

District of: Prince Edward Island
Division No. 01- Charlottetown
Court No. 4068
Estate No. 51-2892518 & 51-2892517

**IN THE MATTER OF THE JOINT PROPOSAL OF DAWSON FUNERAL HOME LTD. & LOWELL
CURRIE OAKES**

MINUTES OF THE FIRST MEETING OF CREDITORS HELD

January 9, 2023

2:00pm AST

**Virtually by way of Microsoft Teams teleconference 1-877-252-9279, conference ID
802220964**

CHAIRMAN: Eric Findlay, Trustee

PRESENT: Eric Findlay, Walter MacKinnon, Shelia Cooke, Justin Noftall, and creditors or their representatives as per the attached list

ATTENDANCE

Creditors and their representatives were admitted to the virtual meeting one-by-one and the chairman arranged to have their attendance recorded against the telephone number they were calling from. The attendance record is attached hereto as **Exhibit "A"**

QUORUM

The chairman reviewed the proof of claims filed with the trustee and the proxies and determined that a quorum was present or represented at the meeting.

CALL TO ORDER

The chairman called the meeting to order at 2:18pm AST after attendance taking was complete, and introduced himself as Eric Findlay, Senior Vice President of MNP Ltd. being the individual Licensed Insolvency Trustee responsible for the joint proposal. The chairman stated his authority to chair the meeting was pursuant to subsection 105(1) of the *Bankruptcy and Insolvency Act*.

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105(1) The official receiver or his nominee shall be the chairman at the first meeting of creditors and shall decide any questions or disputes arising at the meeting and from any such decision any creditor may appeal to the court

PURPOSE OF MEETING

The chairman informed those present that the ordinary purpose of the First Meeting of Creditors in a proposal proceeding is to allow the creditors to consider the affairs of the proposal debtor, to vote on the proposal and to appoint creditor representatives as inspectors.

DOCUMENTS TABLED

- The chairman informed those present that, prior to the meeting, the trustee distributed a “creditors package” to all known creditors containing:
- The trustee’s preliminary report
- The joint proposal
- Statements of Affairs for each Dawson Funeral Home Ltd. and Lowell Oakes
- Cash flow statements for each Dawson Funeral Home Ltd. and Lowell Oakes together with relevant reports thereon
- A blank proof of claim and proxy
- A voting letter, in blank
- Notice of a Stay of Proceedings

TRUSTEE’S REPORT TO CREDITORS

Walter MacKinnon, a Licensed Insolvency Trustee and PEI representative for MNP Ltd. read the Trustee’s Report which is attached hereto as **Exhibit “B”**

QUESTION PERIOD

The chairman informed those present that CRA was a proven creditor and held 53% of the votes and that prior to the meeting, had requested additional information and asked that the meeting

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be adjourned prior to the calling of the vote, so they may have time to review the information so requested and further consider the contents of the proposal.

A general discussion followed regarding the process for the sale of the funeral home property. Joe Amelia enquired about the net recovery and the existing mortgage on the property, Robin Moore, proxy for Carol Moore questioned the status of any judgments and the payment of outstanding property taxes and Andrew MacDonald, proxy for the PEI Funeral Services and Professions Board enquired about the valuation method of the property being if it was a formal appraisal or the opinion of a realtor.

Walter MacKinnon confirmed that the existing mortgage and any outstanding property taxes would be paid at closing together with other standard closing adjustments for Realtor commissions and legal fees. Any judgments that currently exist would be considered unsecured and would not be paid ahead of other unsecured creditors. Mr. MacKinnon further advised that there was no formal appraisal performed but he had reviewed a licensed Realtor's opinion of value and based on that, together with the property's listing history and previous offers received, opined that the current offer to purchase the property appeared reasonable and of good value to creditors. Mr. MacDonald agreed that the existing offer to purchase the funeral home property appeared to be reasonable and that he would be recommending acceptance of the offer; however, is doubtful that the closing will take place as it is pending the purchaser obtain the necessary financing.

The chairman cautioned those in attendance that if the sale is not completed as scheduled the building could quickly deteriorate in value as there are no funds available for necessary utilities such as heat, electricity, snow removal or other emergencies that might occur.

Sheila Ross, proxy for Eleanor Ross, enquired what documents Canada Revenue Agency were requesting and was advised by the chairman that there are approximately 21 outstanding HST

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returns that need to be filed for CRA to determine the full amount of their liability. The chairman advised that he believed the returns were completed and in possession of the RCMP as a matter of their criminal investigation. The chairman was hopeful that the RCMP would allow the trustee to make copies of the necessary records in their possession and to file the outstanding HST returns with CRA. Denise Gossen, proxy for CRA, advised that HST returns are outstanding since 2018 to present and is recommending filing returns up to the date of closure of the business and then close the HST account.

Joe Amelia and Kathy Norring, representing Doris Foy, and enquired about the voting process, CRA's vote and who is responsible for counting the votes. The Chairman explained that voting for acceptance of the proposal requires a special resolution with a majority in number of creditors being in favour and those creditors having two thirds in value of the unsecured creditors voting on the resolution. A simple majority based on the dollar amount of claims voting is required to pass any other matters proposed during the meeting. The chairman is responsible to review the claims, determine voting eligibility and tally the votes. Any person who is not in agreement with a decision made by the chairman is permitted to appeal his decision to the court.

Several creditors expressed concern regarding the timeframe for the vote and that the proposal was rushed. The Chairman advised that the timeframe for calling the First Meeting of Creditors could not be delayed; however, where additional information is requested by any creditor, the creditors can move to adjourn the meeting to a later date to allow further review and investigations into the affairs of the proposal debtors. During the period of adjournment, votes can be changed based on new information presented, and amendments may be made to the terms of the proposal.

Glen Millar, representing Eleanor Millar, enquired about a deadline for filing a claim. The chairman advised that there is no deadline per se but in order for a creditor to receive all funds they are entitled to under the proposal, their claims should be filed prior to any funds being distributed to creditors.

Andrew MacDonald questioned the nature of CRA's claims, if any were secured or had a priority. The chairman confirmed that the CRA claims consist of personal tax, corporate tax, HST and unremitted payroll deductions from employees with the payroll deductions being the only claim that had a priority ahead of unsecured creditors of approximately \$3,000. Other creditors enquired if there is a different treatment of CRA claims in a bankruptcy and would CRA consider waiving penalty and interest. The chairman advised that CRA's interest relieve program is not available to bankrupts or persons who have filed a proposal and further, CRA claims would be treated the same in a bankruptcy.

Andrew MacDonald enquired about the rationale behind the proposed contribution to the proposal fund which represents 24% of the net sale proceeds from the sale of Mr. and Mrs. Oakes matrimonial home. Mr. MacDonald further questioned the motive behind Mr. Oakes transfer of his share of the matrimonial home to his spouse, just over five years prior to the filing of this proposal. The chairman advised that the *Bankruptcy and Insolvency Act* has a process to overturn a transfer of property if the transfer occurred within five years prior to a bankruptcy or proposal and was at less than fair market value. The chairman advised that he believed that the transaction took place in February 2017, more than five years prior to the proposal and is unaware of the motive behind the transfer. Because the transfer occurred beyond the five-year lookback period provided under bankruptcy legislation, there is no recourse available under bankruptcy laws to now challenge it. Mr. Oakes explained that he transferred his share of the matrimonial property to his spouse as they needed to remortgage and due to his poor credit history, the bank would not renew the mortgage if he was on title.

Several creditors questioned whether the 24% contribution from the sale of the matrimonial home could be increased by Mr. Oakes' spouse and if this contribution would also be part of a bankruptcy proceeding. Some creditors indicated that they felt 50% should be considered as the

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transfer has the appearance of not being made in good faith and was done at a time during which Mr. Oakes may have been misappropriating funds from his funeral home business.

Walter MacKinnon advised that prior to the proposal being filed, he had consulted with Mr. Oakes as to the possible options that might be available with respect to funding a settlement offer or proposal to the creditors, and that Mr. Oakes, in conjunction with his spouse decided on 24% of the net sale proceeds.

The chairman confirmed that the 24% contribution from the net sale proceeds of the home would not be part of a bankruptcy proceeding as Mr. Oakes would have no inherent “matrimonial interest” in the property until such time as a “triggering event” occurred, such as a divorce proceeding. The matrimonial home is not Mr. Oakes’ property, it is registered in his spouse’s name only and there has been no triggering event. The voluntary contribution to the proposal from the net proceeds of his spouse’s home would only be available to creditors if the proposal is accepted. A discussion continued regarding the possibility of increasing that contribution, estimated to be \$150,000, and it was suggested that 50% may be acceptable to the majority of creditors. Creditors also questioned Mr. Oakes’ other assets, in particular the RRSP and life insurance policy. The chairman advised that RRSPs are exempt in accordance with federal legislation and Mr. Oakes’ spouse is the beneficiary of life insurance, rendering any cash value held within it also exempt from creditor execution.

It was suggested that perhaps Mr. Oakes could possibly change the beneficiary of his life insurance from his spouse to his estate during the course of the proposal.

Andrew MacDonald suggested that the proposal should be amended to include a timeline, or “sunset clause” regarding the sale of assets.

Denise Gossen representing CRA enquired about the time frame to complete the outstanding returns and the chairman asked how long it will take for CRA to review and process the returns

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once filed. Ms. Gossen advised it could take several weeks for CRA to review the returns, once filed. The chairman suggested adjourning the meeting without a date pending the filing and processing of the outstanding HST returns.

Some creditors enquired if their claim could be reviewed as they were not familiar with this process and that they could possibly have separate claims instead of one.

It was suggested that Victim Services PEI could possibly be of assistance.

The Chairman suggested that MNP Ltd. could create a dedicated website for this estate to provide information and updates.

APPROVAL OF SALE OF DAWSON FUNERAL HOME LTD. REAL PROPERTY

The Chairman requested a motion to approve the sale of the real property of Dawson Funeral Home Ltd.

Motion to approve the sale was made by Glen Millar and seconded by Robin Moore.

The Chairman enquired if anyone present opposed the motion. No opposition was raised, the Chairman declared the motion passed.

ADJOURNMENT

Motion to adjourn the meeting without a date was made by Denise Gossen, representing CRA and seconded Debbie Matters, representing Raymond and Mary Matters.

The Chairman enquired if anyone opposed the motion and with no opposition the motion was passed.

The meeting was adjourned at 3:45 p.m.

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MNP Ltd.

in its capacity as Licensed Insolvency Trustee acting in re the Joint Proposal of Dawon Funeral Home Ltd. and Lowell Currie Oakes

A handwritten signature in black ink, appearing to be 'J. Eric Findlay', with a long horizontal stroke extending to the right.

J. Eric Findlay, CIRP, LIT, CPA
Chairman

Exhibit A

Lowell Currie Oakes and Dawson Funeral Home Ltd.
First Meeting of Creditors - Attendance List
January 9, 2023

Attendee	Representing
Amy Kilbride	PEI Funeral Services and Professions Board
Andrew MacDonald (Key Murray Law)	PEI Funeral Services and Professions Board
Carolyn MacMillan	
Cecil Godfrey	
Debbie Matters	Mary and Raymond Matters
Denise Gossen	Canada Revenue Agency
Eric Findlay	MNP Ltd., Licensed Insolvency Trustee
Gail and Lyman Ferguson	
Glenn Miller	Eleanor Miller
Helen Smith	
Joe Amelia	Margaret Gallant
Justin Noftall	MNP Ltd., Senior Consultant
Kathy Norring	Doris Foy
Kim Stewart	Milton Stewart
Lowell Oakes	Dawson Funeral Homes
Marion Stewart	
Marlene Ferguson	
Robin Moore	Carol Moore
Shelia Cooke	MNP Ltd., Senior Administrator
Shelia Ross	Eleanor Ross
Unknown	
Unknown (1-902-566-4580)	
Walter MacKinnon	MNP Ltd., Licensed Insolvency Trustee

Exhibit B

IN THE MATTER OF THE JOINT PROPOSAL OF
LLOYD CURRIE OAKES ESTATE NO. 51-2892517, COURT NO. 4068
AND
DAWSON FUNERAL HOME LTD. ESTATE NO. 51-2892518, COURT NO. 4068

TRUSTEE'S REPORT TO THE FIRST MEETING OF CREDITORS.

On December 7th, 2022, Lowell Currie Oakes, herein after referred to as "Oakes", and Dawson Funeral Home Ltd, herein after referred to as "Dawson", and collectively herein after referred to as "the debtors", filed a joint proposal pursuant Part III, Division 1 of the bankruptcy and Insolvency Act, herein after referred to as the "BIA".

Assets

The assets listed by Oakes in his statement of affairs are:

Sunlife RRSP	2,621.00
Sunlife insurance	254,000.00
Shares in Dawson Funeral Home	1.00
A lot in Rocky Point	80,000.00
A lot in Westmoreland	90,000.00
A 2009 Altima	4,219.00
A 2011 GMC ½ ton	4,650.00
A 199 Honda ATV	2,500.00

The assets listed by Dawson in its statement of affairs are:

Cash	1,500.00
Real property	275,000.00
Furniture and equipment	14,150.00
A 2019 Dodge caravan	28,518.00
A 1991 Cadillac	1,500.00

With respect to the Oakes assets:

The Sunlife RRSP, Sunlife Insurance and the GMC Vehicle are exempt assets .

The shares in Dawson have no value.

The lots are currently listed for sale. Both lots were viewed by a realtor in April 2022. In his opinion, the Rocky Point lot was worth \$80,000 to \$85,000 and the Westmoreland lot had a value of \$100,000. We recently spoke to the realtor and he said there had been two interested inquiries in the Rocky Point lot and one interested party in the Westmoreland lot.

The Altima and the ATV are in the possession of Oakes and are expected to realize the values noted above.

With respect to the Dawson assets:

The \$1,500.00 cash is from the sale of chairs to the Crapaud Exhibition. The sale was in October 2022.

In October 2022, an offer was made and eventually accepted for the sale of the Dawson real property. The property was viewed by a realtor in April 2022 and he indicated it to be worth \$300,000.00 to \$330,000.00. An offer of \$225,000 was first received and after countering a final offer of \$275,000.00 was received and accepted. The sale closing is on February 6, 2022. After the mortgage and selling costs, it is expected that the resulting equity will be about \$128,000.00

The furniture and equipment is expected to generate \$14,150.00. Some caskets and furniture were sold to Rooney's Funeral Home in October for \$5385.00. Oakes has the funds for the trustee.

Oakes told us the Dodge Caravan could be purchased by a vehicle dealer for \$28,518.00. After paying the lien, it is expected their will be equity of \$6,518.00.

The Cadillac was sold by Oakes in September for \$2000.00.

Oakes advised us that the \$1500.00 from the sale of chairs and the \$2000.00 from the Cadillac sale have been used to pay funeral home costs for oil, electricity, van and mortgage payments.

Conservatory measures and legal proceedings

We have not had to undertake any conservatory measures or legal proceedings at this point.

Proven claims

Proven claims are listed on the Claims Register attached.

Anticipated Realizations

Anticipated realizations are noted above. Readers are cautioned that these values are estimates and actual results may vary. In addition to the above noted realizations, Oakes's advised that his spouse will contribute \$150,000.00 or 24% of the sales price of her home, which is currently listed for sale. Her contribution will not be available if the joint proposal is not accepted.

Other matters

No other matters have come to the attention of the trustee.

Dated at Charlottetown PEI on January 9, 2023.

MNP Ltd Trustee in the joint proposal of
Lowell Currie Oakes and Dawson Funeral Home Ltd

Per:

A handwritten signature in blue ink, appearing to read "J. Walter MacKinnon".

J Walter MacKinnon CIRP, LIT, FCPA, FCA

MNP Ltd.

Claims Register

In the Matter of the Proposal of
Lowell Currie Oakes
of the Community of Westmoreland, in the Province of Prince Edward Island

Insolvency Date: 07-Dec-2022

Estate Number: 51-2892517

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
Secured creditors						
1. Dawson Funeral Home	No	Not proved				
Total : Secured creditors						
Unsecured creditors						
1. ARO Inc. (RBC)	No	Not proved		1.00		
2. BMO Financial Group c/o BankruptcyHighway.com Attn: Mike Timko 000037/0000000022042086532	Yes	Not proved		20,000.00	20,337.18	
3. Canadian Tire Bank Proposals c/o FCT Default Solutions Attn: Insolvency Department 5446122151407783	Yes	Admitted		12,500.00	12,965.65	12,965.65
4. CIBC Visa - Bankruptcies c/o TECHCOM Managed Services 4500033501850372	Yes	Not proved		9,000.00	8,461.73	
5. CRA - Tax - Atlantic xxx-xxx 232 (2021)	Yes	Admitted		7,000.00	7,260.83	7,260.83
6. CRA - Tax - Atlantic xxx-xxx 232 (2022 Provisional)	Yes	Admitted		254,124.00	254,124.00	254,124.00
7. Dawson Funeral Home	No	Not proved		423,183.00		
8. Doris Foy Doris Foy	Yes	Admitted		8,845.00	8,845.49	8,845.49
9. King Howatt c/o Roseanne Lawlor	No	Not proved		9,200.00		
10. Kyle Murray c/o Key Murray Law Attn: Matthew MacFarlane	Yes	Admitted		43,250.00	43,869.33	43,869.33
11. Louthier Refridgeration	No	Not proved		30,000.00		
12. Mary and Raymond Matters Mary and Raymond Matters	Yes	Admitted		18,262.00	18,398.00	18,398.00
13. Milton Stewart c/o Kimberly Stewart	Yes	Admitted		7,360.00	7,360.00	7,360.00
14. PEI Funeral Services and Professions Board Court N. S2-SC-13338	Yes	Admitted		15,000.00	15,427.05	15,427.05
15. RBC Royal Bank Visa c/o BankruptcyHighway.com Attn: Razel Bowen 60678/4514055122468759	Yes	Not proved		7,000.00	7,228.06	
16. Scotiabank Visa c/o Canaccede International Management Ltd. 4535090809097014	Yes	Admitted		2,200.00	2,156.40	2,156.40
17. The Estate of Roma MacKay Roma MacKay	Yes	Admitted		14,500.00	14,689.75	14,689.75
Total : Unsecured creditors				881,425.00	421,123.47	385,096.50
				Grand Total:	881,425.00	421,123.47
					385,096.50	

MNP Ltd.**Claims Register**

In the Matter of the Proposal of
Dawson Funeral Home Ltd.
of the Community of Westmoreland, in the Province of Prince Edward Island

Insolvency Date: 07-Dec-2022

Estate Number: 51-2892518

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
Secured creditors						
1. 101252 PEI Inc.	No	Not proved		124,074.00		
2. Scotiabank c/o Canaccede International Management Ltd. 520437624782	No	Not proved		22,000.00		
Total : Secured creditors				146,074.00		
Unsecured creditors						
1. Batesville Caskets Attn: Ryan Richard Collier	No	Not proved		19,657.00		
2. Bonnie Stordy Bonnie Stordy	Yes	Admitted		5,000.00	5,000.00	5,000.00
3. Boyd and Claire MacDonald Attn: Geoff Connolly	Yes	Admitted		20,744.00	21,260.72	21,260.72
4. Carmel Bradley Carmel A. Bradley	Yes	Admitted		4,560.00	4,560.00	4,560.00
5. Carol Dawson	No	Not proved		5,344.00		
6. Carol Moore c/o Robin Moore	Yes	Admitted		4,324.00	4,324.00	4,324.00
7. Carolyn MacMillan	Yes	Admitted		2,700.00	2,700.00	2,700.00
8. Cecil Godfrey	Yes	Admitted		2,520.00	2,520.00	2,520.00
9. Cecil Molyneaux Cecil Molyneaux	Yes	Admitted		11,000.00	11,155.00	11,155.00
10. Connie Foy	Yes	Admitted		5,400.00	5,400.00	5,400.00
11. Connie Trowsdale	Yes	Admitted		5,762.00	5,761.95	5,761.95
12. CRA - Tax - Atlantic 890719990RC0001 (2015 to 2021)	Yes	Admitted			91,158.29	91,158.29
13. CRA - Tax - Atlantic 890719990RP0001 (2017 to 2021)	Yes	Admitted		13,227.00	3,367.40	3,367.40
14. CRA - Tax - Atlantic 89071999RT0001 (2017 03 31)	Yes	Admitted			23.81	23.81
15. Darlene Cameron	Yes	Admitted		15,211.00	7,560.00	7,560.00
16. Donna and James Shaw James C. Shaw & Donna M. Shaw	Yes	Admitted		20,000.00	20,000.00	20,000.00
17. Doreen and Lloyd Waddell Doreen F. & Lloyd V. Waddell	Yes	Admitted		16,800.00	16,800.00	16,800.00
18. Doris Foy Doris Elaine Foy	Yes	Admitted		8,639.00	8,845.49	8,845.49
19. Doris Peters	Yes	Admitted			6,500.00	6,500.00
20. Eleanor Millar	No	Not proved		3,000.00		
21. Eleanor Ross Mary Eleanor Ross	Yes	Admitted		10,822.00	10,822.50	10,822.50

Claims Register for Dawson Funeral Home Ltd. - Continued

Insolvency Date: 07-Dec-2022

Estate Number: 51-2892518

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
22. Emily Flood c/o Kelly Hughes	Yes	Admitted		10,500.00	10,695.00	10,695.00
23. Ericault Distributors	No	Not proved		4,067.00		
24. Erma Dawson Erma Catherine Dawson	Yes	Admitted		5,377.00	5,376.75	5,376.75
25. Everett and King Howatt Everett and King Howatt	Yes	Admitted		9,200.00	9,200.00	9,200.00
26. Flora Fall	Yes	Admitted		10,130.00	10,130.00	10,130.00
27. Gail and Lyman Ferguson Gail & Lyman Ferguson	Yes	Admitted		16,716.00	18,711.00	18,711.00
28. George Hardy	Yes	Admitted		4,500.00	4,500.00	4,500.00
29. Gertrude Ferguson	Yes	Admitted		4,227.00	4,226.50	4,226.50
30. Gloria Shaw	No	Not proved		4,140.00		
31. Grace Boulter c/o Don Boulter	Yes	Admitted		10,927.00	10,927.40	10,927.40
32. Hal MacWilliams Hal MacWilliams	Yes	Admitted		4,229.00	4,229.00	4,229.00
33. Helen Smith Helen Smith	Yes	Admitted		7,098.00	7,098.00	7,098.00
34. Ivan and June Newrick	No	Not proved		5,670.00		
35. Jean Walsh c/o Karen Noonan	Yes	Admitted		7,169.00	7,169.00	7,169.00
36. Joan Gilliat	No	Not proved		4,830.00		
37. Joan Monaghan	No	Not proved		2,993.00		
38. Joseph Matters	No	Not proved		3,675.00		
39. Joyce Crosby Joyce Crosby	Yes	Admitted		4,725.00	4,725.00	4,725.00
40. Kyle Murray c/o Key Murray law Attn" Matthew MacFarlane	Yes	Admitted		43,250.00	43,869.33	43,869.33
41. Linda and Richard Boulter Linda I. and N. Richard Boulter	Yes	Admitted		9,149.00	9,149.00	9,149.00
42. Lorna and George Nicholson	No	Not proved		4,400.00		
43. Louise Howatt	No	Not proved		8,137.00		
44. Margaret Gallant	Yes	Admitted		4,200.00	4,200.00	4,200.00
45. Marion Cameron Marion Cameron	Yes	Admitted		1.00	7,651.25	7,651.25
46. Marion MacDonald Marion Mildred MacDonald	Yes	Admitted		9,986.00	9,986.40	9,986.40
47. Marion Stewart Marion Stewart	Yes	Admitted		5,000.00	5,000.00	5,000.00
48. Marjorie Inman	Yes	Admitted		7,534.00	7,534.50	7,534.50
49. Marlene Ferguson Marlene Frances Ferguson	Yes	Admitted		8,295.00	8,295.00	8,295.00
50. Milton Stewart c/o Kim Stewart	Yes	Admitted		7,360.00	7,360.00	7,360.00
51. Miriam Harvey c/o Wendy Harvey	Yes	Admitted		2,622.00	2,621.50	2,621.50
52. PEI Sherrif Services	No	Not proved		1.00		
53. Phyllis Fleigher	Yes	Admitted		7,351.00	7,350.90	7,350.90

Claims Register for Dawson Funeral Home Ltd. - Concluded

Insolvency Date: 07-Dec-2022

Estate Number: 51-2892518

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
54. Raymond and Mary Matters Mary and Raymond Matters	Yes	Admitted		18,262.00	18,398.00	18,398.00
55. Richard Francis Richard Francis	Yes	Admitted		8,867.00	8,866.50	8,866.50
56. Ron Steele c/o Marylou Wils	No	Not proved		9,000.00		
57. Sheldon MacNevin	No	Not proved		2,996.00		
58. Shirley Cousins Attn: Geoff Connolly	Yes	Admitted		6,668.00	6,918.25	6,918.25
59. Shirley Howatt Shirley Corrigan Howatt	Yes	Admitted		4,436.00	4,436.25	4,436.25
60. The Estate of Alexander Burke The Estate of Alexander Burke	Yes	Admitted		1.00	4,500.00	4,500.00
61. The Estate of Audrey MacDougall Audrey Ethel MacDougall	Yes	Admitted		11,529.00	11,529.00	11,529.00
62. The Estate of Roma MacKay Roma MacKay	Yes	Admitted		10,000.00	14,689.75	14,689.75
63. The Estate of Russell Noonan	Yes	Admitted		10,763.00	10,762.50	10,762.50
Total : Unsecured creditors				494,691.00	517,864.94	517,864.94
Grand Total:				640,765.00	517,864.94	517,864.94