

**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
CYGNAL TECHNOLOGIES CORPORATION,
CYGNAL TECHNOLOGIES LTD. AND
ACCORD COMMUNICATIONS LTD.

APPLICANTS

PROOF OF CLAIM

Please read the accompanying Instruction Letter carefully for completing this Proof of Claim form. Defined terms not defined within this Proof of Claim form have the meanings ascribed thereto in the Claims Procedure Order dated November 23, 2007.

A. PARTICULARS OF CREDITOR:

- (1) Full Legal Name of Creditor: _____
- (2) Full Mailing Address of Creditor: _____

- (3) Telephone Number of Creditor: _____
- (4) Facsimile Number of Creditor: _____
- (5) E-mail Address of Creditor: _____
- (6) Attention (Contact Person): _____

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

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

(a) (if yes, attach documents evidencing assignment)

(2) Full Legal Name of original creditor(s): _____

C. CLAIM:

I, _____, [name of Creditor or authorized representative of the Creditor], do hereby certify:

(a) that I am a Creditor of/hold the position of _____ of the Creditor and have knowledge of all the circumstances connected with the Claim described herein;

(b) the Creditor makes the following Claim against Cygnal Technologies Corporation (“CTC”):

(i) Claim arising on or prior to November 14, 2007		(ii) Restructuring Claim – claim arising between November 14, 2007 and November 30, 2007 (both dates included)		(iii) Total Claim (Sum of (i) + (ii))	
Secured Claim	Unsecured Claim	Secured Claim	Unsecured Claim	Secured Claim	Unsecured Claim
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(c) The Creditor makes the following claim against Cygnal Technologies Ltd. (“CTL”)

(i) Claim arising on or prior to November 14, 2007		(ii) Restructuring Claim – claim arising between November 14, 2007 and November 30, 2007 (both dates included)		(iii) Total Claim (Sum of (i) + (ii))	
Secured Claim	Unsecured Claim	Secured Claim	Unsecured Claim	Secured Claim	Unsecured Claim
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(d) the Creditor makes the following claim against Accord Communications Ltd. (“Accord” and collectively with CTC and CTL, the “Applicants”)

(i) Claim arising on or prior to November 14, 2007		(ii) Restructuring Claim – claim arising between November 14, 2007 and November 30, 2007 (both dates included)		(iii) Total Claim (Sum of (i) + (ii))	
Secured Claim	Unsecured Claim	Secured Claim	Unsecured Claim	Secured Claim	Unsecured Claim
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

*If you are claiming a security interest over any of the assets of the Applicants, you must attach a written statement which sets out the full particulars of your security, you must value your security, and you must enclose a copy of any security documentation.

Claims in foreign currency are to be converted to Canadian dollars at the Bank of Canada spot rate of exchange for exchanging such currency to Canadian dollars at the noon rate of the Bank of Canada on November 14, 2007. The rate of exchange for converting U.S. Dollars to Canadian Dollars at noon on that date was CAD\$.9607 to US\$1.00.

D. PARTICULARS OF CLAIM:

The particulars of the undersigned’s total Claim are attached.

(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, description of the security, if any, granted by the Applicants to Creditor or title retention arrangements with the Applicants and estimated value of the assets encumbered by such security or title retention arrangement).

THIS PROOF OF CLAIM MUST BE RETURNED TO AND RECEIVED BY THE MONITOR AT OR BEFORE 5:00 P.M. (TORONTO TIME) ON THE CLAIMS BAR DATE OF DECEMBER 31, 2007 AT THE FOLLOWING ADDRESS:

PricewaterhouseCoopers Inc.
P.O. Box 82
Royal Trust Tower, TD Centre
Toronto, ON M5K 1G8

Attention: **Mona Law**
Telephone: (416) 941-8383, ext. 14294
Fax: (416) 814-3219
Email: mona.law@ca.pwc.com

Dated at _____ this ____ day of _____, 2007.

Per: _____

Print name of Creditor:

If Creditor is a Corporation, print name and title of
authorized signatory:

Name: _____

Title: _____

