

CANADA / JUDGMENT

Wood Estate (Re)

2025 BCSC 2039

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Supreme Court of British Columbia

DECIDED

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2025 BCSC 2039 Wood Estate (Re)

IN THE SUPREME COURT OF BRITISH COLUMBIA

Citation:

Wood Estate (Re),

2025 BCSC 2039

Date: 20251017

Docket: P20833

Registry: Chilliwack

In the Matter of the Estate of Donald George Wood, Deceased

- and -

Docket: P20853

Registry: Chilliwack

In the Matter of the Estate of Marjorie Doreen Wood, Deceased

Before: The Honourable Justice Tucker

Reasons for Judgment

Counsel for the Applicant Sandra Aisake:

S. Weber

Counsel for the Respondent Edward Wood:

P. Thornton

Place and Date of Hearing:

Chilliwack, B.C.

August 11, 2025

Place and Date of Judgment:

Chilliwack, B.C.

October 17, 2025

Table of Contents

I. Introduction.. 3

II. Background.. 3

III. Legal Framework.. 10

IV. Analysis. 13

V. Orders. 17

I. Introduction

- [1] Before me are two parallel applications to remove Edward John Wood as an executor and trustee of the estates of Donald George Wood ("Donald's Estate") and Marjorie Doreen Wood ("Marjorie's Estate") (collectively, the "Estates"), with ancillary orders. In the alternative, court directions are sought.
- [2] In both instances, the application is made by Sandra Eve Aisake and supported by her sister, Dianne Marjorie Wood.
- [3] As is often the case in estate matters, numerous people relevant to the narrative share a surname. I will adopt the common practice of making subsequent reference to people by using first names only for ease of identification.

II. Background

- [4] Edward, Sandra and Dianne are siblings, and the three children of Donald and Marjorie.
- [5] Marjorie and Donald had mirror wills, naming each other as sole beneficiary, and their three children as alternate beneficiaries. Each named the other as executor and trustee, and their three children jointly as alternate executors and trustees.
- [6] In May 2015, Majorie was hospitalized for dementia. On June 9, 2015, she was placed into long-term care, where she would reside until her death.
- [7] Donald died August 13, 2015, leaving his will dated September 13, 1982 ("Donald's Will").
- [8] Marjorie died on August 8, 2017, leaving her will dated September 13, 1982 ("Marjorie's Will").

- [9] On September 9, 2019, a grant of probate under Donald's Will was given to Edward, Sandra and Dianne. The gross value of Donald's Estate at the date of his death, as set out in the statements filed in support of the probate application, was \$207,702.86.
- [10] Edward, Sandra and Dianne took an interim distribution from Donald's Estate, after which it consisted of funds held in a Royal Bank of Canada (RBC) savings account in the amount of \$120,227.25.
- [11] On November 13, 2019, a grant of probate under Marjorie's Will was given to Edward, Sandra and Dianne. The gross value of Marjorie's Estate at the date of her death, as set out in the statements filed in support of the probate application, was \$591,974.87. Edward, Sandra and Dianne took an interim distribution from Marjorie's Estate, after which it consisted of funds held in an RBC savings account in the amount of \$193,492.59.
- [12] In her present applications, Sandra says certain steps still need to be taken, in respect of each of the Estates, before the administration can be wound up:
- a) tax returns must be filed
 - b) any taxes owing must be paid;
 - c) a final tax clearance certificate must be applied for and obtained from the Canada Revenue Agency (the "CRA");
 - d) after the clearance certificate is received, there can be a final distribution of any remaining monies to the Estate beneficiaries (i.e., Sandra, Dianne, and Edward).
- [13] While it is not a listed step, Sandra's applications contemplate there will be a passing of Estate accounts and a determination of executor fees unless those matters can be resolved by consent.
- [14] Sandra attests that she and Dianne have been unable to get Edward to cooperate in the steps, in respect of either Estate, such that the administration process is at a standstill. Sandra seeks the Court's assistance to overcome the "deadlock" among the executors so the administration can move forward.
- [15] Sandra attests that Edward's involvement in the administration has had adverse impacts. She submits that the following events show how Edward has failed to cooperate with her and Dianne with respect to retaining and instructing an accountant to complete tax matters for the Estates:
- a) On April 14, 2020, the Estate's former accountant, Jeannine Walsh of MNP LLP, sent a letter to Edward, setting out the tax filings required to bring the Estates' filings up to date.
 - b) On March 3, 2021, Sandra's lawyer requested a status update from Ms. Walsh regarding the tax filings.

- c) On March 4, 2021, Ms. Walsh responded (providing the same list of required filings she had provided to Edward on April 14, 2020), and advised that Edward had terminated her retainer, by email, back in May 23, 2020.
- d) In an email of April 12, 2021, Sandra's counsel emailed Edward and Dianne's then lawyer outlining the reasons why tax clearance certificates should be obtained for the Estates.
- e) On July 27, 2021, Sandra received an email from the Chartered Professional Accountants of British Columbia advising that Edward had filed a professional complaint against Ms. Walsh, and asking to interview her about the retainer.
- f) On January 28, 2022, Edward wrote to Sandra's counsel and Dianne's former counsel saying he would not agree to apply for tax clearance certificates.
- g) By email of March 28, 2022, Dianne's former counsel advised that she had contacted Ms. Walsh, and that Ms. Walsh had agreed to be re-engaged to complete the Estates' tax matters, provided Edward was not involved in instructing.
- h) On April 1, 2022, Edward, by email, again wrote Ms. Walsh terminating her retainer to provide accounting services for the Estates.
- i) On April 3, 2022, Edward emailed Sandra's counsel and Dianne's former counsel alleging that Sandra and Dianne were "holding up the closure of the estates" and threatening to report Sandra and Dianne to the CRA unless the Estates were wound up within 90 days.
- j) In late summer of 2022, Dianne arranged for a different accountant at MNP LLP, Karn Gill, to deal with the Estates' outstanding tax matters.
- k) On August 1, 2022, Edward, Sandra and Dianne each signed off on a new engagement letter with MNP LLP providing for Mr. Gill to do the accounting work. The letter clearly and expressly required an initial payment in the amount of \$8,000 to be made following the signing of the letter.
- l) On August 30, 2022, funds were transferred from one of the Estates' RBC accounts to MNP LLP as payment of the \$8,000 under the engagement letter.
- m) Notwithstanding the letter, Edward then took the position that he no longer approved of the \$8,000 payment due to his disagreement with Sandra/Dianne about the scope of the retainer. Edward then contacted RBC and asserted that he did not approve the payment and that RBC had to retrieve the funds. He also contacted persons at MNP LLP and demanded return of the \$8,000.
- n) On September 19, 2022, Mr. Gill sent an email to the executors terminating MNP LLP's retainer for the Estates work. Mr. Gill describing his understanding of Edward's conduct in demanding repayment of the \$8000, and advised that MNP LLP would not proceed with the engagement due to difficulties relating to Edward's involvement in the retainer.

- o) On September 22, 2022, Edward sent a reply email to Mr. Gill and other members of MNP LLP, asserting that Mr. Gill's September 19 email defamed him (Edward) and demanded a written apology within 30 days.
 - p) On October 12, 2022, Edward again emailed multiple people at MNP LLP, including Mr. Gill and a managing partner in Mr. Gill's area, saying that he was still waiting on his written apology, asserting that MNP LLP was in breach of its contract, and expressing the hope that MNP LLP was going to complete "our agreement" in a timely fashion.
 - q) To date of the applications, the tax matters for the Estates had yet to be addressed.
- [16] In addition to the taxation matters, Sandra submits that Edward has delayed the administration of the Estates by various other conduct, including:
- a) In May 2017, he sent a reply email to Sandra's counsel that read: "I am finished, the rest is up to Sandra". Thereafter, Sandra's counsel received "undeliverable" bounce back messages from that email address. Sandra's counsel couriered a letter to Edward asking him to provide a new email address and asking him to provide any substantive proposal he wished to make regarding the sale of Marjorie's condominium (the matter he had declared himself finished with) by May 23, 2017.
 - b) Edward provided Sandra's counsel with a written proposal about the condominium sale on June 24, 2017, a full month after the May 23, 2017 deadline.
 - c) Edward has refused to agree to have the Estates file and obtain final tax clearance certificates, although Sandra and Dianne both want to obtain the certificates and have been given advise that getting them is common practice.
 - d) Around April 27, 2021, Edward sent multiple emails to Sandra and her counsel accusing Sandra of having fraudulently claimed disability benefits for Marjorie in respect of the years 2014/2015, and refusing to sign off on Estate documents including reference to the benefits.
 - e) Starting April 14, 2021, Edward repeatedly sought payment from the Estates for his time and expenses as an executor (in amounts ranging between approximately \$45-50,000).
- [17] Sandra's affidavits exhibit a number of emails in support of her submission that Edward is hostile toward her and Sandra and incapable of working cooperatively with them. The emails in evidence include the following:
- a) To Sandra on November 24, 2017: "You are sick and need immediate mental help. Hope your kids are well with anxiety and a son who can't even get a job. Tell your husband F[***] YOU".
 - b) To both on October 27, 2020, saying: " I simple [sic] do not trust either of you ."
 - c) On November 5, 2020, Edward wrote an email suggesting that Sandra and Dianne were implicated in "perjury, fraud, and elder abuse."

- d) To Dianne, on July 12, 2021 (subject line: "YOU are a CLUELESS piece of s[*]"): **"You piece of scum. F[*] you. You have destroyed many lives, not mine. Do Not Ever contact me F[***] YOU"**.
 - e) To Dianne on January 4, 2022, commenting, in relation to Estates matters: "Involving Uncle Doug in this is unethical, you are sick."
 - f) On April 3, 2022, to Sandra's counsel and Dianne, asserting that Sandra and Dianne were holding up the Estates, were letting time pass in an effort to "bury their wrongdoing", and stating that if they did not "put closure" to the Estates within 90 days, he would report Sandra and Dianne to the CRA for "wrongdoing".
- [18] Dianne has provided affidavits in support of Sandra's applications. In Dianne's affidavits, she states her agreement with the facts set out in Sandra's affidavits, her agreement that Edward needs to be removed, and states her belief that she and Sandra can successfully conclude the administration of the Estates as co-executors.
- [19] In response, Edward attests that he has not been uncooperative. He attests that, to the contrary, he has "regularly communicated with Sandra, Dianne, and their legal counsel to resolve all matters necessary". His listing of the things he has done on behalf of the Estates includes consulting with and instructing his own legal counsel.
- [20] Edward attaches as an exhibit a set of timesheets ("Timesheets") he has made detailing his personal efforts and time invested from September 2017 through July 2025. The Timesheets are set out like to a lawyer's time-keeping record. That is, Edward's time spent is recorded in minimum 15 minutes increments; there are associated descriptions (e.g., reviewed email, picked up a copy of the will) for each entry; and the amount of \$100/hour is shown as the value for Edward's time. The set of Timesheets is 21 pages long, and the totalled amount on the final page is \$49,337.32.
- [21] Edward attests that he became frustrated with MNP LLP because "he felt they were taking too long to complete the tax filings for the Estates." He agrees that he signed the letter re-engaging MNP LLP with Mr. Gill as the responsible accountant, but says he "reconsidered my position shortly thereafter in light of what I felt were difficulties getting timely responses from MNP LLP in the past" (i.e., from Ms. Walsh).
- [22] As evidence that the executors can work cooperatively together, Edward notes that in October 2024, all three agreed to distribute the remainder of Donald's Estate.
- [23] Edward attests that he now understands that any executor remuneration must be determined under the Trustee Act, R.S.B.C. 1996, c. 464 and as part of the final accounting of the Estates.
- [24] With respect to his historical position with respect to tax filings and obtaining clearance certificates, Edward says he now agrees with Sandra's counsel's plan:

8. I also subsequently communicated with Sandra's counsel as to the steps necessary to finalize the Estates. During that communication, I requested clarification as to which steps Sandra believed needed to be taken in that regard. Although I believed that I had not been provided with Sandra's position in that regard, I now see that Sandra's counsel in an email to me of February 24th, 2025, stated Sandra's position that the following steps needed to be taken in relation to the Estates:

(collectively, the "Finalization Steps")

10. I have no objection to the Finalization Steps being taken and would like them to be taken as soon as possible
- [25] Finally, with respect to the tone of his past communications to Sandra and Dianne in relation to the Estates, Edward says:
11. I acknowledge that I have at times over the years since my parents passed away become frustrated with the positions my sisters have taken in relation to the Estates. I regret some of the language I have used when communicating with them but wish them no ill will and am committed to working with them to taking the Finalization Steps to bring this matter to a close.

III. Legal Framework

- [26] There is no dispute as to jurisdiction. In addition to having inherent jurisdiction, the court has the authority to remove a trustee under s. 30 of the Trustee Act and a personal representative under ss. 158 and 159 of the Wills, Estates and Succession Act, S.B.C. 2009, c. 13 [WESA].

- [27] Section 30 of the Trustee Act reads:

Removal of trustees on application

30 A trustee or receiver appointed by any court may be removed and a trustee, trustees or receiver substituted in place of the trustee or receiver, at any time on application to the court by any trust beneficiary who is not under legal disability, with the consent and approval of a majority in interest and number of the trust beneficiaries who are also not under legal disability.

- [28] The most pertinent portions of s. 158 of WESA read:

Application to remove or pass over personal representative

158 (2) A person having an interest in an estate may apply to the court to remove a person otherwise entitled to be a personal representative.

- (3) Subject to the terms of a will, if any, and to subsection (3.1), the court, by order, may remove a person otherwise entitled to be a personal representative if the court considers that the personal representative should not continue in office, including, without limitation, if the personal representative
- (f) is
- (i) unable to make the decisions necessary to discharge the office of personal representative,
- (ii) not responsive, or
- (iii) otherwise unwilling or unable to or unreasonably refuses to carry out the duties of a personal representative,

to an extent that the conduct of the personal representative hampers the efficient administration of the estate[.]

[29] Although the parties have cited a variety of different cases identifying the governing principles, there is no real dispute as to those principles themselves. The dispute between the parties here is as to how those principles apply in circumstances of this case.

[30] I adopt and rely upon the helpful summary set out by Justice MacNaughton (then of this Court) in *Chesko v. Chesko Estate*, 2024 BCSC 394 at paras. 53-58:

[53] The leading authority continues to be *Conroy v. Stokes*, 4 D.L.R. 124, 1952 CanLII 227 (B.C.C.A.). In *Conroy*, the Court considered removal and replacement of a trustee because some of the beneficiaries were dissatisfied with the trustee's handling of the estate. Citing *Letterstedt v. Broers*, 9 App. Cas. 371, [1884] UKPC 1, the Court confirmed that the main consideration is the collective welfare of the beneficiaries: *Conroy* at 126.

[54] A court will not lightly interfere with a testator's choice of trustee: *Nieweler Estate (Re)*, 2019 BCSC 401 at para. 27 [*Nieweler Estate*], and not every actual or perceived conflict should lead to disqualification of a trustee or an executor: *Conroy* at 126-127; *Burke v. Burke*, 2019 BCSC 383 at para. 43. Mere friction between the trustee and one or more of the beneficiaries is usually insufficient to justify removal of the trustee: *Miles v. Vince*, 2014 BCCA 289 at para. 84.

[55] Perfection is not expected of an executor or trustee: *Dahle Estate (Re)*, 2021 BCSC 719 at para. 22. The question is whether the trustee's acts or omissions endangered the administration of the trust: *Carpino v. Carpino*, 2022 BCSC 2237 at para. 51, citing *Parker v. Thompson (Trustee)*, 2014 BCSC 1916 at para. 37; see also *Burke* at para. 29.

[56] To remove an executor or trustee for misconduct, the evidence must show they endangered estate property, acted dishonestly and without proper care, lacked capacity to execute their duties, or acted without reasonable fidelity: *Conroy* at 127; see also *Nieweler Estate* at para. 33.

- [57] Deciding whether to remove an executor or trustee involves considering all the facts, and the context, out of respect for a will-maker's choice of executor, the court should not interfere except for good reason or, as some cases have said, where doing so is "clearly necessary": *Mardesic v. Vukovich Estate*, 30 B.C.L.R. (2d) 170, 1988 CanLII 3125 (S.C.) at paras. 18-19; *Burke* at paras. 29, 31.
- [58] The development of the principles for removal was summarized by the Court of Appeal in *Miles* at paras. 84-86:
- [84] What circumstances justify the removal of a trustee? In *Letterstedt*, the court established guidelines justifying the removal of a trustee (at 385-389):
1. If the Court is satisfied that the continuance of the trustee would prevent the trusts being properly executed, the trustee might be removed. It must always be borne in mind that trustees exist for the benefit of those to whom the creator of the trust has given the trust estate.
 2. The acts or omissions must be such as to endanger the trust property or to show a want of honesty, or a want of proper capacity to execute the duties, or a want of reasonable fidelity.
 3. In exercising the delicate jurisdiction of removing trustees, the Court's main guide must be the welfare of the beneficiaries. It is not possible to lay down any more definite rule in a matter that is so "essentially dependent on details often of great nicety." The Court must proceed to look carefully into the circumstances of the case.
 4. Where a trustee is asked to resign, and if it appears clear that the continuance of the trustee would be detrimental to the execution of the trusts, even if for no other reason than that human infirmity would prevent those beneficially interested, or those who act for them, from working in harmony with the trustee, and if there is no reason to the contrary from the intentions of the framer of the trust to give this trustee a benefit or otherwise, the trustee is always advised by his own counsel to resign.
 5. The lack of jurisprudence in respect of the removal of a trustee reflects that a trustee when asked to do so, will resign.
 6. If, without any reasonable ground, the trustee refuses to do so the court might think it proper to remove him.
 7. Friction or hostility between trustees and the beneficiary is not of itself a reason for the removal of the trustees. But where the hostility is grounded on the mode in which the trust has been administered, where it has been caused wholly or partially by substantial overcharges against the trust estate, it is not to be disregarded.
- [31] I also note MacNaughton J.'s observation that previously decided cases are merely illustrations of the governing principles in action. Each case will necessarily turn on its own facts and context: *Chesko Estate* at para. 60.

IV. Analysis

- [32] In my view, the conduct outlined in the applications warrants Edward's removal - or at least it would have, had the applications to remove been brought in 2022 or 2023. Edward's response position, however, focusses on the last year or so and his position as restated at the hearing.
- [33] Edward acknowledges issues with his past conduct, which he attributes to his experiencing "frustration" with others involved. But, he says, the executors have shown themselves able to overcome that conduct, as is demonstrated by their ability to work together in October 2024 and agree to distribute the rest of Donald's Estate.
- [34] On a go-forward basis, Edward says that he now understands that his claim for remuneration for his executor work must be determined at the conclusion of the administration process. He also says that, now having gone back and read the February 24, 2025 email sent by Sandra's counsel more closely, he is now able to agree with the steps that Ms. Weber outlined there. Accordingly, he says there is no extant deadlock in the administration.
- [35] I find that these asserted changes are too little and too late.
- [36] While Edward attests that he "now" understands the process for determining executor remuneration, his affidavit does not indicate when or why he came to this realization. In fact, Sandra's counsel wrote him a clear and plain language explanation of how executor remuneration works in estate matters in a detailed response email to Edward's initial demand for payment (back in April 2021). Notwithstanding that explanation (and, on Edward's own evidence, notwithstanding having had the opportunity to speak with his own counsel), Edward nonetheless persisted in submitting claims and making demands for immediate payment. As recently as February 2025, Edward reiterated that he was waiting on his \$45,351.48 claim. In response to that email, on February 23, Sandra's counsel emailed back that, as she had advised him multiple times before, executor fees would have to be dealt with at wind-up stage and either go by consent or by court order.
- [37] I am satisfied that Edward's recent change of heart does not reflect any previous misapprehension as to how and when executors' fees would be addressed in the process, but rather the realization that his continued insistence on being paid forthwith was going to be an issue on these applications.
- [38] Similarly, I do not accept Edward's testimony that he has now discovered himself able to agree to Ms. Weber's finalization steps by virtue of having recently taken the opportunity to more closely review her February 24 email.
- [39] On February 24, Edward wrote Sandra's counsel asserting that the Estates were already at the "final disbursement" stage. On February 24, counsel wrote back saying that, as her firm had advised Edward "multiple times" "over the last five years", there were still steps to be taken in order to wind up the Estates. She then outlined those steps in her email, setting out

the four steps separately for each Estate, stating them clearly and simply in the form of an eight-point list. Her point was in now way buried. Ms. Weber's entire February 24 email is a mere 15 lines long (counting the eight bullets as eight lines).

[40] On February 25, 2025, Edward emailed back. He demanded that Mr. Weber identify the still needed steps, and added that:

It is, and has been my request that [the administration wind up] also include a forensic audit by a third party for reasons previously stated (even though I believe it is timely, an unnecessary expense, and as noted by estate chartered accountant not necessary by law).

[41] On March 4, 2025, Edward again emailed Sandra's counsel and again demanded that the "certain steps to be taken be identified" for him, this time adding:

Your client's stall tactics are once again noted.

(While the application materials do not expressly say so, it appears that this February-March 2025 exchange was the final impetus for preparing and filing the present applications.)

[42] Counsel's February 24 email was clear from the outset and, in any event, repeated information she had already provided to Edward multiple times. I am satisfied that Edward's February 25 and March 4 email demands about needing the steps identified were disingenuous. Further, I am satisfied that the accompanying assertions - that he would insist on an expensive third-party audit and that Sandra of stalling the distribution of the Estates - were part of his ongoing to campaign to dissuade Sandra from taking the position that all the taxation requirements should be formally met and clearance certificates obtained.

[43] Nor do I accept Edward's characterization of the agreement to payout the remainder of Donald's Estate to be evidence of a functional executor relationship. Although all three executors did agree to that distribution in October 2024, Edward's starting point in that discussion was a demand that all of the funds in both Estates be distributed immediately (i.e., without the finalization steps taking place). The correspondence shows that Sandra agreed to the payout of Donald's Estate on the basis that no taxes needed to be filed on that estate for 2025, and on the basis that it was Donald's Estate alone. She did so in an attempt to appease Edward; the deadlock about the finalization steps carried on as before.

[44] Nor are Edward's uncivil emails to Sandra and Dianne a mere matter of untoward history. While Edward acknowledges some of his statements were regrettable, that is a striking understatement. The fact that Sandra and Dianne carried on trying to work Edward as a co-executor following these communications is remarkable. In my view, the inference that should be drawn from their doing so is not that the relationship is unimpaired, but rather that they did not consider the volatility displayed in those emails to be out-of-character. I am satisfied that the likelihood of Edward encountering other frustrations and responding in the same manner to be significant. As such, I am of the view that the hostility displayed by Edward will too likely resurface.

- [45] These Estates, while not insubstantial, are sufficiently modest to be tangibly and disproportionately reduced by an unduly lengthy administration, unnecessarily incurred legal fees and other executor expenses. Notably, the Estates have long been realized and liquidated, and the equal third entitlements appear undisputed. The administration should be straightforward and minimally expensive. Notwithstanding, the record shows that all three executors have separately engaged legal counsel at points. The record and the Timesheets show that the same basic administration issues are being revisited over and over again to the detriment of the Estates.
- [46] Finally, with respect to Edward's assertion that he is now agrees with Ms. Weber's proposed steps, I am not prepared to rely on that assertion. Edward terminated Ms. Walsh twice. Most notably, he signed an engagement letter with Mr. Gill, and then backed out of it because he disagreed with its express terms and because, on reflection, he was still annoyed with Ms. Walsh. The latter, in particular, is a fundamentally unprincipled change of position, taken at a time when it would obviously add significantly more delay and expense to the Estates' administration.
- [47] There is no basis in the evidence for assuming that Edward will be more reliable or resolute in his future conduct as an executor than he has proven in the past.
- [48] I am satisfied that the facts here satisfy the significant standard required for the removal of an executor and trustee named under a will. The current administrative structure has proven dysfunctional despite repeated efforts and an undue investment of time. It cannot be allowed to continue in place as it is to the detriment of the Estates.

V. Orders

- [49] For the reasons set out above, I order:
- a) Edward removed as an executor and trustee with respect to both of the Estates;
 - b) Edward must, within 30 days of this order, deliver all of the assets of the Estates to the remaining executors and trustees (i.e., Sandra and Dianne), as well as all documents, books, personal papers and accounts of Donald and Marjorie that are in his control or possession, including, but not limited to, information regarding income taxes, insurance policies, debts, assets and liabilities of the Estates.
- [50] The Court does not see any need for the appointment of a substitute executor and trustee consequent to Edward's removal.
- [51] The notices of application seek declarations that Sandra and Dianne shall not be held responsible or accountable for any of Edward's conduct in his former capacity as a trustee or executor of the Estates. Counsel gave provided no argument for why such an order was appropriate in this situation.

[52] I see no justification for such a declaration. I note that this is not a case in which an order is sought appointing Sandra and Dianne as executors or trustees. If there should be any dispute arising with respect to executor and trustee conduct during the time prior to Edward's removal, any responsibility and accountability for that conduct should be addressed in its factual context. The applications for declarations are dismissed.

[53] Sandra's costs of and incidental to this application will be payable from the Estates on a full-indemnity basis.

"Tucker J."

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