

District of: British Columbia
Division No. 03 - Vancouver
Court No.
Estate No. 11-3069299

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

Original Amended


In the Matter of the Bankruptcy of
Orea Mining Corp.
of the City of Vancouver, in the Province of British Columbia
Crowe MacKay & Company Ltd., Trustee

Take notice that:

1. Orea Mining Corp. filed (or was deemed to have filed) an assignment (or a bankruptcy order was made against Orea Mining Corp.) on the 17th day of April 2024 and the undersigned, Crowe MacKay & Company 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 7th day of May 2024 at 2:00 PM at by video conference or (For an invite, contact Tetsu Takagaki at Tetsu.Takagaki@crowemackay.ca).
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 17th day of April 2024.

Crowe MacKay & Company Ltd. - Licensed Insolvency Trustee
Per:



Jonathan McNair - Licensed Insolvency Trustee
1100 - 1177 West Hastings Street
Vancouver BC V6E 4T5
Phone: (604) 687-3928 Fax: (604) 687-5617

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

Original Amended



-- 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
 Orea Mining Corp.
 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 17 day of April, 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. Inventory
924,929.24	0.00
Balance of secured claims as per list "B"	2. Trade fixtures, etc.
0.00	0.00
Total unsecured creditors	3. Accounts receivable and other receivables, as per list "E"
924,929.24	Good
2. Secured creditors as per list "B"	0.00
1.00	Doubtful
3. Preferred creditors as per list "C"	10,215.17
0.00	Bad
4. Contingent, trust claims or other liabilities as per list "D"	27,739,901.70
estimated to be reclaimable for	Estimated to produce
0.00	0.00
Total liabilities	4. Bills of exchange, promissory note, etc., as per list "F"
924,930.24	0.00
Surplus	5. Deposits in financial institutions
NIL	0.00
	6. Cash
	2,527.50
	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, RRIFs, life insurance, etc.
	0.00
	12. Securities (shares, bonds, debentures, etc.)
	5.00
	13. Interests under will
	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
	2,532.50
	Deficiency
	922,397.74

I, Danielle Sweeting, 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 the affairs of the Corporation on the 16th day of April 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) remotely by Danielle Sweeting stated as being located in the City of Vancouver in the Province of British Columbia before me at the City of Vancouver in the Province of British Columbia, on this 16th day of April 2024 in accordance with provincial Regulation on Administering Oath or Declaration Remotely.


 Jonathan McNair, Commissioner for Taking Affidavits
 For the Province of British Columbia
 Expires June 30, 2024


 Danielle Sweeting

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

FORM 78 – Continued

In the Matter of the Bankruptcy of
 Orea Mining Corp.
 of the City of Vancouver, in the Province of British Columbia
 Crowe MacKay & Company Ltd., Trustee
 List "A"
 Unsecured Creditors
 Orea Mining Corp.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	Affectio Mutandi SAS	39 rue de la gare de Reuilly Paris 75012 France	3,939.26	0.00	3,939.26
2	Altoa	854 Route de Remire Remire Montjoly 97354 French Guiana	36,000.00	0.00	36,000.00
3	Applied Media Dynamics	405-1188 Richards Street Vancouver BC V6B 3E6	21,000.00	0.00	21,000.00
4	Citilock Systems Ltd	5589 Regent Street Burnaby BC V5B 4R6	52.50	0.00	52.50
5	City of Vancouver	Licence Office, PO Box 7878 Vancouver BC V6B 4E2	250.00	0.00	250.00
6	Columbus Capital Corporation	101-1231 Pacific Boulevard Vancouver BC V6Z 0E2	26,250.00	0.00	26,250.00
7	CRA - GST/HST - Vancouver Attn: Pacific Insolvency Intake Centre	Surrey National Verification and Collection Centre 9755 King George Blvd Surrey BC V3T 5E1	1.00	0.00	1.00
8	CRA - Tax - Pacific	Surrey National Verification and Collection Centre 9755 King George Blvd Surrey BC V3T 5E1	1.00	0.00	1.00
9	DMCL Chartered Accountants	1500 - 1140 West Pender St Vancouver BC V6E 4G1	56,111.08	0.00	56,111.08
10	E2E Solution Inc.	2338 Henry St Port Moody BC V3H 2J5	9,195.38	0.00	9,195.38
11	Fasken Martineau DuMoullin LLP	3500-800 Victoria Square, PO Box 242 Montreal QC H4Z 1E9	79,251.60	0.00	79,251.60
12	Field Fisher Waterhouse	48 rue Cambon Paris 75001 France	41,464.99	0.00	41,464.99
13	Hughes Hubbard & Reed LLP	1775 I Street N.W. Washington DC 20006-2401 USA	274,718.33	0.00	274,718.33
14	IAMGOLD France S.A.S.	1830 Route de Montjoly, BP61015 Cayenne 97343 French Guiana	163,472.00	0.00	163,472.00
15	International Cyanide Management Institute	1400 I Street, NW, Suite 550 Washington DC 20005 USA	2,706.40	0.00	2,706.40
16	Legal Vision Professionel du Droit	15 rue de Milan Paris 75009 France	135.93	0.00	135.93
17	McCarthy Tetrault LLP	Box 48, Suite 5300, TD Bank Tower Toronto ON M5K 1E6	105,769.46	0.00	105,769.46
18	McMillan	Suite 1500 1055 West Georgia Street PO Box 11117 Vancouver BC V6E 4N7	20,065.14	0.00	20,065.14
19	Ministry of Finance - PST - British Columbia	Station Provincial Government PO Box 9445 Victoria BC V8W 9V5	1.00	0.00	1.00
20	Myriam Seers Law Professional Corporation o/a Agora International Law	900-333 Bay Street Toronto ON M5H 2R2	7,944.38	0.00	7,944.38

16-Apr-2024

Date



Danielle Sweeting

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

FORM 78 -- Continued

In the Matter of the Bankruptcy of
Orea Mining Corp.
of the City of Vancouver, in the Province of British Columbia
Crowe MacKay & Company Ltd., Trustee
List "A"
Unsecured Creditors
Orea Mining Corp.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
21	Netcetera	205-828 Harbourside Dr. North Vancouver BC V7P 3R9	4,111.77	0.00	4,111.77
22	Norton Rose Fulbright LLP	ParisEight, 40 rue de Courcelles Paris 75008 France	16,960.91	0.00	16,960.91
23	Trowers & Hamlins	3 Bunhill Row London EC1Y 8YZ United Kingdom	54,606.28	0.00	54,606.28
24	WorkSafeBC - Collections Department	PO Box 5350 Stn. Terminal Vancouver BC V6B 5L5	1.00	0.00	1.00
25	Xerox Canada Ltd	PO Box 4539 Stn A Toronto ON M5W 4P5	919.83	0.00	919.83
Total:			924,929.24	0.00	924,929.24

16-Apr-2024

Date



Danielle Sweeting

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

FORM 78 – Continued

In the Matter of the Bankruptcy of
 Orea Mining Corp.
 of the City of Vancouver, in the Province of British Columbia
 Crowe MacKay & Company Ltd., Trustee
 List "B"
 Secured Creditors

Orea Mining Corp.

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
1	CRA - Tax - Pacific	Surrey National Verification and Collection Centre 9755 King George Blvd Surrey BC V3T 5E1	1.00	Cash on Hand - Cash - BMO CAD	16-Apr-2024	1.00	1,759.37	
Total:			1.00			1.00	1,759.37	0.00

16-Apr-2024

Date



Danielle Sweeting

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

FORM 78 – Continued

In the Matter of the Bankruptcy of
Orea Mining Corp.
of the City of Vancouver, in the Province of British Columbia
Crowe MacKay & Company Ltd., Trustee
List "C"
Preferred Creditors for Wages, Rent, etc.

Orea Mining Corp.

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
Total:					0.00	0.00	0.00

16-Apr-2024

Date



Danielle Sweeting

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

FORM 78 – Continued

In the Matter of the Bankruptcy of
Orea Mining Corp.
of the City of Vancouver, in the Province of British Columbia
Crowe MacKay & Company Ltd., Trustee
List "D"
Contingent or Other Liabilities

Orea Mining Corp.

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	

16-Apr-2024

Date



Danielle Sweeting

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

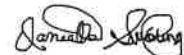
FORM 78 -- Continued

In the Matter of the Bankruptcy of
 Orea Mining Corp.
 of the City of Vancouver, in the Province of British Columbia
 Crowe MacKay & Company Ltd., Trustee
 List "E"
 Debts Due to the Bankrupt
 Orea Mining Corp.

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
1	Advances and Pre-Payments		Advances and Pre-Payments	0.00 0.00 110,521.65		15-Apr-2024	0.00	
2	Due from OREA Holdings		Intercompany	0.00 0.00 27,252,942.26		15-Apr-2024	0.00	NA
3	Due from OREA Paul Isnard		Intercompany Loan	0.00 0.00 376,437.79		15-Apr-2024	0.00	
4	GST Receivable		GST ITC	0.00 10,215.17 0.00		15-Apr-2024	0.00	
				0.00 Total: 10,215.17 27,739,901.70			0.00	

16-Apr-2024

Date



Danielle Sweeting

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

FORM 78 -- Continued

In the Matter of the Bankruptcy of
Orea Mining Corp.
of the City of Vancouver, in the Province of British Columbia
Crowe MacKay & Company Ltd., Trustee
List "F"

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

Orea Mining Corp.

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	

16-Apr-2024

Date



Danielle Sweeting

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

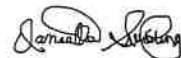
FORM 78 -- Continued

In the Matter of the Bankruptcy of
Orea Mining Corp.
of the City of Vancouver, in the Province of British Columbia
Crowe MacKay & Company Ltd., Trustee
List "G"
Real Property or Immovables Owned by Bankrupt
Orea Mining Corp.

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

16-Apr-2024

Date



Danielle Sweeting

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

FORM 78 -- Concluded

In the Matter of the Bankruptcy of
 Orea Mining Corp.
 of the City of Vancouver, in the Province of British Columbia
 Crowe MacKay & Company Ltd., Trustee
 List "H"
 Property
 Orea Mining Corp.
 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		Cash on hand	1,760.37	1,760.37
		Cash on hand	38.75	38.75
		Cash on hand	728.38	728.38
(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		Shares - OREA Holdings Corp.	12,507,069.15	1.00
		Shares - OREA South America Corp (via OREA Holdings Corp.)	1.00	1.00
		Shares - OREA Paul Isnard Corp. (via OREA Holdings Corp.)	1.00	1.00
		Shares - OREA Guyane SAS (via OREA South America Corp.)	1.00	1.00
		Shares - 44.99 % Investment in Compagnie Miniere Montagne d'Or (via OREA Paul Isnard Corp.)	1.00	1.00
(j) Interests under wills, etc.			0.00	0.00
(k) Vehicles			0.00	0.00
(l) Taxes			0.00	0.00
(m) Other			0.00	0.00
			Total:	2,532.50

16-Apr-2024

Date



Danielle Sweeting

District of: British Columbia
Division No. 03 - Vancouver
Court No.
Estate No. 11-3069299

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
Orea Mining Corp.
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 Orea Mining Corp. 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 17th day of April 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. 11-3069299

FORM 31 — Concluded
In the Matter of the Bankruptcy of
Orea Mining Corp.
of the City of Vancouver, in the Province of British Columbia
Crowe MacKay & Company Ltd., Trustee

- 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.

District of: British Columbia
Division No. 03 - Vancouver
Court No.
Estate No. 11-3069299

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
Orea Mining Corp.
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
Fax: (604) 687-5617
E-mail: trustee@crowemackay.ca

CHECKLIST FOR PROOFS OF CLAIM

This checklist is provided to assist you in preparing the accompanying proof of claim form and, where required, proxy form in a complete and accurate manner. Please specifically check each requirement.

PROOF OF CLAIM

- ▶ The signature of a witness is required;
- ▶ The claim must be signed personally by the individuals;
- ▶ If the creditor is a corporation, the full and complete legal name of the company or firm must be stated;
- ▶ Give the complete address, including postal code, where all notices or correspondence is to be forwarded, the name of the person to contact, the phone number and fax number.

PARAGRAPH 1

- ▶ Please state your name, city of residence, and if you are completing the declaration for a corporation or another person, your position or title.

PARAGRAPH 3

- ▶ State the date of bankruptcy, proposal of receivership and the amount of your claim;
- ▶ A detailed statement of account must be attached and must show the date, number and amount of all the invoices, charged credits or payments;
- ▶ A statement of account is not complete if it begins with an amount brought forward;
- ▶ The amount of the statement of account must agree with the amount claimed on the proof of claim.

PARAGRAPH 4

- ▶ An ordinary creditor must check subparagraph A. A preferred creditor must set out on an attached schedule the particulars of your priority;
- ▶ A secured creditor must check subparagraph C. You must insert the value at which you assess each of your securities and provide a certified true copy of the security documents as registered.

PARAGRAPH 5

Strike out "are" or "are not" as applicable to you. You would be considered a related person if:

- ▶ You are related to blood or marriage to the debtor;
- ▶ If the debtor is a corporation and you were a shareholder or if your company was controlled by the same shareholders as the debtor corporation.

PARAGRAPH 6

All creditors must attach a detailed list of all payments or credits received or granted, as follows:

- ▶ Within the 3 months preceding the bankruptcy or proposal, if the creditor and the debtor are not related;
- ▶ Within 12 months preceding the bankruptcy or proposal, if the creditor and debtor are related.

In the case of an individual's bankruptcy only, you may request some or all of the items stated after paragraph 6.

GENERAL PROXY

A creditor may appoint a proxy by completing the proxy form, if the creditor is a corporation, the proxy form must be completed in the corporate name and signature witness.

NOTES

- ▶ Only creditors who have filed claims in the proper manner before the time appointed for the meeting of creditors are entitled to vote;
- ▶ A creditor may vote either in person or by proxy;
- ▶ A debtor may not be appointed a proxy at any meeting of his creditors;
- ▶ The trustee may be appointed as a proxy to for any creditors;
- ▶ A corporation may vote by an authorized agent at the meeting of creditors;
- ▶ In order to have the right to vote, a person must himself be a creditor or be the holder of a property executed proxy showing the name of the creditor;
- ▶ Only creditors who filed claims in the proper form with the trustee are entitled to share in any distribution that may be made.