

May 3, 2024

**To: Creditors of Black Isle Restaurants Ltd. (the “Company”)**

**Re: In the matter of the bankruptcy of Black Isle Restaurants Ltd.**

Please be advised that on May 2, 2024, the Company was assigned into bankruptcy, and MNP Ltd. was appointed as the Licensed Insolvency Trustee (the “Trustee”) of the bankrupt estate subject to creditor affirmation at the first meeting of creditors. The First Meeting of Creditors (“FMOC”) will be held on May 16, 2024, at 2:00 pm Pacific Time.

Enclosed for your attention is a copy of the Creditor’s package with the following documents:

- Notice of Bankruptcy and First Meeting of Creditors (Form 68).
- First page of Statement of Affairs (Form 78) with Creditor’s list; and,
- Proof of Claim (Form 31) and General Proxy (Form 36).

The Trustee will maintain a website for these proceedings which will be updated to include notices, reports, and Court documents. The website can be found at <https://mnpdebt.ca/en/corporate/corporate-engagements/black-isle-restaurants-ltd>

Creditors can file proofs of claim with the Trustee’s office electronically at the following email address: [insolvencyclaimstbg@mnp.ca](mailto:insolvencyclaimstbg@mnp.ca)

It is not mandatory to attend the FMOC. Should you wish to attend the FMOC via teleconference, please review the following procedures:

**Meeting Details**

1. Date: May 16, 2024
2. Time: 2:00 pm Pacific Time
3. Call in Details: (877) 252-9279
4. Conference ID: 237088202#

**Requirements Prior to FMOC**

1. Should you wish to file a proof of claim prior to the FMOC, please do so not later than 11:00 am Pacific Time on the date of the FMOC to permit a reasonable review by the Trustee. The Trustee will use its best efforts to review and register proof of claim forms and proxies for the FMOC that are filed after this time.
2. Filing a claim and having it admitted by the Trustee prior to the FMOC permits creditors to vote at the FMOC. Matters that are typically voted upon at the FMOC include: affirmation or substitution of the Trustee and the appointment of Inspectors.
3. Creditors filing a claim within a reasonable period after the convening of the FMOC will still be eligible to receive dividends should funds become available for distribution.

## **Registration**

1. The Trustee will open the conference line approximately 10 minutes in advance of the appointed meeting time. We encourage creditors to call in earlier than the appointed time to permit registration and attendance to be completed and to avoid a delay in proceeding with the FMOC.
2. Callers will be acknowledged on a “first come first served” basis and registration will include the following:
  - a) Please identify yourself;
  - b) Identify any additional individuals attending with you and their capacity in attending;
  - c) Confirmation of claim amount;
  - d) Confirmation of any proxies that you may hold for other creditors; and
  - e) Whether you want your name to stand as a potential Inspector to the estate when a vote is taken during the FMOC to appoint Inspectors (details of this role will be provided during the FMOC).

## **Procedure at the FMOC**

1. Please have your phone on mute unless you are speaking to prevent background noise that will interfere with properly conducting the FMOC.
2. The Trustee will act as Chair of the FMOC.
3. The Chair will call the FMOC to order and may need to immediately adjourn the meeting for a period of time to allow the registration process to be completed.
4. The Chair will reconvene the FMOC as soon as possible and resume with the agenda set for the FMOC.

**Any questions can be directed to [insolvencyclaimstbg@mnp.ca](mailto:insolvencyclaimstbg@mnp.ca).**

### **MNP Ltd.**

In its capacity as Licensed Insolvency Trustee  
In the Bankruptcy of Black Isle Restaurants Ltd.  
and not in its personal capacity



Per: Seamus Boyle, CPA, CIRP, LIT  
Vice President

District of: British Columbia  
Division No. 03 - Vancouver  
Court No.  
Estate No. 11-3075910

\_FORM 68\_  
Notice of Bankruptcy, First Meeting of Creditors  
(Subsection 102(1) of the Act)

Original  Amended

In the Matter of the Bankruptcy of  
Black Isle Restaurants Ltd.  
of the City of Port Moody, in the Province of British Columbia

Take notice that:

1. Black Isle Restaurants Ltd. filed (or was deemed to have filed) an assignment (or a bankruptcy order was made against Black Isle Restaurants Ltd.) on the 2nd day of May 2024 and the undersigned, MNP Ltd., 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 16th day of May 2024 at 2:00 PM at Held via conference call or (877) 252-9279 Phone Conference ID: 237088202#.
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 3rd day of May 2024.

MNP Ltd. - Licensed Insolvency Trustee



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1630 - 609 Granville Street, PO Box 10203 LCD Pacific Centre  
Vancouver BC V7Y 1E7  
Phone: (604) 689-8939 Fax: (604) 689-8584

-- 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  
 Black Isle Restaurants Ltd.


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 2nd day of May 2024. 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" ..... 1,637,578.35	1. Inventory ..... 0.00
Balance of secured claims as per list "B" ..... 0.00	2. Trade fixtures, etc. .... 0.00
Total unsecured creditors ..... 1,637,578.35	3. Accounts receivable and other receivables, as per list "E"
2. Secured creditors as per list "B" ..... 0.00	Good ..... 0.00
3. Preferred creditors as per list "C" ..... 0.00	Doubtful ..... 0.00
4. Contingent, trust claims or other liabilities as per list "D"	Bad ..... 0.00
estimated to be reclaimable for ..... 0.00	Estimated to produce ..... 0.00
Total liabilities ..... 1,637,578.35	4. Bills of exchange, promissory note, etc., as per list "F" ... 0.00
Surplus ..... NIL	5. Deposits in financial institutions ..... 0.00
	6. Cash ..... 8,971.10
	7. Livestock ..... 0.00
	8. Machinery, equipment and plant ..... 20,000.00
	9. Real property or immovable as per list "G" ..... 0.00
	10. Furniture ..... 0.00
	11. RRSPs, RRIFs, 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" ..... 0.00
	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 ..... 28,971.10
	Deficiency ..... 1,608,607.25

I, Alexander Barnetson, of the City of Port Moody 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 the affairs of the Corporation on the 2nd day of May 2024 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 2nd day of May 2024.

  
 \_\_\_\_\_  
 Seamus Boyle, Commissioner for Taking Affidavits  
 For the Province of British Columbia  
 Expires November 30, 2024

  
 \_\_\_\_\_  
 Alexander Barnetson

**Seamus Boyle, CPA, CFP, LTD**  
**A commissioner for taking Affidavits**  
**for the Province of British Columbia**  
 Expires: November 30, 2024

## Creditor Mailing List

In the Matter of the Bankruptcy of  
Black Isle Restaurants Ltd.  
of the City of Port Moody, in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Director	Alexander Barnetson		530-130 Brew Street Port Moody BC V3H 0E3 alex.barnetson@freshii.com	
Unsecured	Accountific		6 - 5608 Goring Street Burnaby BC V5B 3A3 david@accountific.co	1,260.00
	Aditi Thakur		5963 128A Street Surrey BC V3X 0C1 aditithakur0494@gmail.com	1.00
	Alex & Bonnie Barnetson		4103-1480 Howe Street Vancouver BC V6Z 0G5 alex.barnetson@freshii.com	1,487,342.00
	Anna Dinh		8076 136A Street Surrey BC V3W 1M6 anna.44dinh@gmail.com	1.00
	Arshpreet Garcha		9057 142A Street Surrey BC V4N 6R9	1.00
	BC Hydro & Power Authority	Credit Admin	333 Dunsmuir St, 7th floor Vancouver BC V6B 5R3 Fax: (604) 528-2518 bhydroinsolvency@bhydro.com	1,366.00
	CRA - Tax - Pacific		Surrey National Verification and Collection Centre 9755 King George Blvd Surrey BC V3T 5E1 Fax: (833) 697-2389	1.00
	Diksha Chandla		8865 King George Blvd Surrey BC V3V 5V6	1.00
	Eigen		300-1807 West 10th Avenue Vancouver BC V6J 2A9 admin@eigendev.com	150.15
	Fortis BC Energy Inc. - Natural Gas	Collection Department	PO Box 6666, Station Terminal Vancouver BC V6B 6M9 Fax: (888) 224-2720 collections.group@fortisbc.com	30.00
	Ian An		2450 Patricia Avenue Port Coquitlam BC V3B 2H3 anianpyo@gmail.com	1.00
	Jessica Ye		9521 Cardston Court Burnaby BC V3N 4R8 jessicayingsiye@gmail.com	1.00
	Kazal Kazal		8865 King George Blvd Surrey BC V3V 5V6 kazal.arora00@gmail.com	1.00
	Khushi Khushi		8865 King George Blvd. Surrey BC V3V 5V6 Khushi.3110.khushi@gmail.com	1.00
	Kusam Kusam		7059 123rd Street Surrey BC V3W 3V2 kusam90890@gmail.com	1.00
	Lettuce Eatery (Foodtastic Inc.)		9300 Trans Canada Route Saint-Laurent QC H4S 1K5	70,000.00

## Creditor Mailing List

In the Matter of the Bankruptcy of  
Black Isle Restaurants Ltd.  
of the City of Port Moody, in the Province of British Columbia

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Ministry of Finance - PST - British Columbia		Station Provincial Government PO Box 9445 Victoria BC V8W 9V5 rmbtaxpayerinquiries@gov.bc.ca	1.00
	Muskaan Sawhney		13648 Larner Road Surrey BC V3R 5K2 sawhneymuskaan3005@gmail.com	1.00
	New West Hydro		511 Royal Avenue New Westminster BC V3L 1H9 info@newwestcity.ca	828.00
	Oracle Canada ULC		100 Milverton Dr Mississauga ON L5R 4H1	1,375.51
	Pinnacle IP Solutions		60 Columbia Way, Unit 503 Markham ON L3R 0C9 finance@pinnacleips.com	863.99
	Poco Place Limited Partnership		206 -1168 Hamilton Street Vancouver BC V6B 2S2 eburghall@narland.com	4,077.50
	Reena Ala Omar		12965 74 Ave Surrey BC V3W 1C3 reena.omar17@gmail.com	1.00
	Restaurant 365		11500 Alterra Pkwy Ste 130 Austin TX 78758 USA billing@restaurant365.com	699.60
	RPMG Holdings Ltd. (Onni)		200-1010 Seymour Street Vancouver BC V6B 0G1 mreid@onni.com	3,325.87
	Sonali Lal		7380 Burris street Burnaby BC V5E 1Y5 sonali.lal284@gmail.com	1.00
	Stingray Group		730 Wellington Montréal QC H3C 1T4 ar@stingray.com	107.58
	Sukhman Preet Kaur		8907 Edinburgh Drive Surrey BC V3V 6R7	1.00
	TD Canada Trust (CEBA Loan)		1200 Burrard Street Vancouver BC V6Z 2C7 Fax: (647) 439-1419 dsinsolvency@collectlink.com	60,000.00
	The Brewing District Investments		2000-595 Burrard Street Vancouver BC V7X 1L7 glecour@wesgroup.ca	6,014.19
	UR Channel		2850 Argentia Road, Unit 2 Mississauga ON L5N 8G4 ar@ur-channel.com	120.96
	Vishalkumar Patil		1411 - 13685 102 Ave Surrey BC V3T 1N7 vishalkumarpatiln@gmail.com	1.00
	WorkSafeBC - Collections Department		PO Box 5350 Stn. Terminal Vancouver BC V6B 5L5 Fax: (604) 244-6373 LGLINSOLVEN@worksafebc.com	1.00

District of: British Columbia  
Division No. 03 - Vancouver  
Court No.  
Estate No. 11-3075910

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  
Black Isle Restaurants Ltd.  
of the City of Port Moody, in the Province of British Columbia

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

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

In the matter of the bankruptcy of Black Isle Restaurants Ltd. of the City of Port Moody 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 2nd day of May 2024, 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.)

District of British Columbia  
Division No. 03 - Vancouver  
Court No.  
Estate No. 11-3075910

FORM 31 --- Concluded  
In the Matter of the Bankruptcy of  
Black Isle Restaurants Ltd.  
of the City of Port Moody, in the Province of British Columbia

- 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 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.



District of: British Columbia  
Division No. 03 - Vancouver  
Court No.  
Estate No. 11-3075910

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  
Black Isle Restaurants Ltd.  
of the City of Port Moody, in the Province of British Columbia

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:

MNP Ltd. - Licensed Insolvency Trustee

1630 - 609 Granville Street, PO Box 10203 LCD Pacific Centre  
Vancouver BC V7Y 1E7  
Fax: (604) 689-8584  
E-mail: [InsolvencyClaimsTBG@mnp.ca](mailto:InsolvencyClaimsTBG@mnp.ca)

# CHECKLIST FOR COMPLETING A PROOF OF CLAIM FORM

This checklist is provided to assist you in preparing a complete and accurate Proof of Claim form and, where required, a Proxy. A creditor who does not prove their claim is not entitled to vote or share in any distribution. Please check each requirement.

## GENERAL

- The form must be signed by the person completing the Proof of Claim and that person must be an authorized signatory.
- The signature of a witness is required.
- Give the complete address, including postal code, where any notice or correspondence is to be forwarded.
- The amount on the Statement of Account must correspond with the amount indicated on the Proof of Claim.

## PARAGRAPH 1

- The creditor must state the full and complete legal name of the company or firm.
- If the individual completing the Proof of Claim is not the creditor himself, he must state his position or title.

## PARAGRAPH 3

- A Schedule A or Statement of Account must be attached.
- The Schedule A or Statement of Account must be complete and detailed, showing the date, number and amount of all invoices or charges, together with the date, number and amount of all creditors or payments. A Statement of Account is not complete if it begins with an amount brought forward.
- If the claim is for a guarantee of a debt, a copy of the guarantee must be attached.

## PARAGRAPH 4

- An unsecured creditor must strike out sub-paragraphs B, C, D and E.
- A secured creditor must attach proof of registration of the security, including the date on which the security was given and the value at which you assess the security.
- A claim by a farmer, fisherman or aqua culturist must attach a copy of the sales agreement and delivery documents.
- Details of Section 136 are listed below.

## PARAGRAPH 5

- All claimants must indicate if they are or are not related to the debtor, as defined in Section 4 of the Bankruptcy and Insolvency Act.

## PARAGRAPH 6

- All claimants must attach a detailed list of all payments or credits received or granted as follows:
  - Within the three (3) months preceding the bankruptcy/proposal, in the case where the claimant and debtor are not related;
  - Within the twelve (12) months preceding the bankruptcy/proposal, in the case where the claimant and debtor are related.

## PROXY

The *Bankruptcy and Insolvency Act* permits a Proof of Claim to be made by a duly authorized agent of a creditor, however, this does not give such a person power to vote at the First Meeting of Creditors or to act as the proxy of the creditors unless the proxy form is completed by the creditor appointing the authorized agent as proxy.

- A creditor may vote either in person or by proxy.
- The Trustee may be appointed as a proxy for any creditor.
- A Corporation may vote by an authorized agent at a meeting of creditors.
- Debtors may not be appointed a proxy to vote at any meeting of their creditors.
- In order for a duly authorized person to have a right to vote, they must be a creditor themselves or be the holder of a property executed proxy, showing the name of the creditor.

## SECTION 136 (Condensed Priority of Claims)

Subject to the rights of secured creditors, the proceeds realized from the property of a bankrupt shall be applied in priority of payment as follows:

- The cost of administration of the estate in the following order:
  - Expenses and fees of the trustee
  - Legal costs
- Wages, salaries, commissions or compensation for services rendered in the six months immediately preceding the date of bankruptcy, to a maximum of \$2,000 per person together with, in the case of a travelling salesman, disbursements incurred by the salesman during this same period to a maximum of \$1,000;
- Alimony, support or maintenance for a spouse or child for periodic amounts accrued in the year before the date of bankruptcy plus any lump sum amount;
- Municipal taxes assessed or levied within the two years immediately preceding the bankruptcy which do not constitute a lien or charge on real property of the bankrupt but this claim is restricted to the interest in the property held by the bankrupt;
- Landlord for rent arrears in the three months immediately preceding the date of bankruptcy and accelerated rent for three months following the bankruptcy if provided for in the lease but this claim is restricted to the realization from the property and any accelerated rent paid by the Trustee must be credited against the amount payable by the Trustee for occupation rent;
- A solicitor's bill of costs, including sheriff's and land registration fees, for the first creditor to attach or execute against the property of the bankrupt but this claim is restricted to the amount realized from the applicable property;
- Claims resulting from injuries to employees of the bankrupt in which the *Workers' Compensation Act* does not apply but this claim is restricted to the amount of moneys received from persons guaranteeing the bankrupt against damages for those claims.

A creditor whose rights are restricted by this section are entitled to rank as an unsecured creditor for any balance remaining on their claim.