

November 10, 2021

To the Creditors of Western Watershed Designs Inc.

Dear Sirs/Mesdames:

Re: In the Matter of the Bankruptcy of Western Watershed Designs Inc.

Please be advised that Western Watershed Designs Inc. (the "Company") filed an assignment in bankruptcy on November 8, 2021 and McEown and Associates Ltd. was appointed as Trustee.

Please find enclosed the Creditor Package with the following documents:

1. Notice of Bankruptcy and First Meeting of Creditors (Form 68)
2. Certificate of Appointment
3. Statement of Affairs (Summary) and List of Creditors
4. Proof of Claim, Proxy and Instructions

Due to the COVID-19 pandemic, the Meeting of Creditors will be held via telephone conference and we advise the creditors of the location and date of the meeting as follows:

Date and Time:	Friday, November 26, 2021 at 2:00 pm (PST)
Place:	Via telephone conference call
Conference Call-in Number:	604-566-8279
	Participant Code: 8357484

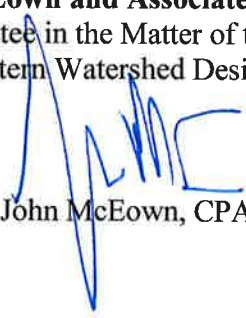
Please send your proof of claim and proxy via mail, email (cb@mceownassociates.ca) or facsimile (604-558-8021) to the Trustee **by 1:00 p.m. (Vancouver Time) on Thursday, November 25, 2021.**

Please refer to the enclosed protocol for the First Meeting of Creditors of the bankruptcy of Western Watershed Designs Inc.

Should you have any questions please contact Camille Bartolome at (604) 558-8016 or by email at cb@mceownassociates.ca.

Yours very truly,

McEown and Associates Ltd.
Trustee in the Matter of the Bankruptcy of
Western Watershed Designs Inc.

Per:  John McEown, CPA, CA, CIRP, LIT

**In the Matter of the Bankruptcy of
Western Watershed Designs Inc.**

Protocol for the First Meeting of Creditors

The First Meeting of Creditors for the above-captioned matter is being held by telephone conference call in order to continue to promote and maintain physical/social distancing during this unprecedented period of the COVID-19 pandemic. The following protocol will be adopted to facilitate a First Meeting of Creditors:

PRE-MEETING REQUIREMENTS – DEADLINE TO SUBMIT PROOFS OF CLAIM

- For the purposes of voting at the First Meeting of Creditors, **the Trustee must receive the completed Proof of Claim and Proxy by 1:00 p.m. (Vancouver Time) on Thursday, November 25, 2021;**
- Based on the email provided on the proof of claim the Trustee will provide the creditor with:
 - A copy of the Trustee's preliminary report on the administration of the estate of Western Watershed Designs Inc.;
 - Status of claim – admitted, incomplete, or contested for voting purpose; and,
- Proofs of Claim and Proxy received after the cut-off cannot be assured to be recorded for the purpose of the meeting. However, the creditor will be entitled to participate in all future proceedings involving the above-captioned estate.

CONDUCT AT MEETING & REGISTRATION

- Registration & Attendance – the Trustee will open the line 5 minutes before the appointed meeting time for registration and attendance. Creditors participating in the meeting are encouraged to call in early in order for the registration process to be completed in a timely manner and to avoid a delay in commencing the calling to order of the First Meeting of Creditors.

Please send your proof of claim and proxy via mail, email (cb@mceownassociates.ca) or facsimile (604-558-8021) to the Trustee **by 1:00 p.m. (Vancouver Time) on Thursday, November 25, 2021** to be entitled to vote at the first meeting of creditors.

Should you have any questions please contact Camille Bartolome at (604) 558-8016 or by email at cb@mceownassociates.ca.

District of: British Columbia
Division No. 03 - Vancouver
Court No.
Estate No. 11-2780888

FORM 68
Notice of Bankruptcy, First Meeting of Creditors
(Subsection 102(1) of the Act)

Original Amended

In the Matter of the Bankruptcy of
WESTERN WATERSHED DESIGNS INC.
of the city of Delta
in the Province of British Columbia

Take notice that:

1. WESTERN WATERSHED DESIGNS INC. filed (or was deemed to have filed) an assignment (or a bankruptcy order was made against WESTERN WATERSHED DESIGNS INC.) on the 8th day of November 2021 and the undersigned, McEown and Associates Ltd., was appointed as trustee of the estate of the bankrupt by the official receiver (or the Court); subject to affirmation by the creditors of the trustee's appointment or substitution of another trustee by the creditors.
2. The first meeting of creditors of the bankrupt will be held on the 26th day of November 2021 at 2:00 PM via telephone conference # (604) 566-8279, Participant Code: 8357484.
3. To be entitled to vote at the meeting, a creditor must file with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.
4. Enclosed with this notice are a proof of claim form, proxy form and list of creditors with claims amounting to \$25 or more showing the amounts of their claims.
5. Creditors must prove their claims against the estate of the bankrupt to share in any distribution of the proceeds realized from the estate.

Dated at the city of Vancouver in the Province of British Columbia, this 9th day of November 2021.

McEown and Associates Ltd. - Licensed Insolvency Trustee

Per:



John McEown - Licensed Insolvency Trustee
110 - 744 West Hastings Street
Vancouver BC V6C 1A5
Phone: (604) 558-8020 Fax: (604) 558-8021



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: British Columbia
Division No.: 03 - Vancouver
Court No.: 11-2780888
Estate No.: 11-2780888

In the Matter of the Bankruptcy of:

WESTERN WATERSHED DESIGNS INC.

Debtor

MCEOWN AND ASSOCIATES LTD.

Licensed Insolvency Trustee

Ordinary Administration

Date and time of bankruptcy:	November 08, 2021, 15:05	Security:	\$0.00
Date of trustee appointment:	November 08, 2021		
Meeting of creditors:	November 26, 2021, 14:00 Meeting via telephone conference 604-566-8279 Participant code: 8357484, British Columbia Canada,		
Chair:	Trustee		

CERTIFICATE OF APPOINTMENT - Section 49 of the Act; Rule 85

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

- the aforementioned debtor filed an assignment under section 49 of the *Bankruptcy and Insolvency Act*;
- the aforementioned trustee was duly appointed trustee of the estate of the debtor.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: November 08, 2021, 18:14

E-File/Dépôt Electronique

Official Receiver

300 Georgia Street W, Suite 2000, Vancouver, British Columbia, Canada, V6B6E1, (877)376-9902



District of: British Columbia
 Division No. 03 - Vancouver
 Court No.
 Estate No.

Original Amended

-- Form 78 --

Statement of Affairs (Business Bankruptcy) made by an entity
 (Subsection 49(2) and Paragraph 158(d) of the Act / Subsections 50(2) and 62(1) of the Act)

In the Matter of the Bankruptcy of
WESTERN WATERSHED DESIGNS INC.
 of the city of Delta
 in the Province of British Columbia

To the bankrupt:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the _____ day of _____, 2021. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (as stated and estimated by the officer)	ASSETS (as stated and estimated by the officer)
1. Unsecured creditors as per list "A" 2,588,457.39	1. Inventory 50,000.00
Balance of secured claims as per list "B" 1,537,999.01	2. Trade fixtures, etc. 0.00
Total unsecured creditors 4,126,456.40	3. Accounts receivable and other receivables, as per list "E"
2. Secured creditors as per list "B" 2,307,817.91	Good 0.00
3. Preferred creditors as per list "C" 0.00	Doubtful 2,706,688.00
4. Contingent, trust claims or other liabilities as per list "D"	Bad 0.00
estimated to be reclaimable for 355,354.12	Estimated to produce 1,600,000.00
Total liabilities 6,789,628.43	4. Bills of exchange, promissory note, etc., as per list "F" 0.00
Surplus NIL	5. Deposits in financial institutions 0.00
	6. Cash 0.00
	7. Livestock 0.00
	8. Machinery, equipment and plant 685,000.00
	9. Real property or immovable as per list "G" 0.00
	10. Furniture 0.00
	11. RRSPs, RRIAs, life insurance, etc. 0.00
	12. Securities (shares, bonds, debentures, etc.) 0.00
	13. Interests under wills 0.00
	14. Vehicles 0.00
	15. Other property, as per list "H" 0.00
	If bankrupt is a corporation, add:
	Amount of subscribed capital 0.00
	Amount paid on capital 0.00
	Balance subscribed and unpaid 0.00
	Estimated to produce 0.00
	Total assets 2,335,000.00
	Deficiency 4,454,628.43

I, Lance McCulloch, of the city of Qualicum Beach in the Province of British Columbia, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge, a full, true and complete statement of the affairs of the Corporation on the 5th day of November 2021 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)
 before me at the city of Qualicum Beach in the Province of British Columbia, on this 4th day of November 2021.

Lance McCulloch
 JDD

John McEown

John McEown, Commissioner for Taking Affidavits
 For the Province of British Columbia
 McEown and Associates LTD.
 Expires May 31, 2022

Lance McCulloch
 Lance McCulloch

Barbara Day Scott
 Barrister, Solicitor & Notary
 1105 Surfside Drive
 Qualicum Beach, BC V9K 2B6
 Tel. 250-752-0752 Fax 752-3919

Creditor Mailing List

In the Matter of the Bankruptcy of
WESTERN WATERSHED DESIGNS INC
of the city of Delta
in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Director	Lance McCulloch		5615 Greendland Drive Qualicum Beach BC V4L 2E3 lance@westernwatershed.com	
Contingent	Allnorth c/o Lawson Lundell LLP		Suite 1600 Cathedral Place, 925 W Georgia St, Vancouver BC V6C 3L2	1.00
	Allnorth Consultants Ltd.		PO Box 968 Prince George BC V2L 4V1	1.00
	AquaTerra		P.O. Box 18120 Port Moody BC V3H 0A2	9,810.21
	BA Blacktop Ltd. Group of Companies		201 - 111 Forester Street North Vancouver BC V7H 0A6 Fax: (604) 985-0485	106,115.70
	BA Blacktop Ltd. Group of Companies c/o Clark Wilson LLP		885 W Georgia St #900 Vancouver BC V6C 3H1 reclark@cwilson.com	1.00
	Business Development Bank	Doug Hyndman	c/o Kornfeld LLP 505 Burrard St #1100 Vancouver BC V7X 1M5 dhyndman@kornfeldllp.com	1.00
	DWB Consulting Services Ltd.		PO Box 98 Lac La Hache BC V0K 1T0 wmcrae@dwbcconsulting.ca	1.00
	East Richmond Nursery		18431 Westminister Hwy Richmond BC V6V 1B1	1.00
	East Richmond Nursery c/o Campbell Froh May & Rice LLP		5611 Cooney Rd #200 Richmond BC V6X 3J6	1.00
	Fairway Recycle Group Inc.		6251 Leibly Avenue Burnaby BC V5E 3C7 william@fairwayrecyclegroup.com	29,000.00
	Fraser Valley Aggregates (2014) Ltd.		3077-188 Street Surrey BC V3Z 9V5	1.00
	Grant Jenkins	Eric Pedersen	Velletta & Company c/o 931 Fort St Victoria BC V8V 3K3	1.00
	Lehigh Hanson Materials Ltd.		c/o Lockbox 410250 PO Box 2200 Vancouver BC V6B 3W2	38,926.51
	McElhanney Consulting Services Ltd.		1-5008 Pohle Avenue Terrace BC V8G 4S4	1.00
	Mercury Transport Inc.		Unit #5 - 6695 Nelson Avenue West Vancouver BC V7W 2B2	1.00
	Mountain Premier Contracting & Demolition		19749 Connecting Road Pitt Meadows BC V3Y 1Z1	1.00
	Nazim Gardens		6160 Genoa Bay Rd Duncan BC V9L 5R1	1.00
	NCSG Crane & Heavy Haul Services Ltd.		3752 Highway 16 Terrace BC V8G 5J3	1.00
	Northwest Fencing Ltd.		2960 Sooke Road Victoria BC V9B 5Z1	30,000.00
	Pit Stop Fortable		32 Fawcett Road Coquitlam BC V3K 6X9	1.00

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Creditor Type	Name	Attention	Address	Claim \$
Contingent	Polar Medical Services Inc.		Box 337 Fort St. James BC V0J 1P0	1.00
	QS Fencing		PH2-98 Tenth Street New Westminster BC V3M 6L8	1.00
	RIMA Environmental Consulting Inc.		2242 Jefferson Avenue West Vancouver BC V7V 2A8	1.00
	Rima Environmental Consulting Inc. c/o Kamachi Law Group	David Kamachi	15240 56 Ave., Suite 205 Surrey BC V3S 5K7	1.00
	Skeena Gravel Products Ltd.		PO Box 400 Terrace BC V8G 4B1	50,000.00
	Sourcie Construction Ltd.		PO Box 33 321 - 5th Avenue Stewart BC V0T 1W0	45,225.00
	Sterling Fence Co Ltd		Sterling Fence Co Ltd 7470 Wilson Avenue Delta BC V4G 1H3	5,313.00
	StormTec Group of Companies		876 Derwent Way Delta BC V3M 5R1 brock@stormtec.ca	40,943.70
	T M Flagging		4613 Lazalle Avenue Terrace BC V8G 1S3	1.00
Secured	Business Development Bank of Canada - Vancouver	Sundeep Sihota	PO Box 6 200 - 505 Burrard St., One Bentall Centre Vancouver BC V7X 1M3 Fax: (604) 666-7251 sundeep.sihota@bdc.ca	346,000.99
	CRA - Tax - Pacific		814664843 RP0001 Surrey National Verification and Collection Centre 9755 King George Blvd Surrey BC V3T 5E1 Fax: (866) 219-0311 cra-arc_tax-fisc_ins_t-f_g@cra-arc.gc.ca	271,614.05
	KOMATSU INTERNATIONAL (CANADA) INC. Lance and Leilani McCulloch		3755 BOUL MATTE, SUITE E Brossard QC J4Y 2P4 #1004 Surfside Drive Qualicum Beach BC V9K 2B6	152,817.91
	RBC Royal Bank / Banque Royale	Jef Poulsen	c/o Poulsen & Company 1800 - 999 West Hastings Street Vancouver BC V6C 2W2 jpoulsen@poulsenlaw.com; contact@poulsenlaw.com	1,537,384.96
Unsecured	0879792 BC Ltd dba Saaya Transport		14216-65 Avenue Surrey BC V3W 1T4 ruby@saayatransport.com	18,172.15
	1107507 BC Ltd		3077 188 Street Surrey BC V3Z 9V5 fbuce@bbcontracting.com	
	1107507 BC Ltd. c/o Lindsay Kenney LLP		401 W Georgia St Vancouver BC V6B 5A1	
	ABC Pipe Cleaning Services Ltd.		Walnut Grove, P.O. Box 32042 Langley BC V1M 2M3 accounting@abcpipeline.com	6,326.25

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In the Matter of the Bankruptcy of
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Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Action Integrated Security Solutions		8866 Hudson Street Vancouver BC V6P 4N2	
	Active Coring & Cutting		1235 Marchant Road Brentwood Bay BC V8M 1G4	
	Active Earth Engineering Ltd.		#3041-2600 Gladys Avenue Abbotsford BC V2S 0E9	
	Advisian		Suite 500 - 4321 Still Creek Drive Burnaby BC V5C 6S7 anthony.peterson@advisian.com	
	AE Concrete		19060-54th Ave Surrey BC V3S 8E5	
	Affinity Insurance Inc		38 Greensboro Dr. 2nd Floor Toronto ON M9W 1E1	
	Allweld Mobile Welding Ltd.		13-2381 Argue Street Port Coquitlam BC V3C 6P9	
	Ansatel Communications Inc.		940 Kingsway Vancouver BC V5V 3C4 accounting@ansatel.com	151.20
	Armtec Canada Culvert		8715-48th Street SE Calgary AB T2C 2P8 jnacinovic@westmangroup.com	424.95
	Armtec LP		PO Box 3000 Guelph ON N1H 6P2	
	Arrow West Equipment Ltd.		109-53016 Hwy60 Acheson AB T7X 5A7	
	Atlantis Industries Limited		PO Box 6161 Sackville NB E4L 1G6	
	Atlas Leasing Ltd.		1172 West 15th Street North Vancouver BC V7P 1M9	
	Atlas Power Sweeping Ltd.		20230 113B Avenue Maple Ridge BC V2X 0Y9 sdixon@atlasg.net	1,216.08
	Atlas Stone Products		3153 Thunderbird Crescent Burnaby BC V5A 3G1	
	ATS Traffic BC		Unit 200, 20351 Duncan Way Langley BC V3A 7N3	
	Augustine Soil & Mulch Ltd.		PO Box 3166 Pitt Meadows BC V3Y 2H1 helen@augustinesoilandmulch.com	25,106.92
	B2W Software Inc.		Suite 500, 99 Bow Street Portsmouth NH 03801 USA	
	Bank One Canada C/O Royal Bank of Canada	C/O BankruptcyHighway.com	PO Box 57100 Etobicoke ON M8Y 3Y2 Fax: (416) 253-3610 bankruptcydocuments@asset.net	
	BARR Plastics Inc.		Unit A - 31192 South Fraser Way Abbotsford BC V2T 6L5	

Creditor Mailing List

In the Matter of the Bankruptcy of
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Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Bart Taylor		555 Agnes Street Victoria BC V8Z 2E5 barttaylor73@gmail.com	2,600.00
	BC International Commercial		500-666 Burrard Street Vancouver BC V4G 0A4 admin@bcicac.com	
	BCD Holdings Ltd.		2320 Rogers Avenue Coquitlam BC V3K 5X7 cara@phoenixtruckcrane.com	1,605.45
	Bear Creek		3550 Hwy 16 East Terrace BC V8G 5J3	41,514.00
	Bear Creek Contrating Ltd.		3550 Hwy 16 East Terrace BC V8G 5J3	
	Bec's Sentinel Services Ltd.		Unit #210 - 12877 - 76 Avenue Surrey BC V3W 1E6	
	Bell 2 Lodge		PO Box 49 Mediadin Lake BC V0J 3S0	
	Big Green Storage		3580 Shenton Rd Nanaimo BC V9T 5A3	525.00
	Big Steel Box		2564 Cedar Creek Rd. Ayr ON N0B 1E0	560.00
	Big Steel Box Corporation	Alison McCormick	1000-1631 Dickson Ave. Kelowna BC V1Y 0B5 amccormick@bigsteelbox.com	840.00
	Bill Power Trucking Inc.		11160 Granville Avenue Richmond BC V6Y 1R6	
	Blue Heron		103-1588 Derwent Way Delta BC V3M 6Z7	24.71
	BM Pro Stone Ltd.		7571 McCallan Road Richmond BC V7C 2H6	
	Brackall Industries Inc,		21649 49A Avenue Langley BC V3A 6C4	
	Brad B. Danis		18966 - 69A Avenue Surrey BC V4N 5K2	
	Britco BOXX Limited Partnership		Suite 1000, 440 2nd Ave SW Calgary AB T2P 5E9 arlangley@britco.com	1,196.06
	Brock White Construction Materials		7851 Enterprise Street Burnaby BC V5A 1V5	
	Brown Bros Food		S.E. Marine Drive Vancouver BC V5X 2S6	2,345.95
	Brown Bros Motor Lease Canada Ltd.		270 S. E. Marine Drive Vancouver BC V5X 2S6	
	Burrard Law LLP		1320 - 355 Burrard Street Vancouver BC V6C 2G8	40,966.59

Creditor Mailing List

In the Matter of the Bankruptcy of
WESTERN WATERSHED DESIGNS INC
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in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Burrard Law LLP General Trust		1320-355 Burrard Street Vancouver BC V6C 2G8	
	Business Development Bank of Canada - Vancouver	Sundeep Sihota	PO Box 6 200 - 505 Burrard St., One Bentall Centre Vancouver BC V7X 1M3 Fax: (604) 666-7251 sundeep.sihota@bdc.ca	353,999.01
	Cameron Reid		5262 Snodgrass Rd, BC, Sechelt BC V0N 3A2	1,400.00
	Canadian deWatering		19577-94 Avenue Surrey BC V4N 4E6	
	Canuck Flagging Group Inc.		#393-8148 128th Street Surrey BC V3W 1R1 accounts@canucksecurity.com	3,207.75
	CanWest Concrete Cutting BC Corp		12560 Vickers Way Richmond BC V6V 1H9	
	CLAC-BC		100-19955 81A Avenue Langley BC V2Y 0C7 jwade@clac.ca	11,574.45
	CMW Insurance Services Ltd.		700-2025 Willingdon Avenue Burnaby BC V5C 0J3	
	Coast Environmental Ltd.		2673 Sooke Road Victoria BC V9B 1Y5	
	Coastal Trucking		PO Box 1373 Ladysmith BC V9G 1A9	519.75
	Columbia Fuels		2669 Wilfert Rd. Victoria BC V9B 5Z3	
	Cooper Equipment Rentals Ltd.		5585 Production Blvd Surrey BC V3S 8P6 smcmurrin@cooperequipment.ca	7,684.00
	CRA - Tax - Pacific		814664843 RC0001 Surrey National Verification and Collection Centre 9755 King George Blvd Surrey BC V3T 5E1 Fax: (866) 219-0311 cra-arc_tax-fisc_ins_t-f_g@cra-arc.gc.ca	
	CRA - Tax - Pacific		GST # 814664843 RT0001 Surrey National Verification and Collection Centre 9755 King George Blvd Surrey BC V3T 5E1 Fax: (866) 219-0311 cra-arc_tax-fisc_ins_t-f_g@cra-arc.gc.ca	256,000.00
	CWB	Catherine Ewasuik	c/o Fulton and Company 960-1055 West Georgia Vancouver BC V6E 0B6 ewasiuk@fultonco.com	

Creditor Mailing List

In the Matter of the Bankruptcy of
WESTERN WATERSHED DESIGNS INC
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Creditor Type	Name	Attention	Address	Claim \$
Unsecured	CWB National Leasing Inc./ (formerly National Leasing Group Inc)	Bankruptcy Designate	1525 Buffalo Pl Winnipeg MB R3T 1L9 Fax: (866) 408-0270 anna9093@nationalleasing.com	82,532.65
	Darsal Enterprises Ltd.		PO Box 69 Grasmere BC V0B 1R0 darsal@xplornet.com	30,090.95
	Dick's Lumber		2580 Gilmore Avenue Burnaby BC V5C 4T5 dougf@dickslumber.com	2,239.36
	Dobney Foundry Ltd.		13101-78A Avenue Surrey BC V2W 9B6	
	Douglas Lake Equipment		17924 56 Avenue Surrey BC V3S 1C7	
	East Richmond Nursery		18431 Westminister Hwy Richmond BC V6V 1B1	50,000.00
	Element Financial Inc.		4 Robert Speck Parkway Suite 900 Mississauga ON L4Z 1S1	
	Erosion Control Contractors Inc.		28371 Downes Road Abbotsford BC V4X 1N6 accounts@eccontractors.ca	
	Esso Business Card		Imperial Oil PO Box 1700 Toronto ON M3C 4J4 receivablescredit@wexinc.com	2,000.00
	Esso l'Imperiale - C460; 463; 464; 465; 466 Bankruptcies	a/s FCT Default Solutions Département d'Insolvabilité	PO Box 2514 Succursale B London ON N6A 4G9 Fax: (647) 439-1419 dsinsolvency@collectlink.com	
	Evans Redi-Mix Ltd.		4975 Koksilah Road Duncan BC V9L 6P1	
	Fastrac Backhoe		1266 Reed Rd Gibsons BC V0N 1V7	2,310.00
	Fastsigns		2542 Highlander Way Carrollton TX 75006 US vendor.admin@fastsigns.com	106.40
	Finning Canada		PO Box 2405 Edmonton AB T5J 2S1 dwills@metcredit.com	198.59
	Frances Andrew Site Furnishing Ltd.		19154-95A Avenue Surrey BC V4N 4P2	
	Fraser River Pile & Dredge (GP) Inc.		1830 River Drive New Westminster BC V3M 2A8	
	Fraser Valley Steel & Wire		1374 Mt Lehman Road Abbotsford BC V4X 2M9	

Creditor Mailing List

In the Matter of the Bankruptcy of
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Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Frontline Machinery Ltd.		43779 Progress Way Chilliwack BC V2R 0E6	
	FuelEx		B 3162 Thunderbird Crescent Burnaby BC V5A 3G4	
	G & R & Son Trucking Co.Ltd		22502 Telegraph Trail Langley BC V1M 3S4	
	Gehlen Dabbs Lawyers		1201-1030 Georgia Street Vancouver BC V6E 2Y3 cc@gdlaw.ca	4,727.89
	Gehlen Dabbs Lawyers		1201-1030 Georgia Street Vancouver BC V6E 2Y3	16,091.00
	Geopacific Consultants Ltd.		1779 West 75th Avenue Vancouver BC V6P 6P2 sullivan@geopacific.ca	16,977.42
	Grassmaster Hydroseeding		6533 Walker Avenue Burnaby BC V5E 3B7 fred@grassmaster.ca	572.93
	H.K.S. Management 2013 Ltd.		7621 Morrison Crescent Langley BC V2Y 2E7	
	H.K.S. Management Inc.		7621 Morrison Crescent Langley BC V2Y 2E7	
	Harrop-Proctor Forest Products		P.O. Box 5 Procter BC V0G 1V0 rami@telus.net	17,602.37
	Helical Construction Solutions Ltd.		1283 Groveburn Road Prince George BC V2N 6W8 dean@heli-con.ca	5,124.00
	Intact Insurance Company	Trent Kulchar	1100-999 West Hasting Street Vancouver BC V6C 2W2 trent.kulchar@intact.net	535,000.00
	Jack Cewe Ltd.		PO Box 2200 Vancouver BC V6B 3W2	
	Jiggy's Trucking c/o Justin Creyke & Tanya Middleton		1-5204 Ackroyd Street Terrace BC V8G 1E6	41,097.00
	Jim Galbraith Trucking Ltd.		23617 - 16th Avenue Langley BC V2Z 1K8	
	John Ross Insurance Service Ltd.		1829 West Broadway Vancouver BC V6J 1Y5	
	Johnsen Archer LLP		300-7485 130th Street Surrey BC V3W 1H8	
	Jones DesLauries Insurance		2375 Skymark Avenue Mississauga ON L4W 4Y6	

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In the Matter of the Bankruptcy of
WESTERN WATERSHED DESIGNS INC
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in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	KB Trucking		11460 Seabrook Cres Richmond BC V1A 3H3	
	Komatsu		14025 Humber Station Rd Bolton ON L7E 0Z9	34,385.00
	Kopyr Integrated Systems		#202-8291 92nd Street Delta BC V4G 0A4	168.00
	Labour Ready		PO Box 745 Stn Terminal Vancouver BC V6B 4E2	
	Labour Unlimited Temporary Services		6908A Palm Avenue Burnaby BC V5J 4M3	
	Ladner Harbour Machine Shop Ltd.		4878 Elliot St. Delta BC V4K 2X8	2,000.00
	Lafarge Canada Inc.		7413 Station Terminal Vancouver BC V6B 4E2	
	Lance and Leilani McCulloch		#1004 Surfside Drive Qualicum Beach BC V9K 2B6	1,184,000.00
	Langley Concrete Limited Partnership		20152 Logan Avenue Langley BC V3A 4L6	
	Layfield Canada Ltd.		17720-129 Avenue NW Edmonton AB T5V 0C4	
	Lehigh Hanson Materials Ltd	Erin Stewart	c/o Baker Newby 220 -2955 Gladwin Rd. Abbotsford BC V2T 5T4	
	Lionsgate Water Treatment		Unit 307 20560 Langley BC V3A 6K8	16,672.32
	Lordco Parts Ltd.	Pam Foulds	22866 Dewdney Trunk Road Maple Ridge BC V2X 3K6 Fax: (604) 463-7557 pam@lordco.com	
	Mainland Sand & Gravel		Unit 317, 9525 - 201 Street Langley BC V1M 4A5	
	McLean & Armstrong LLP		300 - 1497 Marine Drive West Vancouver BC V7T 1B8	2,087.31
	McQuarrie Hunter LLP		1500-13450 102nd Avenue Surrey BC V3T 5X3 Fax: (604) 581-7110 info@mcquarrie.com	
	McTavish Resource & Management Consultant		2858 Bayview Street Surrey BC V4A 2Z4	
	Mercury Transport	J Perrett	T-611-21 c/o J. William Perret Law Corp 2774 Granville St Vancouver BC V6H 3J3	

Creditor Mailing List

In the Matter of the Bankruptcy of
WESTERN WATERSHED DESIGNS INC
of the city of Delta
in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Meridian One Cap		Suite 1500 Metrotower 1 4710 Kingsway Burnaby BC V5H 4M2	70.74
	Meridian Onecap Credit Corporation (formerly Roynat Lease Finance - Toronto)	Jennifer Kyle	800-40 Sheppard Ave W North York ON M2N 6K9 jennifer.kyle@meridianonecap.ca	84,019.00
	Metro Surveys		Unit 202-225 E. 17th Avenue Vancouver BC V5V 1A6	3,680.27
	Metro Testing + Engineering		#109 - 8299 129th Street Surrey BC V3W 0A6	7,743.75
	Metro Testing Laboratories		6991 Curragh Avenue Burnaby BC V5J 4V6	
	Michael Safronick Tree Care Ltd.		#01 6971 - 122nd Street Surrey BC V3W 1B6	1,102.99
	Ministry of Finance - PST - British Columbia		EHT 2019 Station Provincial Government PO Box 9445 Victoria BC V8W 9V5 rmbtaxpayerinquiries@gov.bc.ca	32,549.93
	Ministry of Finance - PST - British Columbia		EHT-1128-0872 (2020) Station Provincial Government PO Box 9445 Victoria BC V8W 9V5 rmbtaxpayerinquiries@gov.bc.ca	20,379.26
	Ministry of Transportation	Finance Branch Alberta Transportation	3726 Alfred Avenue Smithers BC V0J 2N0	
	MNK Heavy Equipment Ltd.		#106-20058 Industrial Avenue Langley BC V3A 4K7	1,147.41
	ModSpace Financial Services Canada Ltd.		#911630 PO Box 4090 Stn A Toronto ON M5W 0E9	
	Modu Loc Fence Rentals		240 Neave Road Kelowna BC V1V 2L9	864.43
	Murrin Construction		PO Box 91908 Stn West Vancouver BC V7V 4S4 lmccinnis@murrin.ca	7,287.39
	NCGS Crane	Lamont Bartlett	c/o Bennett Jones 3200 TELUS House, South Tower Edmonton AB T5J 0N3 bartlett@bennettjones.com	
	Neil Verrault Trucking Ltd.		29288 Duncan Avenue Abbotsford BC V4X 1J5	
	Nilex Inc.		6810 8th Street NW Edmonton AB T6P 0C5 camille.prokopiuk@nilex.com	
	Northbridge Insurance		105 Adelaide Street West Toronto ON M5H 1P9 info@nbfc.com	

Creditor Mailing List

In the Matter of the Bankruptcy of
WESTERN WATERSHED DESIGNS INC
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in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Northern Geo		8703 109th Street Fort St. John BC V1J 7C5	
	Northsic Transport Ltd.		PO Box 161 Stn Mt Lehman Abbotsford BC V4X 2P7	841.05
	Northwest Fencing Ltd.	Maria Raymond	VIC-S-S192584 c/o McConnan Bion O'Connor Peterson 880 Douglas St Victoria BC V8W 2B7	
	Northwest Fuels Ltd.		5138 Keith Avenue Terrace BC V8G 1K9	
	NSD Disposal Ltd.		440 Canfor Avenue New Westminster BC V3L 3C9 customerservice@nsddisposal.com	
	Ocean Heidleberg Cement Group		9265 Oak Street Vancouver BC V6P 4B8	
	Onderwater Land Surveying		5830 176a St Surrey BC V3S 4H5	
	Ontario Ministry of Finance - Legal Services	Anthony Golding	11th Floor 777 Bay St Toronto ON M5G 2C8 Fax: (416) 325-1460 anthony.golding@ontario.ca	
	Pacific Coast Excavating Ltd.		4120 196th Street Langley BC V3A 1A1	
	Pacific Sand Concrete		109-2425 West 4th Vancouver BC V6K 1P4	
	Pacific Soil Analysis Inc.		#5-11720 Voyageur Richmond BC V6X 3G9	
	Pacific Trenchless Ltd.		19005 94th Avenue NW Surrey BC V4N 3S4	
	Pacific Wire Rope Ltd.		19355 Enterprise Way Surrey BC V3S 6J8	
	Phoenix Truck and Crane Ltd.		2320 Rogers Avenue Coquitlam BC V3K 5X7	
	Piroche Plants Inc		20542 Mcencil Road Pitt Meadows BC V3Y 2T9	10,142.80
	Pitt River Quarries		PO Box Station Terminal Vancouver BC V6B 4E2	
	QS Fencing	Byron Goertz	NW-234128 c/o CS Law 837 Carnarvon St New Westminster BC V3M 1G2	
	R's Skidding Ltd.		27043 8th Avenue ALDERGROVE BC V4W 2M7	1,050.00

Creditor Mailing List

In the Matter of the Bankruptcy of
WESTERN WATERSHED DESIGNS INC
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Creditor Type	Name	Attention	Address	Claim \$
Unsecured	RAM Global Solutions (Canada) Ltd		Suite 202 - 2360 Bristol Circle Oakville ON L6H 6M5 credit.control@ramtracking.com	639.45
	Raybern Erectors Ltd.		2300 Clarke Street Port Moody BC V3H 1Y8 shaun@raybernfence.com	7,336.87
	RBC Royal Bank Visa c/o BankruptcyHighway.com	Razel Bowen	PO Box 57100 Etobicoke ON M8Y 3Y2 Fax: (416) 253-3610 bankruptcydocuments@asset.net	3,079.00
	RBC Royal Bank Visa c/o BankruptcyHighway.com	Razel Bowen	PO Box 57100 Etobicoke ON M8Y 3Y2 Fax: (416) 253-3610 bankruptcydocuments@asset.net	16,810.00
	RBC Royal Bank Visa c/o BankruptcyHighway.com	Razel Bowen	PO Box 57100 Etobicoke ON M8Y 3Y2 Fax: (416) 253-3610 bankruptcydocuments@asset.net	6,497.00
	RBC Royal Bank Visa c/o BankruptcyHighway.com	Razel Bowen	PO Box 57100 Etobicoke ON M8Y 3Y2 Fax: (416) 253-3610 bankruptcydocuments@asset.net	54,069.00
	RIMA Environmental Consulting Inc.		2242 Jefferson Avenue West Vancouver BC V7V 2A8	55,556.55
	Riverside Equipment Inc		PO Box 39 Abbotsford BC V7V 2A8	
	RKTG Associates Ltd.		113B - 8257 92nd Street Delta BC V4G 0A4 corinnelove47@gmail.com	2,085.07
	Royal Bank of Canada		GSA 36 YORK MILLS ROAD, 4TH FLOOR Toronto BC M2P 0A4	
	Royden's Mechanical Ltd.		4840 Tuck Avenue Terrace BC V8G 4H4	
	Sanerson Concrete Inc.		12665 116 Avenue Surrey BC V3V 3S6	
	SC RentalEquip Ltd.		Unit #4 - 5824 Sechelt Inlet Road Sechelt BC V7Z 0G1 matt@rentalequip.ca	3,395.39
	SFE Global - British Columbia		#201, 26641 Fraser Hwy ALDERGROVE BC V4W 3L1	
	Skeena Gravel		PO Box 400 Terrace BC V8G 4B1	132,510.00
	SMS Equipment Inc.		19520 Telegraph Train Surrey BC V4N 4H1	
	Southern Irrigation		44160 Yale Road West Chilliwack BC VV2 R3Z9 ar@southernirrigation.com	25,314.57

Creditor Mailing List

In the Matter of the Bankruptcy of
WESTERN WATERSHED DESIGNS INC
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in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Storm Tec Filtration Inc.	Brock Taylor	876 Derwent Way Delta BC V3M 5R1 brock@stormtec.ca	25,314.57
	Summit Tools		3905 1st Avenue Burnaby BC V5C 3W3	
	Super Save Disposal Inc.		19395 Langley Bypass Langley BC V3S 6K1	1,398.11
	Super Save Fence Rentals Inc.		19395 Langley Bypass Surrey BC V3S 6K1	
	Super Save Hydro Vac Inc.		19395 Langley Bypass Surrey BC V3S 6K1	
	Super Save Toilet Rentals Inc.		19395 Langley Bypass Langley BC V3S 6K1	
	Telus Mobility Services	Rick Wan	8th Fl - 3777 Kingsway Burnaby BC V5H 3Z7 Fax: (800) 665-1170 camocd.tm@telus.com	140.50
	Telus Mobility Services	Rick Wan	8th Fl - 3777 Kingsway Burnaby BC V5H 3Z7 Fax: (800) 665-1170 camocd.tm@telus.com	581.35
	TerraCana		1900 Valmont Way Richmond BC V6V 1Y4	
	The Cat Rental Store		16901 - 109 Avenue NW Edmonton AB T5P 4P6	25,732.74
	TM Flagging	Liam Coulter	c/o Forward Law 1370B Summit Drive Kamloops BC V2C 1T8 lcoulter@forwardlaw.ca	93,599.00
	Travelers Leasing Ltd.		500-4180 Lougheed Hwy Burnaby BC V5C 6A7	
	Triton Environment Consultations		1326 McGill Road Kamloops BC V2C 6N6	
	TRT Contracting Inc.		PO Box 1373 Ladysmith BC V9G 1A9	441.00
	United Rentals		PO Box 7406 Station Terminal Vancouver BC V6B 4E2 dsprings@ur.com	2,041.11
	Valley Carriers Ltd.		PO Box 8000-544 Abbotsford BC V2S 6H1 Roxanne.sharma@valleycarriers.com	14,022.49
	Valley Traffic Systems		9970-199A Street Langley BC V1M 2X7	13,131.56
	Valley Traffic Systems	Michael Steven	c/o Kerfoot Burroughs LLP 400-1401 W Broadway, Vancouver BC V6H 1H6	

Creditor Mailing List

In the Matter of the Bankruptcy of
WESTERN WATERSHED DESIGNS INC
of the city of Delta
in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Vancouver Island Tree Inc.		1495 Wilson Road Nanaimo BC V6R 6R3 troy.soderstrom@vitreeservice.ca	9,815.00
	Vancouver Pile Driving Ltd.		20 Brookshank Avenue North Vancouver BC V7J 2B8	18,348.75
	Veratec Engineered Products Inc.		43779 Progress Way Chilliwack BC V2R 0E6 dwills@metcredit.com	11,361.00
	Verrault Lowbed Servies Ltd.		Box 1141 ALDERGROVE BC V4W 2V1	
	Wells Fargo Equipment Financing Canada (formerly GE Canada Equipment Financing G.P.)	Kirstin Pereira	1100 - 1290 Central Parkway West Mississauga ON L5C 4R3 Fax: (866) 967-4044 wfeccustomercare@wellsfargo.com	600,668.73
	Western Equipment		31260 South Fraser Way Abbotsford BC V2T 6L5	571.73
	Westerra Equipment		10240 Grace Road Surrey BC V3V 3V6	
	Williams Scotsman of Canada Inc.		Lockbox #119630 PO Box 4090 Stn A Toronto BC M5W 0E9	2,462.48
	WorkForce Staffing Solutions Ltd.		10253 King George Hwy Surrey BC V3T 2W6	
	WorkSafeBC - Collections Department		PO Box 5350 Stn. Terminal Vancouver BC V6B 5L5 Fax: (604) 244-6373	2,874.91
	WorkSafeBC - Collections Department		PO Box 5350 Stn. Terminal Vancouver BC V6B 5L5 Fax: (604) 244-6373	
	WSP Canada Inc. c/o CX2520		PO Box 2591 Stn M Calgary AB T2P 0A3	
	Y2K Transportation SVC Ltd.		#1-20279 97 Avenue Langley BC V1M 4B9 jeff@y2ktransport.ca	1,835.99
	Yellow Fence Rentals		5740 Productions Way Langley BC V3A 4N4	

FORM 31
Proof of Claim

(Section 50.1, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 81.5, 81.6, 102(2), 124(2), 128(1),
and Paragraphs 51(1)(e) and 66.14(b) of the Act)

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

In the Matter of the Bankruptcy (or Proposal, or Receivership) of _____
(Name of debtor) of _____ (city and province)
and the claim of _____, creditor.

I, _____ (name of creditor or representative of the creditor), of
_____ (city and province), do hereby certify:

1. That I am a creditor of the above-named debtor (or that I am _____
(state position or title) of _____ (name of creditor or representative of the creditor)).
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of bankruptcy (or the date of the receivership, or in the case of a proposal, the date of the notice of intention or of the proposal, if no notice of intention was filed), namely the ____ day of _____, 20____, and still is, indebted to the creditor in the sum of \$_____, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. *(The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)*

4. (Check and complete appropriate category.)

A. UNSECURED CLAIM OF \$_____
(Other than a securities firm customer as contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and
(Check appropriate description)

- Regarding the amount of \$_____, I claim a right to a priority under section 136 of the Act.
 Regarding the amount of \$_____, I do not claim a right to a priority.
(Set out on an attached sheet details to support priority claim.)

B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$_____

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

C. SECURED CLAIM OF \$_____

That in respect of this debt, I hold assets of the debtor valued at \$_____ as security, particulars of which are as follows:

(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$_____

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$_____,
(Attach a copy of sales agreement and delivery receipts.)

E. CLAIM BY WAGE EARNER OF \$ _____

That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ _____,

That I hereby make a claim under subsection 81.4(8) of the Act in the amount of \$ _____,

F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ _____.

That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ _____.

That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ _____.

G. CLAIM AGAINST DIRECTOR \$ _____,

(To be completed when a proposal provides for the compromise of claims against directors.)

That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:

(Give full particulars of the claim, including the calculations upon which the claim is based.)

H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:

(Give full particulars of the claim, including the calculations upon which the claim is based.)

5. That, to the best of my knowledge, I am (or the above-named creditor is) (or am not or is not) related to the debtor within the meaning of section 4 of the Act and have (or has) (or have not or has not) dealt with the debtor in a non-arm's-length manner.

6. That the following are the payments that I have received from, the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of Section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of subsection 2(1) of the Act: *(Provide details of payments, credits and transfers at undervalue.)*

(Applicable only in the case of the bankruptcy of an individual.)

I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

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

(City)

(Date)

(Month)

Creditor

Witness

Phone Number: _____

Fax Number: _____

Email Address: _____

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.

Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

NOTE: If a copy of this Form is sent electronically by means such as email, the name and contact information of the sender, prescribed in Form 1.1, must be added at the end of the document.

FORM 36

GENERAL PROXY

(Where A Creditor is a Corporation, the Proxy Must be Completed and Signed in the Corporate Name)

IN THE MATTER OF THE BANKRUPTCY / PROPOSAL / RECEIVERSHIP OF:

(Name of Debtor)

WE, _____, of the City of _____ in the Province of
(Name of Corporation)

_____, a creditor in the above matter, hereby appoint

_____ of the _____
(Name of Proxy) (City & Province)

to be our general proxy in the above matter except as to the receipt of dividends with / without power to appoint another general proxy in our place.

Dated at the City of _____, in the Province of _____ this _____ day of _____, 20__.

(Corporate Name)

(Signature of Witness)

(Address)

(Signature of Proxy Grantor)

INSTRUCTIONS FOR COMPLETING PROOFS OF CLAIM

This checklist is provided to assist you in preparing a proof of claim form, and where required, proxy form in a complete and accurate manner. Please specifically check each requirement. **CLAIMS NOT COMPLETED CORRECTLY IN EVERY RESPECT WILL BE RETURNED.**

GENERAL

- * The signature of a witness is required.
- * The claim must be signed personally by the **individual** completing this declaration.
- * Give the complete address where all notices or correspondence is to be forwarded.
- * The amount on the Statement of Account must correspond to the amount on the proof of claim.

PARAGRAPH (1)

- * The creditor must state full and complete legal name of company or firm.
- * If the individual completing the proof of claim is not the creditor himself, he must state his position or title.

PARAGRAPH (3)

- * **A detailed statement of account must be attached.** If the claim is for a guarantee, a copy of the guarantee must be attached.
- * The Schedule A or Statement of Account must be complete and detailed and must show the date, the number and the amount of all the invoices or charges, together with the date, the number and the amount of all credits or payments. A statement of account is **not** complete if it begins with an amount brought forward.

PARAGRAPH (4)

- * An unsecured creditor must strike out sub-paragraphs B, C, D and E.
- * A preferred creditor (as allowed by section 136 of the *Bankruptcy and Insolvency Act*) must strike out sub-paragraphs B, C, D and E and must complete sub-paragraph A by checking the appropriate description.
- * A secured creditor must strike out sub-paragraphs A, B, D and E and must complete sub-paragraph C and provide a certified true copy of the security instrument as registered.
- * A farmer, fisherman or aquaculturist must strike out sub-paragraphs A, B, C and E. A claim by a farmer, fisherman or aquaculturist must attach a copy of the sales agreement and delivery documents.

PARAGRAPH (5)

- * All claimants must indicate if he or she is related or not to the debtor, as defined in Section 4 of the *Bankruptcy and Insolvency Act*, by striking out "AM" or "AM NOT".

PARAGRAPH (6)

- * All claimants must attach a detailed list of all payments or credits received or granted, as follows:
 - (a) within the three (3) months preceding the bankruptcy or the proposal, in the case where the claimant and the debtor are not related.
 - (b) within the twelve (12) months preceding the bankruptcy or the proposal, in the case where the claimant and the debtor are related.

**PREFERRED CLAIMS
SECTION 136 (CONDENSED)**

ORDER OF DISTRIBUTION (Subject to secured creditors)

- (1) The cost of administration of the estate.
 - (a) The expenses and fees of the Trustee
 - (b) Legal costs of the estate
- (2) Wages, salaries and commissions for services rendered in the six months preceding the bankruptcy, to a maximum of \$2,000 per person, together with expenses of a traveling salesman incurred in this same period to a maximum of \$1,000.
- (3) Municipal taxes assessed within two years preceding the bankruptcy which do not constitute a charge on real property, restricted to the value of the bankrupt's interest in the property.
- (4) The Landlord for arrears of rent for a period of three months preceding the bankruptcy, and accelerated rent for a period not exceeding three months subsequent to the bankruptcy, if provision is made in the lease. The Landlord's preferred claim is limited to the proceeds from the sale of the assets on the premises under lease at the date of the bankruptcy and any payments made by the Trustee on account of accelerated rent shall be credited by the Landlord against the amount payable by the Trustee for occupation rent.
- (5) One solicitor's bill of costs, including sheriff's fees and land registration fees, shall be payable to the creditor who has first attached by way of garnishment or lodged with the sheriff an attachment, execution or other process against the property of the Bankrupt.
- (6) Claims resulting from injuries to employees of the Bankrupt to which the provision of Workers' Compensation Act do not apply, but only to the extent of monies received from persons or companies guaranteeing the Bankrupt against damages resulting from such injuries, such as liability insurance policies.

A creditor whose rights are restricted by this Section is entitled to rank as an unsecured creditor for any balance of his claim.