



Form 109 (Rule 22-2(2) and (7))

This is the 1st Affidavit  
of J. McEown in this case  
and was made on February 4, 2021

No. **B-160364**  
Estate No. 11-253977  
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA  
IN BANKRUPTCY AND INSOLVENCY  
IN THE MATTER OF THE BANKRUPTCY OF  
VIRGINIA MARY TAN

**AFFIDAVIT**

I, **JOHN McEOWN**, Chartered Accountant, Chartered Insolvency and Restructuring Professional and Licensed Insolvency Trustee, of 110 – 744 West Hastings, in the City of Vancouver, in the Province of British Columbia, **SWEAR THAT:**

1. I am a Licensed Insolvency Trustee with the firm of McEown and Associates Ltd. ("**McEown**"), the trustee in bankruptcy in this bankruptcy proceeding (the "**Trustee**"). As such, I have personal knowledge of the matters and facts herein deposed to save and except where the same are stated to be made upon information and belief and as to the latter I verily believe them to be true.
2. On April 29, 2016, Virginia Mary Tan and Patrick Eng Tien Tan (together, the "**Bankrupts**") were each adjudged bankrupt by Order of the Supreme Court of British Columbia (the "**Court**"). Boale, Wood & Company Ltd. ("**BWC**") was appointed as Trustee of the estates of each of the Bankrupts.
3. By Order of the Court made March 12, 2019, the estates of each of the Bankrupts were procedurally and substantively consolidated into the estate of Virginia Tan (the "**Estate**").
4. From the time of BWC's appointment as Trustee, I was a Vice President and shareholder of BWC and oversaw the administration of the Estate.



This is Exhibit A referred to in the affidavit of  
JOHN MATOWN sworn (or affirmed)  
before me on 04/FEB/2024 (dd/mmm/yyyy)

\_\_\_\_\_  
A Commissioner for taking Affidavits  
within British Columbia

**MARIANNE TING**  
A Commissioner for Taking Affidavits  
for the Province of British Columbia  
Expiry Date: May 31, 2022



Form 35 (Rules 8-4(1), 13-1(3), 17-1(2) and 25-9(2))

No. **S-209043**  
Vancouver Registry

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

**IN THE MATTER OF THE  
BANKRUPTCY AND INSOLVENCY ACT, RSC 1985, c. B-3**

**AND**

**IN THE MATTER OF THE BUSINESS CORPORATIONS ACT, SBC 2002, c. 57**

**AND**

**IN THE MATTER OF THE LAW AND EQUITY ACT, RSBC 1996 c. 253**

**AND**

**IN THE MATTER OF MCEOWN AND ASSOCIATES LTD.**

**PETITIONER**

**ORDER MADE AFTER APPLICATION  
(SUBSTITUTION OF TRUSTEE AND RECEIVER)**

BEFORE ) THE HONOURABLE )  
 ) JUSTICE G.C. WEATHERILL ) September 10, 2020  
 ) )

ON THE APPLICATION of McEown and Associates Ltd. ("McEown") coming on for hearing at 800 Smithe Street, Vancouver, British Columbia on September 10, 2020 and on hearing Katie G. Mak, counsel for McEown AND UPON READING the material filed, including Affidavit No. 1 of John McEown, made September 8, 2020; AND UPON NOTING the consent of Boale, Wood & Company Ltd. ("BWC") and the Office of the Superintendent of Bankruptcy ("OSB") AND UPON HEARING those other counsel listed on ~~Schedule "A" to this Order~~

THIS COURT ORDERS AND DECLARES that:

***Transfer of Bankruptcy Estates***

1. McEown is hereby substituted in place of BWC as trustee (the "Trustee") of the estate files listed on **Schedule "B"** to this Order (the "**Bankruptcy Estates**").
2. The requirement for a separate Notice of Application and supporting Affidavits to be filed in the Court file of each of the Bankruptcy Estates is hereby waived.
3. The requirement for notification of this Petition to proven creditors within the Bankruptcy Estates and to the affected bankrupts is hereby waived.
4. The requirement and responsibility for taxation of the Trustee's accounts in respect of the Bankruptcy Estates, from the date of bankruptcy, initial bankruptcy event date, or date of proposal having been filed, through to the completion of the administration and discharge of McEown, is hereby assigned and transferred to McEown.
5. The requirement for taxation of the accounts of BWC in respect of the Bankruptcy Estates is hereby waived.
6. BWC is hereby discharged as Trustee of the Bankruptcy Estates without prejudice to the rights of the creditors and the OSB, or other professional body, to commence or pursue any conduct matters relating to the Bankruptcy Estates and
  - (a) without having to rectify to the Court that it has observed all of the terms as provided by Rule 61(2) of the *Bankruptcy and Insolvency Act*, RSC 1983, c B-3 ("BIA"); and
  - (b) without having to undertake to keep all estate books, records and documents as provided by Rule 68 of the BIA.
7. McEown shall be required to observe all the terms provided by Rule 61(2) of the BIA, keep all estate books, records and documents as provided by Rule 68 of the BIA, obtain from BWC all books, estate records, documents including work in progress, billing or time records in support of any claims made for time charges and advances on fees made by BWC, and detailed trial balances (electronic or otherwise) from the date of bankruptcy or proposal showing all the funds received and disbursed since the date of bankruptcy, initial bankruptcy event or proposal, notwithstanding McEown assuming responsibility of the Bankruptcy Estates as at the date of this Order.
8. The requirement for notification of the discharge of BWC as Trustee, together with other statutory notices to proven creditors, the affected bankruptcy or debtors, the Court and the OSB is hereby waived.
9. McEown shall cause a copy of this Order to be filed in the Court files for each of the Bankruptcy Estates where a Court file is required to be opened.

10. McEown shall forthwith give security in cash or by bond of a guarantee company, satisfactory to the Official Receiver, for the due accounting for, the payment and transfer of all property received by McEown and for the due and faithful performance of McEown's duties pursuant to Section 16(1) of the BIA.

***Transfer of Receivership Estates***

11. McEown is hereby substituted in place of BWC as the Court appointed receiver ("**Receiver**") of the estate files listed on **Schedule "C"** to this Order the "**Receivership Estates**").

12. The requirement for a separate Notice of Application and supporting Affidavits to be filed in the Court file of each of the Receivership Estates is hereby waived.

13. McEown is hereby authorized and directed to continue and to complete the administration of the Receivership Estates in accordance with the duties and functions of a Receiver as set out in the BIA, the *Law and Equity Act*, RSBC 1996 C 253, all other applicable provincial and federal legislation, and any applicable Orders of this Court made with respect to the Receivership Estates (collectively, the "**Receivership Orders**").

14. For greater certainty, as of the date of this Order, each of the Receivership Orders of this Court granted in connection with the Receivership Estates shall be deemed to have been amended such that:

- (a) McEown shall for all purposes be deemed to be the Receiver (as defined in the Receivership Order of this Court granted in the applicable Receivership estate) of each of the Receivership Estates;
- (b) McEown shall have all of the duties, responsibilities and powers, as well as the benefit of all protections, granted to BWC under the terms of any of the Receivership Orders, including, without limitation, the benefit of the Court-ordered charges over the property of the applicable debtors in each of the Receivership Estates as security for the payment of the reasonable fees and disbursements of McEown and its legal counsel incurred in respect of the administration of the Receivership Estates;
- (c) McEown shall be substituted as the borrower, and BWC is hereby released from any obligations as the borrower, under the terms of any Receiver's borrowing certificates issued under any of the Receivership Orders; and
- (d) Notwithstanding the substitution of McEown for BWC under the terms of the Receivership Orders, all the protections granted to BWC under the terms of any of the Receivership Orders shall continue in place until further Order of this Court.

15. The requirement and responsibility for taxation of the Receiver's accounts in respect of each of the Receivership Estates, from the commencement of the administration of each Receivership Estate by BWC through to the completion of the administration and discharge of McEown as Receiver, is hereby assigned and transferred to McEown.

16. The requirement for taxation of the accounts of BWC in respect of the Receivership Estate is hereby waived.

17. BWC is discharged as Receiver of each of the Receivership Estates effective as of the date of this Order.

18. McEown shall cause a copy of this Order to be filed in the court files for each of the Court Receivership Estates.

**General**

19. BWC is hereby authorized to transfer to McEown all funds that remain in its consolidated trust bank accounts and all other trust bank accounts that belong to the Bankruptcy Estates or Receivership Estates, as the case may be, and BWC and McEown are hereby authorized to take all steps and execute any instrument or documentation required or necessary for such purpose.

20. In its capacity as substituted Trustee or Receiver, as the case may be, McEown is hereby authorized to endorse for deposit, transfer, sign, and accept or otherwise deal with all cheques, bank drafts, money orders, cash or other remittances received in relation to any of the Bankruptcy Estates or Receivership Estates, as the case may be, where such cheques, bank drafts, money orders, cash or other remittances are made payable or delivered to BWC, in relation to the same, and any bank, financial institution or other deposit-taking institution with which McEown may deal is hereby authorized to rely on this Order for all purposes of this paragraph.

21. The Registrar of the Land Titles and the Registrar of the British Columbia Corporate Registry are hereby authorized and directed to amend any registration filed in respect of the Bankruptcy Estates or Receivership Estates, as may be the case, to reflect the substitution of McEown for BWC as Trustee, Receiver or Liquidator as the case may be.

22. This Order shall be effective in all judicial districts in British Columbia which govern any of the Bankruptcy Estates and Receivership Estates.

23. McEown shall provide notice of its substitution as the Trustee or Receiver, as applicable, to interested person in the ordinary course of its administration of the Bankruptcy Estate and Receivership Estates and shall provide a copy of this Order to any such person upon their request.

24. McEown, BWC, and any person affected by this Order shall have leave to apply to this Court as necessary for further Orders or advice and directions with respect to the subject matter of this Order.

25. This Court Request the aid and recognition of other Canadian and foreign Court, tribunals, regulatory or administrative bodies to act in aid of and to be complementary to this Court in carrying out the terms of this Order where required. All courts, tribunals, regulatory and administrative bodies are hereby respectfully required to make such orders and to provide such assistance to BWC and GTL as may be necessary or desirable to give effect to this Order.

26. Endorsement of this Order by counsel appearing on the hearing of this Petition other than counsel for the petitioner, if any, 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 Lawyer for the Petitioner  
Lawyer: Katie G. Mak

BY THE COURT



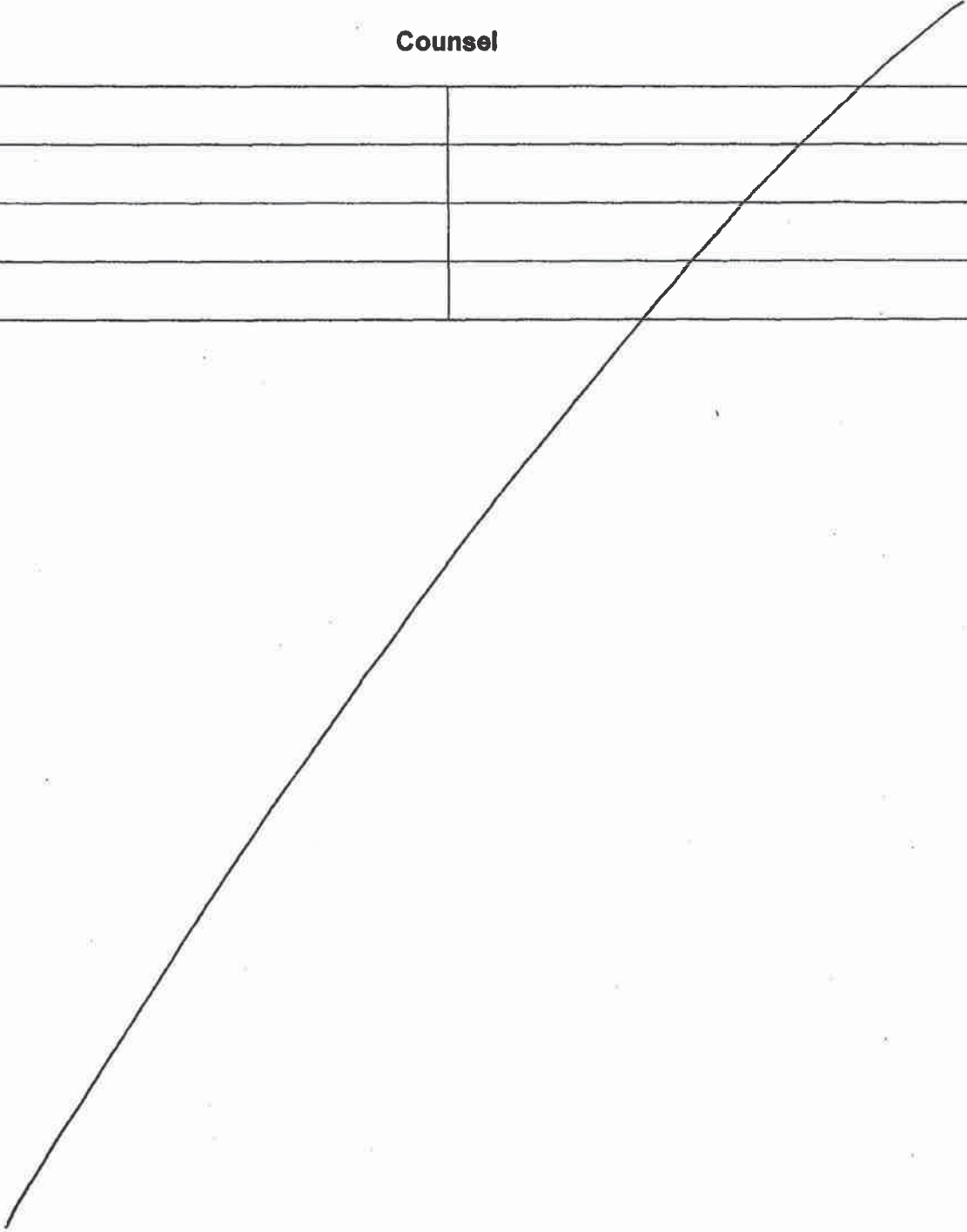
\_\_\_\_\_  
Registrar





**Schedule A**

**Counsel**

**Schedule B**

**Bankruptcy Estates**

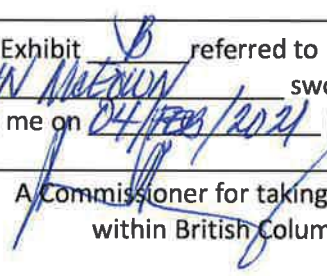
<u>Estate Name</u>	<u>Estate No.</u>	<u>Court No.</u>
<b>Vancouver Registry</b>		
FIC FORECLOSURE FUND LTD.	11-2255563	B170435
FIC REAL ESTATE PROJECTS LTD.	11-2255561	B170437
WBIC CANADA LTD.	11-2255564	B170436
PANTRY RESTAURANT GROUP INC.	11-2131590	B160526
TRIUMPH HOSPITALITY GROUP LTD.	11-2131592	B160525
TUDOR SALES LTD.	11-1812313	B131477
LUCID DISTRIBUTORS INC.	11-2364079	B180250
VIRGINIA MARY TAN (Consolidated Estate)	11-253977	B160364
FORMWORK SOLUTIONS LTD.	11-2174042	B160818
HALF PRICE COMPUTER BOOKS LTD.	11-936030	B070370
DOUGLAS VICTOR MONTALDI	11-253022	B101847
COLUMBIA FOAM INC.	11-1417243	B101728
BUTLER BROTHERS CONSTRUCTION INC.	11-2189638	B160928
TERRASOL ENVIRONMENT INC.	11-2085328	B160196
RASHIDA ABDULRASUL SAMJI (Consolidated Estate)	11-1693965	B121430
<b>Vernon Registry</b>		
TERCON MINING PV LTD.	11-903150	39555

**Schedule C**

**Receivership Estates**

<u>Estate Name</u>	<u>Estate No.</u>	<u>Court No.</u>
GCP MEDIA GROUP INC.	11-253889	S-148822
NEW LEAF MEDIA INC.	11-253888	S-148822
0744860 B.C LTD.	11-254147	S-1710510
CLEARWATER ENTERPRISES LTD.	11-253904	H150521

This is Exhibit B referred to in the affidavit of  
JOHN MATEWON sworn (or affirmed)  
before me on 04/FEB/2021 (dd/mmm/yyyy)

  
A Commissioner for taking Affidavits  
within British Columbia

**MARIANNE TING**  
A Commissioner for Taking Affidavits  
for the Province of British Columbia  
Expiry Date: May 31, 2022

District of: British Columbia  
Division No. 03 - Vancouver  
Court No. B-160364  
Estate No. 11-253984

FORM 80

Notice of Intended Opposition to Discharge of Bankrupt  
(Paragraph 168.2(1)(c) of the Act)

In the matter of the bankruptcy of  
Virginia Mary TAN  
of the city of West Vancouver  
in the Province of British Columbia

Take notice that Boale, Wood & Company Ltd., trustee of the estate of Virginia Mary TAN, a bankrupt, intends to oppose the discharge of the bankrupt on the following grounds:

Pursuant to Sec 173 (1)

- (a) the assets of the bankrupt are not of a value equal to fifty cents on the dollar on the amount of the bankrupt's unsecured liabilities, unless the bankrupt satisfies the court that the fact that the assets are not of a value equal to fifty cents on the dollar on the amount of the bankrupt's unsecured liabilities has arisen from circumstances for which the bankrupt cannot justly be held responsible;
- (d) the bankrupt has failed to account satisfactorily for any loss of assets or for any deficiency of assets to meet the bankrupt's liabilities;
- (e) the bankrupt has brought on, or contributed to, the bankruptcy by rash and hazardous speculations, by unjustifiable extravagance in living, by gambling or by culpable neglect of the bankrupt's business affairs;
- (o) the Trustee has not completed its investigation of the bankrupt's transfer of assets prior to her bankruptcy;

Dated at the city of Vancouver in the Province of British Columbia, this 22nd day of December 2016.

Boale, Wood & Company Ltd.

1140 - 800 West Pender Street  
Vancouver BC V6C 2V6  
Phone: (604) 605-3335 Fax: (604) 605-3359

This is Exhibit C referred to in the affidavit of  
JOHN MEDINA sworn (or affirmed)  
before me on 04/FEB/2021 (dd/mmm/yyyy)  
A Commissioner for taking Affidavits  
within British Columbia

**MARIANNE TING**  
A Commissioner for Taking Affidavits  
for the Province of British Columbia  
Expiry Date: May 31, 2022

District of: British Columbia  
Division No. 03 - Vancouver  
Court No. B-160363  
Estate No. 11-253983

FORM 80

Notice of Intended Opposition to Discharge of Bankrupt  
(Paragraph 168.2(1)(c) of the Act)

In the matter of the bankruptcy of  
Patrick Eng Tien TAN  
of the city of West Vancouver  
in the Province of British Columbia

Take notice that Boale, Wood & Company Ltd., trustee of the estate of Patrick Eng Tien TAN, a bankrupt, intends to oppose the discharge of the bankrupt on the following grounds:

Pursuant to Sec 173 (1)

- (a) the assets of the bankrupt are not of a value equal to fifty cents on the dollar on the amount of the bankrupt's unsecured liabilities, unless the bankrupt satisfies the court that the fact that the assets are not of a value equal to fifty cents on the dollar on the amount of the bankrupt's unsecured liabilities has arisen from circumstances for which the bankrupt cannot justly be held responsible;
- (d) the bankrupt has failed to account satisfactorily for any loss of assets or for any deficiency of assets to meet the bankrupt's liabilities;
- (e) the bankrupt has brought on, or contributed to, the bankruptcy by rash and hazardous speculations, by unjustifiable extravagance in living, by gambling or by culpable neglect of the bankrupt's business affairs;
- (o) the Trustee has not completed its investigation of the bankrupt's transfer of assets prior to his bankruptcy;

Dated at the city of Vancouver in the Province of British Columbia, this 22nd day of December 2016.

Boale, Wood & Company Ltd.

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1140 - 800 West Pender Street  
Vancouver BC V6C 2V6  
Phone: (604) 605-3335 Fax: (604) 605-3359