

CANADA / JUDGMENT

Conian Developments Inc. (Re)

2025 BCSC 2674

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Supreme Court of British Columbia

DECIDED

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2025 BCSC 2674 Conian Developments Inc. (Re)

IN THE SUPREME COURT OF BRITISH COLUMBIA

Citation:

Conian Developments Inc. (Re),

2025 BCSC 2674

Date: 20251202

Docket: B200284

Registry: Vancouver

In the Matter of the Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3

In the Matter of the Bankruptcies of Conian Developments Inc., Conian Developments (La Voda) Inc., Conian Developments (La Voda II) Inc., and FLII Construction Ltd.

Before: The Honourable Mr. Justice Coval

Oral Reasons for Judgment

On appeal from: A notice of disallowance of the Trustee in Bankruptcy of Conian Developments Inc., Conian Developments (La Voda) Inc., Conian Developments (La Voda II) Inc. and FLII Construction Ltd., dated February 1, 2024.

In Chambers

Counsel for BDO Canada Limited, Trustee in Bankruptcy of Conian Developments Inc., Conian Developments (La Voda) Inc., Conian Developments (La Voda II) Inc. and FLII Construction Ltd.:

A. Teasdale

B. Hunt

The Appellant, Ronnie Gill, appearing in person:

R. Gill

Place and Dates of Hearing:

Vancouver, B.C.

August 21 and

November 18-19, 2025

Place and Date of Judgment:

Vancouver, B.C.

December 2, 2025

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Introduction

[1] THE COURT: Under ss. 124 and 135 of the Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3 [BIA], Ms. Gill appeals the disallowance of her claim for \$1,076,060 from two of the debtors in these bankruptcy proceedings.

- [2] Ms. Gill is the former Chief Financial Officer of one of the debtor companies, and generally oversaw the financial dealings of all four debtors. From 2016-2020, she used her personal credit card to pay expenses for these debtors and a related company. Though she was reimbursed for almost \$2 million of these payments, she claims to remain unpaid for more than ninety additional expenditures.
- [3] By notice of disallowance on February 1, 2024, Mr. Martin Chan, on behalf of BDO Canada Limited as trustee in bankruptcy, disallowed Ms. Gill's claims. He determined that, while Ms. Gill did pay significant expenses for two of the debtors, she was repaid amounts exceeding what was owed to her by them.
- [4] In this appeal, Ms. Gill argues that the Trustee erred in disallowing many of her claims and in overestimating the repayments she received on behalf of the debtors.
- [5] There is no question that Ms. Gill has a deep understanding of the complex financial dealings between the companies in issue and the more than 8,000 pages of supporting documents she submitted in support of her claims. With her assistance, a full forensic accounting - and all the time and cost that would entail - might well find that she paid more on behalf of the debtors than she has already been repaid.
- [6] In my view, however, given the summary nature of the bankruptcy claims process and the Trustee's extensive efforts to understand and assess her claims, he made no overriding and palpable error in the adjudication and disallowance of Ms. Gill's claims. Her appeal is therefore dismissed.

Debtors

- [7] The background to these proceedings, ongoing since 2020, is described in the decision of May 2, 2025, indexed as Conian Developments Inc. (Re), 2025 BCSC 831 ("Consolidation Judgment").
- [8] The proceedings include four bankrupt estates: Conian Developments Inc. ("Conian"), Conian Developments (La Voda) Inc. ("La Voda"), Conian Developments (La Voda II) Inc. ("La Voda II") and FLII Construction Ltd. ("FLII") (collectively, the "Debtors").
- [9] The Debtors collectively carried on business as a real estate development enterprise under the control of Mr. Rana Khaliq. The Conian entities were developing a real estate project in Surrey called "La Voda". FLII was their general contractor.
- [10] Mr. Khaliq also controlled a farming company, 0831694 B.C. Ltd. ("08316"), and a currency exchange company, BC Currency Exchange Inc. ("BCCE"), which is also bankrupt. BCCE's estate is being separately administered by McEown and Associates Ltd.
- [11] Mr. Khaliq ran a Ponzi-like lending scheme, intermingling and diverting funds invested in his companies. He did so without the knowledge of the investors who advanced those funds and without proper records of those transactions (Consolidation Judgment, paras. 11, 57).

- [12] Ms. Gill received T4s from La Voda and BCCE. Her evidence is that she was the CFO of BCCE and Conian, and in the hearing she said La Voda and FLII as well. She was highly involved in the financial dealings and records of all the Debtors and BCCE.
- [13] Due to the complex intermingling, and by consolidation and distribution orders of July 20, 2023, and May 2, 2025, the assets of the estates of Conian, La Voda and La Voda II were consolidated. BCCE's estate has its own claims process but is treated as a common asset for purposes of distribution to the creditors of those four entities. The assets of FLII's bankruptcy estate remain separate for distribution to creditors of that entity. The Trustee estimates that creditors will receive around 20% of their proven losses.

Proofs of Claim

- [14] In accordance with the CDO, the Trustee provided Ms. Gill with a claims package with a proof of claim form. The form said: (a) claims would be determined solely on the proof of claim and its attachments; and (b) appeals of disallowances would be true appeals, not a new hearing, and the ability to introduce fresh or new evidence would be limited accordingly.
- [15] On September 29, 2023, Ms. Gill filed two Proofs of Claim for unsecured claims of:
- \$393,944 in the estate of La Voda; and
 - \$682,116 in the estate of FLII
- ("Claims").
- [16] Ms. Gill asserts that her arrangement with the Debtors was for her to frequently pay their expenses as needed, and then submit her credit card statements for reimbursement when sufficient funds were available. In this way, she claims to have accumulated substantial personal debt which ultimately led to the sale of her home.
- [17] Ms. Gill submitted no written agreement or other confirmation from the Debtors or Mr. Khaliq evidencing this arrangement or any indebtedness to her pursuant to it.

Claims Adjudication

- [18] Mr. Chan's sixth affidavit attaches all documents before him for adjudicating Ms. Gill's claims, including:
- i. spreadsheets (updated throughout his investigation), outlining expenses Ms. Gill said she paid for the Debtors;
 - ii. invoices and receipts relating to these expenses;
 - iii. Ms. Gill's personal credit card statements;
 - iv. Ms. Gill's responses to the Trustee's requests;
 - v. bank statements for the Debtors and BCCE;

vi. BCCE's general ledger and trial balances; and

vii. Ms. Gill's T4s from BCCE for 2016-2020.

[19] It is undisputed that Ms. Gill's expenses were often reimbursed by whichever of the companies had money available, regardless of whether the expenses were incurred by that payor or a different company.

[20] The Trustee therefore reviewed the records of all the Debtors and BCCE, and worked with Ms. Gill to understand: (a) for her amounts paid, which company's expenses she was covering; and (b) for her amounts received, which company's expenses were being repaid.

[21] In adjudicating the Claims, the Trustee undertook:

- a "vouching exercise" to verify expenses claimed by Ms. Gill for La Voda and FLII by confirming which expenses were paid by her and for which company they were paid; and
- a "reimbursement confirmation exercise" to confirm payments to Ms. Gill reimbursing her for expenses paid for La Voda and FLII.

[22] For the vouching exercise, the Trustee created a working document for all expenses in the schedules to the Proofs of Claim and added additional expenses disclosed by the invoices provided by Ms. Gill. He reviewed the documentary record for invoices and payments to support each listed expense. Through this exercise, the Trustee determined that, from 2016 to 2020, Ms. Gill used her personal credit cards to pay legitimate business expenses of \$239,764 for La Voda, and \$511,807 for FLII, for a total of \$751,571 ("Proven Expenses").

[23] For the reimbursement confirmation exercise, he identified cheques to Ms. Gill, from 2016 to 2020, of \$1,886,193, all of which came from BCCE. (In her own spreadsheets for the Trustee, Ms. Gill's listed payments from BCCE that were even higher, at \$1,920,312.)

[24] Ms. Gill's T4s from BCCE for 2016 to 2020 indicated wages of \$1,062,300. However, her spreadsheets claimed wages of only \$353,768. The Trustee therefore estimated that BCCE's reimbursement of Ms. Gill for her expenditures was between \$823,893 and \$1,566,543, over and above her wages in those years.

[25] The Trustee then reviewed the records for BCCE payments to determine to what extent the BCCE payments had already reimbursed Ms. Gill for amounts included in her claims.

[26] From BCCE's general ledger (the "BCCE GL") and bank statements, the Trustee determined that the BCCE payments to Ms. Gill were recorded in the BCCE GL and corresponded with amounts recorded as due to BCCE from the Debtors. In this way, he determined that Ms. Gill received BCCE payments associated with (a) La Voda's expenses of \$240,334, and (b) FLII's expenses of \$565,062. This total repaid to Ms. Gill of \$805,396 exceeded the \$751,571 of her Proven Expenses.

- [27] On February 1, 2024, the Trustee submitted his notice of disallowance to Ms. Gill ("Disallowance"). His reasons for the Disallowance said this:
1. Ms. Gill bears the onus of proving the Claims. As the former CFO of BCCE and employee of the Debtors, Ms. Gill has better access to, and is more familiar with, the financial information of BCCE and the Debtors than ordinary, arms-length creditors. As such, Ms. Gill is particularly well situated to support the Claims with detailed, contemporaneous records. She was personally responsible for preparing many of the Debtors' and BCCE's financial records, including those that the Trustee reviewed in the course of its investigation. Further, the Claims are extraordinary in the sense that an employee would not normally be expected to advance such significant sums on behalf of their employer. As such, the Trustee adjudicated the Claims with a higher degree of scrutiny than would be applied to claims by ordinary, arms-length creditors.
 2. Notwithstanding her privileged access to the records she would need to support the Claims, the information Ms. Gill submitted was disorganized, convoluted, and incomplete. Despite the Trustee's efforts to work with Ms. Gill to provide missing information and otherwise remedy issues with the Claims, many of the expenses included in the Claims were entirely unsupported by documentary evidence.
 3. Insofar as the Claims included expenses for travel, entertainment, and food, Ms. Gill was unable to provide most receipts or other supporting documents for those amounts. The Trustee accepts that expenses of this nature could have been incurred in the course of Ms. Gill's employment duties. However, absent records to review, the Trustee could not satisfy itself that Ms. Gill incurred such expenses on behalf of the Debtors, rather than in her personal capacity and for her own benefit. The Trustee therefore disallowed all expenses in those categories.
 4. Following a thorough review of all available records, the Trustee satisfied itself that Ms. Gill incurred legitimate business expenses on behalf of La Voda and FLII in the amount of the Proven Expenses. However, Ms. Gill received payments from BCCE far in excess of those amounts. When questioned about the Excess Payments, and specifically whether those included reimbursement for expenses comprising the Claims, Ms. Gill gave indirect, incomplete, and inconsistent answers. Initially, Ms. Gill claimed that she had not been reimbursed for any expenses incurred on behalf of the Debtors. Later, she asserted that she had received partial repayments for such expenses, in varying amounts. Ultimately, Ms. Gill confirmed to the Trustee that the BCCE Payments, except for her wages, represent reimbursements for expenses she incurred on behalf of Mr. Khaliq's companies, including BCCE and the Debtors. She claimed, however, that the majority of those payments (approximately \$1,168,324.81) were to reimburse her for expenses incurred on behalf of 0831694 B.C. Ltd., and not expenses constituting the Claims. She was unable to provide any documents supporting that contention or otherwise explaining the nature of the Excess Payments. For her own purposes, Ms. Gill may have treated those funds as paid to her for some purpose other than reimbursing the Proven Expenses. However, the Trustee cannot

simply accept her stated allocation of those funds. In the circumstances, the Trustee is not satisfied that Ms. Gill was never reimbursed for the Proven Expenses.

Appeal

[28] Ms. Gill submits the Disallowance fell into four main errors:

- expenses wrongly disallowed for lack of support;
- expenses wrongly disallowed where support should not have been necessary;
- expenses with new evidence in support; and
- repayments to her that were incorrectly allocated to La Voda and FLII in the BCCE GL but were, in fact, reimbursements of her expenses for 08316.

Ms. Gill's Spreadsheet

[29] On the first day of this appeal in August 2025, it was impossible for me or counsel for the Trustee to identify, understand or assess the specific expenses and supporting documents relied on by Ms. Gill. She submitted that the documents validating many of her disallowed claims were within the voluminous record, but identifying the relevant documents and understanding how they supported her claims would have taken days or weeks if it could have been achieved at all.

[30] To make the appeal manageable, Ms. Gill was asked to prepare a spreadsheet identifying each claim she alleged to be erroneously rejected and the specific supporting documents in support. She provided this to the Trustee for review and assessment before the hearing recommenced.

[31] This resulted in a spreadsheet of Ms. Gill's claims, which included comments from both parties, together with a large book of supporting documents from the record before the Trustee. I see this as a written submission, in the form of a Scott Schedule, with a book of supporting documents.

[32] In reviewing Ms. Gill's spreadsheet and supporting documents, the Trustee allowed \$88,299 more claims for FLII and \$22,236 for La Voda. These were additional claims which the spreadsheet and supporting documents allowed the Trustee to understand and verify. For purposes of the appeal, the Trustee does not admit any error regarding the initial disallowance of these claims. Rather, he says that, only now, with the clarity provided by the spreadsheet and attached documentation, were these additional claims demonstrated as valid. For the balance of claims, the Trustee continues to reject them because, even with this further analysis from Ms. Gill, they are not adequately verified by supporting documents.

[33] When these additional claims are added to her \$751,571 of expenditures originally accepted by the Trustee, the new total is \$862,106 of expenditure by Ms. Gill for the Debtors. This exceeds the total repaid to Ms. Gill of \$805,396.

Governing Law

- [34] The BIA creates an economical and efficient system for administering bankrupt estates (Sam Lévy & Associés Inc. v. Azco Mining Inc., 2001 SCC 92 at paras. 75-76).
- [35] Section 124(1) says "every creditor shall prove his claim, and a creditor who does not prove his claim is not entitled to share in any distribution that may be made". A proof of claim should be sufficient to enable the trustee to make an informed decision on its merits (In the Matter of the Proposal of Port Chevrolet Oldsmobile Ltd., 2002 BCSC 1874 at para. 23, aff'd Port Chevrolet Oldsmobile Ltd. (Re), 2004 BCCA 37).
- [36] A disallowance appeal is a true appeal and not a new hearing. The standard of review for a question of law is correctness; for a question of fact, or mixed fact and law, it is palpable and overriding error. This is a deferential standard.
- [37] "Palpable" means that the error must be obvious and "overriding" means that it goes to the very core of the outcome of the case (Galaxy Sports Inc. (Re), 2004 BCCA 284 at para. 40, Anderson Square Holdings Ltd. (Re), 2025 BCSC 186 at paras. 32-33, and Hayes Canyon Road Maintenance Ltd. (Re), 2019 BCSC 195 at para. 10).
- [38] A trustee in bankruptcy owes duties to both the estate and the creditors and must examine proofs of claim to ensure claims are reasonable and correct. The trustee must represent the interests of all creditors impartially and act for the benefit of the general body of creditors. They are not an agent of the creditors, but an administrative official required by law to gather in, and realize on, the assets of the bankrupt and to divide the proceeds in accordance with the scheme of the BIA (Anderson Square at para. 36, citing Mahjoub v. Canada (Citizenship and Immigration), 2017 FCA 157 at para. 68, quoted in De Beers Diamond Jewellers (Canada) Ltd., 2024 BCSC 911 at para. 61; Salewski Inc. v BDO Canada Ltd., 2016 ONSC 133 at paras. 69-74; South Wind Properties Ltd. (Re), 2020 NSSC 197 at para. 6, citing Lefebvre (Trustee of), 2004 SCC 63 at para. 36.).

Fresh Evidence

- [39] Ms. Gill wishes to rely on eight affidavits sworn and filed after the Disallowance, the contents of which were not part of her Proofs of Claim or provided to the Trustee during his investigation.
- [40] The Trustee opposes admissibility and says the appeal record should be limited to Mr. Chan's affidavit, which contains the entirety of the materials Ms. Gill submitted in support of her claims plus their communications.
- [41] I agree that the new evidence should not be admitted for the reasons submitted by the Trustee. It was all available to Ms. Gill before she delivered her proof of claim. Much of it is general statements that can be given little, if any, weight or hearsay. I do not find any of it as bearing in a decisive way on the detailed accounting performed by the Trustee.

- [42] For example, there is an affidavit from a former bookkeeper which says that "other than a few reimbursements made to [Ms. Gill], the balance of the expenses were still outstanding" to her for FLII and La Voda. Further, it says "the accounting records were a mess. The system was a mess. There were many errors in the accounting system." The former compliance officer and the former branch manager state that Ms. Gill's expenses included auto, meals, telephone, travel, etc. There was no accounting support for any of this.
- [43] Ms. Gill submits two additional affidavits. In the first, she describes efforts to obtain financing for the projects being carried out by La Voda and La Voda II, evidence about a joint venture that was negotiated in or around 2019, and further evidence for her expense claims. In the second, she attests to the poor state of the Debtors' and BCCE's record-keeping and attaches records, most of which were already part of the Trustee's file. Ms. Gill did not demonstrate in the appeal that either of these affidavits was helpful.
- [44] Ms. Gill had two months to prepare her Proofs of Claim and then 2.5 months more to submit additional supporting documents. As the former CFO, she understood the Debtors' and BCCE's financial records.
- [45] In those circumstances, it is not in the interests of the summary claims process to admit this additional evidence and records.

Analysis

- [46] In my view, the Trustee committed no overriding and palpable error in disallowing Ms. Gill's claims. Specifically, he made no such error in rejecting those claims that he could not fully verify with supporting documents, or in allocating 08316's repayments to Ms. Gill according to the entries in the BCCE GL.
- [47] I base this conclusion on the following considerations.
- [48] First, the Trustee's degree of scrutiny of the claims was reasonable for the reasons he explained. This was an unusual situation of Ms. Gill, as an employee, carrying large, complicated debts from the companies for more than a few years. She did so without any written agreement or confirmation from any of the companies evidencing the arrangement or the accounting of it.
- [49] Given these circumstances - together with the fact that Ms. Gill controlled the financial records of the Debtors and so produced supporting documents for many of her claims - it was reasonable to dismiss those claims where the Trustee could not find adequate documentary support. That is, he could not find matching invoices, receipts or payments, to connect a company expense with a payment by Ms. Gill, despite extensive time and effort spent on her thousands of pages of records.

- [50] Second, the Trustee's approach to Ms. Gill's claims was fair and reasonable in the circumstances. He investigated the records to satisfy himself whether the expenses claimed were (a) reasonably incurred on behalf of the Debtors; (b) repayable by the Debtors to Ms. Gill; and (c) not already reimbursed.
- [51] The Trustee satisfied himself of (a)-(b) in respect of the Proven Expenses. Regarding (c), however, he found that Ms. Gill received payments from BCCE more than the Proven Expenses, based on review of the BCCE GL and bank statements.
- [52] Third, given Ms. Gill's financial role and the detailed records available to her, it was reasonable for the Trustee to require her to establish the documentary support for her alleged expenditures. She produced many invoices, receipts and other supporting documents for her expenses. As counsel for the Trustee noted, she did not request access to records of the Debtors in order to augment the support for her claims.
- [53] Fourth, the Trustee did not err by failing to invest more time and effort to better understand the claims. The Trustee's adjudication record indicates he went beyond what one would reasonably expect in the summary claims process, in terms of time and effort to understand and assess Ms. Gill's claims.
- [54] In the interests of justice, the bankruptcy claim process must be streamlined and cost-efficient. The bankrupt estate has limited resources. A trustee must be fair as between claimants, including in terms of time and effort to communicate and understand. Time and money spent on one claim means delay, costs and reduced recovery for others.
- [55] Ms. Gill's records were over 8,000 pages. Supporting documents (invoices, receipts, correspondence, bank statements) were often incomplete or difficult to connect to specific claims. I disagree with Ms. Gill's position that the organization of her records was easy to navigate and to connect claims to supporting documents. My review of the Trustee's record and experience in the appeal indicated otherwise.
- [56] The Trustee deposed to four employees working over several weeks to organize her documents. The record indicates the Trustee extensively reviewed the voluminous documents provided by Ms. Gill in support of the claims, consulted other available records, and engaged in extensive correspondence with Ms. Gill to clarify matters and to provide her the opportunity to supplement the information in his possession. His vouching and reimbursement confirmation exercises were clearly time-consuming and complex.
- [57] After Ms. Gill submitted her claims on September 29, 2023, the Trustee engaged with her to clarify the information provided. Over several months, he summarized for her what he had found so far, described what additional substantiating information and documents could be provided, and asked for clarification and additional claims and records. He extended her document delivery deadline from November 29 to December 15, 2023, and after the deadline, continued to correspond and speak with her about the claims and the documents she had provided.

- [58] Ms. Gill submitted that the Trustee's billing records indicate only 27 hours spent by his team on her Proofs of Claim. I do not have evidence from the Trustee on that issue, but what is indisputable is that the record indicates an enormous effort to understand and assess her claims.
- [59] Fifth, I do not accept Ms. Gill's submission that the Trustee erred by disallowing many of her claims before advising her of their shortcomings and allowing her to respond. I agree with counsel for the Trustee that this would be to shift the onus of proof onto the Trustee, by requiring him to continue to request further information and explanations until there was nothing more to say. It is Ms. Gill's onus to prove her claims, particularly where, as the former CFO, she had better access to, and familiarity with, the financial information than arm's-length creditors.
- [60] During the hearing Ms. Gill explained a few of the many disallowed claims on the spreadsheet and explained the evidence she had gathered to support them. I do not question that Ms. Gill believes these amounts are owed to her. The difficulty is that the accounting trail is complex and incomplete, and none of it is confirmed as between her and any of the companies.
- [61] I find that the Trustee made no overriding and palpable error by disallowance of the examples she explained. From what I saw in the appeal, there are evidentiary gaps which require leaps of faith. For example, Ms. Gill claims interest charges on the second mortgage of her previous home. This claim depends on accepting there was a verbal agreement between Ms. Gill and the Debtors to pay these amounts for her, which she supports only indirectly by one of the companies apparently having paid a prior charge and 08316 having paid down her mortgage previously. On others - such as \$4,462 payment to an appraisal company and \$2,265 for fencing - she has evidence of her payments but, as I understood it, no evidence the charges relate to Conian or FLII. As another example, she has evidence of paying an invoice from a project manager for \$6,534 to a bed company, but what cannot be ascertained from her records is whether she was ever reimbursed by that project manager or whether this was a debt of La Voda or FLII.
- [62] Sixth, I find no overriding and palpable error in using the BCCE GL, not Ms. Gill's personal accounting, to allocate the reimbursement to her from BCCE as between her payments for FLII, Conian and 08316.
- [63] Ms. Gill disputes this calculation, asserting that much of these BCCE repayments to her were for payments she had made for 08316, not La Voda and FLII. Her personal accounting attributed far less of the repayments to Conian and FLII and much more to 08316.

- [64] However, Ms. Gill did not provide any independent records to support her accounting. Further, she acknowledged that, as CFO of BCCE, she was responsible for the accuracy of that ledger. At other times in these proceedings, she deposed that "the accounting for the Conian Entities was 'always up to date'" (Consolidation Judgment, para. 56), and in the Claims Process Order the court relied on the BCCE records for other purposes.
- [65] In this hearing, Ms. Gill submitted that BCCE did not have the staff to properly allocate expenses and repayments and so the ledger was inaccurate. I agree with counsel for the Trustee that, even though it is clear these records were far from perfect, it would have been unreasonable for the Trustee to accept Ms. Gill's alternative personal accounting, unsupported by any independent documentation or verification.
- [66] Seventh, the Trustee did not err in disallowing Ms. Gill's claim for expenses on her credit cards for such things as meals, travel, gas and other car expenses and gifts. The Trustee cannot be expected to have allowed such expenses, which of course could be entirely personal, without any records indicating they were for the Debtors.
- [67] I do not accept Ms. Gill's submission that the Trustee erred by representing to her that he did not require further support for her claims for items such as this. The Trustee's email on which she relies does not suggest that. Rather, it is telling on all of them that he has received her supporting documents and they appear to be in order.
- [68] Eighth, for all the reasons I have given above, I can see no basis for finding that the Trustee made an overriding or palpable error when initially disallowing those claims which he has now accepted after receiving Ms. Gill's spreadsheet and supporting documents. In the appeal, Ms. Gill did not demonstrate that the Trustee should have understood those claims in his initial adjudication, without the benefit of her spreadsheet and reorganization of the supporting documents to match it.
- [69] I recognize the harshness of declining to add these amounts to her proven claims, now the Trustee has accepted them. But in my view, doing so would be contrary to the summary nature of the claims process, unfair to other claimants who have not had similar opportunities to augment the proof of their claims, and inconsistent with the standard of review in this appeal.

Conclusion

- [70] Ms. Gill's appeal from the Trustee's notice of disallowance is dismissed.

"Coval J."

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