

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE BANKRUPTCY OF VIRGINIA MARY TAN

CLAIMS PROCESS ORDER

BEFORE THE HONOURABLE) THE [DAY] DAY
MR. JUSTICE GOMERY) OF [MONTH], 2021

ON THE APPLICATION of McEown + Associates Ltd. (the “Trustee”), in its capacity as Trustee in Bankruptcy of Virginia Mary Tan and Patrick Eng Tan, coming on for hearing at Vancouver, British Columbia on this day, and on hearing Christopher Ramsay, counsel for the Trustee, and Paul R. Bennett and Mark W. Munteer, counsel for the Plaintiff in *Jastram Properties Ltd. v. Virginia Mary Tan et al.*, Vancouver Registry No. S-162335;

THIS COURT ORDERS that:

DEFINITIONS

1. For the purposes of this Order, the following terms shall have the following meanings:
 - (a) **"Amount Advanced"** means the aggregate of amounts advanced by a Class Creditor or on behalf of a Class Creditor to the Tans to invest in the Tan Investment Scheme;
 - (b) **"Amount Received"** means the aggregate of amounts received by a Class Creditor or paid to any third party on behalf of or for the benefit of the Class Creditor from the Tans, without regard to whether any portion was characterized as interest, dividends, redemptions or profits;
 - (c) **"Claims Deadline"** means four months after the Notice Date;
 - (d) **"Claims Notice Date"** means one month after Class Counsel Review Deadline;

- (e) **"Claims Package"** means a document package, including:
- (i) an Instruction Letter to a Known Class Creditor;
 - (ii) a copy of this Order, excluding Schedules;
 - (iii) a Proof of Claim;
 - (iv) a copy of the Settlement Administration Plan Order, with the Settlement Administration Plan attached (without Schedules); and
 - (v) such other documents determined to be necessary or desirable by Class Counsel or the Trustee;
- (f) **"Claims Process"** means the procedures outlined in this Order;
- (g) **"Claim"** means any right or claim of any Class Member against the Tans, or any of them, for the principal loss of the Class Member's investment in the Tan Investment Scheme that would be a "claim provable in bankruptcy", "provable claim" or "claim provable" as defined by section 2 of the *Bankruptcy Insolvency Act*, RSC 1985, c. B. 3;
- (h) **"Class Counsel"** means the law firms of Bennett Mounter LLP;
- (i) **"Class Counsel Confirmation"** means the confirmation or amendment of a Proof of Claim completed and signed by Class Counsel, and if applicable, the Class Member, substantially in the form attached hereto as Schedule "D" to this Order;
- (j) **"Class Counsel Review Deadline"** means one month after the Claims Deadline;
- (k) **"Class Creditor"** means any Class Member or assignee who is entitled to make a Claim against the Tans or any of them;
- (l) **"Class Member"** means a member of the Class in the Tan Class Action, defined as all persons, other than the Defendants, who have provided funds to invest in the Tan Investment Scheme promoted by Virginia Tan and who have received payments from the Scheme which are lesser in total amount than the total principal amount they invested, and who did not opt-out of the Tan Class Action;
- (m) **"Court"** means the Supreme Court of British Columbia;
- (n) **"Instruction Letter to Known Class Creditor"** means the letter from the Trustee to a

Known Class Creditor regarding the Trustee's determination of the Claim for that Known Class Creditor, completion of a Proof of Claim and the process for revision or disallowance of a Proof of Claim and process of appeal from such revision or disallowance, substantially in the form attached hereto as Schedule "A";

(o) **"Known Class Creditor"** means a potential Class Creditor whose identity is known by the Trustee as of the date of this Order and who receives a Claims Package from the Trustee;

(p) **"Notice Date"** means 14 days after the day on which all appellate rights with respect to this Order and the Settlement Administration Plan Order have expired or have been exhausted;

(q) **"Notice of Disallowance"** means the notice substantially in the form attached hereto as Schedule "E";

(r) **"Notice to Unknown Class Creditors"** means the notice to be substantially in the form attached hereto as Schedule "B";

(s) **"Proof of Claim"** means the form to be completed and filed by a Class Creditor setting forth the Class Creditor's Claim, substantially in the form attached hereto as Schedule "C";

(t) **"Proven Claim"** means a Claim that has been allowed by the Trustee pursuant to the terms of this Order;

(u) **"Settlement Administration Plan Order"** means the order made by the Court on [Date] in the Tan Class Action approving the Settlement Administration Plan for distribution of the Settlement Funds to Class Members;

(v) **"Settlement Funds"** means approximately \$3.512 million held in trust by Class Counsel for distribution to the Class Members pursuant to the Settlement Administration Plan Order;

(w) **"Tan Class Action"** means the certified class proceeding in *Jastram Properties Ltd. v. Virginia Mary Tan et al.*, BCSC Action No. S-162335;

(x) **"Tans"** means, collectively, Virginia Mary Tan and Patrick Eng Tien Tan;

(y) **"Tan Investment Scheme"** means the Ponzi or Ponzi-like scheme or schemes operated by the Tans up to approximately 2016;

(z) **"Trustee"** means McEown + Associates Ltd., Trustee in Bankruptcy for the Defendants Virginia Tan and Patrick Tan.

(aa) **"Trustee's Website"** means [Insert];

(bb) **"Unknown Class Creditor"** means a Class Creditor whose identity is unknown by the Trustee as of the date of this Order and who does not receive a Claims Package from the Trustee;

CLAIM PROCESS

2. On or before the Notice Date, the Trustee will cause:
 - (a) the Claims Package to be delivered by mail or email to each Known Class Creditor at the addresses in the records of the Trustee and Class Counsel;
 - (b) the Notice to Unknown Class Creditors to be posted on the Trustee's Website and be published once in the Vancouver Province newspaper; and
 - (c) The Claims Package to be posted on the Trustee's Website.
3. The sending of the Claims Package to the Known Class Creditors, the publication of the Notice to Unknown Class Creditors and the posting of that Notice and the Claims Package on the Trustee's Website, in accordance with the foregoing terms of this Order, shall constitute good and sufficient service of such materials to any Class Creditors of the Tans and to any other person who may be entitled to receive notice and no other notice or service need be given or made and no other document or material need be served.
4. Class Creditors must deliver a completed Proof of Claim to the Trustee prior to the Claims Deadline in order to be eligible to receive a payment from the Settlement Funds, pursuant to the Settlement Administration Plan Order.
5. A Proof of Claim must be delivered by ordinary mail, registered mail, courier, email, facsimile or personal delivery and be received by the Trustee at McEown + Associates Ltd. at #110-744 West Hastings Street, Vancouver, BC V6C 2V6, Attention to: [Name] or by email to [Email address] or by fax at (604) 558-8021.
6. Upon receiving a completed Proof of Claim, the Trustee shall review the Proof of Claim to determine if it has been submitted by a person who is or may be a Class Creditor. If the Trustee determines that the person is or may be a Class Creditor, Trustee shall provide a copy of the Proof of Claim to Class Counsel.
7. Prior to the Class Counsel Review Deadline, Class Counsel shall review a Proof of Claim filed by the Class Creditor and consult with the Class Creditor, if able to do so, and may supplement

the documentation and information filed in support of that Proof of Claim.

8. If Class Counsel concludes that a Proof of Claim filed by a Class Creditor is consistent with the documents and records in the possession of Class Counsel concerning the Tan Investment Scheme, Class Counsel shall deliver a Class Counsel Confirmation to the Trustee with respect to the Proof of Claim, prior to the Class counsel Review Deadline. Prior to that date, with the consent of the Class Creditor, Class Counsel may also amend the Proof of Claim, as provided for by the Class Counsel Confirmation, in an amount that Class Counsel concludes is consistent with the documents and records in the possession of Class Counsel.

9. The Trustee shall allow a Proof of Claim with respect to a Class Creditor's investment in the Tan Investment Scheme only for the amount by which the Amount Advanced by the Class Creditor exceeds the Amount Received by the Class Creditor.

10. In determining the Amount Received by a Class Creditor, in the absence of evidence to the contrary acceptable to the Trustee, the Trustee shall assume that interest was received in respect of the Class Creditor's investment in the Tan Investment Scheme, pursuant to the Promissory Note or other documentation issued by the Tans to the Class Creditor in respect of that investment, up to September 1, 2015.

11. The Trustee shall treat multiple investments by Class Creditors of the same household, residing at the same address, as one investment in the Tan Investment Scheme, for the purpose calculating the Amount Advanced in respect of the overall investment and the Amount Received in respect of that investment, unless the Trustee considers it inequitable to do so.

12. The Trustee is hereby authorized to use reasonable discretion as to the adequacy of the compliance as to the manner in which any Proof of Claim is delivered, completed and executed and may, where it is satisfied a Claim has been adequately proven, waive strict compliance with the requirements of this Order as to completion and execution of such a form.

13. On or before the Claims Notice Date, the Trustee shall give notice in writing, by ordinary mail, registered mail, personal delivery, courier, email message or facsimile transmission, to the address provided in the Proof of Claim, of the Trustee's decision to:

- (a) allow the Proof of Claim as filed, in which case the amounts set out in that Proof of Claim shall be deemed to be the Proven Claim for that Class Creditor; or
- (b) disallow the Proof of Claim as filed, in whole or in part, by delivering to the Class

Creditor a Notice of Disallowance, in which case the amount, if any, of the Claim (as allowed by the Trustee) shall be deemed to be the Proven Claim for that Class Creditor.

14. If a person receiving a Notice of Disallowance wishes to object to the Notice of Disallowance, the person must, within 30 days of the date of delivery of the Notice of Disallowance, file at the Courthouse, 800 Smithe Street, Vancouver, British Columbia and serve on the Trustee and counsel for the Trustee, a Notice of Application in the Bankruptcy Proceeding seeking to set aside the Trustee's Notice of Disallowance and an affidavit containing all evidence intended to be relied upon by the person in support thereof.

15. A hearing to determine an appeal of the Notice of Disallowance shall be conducted as a true appeal, and not as a new hearing.

16. The process to disallow the Proofs of Claims as filed and to appeal a Notice of Disallowance shall be limited to the process as set out in this Order.

GENERAL PROVISIONS

17. Any document or notice sent by the Trustee by ordinary mail shall be deemed to be received on the tenth (10th) day following the date of mailing.

18. Any person or Class Creditor who provides an email address, facsimile number or alternate address for delivery to the Trustee shall be deemed to consent to receiving materials at that email address, facsimile number or alternate address for delivery.

19. In the event that this Plan is later amended by further Order of the Court, the Trustee may post such further Order on the Trustee's Website and such posting shall constitute adequate notice to Class Creditors of such amended Claims Process.

20. The Trustee may apply to this Court for advice and directions in relation to this Order or with respect to any matter relating to the Claims Process.

21. Notwithstanding the terms of this Claims Process Order, the Trustee is directed and authorized to continue with the ordinary administration of the Consolidated Estate of Virginia Mary Tan including dealing with the claims of general creditors that are not Class Creditors.

22. References in this Order to the singular shall include the plural and references to the plural shall include the singular and to any gender shall include the other gender.

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 Christopher Ramsay,
Counsel for the Trustee in Bankruptcy of
Virginia Mary Tan and Patrick Eng Tan

Signature of Paul R. Bennett,
Counsel for the Plaintiffs in *Jastram Properties
Ltd. v. Virginia Mary Tan et al.*, BCSC Action
No. S-162335

By the Court:

Registrar

SCHEDULE "A" - INSTRUCTION LETTER TO KNOWN CLASS CREDITOR

McEown + Associates LTD.
LICENSED INSOLVENCY TRUSTEE
CORPORATE INSOLVENCY AND RESTRUCTURING PROFESSIONALS

#110-744 West Hastings Street
Vancouver, BC V6C 1A5
Tel: (604) 558-8020
Fax: (604) 558-8021
www.mceownassociates.com

Re: In the Matter of the Bankruptcy of Virginia Mary Tan, Supreme Court of British Columbia Vancouver Registry No. B-160364, Consolidated Estate No. 11-253977 (the "Bankruptcy Proceeding")

Dear Sirs/Mesdames :

On April 29, 2016, Virginia Mary Tan and Patrick Eng Tan (collectively, the "**Tans**") filed bankruptcy assignments pursuant to the *Bankruptcy and Insolvency Act*. McEown + Associates Ltd. (the "**Trustee**") has been appointed as the Trustee in Bankruptcy of the Tans.

Pursuant to an Order of the Supreme Court of British Columbia made on [Insert] in the Bankruptcy Proceeding (the "**Claims Process Order**"), the Trustee has been authorized to conduct a Claims Process for the determination of Claims of Class Creditors against the Tans for the principal loss of their investment in the Ponzi or Ponzi-like scheme or schemes operated by the Tans up to approximately 2016 (the "**Tan Investment Scheme**"). Capitalized terms not defined within this letter shall have the meaning ascribed thereto in the Claims Process Order. A copy of the Claims Process Order, excluding Schedules, is included in this Claims Package. The Claims Process Order and other pertinent information regarding the Bankruptcy Proceeding may be obtained from the website of the Trustee at [Insert].

Pursuant to an Order of the Supreme Court of British Columbia made on [Date] in the certified class proceeding in *Jastram Properties Ltd. v. Virginia Mary Tan et al.*, BCSC Action No. S-162335 (the "**Tan Class Action**") approving a Settlement Administration Plan (the "**Settlement Administration Plan Order**"), the Claims Process conducted pursuant to the Claims Process Order will form the basis for the distribution of [\$*] in settlement funds received in settlement some of the claims in the Tan Class Action (the "**Settlement Funds**") which are to be distributed to Class Members by the law firm of Bennett Mounter LLP,

counsel for the Class (the “**Class Counsel**”). The Class is defined as:

“All persons, other than the Defendants, who provided funds to invest in the Tan Investment Scheme promoted by Virginia Mary Tan and who have received payments from the Scheme which are lesser in total amount than the total principal amount they invested, and who have not opted-out of the Class Action.”

A copy of the Settlement Administration Plan Order made in the Tan Class Action, with the Settlement Administration Plan (excluding Schedules) attached as Schedule “A” to the Order, is included as part of this Claims Package.

PLEASE TAKE NOTICE that the Trustee and Class Counsel have determined that you may have a Claim as a Class Creditor of the Tans and a Class Member.

The following documents are included in this Claims Package which you should carefully review as they affect your legal rights:

1. This Instruction Letter;
2. The Claims Process Order (excluding Schedules);
3. A Proof of Claim and instructions;
4. The Settlement Administration Plan Order with the Settlement Administration Plan attached (excluding Schedules); and
5. Such other material as the Trustee or Class Counsel considers necessary or appropriate.

If you file a Proof of Claim for payments you made to the Tans as part of the Tan Investment Scheme, the Claims Process Order provides that the Trustee may allow claims only for the amount by which the total amount of payments you made to the Tans exceeds the total amount of payments you received from the Tans, whether those payments were characterized as interest or principal or in some other way. The Proof of Claim requires you to attach a Statement of Account setting out the amount of payments you made to and received from the Tans and to attach the documentation in support of the payments you made to the Tans. In the absence of evidence to the contrary, the Trustee will assume you received interest payments in accordance with the Promissory Note or other document issued to you by the Tans in respect of your investment in the Tan Investment Scheme.

You must deliver to the Trustee a properly completed Proof of Claim with supporting documentation, in the form attached, by ordinary mail, registered mail, courier, e-mail, facsimile, or personal delivery and be received by the Trustee or Class Counsel by the Claims Deadline of 5:00 p.m. (Local Vancouver Time) on or before [Insert], 2021, at:

**McEown + Associates Ltd.
#110-744 West Hastings Street
Vancouver, BC V6C 1A5**

**Attn: [Insert]
Tel: (604) 558-8020
Fax No. (604) 558-8021
E-mail: [Insert]**

If a Proof of Claim is not received by the Claims Deadline, you will not be entitled to receive any payment from the Settlement Funds, in accordance with the Settlement Administration Plan Order.

The process for the revision or disallowance of a Claim and the process for appealing such revision or disallowance is set out in the attached Claims Process Order. If the Trustee revises or disallows your Claim in whole or in part and if you fail to appeal such disallowance within 30 days of the date of delivery of any Notice of Disallowance, your Claim will be deemed to be revised or disallowed as set out in the Notice of Disallowance and such Notice of Disallowance will be final and binding upon you for all purposes.

SCHEDULE "B" - NOTICE TO UNKNOWN CLASS CREDITORS

Re: In the Matter of the Bankruptcy of Virginia Mary Tan, Supreme Court of British Columbia Vancouver Registry No. B-160364, Consolidated Estate No. 11-253977

TAKE NOTICE that On April 29, 2016, the Virginia Mary Tan and Patrick Eng Tan (collectively, the "**Tans**") filed bankruptcy assignments pursuant to the *Bankruptcy and Insolvency Act* and McEown + Associates Ltd. (the "**Trustee**") was appointed as the Trustee in Bankruptcy of the Tans.

TAKE NOTICE that pursuant to an Order of the Supreme Court of British Columbia made on [Insert] in the Bankruptcy Proceeding (the "**Claims Process Order**"), the Trustee and Class Counsel have been authorized to conduct a Claims Process for the determination of Claims of Class Creditors against the Tans for the principal loss of their investment in the Ponzi or Ponzi-like scheme or schemes operated by the Tans up to approximately 2016 (the "**Tan Investment Scheme**"). Capitalized terms not defined within this letter shall have the meaning ascribed thereto in the Claims Process Order. A copy of the Claims Process Order, may be obtained from the website of the Trustee at [Insert].

TAKE NOTICE that any Person who participated in the Tan Investment Scheme and believes that he, she or it is a Class Creditor and has a Claim against the Tans must deliver to the Trustee a properly completed Proof of Claim with supporting documentation, in the form attached, by ordinary mail, registered mail, courier, e-mail, facsimile, or personal delivery and be received by the Trustee or Class Counsel by the "**Claims Deadline**" of 5:00 p.m. (Local Vancouver Time) on or before [Insert], 2021, at:

McEown + Associates Ltd.
#110-744 West Hastings Street
Vancouver, BC V6C 1A5

Attn: [Insert]
Tel: (604) 558-8020
Fax No. (604) 558-8021
E-mail: [Insert]

TAKE NOTICE that a Proof of Claim must be received by the Trustee by the Claims Deadline in order for a Class Creditor to be entitled to receive payment from the

Settlement Funds received in settlement of some of the claims in *Jastram Properties Ltd. v. Virginia Mary Tan et al.*, BCSC Action No. S-162335 (the “Tan Class Action”) pursuant to the Settlement Administration Plan approved by the Court in the Tan Class Action.

Further information regarding the Claims Process Order and instructions on how to file a Proof of Claim may be obtained from the Trustee's Website at [Insert] or by contacting the Trustee.

SCHEDULE "C" - PROOF OF CLAIM

PROOF OF CLAIM

(Pursuant to the *Bankruptcy and Insolvency Act*)

IN THE MATTER OF THE BANKRUPTCY OF VIRGINIA MARY TAN

Please read the attached "**Instructions for Completing Proof of Claim**" carefully prior to completing this Proof of Claim. Please print legibly. All sections of this form **must** be completed.

1. The properly completed Proof of Claim must be delivered by ordinary mail, registered mail, courier, e-mail, facsimile, or personal delivery to McEown + Associates Ltd. (the "Trustee") at:

McEown + Associates Ltd.
#110-744 West Hastings Street
Vancouver, BC V6C 1A5
Fax No.: (604) 558-8021
E-mail: [Email Address]
Attention : [Insert]

2. Full Legal Name of Class Creditor(s): _____ (the "Class Creditor").

3. Full Mailing Address of the Class Creditor:

(All notices and correspondence regarding your Claim will be forwarded to this address or to the email address or facsimile address below if appropriate and applicable):

4. Telephone Number: _____

5. Email: _____

6. My Claim amount is \$ _____

THE UNDERSIGNED HEREBY CERTIFIES AS FOLLOWS:

1. I am a Class Creditor of Virginia Mary Tan and Patrick Eng Tan (collectively, the “Tans”) concerning the Tan Investment Scheme.
2. I have knowledge of all the circumstances concerning the Claim made in this Proof of Claim.
3. Attached as Schedules to this Proof of Claim are:
 - a. A Statement of Account detailing:
 - i. the Amounts Advanced by you to the Tans to invest in the Tan Investment Scheme; and
 - ii. any Amounts Received by you or paid to any third party on behalf of or for the benefit of you from the Tans.
 - b. All documents supporting the Amounts Advanced by you as shown in the Statement of Account.
 - c. Any documents you wish to submit concerning the Amounts Received by you from the Tans.
4. I understand in assessing my Claim, the Trustee will assume that I received interest from the Tans on the Amounts Advanced set out in my attached Statement of Account in accordance with the Promissory Note or other document issued by the Tans with respect to the Amounts Advanced, unless I attach evidence to the contrary to this Proof of Claim concerning the Amounts Received from the Tans or such evidence otherwise exists in the records available to the Trustee.

DATED at _____, this _____ day of _____, 2021.

Per: _____ [Name of Class Creditor - please print]

Signature of Class Creditor

NOTE: All relevant documentation on which you rely in making your Claim must be attached to this Proof of Claim, as the validity of your Claim will be determined solely on this Proof of Claim and attachments thereto. If the claim is disallowed for any reason, and you file an appeal of that disallowance, the appeal will be heard as a true appeal and your ability to introduce fresh or new evidence in support of your claim will be limited accordingly.

**Schedules:
(to be attached to Proof of Claim)**

Schedule "A"

Attach a Statement of Account detailing the Amounts Advanced by you to the Tans to invest in the Tan Investment Scheme, and any Amounts Received by you or paid to any third party on behalf of or for the benefit of you from the Tans.

Schedule "B"

List and attach your documents which support the Amounts Advanced shown in your Statement of Account:

Schedule "C"

List and attach any documents you wish to submit concerning the Amounts Received in the Statement of Account.

INSTRUCTIONS FOR COMPLETING PROOF OF CLAIM

These instructions are provided to assist you in preparing a Proof of Claim form in a complete and accurate manner.

- 1) **Delivery:** The properly complete Proof of Claim, together with the Schedules and accompanying documents, must be delivered to McEown + Associates Ltd. (the “Trustee”) by ordinary mail, registered mail, courier, e-mail, facsimile, or personal delivery by the Claims Deadline:

McEown + Associates Ltd.
 #110-744 West Hastings Street
 Vancouver, BC V6C 1A5
 Fax No.: (604) 558-8021
 E-mail: [Email Address]
 Attention: [Name]

- 2) **Name and Address:** Please ensure that you complete the full name and delivery address, including phone number and email address, if available, of the Creditor making the Claim, as all future notices and correspondence regarding your Claim will be forwarded to this address, or to the email address, if appropriate.

If the Class Creditor operates under a different name or names, please indicate this as a Schedule to the Proof of Claim.

If members of the same household invested in the Tan Investment Scheme, please include each household family member’s investments in one Proof of Claim.

- 3) **Claim Details:** The Trustee is authorized to accept a Claim in respect of the Tan Investment Scheme for the amount by which the total Amount Advanced by a Class Creditor to the Tans exceeds the total amount of the Amounts Received by or for the benefit of the Class Creditor from the Tans without regard to whether those Amounts Received were characterized as interest, principal, profit, or otherwise.
- 4) **Attached Schedules:** The Proof of Claim is incomplete and may not be accepted unless:

- a. You have included a Statement of Account detailing the Amounts Advanced by you to the Tans to invest in the Tan Investment Scheme, and any Amounts Received by you or paid to any third party on behalf of or for the benefit of you by the Tans.
- b. You have included documents supporting the Amounts Advanced shown in the Statement of Account.

In assessing your Claim, the Trustee will assume that you have received interest from the Tans on the Amounts Advanced in accordance with the terms of the Promissory Note or other documentation issued by the Tans with respect to the Amounts Advanced by you. If you claim that you did not receive such interest, you must also attach:

- c. Any documents which support your Claim of the Amounts Received in your Statement of Account to the Tan Investment Scheme.
- 5) **Signature:** The Proof of Claim must be signed and dated by you. If there is more than one Class Member under your Claim, only one signature is required.
 - 6) **Disallowance:** The Trustee is entitled to disallow your Proof of Claim in whole or in part. If your Claim is disputed in whole or in part, the Trustee will send you a Notice of Disallowance along with particulars about how you may dispute the Notice of Disallowance.

SCHEDULE "D" – CLASS COUNSEL CONFIRMATION

To: McEown + Associates Ltd., Trustee in Bankruptcy for the Estate of Virginia Mary Tan.

Class Counsel has reviewed the Proof of Claim dated [Date] filed by [Name of Class Creditor] and confirms that the amount of the Claim is consistent with the documents and records in possession of Class Counsel concerning the Tan Investment Scheme.

Date: _____

Bennett Munteer LLP

Per:

Print Name

Signature

OR

Class Counsel has reviewed the Proof of Claim dated [Date] filed by [Name of Class Creditor] with the Class Creditor, who has consented below to amend the Proof of Claim to the amount of \$[Amount]. Class Counsel confirms that this amount of the amended Claim is consistent with the documents and records in the possession of Class Counsel concerning the Tan Investment Scheme.

Date: _____

Bennett Munteer LLP

Per:

Print Name

Signature

CONSENTED TO:

Print Name of Class Creditor

Signature

SCHEDULE "E" - NOTICE OF DISALLOWANCE

Court No. 160364
Vancouver Registry

NOTICE OF DISALLOWANCE
IN THE MATTER OF THE BANKRUPTCY OF VIRGINIA MARY TAN

TO: Name of Class Creditor: [Insert]

Pursuant to the Claims Process, McEown + Associates Ltd. (the "Trustee"), in its capacity as Trustee in Bankruptcy for the Estate of Virginia Mary Tan, gives you notice that your Proof of Claim dated [Insert] has been reviewed and the Trustee has revised or disallowed your Proof of Claim for the following reasons:

[Insert]

Subject only to the appeal of this disallowance being successfully brought by you in full compliance with the provisions of the Claims Process Order, including the prescribed time for any appeal to be filed, your claim will be allowed as follows:

Name of Class Creditor	Amount Claims	Amount Allowed

Per: _____
Authorized Signatory
McEown + Associates Ltd.

If you wish to object to this Notice of Disallowance, you must, within **30 days** of the date of delivery of this Notice of Disallowance, file a Notice of Application and supporting Affidavit at the Supreme Court of British Columbia and serve the Notice of Application and Affidavit on the Trustee at the following address:

CLARK WILSON LLP BARRISTERS & SOLICITORS
900-885 West Georgie Street Vancouver, British Columbia V6C 3H1
Attention: Christopher Ramsay
Fax No. (604) 687-6314
CJR@cwilson.com

A copy of the Claims Process Order is available on the Trustee's website at [Insert].