

COURT 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**

ORDER

(Consolidation Order)

)
)
BEFORE) THE HONOURABLE MADAM)
) JUSTICE DeWITT-VAN OOSTEN) TUESDAY,
)) MARCH 12, 2019
))

ON THE APPLICATION of Boale, Wood & Company Ltd. in its capacity as Trustee in Bankruptcy (the "**Trustee**") of Virginia Mary Tan (Estate No. 11-253977, Vancouver Action No. B160364) (the "**Virginia Estate**") and Patrick Eng Tien Tan (Estate No. 11-253976, Vancouver Action No. B160363) (the "**Patrick Estate**", and together with the Virginia Estate, the "**Estates**") coming on for hearing at Vancouver, British Columbia, on March 12, 2019, and on hearing Katie G. Mak, counsel for the Trustee, and those other counsel listed on **Schedule "A"** hereto;

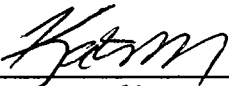
THIS COURT ORDERS AND DECLARES that:

1. The Patrick Estate shall be and hereby is procedurally and substantively consolidated into the Virginia Estate (together, the "**Consolidated Estate**") and the Trustee shall be authorized and directed to administer the Consolidated Estate on a consolidated basis for all purposes in carrying out its administrative duties and other responsibilities as trustee under the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, including, without limitation, as follows:

- (a) calling and conducting any meeting of creditors or inspectors of the Estates pursuant to one combined advertisement of meeting;
 - (b) issuing consolidated reports with respect to the Estates;
 - (c) preparing, filing, advertising and distributing any and all filings and/or notices relating to the administration of the Estates on a consolidated basis;
 - (d) establishing a single bank account for the Estates;
 - (e) establishing a single consolidated pool of assets containing all assets of the Estates; and
 - (f) administering all claims and making all distributions in respect of allowed claims from the consolidated pool.
2. The inspectors appointed in relation to the Patrick Estate shall, from the date of this Order, cease to be inspectors of the Patrick Estate and shall, instead, from the date of this Order, be inspectors of the Consolidated Estate.
3. Vancouver Action No. B160364 shall be assigned to the Consolidated Estate, which shall be known as "In the Matter of the Bankruptcy of Virginia Mary Tan".
4. A copy of this order shall be filed by the Trustee in the court file for each of the Patrick Estate and the Virginia Estate but any other document required to be filed in this proceeding shall hereafter only be required to be filed in the Consolidated Estate, being Vancouver Action No. B160364, known as "In the Matter of the Bankruptcy of Virginia Mary Tan".
5. The procedural and substantive consolidation of the Estates pursuant to this Order shall not affect:
- (a) the legal status and corporate structures of Patrick Eng Tien Tan or of Virginia Mary Tan;
 - (b) the Trustee's right to seek to disallow any claim, including on the basis that such a claim is a duplicative claim; or
 - (c) any trust claims or other claims with respect to assets held in the Consolidated Estate.

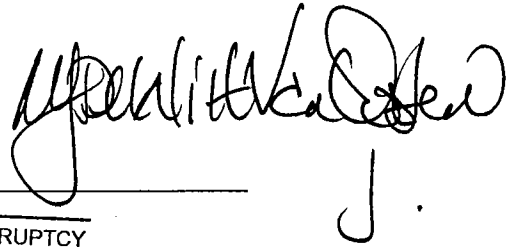
6. The Trustee may apply to this Court for advice and directions with respect to the implementation of this Order or with respect to any other matter relating to the procedural and substantive consolidation of the Estates as approved herein.
7. The approval of this Order, other than by counsel for the Trustee, 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 Boale, Wood & Company Ltd.
in its capacity as Trustee-in-bankruptcy of
Virginia Mary Tan and Patrick Eng Tien Tan
Clark Wilson LLP

By the Court.



REGISTRAR IN BANKRUPTCY

CHECKED
Bob Tom
Tom

SCHEDULE "A"

Name of Counsel:	Counsel for: