the lease agreement.]

d) That the Board together with the Advisory Committee, and the Board of the new entity undertake to raise the additional transition funds recommended by the Transition Team and should the necessary funds not be immediately obtained, the University undertake to provide a loan to the new entity (from other than operating funds). A formal loan agreement is to be obtained;

e) That subject to legal advice, the funds currently held **in trust** for LUMAC be made available to the new entity;

[The BA McDonald Funds comprise three funds held in trust by Laurentian University for the operation of LUMAC. Interest accrued by the principal BA McDonald Fund is owed to two additional funds established specifically to support building renovations and artifact acquisition.]

f) That subject to legal advice, the property located at located at 453 Ramsey Road (known as the McDonald House) be sold and the funds be transferred to the new entity;

[The University sold the property and the funds were transferred to the BA McDonald Funds.]

g) That the University continue to provide insurance on the assets, and to provide administrative services to the new entity until June 30, 1999;

[The University continues to provide insurance on the Museum assets and some administrative services.]

h) That, on the request of the Board of the new entity, this Board together with the Board of the new entity jointly meet with representatives of local government to enlist their financial and other support to ensure the success of this important community facility;

[The City of Greater Sudbury provides annual funding to the Gallery.]

i) That the other recommendations of the Transition Team and Advisory Committee be referred to the Board of the new entity for action as appropriate;

and further, that this Board express its sincere appreciation to members of the Transition Team; the Advisory Committee members, and especially to the Chair of the LUMAC Advisory Committee, Norma Clumpus for their invaluable assistance.

PAGE 3 OF 6 - October 20, 1999 – From a letter by Jean Watters, Ph.D., President, Laurentian University, to Members of the Board of Directors of The Art Gallery of Sudbury / Galerie d'art de Sudbury:

The University hopes to be able, eventually, to transfer the ownership of The Museum to you if you raise appropriate funding and demonstrate your ability to operate the Museum on a financially sound and viable basis. [Paragraph One]

The University recognizes the significant contribution made by members of the community and of the Board of the Art Gallery of Sudbury. You have been able to achieve significant success with increased funding, community support and gallery interest. It is our hope that the University may ultimately be able to the turn The Museum over to you, confident that it will continue as a centre, offering to the public an opportunity to discover and appreciate our art and cultural heritage. [Paragraph Three]

PAGES 4 AND 5 OF 6 - October 20, 1999 – Memorandum of Agreement between Ron S. Chrysler, Laurentian University and Blaine Nicholls, Art Gallery of Sudbury / Galerie d'art de Sudbury:

7. (a) *As consideration for its services, the Corporation shall be entitled to all the income and proceeds from the use and exhibition of The Bell Estate and The Contents; such income and proceeds shall be applied firstly to pay the costs and expenses of the operation and maintenance of The Bell Estate and The Contents as herein provided and any excess of such income and proceeds shall belong to The Corporation for the furtherance of its objects, as its Board of Directors deem appropriate.*

PAGE 6 OF 6 - Schedule "A" Financial Assistance and Services To Be Provided by Laurentian University.

This understanding is ongoing as evidenced by the current iteration of Schedule "A", already provided in the Proof of Claim, Attachment 1.b.- 8 September 2020, Andre Whissell, Manager, Treasury, Trust and Capital, Evaluated Services, to Demetra Christakos, Director / Curator, Art Gallery of Sudbury [attached again]

In regards to LU MUSEUM AND ART CENTRE COLLECTION (THE "**ART COLLECTION**"), the Art Collection is a special asset held in trust, as indicated in the Mission of the Laurentian University Museum and Art Centre, approved by the Board of Governors, Laurentian University, February 12, 1993:

*To advance the cause of art in the community and to acquire works of art and cultural history to be held **in trust** for the enjoyment of its public. This will be accomplished by LUMAC through its role as a dynamic centre for the visual arts and by a growing reputation for excellence. The Permanent Collection's development will be governed by a policy that also reflects the best museological standards concerning the maintenance of proper records, housing and conservation. The Permanent Collection will be the subject of study, research and enjoyment for scholars and for members of the general public. In addition, LUMAC will organise or borrow exhibitions and present educational and interpretative programs that will enlighten and provide enjoyment to the public.*

Regarding LU MUSEUM AND ART CENTRE LIBRARY (THE "**ART LIBRARY**"), the Art Library is considered by the University to be a "non-Laurentian library" with costs to be covered by the Gallery. (Please see attached email dated 2020-10-23 from Brent Roe.)

DEMONSTRATION OF GALLERY'S FINANCIAL VIABILITY

The Art Gallery of Sudbury / Galerie d'art de Sudbury has demonstrated that it raises appropriate funding and that it operates LUMAC on a financially sound and viable basis.

In terms of financial viability, attached is a copy of the audited financial statements of the Art Gallery of Sudbury | Galerie d'art de Sudbury at April 30, 2021, indicating the Gallery is in a position of accumulated surplus.

Accordingly, in keeping with the understanding, as promised by Laurentian University, LUMAC should be transferred to the Art Gallery of Sudbury / Galerie d'art de Sudbury. LUMAC's assets are as stipulated in the Proof of Claim:

- The BA McDonald Funds
- Interest on the BA McDonald Funds
- Bell Mansion and Grounds, 251 John Street, Sudbury
- Laurentian University Museum and Art Centre Collection
- Laurentian University Museum and Art Centre Library

Submitted:

A handwritten signature in black ink that reads "Demetra Christakos". The signature is written in a cursive, flowing style.

Demetra Christakos
Director | Curator
Art Gallery of Sudbury | Galerie d'art de Sudbury

Art Gallery of Sudbury | Galerie d'art de Sudbury

Gallery - Cash contributions to the care of the LUMAC collection (since April 30, 2020)

2/14/2022

Total May 1, 2020- Feb 3, 2022	Financial Years (number of or specify)	Cost per year	Details
\$ 74,200	2	\$ 37,100	50% Director/Curator (proportional)
\$ 81,760	2	\$ 40,880	Collections Coordinator \$40,000/year + M
\$ 3,000	2	\$ 1,500	Security monitoring (Digital) Chubb \$1500
\$ 81,760	2	\$ 40,880	Security staffing Tadd \$36,500 per year + I
\$ 21,600	2	\$ 10,800	Cleaning
\$ 22,648		\$ 22,648	Front desk staff (Evenings, weekends)
\$ 3,670	2	\$ 2,000	Gardens
\$ 2,000	1	\$ 2,000	Floors
\$ 29,057	2	\$ 22,000	Electricity
\$ 8,400	2	\$ 4,200	Natural Gas
\$ 328,095			

Framing LUMAC Collection (since May 1, 2020)

Costs	LUMAC Works	Cost per work	Exhibition
\$ 875	5	\$ 175	Change of State
\$ 2,625	15	\$ 175	The Moon and the Sun
\$ 1,925	11	\$ 175	Looking for Landscape
\$ 20,766	60	\$ 346	First Sign of Spring: Inuit Prints from the Colle
\$ 26,191	91		

Specialized Facility Maintenance

Amount	Financial Year	Supplier Details
\$ 4,547	2020-2021	Service North
\$ 3,455	2021-2022	Service North (To Feb 3, 2022)
\$ 5,998	2021-2022	Paul Davis Restoration (Shed decontamination, roof repair nc
\$ 10,350	2021-2022	Service North Replacement of HVAC Unit in Shipping and Rec
\$ 11,104	2021-2022	Paul Davis Restoration (moisture incursion and buildup in the
\$ 35,454		

Laurentian University's Share

LU Share of Museum Costs	Total	% to Cash	%	Number of Works
\$ 203,419	\$ 328,095	\$ 203,419	62	1480 LUMAC
		\$ 124,676	38	900 AGS
				<u>2380</u>
\$ 26,191	Cost of framing LUMAC Collection			
\$ 35,454	Building costs			
\$ 265,065	<i>Invoice to Laurentian University at April 30, 2022 less other funding</i>			

Laurentian University In-Kind since April 30, 2020	Financial Years (number of)	In-Kind contribution per year	Item
Total			
\$3,000	2	\$1,500	Administration
\$35,000	2	\$17,500	Building and grounds maintenance
\$12,000	2	\$6,000	Insurances (LUMAC Collection, Bell Mansion a
\$50,000		\$25,000	

**Art Gallery of Sudbury
Board of Directors**



Janik Guy

Co-Chair

SPECIAL MEETING OF THE BOARD MAY 8, 2019

251 John Street, Sudbury ON, 6-8 pm

Lise Labine

Co-Chair

ATTENDING: Janik Guy, Co-Chair, Lise Labine, Co-Chair (attending via ZOOM), Don Kuyek, Secretary, Jon Butler, Councillor Fern Cormier, Paula Gouveia, Maxim Jean-Louis, Amanda Kingsley-Malo, Brian Montgomery, Councillor Al Sizer, Ann Suzuki

Don Kuyek

Secretary

Jon Butler

Director

STAFF (non-voting): Demetra Christakos (recording), Nancy Gareh

Fern Cormier

Director

RESOLUTION OF THE BOARD OF DIRECTORS

Paula Gouveia

Director

Whereas the City of Greater Sudbury has recognized the importance of the need for a new Category A public art gallery for the City;

Maxim Jean-Louis

Director

And Whereas the City of Greater Sudbury has elected to construct a new major library in the downtown area of the City;

Amanda Kingsley-Malo

Director

And Whereas the City of Greater Sudbury and the Art Gallery of Sudbury | Galerie d'art de Sudbury have agreed to collaborate towards the construction of a new shared facility housing both the library and the Category A art gallery;

Brian Montgomery

Director

And Whereas the Board of the Art Gallery of Sudbury | Galerie d'art de Sudbury is grateful for the opportunity to collaborate towards the construction of a new shared facility with the Greater Sudbury Public Library;

Al Sizer

Director

Whereas the City of Greater Sudbury has requested that the Art Gallery of Sudbury | Galerie d'art de Sudbury demonstrate its commitment to raising \$1.5 million CAD to be applied to the capital costs of such shared facility;

Ann Suzuki

Director

Be it resolved that:

The Board of Directors of the Art Gallery of Sudbury | Galerie d'art de Sudbury hereby commits the Art Gallery of Sudbury | Galerie d'art de Sudbury to raising \$1.5 million CAD to be applied to the capital costs of such shared facility.

Moved: Don Kuyek

Seconded: Maxim Jean-Louis

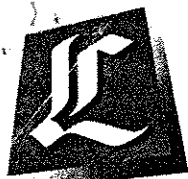
All in favour

MOTION CARRIED

ART GALLERY OF SUDBURY | GALERIE D'ART DE SUDBURY

251 rue John Street, Sudbury ON P3E 1P9

Phone (705) 675-4871 x 223



Laurentian
UNIVERSITY • UNIVERSITÉ
Laurentienne

Ramsey Lake Road
Sudbury, Ontario
Canada P3E 2C6
www.laurentian.ca

Chemin du lac Ramsey
Sudbury (Ontario)
Canada P3E 2C6
www.laurentienne.ca

MEMORANDUM

To: Members of the Board of Governors
From: Ron Chrysler
Date: September 17, 2004
Subject: Art Gallery of Sudbury

In 1996 the Board approved a plan to transfer responsibility for the operation of the Laurentian Museum and Arts Centre to a community based organization. As part of that plan the Board entered into a five-year agreement in 1999 with the Art Gallery of Sudbury/Galerie d'art de Sudbury (Art Gallery) that allowed for the continuation of this operation. This agreement is due to expire on October 20, 2004 and a request has been received from the Art Gallery to renew this agreement. The Board of the Art Gallery has recently initiated a strategic planning process, and until this process is complete, they wish to continue the current arrangement. Attached for your information are the following documents related to this issue:

- The motion passed by the Board of Laurentian in 1996;
- The current agreement;
- A letter written to the Art Gallery at the time the agreement was signed.

The Executive Committee of the Board is recommending renewal of this agreement.

RC:d
Attachment

Board of Governors
Conseil des gouverneurs

☎ (705) 673-6563

☎ (705) 671-3806

February 14, 2022

***LUMAC transition to Art Centre North
presented to the Board of Governors
at its meeting of August 12, 1996***

BE IT RESOLVED,

That following receipt of the recommendations of the LUMAC Transition Team and advice on these recommendations from the LUMAC Advisory Committee, that we approve the following steps to ensure an orderly transition of the responsibility for the operation of the Laurentian Museum and Arts Centre from Laurentian University to a community based organization:

- a) That the administration and the Advisory Committee take immediate steps to incorporate a legal entity to assume responsibility for the operation of the facility and to appoint the initial members to the Board ensuring representation from appropriate community organizations as outlined in the report of the Transition Team and the recommendations of the Advisory Committee;
- b) That the Advisory Committee take immediate steps to recruit a new Director/Curator to be hired by the new organization;
- c) That appropriate legal agreements be drafted for review and approval by the Executive Committee leasing the assets (including land, buildings, and the collection) to the new entity for a nominal fee. The lease agreements shall include provision for ultimate transfer of title to these assets upon satisfactory evidence that the new entity is able to ensure the continuing operation of the facility;
- d) That the Board together with the Advisory Committee, and the Board of the new entity undertake to raise the additional transition funds recommended by the Transition Team and should the necessary funds not be immediately obtained, the University undertake to provide a loan to the new entity (from other than operating funds). A formal loan agreement is to be obtained;
- e) That subject to legal advice, the funds currently held in trust for LUMAC be made available to the new entity;
- f) That subject to legal advice, the property located at 453 Ramsey Road (known as the McDonald House) be sold and the funds be transferred to the new entity;
- g) That the University continue to provide insurance on the assets, and to provide administrative services to the new entity until June 30, 1999;
- h) That, on the request of the Board of the new entity, this Board together with the Board of the new entity jointly meet with representatives of local government to enlist their financial and other support to ensure the success of this important community facility;
- i) That the other recommendations of the Transition Team and Advisory Committee be referred to the Board of the new entity for action as appropriate;

and further, that this Board express its sincere appreciation to members of the Transition Team; the Advisory Committee members, and especially to the Chair of the LUMAC Advisory Committee, Norma Clumpus for their invaluable assistance.

Laurentian University

Ramsey Lake Road
Sudbury, Ontario
Canada P3E 2C6
(705) 675-1151, ext 3410
FAX (705) 673-6519

October 20, 1999

Université Laurentienne

Chemin du lac Ramsey
Sudbury (Ontario)
Canada P3E 2C6
(705) 675-1151, poste 3410
Télécopieur (705) 673-6519



Office of the President
Bureau du recteur

Members of the Board of Directors of
The Art Gallery of Sudbury/Galerie d'art de Sudbury
453 Ramsey Road
Sudbury, Ontario P3E 1Z7

Dear Sirs/Mesdames:

Laurentian University has operated a Museum and Arts Centre on the Bell Estate for a number of years as part of its commitment to the community and of its function as an institution of higher learning. The operation of The Museum has imposed substantial direct costs upon the University and, as a result of the recent financial cutbacks by the various levels of government, the University has been forced to consider, as a cost cutting measure, abandoning the operation of The Museum. As an alternative to the closure of The Museum, the University has endeavoured to encourage the community to become involved in the operation of The Museum by financing your incorporation and by agreeing to contribute to the continued operation of the museum. **The University hopes to be able, eventually, to transfer the ownership of The Museum to you if you raise appropriate funding and demonstrate your ability to operate The Museum on a financially sound and viable basis.**

To that end, the University has entered into the Agreement with you to manage and operate The Museum. In addition to managing The Museum, the University understands that:

- 1) you will actively seek funding on an annual basis, as well as endowment funding, to assure the continued operation of The Museum and to help cover the cost of acquisitions and operations;
- 2) you will continue your efforts to encourage widespread community and public interest in the support and enjoyment of The Museum.

The University recognizes the significant contribution made by members of the community and of the Board of the Art Gallery of Sudbury. You have been able to achieve significant success with increased funding, community support and gallery interest. It is our hope that the University may ultimately be able to turn The Museum over to you, confident that it will continue as a centre, offering to the public an opportunity to discover and appreciate our art and cultural heritage.

Yours very truly,

Jean Watters, Ph.D.
President

:cl

MEMORANDUM OF AGREEMENT made as of the 20th day of July, 1999, *October*

BETWEEN:

LAURENTIAN UNIVERSITY OF SUDBURY, a university incorporated under the laws of the Province of Ontario, (hereinafter referred to as "Laurentian University");

- and -

ART GALLERY OF SUDBURY/GALERIE D'ART DE SUDBURY, a corporation incorporated under the laws of the Province of Ontario, (hereinafter referred to as the "Corporation");

WHEREAS the Corporation was incorporated on July 1st, 1997 as a charitable corporation to foster and promote understanding, knowledge and appreciation of art and cultural heritage and to that end intends to operate a public museum, art gallery and arts centre in both official languages and to exhibit works of art which highlight the talents, art and culture of Northern Ontario;

AND WHEREAS Laurentian University has operated a public museum, art gallery and arts centre (hereinafter referred to as the "Art Gallery") at its property on John Street (hereinafter referred to as "Bell Estate");

AND WHEREAS Laurentian University has agreed to retain the Corporation to manage and operate the Art Gallery on the Bell Estate on the terms and conditions hereof;

NOW THEREFORE in consideration of the premises, the mutual covenants herein contained and other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the parties hereto agree as follows:

1. Laurentian University hereby retains the Corporation to manage and operate the Museum on the Bell Estate for a term of five (5) years, subject to earlier termination as hereinafter provided; the Corporation is hereby retained as an independent contractor and not as an employee or partner of Laurentian University in the management and operation of the Art Gallery.
2. The Corporation shall manage and operate the Art Gallery on the Bell Estate in such manner as it deems reasonable and prudent.
3. Laurentian University hereby gives possession to the Corporation of all the contents of the Bell Estate including the furniture, chattels, equipment, works of art, artifacts, and all other items and materials whatsoever contained or situated (hereinafter referred to as "The Contents"), for the purpose of using the The Contents in the operation of the Art Gallery.
4. The Corporation shall, at its expense, keep, preserve, maintain, and repair The Bell Estate and The Contents as a reasonable and prudent owner would do and, without limiting the generality thereof, shall pay all realty and other taxes, and all costs of utilities, repairs and maintenance whatsoever in respect thereof.
5. The Corporation shall not sell, transfer, assign, give, trade, exchange, loan or otherwise dispose of or charge, mortgage or otherwise encumber The Bell Estate or The Contents without the express written consent of Laurentian University.
6. (a) The Corporation shall keep an inventory of The Contents current, noting all dispositions therefrom, all trades, and all acquisitions thereto, and at the termination of the Agreement shall return to The Bell Estate and The Contents as shown on such current inventory to Laurentian University in the same state and

condition as they were in on the date hereof, or the date of acquisition hereafter, as the case may be, excepting only normal and reasonable wear and tear.

7. (a) As consideration for its services, the Corporation shall be entitled to all the income and proceeds from the use and exhibition of the The Bell Estate and The Contents; such income and proceeds shall be applied firstly to pay the costs and expenses of the operation and maintenance of The Bell Estate and The Contents as herein provided and any excess of such income and proceeds shall belong to The Corporation for the furtherance of its objects, as its Board of Directors deem appropriate.
- (b) Laurentian University shall provide to the Corporation the services and financial assistance set out on Schedule "A" hereto.
8. (a) Should any plans for alterations, additions and renovations meet with Laurentian University's approval, Laurentian University agrees to contribute to the cost thereof out of such funds as it may be holding in trust for such purpose.
9. The Corporation expressly hereby covenants and agrees to be bound by and to carry out the terms of any trusts imposed on Laurentian University in respect of the use of any of The Contents affected by such trusts.
10. (a) Either party may terminate this Agreement at any time upon giving three (3) months notice to the other of such termination.
- (ii) The term of this Agreement may be extended from time to time upon such terms and such variations as the parties hereto may mutually agree upon.
11. The Corporation shall, at the termination of this Agreement:
- (i) account for, return and deliver up possession of The Bell Estate and The Contents to Laurentian University as aforesaid; and,
- (ii) provide to Laurentian University an accounting of all receipts, expenses, acquisitions and other transactions occurring during the term hereof; and,
- (iii) deal with or dispose of the balance of its assets in accordance with the provisions of its Letters Patent of Incorporation.

IN WITNESS WHEREOF the parties hereto have executed this Agreement under their respective seals this 2nd day of July, 1999

25th octobre

LAURENTIAN UNIVERSITY/
UNIVERSITÉ LAURENTIENNE

Per: 

ART GALLERY OF SUDBURY/
GALERIE D'ART DE SUDBURY

Per: 
CHAIRMAN.

Schedule "A"

Financial Assistance and Services To be Provided by Laurentian University

Under the terms of the agreement between the parties, and until such time as the agreement has been terminated or the Museum and the Bell Estate have been transferred to the Art Gallery of Sudbury/Galerie d'art de Sudbury, the University shall:

1. Pay for insurance on the Bell Estate and The Contents,
2. Provide administrative services to the Corporation, including the following:
 - (a) Payroll and accounting services;
 - (b) Investment management services;
 - (c) Purchasing;
 - (d) Employee benefit administration;
 - (e) Personnel services;
 - (f) Telecommunications and computing services;
 - (g) Routine security checks;
 - (h) Snow removal and ground maintenance;
 - (i) Translation;
 - (j) Postal services;
 - (k) Regular support from physical plant offices, with the specific charge-backs for maintenance costs incurred, on such items as mutually agreed upon;
 - (l) General advice from administrative officers.

LU agreement schedule A



Financial Services
 Services financiers
 Tel/Tél.: 705-675-1151, 3046
 Fax/Télé.: 705-675-4867

To: Demetra Christakos
 Director / Curator, Art Gallery of Sudbury

From: André Whissell, CPA, CMA, MBA
 Manager - Treasury, Trust and Capital

Date: 8 September 2020

Subject: Evaluated services

The evaluated services Laurentian University provided to the Art Gallery of Sudbury during the fiscal year ended 30 April 2020 totalled \$25,000. This amount is comprised of the following:

Basic grounds and basic building maintenance	\$ 17,500
Building and LUMAC insurance	6,000
Administrative support of various University departments	<u>1,500</u>
Total	<u>\$ 25,000</u>

Do not hesitate to contact me should you have any questions.

Yours truly,

André Whissell, CPA, CMA, MBA
 Manager - Treasury, Trust and Capital

Telephone: 705-675-1151, extension 3049
 Email: awhissell@laurentian.ca

x.c. Lorella Hayes, Vice-President Administration, Laurentian University
 Laurie Bissonette, FCPA, FCA, Partner, KPMG LLP

Re: Laurentian moving away from Conifer as library system

Brent Roe <broe@laurentian.ca>

Fri 2020-10-23 1:35 PM

To: Demetra Christakos <dchristakos@artsudbury.org>

Hello Demetra,

I hope you're well. I wanted to give you an update on the Conifer question, in case it may be helpful. In my original message, I had said that we would keep Conifer available for the non-Laurentian libraries for a period of time after Laurentian's go-live date in December with our new system. I would like to just note for you more precisely that we will maintain Conifer until June 30, 2021. With respect to billing this year, I am proposing that we charge half of the normal annual fee (according to the usual formula) for the use of Conifer to December 31, 2020, and then also charge a *pro rata* amount for each month thereafter during which a library continues to use Conifer. If you know already when the Art Gallery will no longer need to use Conifer, we could bill right away, but we can also wait until spring (for this fiscal year) too, whatever you may prefer.

Many thanks and best regards,
Brent

Brent Roe, MA, MLIS

University Librarian / Bibliothécaire en chef
Library & Archives / Bibliothèque & Archives

J344, Bibliothèque J.N. Desmarais Library
Laurentian University / Université Laurentienne
935 Ramsey Lake Road, Sudbury, ON P3E 2C6
935 chemin du lac Ramsey, Sudbury (ON) P3E 2C6

Desk/Bureau: (+1) 705-675-4841 (on campus / sur le campus : x4841)

Mobile: (+1) 705-918-2043

broe@laurentian.ca / broe@laurentienne.ca

<http://laurentian.ca/library> / <http://laurentienne.ca/bibliotheque>

www.laurentian.ca / www.laurentienne.ca

On Tue, Jun 9, 2020 at 4:12 PM Brent Roe <broe@laurentian.ca> wrote:

Hello Demetra,

I hope you are well in the midst of these COVID-19 times. I need to update you on a development at the library at Laurentian that will have consequences for the Art Gallery. In March, we achieved a commitment to moving away from Conifer, our current library system, on which the Art Gallery has also depended. This means that the Art Gallery will need to consider an alternative to its present library system solution. I need to offer my apologies that you are only hearing about this now; I was on leave when our commitment became official and then COVID-19 grabbed everyone's attention.

We will be staying with Conifer as normal until mid-December 2020 when we will move to Ex Libris Alma/Primo under the OCUL Omni consortium. As we cannot take our smaller Conifer libraries with us into this new arrangement, they will need to find another library system solution. I am expecting that we will keep Conifer "alive" for a period after December, but I do not know the details yet on how that could work or for how long we can manage that. There may be the possibility of your being able to contract with BC Libraries Cooperative directly so that you can continue to use the Evergreen system underlying Conifer, but I do not know what is possible in this regard yet; I am conferring with BCLC. You will need to consider what other possibilities you may have in the meantime.

I will keep you posted of any developments or new information that I have. If you wish to talk about this, please don't hesitate to call me on my mobile number below.

Thank you and best regards,
Brent

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Financial Statements of

**ART GALLERY OF SUDBURY
GALERIE D'ART DE SUDBURY**

And Independent Auditors' Report thereon

Year ended April 30, 2021



KPMG LLP
 Claridge Executive Centre
 144 Pine Street
 Sudbury ON P3C 1X3
 Canada
 Tel 705-675-8500
 Fax 705-675-7586

INDEPENDENT AUDITORS' REPORT

To the Members of Art Gallery of Sudbury | Galerie d'art de Sudbury

Opinion

We have audited the financial statements of the Art Gallery of Sudbury | Galerie d'art de Sudbury (the "Entity"), which comprise:

- the statement of financial position as at April 30, 2021
- the statement of operations and changes in fund balances for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Art Gallery of Sudbury | Galerie d'art de Sudbury as at April 30, 2021, its results of operations and changes in fund balances and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.



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Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

October 20, 2021

ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY


Statement of Financial Position

April 30, 2021, with comparative information for 2020

	2021	2020
Assets		
Current assets:		
Cash	\$ 330,748	\$ 29,873
Accounts receivable (note 2)	80,572	121,972
Prepaid expenses	5,997	-
	<u>417,317</u>	<u>151,845</u>
Works of art (note 3)	2,276,676	2,081,676
Capital assets (note 4)	2,723	9,425
	<u>\$ 2,696,716</u>	<u>\$ 2,242,946</u>
Liabilities and Fund Balances		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 31,464	\$ 9,777
Deferred contributions (note 6)	55,458	24,206
	<u>86,922</u>	<u>33,983</u>
Fund balances:		
General	104,010	(1,821)
Restricted and endowment (note 7)	229,108	129,108
Equity in capital assets (note 8)	2,276,676	2,081,676
	<u>2,609,794</u>	<u>2,208,963</u>
	<u>\$ 2,696,716</u>	<u>\$ 2,242,946</u>

See accompanying notes to financial statements.

On behalf of the Board:


 Director Paula Gouveia, Co-Chair


 Director Ryan Filipovic, Treasurer

ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY

Statement of Operations and Changes in Fund Balances

Year ended April 30, 2021, with comparative information for 2020

	General		Restricted and Endowment (note 7)		Equity in Capital Assets		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
Revenue:								
Grants:								
Municipal	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
Provincial - Other (note 9)	113,953	74,531	-	-	-	-	113,953	74,531
Federal - Travelling exhibits	18,174	61,250	-	-	-	-	18,174	61,250
- Other	268,016	125,880	-	-	-	-	268,016	125,880
Laurentian University (note 10)								
- In kind services	25,000	25,000	-	-	-	-	25,000	25,000
- B.A. McDonald	-	21,333	-	-	-	-	-	21,333
Donations - Foundations	-	1,500	-	-	-	-	-	1,500
- Art and other	3,802	3,545	100,000	-	195,000	-	298,802	3,545
Corporate sponsorships and donations	-	2,161	-	-	-	-	-	2,161
Education workshop fees	8,477	76,860	-	-	-	-	8,477	76,860
Catalogue and publication sales	1,730	2,200	-	-	-	-	1,730	2,200
Gallery shop rental and sales	13,469	14,642	-	-	-	-	13,469	14,642
Special events	-	651	-	-	-	-	-	651
Individual memberships	2,270	3,473	-	-	-	-	2,270	3,473
Ontario Arts Foundation - Endowment interest	10,081	8,740	-	-	-	-	10,081	8,740
Rentals	575	2,665	-	-	-	-	575	2,665
Admissions	4,584	5,359	-	-	-	-	4,584	5,359
Other	-	350	-	-	-	-	-	350
	670,131	630,140	100,000	-	195,000	-	965,131	630,140
Expenses:								
Salaries and benefits:								
- Other	322,324	304,061	-	-	-	-	322,324	304,061
- Traveling exhibits	5,788	39,892	-	-	-	-	5,788	39,892
Exhibitions	29,447	59,804	-	-	-	-	29,447	59,804
Office	70,323	61,151	-	-	-	-	70,323	61,151
New gallery	-	136	-	-	-	-	-	136
Travelling exhibits	33,160	14,679	-	-	-	-	33,160	14,679
Maintenance - grounds	16,766	20,909	-	-	-	-	16,766	20,909
Utilities	17,245	24,444	-	-	-	-	17,245	24,444
Educational programs	5,117	27,340	-	-	-	-	5,117	27,340
Insurance	22,513	20,526	-	-	-	-	22,513	20,526
Maintenance - building	17,054	14,982	-	-	-	-	17,054	14,982
Promotion	690	6,452	-	-	-	-	690	6,452
Fundraising	-	169	-	-	-	-	-	169
Gallery shop	10,517	10,031	-	-	-	-	10,517	10,031
Professional fees	5,345	4,843	-	-	-	-	5,345	4,843
Permanent collection maintenance	353	3,228	-	-	-	-	353	3,228
Travel and training	956	2,111	-	-	-	-	956	2,111
Amortization of capital assets	-	-	-	-	6,702	8,195	6,702	8,195
	557,598	614,758	-	-	6,702	8,195	564,300	622,953
Excess (deficiency) of revenue over expenses	112,533	15,382	100,000	-	188,298	(8,195)	400,831	7,187
Fund balances, beginning of year	(1,821)	(7,783)	129,108	129,108	2,081,676	2,080,451	2,208,963	2,201,776
Transfer for capital assets	(6,702)	(9,420)	-	-	6,702	9,420	-	-
Fund balances, end of year	\$ 104,010	\$ (1,821)	\$ 229,108	\$ 129,108	\$ 2,278,676	\$ 2,081,676	\$ 2,609,794	\$ 2,208,963

See accompanying notes to financial statements.

ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY

Statement of Cash Flows

Year ended April 30, 2021, with comparative information for 2020

	2021	2020
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 400,831	\$ 7,187
Donation of works of art	(195,000)	-
Amortization of capital assets	6,702	8,195
	<u>212,533</u>	<u>15,382</u>
Changes in non-cash working capital:		
Decrease (increase) in accounts receivable	41,400	(33,896)
Decrease (increase) in prepaid expenses	(5,997)	2,232
Increase (decrease) in accounts payable and accrued liabilities	21,687	(21,327)
Increase in deferred contributions	31,252	5,206
	<u>300,875</u>	<u>(32,403)</u>
Cash flows from investing activities:		
Additions to capital assets	-	(2,056)
	<u>300,875</u>	<u>(34,459)</u>
Net increase (decrease) in cash	300,875	(34,459)
Cash, beginning of year	29,873	64,332
Cash, end of year	<u>\$ 330,748</u>	<u>\$ 29,873</u>

See accompanying notes to financial statements.

ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY

Notes to Financial Statements

Year ended April 30, 2021

The Art Gallery of Sudbury / Galerie d'art de Sudbury (the "Gallery") which is a charitable organization incorporated without share capital on July 1, 1997, was formed to exhibit, preserve and promote local history and contemporary works of art. The Gallery provides access to knowledge and appreciation of the visual arts.

1. Significant accounting policies:

(a) Revenue recognition:

The financial statements are prepared according to the restricted fund method of accounting. Under this method, the following principles apply:

- Contributions are recorded as revenue in the respective funds based on their nature, source and the restrictions stipulated.
- Contributions including pledges and donations are recognized as revenue when received or receivable if the amounts can be reasonably estimated and collection is reasonably assured.

(b) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instrument at fair value. The Gallery has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

(c) Capital assets:

Capital assets are recorded at cost less accumulated amortization. Amortization is as follows:

Computers and equipment	35% declining-balance
Furniture and equipment	20% declining-balance

Assets no longer in use are carried at the lesser of net book value and net realizable value. No further amortization is taken on these assets.

ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY

Notes to Financial Statements (continued)

Year ended April 30, 2021

1. Significant accounting policies (continued):

(d) Works of art:

Purchased works of art and collectibles are recorded at cost. Contributions are recorded at fair value at the date of contribution. No amortization is taken on the artwork and collectibles due to the nature of these assets, made up of various artwork and treasures which are being preserved by the Gallery.

Gifted works of art are recorded as revenue at values based on appraisals by independent appraisers. When works of art are deaccessioned and then sold, proceeds from the sale of the deaccessioned works of art must be restricted to acquire new works of art or for direct care of the art.

Proceeds from the sale of deaccessioned works of art are included in deferred contributions and recognized as revenue when the expense related to the acquisition of the new works of art or expense for direct care is recorded.

(e) Use of estimates:

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the periods specified. Items subject to such estimates and assumptions include the carrying value of capital assets and valuation allowances for accounts receivable. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

2. Accounts receivable:

The accounts receivable balance consists of the following balances:

	2021	2020
Government of Canada	\$ 34,018	\$ 18,267
Canadian Museum Association	14,335	10,000
Northern Ontario Heritage Fund Corporation	13,068	8,178
HST	14,559	15,858
Laurentian University – B.A. McDonald (note 9)	860	59,402
Other	3,732	10,267
	\$ 80,572	\$ 121,972

3. Works of art:

As at April 30, 2021, the Gallery's collection of approximately \$2,276,676 (2020 - \$2,081,676) artworks contained paintings, sculptures, works on paper, photographs, contemporary installations and time-based media artworks from Indigenous, Canadian and International artists. During fiscal 2021, the Gallery purchased 0 (2020 - 0) works of art at a total cost of \$Nil (2020 - \$Nil). Contributions to the collection included 2 (2020 - 0) works of art with an estimated fair value of \$195,000 (2020 - \$Nil). During the year, no works of art were sold, with no proceeds received.

ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY

Notes to Financial Statements (continued)

Year ended April 30, 2021

4. Capital assets:

2021	Cost	Accumulated amortization	Net book value
Computers and equipment	\$ 18,230	\$ 18,230	\$ -
Furniture and fixtures	9,074	6,351	2,723
	\$ 27,304	\$ 24,581	\$ 2,723

2020	Cost	Accumulated amortization	Net book value
Computers and equipment	\$ 18,230	\$ 13,342	\$ 4,888
Furniture and fixtures	9,074	4,537	4,537
	\$ 27,304	\$ 17,879	\$ 9,425

5. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$Nil (2020 - \$Nil).

6. Deferred contributions:

Deferred contributions represent the unspent balance of funds received.

	2021	2020
Balance, beginning of year	\$ 24,206	\$ 19,000
Add amounts received	55,458	114,626
Less amount recognized as revenue in the year	(24,206)	(109,420)
Balance, end of year	\$ 55,458	\$ 24,206

7. Restricted and endowment funds:

The restricted and endowment funds balance consists of the following funds:

	2021	2020
Artifact Acquisitions	\$ 41,782	\$ 41,782
Sudbury Mining Heritage	2,747	2,747
Capital campaign	152,302	52,302
Endowment	32,277	32,277
	\$ 229,108	\$ 129,108

ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY

Notes to Financial Statements (continued)

Year ended April 30, 2021

8. Equity in capital assets:

The equity in capital assets is calculated as follows:

	2021	2020
Capital assets	\$ 2,279,399	\$ 2,091,101
Less amounts financed by:		
Internal financing	(2,723)	(9,425)
	<u>\$ 2,276,676</u>	<u>\$ 2,081,676</u>

Internal loans do not bear interest and are repaid consistent with the rate of amortization on the related assets.

9. Provincial funding:

Provincial funding consists of \$55,374 from the Ontario Arts Council through the Operating Grants for Arts Organizations program (2020 - \$55,374), \$32,882 from the Northern Ontario Heritage Fund for work placements (2020 - \$19,157), and \$20,000 COVID relief fund (2020 - \$Nil).

10. Relationship with Laurentian University:

The Gallery has a management service agreement with Laurentian University. The buildings and a permanent collection consisting of 2,250 works of art, of which 1,480 are owned by Laurentian University in trust, are managed by the Gallery as part of this agreement. Services with an estimated value of \$25,000 (2020 - \$25,000) are provided by the University to the Gallery. The security, insurance and maintenance services are included in the expenses of the Gallery.

Laurentian University administers three major funds of the B.A. McDonald Memorial Fund, which are available for use only by the Gallery. These funds are used for building renovations and artifact acquisition. The aggregate balance of these funds as at April 30, 2021 amounted to \$201,831 (2020 - \$203,964).

	2021	2020
Memorial fund	\$ 201,831	\$ 203,964

The Gallery has recorded revenue in the current year relating to the B.A. McDonald Memorial Fund in the amount of \$Nil (2020 - \$21,333).

11. Fund held in Trust by Ontario Arts Foundation:

The Ontario Arts Foundation holds \$214,419 (2020 - \$177,311) in The Art Gallery of Sudbury Arts Endowment Fund. This balance represents a contribution from the Arts Endowment Fund of the Ontario Arts Foundation to match fundraising performed by the Gallery to a specified maximum. Income on this balance is available for use by the Gallery annually.

ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY

Notes to Financial Statements (continued)

Year ended April 30, 2021

12. Demand line of credit:

The Gallery has a revolving credit facility of up to \$75,000 bearing interest at the bank prime lending rate plus 1.75%. As of April 30, 2021, \$Nil (2020 - \$Nil) is currently drawn on the demand line of credit.

13. Financial risks and concentration of credit risk:

(a) Liquidity risk:

Liquidity risk is the risk that the Gallery will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Gallery manages its liquidity risk by monitoring its operating requirements. The Gallery prepares budget and cash forecasts to ensure it has a sufficient funds to fulfill its obligations. There have been liquidity requirements in excess of that available in the past fiscal year.

(b) Credit risk:

Credit risk refers to the risk that counterparty may default on its contractual obligations resulting in a financial loss. The Gallery is exposed to credit risk with respect to the accounts receivable. The Gallery assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts.

(c) Interest rate risk:

The Gallery is exposed to interest rate risk from the possibility that changes in interest rates will affect the value of the investments and investment income. The Gallery manages the above risk via monitoring market conditions and consulting with its financial advisors.

(d) Other risk:

The Gallery's main sources of revenue are operating grants, donations, admissions and government assistance. In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. The Gallery has undertaken measures to ensure that it will continue to operate in line with public health recommendations.

In response to the adverse impact of the pandemic, the Provincial government has provided financial relief in the form of grants totaling \$20,000. The Federal government has provided assistance under the CEWS program in the amount of \$142,844 and financial relief in the form of grants totaling \$61,371.

The impact of COVID-19 is expected to negatively impact operations for a duration that cannot be reasonably predicted. The further overall operational and financial impact is highly dependent on the duration of COVID-19, including the potential occurrence of additional waves of the pandemic, and could be affected by other factors that are currently not known at this time. Management is actively monitoring the effect of the pandemic on its financial condition, liquidity, operations, suppliers, and workforce. Given the daily evolution of the pandemic and the global responses to curb its spread, the Gallery is not able to fully estimate the effects of the pandemic on its results of operations, financial condition, or liquidity at this time.

ART GALLERY OF SUDBURY / GALERIE D'ART DE SUDBURY

Notes to Financial Statements (continued)

Year ended April 30, 2021

14. Government assistance:

As part of the federal response to the COVID-19 pandemic, announcements were made for certain subsidy programs to support businesses by providing financing. Included in the April 30, 2021 financial statements is \$142,844 of revenues and \$34,018 of receivables related to the Canada Emergency Wage Subsidy ("CEWS"). The amount is subject to audit by the Canada Revenue Agency and if any amounts are deemed to be repayable they will be recorded in the period the audit is complete.

15. Comparative information:

Certain comparative information has been reclassified from those previously presented to conform to the presentation of the 2021 financial statements.

This is Exhibit "G" referred to in the Affidavit of Demetra Christakos
sworn remotely on this 8th day of April 2022.

A handwritten signature in black ink that reads "Stephen Gaudreau". The signature is written in a cursive style with a large initial 'S'.

Commissioner for Taking Affidavits (or as may be)

Stephen Gaudreau

From: Maria Konyukhova <MKonyukhova@stikeman.com>
Sent: Monday, March 28, 2022 7:35 PM
To: David T. Ullmann; 'Niels Ortved'; Demetra Christakos; D. J. Miller; Andrew Hanrahan; Derek Harland; Sanja Sopic; Ashley Taylor; Sharon Hamilton
Cc: Stephen Gaudreau; Philip Yang
Subject: RE: Laurentian Case Conference re AGS claim

David – we disagree with your position that AGS can withdraw the claim that it has filed in LU’s CCAA claims process and unilaterally elect to have its claim unaffected and capable of being asserted post LU’s emergence from CCAA protection. As you can imagine, every claimant that has filed a claim against LU would make a similar election if it were open to claimants to do so unilaterally. Accordingly, we would like to proceed with the determination of AGS’s claim. If AGS chooses to withdraw its claim, it will be with prejudice to its ability to bring a claim with respect to these assets in the future – within or after the completion of LU’s CCAA proceedings.

Maria Konyukhova

Direct: 416-869-5230

Mobile: 416-319-1632

Email: mkonyukhova@stikeman.com

From: David T. Ullmann <DUllmann@blaney.com>
Sent: Monday, March 28, 2022 4:57 PM
To: 'Niels Ortved' <nortved@arbitrationplace.com>; Maria Konyukhova <MKonyukhova@stikeman.com>; Demetra Christakos <dchristakos@artsudbury.org>; D. J. Miller <DJMiller@tgf.ca>; Andrew Hanrahan <AHanrahan@tgf.ca>; Derek Harland <DHarland@tgf.ca>; Sanja Sopic <SSopic@stikeman.com>; Ashley Taylor <ATAYLOR@stikeman.com>; Sharon Hamilton <Sharon.S.Hamilton@parthenon.ey.com>
Cc: Stephen Gaudreau <SGaudreau@blaney.com>; Philip Yang <PYang@blaney.com>
Subject: RE: Laurentian Case Conference re AGS claim

Mr. Ortved,

Thank you for your email on the weekend. We have had a chance to review this matter further with our client. It is our client’s intention to withdraw its claim in the CCAA proceeding on the basis that they agree that they are not currently owed the amounts set out in their claim which would allow them to vote in a CCAA plan or participate in a dividend in such a plan. They do maintain a claim in the assets in question, but Laurentian has taken no steps to demonstrate that Laurentian contests that claim or advanced any evidence that Laurentian owns the assets in question.

We are seeking confirmation from the Monitor that they agree that if our client withdraws its claim it is without prejudice to our client’s rights in the assets in question or its rights to ordinary amounts which fall due in the ordinary course hereafter, or to any amounts which may become due and which are unpaid in the future. Once we have that agreement, our clients will formally withdraw the claim. If the Monitor or Laurentian dispute this position, we intend to bring a motion to the court for clarification of this issue and with respect to the intent and purpose of the claims process before our client withdraws its claim or proceeds with it.

For clarity, our client will not withdraw its claim until the impact of that withdrawal is understood and agreed to by both sides to this dispute. We do hope that we can come to an understanding on that without litigation.

As such, we respectfully suggest that the case conference scheduled for tomorrow is not necessary at this time.

Respectfully,

David Ullmann

David T. Ullmann
Partner

dullmann@blaney.com

☎416-596-4289 | ☎416-594-2437

From: Niels Ortved <nortved@arbitrationplace.com>

Sent: Saturday, March 26, 2022 11:51 AM

To: David T. Ullmann <DUllmann@blaney.com>; 'Maria Konyukhova' <MKonyukhova@stikeman.com>; Demetra Christakos <dchristakos@artsudbury.org>; D. J. Miller <DJMiller@tgf.ca>; Andrew Hanrahan <AHanrahan@tgf.ca>; Derek Harland <DHarland@tgf.ca>; Sanja Sopic <ssopic@stikeman.com>; Ashley Taylor <ATAYLOR@stikeman.com>; Sharon Hamilton <Sharon.S.Hamilton@parthenon.ey.com>

Cc: Stephen Gaudreau <SGaudreau@blaney.com>; Philip Yang <PYang@blaney.com>

Subject: RE: Laurentian Case Conference re AGS claim

Dear Mr. Ullmann,

Thank you for your message dated March 25, 2022.

Based on the materials filed in connection with this matter, my preliminary view is that the claim can be determined on the basis of written submissions.

That being the case, it is my position that the case conference scheduled for March 29, 2022 should proceed with a view to establishing a timetable for the submissions by the respective parties. I remind you that the March 29th date is in place of the original conference date of March 3rd which was adjourned at the request of your client.

If, as you suggest in your message, there are matters to be addressed in advance of settling a timetable for filing submissions on the merits, I would request that you identify the specific issue(s) by Monday, March 28th at the latest to enable the Monitor and Laurentian University to respond accordingly.

Yours truly,

Niels Ortved

W. Niels Ortved, Q. Arb

Resident Arbitrator/Mediator

Arbitration Place

Bay Adelaide Centre

Suite 900, 333 Bay Street

Toronto, ON

M5H 2R2

Tel: 416-848-0203

Email: nortved@arbitrationplace.com

From: David T. Ullmann <DUllmann@blaney.com>

Sent: March 25, 2022 5:41 PM

To: 'Maria Konyukhova' <MKonyukhova@stikeman.com>; Niels Ortved <nortved@arbitrationplace.com>; Demetra Christakos <dchristakos@artsudbury.org>; D. J. Miller <DJMiller@tgf.ca>; Andrew Hanrahan <AHanrahan@tgf.ca>; Derek Harland <DHarland@tgf.ca>; Sanja Sopic <ssopic@stikeman.com>; Ashley Taylor <ATAYLOR@stikeman.com>; Sharon Hamilton <Sharon.S.Hamilton@parthenon.ey.com>

Cc: Stephen Gaudreau <SGaudreau@blaney.com>; Philip Yang <PYang@blaney.com>

Subject: RE: Laurentian Case Conference re AGS claim

Hello Mr. Ortved,

Ms. Konyukhova's email below preceded mine just slightly as I was also in the process of writing to you with respect to next week's attendance. I am afraid she and I see this matter very differently.

First, I would like to note that we felt that Ms. Konyukhova's last email to you on March 14, 2022 provided an unfair assessment of the timelines of this matter to date. Certainly the Monitor has not acted as though this was urgent prior to her email and indeed took almost 6 months to review my client's claim. It was submitted to them on July 31, 2021 and they did not respond until February 1, 2022. When they did reply their reply was extremely unhelpful for a matter as old and complex as this one. Also, Ms. Konyukhova's suggestion in her March 14th email that we were not acting promptly was also somewhat odd as she knew that we had, by the time she wrote to you, scheduled a without prejudice meeting with her and Laurentian to be held on March 22, a mere 15 days after we were retained. The Claims Process Order in paragraph 35 mandated the holding of such a meeting before engaging the Claims Officer and for whatever reason that had not occurred before our engagement.

While it was without prejudice I can advise that we had that meeting on March 22 and it did not resolve the matter. I am hopeful there will be other such meetings and that a resolution to this dispute is possible between counsel. I did not realistically think that a matter as complex and nuanced as this one is could possibly be resolved in one meeting. However, respectfully, I continue to think that a more flexible process is more likely to reach the right result here rather than heading for a binary outcome before you as the Monitor's email below seems to contemplate. In any event, more than one such meeting is required.

We are prepared to attend the case conference on Tuesday in good faith and because we agreed to schedule this at the Monitor's insistence before our March 22 meeting, but we can only do so on a without prejudice basis to my client's right to assert that it may not be appropriate for this claim to be before the Claims Officer at all or that it is premature to do so at this time.

For example, and without limitation, it may be that this matter is not properly before you because a) the claims held by our client may be in the nature of property claims, which are beyond the scope or purpose of the Claims Process Order or b) it may be premature to place this matter before you as our client is considering filing additional claims against the Directors and Officers as we consider if they have met their obligations to the Art Gallery or c) it may be that my client's claims are more properly considered as nascent restructuring claims, which have not yet arisen because Laurentian has not taken any steps to challenge our client's rights or agreements. If we are unable to resolve these and other issues with the Monitor and Laurentian (and to be fair they do not yet have our client's with prejudice position on these points as we ourselves are still reviewing with our client our client's materials from the over 25 year history which informs this dispute and we have zero production from the Monitor or Laurentian) we suspect that we will have to have those points, and other preliminary points litigated before the parties can agree on process.

In light of the foregoing, please advise if you would prefer to proceed with the case conference in this circumstance, or if you would prefer that this matter be deferred for a period.

Respectfully,

David Ullmann

David T. Ullmann
Partner

dullmann@blaney.com

☎416-596-4289 | ☎416-594-2437

From: Maria Konyukhova <MKonyukhova@stikeman.com>

Sent: Friday, March 25, 2022 4:33 PM

To: 'Niels Ortved' <nortved@arbitrationplace.com>; Demetra Christakos <dchristakos@artsudbury.org>; D. J. Miller <DJMiller@tgf.ca>; Andrew Hanrahan <AHanrahan@tgf.ca>; Derek Harland <DHarland@tgf.ca>; Sanja Sopic <SSopic@stikeman.com>; Ashley Taylor <ATAYLOR@stikeman.com>; Sharon Hamilton <Sharon.S.Hamilton@parthenon.ey.com>; David T. Ullmann <DULLmann@blaney.com>

Subject: RE: Laurentian Case Conference re AGS claim

In anticipation of the case conference scheduled for Tuesday, March 29, below please find the Monitor's proposed agenda:

1. Any preliminary issues – none from the Monitor
2. Process for determination of claim – Monitor's view is this claim can be determined in writing
3. Proposed timeline:
 - a. AGS to deliver its brief and supporting documents – April 1
 - b. LU to deliver responding materials – April 8
 - c. AGS to deliver reply (if any) - April 13
 - d. Hearing if determined necessary by Claims Officer – week of April 18

Maria Konyukhova

Direct: 416-869-5230

Mobile: 416-319-1632

Email: mkonyukhova@stikeman.com

-----Original Appointment-----

From: Maria Konyukhova

Sent: Monday, March 21, 2022 2:01 PM

To: Maria Konyukhova; 'Niels Ortved'; Demetra Christakos; D. J. Miller; Andrew Hanrahan; Derek Harland; Sanja Sopic;

Ashley Taylor; Sharon Hamilton; David T. Ullmann

Subject: Laurentian Case Conference re AGS claim

When: Tuesday, March 29, 2022 3:00 PM-4:00 PM (UTC-05:00) Eastern Time (US & Canada).

Where:

Please see below for meeting particulars and dial in for the case conference with Claims Officer Niels Ortved with respect to the claim of the Art Gallery of Sudbury.

Microsoft Teams meeting

Join on your computer or mobile app

[Click here to join the meeting](#)

Join with a video conferencing device

teams@vc.stikeman.com

Video Conference ID: 114 144 424 5

[Alternate VTC instructions](#)

Or call in (audio only)

[+1 647-749-0227,,205245326#](tel:+16477490227,205245326#) Canada, Toronto

Phone Conference ID: 205 245 326#

[Find a local number](#) | [Reset PIN](#)

The dial-in number above is mobile friendly and will dial and enter the Conference ID automatically when you click on it from your mobile phone. You may also click on the Local Numbers link to access mobile friendly numbers in your local area.

[Learn More](#) | [Meeting options](#)

From: Niels Ortved <nortved@arbitrationplace.com>

Sent: Monday, March 14, 2022 2:51 PM

To: Maria Konyukhova <MKonyukhova@stikeman.com>; Demetra Christakos <dchristakos@artsudbury.org>; D. J. Miller <DJMiller@tgf.ca>; Andrew Hanrahan <AHanrahan@tgf.ca>; Derek Harland <DHarland@tgf.ca>; Sanja Sopic <SSopic@stikeman.com>; Ashley Taylor <ATAYLOR@stikeman.com>; Sharon Hamilton <Sharon.S.Hamilton@parthenon.ey.com>; David T. Ullmann <DULLmann@blaney.com>

Subject: RE: Laurentian Case Conference re AGS claim

Dear Ms. Konyukhova,

Thank you for your message.

I am available for a case conference in this matter on March 29, 2022. I propose that the conference be scheduled for 3 p.m. on that date. However, if that time is not convenient for any of the counsel involved, I will make myself available at an alternative time on that date agreeable to all concerned.

Yours truly,

Niels Ortved

W. Niels Ortved, Q.Arb

Resident Arbitrator/Mediator

Arbitration Place

Bay Adelaide Centre

Suite 900, 333 Bay Street

Toronto, Ontario

M5H 2R2

Tel: 416-848-0203

Email: nortved@arbitrationplace.com

From: Maria Konyukhova <MKonyukhova@stikeman.com>

Sent: March 14, 2022 12:03 PM

To: Niels Ortved <nortved@arbitrationplace.com>; Demetra Christakos <dchristakos@artsudbury.org>; D. J. Miller <DJMiller@tgf.ca>; Andrew Hanrahan <AHanrahan@tgf.ca>; Derek Harland <DHarland@tgf.ca>; Sanja Sopic

<SSopic@stikeman.com>; Ashley Taylor <ATAYLOR@stikeman.com>; Sharon Hamilton <Sharon.S.Hamilton@parthenon.ey.com>; David T. Ullmann <DULLmann@blaney.com>

Subject: RE: Laurentian Case Conference re AGS claim

Good morning, Mr. Ortved. I am writing to update you on this claim and request a case conference with you. The AGS has now retained Mr. Ullmann (cc'd) and we have been trying to set up a conference with you to progress the determination of this case. Unfortunately, Mr. Ullmann is busy with various other matters and March break and the earliest date he is available to attend a case conference is March 29 – nearly 4 weeks after the date the AGS initially agreed to. We will be asking for an expedited and strictly enforced schedule at our case conference to make up for this delay and to allow Laurentian to advance its CCAA proceeding. To that end, please let us know your availability on March 29 for a 1 hour case conference. The Monitor's and Laurentian's counsel will make ourselves available.

Thank you.

Maria Konyukhova

Direct: 416-869-5230

Mobile: 416-319-1632

Email: mkonyukhova@stikeman.com

From: Niels Ortved <nortved@arbitrationplace.com>

Sent: Tuesday, March 1, 2022 1:41 PM

To: Demetra Christakos <dchristakos@artsudbury.org>; Maria Konyukhova <MKonyukhova@stikeman.com>; D. J. Miller <DJMiller@tgf.ca>; Andrew Hanrahan <AHanrahan@tgf.ca>; Derek Harland <DHarland@tgf.ca>; Sanja Sopic <SSopic@stikeman.com>; Ashley Taylor <ATAYLOR@stikeman.com>; Sharon Hamilton <Sharon.S.Hamilton@parthenon.ey.com>

Subject: RE: Laurentian Case Conference re AGS claim

All,

In view of the circumstances set out in Ms. Christakos' email, I confirm that I am agreeable to a postponement of the case conference currently scheduled for March 3rd to a subsequent date agreeable to all concerned.

Yours truly,

Niels Ortved

W. Niels Ortved Q.Arb

Resident Arbitrator/Mediator

Arbitration Place

Bay Adelaide Centre

Suite 900, 333 Bay Street

Toronto, Ontario

M5H 2R2

Tel: 416-848-0203

Email: nortved@arbitrationplace.com

From: Demetra Christakos <dchristakos@artsudbury.org>

Sent: March 1, 2022 3:09 PM

To: Maria Konyukhova <MKonyukhova@stikeman.com>; D. J. Miller <DJMiller@tgf.ca>; Andrew Hanrahan <AHanrahan@tgf.ca>; Derek Harland <DHarland@tgf.ca>; Sanja Sopic <SSopic@stikeman.com>; Ashley Taylor <ATAYLOR@stikeman.com>; Sharon Hamilton <Sharon.S.Hamilton@parthenon.ey.com>; Niels Ortved <nortved@arbitrationplace.com>

Subject: Re: Laurentian Case Conference re AGS claim

Dear Maria Konyukhova:

My Executive Committee has been back in touch with a request.

Would it be possible to request an adjournment of this case hearing until the week of March 14, 2022?

This would give us time to retain counsel and prepare adequately.

Many thanks,

Demetra Christakos

Demetra Christakos

Director / Curator | Directrice / Conservatrice

Art Gallery of Sudbury | Galerie d'art de Sudbury

251 John Street | 251, rue John

Sudbury ON P3E 1P9

(705) 675-4871 x 223

dchristakos@artsudbury.org

www.artsudbury.org

Please visit our website artsudbury.org to book your visit, for virtual and online activities, and for the Gallery boutique.

Veuillez consulter notre site Internet artsudbury.org pour réserver votre visite, pour les activités virtuelles et en ligne, et pour la boutique de la galerie.

From: Maria Konyukhova <MKonyukhova@stikeman.com>

Sent: March 1, 2022 11:40 AM

To: Demetra Christakos <dchristakos@artsudbury.org>; D. J. Miller <DJMiller@tgf.ca>; Andrew Hanrahan <AHanrahan@tgf.ca>; Derek Harland <DHarland@tgf.ca>; Sanja Sopic <SSopic@stikeman.com>; Ashley Taylor <ATAYLOR@stikeman.com>; Sharon Hamilton <Sharon.S.Hamilton@parthenon.ey.com>; Niels Ortved <nortved@arbitrationplace.com>

Subject: Laurentian Case Conference re AGS claim

When: March 3, 2022 3:00 PM-4:00 PM.

Where: Microsoft Teams Meeting

Please see below for meeting particulars and dial in for the case conference with Claims Officer Niels Ortved with respect to the claim of the Art Gallery of Sudbury.

Microsoft Teams meeting

Join on your computer or mobile app

[Click here to join the meeting](#)

Join with a video conferencing device

teams@vc.stikeman.com

Video Conference ID: 114 144 424 5

[Alternate VTC instructions](#)

Or call in (audio only)

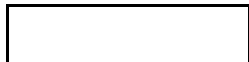
[+1 647-749-0227](tel:+16477490227),205245326# Canada, Toronto

Phone Conference ID: 205 245 326#

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Stikeman Elliott LLP Barristers & Solicitors

5300 Commerce Court West, 199 Bay Street, Toronto, ON M5L 1B9 Canada

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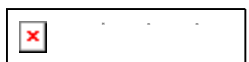


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This email is confidential and may contain privileged information. If you are not an intended recipient, please delete this email and notify us immediately. Any unauthorized use or disclosure is prohibited.

This is Exhibit "H" referred to in the Affidavit of Demetra Christakos sworn remotely on this 8th day of April 2022.

A handwritten signature in black ink that reads "Stephen Gaudreau". The signature is written in a cursive style with a large, stylized 'S' and 'G'.

Commissioner for Taking Affidavits (or as may be)

Stephen Gaudreau

Court File No. CV-21-656040-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE CHIEF)	MONDAY, THE 31ST
)	
JUSTICE MORAWETZ)	DAY OF MAY, 2021

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
LAURENTIAN UNIVERSITY OF SUDBURY

Applicant

AMENDED AND RESTATED CLAIMS PROCESS ORDER

THIS MOTION, brought by the Applicant pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA") for an order, among other things, amending and restating the Claims Process Order dated May 31, 2021, establishing a claims process to identify, determine and resolve claims of creditors of the Applicant, was heard this day by videoconference via Zoom in Toronto, Ontario due to the COVID-19 pandemic.

ON READING the Applicant's Notice of Motion, the affidavit of Dr. Robert Haché sworn May 21, 2021 (the "**Haché Affidavit**"), the Fourth Report of Ernst & Young Inc. (the "**Monitor**" or "**EY**") dated May 27, 2021 (the "**Fourth Report**"), and on hearing the submissions of counsel for the Applicant, counsel for the Monitor, counsel for The Toronto-Dominion Bank, counsel for Royal Bank of Canada, counsel for Bank of Montreal, counsel for the Laurentian University Faculty Association, counsel for the Laurentian University Staff Union, counsel for Thorneloe University, counsel for the University of Sudbury, counsel for Huntington University, and those other parties listed on the Counsel Slip, no one else appearing although duly served with the Applicant's Motion Record as appears from the Affidavit of Service of Derek Harland dated May 27, 2021,



SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

DEFINITIONS AND INTERPRETATION

2. The following terms shall have the following meanings ascribed thereto:

- (a) **“Appointing Creditors”** has the meaning ascribed to such term in paragraph 16 of this Order;
- (b) **“Applicant”** means Laurentian University of Sudbury;
- (c) **"Business Day"** means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Toronto, Ontario;
- (d) **"CCAA"** has the meaning ascribed to it in the preamble to this Order;
- (e) **"Charges"** means the Administration Charge and the DIP Lender’s Charge, as such terms are defined in the Initial Order;
- (f) **"Claim"** means each of:
 - (i) any right of any Person against the Applicant, in connection with any indebtedness, liability or obligation of any kind of the Applicant whether liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown, by guarantee, surety or otherwise and whether or not such right is executory in nature, including the right or ability of any Person to advance a claim for contribution or indemnity (including any claim by a Director or Officer against the Applicant for contribution and/or indemnity arising from any D&O Claim) for or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation (A) is based in whole or in part on facts existing prior to the Filing Date, (B) relates to a time period prior to the Filing Date, or (C) would have been a claim provable in bankruptcy had the Applicant become bankrupt on the Filing Date (each, a **"Pre-Filing Claim"**, and collectively, the **"Pre-Filing Claims"**);

- (ii) any indebtedness, liability or obligation of any kind arising out of the restructuring, termination, repudiation or disclaimer of any lease, contract, or other agreement or obligation on or after the Filing Date and whether such restructuring, termination, repudiation or disclaimer took place or takes place before or after the date of this Order (each, a "**Restructuring Claim**", and collectively, the "**Restructuring Claims**"); or
- (iii) any right of any Person against the Directors or Officers of the Applicant, or any of them, that relates to any claim for which they might be liable as a result of any act as a Director or Officer of the Applicant (each, a "**D&O Claim**", and collectively, the "**D&O Claims**"),

provided however, that "Claim" shall not include an Excluded Claim.

- (g) "**Claims Bar Date**" means the Pre-Filing Claims Bar Date, the Restructuring Claims Bar Date or the D&O Claims Bar Date, as the case may be;
- (h) "**Claims Officer**" means the person or persons who may be appointed by the Court;
- (i) "**Compensation Claims**" has the meaning ascribed to that term in paragraph 2(s)(i) of this Order;
- (j) "**Compensation Claims Methodology**" means the methodologies to be used to calculate the Compensation Claims;
- (k) "**Court**" means the Ontario Superior Court of Justice (Commercial List);
- (l) "**Creditor**" means any Person asserting a Claim;
- (m) "**Creditors' Meeting**" means the meeting or meetings of Creditors scheduled pursuant to further Order of this Court for purposes of voting on a Plan, if and when filed with this Court;
- (n) "**Directors**" means all current and former directors of the Applicant, and "Director" means any one of them, and for greater certainty includes any current or former member of the Board of Governors of the Applicant;
- (o) "**D&O Claim**" has the meaning ascribed to that term in paragraph 2(f)(iii) of this Order;

- (p) **“D&O Claims Bar Date”** means 5:00 p.m. (prevailing Eastern Time) on July 30, 2021;
- (q) **"Dispute Notice"** means a written notice to the Monitor, substantially in the form attached hereto as Schedule "E", delivered to the Monitor by a Creditor who has received a Notice of Revision or Disallowance of its intention to dispute such Notice of Revision or Disallowance;
- (r) **“Employees”** means the current and former employees of the Applicant;
- (s) **"Excluded Claim"** means the following claims, whether liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown:
- (i) claims of: (A) any Employee for amounts owing to him or her in his or her capacity as a current or former employee of the Applicant, including without limitation, claims on account of wages, salaries, any other form of compensation (whether sales-based, incentive-based, deferred, retention-based, share-based, or otherwise), severance or termination pay, employee benefits (including, but not limited to, medical and similar benefits, disability benefits, relocation or mobility benefits, and benefits under employee assistance programs), pension and retirement benefits (including the RHBP and SuRP), vacation pay, and employee expenses, (B) any Employee arising from the administration, management or oversight of any of the pension plans or employee benefit plans administered or sponsored by the Applicant, (C) any Employee in respect of grievances under any collective agreement to which the Applicant is party, whether such grievance arose prior to or after the Filing Date, (D) any labour union of the Applicant in respect of claims arising pursuant to section 33(5) of the CCAA, and (E) Huntington University, University of Sudbury, Thorneloe University, the Sudbury Neutrino Observatory Laboratory, the Mining Innovation Rehabilitation and Applied Research Corporation or the Centre for Excellence in Mining Innovation or any current or former employee of any of the foregoing entities, in each case solely in respect of any claims relating to the participation of their current or former employees in the RHBP (collectively, including Employee and Employee grievance claims of the above nature, **"Compensation Claims"**);
 - (ii) claims against the Applicant by any student enrolled with the Applicant during the 2020-21 academic year in respect of amounts owing in respect of rebates, refunds, account credits or other similar amounts that are subject to the existing policies and procedures of the Applicant; or

- (iii) any claim entitled to the benefit of an existing or future Court-ordered priority charge ordered by the Court, including the Charges;
- (t) "**Filing Date**" means February 1, 2021;
- (u) "**Initial Order**" means the Amended and Restated Initial Order dated February 11, 2021 (as may be further supplemented, amended or varied from time to time);
- (v) "**Inspectors**" means the individuals nominated as members of the Inspector Group by the Appointing Creditors, and who have been appointed pursuant to paragraph 16 of this Order;
- (w) "**Inspector Group**" has the meaning ascribed to such term in paragraph 16 of this Order.
- (x) "**Instruction Letter**" means the guide to completing the Proof of Claim form, in substantially the form attached as Schedule "B" hereto;
- (y) "**Known Creditors**" means:
 - (i) those Creditors which, to the knowledge of the Applicant and the Monitor, were owed monies by the Applicant as of the Filing Date and which monies remain unpaid in whole or in part;
 - (ii) the collective bargaining agents, Laurentian University Faculty Association and Laurentian University Staff Union;
 - (iii) Huntington University, Thorneloe University and the University of Sudbury;
 - (iv) any Person who, to the knowledge of the Applicant and the Monitor, commenced a legal or any other proceeding against the Applicant, which legal proceeding was commenced and served upon the Applicant prior to the Filing Date; and
 - (v) any Person who is party to a lease, contract, or other agreement or obligation of the Applicant which was (to the knowledge of the Applicant and the Monitor) terminated, repudiated or disclaimed by the Applicant between the Filing Date and the date of this Order.

- (z) “**Material Claim**” means any one or more Claims that are filed against the Applicant in accordance with the provisions of this Order by or on behalf of any one Creditor, that, in the aggregate, are in an amount greater than \$5 million;
- (aa) "**Monitor**" has the meaning ascribed to it in the preamble to this Order;
- (bb) "**Notice of Revision or Disallowance**" means a notice, substantially in the form attached hereto as Schedule "D", advising a Creditor that the Monitor has revised or disallowed all or part of such Creditor's Claim as set out in the Creditor's Proof of Claim;
- (cc) “**Notice to Creditors**” means the Notice to Creditors for publication in substantially the form attached as Schedule “A” hereto;
- (dd) "**Officers**" means all current and former officers of the Applicant, and "Officer" means any one of them;
- (ee) "**Person**" is to be interpreted broadly and includes any individual, firm, general or limited partnership, joint venture, trust, corporation, limited or unlimited liability company, unincorporated organization, association, trust, collective bargaining agent, joint venture, federal or provincial government body, agency or Ministry, regulatory body, officer or instrumentality thereof, or any juridical entity, wherever situate or domiciled, and whether or not having legal status, howsoever designated or constituted, and whether acting on their own or in a representative capacity;
- (ff) "**Plan**" means any plan of compromise or arrangement by the Applicant, if and when filed, as revised, amended, modified or supplemented from time to time in accordance with its terms;
- (gg) "**Pre-Filing Claim**" has the meaning ascribed to that term in paragraph 2(f)(i) of this Order;
- (hh) "**Pre-Filing Claims Bar Date**" means 5:00 p.m. (prevailing Eastern Time) on July 30, 2021;

- (ii) **“Pre-Filing Lenders”** means collectively, Royal Bank of Canada, The Toronto-Dominion Bank and the Bank of Montreal;
 - (jj) **"Proof of Claim"** means the proof of claim to be completed and filed by a Person setting forth a Claim and which shall include all supporting documentation in respect of such Claim, substantially in the form attached hereto as Schedule "C";
 - (kk) **"Proof of Claim Document Package"** means a document package that includes a copy of the Notice to Creditors, Instruction Letter, Proof of Claim, and such other materials as the Monitor may consider appropriate or desirable;
 - (ll) **"Proven Claim"** means a Claim as finally accepted by the Monitor, in consultation with the Applicant, or as determined by the Claims Officer or by the Court, including for purposes of voting and/or distribution under the Plan. For greater certainty, a Material Claim shall be finally accepted in accordance with paragraph 26 of this Order;
 - (mm) **"Restructuring Claim"** has the meaning ascribed to that term in paragraph 2(f)(ii) of this Order;
 - (nn) **"Restructuring Claims Bar Date"** means, in respect of each Restructuring Claim and each Person having a Restructuring Claim, 5:00 p.m. (prevailing Eastern Time) on the later of: (i) July 30, 2021, and (ii) the date that is 30 days after the date on which the Monitor sends a Proof of Claim Document Package to the Creditor with respect to a Restructuring Claim that arose after the Filing Date; and
 - (oo) **"Secured Claim"** means any Claim of a Secured Creditor (as defined in the CCAA), but only to the extent of the value of the security in respect of the Claim.
3. **THIS COURT ORDERS** that all references as to time herein shall mean local time in Toronto, Ontario, Canada, and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day, unless otherwise indicated herein.
4. **THIS COURT ORDERS** that all references to the word “including” shall mean “including without limitation”.

5. **THIS COURT ORDERS** that all references to the singular herein include the plural, the plural include the singular, and any gender includes all genders.

MONITOR'S ROLE

6. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA and under the Initial Order, is hereby directed and empowered to take all such other actions and fulfill such other roles as are authorized by this Order or are incidental thereto, and that in taking such other actions and in fulfilling such other roles, the Monitor shall have the protections given to it in the Initial Order and this Order, including without limitation the protections provided in paragraph 47 of this Order.

NOTICE TO CREDITORS

7. **THIS COURT ORDERS** that:

- (a) the Monitor shall, as soon as practicable following the issuance of this Order, post a copy of the Proof of Claim Document Package on its website, in both French and English, at <http://www.ey.com/ca/Laurentian>;
- (b) the Monitor shall, as soon as practicable following the issuance of this Order, on behalf of the Applicant, send to each of the Known Creditors with a Claim greater than \$50 (for which the Monitor has an address) a copy of the Proof of Claim Document Package, provided however that the Monitor is not required to send the Proof of Claim Document Package, in both French and English, to any Persons that may have a Compensation Claim;
- (c) the Monitor shall, as soon as practicable following the issuance of this Order, cause the Notice to Creditors, in both French and English, to be published in *The Globe and Mail* (National Edition) and the *Sudbury Star*, each for one (1) Business Day;
- (d) with respect to Restructuring Claims, the Monitor shall, no later than five (5) Business Days following the time that the Monitor becomes aware of the effective date of the termination, repudiation or disclaimer of a lease, contract or other agreement or obligation, send to the counterparty(ies) of such agreement or obligation a Proof of Claim Document Package; and

- (e) the Monitor shall, as soon as reasonably possible following receipt of a request therefor, deliver a copy of the Proof of Claim Document Package to any Person claiming to be a Creditor and requesting such material.

8. **THIS COURT ORDERS** that a separate process to deal with Compensation Claims shall be established by further Order of this Court, to address the validity and quantum of any Compensation Claims, and that this Order shall be without prejudice to any matter relating to any Compensation Claims now existing or arising in the future.

CLAIMS BAR DATES

9. **THIS COURT ORDERS** that all Proofs of Claim with respect to: (a) Pre-Filing Claims, shall be filed with the Monitor on or before the Pre-Filing Claims Bar Date, (b) Restructuring Claims, shall be filed with the Monitor on or before the Restructuring Claims Bar Date, and (c) D&O Claims, shall be filed with the Monitor on or before the D&O Claims Bar Date, except to the extent that the D&O Claim relates to a Restructuring Claim, in which case such D&O Claim shall be filed with the Monitor on or before the applicable Restructuring Claims Bar Date,.

10. **THIS COURT ORDERS** that any Creditor that does not file a Proof of Claim as provided for herein such that such Proof of Claim is received by the Monitor on or before the applicable Claims Bar Date: (a) shall be, and is hereby forever barred from making or enforcing such Claim against the Applicant or the Directors or Officers, or any of them; (b) shall not be entitled to vote at the applicable Creditors' Meeting in respect of the Plan or to receive any distribution thereunder; and (c) shall not be entitled to any further notice of, and shall not be entitled to participate as a Creditor in these proceedings.

PROOFS OF CLAIM

11. **THIS COURT ORDERS** that each Creditor shall file a separate Proof of Claim against the Applicant and shall include any and all Claims it asserts against the Applicant in a single Proof of Claim.

12. **THIS COURT ORDERS** that if a Creditor is asserting a Claim against the Applicant and against the Directors or Officers of the Applicant, all such Claims shall be included in the same Proof of Claim.

13. **THIS COURT ORDERS** that, where a Creditor has taken an assignment or transfer of a Claim after the Filing Date, that Creditor shall file a separate Proof of Claim for each assigned or transferred Claim.

14. **THIS COURT ORDERS** that where a Claim against the Applicant is based on the Applicant's guarantee of the repayment of a debt of any other Person, the Proof of Claim in respect of such Claim shall clearly state that it is based on such a guarantee.

15. **THIS COURT ORDERS** that if any Claim arose in a currency other than Canadian dollars, then the Creditor making the Claim shall complete its Proof of Claim indicating the amount of the Claim in such currency, rather than in Canadian dollars or any other currency. The Monitor shall subsequently calculate the amount of such Claim in Canadian dollars, using the Bank of Canada closing rate on February 1, 2021, without prejudice to the ability of the Applicant to utilize a different exchange rate in any Plan.

ESTABLISHMENT OF INSPECTOR GROUP

16. **THIS COURT ORDERS** that four (4) individuals shall be appointed as Inspectors in accordance with the provisions of this Order (the “**Inspector Group**”). The Inspector Group shall be comprised of two (2) representatives nominated by the Pre-Filing Lenders and two (2) representatives nominated by Creditors, other than the Pre-Filing Lenders, who have either: (a) filed a Material Claim, (b) are unions representing Compensation Claims on behalf of its members in an amount greater than \$5 million on aggregate, or (c) are Huntington University, University of Sudbury or Thorneloe University if the aggregate of their Material Claim and Compensation Claim exceeds \$5 million (together with the Pre-Filing Lenders, the “**Appointing Creditors**”).

17. **THIS COURT ORDERS** that the selection of the Inspectors shall be made by the Monitor, in consultation with the Applicant and the Appointing Creditors, as soon as reasonably practicable.

18. **THIS COURT ORDERS** that if counsel or a financial advisor to any of the Appointing Creditors acts as an Inspector, such counsel or financial advisor shall, subject to the provisions of paragraphs 16 to 29 of this Order, continue to be permitted to act as counsel or financial advisor

to the Appointing Creditors and acting as an Inspector shall not be deemed to constitute a conflict of interest, subject to paragraph 24 of this Order.

19. **THIS COURT ORDERS** that the Monitor shall: (a) provide copies of each Material Claim to the Inspector Group, (b) consult with the Inspector Group with respect to each Material Claim, and (c) provide the Inspector Group with its view and recommendation as to whether each Material Claim should be accepted, revised, disallowed, or settled, in each case in whole or in part, which disclosure of such information shall be subject to the Inspectors' obligations in paragraph 22 of this Order.

20. **THIS COURT ORDERS** that the role of the Inspectors shall be to consult with the Monitor and vote on the recommendation of the Monitor with respect to the proposed acceptance, revision, disallowance or settlement of Material Claims (or any portion thereof).

21. **THIS COURT ORDERS** that the Monitor shall inform each of the Inspectors that, in the performance of their role as Inspector and in accordance with the Endorsement of this Court dated May 31, 2021, the Inspectors:

- (a) stand in a fiduciary relationship to all Creditors;
- (b) are to act in the best interest of all Creditors;
- (c) should perform their duties impartially; and
- (d) shall be compensated for acting as an Inspector in accordance with section 135 of the *Bankruptcy and Insolvency General Rules*.

22. **THIS COURT ORDERS** that, subject to paragraph 23 of this Order, each of the Inspectors shall keep in strict confidence and not disclose to any person any information regarding any Claim that may be provided to the Inspectors in connection with this process, including without limitation the copies of each Material Claim, any discussions held, analysis, recommendations or views expressed by the Monitor, the Applicant or any Inspector at a meeting of the Inspector Group (collectively, the "**Confidential Information**").

23. **THIS COURT ORDERS** that an Inspector may, expressly subject to the provisions of this Order, consult with representatives of its Appointing Creditor or the Appointing Creditor's

financial or legal advisors (collectively, each referred to as a “**Creditor Advisor**”) in the fulfillment of the Inspector’s role as an Inspector, and for that sole purpose each Inspector may disclose Confidential Information to representatives of its Appointing Creditor or a Creditor Advisor.

24. **THIS COURT ORDERS** that each representative of an Appointing Creditor or Creditor Advisor whom an Inspector intends to consult with in the fulfillment of the Inspector’s role as an Inspector shall be identified to the Monitor in advance and, prior to any such consultation, each such Appointing Creditor or Creditor Advisor, as the case may be, shall deliver to and in favour of the Monitor, in writing:

- (a) an acknowledgment of the duties of the Inspector as set out in paragraphs 21(a) to (c) and paragraph 22 hereof;
- (b) an agreement that, in the course of consulting with the Inspector, the Appointing Creditor or Creditor Advisor will not, and will cause its representatives to not act in a manner inconsistent with the Inspector’s obligations as set out in paragraphs 21(a) to (c) and paragraph 22 hereof, and
- (c) an agreement that such Appointing Creditor or Creditor Advisor shall and shall cause its representatives to: (i) keep the Confidential Information strictly confidential and use the Confidential Information solely to assist and advise the Inspector in performing its role as Inspector pursuant to this Order, and (ii) not use the Confidential Information for any other purpose in this CCAA proceeding.

Nothing in this Order shall give rise to a conflict of interest on the part of any Appointing Creditor, Creditor Advisor, or their respective representatives, or prevent any Creditor Advisor from representing the Appointing Creditor in these proceedings, including in any application to the Court contemplated in paragraph 28 hereof, all being subject to the terms of this Order.

25. **THIS COURT ORDERS** that any disclosure of any privileged communications or Confidential Information: (a) by the Monitor or its counsel to any Inspector (including as may be received from the Applicant or its counsel), or (b) by any Inspector to any representative of its Appointing Creditor or a Creditor Advisor, shall not constitute a waiver of privilege or

confidentiality. Nothing in this Order and nothing done in furtherance of this Order constitutes a waiver of privilege of any party.

26. **THIS COURT ORDERS** that the Monitor is authorized to accept, revise, disallow or settle any Material Claim provided that the Monitor has received an affirmative vote in favour of such acceptance, revision, disallowance or settlement from at least three (3) members of the Inspector Group. In the event that the Material Claim being considered was filed by or on behalf of an Appointing Creditor of an Inspector, that Inspector shall recuse themselves from the consideration of such Material Claim and the Monitor may accept, revise, disallow or settle such Material Claim (in whole or in part), provided that the Monitor has received an affirmative vote in favour of such acceptance, revision, disallowance or settlement from at least two (2) members of the Inspector Group.

27. **THIS COURT ORDERS** that the Monitor, in its reasonable discretion, may declare that an Inspector is in a conflict of interest in respect of the consideration of a Material Claim as a result of sufficient commonality with the Material Claim of such Inspector, whether based on factual or legal grounds, or both. In such circumstances, the Inspector who has been declared in conflict shall recuse themselves from the consideration of such Material Claim and the Monitor must receive an affirmative vote in favour of such acceptance, revision, disallowance or settlement from the remaining two (2) members of the Inspector Group.

28. **THIS COURT ORDERS** that if the Monitor does not receive the requisite approval of the acceptance, revision, disallowance or settlement of a Material Claim by the Inspector Group at any meeting called for that purpose, as described in either paragraph 26 or 27 of this Order, the Monitor shall apply to the Court within 10 calendar days from the date of such meeting, subject to the availability of the Court, for advice, direction and/or a determination regarding the proposed treatment of such Material Claim.

29. **THIS COURT ORDERS** that to the extent applicable with respect to a Material Claim, paragraphs 18 and 28 shall be in addition to, and not in substitution of, any other provision of this Order including, for greater certainty paragraphs 30, 32, 35, and 36.

REVIEW OF PROOFS OF CLAIM

30. **THIS COURT ORDERS** that the Monitor, in consultation with the Applicant, shall review all Proofs of Claim filed, and at any time:

- (a) may request additional information from a Creditor;
- (b) may request that the Creditor file a revised Proof of Claim;
- (c) in consultation with the Applicant and subject to paragraphs 20 - 22 above with respect to Material Claims, may attempt to resolve and settle any issue arising in the Proof of Claim or in respect of a Claim;
- (d) in consultation with the Applicant and subject to paragraphs 20 - 22 above with respect to Material Claims, may accept (in whole or in part) the amount and/or status of any Claim and notify the Creditor in writing; and
- (e) in consultation with the Applicant and subject to paragraphs 20 - 22 above with respect to Material Claims, may by notice in writing revise or disallow (in whole or in part) the amount and/or status of any Claim.

31. **THIS COURT ORDERS** that where a Claim is revised or disallowed (in whole or in part, and whether as to amount and/or as to status), the Monitor shall deliver to the Creditor a Notice of Revision or Disallowance, attaching a form of Dispute Notice.

32. **THIS COURT ORDERS** that the Monitor, in consultation with the Applicant, is hereby authorized to use its reasonable discretion as to the adequacy of compliance with respect to the manner and timing in which forms delivered hereunder are completed and executed, and may, where it is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Order as to completion and execution of such forms. Notwithstanding any other provision of this Order, any Claim filed with the Monitor after the applicable Claims Bar Date may, in the reasonable discretion of the Monitor or subject to further Order of the Court, be deemed to have been filed on or before the applicable Claims Bar Date, and may be reviewed by the Monitor in accordance with the process set out in this Order.

DISPUTE NOTICE

33. **THIS COURT ORDERS** that a Creditor who intends to dispute a Notice of Revision or Disallowance shall file a Dispute Notice with the Monitor as soon as reasonably practicable but in any event such that the Dispute Notice shall be received by the Monitor on or before 5:00 p.m. (prevailing Eastern Time) on the day that is fourteen (14) days after the Creditor is deemed to have received the Notice of Revision or Disallowance in accordance with paragraph 49 of this Order. The filing of a Dispute Notice with the Monitor within the fourteen (14) day period specified in this paragraph shall constitute an application to have the amount or status of such Claim determined as set out in paragraphs 35 to 39 hereof.

34. **THIS COURT ORDERS** that where a Creditor that receives a Notice of Revision or Disallowance fails to file a Dispute Notice with the Monitor within the time period provided for in paragraph 33 above, the amount and status of such Creditor's Claim shall be deemed to be as set out in the Notice of Revision or Disallowance and such amount and status, if any, shall constitute such Creditor's Proven Claim.

RESOLUTION OF CLAIMS

35. **THIS COURT ORDERS** that, as soon as practicable after a Dispute Notice is received by the Monitor in accordance with this Order, the Monitor, in consultation with the Applicant and the Creditor, shall attempt to resolve and settle the amount and status of the Creditor's Claim.

36. **THIS COURT ORDERS** that, in the event that a dispute raised in a Dispute Notice is not settled within a reasonable time period or in a manner satisfactory to the Monitor, the Applicant and the applicable Creditor, the Monitor may, in its sole discretion: (a) refer the dispute to a Claims Officer for determination, or (b) on notice to the disputing Creditor, bring the dispute before the Court for determination.

37. **THIS COURT ORDERS** that either the Monitor or the Applicant is hereby authorized to bring a motion to Court seeking an order appointing a Claims Officer in respect of any and all disputed Claims.

38. **THIS COURT ORDERS** that subject to further order of the Court, the Claims Officer shall determine the status and/or amount of each Claim in respect of which a dispute has been referred to the Claims Officer and in doing so, the Claims Officer shall be empowered to

determine the process in which evidence may be brought before him or her as well as any other procedural matters which may arise in respect of the determination of any disputed Claim.

39. **THIS COURT ORDERS** that the Applicant or the Creditor may appeal the Claims Officer's determination to this Court by serving upon the other (with a copy to the Monitor) and filing with this Court, within ten (10) calendar days of notification of the Claims Officer's determination of such Creditor's Claim, a notice of motion returnable on a date to be fixed by this Court. If a notice of motion is not filed within such period, then the Claims Officer's determination shall be deemed to be final and binding and shall be such Creditor's Proven Claim.

DETERMINATION OF PROVEN CLAIM

40. **THIS COURT ORDERS** that the amount and status of every Claim, including any Secured Claim, as finally determined in accordance with the procedures set forth in this Order, shall be final for all purposes, including for voting on and/or distributions made to Creditors of the Applicant pursuant to the Plan, provided however, that no Claim may be allowed or may be established as a Proven Claim unless a Proof of Claim with respect to that Claim is filed in accordance with this Order.

41. **THIS COURT ORDERS** that a Claim shall not be a Proven Claim in whole or in part unless and until the Claim has been allowed or otherwise finally determined in whole or in part in accordance with the procedures set out in this Order or further Order of the Court.

NOTICE OF TRANSFEREES

42. **THIS COURT ORDERS** that neither the Applicant nor the Monitor shall be obligated to give notice to or to otherwise deal with a transferee or assignee of a Claim as the Creditor in respect thereof unless and until (a) actual written notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, shall have been received by the Monitor, and (b) the Monitor shall have acknowledged in writing such transfer or assignment, and thereafter such transferee or assignee shall for the purposes hereof constitute the "Creditor" in respect of such Claim. Any such transferee or assignee of a Claim, and such Claim, shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Order prior to the written acknowledgement by the Monitor of such transfer or assignment.

43. **THIS COURT ORDERS** that if the holder of a Claim has transferred or assigned the whole of such Claim to more than one Person or part of such Claim to another Person or Persons, such transfer or assignment shall not create a separate Claim or Claims and such Claim shall continue to constitute and be dealt with as a single Claim notwithstanding such transfer or assignment, and the Applicant and the Monitor shall in each such case not be bound to acknowledge or recognize any such transfer or assignment and shall be entitled to give notices to and to otherwise deal with such Claim only as a whole and then only to and with the Person last holding such Claim in whole as the Creditor in respect of such Claim. Provided that a transfer or assignment of the Claim has taken place in accordance with paragraph 42 of this Order and the Monitor has acknowledged in writing such transfer or assignment, the Person last holding such Claim in whole as the Creditor in respect of such Claim may by notice in writing to the Monitor direct that subsequent dealings in respect of such Claim, but only as a whole, shall be with a specified Person and, in such event, such Creditor, such transferee or assignee of the Claim and the whole of such Claim shall be bound by any notices given or steps taken in respect of such Claim by or with respect to such Person in accordance with this Order.

44. **THIS COURT ORDERS** that the transferee or assignee of any Claim (a) shall take the Claim subject to the rights and obligations of the transferor/assignor of the Claim, and subject to the rights of the Applicant against any such transferor or assignor, including any rights of set-off which the Applicant had against such transferor or assignor, and (b) cannot use any transferred or assigned Claim to reduce any amount owing by the transferee or assignee to the Applicant, whether by way of set off, application, merger, consolidation or otherwise.

COMPENSATION CLAIMS

45. **THIS COURT ORDERS** that the Applicant and the Monitor, in consultation with representatives of the Laurentian University Faculty Association and Laurentian University Staff Union, shall:

- (a) establish the primary categories of claims to be covered in a Compensation Claims process;

- (b) determine what information and how the information required to calculate such claims can be compiled with regard to the information available from the Applicant and third-party service providers;
 - (c) establish the Compensation Claims Methodology; and
 - (d) consider alternative procedures for notification and claim processing,
- (the “**Compensation Claims Process**”).

In the development of the Compensation Claims Process, the Applicant and the Monitor shall consult with Huntington University, University of Sudbury, Thorneloe University and any other relevant employer, in each case solely in respect of any claims relating to the participation of their current or former employees in the RHBP.

46. **THIS COURT ORDERS** that the Applicant shall bring a motion to Court by no later than July 30, 2021 seeking approval of:

- (a) the Compensation Claims Methodology; and
- (b) the process for notification of Employees and claim processing.

PROTECTIONS FOR MONITOR

47. **THIS COURT ORDERS** that: (a) in carrying out the terms of this Order, the Monitor shall have all of the protections given to it by the CCAA and the Initial Order or as an officer of this Court, including the stay of proceedings in its favour, (b) the Monitor shall incur no liability or obligation as a result of the carrying out of the provisions of this Order, (c) the Monitor shall be entitled to rely on the books and records of the Applicant and any information provided by the Applicant, all without independent investigation, and (d) the Monitor shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information.

DIRECTIONS

48. **THIS COURT ORDERS** that the Applicant or the Monitor may, at any time, and with such notice as this Court may require, seek directions from the Court with respect to this Order and the claims process set out herein, including the forms attached as Schedules hereto.

SERVICE AND NOTICE

49. **THIS COURT ORDERS** that the Monitor or the Applicant, as the case may be, are at liberty to deliver the Proof of Claim Document Package, and any letters, notices or other documents to Creditors or other interested Persons, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission to such Persons at the address as last shown on the records of the Applicant and that any such service or notice by courier, personal delivery or electronic or digital transmission shall be deemed to be received on the next Business Day following the date of forwarding thereof, or if sent by prepaid ordinary mail, on the third Business Day after mailing.

50. **THIS COURT ORDERS** that any notice or other communication (including, without limitation, Proofs of Claim) to be given under this Order by a Creditor to the Monitor shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if given by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission addressed to:

ERNST & YOUNG INC.

Court-appointed Monitor of Laurentian University of Sudbury

100 Adelaide Street West, PO Box 1

Toronto, Ontario

Canada M5H 0B3

Attention: Laurentian University Claims

Telephone: 1-888-338-1766 / 1-416-943-3057

E-mail: LaurentianUniversity.monitor@ca.ey.com

51. Any such notice or other communication by a Creditor shall be deemed received only upon actual receipt thereof during normal business hours on a Business Day.

MISCELLANEOUS

52. **THIS COURT ORDERS** that notwithstanding any other provision of this Order, the solicitation of Proofs of Claim, and the filing by a Person of any Proof of Claim, shall not, for that reason only, grant any Person any standing in the CCAA proceedings or rights under a Plan.

53. **THIS COURT ORDERS** that nothing in this Order shall constitute or be deemed to constitute an allocation or assignment of a Claim or Excluded Claim into particular affected or unaffected classes for the purpose of a Plan and, for greater certainty, the treatment of Claims or

Excluded Claims, or any other claims shall be dealt with in accordance with the terms and conditions of a Plan and the class or classes of creditors for voting and distribution purposes shall be subject to the terms of any Plan or further Order of the Court.

54. **THIS COURT ORDERS AND REQUESTS** the aid and recognition of any court of any judicial, regulatory or administrative body in any province or territory of Canada (including the assistance of any court in Canada pursuant to Section 17 of the CCAA) and of any other nation or state, to act in aid of and to be complementary to this Court in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicant and the Monitor, as an officer of the Court, as may be necessary or desirable to give effect to this Order or to assist the Applicant and the Monitor and their respective agents in carrying out the terms of this Order.

55. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. Eastern Time on the date of this Order, and is enforceable without any need for entry and filing.



CHIEF JUSTICE G.B. MORAWETZ

SCHEDULE "A"**NOTICE TO CREDITORS**

Court File No.: CV-21-656040-00CL

**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 **LAURENTIAN UNIVERSITY OF SUDBURY**
("LU" or the "Applicant")****NOTICE OF THE CLAIMS PROCESS AND CLAIMS BAR DATE FOR THE
APPLICANT IN THE CCAA PROCEEDINGS**

NOTICE IS HEREBY GIVEN that, pursuant to an Order of the Court made on May 31, 2021, (the "**Claims Process Order**") a claims process has been commenced for the purpose of identifying and determining certain claims against the Applicant. Capitalized terms under this Notice that are not otherwise defined herein have the meaning ascribed to them in the Claims Process Order (a copy of which is available on the Monitor's Website).

PLEASE TAKE NOTICE that the claims process applies to Claims, as described in the Claims Process Order. The claims process has called for *Pre-Filing Claims, Restructuring Claim and, D&O Claims*. Any creditor who has not received a Claims Package and who believes that he or she has a Claim against the Applicant, under the Claims Process Order must contact the Monitor in order to obtain a Proof of Claim form or visit the Monitor's Website.

PLEASE TAKE NOTICE that Employees will not be receiving a Claims Package and do not need to complete a Proof of Claim at this time. Compensation Claims of Employees will be determined by a Court-approved Compensation Claims Methodology at a later date.

THE PRE-FILING CLAIMS BAR DATE is 5:00 p.m. (Toronto Time) on July 30, 2021. This bar date applies to all Pre-filing Claims, which does not include Restructuring Claims or Compensation Claims. Proofs of Claim must be completed and filed with the Monitor using the procedures required in the Claims Process Order so that they are received by the Monitor on or before the Pre-Filing Claims Bar Date.

THE RESTRUCTURING CLAIMS BAR DATE is 5:00 p.m. (Toronto Time) on the date that is the later of: (i) July 30, 2021, and (ii) the date that is 30 days after the date on which the Monitor sends a Proof of Claim Document Package to the Creditor with respect to such Restructuring Claim. Proofs of Claim in respect of Restructuring Claims must be completed and filed with the Monitor using the procedures required in the Claims Process Order so that they are received by the Monitor on or before the Restructuring Claims Bar Date.

THE D&O CLAIMS BAR DATE is 5:00 p.m. (Toronto Time) on July 30, 2021. This bar date applies to all D&O Claims, which does not include Restructuring Claims or Compensation Claims. Proofs of Claim must be completed and filed with the Monitor using the procedures required in the Claims Process Order so that they are received by the Monitor on or before the D&O Claims Bar Date.

HOLDERS OF CLAIMS WHO DO NOT FILE A PROOF OF CLAIM BY THE PRE-FILING CLAIMS BAR DATE, RESTRUCTURING CLAIMS BAR DATE OR D&O CLAIMS BAR DATE SHALL BE FOREVER EXTINGUISHED AND BARRED FROM ASSERTING THEIR CLAIMS AGAINST THE APPLICANT OR THE DIRECTORS AND OFFICERS OF THE APPLICANT.

CREDITORS REQUIRING INFORMATION or claims documentation may contact the Monitor. The Monitor's contact details for additional information relating to the Initial Order, the CCAA Proceedings, or the Claims Process is:

Ernst & Young Inc.
Court-appointed Monitor of Laurentian University of Sudbury
Ernst & Young Tower
100 Adelaide Street West, P.O. Box 1
Toronto, Ontario M5H 0B3

Hotline: 1-888-338-1766 / 1-416-943-3057
Email: LaurentianUniversity.monitor@ca.ey.com
Website: <http://www.ey.com/ca/Laurentian>

SCHEDULE "B"**INSTRUCTION LETTER**

Court File No.: CV-21-656040-00CL

**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 **LAURENTIAN UNIVERSITY OF SUDBURY** ("LU" or the "**Applicant**")

INSTRUCTION LETTER

CLAIMS PROCESS

By Order of the Ontario Superior Court of Justice (Commercial List) dated May 31, 2021 ("**Claims Process Order**") under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), the Applicant and Ernst & Young Inc., in its capacity as Court-appointed Monitor of the Applicant (in such capacity, the "**Monitor**"), have been authorized to conduct a claims process (the "**Claims Process**"). A copy of the Claims Process Order and other public information concerning these proceedings can be obtained from the Monitor's website at: <http://www.ey.com/ca/Laurentian>

This letter provides general instructions for completing a Proof of Claim form. Defined terms not defined within this instruction letter shall have the meaning ascribed thereto in the Claims Process Order.

The Claims Process is intended to identify and determine the amount of certain Claims against the Applicant or the Directors or Officers of the Applicant.

Current and former Employees with Compensation Claims and other Excluded Claims do not need to complete a Proof of Claim at this time.

Please review the Claims Process Order for the full terms of the Claims Process.

All notices and inquiries with respect to the Claims Process should be directed to the Monitor by prepaid registered mail, courier, personal delivery, facsimile transmission or email at the address below:

Ernst & Young Inc.
Court-appointed Monitor of Laurentian University of Sudbury
Ernst & Young Tower
100 Adelaide Street West, P.O. Box 1
Toronto, Ontario M5H 0B3

Hotline: 1-888-338-1766 / 1-416-943-3057
Email: LaurentianUniversity.monitor@ca.ey.com

FOR CREDITORS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim (excluding Compensation Claim) against the Applicant, you must complete and file a Proof of Claim form with the Monitor.

All Proofs of Claim for Pre-Filing Claims (Claims against the Applicant arising prior to February 1, 2021) must be received by the Monitor before 5:00 p.m. (Toronto Time) on July 30, 2021 (the "**Pre-Filing Claims Bar Date**"), subject to the provisions of the Claims Process Order.

All Proofs of Claim for Restructuring Claims must be received by the Monitor on the date that is the later of: (i) July 30, 2021, and (ii) thirty (30) calendar days following the date on which the Monitor sends a Claims Package with respect to such Restructuring Claim (the "**Restructuring Claims Bar Date**"), subject to the provisions of the Claims Process Order. If you do not file a Proof of Claim in respect of any such Restructuring Claim by the Restructuring Claims Bar Date, any Restructuring Claim that you may have shall be forever extinguished and barred.

All Proofs of Claim for D&O Claims must be received by the Monitor before 5:00 p.m. (Toronto Time) on July 30, 2021 (the "**D&O Claims Bar Date**"), subject to the provisions of the Claims Process Order.

All Claims denominated in a foreign currency shall be converted to Canadian Dollars at the Bank of Canada Canadian Dollar Daily Exchange Rate in effect as of the date of the Initial Order.

ADDITIONAL FORMS

Additional Proof of Claim forms can be obtained from the Monitor's website at <http://www.ey.com/ca/Laurentian> or by contacting the Monitor.

DATED this ___ day of May, 2021

SCHEDULE “C”**PROOF OF CLAIM**

Court File No.: CV-21-656040-00CL

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 **LAURENTIAN UNIVERSITY OF SUDBURY**
(“LU” or the “Applicant”)

PROOF OF CLAIM**1. PARTICULARS OF CREDITOR**

Full Legal Name of Creditor:	
Full Mailing Address of Creditor:	
Telephone Number of Creditor:	
E-mail Address of Creditor:	
Attention (Contact Person):	

2. PARTICULARS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED THE CLAIM, IF APPLICABLE:

- (a) Have you acquired this Claim by assignment? Yes No
(if yes, attach documents evidencing assignment)

a. Full Legal Name of original creditor(s):

3. PROOF OF CLAIM

THE UNDERSIGNED CERTIFIES AS FOLLOWS:

That I am a Creditor [or hold the position of _____ of the Creditor] and have knowledge of all the circumstances connected with the Claim described herein;

That I have knowledge of all the circumstances connected with the Claim described and set out below;

The Applicant was and is still indebted to the Creditor as follows:

Any Claims denominated in a foreign currency shall be filed in such currency and will be converted to Canadian Dollars at rate as set out in the Claims Process Order.

	Class of Claim Against the Applicant (Pre-Filing Claims, Restructuring Claim)	Amount of Claim Against the Applicant (include the foreign currency if not Canadian dollars)
1.		\$
2.		\$
TOTAL AMOUNT OF CLAIMS		\$

4. NATURE OF CLAIM

(CHECK AND COMPLETE APPROPRIATE CATEGORY)

- Total Unsecured Claim of \$ _____
- Total Secured Claim of \$ _____

In respect of this debt, I hold security over the assets of LU valued at \$ _____, the particulars of which security and value are attached to this Proof of Claim form.

(If the Claim is secured, provide full particulars of the security, including the date on which the security was given the value for which you ascribe to the assets charged by your security, the basis for such valuation and attach a copy of the security documents evidencing the security.)

5. PARTICULARS OF CLAIM:

The particulars of the undersigned's total Claims (including Pre-Filing Claims, Restructuring Claims or any D&O Claims) are attached.

Provide full particulars of the Claim(s) and supporting documentation you are asserting a Claim against, the amount, description of transaction(s) or agreement(s) giving rise to the Claim(s), name of any guarantor(s) which has guaranteed the Claim(s), and amount of Claim(s) allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed. In the event that any part of your claim also includes a claim amount against the Directors and Officers, please particularize the exact amount claimed against the Directors and Officers and the accompanying legal analysis. If you fail to sufficiently explain the legal analysis in respect of any claim against the Directors and Officers, that portion of the claim will be revised or disallowed.

FILING OF CLAIM

For Pre-Filing Claims, this Proof of Claim must be returned to and received by the Monitor by 5:00 p.m. (Toronto Time) on the Pre-Filing Claims Bar Date (July 30, 2021).

For Restructuring Claims, this Proof of Claim must be returned to and received by the Monitor by 5:00 p.m. (Toronto Time) on the date that is the later of: (i) July 30, 2021, and (ii) thirty (30) calendar days following the date on which the Monitor sends a Claims Package with respect to such Restructuring Claim.

For D&O Claims, this Proof of Claim must be returned to and received by the Monitor by 5:00 p.m. (Toronto Time) on the D&O Claims Bat Date (July 30, 2021).

In each case, completed forms must be delivered by prepaid registered mail, courier, personal delivery, facsimile transmission or email to the Monitor at the following address:

Ernst & Young Inc.
Court-appointed Monitor of Laurentian University of Sudbury
Ernst & Young Tower
100 Adelaide Street West, P.O. Box 1
Toronto, Ontario M5H 0B3

Hotline: 1-888-338-1766 / 1-416-943-3057

Email: LaurentianUniversity.monitor@ca.ey.com

Dated at _____ this _____ day of _____, 20__.

Witness Name:

Name of Creditor: _____

Signature of Creditor:

*If Creditor is other than an individual, print name
and title of authorized signatory*

Name: _____

Title: _____

SCHEDULE “D”**NOTICE OF REVISION OR DISALLOWANCE**

Court File No.: CV-21-656040-00CL

**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
LAURENTIAN UNIVERSITY OF SUDBURY (“LU” or the “Applicant”)****NOTICE OF REVISION OR DISALLOWANCE**

TO:

Terms not otherwise defined in this Notice have the meaning ascribed thereto in the Claims Process Order. The Claims Process Order can be accessed on the Monitor’s website at www.ey.com/ca/Laurentian.

This Notice of Revision or Disallowance is issued pursuant to the Claims Process Order. The Monitor hereby gives you notice that it has reviewed your Proofs of Claim and has revised or disallowed your Claim as set out below:

Claim Type	Amount of Claim per Proof of Claim	Disallowed Amount	Allowed as Revised

If you intend to dispute this Notice of Revision or Disallowance, you must notify the Monitor of such intent by delivery to the Monitor of a Dispute Notice in accordance with the Claims Process Order, such that it is received by the Monitor by 5:00 p.m. no later than fourteen (14) calendar days after you receive such Notice of Revision or Disallowance at the following address by prepaid registered mail, courier, personal delivery, facsimile transmission or email:

Ernst & Young Inc.
Court-appointed Monitor of Laurentian University of Sudbury
Ernst & Young Tower
100 Adelaide Street West, P.O. Box 1
Toronto, Ontario M5H 0B3

Hotline: 1-888-338-1766 / 1-416-943-3057
Email: LaurentianUniversity.monitor@ca.ey.com

If you do not deliver a Dispute Notice in accordance with the Claims Process Order, the value of your Claim shall be deemed to be as set out in this Notice of Revision or Disallowance.

DATED at _____ this _____ day of _____, 20____.

**SCHEDULE “E”
DISPUTE NOTICE**

Court File No.: CV-21-656040-00CL

**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 **LAURENTIAN UNIVERSITY OF SUDBURY**
 (“LU” or the “Applicant”)

DISPUTE NOTICE

1. PARTICULARS OF CREDITOR

Full Legal Name of Creditor:	
Full Mailing Address of Creditor:	
Telephone Number of Creditor:	
E-mail Address of Creditor:	
Attention (Contact Person):	

2. PARTICULARS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED THE CLAIM, IF APPLICABLE:

- (b) Have you acquired this Claim by assignment? Yes No
(if yes, attach documents evidencing assignment)

Full Legal Name of original creditor(s): _____

3. DISPUTE OF REVISION OR DISALLOWANCE OF CLAIM:

(Any Claims denominated in a foreign currency shall be filed in such currency and will be converted to Canadian dollars at the rate as set out in the Claims Process Order.)

We hereby disagree with the value of our Claim as set out in the Notice of Revision or Disallowance dated _____, as set out below:

Claim Type (Pre-filing Claim, Restructuring Claim)	Claim as Allowed or Revised per Notice of Revision or Disallowance	Claim amount per Creditor
	\$	\$
	\$	\$
	\$	\$
	\$	\$

(Insert particulars of your Claim per Notice of Revision or Disallowance, and the value of your Claim as asserted by you.)

4. REASONS FOR DISPUTE:

Provide full particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor(s) which has guaranteed the Claim, and amount of Claim allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed. The particulars provided must support the value of the Claim, as stated by you in item 3 above.

If you intend to dispute the Notice of Revision or Disallowance, you must notify the Monitor of such intent by delivery to the Monitor of a Dispute Notice in accordance with the Claims Process Order such that it is received by the Monitor by 5:00 p.m. no later than fourteen (14) calendar days after you receive such Notice of Revision or Disallowance at the following address by prepaid registered mail, courier, personal delivery, facsimile transmission or email:

Ernst & Young Inc.
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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 **LAURENTIAN UNIVERSITY OF SUDBURY**

Court File No. CV-21-00656040-00CL

ONTARIO
**SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceedings commenced at Toronto

**AMENDED AND RESTATED CLAIMS PROCESS
ORDER**

THORNTON GROUT FINNIGAN LLP
3200 – 100 Wellington Street West
TD West Tower, Toronto-Dominion Centre
Toronto, ON M5K 1K7

D.J. Miller (LSO# 344393P)

Email: djmiller@tgf.ca

Mitchell W. Grossell (LSO# 69993I)

Email: mgrossell@tgf.ca

Andrew Hanrahan (LSO# 78003K)

Email: ahanrahan@tgf.ca

Derek Harland (LSO# 79504N)

Email: धारland@tgf.ca

Tel: 416-304-1616

Lawyers for the Applicant

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 LAURENTIAN UNIVERSITY OF SUDBURY

Email address for party served: See Service List

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

AFFIDAVIT OF DEMETRA CHRISTAKOS

BLANEY MCMURTRY LLP

Lawyers
2 Queen Street East, Suite 1500
Toronto, ON, M5C 3G5

David T. Ullmann (LSO #423571)

Tel: (416) 596-4289
Fax: (416) 594-2437
DUllmann@blaney.com

Stephen Gaudreau (LSO #65895M)

Tel: (416) 596-4285
Fax: (416) 593-5437
SGaudreau@blaney.com

Philip Yang (LSO #820840)

Tel: (416) 596-2883
Fax: (416) 593-7714
PYang@blaney.com

Lawyers for The Art Gallery of Sudbury | Galerie d'art de Sudbury

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 LAURENTIAN UNIVERSITY OF SUDBURY

Email address for party served: See Service List

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

**MOTION RECORD
(Returnable May 2nd, 2022)**

BLANEY MCMURTRY LLP

Lawyers
2 Queen Street East, Suite 1500
Toronto, ON, M5C 3G5

David T. Ullmann (LSO #423571)

Tel: (416) 596-4289
Fax: (416) 594-2437
DUllmann@blaney.com

Stephen Gaudreau (LSO #65895M)

Tel: (416) 596-4285
Fax: (416) 593-5437
SGaudreau@blaney.com

Philip Yang (LSO #820840)

Tel: (416) 596-2883
Fax: (416) 593-7714
PYang@blaney.com

Lawyers for The Art Gallery of Sudbury | Galerie d'art de
Sudbury (the "AGS")