



Court No. B131552  
Estate No. 11-1820752  
Vancouver Registry

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

**IN THE MATTER OF THE BANKRUPTCY OF  
0409725 B.C. LTD.  
FORMERLY DBA ODENZA HOMES**

**THIRD REPORT OF G. POWROZNIK GROUP INC.  
OF G-FORCE GROUP  
AS LICENSED INSOLVENCY TRUSTEE**

**November 14, 2018**

## **TRUSTEE'S THIRD REPORT TO THE CREDITORS**

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## Background and Purpose of Report

1. 0409725 B.C. Ltd. formerly doing business as Odenza Homes Ltd. ("**Odenza**") made an assignment in bankruptcy (the "**Bankruptcy**") pursuant to section 49 of the Bankruptcy and Insolvency Act ("**BIA**") on December 16, 2013 and G. Powroznik Group Inc. of G-Force Group ("**G-Force**") was appointed as trustee in bankruptcy (the "**Trustee**") for Odenza (the "**Bankrupt Estate**").
2. On December 19, 2013, the Supreme Court of British Columbia (the "**Court**") made an order (the "**December 19 Order**") authorizing a Trust Claim Settlement Program ("**TCSP**") for Odenza and appointed G-Force as the Claims Administrator (the "**Claims Administrator**") for the TCSP. In its report to the Court dated December 18, 2013 (the "**Trustee's First Report**") in support of the application for the appointment of the Claims Administrator, the Trustee provided its rationale for the authorization of the TCSP, in order to attempt to minimize asset dissipation and costs while maximizing recoveries for the creditors of Odenza.
3. On January 8, 2014, the First Meeting of Creditors (the "**First Meeting**") in the Odenza bankruptcy (the "**Bankruptcy**") was held and the Trustee's appointment was ratified at this meeting. The Trustee presented its Report to the Creditors on Preliminary Administration dated January 7, 2014 (the "**Trustee's Preliminary Report**") at the First Meeting. This report provided a significant amount of background and information on the integration of the roles of the Trustee and the Claims Administrator in the TCSP.
4. The Claims Administrator with the support from the Trustee, has substantially completed its duties under the TCSP and issued its Fourth Report dated September 17, 2018 (the "**Fourth Report**") to summarize its findings, activities and recommendations and made application to the Court to:
  - a. request approval of a distribution to trust and lien claimants in the TCSP who have submitted trust and holdback lien claims that have been adjudicated by the Claims Administrator (the "**Trust and Lien Claimants**") subject to the passing of the accounts of the Claims Administrator and Trustee and their respective counsel;
  - b. provide a summary of the Claims Administrator's fees and disbursements during the administration of the TCSP, including its legal counsel, for services rendered during the administration of the TCSP;
  - c. provide a summary of the Trustee's fees and disbursements, including its legal counsel Borden Ladner Gervais LLP ("**BLG**") and Gehlen Dabbs, for services to assist the Claims Administrator in the administration of the TCSP, and
  - d. request the discharge of the Claims Administrator.

5. The Claims Administrator has issued a Fifth Report dated November 14 (the "**Fifth Report**") to:
  - a. provide an update on any further activities relating to the Trust and Lien Claims and collection of Trust Assets since the Fourth Report;
  - b. provide a summary of the Claims Administrator's fees and disbursements during the administration of the TCSP, including of its legal counsel for services rendered for the administration of the TCSP;
  - c. provide a summary of the Trustee's fees and disbursements including its legal counsel, for services to assist the Claims Administrator in the administration of the TCSP; and
  - d. request the approval by the Court of the fees and disbursements of the Claims Administrator and its counsel, including the approval of the fees and disbursements of the Trustee and its counsel, in assisting the Claims Administrator in administering the TCSP, and also for administering all other aspects of the Bankruptcy.
  
6. The Trustee was required to prepare a report concurrently with the preparation of the Claims Administrator's Fourth Report because of the close working relationship on the TCSP and issued its Second Report dated September 16, 2018. Now the Trustee is again required to provide an update to the Second Report because of the application by the Claims Administrator to obtain approval of the distribution to creditors under the TCSP and to obtain approval of related costs of the TCSP and for the Trustee generally. Accordingly, this report (the "**Third Report**") of the Trustee, is intended to:
  - a. provide an update of the Trustee's activities since the date of the Second Report and its assessment of the time to finalize all matters in the Bankruptcy;
  - b. provide a summary of the fees, disbursements and applicable taxes of the Trustee and its counsel for all activities in the Bankruptcy as well as in assisting the Claims Administrator in administering the TCSP;
  - c. provide the amount of, and support for, the billings to the Claims Administrator for recovery of the costs of the Trustee and its counsel from the Claims Administrator for assisting in administering the TCSP;
  - d. assist the Claims Administrator in obtaining approval of the Trustee's activities and fees and disbursements, including of its counsel, from the Court, including providing assistance with the administration of the TCSP.
  
7. The Third Report should be read in conjunction with the Trustee's Second Report, its Preliminary Report and First Report. It should also be read in conjunction with the Claims Administrator's Fifth and earlier Reports. These Reports are available on the Trustee's website <http://www.g-forcegroup.ca/bankruptcy-of-0409725-b-c-ltd/>.

## Recent Collections and Asset Recoveries

8. The Trustee has been pursuing five remaining receivables from related parties and had been monitoring, in conjunction with the Claims Administrator, the options for recovery for three remaining Owner's accounts.
9. The Trustee and Claims Administrator decided to abandon one of three remaining Owner's accounts because the cost of collection was likely to exceed any recovery. An offer of settlement for a Holdback Lien was accepted in another case for \$10,000 which is expected to be finalized shortly. The Inspectors have ratified the decision to abandon the one account and to accept the settlement. A third account remains under watch to determine its collectability.
10. The Trustee reached an acceptable settlement with one of the related parties and expects to conclude the arrangements shortly. It will result in collection of two amounts totalling \$33,233. The Inspectors have ratified this settlement.
11. The Trustee reviewed two other related party accounts involving another individual. In one case, there was not sufficient information in Odenza's records to pursue the collection and the corporate debtor had been struck from the corporate registry. The other account was offset for valuable consideration received during the course of the administration of the Bankruptcy and TCSP.
12. The Trustee is in discussion on one remaining collection with the debtor regarding options for settlement. The Inspectors are actively involved in the strategy regarding this remaining account which is a testament to their conscientious efforts to help maximize the recovery of assets in the Bankruptcy.

## Professional Costs for the Bankruptcy and TCSP

13. **Appendix B** summarizes the professional fees, disbursements and taxes for both the Claims Administrator for the TCSP and for the Trustee since the administrations are so closely linked and complementary (the "**Professional Accounts**"). Appendix B includes the amounts that have been billed to the Claims Administrator by the Trustee and its counsel, BLG and Gehlen Dabbs, for assistance provided to it in the administration of the TCSP. The Professional Accounts include all charges since the commencement of the TCSP and Bankruptcy up to and including finalization of the administration of the TCSP and Bankruptcy, the distribution of the net Trust Assets to the Trust and Lien Claimants by the Claims Administrator and the anticipated discharge of the Claims Administrator and Trustee.
14. The Trustee's invoices for its fees, disbursements and taxes are summarized in **Appendix C**. Copies of the actual invoices will be attached to an affidavit to be sworn by Gary Powroznik (the "**Powroznik Affidavit**") and which will be filed in Court with the Claims Administrator's Fifth Report, which will also include the Trustee's Third Report as Appendix A. A summary of the details of the Trustee's time is included in **Appendix D** which will also be included in the Powroznik Affidavit.

15. The Trustee has estimated, through a thorough analysis, that approximately forty percent (40%) of its fees, disbursements and applicable taxes, since inception of the Bankruptcy up to December 31, 2016, relates to assistance provided to the Claims Administrator in the administration of the TCSP. The Inspectors have approved both the Trustee's overall fees set out in Appendix C and the amount of the billing of \$106,389.26 to the Claims Administrator for recovery of the costs for assistance on the TCSP. This amount is referred to in Appendix C and the fee only portion of \$100,663.09 is referred to in Appendix D.
16. The invoices for the fees, disbursements and taxes of the Trustee's counsel BLG are summarized in **Appendix E**. Copies of the actual invoices will be attached to an affidavit to be filed by BLG (the "**BLG Affidavit**") which will be filed in this Estate on November 14, 2018. The lion's share of the legal activity to support the Claims Administrator with the TCSP outside of pursuing the Initial Cash Balance was performed by BLG due to their prior experience with the Tyam file and due to the depth of their construction industry expertise. The Trustee's assessment was that 95% of BLG's fees, disbursements and applicable taxes related to assistance to administer the TCSP. The Inspectors approved both the fees of BLG and the allocation and billing of 95% of them to the Claims Administrator.
17. The invoices for the fees, disbursements and taxes of the Claims Administrator's counsel are summarized in **Appendix F**. Three of these invoices related to assisting the Trustee with one settlement with an Owner when BLG had a conflict. Copies of the actual invoices will be attached to an affidavit to be filed by Gehlen Dabbs (the "**GD Law Affidavit**") which will be filed in this Estate on November 14, 2018. The total amount of the billings to the Trustee was \$14,979.42 but all of it qualified to be paid for out of the TCSP because the collection involved Holdback Lien amounts. The Inspectors have approved Gehlen Dabbs's billing to the Trustee as well as the Trustee's billing to the Claims Administrator for the full amount.
18. The Inspectors have performed a key role in working with the CA and Trustee to help administer the TCSP. They have been involved in approving negotiating and collection strategy, approvals of all settlements, and key actions taken by the Trustee to assist with the TCSP. Their work was invaluable, and it put them into a front-line position to monitor progress and the actions taken to deal with the obstacles referred to in the Fourth Report. The Inspectors were required to approve every agreement reached by the CA on behalf of Odenza because only the Trustee could sign on behalf of Odenza and the Trustee couldn't do that without Inspector approval. The Inspectors are in a good position to evaluate the professionals involved in both the Bankruptcy and TCSP. Earlier this week the Inspectors approved of all the professional fees charged in the Bankruptcy. They also approved the estimated cost recovery billings by the Trustee to the Claims Administrator for assistance to the TCSP.
19. The Trustee's fees and costs and those of its legal counsel are subject to approval of the Inspectors, the OSB and the Court. The Inspectors have already approved them. We will be asking the OSB for their comments prior to the December 14, 2018 Court hearing. The Claims Administrator's fees and costs and those of its legal counsel are also subject to the approval of the Court.

## **Projected Distribution and Shortfall**

20. **Appendix A** is a summary of the Trustee's Statement of Receipts and Disbursements and Shortfall. There will be no net recovery in the Bankruptcy for creditors and the Trustee will suffer a shortfall of an estimated \$40,000 in recovering its fees and disbursements. The costs of the Trustee and its legal counsel of assisting the Claims Administrator with the TCSP are recoverable from the Claims Administrator as an expense of the Claims Administrator, which is in turn recoverable by the Claims Administrator from the Trust Assets recovered in the TCSP. The Claims Administrator and Trustee also currently expect a shortfall in recovering their combined fees for the administration of the TCSP of approximately \$55,000.
21. The active involvement of inspectors in this program is key because they are acting in the best interest of all creditors rather than in their self-interest which provides an excellent role model for other stakeholders.

## **Restrictions and Qualifications**

22. This report on the administration of the bankrupt estate of Odenza summarizes the Trustee's findings and conclusions from its review of Odenza's records and other information received, and from its investigations since the date of Bankruptcy. It is subject to change based on subsequent findings or receipt of additional information. It is common in an insolvency proceeding for new or changing information to surface and supersede any previous information that may have been received and/or reported. Readers are cautioned accordingly.

In conducting our research and preparing our report, we obtained certain information and representations from Management, former employees, creditors, owners and other third parties. Information, data and documentation furnished by others was presumed to be reliable and, except as expressly noted in our report, was not verified. Accordingly, the Trustee or G-Force assumes no responsibility for the accuracy of third-party information provided.

All of the above is respectfully submitted on this 14th day of November 2018.

G. Powroznik Group Inc.  
Licensed Insolvency Trustee for the bankrupt estate of 0409725 B.C. Ltd.



Per: Gary D. Powroznik  
Managing Director

Appendix "A"

In the matter of the bankruptcy of 0409725 B.C. Ltd. (dba Odenza Homes)  
 Estimated Final Statement of Receipts and Disbursements and Shortfall  
 Prepared as at November 14, 2018

	\$
<b>Receipts</b>	
Third party deposit received from 0409725 B.C. Ltd.	30,000.00
Asset sales and owner cost recoveries	9,875.00
Home warranty, insurance refunds, return of deposits	107,809.38
Collection of receivables	22,500.00
Interest earned to date	141.79
<b>Total receipts</b>	<u>170,326.17</u>
<b>Disbursements</b>	
Bookkeeping, supplies, rent, other	4,183.71
Advance to Trustee for fees	30,000.00
<b>Total disbursements</b>	<u>34,183.71</u>
<b>Cash at November 12, 2018</b>	<b>136,142.46</b>
Anticipated Collections of Receivables and Loans	<u>37,233.00</u>
Total Expected Receipts	173,375.46
Less: WEPPA Trust Claim for Employees Wages	- 24,923.58
Less: Legal Fees, Disbursements and Taxes	- 20,746.03
Less Provision for Inspector Fees	- 3,000.00
<b>Expected Total Receipts Before Trustee's Fees</b>	<b>124,705.85</b>
Less: Outstanding Trustees Fees	- 170,081.55
<b>Estimated Shortfall to Trustee</b>	<u><u>45,375.70</u></u>



Appendix "B"

In the Matter of the Bankruptcy of 0409725 B.C. Ltd. (dba Odenza Homes)

Summary of Professional Fees, Disbursements and Taxes  
as at November 14, 2018

Firm	TCSP		Total
	Fees	From Trustee	
G. Powroznik Group Inc. Claims Administrator	903,300.85		903,300.85
Trustee		106,389.26	106,389.26
Total GPGI	903,300.85	106,389.26	1,009,690.11
BLG LLP		394,174.57	394,174.57
Gehlen Dabbs	113,768.60	14,979.42	128,748.02
TOTALS	1,017,069.45	515,543.25	1,532,612.70

Firm	Bankruptcy		Total
	Fees	To TCSP	
G. Powroznik Group Inc. Claims Administrator	306,470.82	- 106,389.26	200,081.56
Total GPGI			
BLG LLP	414,920.60	- 394,174.57	20,746.03
Gehlen Dabbs	14,979.42	- 14,979.42	-
TOTALS	736,370.84	- 515,543.25	220,827.59

Appendix "C"

In the Matter of the Bankruptcy of 0409725 B.C. Ltd. (dba Odenza Homes)

Summary of Trustee's Fees, Disbursements and Taxes  
Wednesday, November 14, 2018

Invoice period	Fees	Disbursements	HST/GST	Total
	\$	\$	\$	\$
Nov 19 - Dec 31, 2013	40,630.80	552.69	2,059.17	43,242.66
Jan 1-31, 2014	57,498.31	663.36	2,900.59	61,062.26
Feb 1-28, 2014	20,248.56	202.66	1,022.56	21,473.78
Mar 1-31, 2014	38,645.90	-	1,932.30	40,578.20
Apr 1-30, 2014	11,473.67	170.00	582.18	12,225.85
May 1-31, 2014	11,504.33	33.73	576.90	12,114.96
Jun 1-30, 2014	4,700.20	34.73	236.75	4,971.68
Jul 1-31, 2014	2,321.60	-	116.08	2,437.68
Aug 1-31, 2014	29.00	-	1.45	30.45
Sep 1-30, 2014	1,034.00	-	51.70	1,085.70
Oct 1-31, 2014	5,062.00	-	253.10	5,315.10
Nov 1 - Dec 31, 2014	1,117.50	-	55.88	1,173.38
Jan 1 - Feb 28, 2015	980.10	-	49.01	1,029.11
Mar 1-31, 2015	12,453.15	-	622.66	13,075.81
Apr 1-30, 2015	382.50	-	19.13	401.63
May 1-31, 2015	651.15	-	32.56	683.71
Jun 1 - Sep 30, 2015	8,773.80	-	438.69	9,212.49
Oct 1 - Dec 31, 2015	382.50	-	19.13	401.63
Jan 1 - Dec 31, 2016	33,768.65	-	1,688.43	35,457.08
	<u>251,657.72</u>	<u>1,657.17</u>	<u>12,658.27</u>	<u>265,973.16</u>
(Note)	100,663.09	662.87	5,063.31	106,389.26
	<u>150,994.63</u>	<u>994.30</u>	<u>7,594.96</u>	<u>159,583.90</u>
Jan 1 - Dec 31, 2017	665.60	-	33.28	698.88
Jan 1 - Nov 5/2018	18,856.00	-	942.78	19,798.78
Nov 6 - completion	20,000.00	-	1,000.00	20,000.00
	<u>190,516.23</u>	<u>994.30</u>	<u>9,571.02</u>	<u>200,081.56</u>
	<u>291,179.32</u>	<u>1,657.17</u>	<u>14,634.33</u>	<u>306,470.82</u>

Note:

The Trustee has estimated that 40% of its fees, disbursements and related taxes from the inception of the bankruptcy to December 31, 2016 related to the assistance provided to the Claims Administrator in the administration of the TCSP. The Trustee has billed the Claims Administrator for \$106,389.26, which has been approved by the Inspectors in the Bankruptcy.

Appendix "D"

In the Matter of the Bankruptcy of 0409725 B.C. Ltd. (dba Odenza Homes)

Summary of Trustee's Time  
November 13, 2013 to Completion of Engagement <sup>1</sup>

Name	Title	Hours	Hourly Rate \$ (or range) <sup>2</sup>	Value
G. Powroznik	Trustee	349.90	450 - 480 \$	160,157.13
C. Sinclair	Senior Manager	239.30	270 - 320 \$	69,549.05
S. Ashton	Assoc. Manager	117.50	250 \$	29,373.34
S. Fok	Assoc. Manager	0.68	150 \$	100.00
P. Foster	Support Staff	73.68	110 \$	8,104.80
N. Powroznik	Support Staff	44.00	90 \$	3,895.00
Total Trustee's TIME to November 5, 2018		825.06	\$ 328.68 \$	271,179.32
Add: Estimated time after November 5, 2018 to complete estate administration				
	Trustee	25.00	480 \$	12,000.00
	Assoc. Director	5.00	350 \$	1,750.00
	Other Support Staff	48.00	130 \$	6,250.00
		78.00	\$	20,000.00
Total Trustee fees before other disbursements and taxes		903.06	\$	291,179.32
Administration for Trust Claims Settlement				-\$ 100,663.09
Total Trustee fees for bankruptcy estate				\$ 190,516.23
Average hourly rate collected			\$ 322.44	

Notes:

<sup>1</sup> The engagement is expected to be completed by March 31, 2019.

<sup>2</sup> The standard hourly fee rates changed for some of the engagement team members during the period of the engagement.

Appendix "E"

In the Matter of the Bankruptcy of 0409725 B.C. Ltd. (dba Odenza Homes)

Summary of Fees, Disbursements and Taxes from Borden Ladner Gervais LLP  
 Wednesday, November 14, 2018

Invoice period	Fees (incl. PST)	Disbursements	GST	Total
	\$	\$	\$	\$
Dec 2013	15,515.00	586.49	746.82	16,848.31
Jan 2014	33,700.42	1,964.50	1,669.65	37,334.57
Feb 2014	19,998.30	416.30	955.32	21,369.92
Mar 2014	15,336.85	24.00	717.88	16,078.73
Apr 2014	11,491.27	204.80	547.22	12,243.29
May 2014	15,514.47	339.24	741.94	16,595.65
Jun/Jul 2014	31,209.91	974.50	1,504.56	33,688.97
Aug 2014	12,499.17	1,040.91	632.03	14,172.11
Sep 2014	11,766.46	2,511.57	672.46	14,950.49
Oct 2014	19,652.16	573.99	948.78	21,174.93
Nov 2014	23,164.43	1,601.25	1,148.42	25,914.10
Dec 2014	32,247.66	7,104.59	1,643.70	40,995.95
Jan 2015	20,935.62	813.64	1,016.80	22,766.06
Feb 2015	14,082.27	957.72	701.91	15,741.90
Mar 2015	9,127.10	589.44	443.73	10,160.27
Apr 2015	11,854.00	613.86	574.75	13,042.61
May 2015	6,431.77	139.03	307.50	6,878.30
Jun 1/Sep 2015	15,853.12	343.98	756.03	16,953.13
Oct 2015	1,204.82	160.90	64.35	1,430.07
Nov 2015	4,046.74	134.95	195.85	4,377.54
Dec 2015	8,210.11	1,247.63	444.80	9,902.54
Jan 2016	2,077.94	29.70	98.59	2,206.23
Feb 2016	645.75	153.25	37.41	836.41
Mar 2016	2,007.32	78.95	97.28	2,183.55
Apr 2016	1,056.09	261.15	51.25	1,368.49
May/June 2016	484.71	-	22.65	507.36
Jul 2016	4,597.79	13.20	215.51	4,826.50
Aug 2016	6,258.43	70.85	295.52	6,624.80
Sep 2016	5,247.28	109.90	250.70	5,607.88
Oct 2016	2,910.94	52.03	137.87	3,100.84
Nov/Dec 2016	1,593.77	322.30	75.91	1,991.98
Jan/Feb 2017	1,067.86	5.70	50.18	1,123.74
Mar/Apr 2017	773.08	1.80	36.22	811.10
May/June 2017	413.02	11.10	19.86	443.98
Jul 2017	391.62	28.55	19.26	439.43
Aug 2017	1,353.02	93.64	64.69	1,511.35
Sept 2017/Jan 2018	90.56	208.00	6.55	305.11
Feb/June 2018	2,561.58	2.10	119.81	2,683.49
Jul/Dec 2018	4,920.50	552.04	256.41	5,728.95
Total Fees	372,292.88	24,337.55	18,290.18	414,920.60
Allocated to TCSP @ 95%	353,678.23	23,120.67	17,375.67	394,174.57
Fees related to Bankruptcy	18,614.64	1,216.88	914.51	20,746.03

Appendix "F"

In the Matter of the Bankruptcy of 0409725 B.C. Ltd. (dba Odenza Homes)

Summary of Fees, Disbursements and Taxes from Gehlen Dabbs  
Wednesday, November 14, 2018

Invoice period	Fees (incl. PST)	Disbursements	GST	Total
	\$	\$	\$	\$
Dec 23/13 - Jan 31/14	12,587.86	226.42	598.47	13,412.75
Feb 2014	1,906.63	105.48	94.02	2,106.13
Mar 2014	7,757.50	-	362.50	8,120.00
Apr 2014	5,537.25	-	258.75	5,796.00
May 2014	8,426.84	8.37	394.17	8,829.38
Jun 2014	14,445.00	404.86	692.74	15,542.60
Jul 2014	1,393.48	56.96	67.83	1,518.27
Aug 1 - Dec. 11, 2014	6,741.00	111.07	316.77	7,168.84
Dec. 12 - Dec. 31, 2014 <sup>1</sup>	1,872.50	1,378.28	106.37	3,357.15
Jan 1 - Feb 28, 2015	4,039.25	-	188.75	4,228.00
Jan 1 - Feb 28, 2015 <sup>1</sup>	4,173.00	2.60	195.13	4,370.73
Mar 1 - 31, 2015	7,249.25	279.34	352.72	7,881.31
Apr 1-30, 2015	1,792.25	-	83.75	1,876.00
Mar 13 - May 25, 2015 <sup>1</sup>	6,286.25	652.44	312.85	7,251.54
May 1 - May 30, 2015	8,479.75	-	396.25	8,876.00
Jun 1 - 10, 2015	1,792.25	70.70	87.29	1,950.24
Jul 1 - 31, 2015	6,152.50	74.13	291.21	6,517.84
Aug 1 - Sep 30, 2015	267.50	17.00	13.70	298.20
May 30-July 27,2018	1,675.00	117.25	83.75	1,876.00
Aug 16 - Sept 28, 2018	8,475.00	818.08	434.96	9,728.04
Oct 1 - Nov 13, 2018	6,525.00	1,156.75	361.25	8,043.00
<b>Total fees</b>	<b>117,575.06</b>	<b>5,479.73</b>	<b>5,693.23</b>	<b>128,748.02</b>
<sup>1</sup> Trustee charges for N. Vancouver property	12,331.75	2,033.32	614.35	14,979.42
Claims Administrator charges	105,243.31	3,446.41	5,078.88	113,768.60