



No. S1813807
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE PART XIII OF THE
BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, C. B-6,
AS AMENDED

AND

IN THE MATTER OF THE MASAHIKO NISHIYAMA
BANKRUPT UNDER THE LAWS OF JAPAN

ORDER MADE AFTER APPLICATION

)	THE HONOURABLE JUSTICE)	
))	
BEFORE)	<i>FRANCIS</i>)	APRIL 6, 2022
))	
))	


ON THE APPLICATION of Alvarez & Marsal Canada Inc., in its capacity as the Court appointed receiver over all of the assets, undertakings and property owned or beneficially owned by Masahiko Nishiyama in Canada (the "**Receiver**"), and Hiroshi Morimoto, trustee over the bankruptcy estate of Masahiko Nishiyama (the "**Trustee**") coming on for hearing at 800 Smithe Street, Vancouver, BC V6Z 2E1 on April 6, 2022, and on hearing Jeffrey D. Bradshaw, lawyer for the Receiver and Trustee, and Iain Dixon, counsel for the City of Vancouver; and other counsel listed hereto at **Schedule "A"**, and no one appearing on behalf of the other parties, although duly served; AND ON READING the materials filed herein;


THIS COURT ORDERS AND DECLARES that:

1. the real property located in Vancouver, British Columbia, bearing parcel identifier: 028-447-263 (the "**Condo**") is exempt from the vacancy tax assessed pursuant to the City of Vancouver's Vacancy Tax By-law 11674 for the 2019 tax year; and

2. endorsement of this Order by counsel or any unrepresented party appearing on this application is hereby dispensed with.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:


Signature of ☒ lawyer for the Receiver and Trustee
DLA Piper (Canada) LLP (Jeffrey D. Bradshaw)


Signature of ☒ lawyer for the City of Vancouver
(Iain Dixon)

BY THE COURT



REGISTRAR



Schedule "A"

Counsel Name	Party Representing
Robert Richardson Robert Richardson Law Corporation	The Resolution and Collection Corporation
Michael J. Steven Kerfoot Burroughs LLP	Yongling Duan
S.R.	Masahiko Nishiyama AF
S.R.	Hatsumi Kinoshita AF