



McDonald
Vague

business recovery partners

KSJ Construction Limited (In Liquidation)

Liquidators' First Report

McDonald Vague Limited

Level 10, 52 Swanson Street,
Auckland Central

PO Box 6092, Wellesley Street,
Auckland 1141, New Zealand

p: 09 303 0506

f: 09 303 0508

e: insol@mvp.co.nz

www.mvp.co.nz

1 INTRODUCTION AND APPOINTMENT

KSJ Construction Limited ("the company") was placed into liquidation by a special resolution of the sole shareholder pursuant to Section 241(2)(a) of the Companies Act 1993 ("the Act") on 7 August 2017 at 7:00 a.m. Iain McLennan and Boris van Delden, CAANZ Accredited Insolvency Practitioners, of Auckland, were appointed joint and several liquidators of the company.

2 RESTRICTIONS

In preparing this report and its appendices, we have relied upon information provided to us. We have not independently verified or audited that information. Whilst all care and attention has been taken in compiling this report, we do not accept any liability whatsoever to any party arising from the circulation, publication, reproduction, or use of this report.

We reserve the right (but are under no obligation) to review and, if we consider necessary, amend this report to take into account any information that exists as at the date of this report but that becomes known to us after that date.

3 ATTACHMENTS

The following documents are attached to this report:

- Appendix 1: Statement of affairs setting out the company's estimated financial position
- Appendix 2: Schedule of company creditors' names and addresses
- Appendix 3: Notice of liquidators' decision to dispense with meeting of creditors
- Appendix 4: Notice to creditors to prove debts or claims
- Appendix 5: Unsecured creditor's claim form

4 COMPANY STRUCTURE AND BACKGROUND

| | |
|------------------------|----------------------|
| Date of incorporation: | 26 March 2013 |
| Company number: | 4380976 |
| Date ceased trading: | 6 August 2017 |
| Nature of business: | Construction company |

| | |
|--------------------|---|
| Trading address: | Unit 3, 54 View Road, Wairau Valley, Auckland |
| Share capital: | 1 Share |
| Shareholder: | Kah Hin Chan |
| Director: | Kah Hin Chan |
| Related companies: | None currently registered |

The company was involved in a number of large construction projects in Auckland over the past few years. Losses on recent projects caused by delays and disputes over final payments led to cash flow problems, which meant that the company was unable to continue to trade. The company ceased trading on 6 August 2017.

5 STATEMENT OF AFFAIRS

A statement of affairs showing the company's estimated financial position as at the date of our appointment is provided at appendix 1.

6 ASSETS AND PROPOSALS FOR CONDUCTING THE LIQUIDATION

We will realise all available assets.

We will complete a thorough review of the company's books, records and affairs to:

- ensure that all assets have been properly accounted for;
- determine whether there are any other avenues of recovery available;
- determine whether the company's officers have properly carried out their duties; and
- take enforcement/recovery action (if appropriate and beneficial to creditors).

If there are funds available for distribution to creditors, we will verify creditors' claims and make a distribution. We will then complete the liquidation and request that the Registrar of Companies remove the company from the register.

7 LIABILITIES AND CREDITOR CLAIMS

A schedule of known creditors and their addresses is provided at appendix 2, as required by section 255(2)(c) of the Act.

A notice to creditors to prove debts or claims is provided at appendix 4 and an unsecured creditor's claim form is provided at appendix 5.

All creditors' claim forms should be completed and return to our offices by Friday, 15 September 2017. Creditors that have not made a claim by that date may be excluded from any distribution made.

If you believe you are a secured creditor, please contact us and request a secured creditor's claim form. Do not complete the unsecured creditor's claim form at appendix 5.

7.1 Secured Creditors

As at the date of liquidation, 17 secured parties had registered 23 security interests against the company on the Personal Property Securities Register as follows:

| Party | Security |
|--|--|
| Allied Concrete Limited & AML Limited | All present and after acquired property Goods supplied together with proceeds |
| APL Kwikform Pty Ltd | Goods supplied together with proceeds |
| European Financial Services Limited | Motor vehicle |
| Fletcher Distribution Limited | All present and after acquired property Goods supplied together with proceeds |
| Heartland Bank Limited | Motor vehicle Motor vehicle |
| Ian Howe Concrete Pumps Limited | Mobile Concrete Placing Boom |
| ITW New Zealand Limited | Tools and equipment |
| Mercedes-Benz Financial Services New Zealand Limited | Motor vehicle together with proceeds |
| Nissan Financial Services New Zealand | Motor vehicle Motor vehicle Motor vehicle Motor vehicle |
| Portacom New Zealand Limited | All present and after acquired property Goods supplied together with proceeds |
| PSP Limited* | All present and after acquired property Goods supplied together with proceeds |
| Royalwolf Trading New Zealand Limited | All present and after acquired property Goods supplied together with proceeds |
| Steel and Tube Holdings Limited | All present and after acquired property Goods supplied together with proceeds |
| Sullivan & Armstrong Building Supplies Limited* | All present and after acquired property Goods supplied together with proceeds |
| Tamaki Building Supplies Limited | Building supplies |
| UDC Finance | Motor vehicle |
| Woodmart Limited | Goods supplied together with proceeds |

Since being notified of the company's liquidation, two secured creditors have discharged their financing statements (those marked with a * have been discharged).

According to the company's records, secured creditors are owed approximately \$291,165.

Personal Property Securities Act / Reservation of Title

If any creditor believes they hold a Purchase Money Security Interest entitling them to any goods or proceeds from realisation of goods, they should contact us immediately.

If any creditor believes they have a reservation of title over goods and they have not perfected their interest in the goods, they should also contact us immediately.

7.2 Preferential Creditors

According to the company's records, there is approximately \$123,281 owing to former employees for wages and holiday pay.

The Inland Revenue Department has not yet provided us with a creditor's claim but we understand that there are amounts due in respect of GST, PAYE, and other payroll deductions totalling approximately \$335,603.

7.3 Unsecured Creditors

From our review of the company's accounting records and other information, we estimate that the amount due to unsecured creditors is approximately \$1.1m.

8 CREDITORS' MEETING / LIQUIDATION COMMITTEE

A notice of the liquidators' decision to dispense with the meeting of creditors is provided at appendix 3.

At any time during the liquidation, a creditor or shareholder may request that the liquidators call a meeting pursuant to section 314 of the Companies Act 1993 for the purpose of appointing a liquidation committee. Any request for a meeting must be submitted to the liquidators in writing.

9 FURTHER INFORMATION

If you are aware of any information that would assist the liquidators, please set out the information in writing, attach any supporting evidence, and send it to us. Please note that it can be difficult for the liquidators to act in reliance on information that is not provided to us in writing.

If you wish to receive the six-monthly reports by email as and when they are published, please ensure that an email address is provided on your creditor's claim form.

This report and all subsequent reports will be available on the liquidators' website at www.mvp.co.nz.

10 ESTIMATED DATE OF COMPLETION

It is currently too early to estimate a date of completion for the liquidation.

11 CONTACT DETAILS

Enquiries should be directed to Marisa Brugeyroux on DDI (09) 306 3340 or by email to mbrugeyroux@mvp.co.nz.

The liquidators can be contacted at:

McDonald Vague Limited
Level 10
52 Swanson Street
Auckland 1010

P O Box 6092
Wellesley Street
Auckland 1141



IAIN McLENNAN
LIQUIDATOR

DATED this 16 day of August 2017

KSJ Construction Limited (In Liquidation)

Statement of Affairs

Statement of Affairs for the company as at 7 August 2017 (being the date of liquidation) showing assets at estimated realisable values and liabilities expected to rank.

| ASSETS SPECIFICALLY PLEDGED | Estimated to Realise | Due to Secured Creditor | Deficiency Ranking as | |
|--|-------------------------|----------------------------|--------------------------|----------------|
| | | | Unsecured | Surplus |
| Vehicles - UDC Finance | | 14,179 | unknown | unknown |
| Vehicles - Nissan Finance | | 123,926 | unknown | unknown |
| Vehicles - Heartland Bank | | 12,305 | unknown | unknown |
| Vehicles - European Financial Services | | 33,669 | unknown | unknown |
| Portacom New Zealand Limited | | 1,654 | unknown | unknown |
| Allied Concrete Limited & AML Limited | | unknown | unknown | unknown |
| Fletcher Distribution Limited | | 111,782 | unknown | unknown |
| Steel & Tube Holdings Limited | | unknown | unknown | unknown |
| Royalwolf Trading New Zealand Limited | | 7,829 | unknown | unknown |
| Estimated surplus / (deficiency) as regards specifically pledged assets | unknown | unknown | unknown | unknown |

| ASSETS AVAILABLE FOR PREFERENTIAL CREDITORS | Book Value | Estimated to Realise |
|---|----------------|-------------------------|
| Accounts receivable | 285,541 | 146,000 |
| Bank account balances | 20 | 20 |
| Retentions | 120,000 | 120,000 |
| Cash on hand | 67 | 67 |
| Total | 405,628 | 266,087 |
| Less preferential creditors | | |
| Employees | | 123,281 |
| Inland Revenue Department | | 335,603 |
| Total | | 458,884 |
| Estimated deficiency as regards preferential creditors | | (\$192,797) |

| ASSETS AVAILABLE FOR GENERAL SECURITY AGREEMENT HOLDER/S | Book Value | Estimated to Realise |
|--|----------------|-------------------------|
| Estimated surplus from assets specifically pledged | | unknown |
| | | - |
| Office furniture | unknown | unknown |
| Miscellaneous small assets | unknown | unknown |
| Total | unknown | unknown |
| Less deficiency as regards preferential creditors | | unknown |
| Deficiency ranking as unsecured | | unknown |

AVAILABLE FOR UNSECURED CREDITORS **unknown**

| | |
|--|----------------|
| LESS UNSECURED CREDITORS | |
| Estimated deficiency as regards Secured Creditors | unknown |
| Estimated deficiency as regards preferential creditors | unknown |
| Trade creditors | 1,100,000 |
| Estimated surplus/(deficiency) as regards unsecured creditors | unknown |

Notes:

1. There is no unpaid capital liable to be called up.
2. The above estimates are subject to the costs of the liquidation.
3. Assets held may be subject to Purchase Money Security Interest ("PMSI") or Reservation of Title claims.
4. There is a contingent liability in respect of the lease of the premises.

Disclaimer of Liability:

The information contained in the Statement of Affairs has been supplied by the company. We have not verified the information supplied. The Statement of Affairs has been prepared for the purpose of the liquidation and we do not accept any responsibility on any grounds whatsoever, including liability in negligence, to any party.

KSJ Construction Limited (In Liquidation)

Schedule of Creditors' Names and Addresses

Pursuant to Section 255(2)(c) of the Companies Act 1993

| Creditor's Name | Address 1 | Address 2 | Address 3 |
|---|--------------------------|----------------------|---------------|
| A1 Kiwi Cutters | PO Box 90981 | Victoria Street West | Auckland 1142 |
| AAA Pro Pumps | 6 Waikaukau Road | Glen Eden 0602 | |
| Accident Compensation Corporation | P O Box 3248 | WELLINGTON 6140 | |
| Acrow Limited | 7-8 Monahan Road | Mt Wellington | Auckland 1060 |
| Ah Lin Ng (Kelvin) | employee | | |
| Allied Concrete Limited & AML Limited | P O Box 1104 | INVERCARGILL 9840 | |
| Anzor Fastenerrs | PO Box 300468 | Albany | Auckland 0752 |
| APL Kiwiiform Pty Limited | P O Box 19 367 | Avondale | AUCKLAND 1746 |
| Auckland Transport | Private Bag 92265 | Victoria Street West | AUCKLAND 1142 |
| Bing Shing Loh | employee | | |
| Bunnings Limited | PO Box 14436 | Panmure | Auckland 1741 |
| CANZAC | PO Box 3181 | Christchurch 8140 | |
| Chee Wai Chen | employee | | |
| Chuang Jian Construction | 113 Basset Road | Remuera | Auckland 1050 |
| Conqa | 402/150 Karangahape Road | Auckland 1010 | |
| Conslab | 25 Smales Rd | East Tamaki | Auckland 2013 |
| Contact Energy | Private Bag 4709 | CHRISTCHURCH 8154 | |
| Coventry Group Limited T/As Konnect Shop | P O Box 1414, Eagle Farm | Queensland 4009 | AUSTRALIA |
| Darrin Paul Green | employee | | |
| Dickson Lam | employee | | |
| Doreen Chua | employee | | |
| European Financial Services Limited | P O Box 419 | Shortland Street | AUCKLAND 1140 |
| Fletcher Distribution Limited T/As Placemakers Albany | P O Box 302 039 | North Harbour | AUCKLAND 0971 |

Appendix 2

| | | | |
|--|------------------------|------------------------|-------------------|
| Fletcher Distribution Limited T/As Placemakers Cook Street | P O Box 1095 | Shortland Street | AUCKLAND 1140 |
| Fletcher Distribution Limited T/As Placemakers Pakuranga | P O Box 82 208 | Highland Park | AUCKLAND 2143 |
| Foo Kok Hoong (Sam) | employee | | |
| Gaik Beng Khoo | employee | | |
| GFC Fasteners | 14 Olive Road | Penrose | Auckland 1061 |
| Green House Limited | 55 Hutchinsons Road | Bucklands Beach | AUCKLAND |
| Grove Hardware Limited t/a Mitre 10 | Private Bag 92908 | Onehunga | AUCKLAND 1643 |
| H2S Construction Limited | 33 Mcburney Place | Mangere East | Auckland 2024 |
| Heartland Bank Limited | 75 Riccarton Road | Riccarton | CHRISTCHURCH 8011 |
| Heng Zhang (Lyle) | employee | | |
| Hilti | Unit 1B | 525 Great South Road | Penrose 1061 |
| Holcim | PO Box 6040 | Upper Riccarton | Christchurch 8442 |
| Ian Howe Concrete Pumps Limited | P O Box 121 189 | Henderson | AUCKLAND 0650 |
| Inland Revenue Department | P O Box 39 010 | Wellington Mail Centre | LOWER HUTT 5045 |
| ITW New Zealand Limited | P O Box 40 031 | Glenfield | AUCKLAND 0627 |
| JJ Builders | 1/28 Nearco Street | Manurewa | Auckland 2015 |
| JustWater International Limited | Private Bag 92811 | Penrose | Auckland 1641 |
| Kon Sing Chan | 15a Rotomahana Terrace | Remuera | AUCKLAND 1050 |
| KWN Construction | 1c Vanguard Road | Kelston | Auckland 0602 |
| Lee Chan | unknown | | |
| Loven Tools | 1 Rakino Way | Mt Wellington | Auckland |
| LY Construction | 11 Sunnyside Crescent | Papatoetoe | Auckland 2025 |
| Malimali Afemui | employee | | |
| Matthew Borg | employee | | |
| Meedra Limited | 2/196 Chivalry Road | Glenfide | AUCKLAND 0629 |
| Mercedes-Benz Financial Services New Zealand Limited | 9 Pacific Rise | Mt Wellington | AUCKLAND |
| Mobil Oil New Zealand Limited | P O Box 2499 | WELLINGTON 6140 | |
| Nasilai Molitoni (Toni) | employee | | |
| New Zealand Post | P O Box 3840 | WELLINGTON 6140 | |
| Ng Kar Wai (Nick) | employee | | |
| Nissan Financial Services New Zealand | P O Box 83 101 | WELLINGTON 6440 | |

Appendix 2

| | | | | |
|--|--------------------------|-------------------------|--|----------------|
| NZ Phoenix Construction | unknown | | | |
| NZ Safety | 87-91 Kerrs Road | Wiri | | Auckland 2104 |
| NZ Transport Agency | Private Bag 11777 | Palmerston North 4442 | | |
| Panel Prop Limited | PO Box 373 | Drury 2247 | | |
| Paula Ula | employee | | | |
| Plytech International | 23 Business Parade North | Highbrook | | Auckland 2013 |
| Portacom New Zealand Limited | P O Box 12 756 | Penrose | | AUCKLAND, |
| PSP Limited | P O Box 101 851 | North Shore Mail Centre | | AUCKLAND |
| Qiong Zhao (Janet) | employee | | | |
| Ramset | Gate 2 | 23-29 Poland Road | | Glenfield 0627 |
| Rapid Metal Developments (N.Z.) Limited | PO Box 22316 | Otahuhu | | AUCKLAND 1640 |
| Renante Molina (Ray) | employee | | | |
| Rolandson Construction Group Limited | PO Box 19668 | Victoria Street West | | AUCKLAND 1143 |
| Rothbury | PO Box 1596 | Shortland Street | | Auckland 1140 |
| Rothbury Premium Funding | P O Box 1596 | Shortland Street | | AUCKLAND 1140 |
| Royal Wolf Trading New Zealand Limited | P O Box 22 662 | Otahuhu | | AUCKLAND 1640 |
| Rui Li (Ryan) | employee | | | |
| Shiva Avitesh Naidu | employee | | | |
| Sione Tatafu Pasikala | employee | | | |
| Sonatane Fehoko Tafuna | employee | | | |
| Spring NZ | PO Box 13630 | Onehunga | | Auckland 1643 |
| Station Orchard Limited | 192 State Highway 33 | RD 9 | | Te Puke 3189 |
| Steel and Tube Holdings Limited | P O Box 204 117 | Highbrook | | AUCKLAND |
| Stelric Plastering | PO Box 15502 | New Lynn | | AUCKLAND 0640 |
| Stevenson Group Limited | PO Box 105558 | Auckland 1143 | | |
| Sullivan & Armstrong Building Supplies Limited | P O Box 15 050 | New Lynn | | AUCKLAND 0640 |
| Tamaki Building Supplies Limited | P O Box 64 271 | Botany | | AUCKLAND 2163 |
| Tamaki ITM | PO Box 64271 | Botany | | Auckland 2163 |
| Tomasi Lutui | employee | | | |
| Total Access Limited | PO Box 12962 | Penrose | | Auckland 1642 |
| Tower Scaffolding Group Limited | P O Box 97 584 | Manukau | | AUCKLAND 2241 |

Appendix 2

| | | | |
|------------------------------------|--------------------|----------------------|---------------|
| UDC Finance Limited | P O Box 91 145 | Victoria Street West | AUCKLAND 1142 |
| Umesh Naidu | employee | | |
| Vodafone New Zealand Limited | P O Box 9404 | Newmarket | AUCKLAND 1149 |
| Warehouse Stationary | unknown | | |
| Weize Sun (Tom) | employee | | |
| Wilson Parking New Zealand Limited | P O Box 8290 | Symonds Street | AUCKLAND 1150 |
| Wolfgramm Contracting Limited | Suite 11 | 400 Great South Road | Otahuhu 1062 |
| Woodmart Limited | P O Box 112 297 | Penrose | AUCKLAND |
| YM Chan | Level 6 | 121 Beach Road | Auckland 1010 |
| Youngman Richardson & Co. Limited | 6-10 Parkway Drive | Mairangi Bay | Auckland 0632 |
| Zulin NZ Limited | P O Box 8391 | Symonds Street | AUCKLAND 1150 |

Note: In order to protect employees' privacy, their addresses have been withheld.


Appendix 3

Notice of Liquidators' Decision to Dispense with Meeting of Creditors

After having regard to the assets and liabilities of KSJ Construction Limited (In Liquidation) and the likely result of the liquidation, the liquidators propose to dispense with calling a meeting of creditors pursuant to section 245 of the Companies Act 1993.

The liquidators do not, however, wish to preclude creditors from expressing their views. Please contact Marisa Brugeyroux of this office on DDI (09) 306 3340 if you have any specific enquiries.

If you wish to request that a creditors' meeting be called, you must provide written notice of your request within 10 working days of receiving this notice. Your notice you must also state the reason you require a meeting so that an agenda can be prepared and circulated to creditors and creditors can be given the opportunity to vote on any proposed resolutions by voting letter.



IAIN McLENNAN
LIQUIDATOR

DATED this 16th day of August 2017

Appendix 4

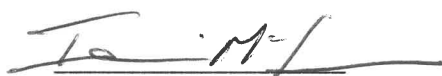
IN THE MATTER of The Companies Act 1993

and

IN THE MATTER of KSJ Construction Limited (In Liquidation)

Notice to Creditors to Prove Debts or Claims

Notice is given that the liquidator of KSJ Construction Limited (In Liquidation) ("the company"), fix Friday, 15 September 2017, as the day on or before which the company's creditors are to make their claims and establish any priority their claims may have under section 312 of the Companies Act 1993. Creditors who have not made a claim by this date may be excluded from any distribution made.



IAIN McLENNAN
LIQUIDATOR

DATED this *16* day of August 2017

ADDRESS OF LIQUIDATOR

McDonald Vague Limited
Level 10, 52 Swanson Street
AUCKLAND 1010

PO Box 6092
Wellesley Street
AUCKLAND 1141

Telephone: (09) 303 0506
Facsimile: (09) 303 0508
Website: www.mvp.co.nz

DATE OF LIQUIDATION: 7 August 2017

Unsecured Creditor's Claim

(Also for use by Preferential Creditors)

SECTION 304(1) COMPANIES ACT 1993

(For help see www.mvp.co.nz or email
claims@mvp.co.nz)

| | | | | |
|--|--|--|--|--|
| | | | | |
| | | | | |

NAME AND POSTAL ADDRESS OF CREDITOR IN FULL

Telephone Numbers: ()

()

E-Mail

My Reference is:
(if applicable)

* Any personal information collected is for the purpose of administering the liquidation in accordance with the Companies Act 1993.

The information will be used and retained by the liquidators and McDonald Vague and will be released to other parties only with your authorisation or in compliance with the Privacy Act 1993.

Under Section 304(1) of the Companies Act 1993 any claim by an unsecured creditor against a company in liquidation must be in this prescribed form and must –
(a) Contain full particulars of the claim; and
(b) Identify any documents that evidence or substantiate the claim.

You may have access to and request correction of any personal information.

(*Not applicable, if creditor is not an individual within the meaning of the Privacy Act 1993.)

NAME OF COMPANY IN LIQUIDATION:

(IN LIQUIDATION)

I _____
(If claim is made on behalf of creditor, specify relationship to creditor and authority)
claim that the company was at the date it was put into liquidation indebted to the abovenamed creditor for the sum of (Amount in words):

STATUS OF CLAIM:

1. I am an unsecured creditor for
(Also applicable to secured creditors who hereby surrender their security)

\$

2. I am a preferential creditor for
(Refer details on reverse)

\$

3. My total claim is for
(State currency if other than \$NZ)

Other
Currency

NZ \$

4. I have claimed retention/reservation of title rights pursuant to rights held by me

Tick if Applicable ☐

Note: If you are a secured creditor contact this office and a Secured Creditors Claim Form will be sent to you. (Refer details on reverse)

Full particulars of the claim are set out, and any supporting documents that substantiate the claim, are identified on the reverse of this form.

(The liquidator may require the production of a document under Section 304(2) of the Companies Act 1993. You are **not required to attach any supporting documents** at this stage, but you may attach them now, if you think it would expedite the processing of the claim.)

SIGNED:

Date: / /

WARNING —

It is an offence under Section 304(6) of the Companies Act 1993 to –

Make or authorise the making of, a claim that is false or misleading in a material particular knowing it to be false or misleading; or

Omit, or authorise the omission from a claim of any matter knowing that the omission makes the claim false or misleading in a material particular.

Received
(Date Stamp)

RESERVED FOR OFFICE USE:

Claim admitted/rejected
for voting purposes:
(Delete one)

Signed:

Date: / /

Preferential Claim for:

Ordinary Claim for:

CLAIM REJECTED
FOR PAYMENT:

\$

\$

or
CLAIM ADMITTED
FOR PAYMENT:

Preferential Claim for:

Ordinary Claim for:

\$

\$

Signed
Liquidator:

Date: / /

Note: If the decision to admit or reject a claim is amended, regulation 8 of the Companies Act 1993 Liquidation Regulations 1994 requires that it be recorded in writing.

The Insolvency & Business Recovery Specialists

McDONALD VAGUE LIMITED

PO Box 6092, Wellesley St, Auckland 1141, New Zealand.

Telephone 0-9-303 0506, Facsimile 0-9-303 0508

If the creditor owes money to the company, please give full details.

| Date | Details of Claim and Identification of Documents that Evidence or Substantiate the Claim | Amount \$ |
|------|--|--------------|
| | | |

CLAIMS AGAINST INVENTORY (Romalpa Claims)(Consignment Goods) (Retention of Title) etc.

Please provide details of the basis of the retention of title claim filed by you and/or details of entry on the Personal Property Securities Register.

PREFERENTIAL CLAIMANTS ONLY**Guideline**

The Seventh Schedule of the Companies Act 1993 sets out those claims which are regarded as preferential and shows their extent and order of priority. For example, wages and salary of any employee in respect of services rendered to the company during the four months preceding the commencement of liquidation are preferential AND the total sum to which priority is to be given in the case of any one employee for wages, holiday pay, deductions, redundancy and child support must not exceed \$20,340 or such greater amount as is prescribed at the commencement of the liquidation.

1. Why do you believe you are a preferential creditor?
(eg. employee, GST, etc) _____
2. Details of your claim: _____

If applicable please record here your GST Registration number: _____

and total GST included in your tax invoice: _____

\$