

District of: British Columbia  
Division No: 01  
Court No:  
Estate No:

FORM 21

**Assignment for the General Benefit of Creditors**

(Corporation or other Legal Entity)

(Section 49 of the Act)

In the matter of the bankruptcy of Philpott, Evitt & Co. Ltd.

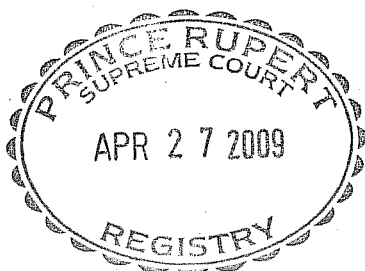
This indenture made this 26<sup>TH</sup> day of MARCH, 2009

Between

Philpott, Evitt & Co. Ltd.  
hereinafter called "the debtor"

and


G. Powroznik Group Inc.  
hereinafter called "the trustee."



Whereas the debtor is insolvent and desires to assign and to abandon all his or her property for distribution among his or her creditors, in pursuance of the Act,

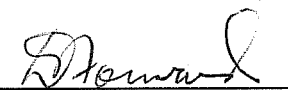
This indenture witnesses that the debtor does hereby assign to the trustee, all the debtor's property for the uses, intents and purposes provided by the Act.

Signed at the city of Prince Rupert, in the Province of British Columbia, in the presence of Eduard Hausner.

  
\_\_\_\_\_  
Per: Eduard Hausner  
Witness

26th day of March, 2009

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Per: Philpott, Evitt & Co. Ltd.  
Debtor (or legal representative of  
the debtor)