

**Court No. S-209076
Estate No. 11-254285
Vancouver Registry**



**IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY**

**IN THE MATTER OF THE RECEIVERSHIP OF
0043660 B.C. LTD.
(FORMERLY NAMED KAMLOOPS CHRYSLER DODGE JEEP RAM LTD.)**

**SECOND REPORT TO COURT
MCEOWN AND ASSOCIATES LTD.**

NOVEMBER 30, 2020

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- B. Bankruptcy Proof of Claim dated October 7, 2020 by Her Majesty the Queen in the Province of British Columbia for *Employer Health Tax Act* and the *Provincial Sales Tax Act***
- C. Statement of Receipts and Disbursements as at November 27, 2020**

A. INTRODUCTION

- 1. By Order made September 8, 2020 McEown & Associates Ltd. (the “Receiver”) was appointed receiver, without security, of all of the assets, undertakings and property of Kamloops Chrysler Dodge Jeep Ram Limited (the “Company”).**
- 2. On September 10, 2020 the Company was deemed to have made an assignment into bankruptcy as a result of which, McEown & Associates Ltd. is the trustee in bankruptcy of the Company in addition to its appointment as Receiver.**
- 3. On October 19, 2020 the Receiver prepared, and filed, its First Report in which it reported on various matters including the Receiver’s activities since being appointed, various security instruments registered against the assets of the Company (and the priority of those instruments) and its recommendations to the court regarding a proposed distribution to two secured creditors, the Bank of Nova Scotia (“BNS”) and Roynat Inc. (“Roynat”) (the “First Report”).**
- 4. The purpose of this report is to provide the Court and the parties with an update on the Receiver’s activities since the First Report, including but not limited to the following:**
 - a. Activities of the Receiver since the First Report;**
 - b. Update on secured and other priority creditors;**
 - c. Receipt and Disbursement of funds;**
 - d. Further proposed distributions to secured creditors; and**
 - e. Conclusions and recommendations.**
- 5. This report should be read in conjunction with the First Report.**
- 6. Except as expressly provided herein the Receiver has utilized the definitions contained within the First Report for ease of reference.**

B. DISCLAIMER AND TERMS OF REFERENCE

- 7. Except as specified, in preparing this report the Receiver has obtained and relied upon unaudited, draft and/or internal information provided by the Company and its director who advise that they have been compiled from the Company's books and records. Where available, the Receiver has reviewed external records and documentation including post-filing banking records, corporate searches and financial statements.**

- 8. Except as otherwise described in this report:**
 - a. the Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the information which has been provided in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountant Canada Handbook;**

 - b. the Receiver has not conducted an examination or review of any financial forecast and projections in a manner that would comply with the procedures described in the Chartered Professional Accountant Canada Handbook; and**

 - c. this Report has been prepared solely for the purpose described and readers are cautioned that it may not be appropriate for other purposes.**

C. ACTIVITIES OF THE RECEIVER SINCE THE FIRST REPORT

9. In the First Report the Receiver reported on its activities since appointment. Since October 19, 2020 the Receiver has undertaken a variety of activities with respect to the Company including:
- a. further collections of the Company's receivables;
 - b. reviewing and negotiating post-closing adjustments from the Sales Transaction with the Purchaser;
 - c. paying \$6,200,000 from the estate to the BNS and Roynat (the "First Interim Distribution"), representing a partial payment of their secured debts, in accordance with the Order of the Honourable Madam Justice Wilkinson made October 23, 2020 a copy of which is attached as Appendix "A";
 - d. arranging for payment of all wages due to Company employees for the period September 1 to September 9, 2020 and remittance of source deductions for this period;
 - e. communicating with former employees of the Company and the Canada Revenue Agency ("CRA") regarding the amount owing to CRA for unremitted employee source deductions;
 - f. arranging for the filing of outstanding GST and PST returns for all periods up to the date of bankruptcy;
 - g. applying for and receiving payment from the Canada Emergency Wage Subsidy program; and
 - h. requesting, receiving and reviewing further payout statements from BNS and Roynat regarding the amounts outstanding under their secured facilities.

D. UPDATE ON SECURED AND OTHER PRIORITY CREDITORS

10. In the First Report the Receiver provided a detailed review of security registrations as at September 8, 2020. In addition to the specific PPSA registrations, the Receiver identified other potential secured claims.
11. The Receiver made an initial distribution totalling \$6,200,000 to BNS and Roynat and held back approximately \$1,000,000 to pay other creditors that are determined to have priority to BNS and Roynat.
12. Based on further investigations of other possible priority creditors of the Company, the Receiver can confirm the following:
 - a. the vehicles that were found to have specific serial number PPSA registrations in favour of parties other than BNS and Roynat were not sold to the Purchaser in the Sales Transaction and were not in the possession of the Company as at the date that the Receiver was appointed. Therefore, the Receiver is of the view that the security does not attach to the funds realized by the Receiver including the Sale Proceeds;
 - b. the claims of Her Majesty the Queen in the Province of British Columbia (the "Province") for monies due and owing by the Company under the *Employer Health Tax Act* and the *Provincial Sales Tax Act* have been determined by the Receiver to be unsecured claims. This was confirmed by an unsecured proof of claim filed with the Trustee in the Company's bankruptcy by the Province in the amount of \$652,877.97. A copy of the Province's Proof of Claim is attached as Appendix "B".
 - c. the claim of Canada Revenue Agency ("CRA") for payroll source deductions will likely have priority over the secured claims of BNS and Roynat. Section 67(3) of the *Bankruptcy and Insolvency Act* ("BIA") provides that certain deemed trusts remain valid

notwithstanding bankruptcy including deemed trusts under s. 227(4.1) of the *Income Tax Act*. To date, the CRA has not filed a deemed trust claim with the Trustee to confirm the amount owed and the Receiver will continue to holdback sufficient funds to pay CRA's deemed trust claim which based on the Receiver's discussions with the CRA could be as much as \$200,000 once the final reconciliation is completed;

- d. the Receiver is of the view that claim of CRA for GST gives rise to a deemed trust in favour of the Crown for GST that is collected but not yet remitted in accordance with s.222(1) of the *Excise Tax Act* (ETA). However, Section 222(1.1) of the ETA provides that the deemed trust does not apply at, or after, the time a person becomes a bankrupt for any amounts that were collected or became collectible before that time and s.86(1) of the BIA confirms that the Crown is only an unsecured creditor in a bankruptcy. To date Canada Revenue Agency has not filed a proof of claim in the bankruptcy for GST. Although the Receiver is of the view that the GST claim is unsecured, sufficient fund will be held back until CRA submits a proof of claim in the event that it is found to have priority over secured creditors. The Company's estimate of the GST owing is approximately \$75,000; and
- e. based on the receipts and disbursements to date, it appears likely that there will be sufficient funds available to make a distribution to the creditors with a third priority security interest over the assets of the company. In the First Report (at paragraph 30) the Receiver commented on the PPSA registration in favour of Brian Johnson and James McManus Holdings Ltd. which was registered on August 31, 2018 under Base Registration No. 997933K. Counsel for the Receiver has requested the underlying security documents from Brian Johnson and James McManus Holdings Ltd for the purposes of carrying out a security review.

E. RECEIPT AND DISBURSEMENT OF FUNDS

13. The Receiver's Statement of Receipts and Disbursement as at November 27, 2020 is attached hereto as Appendix "C".
14. The net receipts currently held in the Receiver's trust account as at November 27, 2020 total \$1,341,852.19.

F. PROPOSED FURTHER DISTRIBUTIONS

15. On October 26, 2020 the Receiver made the First Interim Distribution of \$6,200,000 which was applied as follows:
 - a. \$4,019,650.41 to the BNS; and
 - b. \$2,180,349.59 to Roynat.
16. Since payment of the First Interim Distribution the Receiver has requested updated payout statements from the BNS and Roynat to determine the amounts outstanding under their secured facilities.
17. On November 25, 2020 the Receiver confirmed that Roynat has recovered \$889,800.18 from Cheryl Lemieux (the wife of Guy Lemieux who was the director and principal of the Company) which has been applied against the amount due and owing under Roynat's secured facility. The BNS and Roynat have confirmed that the amounts due and owing (as at November 24, 2020) under the secured facilities are as follows:
 - a. BNS: \$443,418.84 (with per diem interest accruing on the outstanding principal) at a rate of \$16.79 per day of which \$10,000 (plus tax and disbursements) constitutes an estimate of legal fees which may be incurred in the event that BNS' legal fees (recoverable

under the terms of the secured lending facility) are taxed pursuant to the *Legal Professions Act*; and

- b. Roynat: \$56,778.44 of which \$10,000 (plus tax and disbursements) constitutes an estimate of legal fees which may be incurred in the event that Roynat's legal fees (recoverable under the terms of the secured lending facility) are taxed pursuant to the *Legal Professions Act*.

- 18. Estimates for the legal fees for a taxation of the BNS and Roynat's legal fees under the *Legal Professions Act* have been included in the payout calculations as Mr. Lemieux previously advised the BNS and Roynat that he intended to tax their legal accounts. In the event that issues relating to the legal fees can be resolved without the need for a taxation, the Receiver understands that the amounts required to fully pay out the BNS and Roynat facilities (as set out above) will be reduced by approximately \$10,000 each. The Receiver proposes paying the entirety of the amounts due and owing as at the date of payment (including the estimates for legal fees) on the basis of an agreement with BNS and Roynat that in the event a taxation of their legal fees does not proceed they will return the estimated legal fees to the Receiver.
- 19. Based on the funds presently held by the Receiver there are sufficient monies to fully repay the secured BNS and Roynat facilities and the Receiver will continue to hold approximately \$800,000.
- 20. The First Distribution Order authorized and directed the Receiver to continue to hold the sum of no less than \$1,000,000 from the Company's assets after making the initial distributions to the BNS and Roynat. The amount to be withheld was recommended by the Receiver based on its calculations of the outstanding claims which could potentially have priority over the secured claims of the BNS and Roynat including the:

- a. source deduction claims of the CRA;
- b. GST claim of the CRA;
- c. PST/EHT claim of the Province;
- d. the serial number security holders; and
- e. any other potential secured creditor.

21. Based on the information set out in this report, including the filing of the Province's Proof of Claim on an unsecured basis, the Receiver is of the view that \$800,000 will be sufficient to cover the administration costs together with any potential claims which might have priority over those of the BNS and Roynat.

G. CONCLUSIONS AND RECOMMENDATIONS

22. The Receiver currently has funds totaling approximately \$1,340,000 and is seeking directions to distribute approximately \$500,000 to the BNS and Roynat to fully pay out their secured facilities so as to stop the ongoing accrual of interest and other costs, including legal fees which are recoverable on a solicitor client basis.
23. The Receiver will continue to take steps to realize on the remaining assets of the Company and confirm amounts owed to priority creditors.
24. The Receiver hereby requests the Court's approval to make a second interim distribution to pay the entirety of the monies due and owing to the BNS and Roynat.

DATED at the City of Vancouver, British Columbia, this 30th day of November, 2020.

McEown and Associates Ltd.
Receiver of all of the assets, undertakings
and property of 0043660 B.C. Ltd.

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

APPENDIX A

**Order of the Honourable Madam Justice Wilkinson
made October 23, 2020**



No. S-209076
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

THE BANK OF NOVA SCOTIA

PETITIONER

AND:

KAMLOOPS CHRYSLER DODGE JEEP RAM LTD.

RESPONDENT

IN THE MATTER OF THE RECEIVERSHIP OF
KAMLOOPS CHRYSLER DODGE JEEP RAM LTD.

ORDER MADE AFTER APPLICATION

BEFORE THE HONOURABLE
MADAM JUSTICE WILKINSON

)
)
)

THE 23rd DAY OF OCTOBER, 2020

ON THE APPLICATION of McEown & Associates Ltd. (the "Receiver"), in its capacity as the court appointed Receiver of Kamloops Chrysler Dodge Jeep RAM Limited (the "Company") coming on for hearing at Vancouver, British Columbia on the 23rd day of October 2020 by videoconference and on hearing Jeremy D. West, counsel for the Receiver, and those other counsel listed on Schedule "A" hereto, AND UPON READING the material filed herein for the purposes of this application, AND pursuant to the to Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and Section 39 of the *Law and Equity Act*, R.S.B.C. 1996 c. 253, as amended (the "LEA"), the British Columbia Supreme Court Civil Rules and the inherent jurisdiction of this Honourable Court;

THIS COURT ORDERS that:

1. Terms and expressions not defined in this Order shall have the meanings attributed to them in the Order of this Court pronounced on September 8, 2020.
2. The time for service of the Notice of Application dated October 16, 2020 is abridged such that the application is properly returnable on Friday, October 23, 2020.
3. Service upon any interested party other than those parties on the service list maintained by the Receiver in this matter is hereby dispensed with.

4. The Receiver is authorized and directed to make interim distributions from the Company assets to:

a. the Bank of Nova Scotia ("BNS") pursuant to its registered security instruments; and

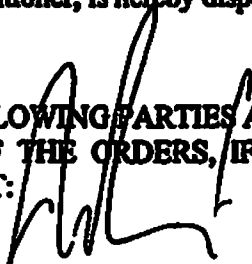
b. Roynat Inc. ("Roynat") pursuant to its registered security instruments.

(the "Distributions")

5. The Receiver is authorized and directed to continue to hold the sum of no less than \$1,000,000 from the Company's assets after making the Distributions pending further order of the Court.

6. Approval of counsel as to form listed in Schedule "A" hereto, except counsel for the Petitioner, is hereby dispensed with.


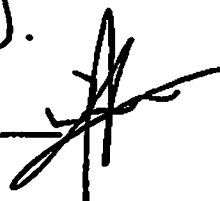
THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:



Signature of Jeremy West
Solicitor for the McEown & Associates Ltd.,
in its capacity as the court appointed Receiver of
Kamloops Chrysler Dodge Jeep RAM Limited

By the Court.

Registrar

Schedule "A"- List of Counsel Appearing

Jeremy D. West	Counsel for the Receiver, McEown and Associates Ltd.
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No. S-209076
Vancouver Registry

**IN THE SUPREME COURT OF
BRITISH COLUMBIA**

BETWEEN:

THE BANK OF NOVA SCOTIA

PETITIONER

AND:

KAMLOOPS CHRYSLER DODGE JEEP RAM LTD.

RESPONDENT

**IN THE MATTER OF THE RECEIVERSHIP OF
KAMLOPPS CHRYSLER DODGE JEEP RAM
LTD.**

ORDER MADE AFTER APPLICATION

File No.: 231891-0003

Initials: JDW

WATSON GOEPEL LLP
Lawyers
Suite 1200 - 1075 West Georgia Street
VANCOUVER, B.C.
V6E 3C9

Tel: (604) 688 1301

Fax: (604) 688 8193

WATS
23/10

APPENDIX B

**Bankruptcy Proof of Claim dated October 7, 2020
by Her Majesty the Queen in the Province of British Columbia
for *Employer Health Tax Act and the Provincial Sales Tax Act***



RECEIVED
JUL 07 2020

July 2, 2020

Reference Number: 10358 2672
Letter Id: L0298009472

MCEOWN + ASSOCIATES LTD.
1140-800 W PENDER ST
VANCOUVER BC V6C 2V6

Dear Sir/Madam:

Re: *Employer Health Tax Act and Provincial Sales Tax Act*
In the matter of the bankruptcy (or the proposal, or the receivership) of KAMLOOPS
CHRYSLER DODGE JEEP RAM LTD.

Enclosed is a Proof of Claim for \$306,311.40. This claim represents amounts owed to the Province of British Columbia.

When forwarding payment or correspondence, please refer to the Account ID(s) located on the Schedule A.

If you have any questions, please call me toll-free (within Canada) at 1 866 566-3066, extension 1119. If you are outside Canada, please call 1 250 387-6727, extension 1119.

Yours truly,

Iva Barisic
Collection Officer

Enclosure



**FORM 31
PROOF OF CLAIM**

(Section 50.1, subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 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:
PO Box 9445 Stn Prov Govt, Victoria BC V8W 9V5.*

In the matter of the bankruptcy (or the proposal, or the receivership) of KAMLOOPS CHRYSLER DODGE JEEP RAM LTD. of KAMLOOPS, BRITISH COLUMBIA and the claim of HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF BRITISH COLUMBIA, creditor.

I, Iva Barisic, Collections Administrator of the Ministry of Finance, Receivables Management Office, of Victoria, British Columbia, do hereby certify:

1. That I am the Agent of HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF BRITISH COLUMBIA (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 9th day of March, 2020, and still is, indebted to the creditor in the sum of \$306,311.40, 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 \$306,311.40
(other than as a customer 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 \$0.00, I claim a right to a priority under section 136 of the Act.
 - Regarding the amount of \$306,311.40, 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 \$0.00

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 \$0.00

That in respect of this debt, I hold assets of the debtor valued at \$0.00 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 AGAINST DIRECTOR \$0.00

(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.)

G. 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 debt or in a non-arm's length manner.

-
6. That the following are the payments that I have received from, and 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, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2(1) of the Act: *(Provide details of payments, credits and transfers at undervalue.)*

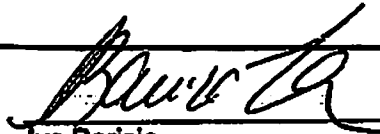
(Applicable only in the case of the bankruptcy of an individual.)

- 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 Victoria, British Columbia, this 2nd day of July, 2020.



Witness,
Ministry of Finance
Receivables Management Office
1802 Douglas Street, Victoria, BC
A commissioner for taking Affidavits
for British Columbia



Iva Barisic,
Collection Officer
Representative to the Creditor

Phone Number: (866) 566-3066 x1119
Fax Number: 250 356-1090

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

Warning: 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.

SCHEDULE "A"

NAME: KAMLOOPS CHRYSLER DODGE JEEP RAM LTD.

TAXPAYER ID: 10358 2672

Employer Health Tax Act and Provincial Sales Tax Act arrears at 09-Mar-2020

PERIOD START: 01-Jan-2019

PERIOD FINISH: 09-Mar-2020

UNSECURED AMOUNT BREAKDOWN

ACCOUNT ID	PERIOD	TAX	PENALTY	INTEREST	BALANCE
EHT-1111-7931	31-Dec-2019	\$61,967.52	\$0.00	\$0.00	\$61,967.52
PST-1004-4272	31-Jan-2020	\$97,450.42	\$9,775.04	\$122.14	\$107,347.60
PST-1004-4272	29-Feb-2020	\$95,529.60	\$0.00	\$0.00	\$95,529.60
PST-1004-4272	31-Mar-2020	\$41,466.68	\$0.00	\$0.00	\$41,466.68

APPENDIX C

Statement of Receipts and Disbursements As at November 27, 2020

District of British Columbia
 Division No. 03 - Vancouver
 Court No. S-209076
 Estate No. 11-254265

In the matter of the Receivership of
 0043660 B.C. LTD.
 Form 12
 Statement of Receipts and Disbursements

RECEIPTS

1. Asset Realization

Cash in bank	282,000.00	
Accounts receivable	174,054.40	
Sale of assets en bloc	<u>7,017,998.50</u>	7,474,052.90

2. Miscellaneous

Interest allocation	803.03	
Canada Emergency Wage Subsidy	242,847.14	
Holiday Pay adjustment	22,998.43	
Insurance Settlement	<u>42,000.00</u>	308,648.60

TOTAL RECEIPTS

7,782,701.50

DISBURSEMENTS

3. Fees Paid

To official receiver	<u>71.54</u>	71.54
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4. Notice of first meeting

Local paper	<u>442.29</u>	442.29
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5. Federal and Provincial taxes

GST paid on disbursements exclusive of fees	<u>734.17</u>	734.17
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6. Payments to secured creditors

Payments	<u>6,200,000.00</u>	6,200,000.00
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7. Miscellaneous

Bank charges	57.00	
Payroll deductions	36,642.71	
Courier	235.00	
Wages	104,692.33	
Legal fees/disbursements	14,995.65	
Receiver's fees and costs	18,590.00	
Consultant Fees	4,845.00	
Group RRSP	1,826.01	
GST on Receiver's fees and cost	929.50	
Union Dues	849.94	
Vehicle Lien Payout	<u>39,820.00</u>	223,483.14

TOTAL DISBURSEMENTS

6,424,731.14

Note: How much of the total disbursements was paid for services provided by persons related to the trustee?

0.00

Amount available for distribution

1,357,970.36

8. Levy payable under section 147 of the Act

0.00

9. Secured creditors

Proved claims of	6,200,000.00
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10. Unsecured creditors

Proved claims of	0.00
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11. Amount retained in the Trust account by the Trustee:

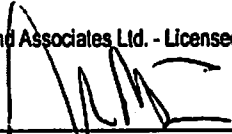
1,357,970.36

District of British Columbia
Division No. 03 - Vancouver
Court No. S-209076
Estate No. 11-254285

**In the matter of the Receivership of
0043660 B.C. LTD.
Form 12 — Concluded
Statement of Receipts and Disbursements**

Dated at the city of Vancouver in the Province of British Columbia, this 27th day of November 2020.

McEown and Associates Ltd. - Licensed Insolvency Trustee
Per:



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