

District of: British Columbia  
Division No. 03 - Vancouver  
Court No.  
Estate No. 11-2653021

FORM 68  
Notice of Bankruptcy, First Meeting of Creditors  
(Subsection 102(1) of the Act)

Original  Amended

In the matter of the bankruptcy of  
DAX Global Inc.  
of the City of Vancouver, in the Province of British Columbia  
Crowe MacKay & Company Ltd., Trustee

Take notice that:

1. DAX Global Inc. filed (or was deemed to have filed) an assignment (or a bankruptcy order was made against DAX Global Inc.) on the 19th day of June 2020 and the undersigned, Derek Lai, was appointed as trustee of the estate of the bankrupt by the official receiver (or the Court); subject to affirmation by the creditors of the trustee's appointment or substitution of another trustee by the creditors.

2. The first meeting of creditors of the bankrupt will be held on the 10th day of July 2020 at 2:00 PM at ., Vancouver, BC or Teleconference: 604-899-2339 Access Code: 2644081#.

3. To be entitled to vote at the meeting, a creditor must file with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.

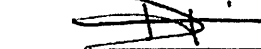
4. Enclosed with this notice are a proof of claim form, proxy form and list of creditors with claims amounting to \$25 or more showing the amounts of their claims.

5. Creditors must prove their claims against the estate of the bankrupt to share in any distribution of the proceeds realized from the estate.

Dated at the City of Vancouver in the Province of British Columbia, this 19th day of June 2020.

Crowe MacKay & Company Ltd. - Licensed Insolvency Trustee

Per:



Derek Lai - Licensed Insolvency Trustee

1100 - 1177 West Hastings Street

Vancouver BC V6E 4T5

Phone: (604) 689-3828 Fax: (604) 687-5617

District of: British Columbia  
 Division No. 03 - Vancouver  
 Court No.  
 Estate No.

Original

Amended

ACCEPTED FOR  
 FILING BY THE  
 OFFICIAL RECEIVER  
 B.C. DIVISION 3  
 (VANCOUVER)  
 ON  
 JUN 19 2020


- Form 78 -  
 Statement of Affairs (Business Bankruptcy) made by an entity  
 (Subsection 49(2) and Paragraph 158(d) of the Act / Subsections 50(2) and 62(1) of the Act)  
 In the matter of the bankruptcy of  
 DAX Global Inc.  
 of the City of Vancouver, in the Province of British Columbia  
 Crowe MacKay & Company Ltd., Trustee

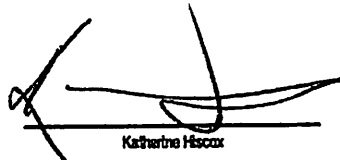
To the bankrupt:  
 You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 12th day of June 2020. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (as stated and estimated by the officer)	ASSETS (as stated and estimated by the officer)
1. Unsecured creditors as per list "A" .....	1. Inventory .....
61,217.24	0.00
Balance of secured claims as per list "B" .....	2. Trade futures, etc. ....
0.00	0.00
Total unsecured creditors .....	3. Accounts receivable and other receivables, as per list "E"
61,217.24	Good .....
2. Secured creditors as per list "B" .....	0.00
0.00	Doubtful .....
3. Preferred creditors as per list "C" .....	0.00
8.00	Bad .....
4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for .....	0.00
0.00	Estimated to produce .....
Total liabilities .....	0.00
61,225.24	4. Bills of exchange, promissory notes, etc., as per list "F" ...
Surplus .....	0.00
NIL	5. Deposits in financial institutions .....
	0.00
	6. Cash .....
	0.00
	7. Livestock .....
	0.00
	8. Machinery, equipment and plant .....
	0.00
	9. Real property or immovable as per list "G" .....
	0.00
	10. Furniture .....
	0.00
	11. RRSPs, RRFs, life insurance, etc. ....
	0.00
	12. Securities (shares, bonds, debentures, etc.) .....
	0.00
	13. Interests under wills .....
	0.00
	14. Vehicles .....
	0.00
	15. Other property, as per list "H" .....
	23,892.00
	If bankrupt is a corporation, add:
	Amount of subscribed capital .....
	0.00
	Amount paid on capital .....
	0.00
	Balance subscribed and unpaid .....
	0.00
	Estimated to produce .....
	0.00
	Total assets .....
	23,892.00
	Deficiency .....
	37,233.24

I, Katherine Hiscok, of the City of Vancouver in the Province of British Columbia, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge, a full, true and complete statement of my affairs on the 12th day of June 2020 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)  
 before me at the City of Vancouver in the Province of British Columbia, on this 12th day of June 2020.

  
 \_\_\_\_\_  
 Derek Lal, Commissioner for Taking Affidavits  
 For the Province of British Columbia  
 Expires March 31, 2021

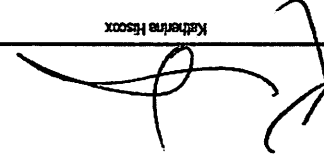
  
 \_\_\_\_\_  
 Katherine Hiscok

List A\*

Unsecured Creditors

DAX Global Inc.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	Aleksandar Radivojevic	Braço Starovca 13/111000 Beograd	1.00	0.00	1.00
2	Antonio Consejo	Salvador daz Heron No 180 Colonias Santanas Portenas CP13310 Ciudad de Mexico Mexico	1.00	0.00	1.00
3	Ben Hecox	315 - 888 Wellington Markel QC H3C 0N1	1.00	0.00	1.00
4	Bertram Boyle	6 Martins Gardens, East Blackrock Co. Dublin A94 A3X9 Ireland	1.00	0.00	1.00
5	Borish Lather Geneva	83400 - 22 Adelaide Street West Toronto ON M5H 4E3	1,304.80	0.00	1,304.80
6	Branda Sau Kuen Ko	Flat B, 18th Floor, Tower 3 The Metron 8 Davis Street Kowloon Town Hong Kong	1.00	0.00	1.00
7	Clara Lenta	66 S4 Laurent Markel QC J0K 1N0	1.00	0.00	1.00
8	CRA - Tax - Pacific	Surrey National Verification and Collection Centre 8755 King George Blvd Surrey BC V3T 5E1	1.00	0.00	1.00
8	CRA - Tax - Pacific	Surrey National Verification and Collection Centre 8755 King George Blvd Surrey BC V3T 5E1	1.00	0.00	1.00
9	CRA - Tax - Pacific	Surrey National Verification and Collection Centre 8755 King George Blvd Surrey BC V3T 5E1	1.00	0.00	1.00
10	Damon Smedley	1890 SE 61st Ct. Hillsboro OR 97123 USA	1.00	0.00	1.00
11	Dave Sylvester	14295 Sunitas-Plaza Markel QC J7J 0G3	1.00	0.00	1.00
12	Dayd Digh	28 Merton Avenue Levisham 2049 Australia	1.00	0.00	1.00
13	David Hiscox	82 St Thomas Street Wales BA5 2UZ United Kingdom	1.00	0.00	1.00
14	David Webster	Beth Hay Farm, Turton Road Tadlington, Bury BL8 3QG United Kingdom	1.00	0.00	1.00
15	Dakota LLP	839 Granville Street Vancouver BC V6Z 1L3	9,988.00	0.00	9,988.00
16	Eli Gauringer	42 Whitecapd Grove Stokes Valley - 5019 New Zealand	1.00	0.00	1.00
17	Faheen Marneau Dulkouth LLP - Vancouver	2900 - 650 Burrard St Vancouver BC V6C 0A3	39,015.51	0.00	39,015.51
18	Gareem Sylvester	51 Rue Pedersen Bastard QC J7G 1M4	1.00	0.00	1.00
19	Harry Potrandt	3771 Doherty Hwy North Vancouver BC V7G 1A1	1.00	0.00	1.00
20	Haha B.V.	Edsarkan 20D 6003 DB West Netherlands	1.00	0.00	1.00
21	Harry Hiscox	The Byn, The Old Threshing Mill, Hedges Lane, Pyle Somerset BA4 6SP United Kingdom	1.00	0.00	1.00

  
 Katherine Hiscox

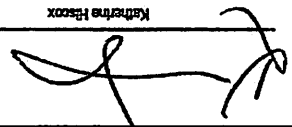
Date  
 12-Jun-2020

Let "A"

Unsecured Creditors

DAX Global Inc.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
22	Isabel Cortez	Rancho San Miguel 3 Colonia Campestre Coyacan CP 04038 Delegacion Coyacan Mexico	1.00	0.00	1.00
23	Nan Gonzalez	Carrizos Sur 2089 Col. Burecratas Merced B.C. Mexico	1.00	0.00	1.00
24	Javier Dominguez	Leon Vicario SN Entre Ibarra y Green Y L. Matias, Col Ejidal, Plaza Vivermas L7 Col Ejidal, Cabo San Lucas, B.C.S. 23470 Mexico	1.00	0.00	1.00
25	Jimena Aviles	Dr. Michel 8910 Lomas Higuera Dr. Tiguan 22045 Mexico	1.00	0.00	1.00
26	Joanne Ng Sin Ting	Flat 30A, Block 8, The Heritage, Olympic Kowloon Hong Kong	1.00	0.00	1.00
27	Jorge Hernandez	Via Torpeya 1, 58 45007 Tolado Spain	1.00	0.00	1.00
28	José Antonio Domínguez	Leon Vicario SN Entre Ibarra y Green Y L. Matias, Col Ejidal, Plaza Vivermas L7 Cabo San Lucas BCS 23470 Mexico	1.00	0.00	1.00
29	José Salvador Guerrero Cabrera	Paseo De Las Fuentes 6243 Irapuato, Guanajuato 36870 Mexico	1.00	0.00	1.00
30	José Salvador Guerrero Padrono	Paseo De Las Fuentes 6243 Irapuato, Guanajuato 36870 Mexico	1.00	0.00	1.00
31	Kate Hiscox	1303 - 1529 West Pender Street Vancouver BC V6G 3J3	1.00	0.00	1.00
32	Karla Rodas	40 Greenland Road Toronto ON M3C 1N2	1.00	0.00	1.00
33	Mario Snyders	17565 Jacques-Francois Marbel QC J7J 2M8	1.00	0.00	1.00
34	Martina Barbara Congo Roco	1303 - 1529 West Pender Street Vancouver BC V6G 3J3	1.00	0.00	1.00
35	Miguel Padrono	4436 Seaman Street Vancouver BC V5R 1Z8	1.00	0.00	1.00
36	Mika Stephens	Vancouver BC	1.00	0.00	1.00
37	Ministry of Finance - PST - British Columbia	Station Provincial Government PO Box 9445 Victoria BC V8W 9V5	1.00	0.00	1.00
38	Nancy Laberge	17565 Jacques-Francois Marbel QC J7J 2M8	1.00	0.00	1.00
39	Narash Raj Royel	102 A, Orange Odyssey, Kolkata Bhadr KIP 452001 India	1.00	0.00	1.00
40	Peter Mackay	422 Richards Street Vancouver BC V6B 2Z4	1.00	0.00	1.00
41	Peter Symonits	Vancouver BC	1.00	0.00	1.00
42	Roger Jaarveldt	Isaac da Costaan 21 Bussum 1401 BG Netherlands	1.00	0.00	1.00
43	Ryan Chyzle	228 - 78 Teurnstra Street Toronto ON M5V 0A8	1.00	0.00	1.00

  
 Katherine Hiscox

Date  
 12-Jun-2020

District of: British Columbia  
 Division No. 03 - Vancouver  
 Court No.  
 Estate No.

FORM 78 - Continued

List "A"  
 Unsecured Creditors

DAX Global Inc.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
44	Ryan Cornwall	58 Linden Avenue, Apt B3 Irvington NJ 07111 USA	1.00	0.00	1.00
45	Starija Adjukevic	Vojvode Prizade 16 Novi Sad 21000 Serbia	1.00	0.00	1.00
46	Vanilla IP Co Ltd.	44 Church Street St. John's Antigua	1.00	0.00	1.00
47	Vladislav & Rebecca Hoffn	84 Chopin Blvd. Vaughan ON L4J 8Y6	1.00	0.00	1.00
48	Wildeboer Delatote LLP trw #180581, 160538	800 - 365 Bay Street Toronto ON M5H 2V1	10,883.93	0.00	10,883.93
49	WorkSafeBC - Collections Department	PO Box 5350 Str. Terminal Vancouver BC V6B 5L5	1.00	0.00	1.00
<b>Total:</b>			<b>61,217.24</b>	<b>0.00</b>	<b>61,217.24</b>

12-Jun-2020

Date



Katherine Hecox

District of: British Columbia  
Division No. 03 - Vancouver  
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FORM 78 - Continued


List "B"  
Secured Creditors

DAX Global Inc.

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
			0.00			0.00	0.00	0.00
		Total:	0.00			0.00	0.00	0.00

12-Jun-2020

Date



Katherine Hscox

District of: British Columbia  
 Division No. 03 - Vancouver  
 Court No.  
 Estate No.

FORM 78 - Continued

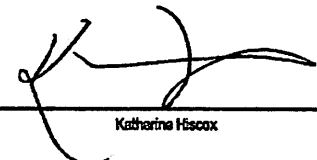
List "C"  
 Preferred Creditors for Wages, Rent, etc.

DAX Global Inc.

No.	Name of creditor	Address and occupation	Nature of claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
1	Antonio Conejo	Vancouver BC		-	1.00	0.00	1.00
2	Carlos Leon	Vancouver BC		-	1.00	0.00	1.00
3	Daniela Conejo	Vancouver BC		-	1.00	0.00	1.00
4	Jirana Aviles	Vancouver BC		-	1.00	0.00	1.00
5	Kate Hiscox	Vancouver BC		-	1.00	0.00	1.00
6	Kilian Alexandre	Vancouver BC		-	1.00	0.00	1.00
7	Miguel Lara	Vancouver BC		-	1.00	0.00	1.00
8	Susana Jana	Vancouver BC		-	1.00	0.00	1.00
Total:					8.00	0.00	8.00

12-Jun-2020

Date



Katharina Hiscox

District of: British Columbia  
Division No. 03 - Vancouver  
Court No.  
Estate No.

FORM 78 -- Continued

List "D"  
Contingent or Other Liabilities

DAX Global Inc.

No.	Name of creditor or claimant	Address and occupation	Amount of liability or claim	Amount expected to rank for dividend	Date when liability incurred	Nature of liability
Total:			0.00	0.00		

12-Jun-2020

Date



Katherine Hiscox



District of: British Columbia  
 Division No. 03 - Vancouver  
 Court No.  
 Estate No.

FORM 78 - Continued

List "E"  
 Debts Due to the Bankrupt  
 DAX Global Inc.

No.	Name of debtor	Address and occupation	Nature of debt	Amount of debt (good, doubtful, bad)	Folio of ledgers or other book where particulars to be found	When contracted	Estimated to produce	Particulars of any securities held for debt
				0.00				
			Total:	0.00			0.00	
				0.00				

12-Jun-2020

Date



Katherine Hiscox

District of: British Columbia  
 Division No. 03 - Vancouver  
 Court No.  
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FORM 78 - Continued

List "F"


Bills of Exchange, Promissory Notes, Lien Notes, Chattel  
 Mortgages, etc., Available as Assets

DAX Global Inc.

No.	Name of all promissory, acceptors, endorsers, mortgagors, and guarantors	Address	Occupation	Amount of bill or note, etc.	Date when due	Estimated to produce	Particulars of any property held as security for payment of bill or note, etc.
Total:				0.00		0.00	

12-Jun-2020

Date



Katherine Hscox

District of: British Columbia  
Division No. 03 - Vancouver  
Court No.  
Estate No.

FORM 78 - Continued

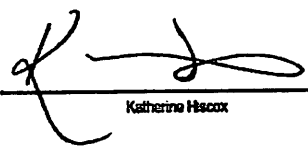
List "G"  
Real Property or Immovables Owned by Bankrupt

DAX Global Inc.

Description of property	Nature of bankrupt interest	In whose name does title stand	Total value	Particulars of mortgages, hypothecs, or other encumbrances (name, address, amount)	Equity or surplus
Total:			0.00		0.00

12-Jun-2020

Date



Katherine Hscox

District of: British Columbia  
 Division No. 03 - Vancouver  
 Court No.  
 Estate No.

FORM 78 -- Concluded

List "H"  
 Property

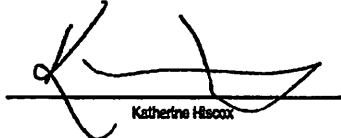
DAX Global Inc.

FULL STATEMENT OF PROPERTY

nature of property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade			0.00	0.00
(b) Trade fixtures, etc.			0.00	0.00
(c) Cash in financial institutions			0.00	0.00
(d) Cash on hand			0.00	0.00
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant			0.00	0.00
(g) Furniture			0.00	0.00
(h) Life insurance policies, RRSPs, etc.			0.00	0.00
(i) Securities			0.00	0.00
(j) Interests under wills, etc.			0.00	0.00
(k) Vehicles			0.00	0.00
(l) Taxes			0.00	0.00
(m) Other		SRED Refund	1.00	1.00
		IP	1.00	1.00
		Retainer	23,890.00	23,890.00
			<b>Total:</b>	<b>23,892.00</b>

12-Jun-2020

Date



Katherine Hscox

District of: British Columbia  
Division No. 03 - Vancouver  
Court No.  
Estate No. 11-2653021

FORM 36  
Proxy  
(Subsection 102(2) and paragraphs 51(1)(e) and 66.15(3)(b) of the Act)

In the matter of the bankruptcy of  
DAX Global Inc.  
of the City of Vancouver, in the Province of British Columbia  
Crowe MacKay & Company Ltd., Trustee

I, \_\_\_\_\_, of \_\_\_\_\_, a creditor in the above matter, hereby  
appoint \_\_\_\_\_, of \_\_\_\_\_, to be  
my proxyholder in the above matter, except as to the receipt of dividends, \_\_\_\_\_ (with or without)  
power to appoint another proxyholder in his or her place.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Individual Creditor

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Name of Corporate Creditor

Per \_\_\_\_\_  
Name and Title of Signing Officer

Return To:

Crowe MacKay & Company Ltd. - Licensed Insolvency Trustee

\_\_\_\_\_  
1100 - 1177 West Hastings Street  
Vancouver BC V6E 4T5  
Phone: (604) 689-3928 Fax: (604) 687-5617  
E-mail: van-trustee@crowemackay.ca

District of: British Columbia  
Division No. 03 - Vancouver  
Court No.  
Estate No. 11-2653021

FORM 31  
Proof of Claim  
(Sections 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1),  
and Paragraphs 51(1)(e) and 66.14(b) of the Act)

In the matter of the bankruptcy of  
DAX Global Inc.  
of the City of Vancouver, in the Province of British Columbia  
Crowe MacKay & Company Ltd., Trustee

All notices or correspondence regarding this claim must be forwarded to the following address:

\_\_\_\_\_  
\_\_\_\_\_

In the matter of the bankruptcy of DAX Global Inc. of the City of Vancouver in the Province of British Columbia and the claim of \_\_\_\_\_, creditor.

I, \_\_\_\_\_ (name of creditor or representative of the creditor), of the city of \_\_\_\_\_ in the province of \_\_\_\_\_, do hereby certify:

1. That I am a creditor of the above named debtor (or I am \_\_\_\_\_ (position/title) of \_\_\_\_\_, creditor).

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of bankruptcy, namely the 19th day of June 2020, and still is, indebted to the creditor in the sum of \$ \_\_\_\_\_, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)

4. (Check and complete appropriate category.)

A. UNSECURED CLAIM OF \$ \_\_\_\_\_

(other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and  
(Check appropriate description.)

Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under section 136 of the Act.

Regarding the amount of \$ \_\_\_\_\_, I do not claim a right to a priority.

(Set out on an attached sheet details to support priority claim.)

B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ \_\_\_\_\_

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:

(Give full particulars of the claim, including the calculations upon which the claim is based.)

C. SECURED CLAIM OF \$ \_\_\_\_\_

That in respect of this debt, I hold assets of the debtor valued at \$ \_\_\_\_\_ as security, particulars of which are as follows:  
(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ \_\_\_\_\_

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ \_\_\_\_\_

(Attach a copy of sales agreement and delivery receipts.)

- E. CLAIM BY WAGE EARNER OF \$ \_\_\_\_\_
- That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ \_\_\_\_\_,
- That I hereby make a claim under subsection 81.4(8) of the Act in the amount of \$ \_\_\_\_\_,
- F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ \_\_\_\_\_
- That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ \_\_\_\_\_,
- That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ \_\_\_\_\_,
- G. CLAIM AGAINST DIRECTOR \$ \_\_\_\_\_

*(To be completed when a proposal provides for the compromise of claims against directors.)*  
 That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:  
*(Give full particulars of the claim, including the calculations upon which the claim is based.)*

- H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ \_\_\_\_\_

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:  
*(Give full particulars of the claim, including the calculations upon which the claim is based.)*

5. That, to the best of my knowledge, I \_\_\_\_\_ (am/am not) (or the above-named creditor \_\_\_\_\_ (is/is not)) related to the debtor within the meaning of section 4 of the Act, and \_\_\_\_\_ (have/has/have not/has not) dealt with the debtor in a non-arm's-length manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2 of the Act: (Provide details of payments, credits and transfers at undervalue.)

7. (Applicable only in the case of the bankruptcy of an individual.)

- Whenever the trustee reviews the financial situation of a bankrupt to redetermine whether or not the bankrupt is required to make payments under section 68 of the Act, I request to be informed, pursuant to paragraph 68(4) of the Act, of the new fixed amount or of the fact that there is no longer surplus income.
- I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
 Witness

\_\_\_\_\_  
 Creditor

Phone Number: \_\_\_\_\_  
 Fax Number : \_\_\_\_\_  
 E-mail Address : \_\_\_\_\_

**NOTE** If an affidavit is attached, it must have been made before a person qualified to take affidavits.  
**WARNINGS** A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.  
 Subsection 20(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.