

District of: British Columbia
Division No. 03 - Vancouver
Court No.
Estate No. 11-254178

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

Original Amended

In the matter of the bankruptcy of
JDH ECOSERVICE LTD.
of the city of Vancouver
in the Province of British Columbia

Take notice that:

1. JDH ECOSERVICE LTD. filed (or was deemed to have filed) an assignment on the 8th day of July 2019, 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 24th day of July 2019, at 2:00 PM, at the office of the Trustee, at 1140 - 800 West Pender Street, Vancouver, BC, V6C 2V6.

3. To be entitled to vote at the meeting, a creditor must lodge with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.

4. Enclosed with this notice is 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 in order 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 July 2019.

McEown and Associates Ltd. - Licensed Insolvency Trustee

1140 - 800 West Pender Street
Vancouver BC, V6C 2V6
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.: 11-254178
Estate No.: 11-254178

In the Matter of the Bankruptcy of:

JDH ECOSERVICE LTD.
Debtor

MCEOWN AND ASSOCIATES LTD.
Licensed Insolvency Trustee
Ordinary Administration

Date of bankruptcy:	July 08, 2019	Security: \$0.00
Meeting of creditors:	July 24, 2019, 14:00 1140-800 West Pender Street Vancouver, British Columbia Canada,	
Chair:	Official Receiver	Designated person: William Tang

CERTIFICATE OF ASSIGNMENT - Paragraph 50.4(8)(b.1) of the Act

-- AMENDED --

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

- a notice of intention in respect of the aforementioned debtor was filed under section 50.4 of the *Bankruptcy and Insolvency Act*;
- the debtor has failed to file a cash-flow statement or a proposal within the provided period following the filing of the notice of intention or within any Court-granted extension and is thereupon deemed to have made an assignment.

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: July 09, 2019

E-File/Dépôt Electronique

Official Receiver

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

Canada

District of: British Columbia
 Division No. 03 - Vancouver
 Court No.
 Estate No. 11-254178

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
 JDH Ecoservice Ltd.

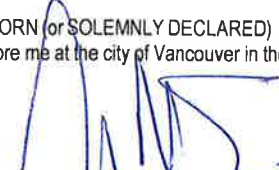
To the bankrupt:

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 8th day of July 2019. 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" 5,955,511.98	1. Inventory 1,000.00
Balance of secured claims as per list "B" 763,584.97	2. Trade fixtures, etc. 0.00
Total unsecured creditors 6,719,096.95	3. Accounts receivable and other receivables, as per list "E"
2. Secured creditors as per list "B" 877,016.03	Good 40,000.00
3. Preferred creditors as per list "C" 0.00	Doubtful 54,000.00
4. Contingent, trust claims or other liabilities as per list "D"	Bad 0.00
estimated to be reclaimable for 0.00	Estimated to produce 40,000.00
Total liabilities 7,596,112.98	4. Bills of exchange, promissory note, etc., as per list "F" 0.00
Surplus NIL	5. Deposits in financial institutions 49,073.03
	6. Cash 0.00
	7. Livestock 0.00
	8. Machinery, equipment and plant 0.00
	9. Real property or immovable as per list "G" 0.00
	10. Furniture 2,000.00
	11. RRSPs, RRIFs, life insurance, etc. 0.00
	12. Securities (shares, bonds, debentures, etc.) 0.00
	13. Interests under wills 0.00
	14. Vehicles 134,941.00
	15. Other property, as per list "H" 650,002.00
	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 877,016.03
	Deficiency 6,719,096.95

I, William Tang, of the city of Richmond 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 my affairs on the 11th day of July 2019 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 Vancouver in the Province of British Columbia, on this 11th day of July 2019.


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


 William Tang

JOHN D. McEOWN
 A Commissioner for Taking Affidavits
 for the Province of British Columbia
 Expiry Date: May 31, 2022

- Creditor Mailing List -

In the Matter of the Bankruptcy of
JDH Ecoservice Ltd.

Creditor Type	Name	Attention	Address	Claim \$
Director	William Tang		8460 Rideau Drive Richmond BC V7A 4M7	
Secured	BMW Canada Inc.	Financial Services Department	50 Ultimate Drive Richmond Hill ON L4S 0C8 Fax: (866) 217-1269	9,750.00
	BMW Canada Inc.	Financial Services Department	50 Ultimate Drive Richmond Hill ON L4S 0C8 Fax: (866) 217-1269	30,925.00
	Brown Bros		270 Marine Drive SE Vancouver BC V5X 2S6 esemach@brownbrosford.com	14,685.00
	Casia HK Limited (Secured Loan)		Tesbury Ctr 28 Queens Rd E2305 Hong Kong . Hong Kong	
	Ford Credit Canada Company		PO Box 2400 Edmonton AB T5J 5C7 Fax: (780) 443-5367	23,903.00
	Gregory Stewart		6 Adelaide St. E., 5th Floor Toronto ON M5C 1H6	
	Scotiabank c/o BankruptcyHighway.com		PO Box 57100 Etobicoke ON M8Y 3Y2 Fax: (416) 253-3610 bankruptcydocuments@asset.net	24,154.00
	TD Canada Trust	CC&R Insolvency and Credit Counselling	4880 Tahoe Blvd Mississauga ON L4W 5P3 Fax: (866) 280-0056 TD.Bankrupt@td.com	1.00
	Venbridge Limited Partnership	Garron Helman	45 St. Clair Avenue West, Suite 200 Toronto ON M4V 1K6 ghelman@venbridge.ca	742,074.03
	VW Credit Canada Inc	Yannick Lizotte	300 - 4865, rue Marc-Blain Saint-Laurent QC H4R 3B2 Fax: (866) 334-4833 infoinsurance@vwcredit.com	31,524.00
Unsecured	Ackland Grainger		PO Box 2970 Winnipeg Winnipeg MB R3C 4B5 financialservices@agi.ca	693.91
	ACME PROTECTIVE SYSTEMS LIMITED		1632 West 6th Ave. Vancouver BC V6J 1R3 recivables@acmeprotective.com	257.50
	Allan K Gibson		Uncashed cheque 258 E Pender St Vancouver BC V6A 1T7	190.00
	Amazon (CAD)		P.O. Box 81226 Seattle WA 981 08-1226 USA	22.81
	Amazon Web Services (USD)		P.O. Box 81226 Seattle WA 98108-1226 USA	26.57
	BDI a division of Bell Mobility Inc.		P O Box 4100 PO A Etobicoke ON M9C 0A8	44.80

- Creditor Mailing List -

In the Matter of the Bankruptcy of
JDH Ecoservice Ltd.

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Bell Mobility c/o FCT Default Solutions		PO Box 2514, Stn B London ON N6A 4G9 Fax: (647) 439-1419 dsinsolvency@collectlink.com	7,347.53
	Ben Yin Bun Cheung and Christina Wan Yan IP		12300 Greenland Place Richmond BC V6V 2B2	56,433.00
	Brian Jessell Autosport Inc.		2311 Boundary Rd. Vancouver BC V5M 4W5	1.00
	Business Development Bank of Canada	Olivier Dube	100-5 Place Ville Marie Montreal QC H3B 5E7 Olivier.DUBE@bdc.ca	63,270.00
	Cantrav Services Inc. (CAD)	David Fung	22 West 2nd Ave Vancouver BC V5Y 1B3 dfung@cantrav.com	915.67
	Casia HK Limited (Convertible Notes)		Room 2305, Tesbury Centre, 28 Queen's Road East, . Hongkong	2,614,041.00
	CCC Securities Inc.	Hugh Notman	450-400 Burrard Street Vancouver BC V6C 3A6 hnotman@cccinvestmentbanking.com	39,375.00
	Chan Liu Lai Kwan (USD)	Andrew Chan	Flat F, Floor 11, Metrocity Phase II, Tseung Kwan O, NT, New Territories . Hong Kong andrew.chan0810@gmail.com	21,067.90
	Concrete Cashmere Designs (CAD)		680-838 W Hastings St. Vancouver BC V6C 0A6 info@concretecashmere.com	1,501.50
	DMC Investment Group Inc.		238-13986 Cambie Road Richmond BC V6V 2K3	141,081.00
	Ecoaction Recycling (CAD)	Nick Amado	159 W 7th Ave Vancouver BC V5Y 1L8 nick@ecoactionrecycling.com	956.00
	Employee Claims		Severance c/o 1140-800 West Pender St. Vancouver BC V6C 2V6	100,000.00
	Employee Claims		Vacation c/o 1140 - 800 West Pender Street Vancouver BC V6C 2V6	55,138.00
	Employment Standards Branch - Lower Mainland	Terry.M.Hughes@gov. bc.ca	250 4600 Jacombs Road Richmond BC V6V 3B1 Fax: (604) 713-0450	1.00
	EVO Car Share		Unit 205-332 Water St. Vancouver BC V6B 1B6 info@evo.ca	
	GreenSky Accelerator Fund		5th Floor – 6 Adelaide Street East, Toronto ON M5C 1H6	705,407.00
	Han Gyu (Henry) Kim		Wages 2206-888 Homer St, Vancouver BC V6B 0H7	62,500.00
	Hi-lite Laundry	Hudson	1237 West Broadway Vancouver BC V6H 1G7 hiliteLaundry2018@gmail.com	3,130.32

- Creditor Mailing List -

In the Matter of the Bankruptcy of
JDH Ecoservice Ltd.

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Home Depot c/o Citi Cards Canada (Acct 603529)		PO Box 2052, Stn B Mississauga ON L4Y 0B4 Fax: (866) 671-5926	1,323.46
	Indeed (USD)		Mail code 5160 P.O. Box 660367 Dallas Texas 75266-0367 USA	2,095.56
	Instant Imprints		1231 West Broadway Vancouver BC V6H 1G7	448.00
	Instructure (USD)		6330 South 3000 East, Suite 700 Salt Lake City Utah 84121 USA	14,977.86
	INVERS Mobility Solutions Inc. (USD)		PO Box 46809 Vancouver BC V6J 5M4	5,913.59
	IP Vanish (USD)		c/o 1140-800 West Pender Street Vancouver BC V6C 2V6 support@ipvanish.com	26.83
	Jaarvis Technologies Pvt Limited (USD)		GPO BOX 6270 South Yarra Vic 3141 Australia	125,356.72
	Jaspal Singh Sarai (USD)		Level 3, 627 Chapel Street South Yarra Vic 3141 Australia	64,087.22
	JSKY Holdings Inc.		2607 – 1128 Alberni Street Vancouver BC V6E 4R6	15,750.00
	Kurtman Lee and Cibebe Chen		3206 Perrot Mews Vancouver BC V5S 4W4	56,433.00
	Linda Vu-Nguyen		15314 84 Ave Surrey BC V3S 2N1 lindavunguyen92@gmail.com	2,028.18
	Louis Discret		Uncashed cheque 1238 Burrard St Vancouver BC V6E 4R7	329.00
	Lykki		204-11 Burbidge Street Coquitlam BC V3K 7B2	33.91
	Mohammad Ali Rajput		Uncashed cheque 14119 75a Ave Surrey BC V3W 6S8	35.00
	Movmi Shared Transportation Services Inc.		802-700 Chilco Street Vancouver BC V6G 2R1 sandra@movmi.net	36,750.00
	MSJ Investment Limited		8551 Leslie Road, Richmond BC V6X 1E6	67,752.00
	Osler, Hoskin & Harcourt LLP		1700-1055 West Hastings Street Vancouver BC V6E 2E9	84,554.04
	OTA Keys (Euro)		Excelsiorlaan 59, 1930 Zaventem, ... Belgium info@otakeys.com	4,694.84
	OTA keys (USD)		Excelsiorlaan 59, 1930 Zaventem, Belgium ... Belgium info@otakeys.com	5,822.25
	Parking Corporation of Vancouver (EasyPark)		209 - 700 West Pender St Vancouver BC V6C 1G8	15,657.75

- Creditor Mailing List -

In the Matter of the Bankruptcy of
JDH Ecoservice Ltd.

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Primevest Capital Limited		OMC Chambers, Wickhams Cay 1, Road Town, Tortola, .. Virgin Islands	339,282.00
	Quickar Pty Ltd		U888 22-24 Jane Bell Lane Melbourne VIC 3000 Australia	295,842.00
	Robo Venture Partners Fund		807-9 Spadina Avenue Toronto ON M5V 3V5	705,407.00
	Samson Mui		Wages 4229 Eton St., Burnaby BC V5C 1K2	87,368.00
	Shaw Cable		PO BOX 2468 Stn Main Calgary AB T2P 4Y2	386.40
	Shell		PO Box 8 Postal Station M Calgary AB T2P 2G9 info@shellcards.ca	1,424.29
	Smythe LLP		7th Floor, 355 Burrard St Vancouver BC V6C 2G8	15,960.00
	Studio Media Inc.		603-318 Homer St Vancouver BC V6B 2V2 alex@studiomediainc.com	1,680.00
	The Bank of Nova Scotia		10 Wright Boulevard Stratford ON N5A 7X9	1.00
	The Toronto Dominion Bank		2100-3779 Sexsmith Road Richmond BC V6X 3Z9	1.00
	Tidal Property Corp	Michael Morgan	c/o Lawson Lundell LLP Suite 1600 Cathedral Place 925 West Georgia Street Vancouver BC V6C 3L2	24,301.64
	TPD - The Personnel Department		191191763 201 - 980 Howe St Vancouver BC V6Z 0C8 AR@tpd.com	20,178.05
	Ultra Clear Western Canada Inc.		85 Select Avenue Toronto ON M1V 4A9	4,162.74
	Vancouver Fire & Radius Security		22131 Fraserwood Way Richmond BC V6W 1J5	382.76
	Watson Goepel LLP		1200 - 1075 West Georgia St Vancouver BC	7,534.38
	Wei Yan (Anthea)		712-68 Smithe Street Vancouver BC V6B 0P4 significantyan@hotmail.com	1,562.50
	WESTERN OIL SERVICES		19840 57A Ave Langley BC V3A 6G6	199.50
	William Tang		Wages 3461 Normandy Dr, Vancouver BC V5M 4E4	72,368.00

**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.)

Form 31 - Continued

() **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__.

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.

INSTRUCTIONS: Instructions on how to complete the proof of claim form can be found at www.mceownassociates.ca under the forms tab.

**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)

McEown + Associates LTD.

LICENSED INSOLVENCY TRUSTEE

CORPORATE INSOLVENCY AND RESTRUCTURING PROFESSIONALS

1140 – 800 West Pender Street

Vancouver, BC V6C 2V6

T: (604)-558-8020

F: (604)-558-8021

www.mceownassociates.ca

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.

Excerpt from the *Bankruptcy and Insolvency Act*

**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.