

THE QUEEN'S BENCH  
WINNIPEG CENTRE

BETWEEN:

**LINCOLN WOLFE and 5606269 MANITOBA LTD.**

Applicants,

-and-

**DUANNE TAYLOR, 5608067 MANITOBA LTD., TAYLOR  
BROS. FARM LTD. and EDWIN POTATO GROWERS LTD.**

Respondents.

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**SEVENTH REPORT OF DELOITTE RESTRUCTURING INC.,  
IN ITS CAPACITY AS COURT APPOINTED LIQUIDATOR OF  
TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**

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**AUGUST 18, 2022**

**LIQUIDATOR**

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## INTRODUCTION

1. By means of an Order (the “**Liquidation Order**”) of the Honourable Justice Toews of the Court of Queen’s Bench for Manitoba (the “**Court**”) pronounced on April 28, 2017 (the “**Date of Appointment**”), Deloitte Restructuring Inc. was appointed as the liquidator (the “**Liquidator**”), without security, of all of the assets, undertakings, and property (the “**Property**”) of Taylor Bros. Farm Ltd. (“**TBF**”) and Edwin Potato Growers Ltd. (“**EPG**”) (collectively the “**Companies**”).
2. The Liquidation Order was signed and entered with the Court on June 5, 2017. A copy of the Liquidation Order and other information regarding the liquidation proceedings can be accessed on the Liquidator’s website at [www.insolvencies.deloitte.ca/en-ca/tbf-epg](http://www.insolvencies.deloitte.ca/en-ca/tbf-epg).
3. The Liquidation Order was granted as a result of an application by Lincoln Wolfe (“**Mr. Wolfe**”) and 5606269 Manitoba Ltd. (“**269**”) (collectively the “**Applicants**”) pursuant to sections 207 and 210 of *The Corporations Act*, CCSM, c. C225 (“**The Corporations Act**”).

## TERMS OF REFERENCE

4. In preparing this seventh report (the “**Seventh Report**”), the Liquidator has relied upon unaudited financial information, the books and records of the Companies and discussions with the shareholders and their respective legal counsel, interested parties, and other stakeholders of the Companies.
5. The financial information of the Companies has not been audited, reviewed or otherwise verified by the Liquidator as to its accuracy or completeness, nor has it necessarily been prepared in accordance with generally accepted accounting principles and the reader is cautioned that this Seventh Report may not disclose all significant matters about the Companies. Additionally, none of the Liquidator’s procedures were intended to detect defalcations or other irregularities. If the Liquidator were to perform additional procedures or to undertake an audit examination of the financial statements in accordance with generally accepted auditing standards, additional matters may have come to the Liquidator’s attention. Accordingly, the Liquidator does not express an opinion nor does it provide any other form of assurance on the financial or other information presented

herein. The Liquidator may refine or alter its observations as further information is obtained or brought to its attention after the date of this Seventh Report.

6. Unless otherwise stated, all monetary amounts contained in this Seventh Report are expressed in Canadian dollars.
7. Capitalized terms used in this Seventh Report but not defined herein are as defined in the various other reports filed by the Liquidator in these proceedings, and the Liquidation Order.

## **PURPOSE**

8. The Seventh Report is being filed to inform the Court as to the following:
  - (a) The activities of the Liquidator since the filing of the Sixth Report dated January 24, 2022 (the “**Sixth Report**”); and
  - (b) An update on the remaining asset of the Companies.
9. Furthermore, this Seventh Report is being filed in support of the Liquidator’s application to this Honourable Court on November 9, 2022, seeking the following:
  - (a) Approval of the reported actions of the Liquidator since the filing of the Sixth Report in respect of administering these liquidation proceedings, inclusive of the Liquidator’s Statement of Receipts and Disbursements for the period January 22, 2022 to August 8, 2022;
  - (b) Advice and direction of the Court pursuant to section 214(g) of *The Corporations Act*:
    - (i) Authorizing the Liquidator’s Holdback (as defined below) to complete the within application and to finalize the liquidation proceedings;
    - (ii) Authorizing and directing the Liquidator to complete the Proposed Distributions (as defined below);
    - (iii) Authorizing and directing the Liquidator to assign the Liquidator’s and

TBF's right, title, and interest in the Class Action Claim (as defined below) to R.L. Wolfe Ltd. ("**RLW**");

- (iv) Directing the Liquidator to transfer digital copies of the records (the "**Records**") of the Companies to legal counsel representing both the Applicants and the Respondents, and to destroy the Records thereafter; and
- (v) Directing that the Liquidator take no further steps pursuant to its appointment under *The Corporations Act*;
- (c) Approval of the fees and disbursements of the Liquidator and its legal counsel; and
- (d) An order providing for the discharge of the Liquidator.

## **ACTIVITIES OF THE LIQUIDATOR**

10. Since the filing of the Sixth Report, the activities of the Liquidator have included the following:
- (a) Preparing for and attending the February 3, 2022 Court hearing before Justice Toews, and the May 11, 2022 Court hearing before the Court of Appeal;
  - (b) Compiling and filing the 2021 corporate tax return for EPG, and applying for a Canada Revenue Agency ("**CRA**") tax clearance certificate in respect of same;
  - (c) Corresponding with the class action claims administrator, Exchange Group (the "**Claims Administrator**"), and filing a claim in the Lake Manitoba Class Action Settlement commenced against the Government of Manitoba in suit no. CI 13-01-82597 (the "**Class Action**");
  - (d) Reviewing creditor claims and preparing the Proposed Distributions schedule; and
  - (e) Drafting, reviewing, and finalizing this Seventh Report.

## REMAINING ASSETS OF THE COMPANIES

11. In accordance with the February 3, 2022 Court Order, attached hereto as Appendix A, the Liquidator completed the following sales:
  - (a) The BTW Claim and the FCF Award Claim (both as defined in the Sixth Report) were sold to RLW, with the Liquidator's Certificate being filed with the Court on February 18, 2022, attached hereto as Appendix B; and
  - (b) The NSF Action (as defined in the Sixth Report) was sold to Northern Sunshine Farms (Manitoba) Ltd., with the Liquidator's Certificate being filed with the Court on February 22, 2022, attached hereto as Appendix C.
12. With the completion of the above sales, the only remaining asset of the Companies with any realizable value is TBF's interest in the Class Action. As detailed in the Sixth Report, on or about August 13, 2018, the Liquidator became aware of the Class Action which resulted from flooding in 2011, impacting 2011 and 2012 crop production for a number of landowners in the Province of Manitoba. The Class Action was filed in 2013 and was certified in April 2018.
13. On January 13, 2022 (the "**Settlement Date**"), a settlement was approved by the Court, and the Claims Administrator was appointed to oversee the Class Action claims process. On February 9, 2022, the Liquidator completed the requisite claims registration form, submitted same to the Claims Administrator, and was provided with an assigned claim number (#000218).
14. The Liquidator followed up with the Claims Administrator via e-mail on May 16, May 18, May 27, and June 1, 2022 requesting an update on the status of the Class Action claims process. On June 2, 2022, the Claims Administrator finally responded advising that the next correspondence that the Liquidator can expect to receive will be an "eligibility determination", and if applicable, a claim option form. However, prior to making this determination, the Claims Administrator advised that it must complete its review of the Manitoba Agricultural Services Corporation ("**MASC**") files for the corresponding claimants, which process is still expected to take approximately four (4) to five (5) months. As a result, the Claims Administrator advised that it may take

anywhere between one (1) to six (6) months before the Liquidator can expect to hear back, and that the Claims Administrator has up to nine (9) months to distribute the option forms for completion by the claimants. The Claims Administrator provided further e-mail correspondence on June 15, 2022, advising that as TBF's claim related to a farming operation, the claim may potentially take longer to process than other less complex claims received for a residence or cottage.

15. Accordingly, as at the date of this Seventh Report, the Liquidator has not received any settlement proceeds from the Class Action, but understands that TBF's claim approximates \$470,400 (the "**Class Action Claim**").
16. Given the extended time period over which the Class Action claims process is expected to continue, the Liquidator is recommending that TBF's Class Action Claim be assigned to RLW in accordance with the RLW Security (as defined below), as further detailed below.
17. As detailed in the Affidavit of Carmen Balzer sworn July 2, 2021, Exhibit EE attached thereto included correspondence from the Liquidator's legal counsel, MLT Aikins LLP ("**MLT Aikins**"), dated June 24, 2021 (attached hereto as Appendix D), summarizing the solicitor and client cost award granted by the Court on February 16, 2021, which costs totaled approximately \$102,905 (the "**Cost Award**"). As at the date of this Seventh Report, no payment has been made to the Liquidator, TBF, or EPG by 5608067 Manitoba Ltd. or Duanne Taylor ("**Mr. Taylor**") on account of the Cost Award.
18. As the collectability of the Cost Award is uncertain, and as the Cost Award accrues to the benefit of both TBF and EPG, upon the discharge of the Liquidator, the creditors of TBF and EPG can further pursue same.

## **PROPOSED DISTRIBUTIONS**

### **EPG**

19. As detailed in the Fourth Report dated August 27, 2018 (the "**Fourth Report**"), at the close of the EPG Claims Process (as defined therein), the Liquidator had received aggregate secured and unsecured claims totaling approximately \$4.1 million. In

accordance with the Court Order dated August 31, 2018, the secured claim of Gerald and Martha Wiebe was paid in full on October 5, 2018 in the amount of \$823,554.

20. As detailed in the Sixth Report, the extensive costs which the Liquidator has been required to incur in order to address the numerous motions and multiple appeals in these proceedings has rendered EPG insolvent. Based on the funds currently being held in trust by the Liquidator on account of EPG, net of the Liquidator’s Holdback, the funds available for distribution to EPG’s creditors approximates \$2.1 million. The table below summarizes the admitted claims from the EPG Claims Process (inclusive of per diem interest to December 9, 2022, where appropriate), along with the proposed distributions to creditors (the “**Proposed EPG Distribution**”). The Proposed EPG Distribution is further detailed in Appendix E attached hereto.

**PROPOSED EPG DISTRIBUTION**

Claimant	Nature of Claim	Claims Filed in Claims Process (see Fourth Report)	Status	Proposed Distribution
Gerald and Martha Wiebe	Secured	\$ 836,415	Paid	\$ -
<b>Subtotal</b>		<b>836,415</b>		<b>-</b>
Duane Taylor	Unsecured	800,000	Dismissed	-
MIG Insurance	Unsecured	1,017	Disallowed	-
Fat Cat Farms Ltd.	Unsecured	23,026	Admitted	-
Pitblado	Judgment	31,281	Admitted	44,728
Gerald and Martha Wiebe	Unsecured	3,977	Admitted	2,737
MNP LLP	Unsecured	16,744	Admitted	18,033
R. L. Wolfe Ltd. (BNS Guarantee)	Unsecured	1,316,067	Admitted	1,408,748
R. L. Wolfe Ltd. (RBC Guarantee)	Unsecured	131,004	Admitted	100,587
Taylor Bros. Farm Ltd.	Unsecured	916,366	Admitted	525,255
<b>Subtotal</b>		<b>\$ 3,239,482</b>		<b>\$ 2,100,087</b>

**TBF**

21. As detailed in the Fourth Report, the Liquidator did not implement a claims process for TBF as TBF was determined to be insolvent, and a bankruptcy filing was expected to be imminent. Post-bankruptcy filing, a prescribed claims process would be followed in accordance with the provisions of the *Bankruptcy and Insolvency Act*. However, as at the date of this Seventh Report, given the various appeals and court proceedings which followed the filing of the Fourth Report (as further detailed in the Sixth Report), TBF has not been assigned into bankruptcy.



22. As further detailed in the supplement to the Second Report dated March 29, 2018 (the “**Supplement to the Second Report**”), MLT Aikins opined on RLW’s security (the “**RLW Security**”) in the residual assets of TBF and EPG as follows:
- (a) The RLW Security is valid and enforceable;
  - (b) The RLW Security secures in favour of RLW the debts originally owed by TBF to Bank of Nova Scotia, Farm Credit Canada, and Royal Bank of Canada and subsequently purchased by and assigned to RLW;
  - (c) The RLW Security comprises legal, valid and binding obligations of TBF owed to RLW, enforceable in accordance with its terms, and charges the general personal property of TBF; and
  - (d) The RLW Security ranks in priority to the claims of the unsecured creditors of TBF.
23. Prior to the Proposed EPG Distribution, the residual funds being held by the Liquidator on account of TBF approximated \$84,000, net of the Liquidator’s Holdback. As approximately \$525,000 of the Proposed EPG Distribution will be paid to TBF, subsequent thereto, TBF will have approximately \$609,000 available for distribution to its creditors. As TBF remains indebted to RLW for amounts in excess of \$3.0 million subsequent to the Proposed EPG Distribution (i.e. approximately \$4.6 million, less approximately \$1.5 million recovered from EPG), and RLW ranks in priority to the other TBF claimants by virtue of the RLW Security, the Liquidator respectfully recommends that all available funds should be paid to RLW (the “**Proposed TBF Distribution**”) (and collectively with the Proposed EPG Distribution, the “**Proposed Distributions**”).
24. Additionally, as noted above, as the only remaining realizable asset of TBF is the Class Action Claim (which approximates \$470,400), and the administration of the Class Action is expected to continue for some time, the Liquidator is recommending that the Class Action Claim be assigned to RLW in accordance with the RLW Security.

## ***The Corporations Act***

25. As at the date of this Seventh Report, both TBF and EPG are insolvent. In accordance with paragraph 214(g) of *The Corporations Act*, if at any time the Liquidator determines that the corporation is unable to pay or adequately provide for the discharge of its obligations, the Liquidator may apply to the court for directions.
26. The Liquidator is seeking direction of the Court with respect to the appropriateness of completing the Proposed Distributions given the insolvent status of both EPG and TBF. The Liquidator is recommending that the Proposed Distributions occur in the liquidation proceedings based on the following:
  - (a) Completing the Proposed Distributions will avoid the costs associated with the bankruptcy proceedings for both EPG and TBF, which would reduce the distributions to creditors;
  - (b) A formal EPG Claims Process has already been completed by the Liquidator and the EPG claims have been fully and finally determined; and
  - (c) Although a formal claims process has not been completed for TBF, in accordance with MLT Aikins security review, the RLW Security ranks in priority to the claims of the unsecured creditors of TBF, and RLW will be the only creditor to receive a distribution from the TBF estate.

## **STATUTORY REPORTING UNDER *THE CORPORATIONS ACT***

27. As detailed in the Sixth Report, given the significant costs of the various appeals in these proceedings, both TBF and EPG have been rendered insolvent. In accordance with section 214(h) of *The Corporations Act*, the Liquidator shall deliver to the Court and the directors, at least once in every twelve (12) month period after its appointment, or more often as the Court may require, financial statements of the Companies in the form required by section 149 of *The Corporations Act*, or in such other form as the Liquidator may think proper or as the Court may require. As EPG and TBF have not yet been assigned into bankruptcy, the Liquidator's reporting obligations under section 214(h) of *The Corporations Act* remain extant.

28. Since the closing of the Wolfe Land Transaction and the Beaver Creek Transaction in April 2018 (as detailed in the Third Report of the Liquidator dated May 18, 2018), TBF and EPG have not engaged in any active operations. Accordingly, as detailed in the Fourth Report, the Liquidator is of the view that the statement of receipts and disbursements attached as Appendix I hereto (and further discussed below) provides financial information regarding TBF and EPG which is equivalent to that required by section 214(h) of *The Corporations Act* with respect to both TBF and EPG.
29. In accordance with section 216(2) of *The Corporations Act*, within one (1) year after its appointment and after paying or making adequate provision for all claims against the Companies, the Liquidator shall apply to Court:
- (a) For approval of its final accounts and for an order permitting the Liquidator to distribute money or in kind the remaining Property of the Companies to its shareholders according to their respective rights; or
  - (b) For an extension of time, setting out the reasons therefor.
30. In accordance with the February 3, 2022 Court Order, the time within which the Liquidator was to pass its accounts and to make a distribution to the shareholders of the Companies was extended to ten (10) business days after the date on which all appeals in these proceedings have been fully determined. Furthermore, the February 3, 2022 Court Order approved the fees and disbursements of the Liquidator and its legal counsel to January 13, 2022 and December 21, 2021, respectively.
31. Accordingly, if the Court approves of the Proposed Distributions and the relief being requested by the Liquidator detailed below, the Liquidator will wait thirty (30) days after the issuance of the Court order to allow the appeal period to lapse. If no appeal is filed, forthwith thereafter the Liquidator will complete the Proposed Distributions and file the Liquidator's discharge certificate (the "**Liquidator's Discharge Certificate**"), fulfilling its obligations under section 216(2) of *The Corporations Act*.

## **FEES AND DISBURSEMENTS OF THE LIQUIDATOR AND LEGAL COUNSEL**

32. Pursuant to paragraph 16 of the Liquidation Order, the Liquidator and its legal counsel

shall pass their accounts from time to time. The parties with a primary interest in such accounts appear to be Mr. Wolfe and Mr. Taylor given that, as shareholders of TBF and EPG, they would be entitled to receive any surplus after the payment of all of the Companies' debts. Accordingly, Mr. Wolfe and Mr. Taylor have been served with all of the reports and invoices of the Liquidator as well as other materials within these proceedings.

33. Attached hereto as Appendix F is a summary of the invoices of the Liquidator for fees and disbursements incurred during the period January 14, 2022 to August 3, 2022. The Liquidator's accounts total \$37,326 in fees and disbursements (excluding GST). The Liquidator estimates that its fees and disbursements incurred subsequent to August 3, 2022, to finalize this Seventh Report, to prepare for and attend the November 9, 2022 hearing, and to finalize the Liquidator's discharge will approximate \$40,000 (plus GST) (the "**Estimated Liquidator Fees**")
34. The fees charged by the Liquidator are based on the amount of professional time required at standard hourly billing rates, which vary depending upon the experience level and location of the professionals involved. The average hourly rate charged by the Liquidator in these proceedings is approximately \$414 per hour. The rates charged by the Liquidator are comparable to the rates charged for the provision of services by other professional firms providing specialized financial and restructuring services.
35. In the Liquidator's view, the services rendered in respect of its fees and disbursements have been duly rendered in response to the required and necessary duties of the Liquidator, and are reasonable in the circumstances.
36. Attached hereto as Appendix G is a summary of the invoices of MLT Aikins, legal counsel to the Liquidator, for fees and disbursements incurred for the period December 16, 2021 to July 31, 2022. The accounts total \$86,962 in fees and disbursements (excluding PST and GST) and reflect an average hourly rate of \$578. The Liquidator's legal counsel estimates that its fees and disbursements incurred subsequent to July 31, 2022, to prepare for and attend the November 9, 2022 hearing, and to assist with finalizing the Liquidator's discharge will approximate \$30,000 (plus taxes) (the

**“Estimated Legal Fees”**).

37. The Liquidator has reviewed the invoices rendered by MLT Aikins and regards same as reasonable and validly incurred in accordance with the provisions of the Liquidation Order.

## **STATEMENT OF RECEIPTS AND DISBURSEMENTS**

38. A consolidated statement of receipts and disbursements for the period April 28, 2017 to August 8, 2022 is attached hereto as Appendix H. An individual entity statement of receipts and disbursements for the period April 28, 2017 to August 8, 2022 is attached hereto as Appendix I. As at the date of this Seventh Report, the Liquidator is holding approximately \$2,263,662 in its trust account (the **“Trust Funds”**).
39. In order to complete the Liquidation proceedings, in consideration of the Estimated Liquidator’s Fees and the Estimated Legal Fees, the liquidator proposes to holdback \$80,000 from the Trust Funds (the **“Liquidator’s Holdback”**).

## **APPROVALS SOUGHT**

40. The Liquidator believes that, other than completing the Proposed Distributions and concluding certain administrative matters, the Liquidator’s mandate pursuant to the Liquidation Order (the **“Liquidator’s Mandate”**) is substantially complete.
41. For the reasons outlined above, the Liquidator respectfully requests that the Court grant an Order:
- (a) Approving the reported activities, actions, and proposed courses of action of the Liquidator since the filing of the Sixth Report in relation to the discharge of its duties and the Liquidator’s Mandate pursuant to the Orders of this Court in these proceedings, as such actions of the Liquidator are more particularly described in this Seventh Report, including approving the Liquidator’s Statement of Receipts and Disbursements for the period January 22, 2022 to August 8, 2022;
  - (b) Approving the Liquidator’s Holdback to complete the within application and to finalize the liquidation proceedings, without the requirement of taxation or formal

passing of accounts;

- (c) Approving payment of the Proposed Distributions after retention of the Liquidator's Holdback;
- (d) Approving of the assignment of the TBF Class Action Claim to RLW;
- (e) Approving the fees and disbursements of the Liquidator and its legal counsel for the period January 14, 2022 to August 3, 2022, and December 16, 2021 to July 31, 2022, respectively, and including the Estimated Liquidator's Fees and the Estimated Legal Fees;
- (f) Approving the Liquidator's statement of receipts and disbursements as satisfactory compliance with the requirements of section 214(h) of *The Corporations Act* for TBF and EPG;
- (g) Approving the Liquidator's timing of the payment of the Proposed Distributions and passing of its and its legal counsel's accounts as satisfactory compliance with section 216(2) of *The Corporations Act*;
- (h) Providing that, upon payment of the Proposed Distributions, the Liquidator shall be discharged as Liquidator; and
- (i) Providing that, upon the Liquidator filing with this Honourable Court its Liquidator's Discharge Certificate confirming that the Liquidator has paid the Proposed Distributions, that Deloitte be discharged from any and all liability, save and except for any liability arising out of gross negligence or willful misconduct on the part of the Liquidator, provided that notwithstanding such discharge:
  - (i) The Liquidator shall remain Liquidator for the performance of such routine administrative tasks as may be required to complete the administration of these proceedings; and
  - (ii) The Liquidator shall continue to have the benefit of the provisions of all Orders made in these proceedings, including all approvals, protections, and stays of proceedings in favor of Deloitte in its capacity as Liquidator;

and

- (j) Granting such further and other relief that the Court considers just and warranted in the circumstances.

All of which is respectfully submitted at Winnipeg, Manitoba, this 18<sup>th</sup> day of August, 2022.

**DELOITTE RESTRUCTURING INC.**

In its capacity as Liquidator of  
Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.,  
and not in its personal capacity.



Per: Brent Warga, CPA, CA, CIRP, LIT  
Senior Vice-President

**Appendix A – February 3, 2022 Court Order**



THE QUEEN'S BENCH  
WINNIPEG CENTRE

BETWEEN:

**LINCOLN WOLFE and 5606269 MANITOBA LTD.**

Applicant

-and-

**DUANNE TAYLOR, 5608067 MANITOBA LTD., TAYLOR  
BROS. FARM LTD. and EDWIN POTATO GROWERS LTD.**

Respondents

**TRUE COPY**

APPLICATION UNDER section 207 of *The Corporations Act*, C.C.S.M. c. C225

**ORDER**

**MLT AIKINS LLP**

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File No. 56074.8

Box No. 3

THE QUEEN'S BENCH  
WINNIPEG CENTRE

THE HONOURABLE        )  
MR. JUSTICE TOEWS    )  
                                  )        Thursday, the 3<sup>rd</sup> day of February, 2022

BETWEEN:

**LINCOLN WOLFE and 5606269 MANITOBA LTD.**

Applicants,

-and-

**DUANNE TAYLOR, 5608067 MANITOBA LTD., TAYLOR  
BROS. FARM LTD. and EDWIN POTATO GROWERS LTD.**

Respondents.

APPLICATION UNDER section 207 of *The Corporations Act*, C.C.S.M. c. C225

**TRUE COPY**  
**ORDER**

THIS MOTION, made by Deloitte Restructuring Inc., court-appointed liquidator (the "**Liquidator**") of the assets, undertakings and property of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd., (together the "**Companies**"), for an Order approving the Recommended Sales, extending certain time periods, approving certain actions of the Liquidator and other relief was heard this day, at the Law Courts Building, 408 York Avenue, Winnipeg, Manitoba.

ON READING the Supplement to the Fourth Report dated August 29, 2018 (the **“Supplement Report”**), the Second Supplement to the Fourth Report dated October 20, 2020 (the **“Second Supplement Report”**), the Fifth Report of the Liquidator dated February 8, 2021 (the **“Fifth Report”**), the Sixth Report of the Liquidator dated January 24, 2022 (the **“Sixth Report”** and together with the Supplement Report, the Second Supplement Report and the Fifth Report, the **“Reports”**) and on hearing the submissions of counsel for the Liquidator, counsel for the Applicants, Lincoln Wolfe, 5606269 Manitoba Ltd. and R.L. Wolfe Ltd. (**“RLW”**), and counsel for the Respondents, Duanne Taylor, 5608067 Manitoba Ltd. and Fat Cat Farms Ltd., no one appearing for any other person, although properly served as appears from the Affidavit of Service of Erin McPhail sworn January 31, 2022.

### **SERVICE**

1. THIS COURT ORDERS that the time for service of the Notice of Motion and the supporting materials herein is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.

### **LIQUIDATOR’S REPORTS AND ACTIVITIES**

2. THIS COURT FURTHER ORDERS that the Reports and the actions and activities of the Liquidator described therein, including the statement of receipts and disbursements are hereby approved.

### PROPOSED SALES PROCESS

3. THIS COURT FURTHER ORDERS that the Recommended Sales as recommended by the Liquidator and described in paragraph 39 of the Sixth Report shall be and are hereby approved and the Liquidator is further hereby authorized and directed to take such steps as may be necessary or desirable for the completion of the Recommended Sales.

4. THIS COURT ORDERS that in furtherance of the approvals of the Recommended Sales, that on the delivery of a Liquidator's Certificate to RLW substantially in the same form attached as Appendix "1" hereto confirming the transaction contemplated by the Recommended Sales with respect to the FCF Award and BTW Claim (as respectively defined in paragraphs 39(a) and (c) of the Sixth Report) have been completed to the satisfaction of the Liquidator, all of the Liquidator and TBF's right, title and interest in and to the FCF Award and the BTW Claim shall vest absolutely in RLW, free and clear of and from any and all security interests (whether contractual, statutory or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively the "**BTW Claim and FCF Award Claims**") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Justice Toews dated Feb 2 / 20 22 v.t. \*\*\*, and (ii) all charges,

security interests or claims evidenced by registrations pursuant to *The Personal Property Security Act* (Manitoba) or any other personal property registry system.

5. THIS COURT ORDERS that in furtherance of the approvals of the Recommended Sales, that on the delivery of a Liquidator's Certificate to Northern Sunshine Farms (Manitoba) Ltd. ("**NSF**") substantially in the same form attached as Appendix "2" hereto confirming the transaction contemplated by the Recommended Sales with respect to the NSF Action (as defined in paragraph 39(b) of the Sixth Report) has been completed to the satisfaction of the Liquidator, all of the Liquidator and TBF's right, title and interest in and to the NSF Action shall vest absolutely in NSF, free and clear of and from any and all security interests (whether contractual, statutory or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively the "**NSF Action Claims**", and together with the BTW Claim and FCF Award Claims, the "**Claims**") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Justice Toews dated <sup>Feb 3/2022 JT.</sup> ~~\*\*\*~~, and (ii) all charges, security interests or claims evidenced by registrations pursuant to *The Personal Property Security Act* (Manitoba) or any other personal property registry system.

6. THIS COURT ORDERS that for the purposes of determining the nature and priority of claims, the net proceeds from the Recommended Sales shall stand in the place and stead of the FCF Award, NSF Action and BTW Claim (the "**Purchased Assets**"), and that from and after the delivery of the Liquidator's Certificate all claims and encumbrances

shall attach to the net proceeds from the Recommended Sales of the respective Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

7. THIS COURT ORDERS AND DIRECTS the Liquidator to file with the Court copies of all Liquidator's Certificates, forthwith after delivery thereof.

8. THIS COURT ORDERS that, notwithstanding:

- a. the pendency of these proceedings;
- b. any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act (Canada)* in respect of TBF or EPG and any bankruptcy order issued pursuant to any such applications; and
- c. any assignment in bankruptcy made in respect of TBF or EPG;

the vesting of any of the FCF Award, NSF Action or BTW Claim in RLW and NSF, respectively pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of TBF or EPG and shall not be void or voidable by creditors of either TBF or EPG, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act (Canada)* or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

**THE CORPORATIONS ACT**

9. THIS COURT FURTHER ORDERS that the delivery by the Liquidator of the Liquidator's Statement of Receipts and Disbursements attached as Appendix "U" to the Sixth Report shall be and is hereby deemed to constitute satisfactory compliance by the Liquidator with the requirements of section 214(h) of *The Corporations Act*, CCSM c. 225 (the "**Corporations Act**") with respect to preparation and delivery of financial statements for the Companies.

10. THIS COURT FURTHER ORDERS that paragraph 5 of this Honourable Court's Order dated August 31, 2018 be and is hereby amended to extend the time period within which the Liquidator shall be required to apply to Court for approval of its final accounts pursuant to section 216(2) of the Corporations Act to a date within ten (10) business days following the date on which all appeals in these proceedings have been fully determined.

**LIQUIDATOR'S FEES AND DISBURSEMENTS**

11. THIS COURT FURTHER ORDERS that the fees and disbursements of the Liquidator for the period of time from August 23, 2018 to January 13, 2022, the fees and disbursements of its legal counsel for the period of time from July 31, 2018 to December 21, 2021, and the fees and disbursements of the Claims Officer engaged with respect to the claims process of EPG in accordance with the Order dated November 21, 2017, and amended by the Order dated May 28, 2018 for the period of time from August 31, 2020 to June 14, 2021 (all as more particularly described in paragraphs 46 – 53 and Appendices Q, R and S of the Sixth Report) shall be and are hereby approved.

February 3<sup>rd</sup>, 2022

TOEWS, J.  
TOEWS, J.



CONSENT AS TO FORM: *dispensed with Feb 3/2022*

**PITBLADO LLP**

*UT 102015*

Per: \_\_\_\_\_  
Catherine Howden  
Lawyers for Pitblado LLP

CONSENT AS TO FORM:

**FAST TRIPPIER CLUNIE WITTMAN LLP**

Per: \_\_\_\_\_  
Faron J. Trippier  
Lawyers for Duanne Taylor, 5608067 Manitoba Ltd. and Fat Cat Farms Ltd.

CONSENT AS TO FORM:

**THOMPSON DORFMAN SWEATMAN LLP**

Per: \_\_\_\_\_  
Ross A. McFadyen  
Lawyers for Lincoln Wolfe, 5606269 Manitoba Ltd. and R.L. Wolfe Ltd.

*UT.*

THE QUEEN'S BENCH  
WINNIPEG CENTRE

BETWEEN:

**LINCOLN WOLFE and 5606269 MANITOBA LTD.**

Applicants,

-and-

**DUANNE TAYLOR, 5608067 MANITOBA LTD., TAYLOR  
BROS. FARM LTD. and EDWIN POTATO GROWERS LTD.**

Respondents.

**LIQUIDATOR'S CERTIFICATE**

**RECITALS**

A. Pursuant to an Order of the Honourable Mr. Justice Toews of the Manitoba Court of Queen's Bench (the "**Court**") dated April 28, 2017 Deloitte Restructuring Inc. was appointed the Liquidator (the "**Liquidator**") of the undertaking, property and assets of Taylor Bros. Farm Ltd. ("**TBF**") and Edwin Potato Growers Ltd. ("**EPG**").

B. Pursuant to an Order of the Court dated <sup>FEB 3 VT.</sup> \*\*\*, 2022, the Court approved the sale of the FCF Award and the BTW Claim (the "**Purchased Assets**") between the Liquidator and R.L. Wolfe Ltd. (the "**Purchaser**") and provided for the vesting in the Purchaser of the Liquidator and TBF's right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Liquidator to the Purchaser of a certificate confirming the transactions contemplated by

VT.

Appendix "1"

the Recommended Sales with respect to the Purchased Assets (the "**Transaction**") has been completed to the satisfaction of the Liquidator.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sixth Report of the Liquidator dated January 24, 2022.

**THE LIQUIDATOR CERTIFIES** the following:

1. The Transaction has been completed to the satisfaction of the Liquidator.

This Certificate was delivered by the Liquidator at [TIME] on [DATE].

DELOITTE RESTRUCTURING INC.

Per: \_\_\_\_\_

Name:  
Title:

NT

THE QUEEN'S BENCH  
WINNIPEG CENTRE

BETWEEN:

**LINCOLN WOLFE and 5606269 MANITOBA LTD.**

Applicants,

-and-

**DUANNE TAYLOR, 5608067 MANITOBA LTD., TAYLOR  
BROS. FARM LTD. and EDWIN POTATO GROWERS LTD.**

Respondents.

**LIQUIDATOR'S CERTIFICATE**

**RECITALS**

A. Pursuant to an Order of the Honourable Mr. Justice Toews of the Manitoba Court of Queen's Bench (the "**Court**") dated April 28, 2017 Deloitte Restructuring Inc. was appointed the Liquidator (the "**Liquidator**") of the undertaking, property and assets of Taylor Bros. Farm Ltd. ("**TBF**") and Edwin Potato Growers Ltd. ("**EPG**").

B. Pursuant to an Order of the Court dated <sup>Feb 3 JT</sup> ~~\*\*\*~~, 2022, the Court approved the sales of the NSF Action (the "**Purchased Asset**") between the Liquidator and Northern Sunshine Farms (Manitoba) Ltd. (the "**Purchaser**") and provided for the vesting in the Purchaser of the Liquidator and TBF's right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Liquidator to the Purchaser of a certificate confirming the transactions contemplated by

JT.

Appendix 2

the Recommended Sales with respect to the Purchased Asset (the "**Transaction**") has been completed to the satisfaction of the Liquidator.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sixth Report of the Liquidator dated January 24, 2022.

**THE LIQUIDATOR CERTIFIES** the following:

1. The Transaction has been completed to the satisfaction of the Liquidator.

This Certificate was delivered by the Liquidator at [TIME] on [DATE].

DELOITTE RESTRUCTURING INC.

Per: \_\_\_\_\_

Name:  
Title:

UT.

**Appendix B – Liquidator’s Certificate – BTW Claim and FCF Award**

THE QUEEN'S BENCH  
WINNIPEG CENTRE

BETWEEN:

**LINCOLN WOLFE and 5606269 MANITOBA LTD.**

Applicants,

-and-

**DUANNE  
DUANE TAYLOR, 5608067 MANITOBA LTD., TAYLOR  
BROS. FARM LTD. and EDWIN POTATO GROWERS LTD.**

Respondents.

**FILED FEB 18 2022**

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**LIQUIDATOR'S CERTIFICATE**

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**MLT AIKINS LLP**

Barristers and Solicitors  
3000 – 360 Main Street  
Winnipeg, Manitoba R3C 4G1

**Jeffrey M. Lee, Q.C./ J.J. Burnell**

Ph: (306) 975-7136/ (204) 957-4663

Fax: (306) 975-7145/ (204) 957-0840

Email: [jmlee@mltaikins.com](mailto:jmlee@mltaikins.com)/ [jburnell@mltaikins.com](mailto:jburnell@mltaikins.com)

**File No. 56074.8**

**Box No. 3**

THE QUEEN'S BENCH  
WINNIPEG CENTRE

BETWEEN:

**LINCOLN WOLFE and 5606269 MANITOBA LTD.**

Applicants,

-and-

**DUANNE TAYLOR, 5608067 MANITOBA LTD., TAYLOR  
BROS. FARM LTD. and EDWIN POTATO GROWERS LTD.**

Respondents.

**LIQUIDATOR'S CERTIFICATE**

**RECITALS**

A. Pursuant to an Order of the Honourable Mr. Justice Toews of the Manitoba Court of Queen's Bench (the "**Court**") dated April 28, 2017 Deloitte Restructuring Inc. was appointed the Liquidator (the "**Liquidator**") of the undertaking, property and assets of Taylor Bros. Farm Ltd. ("**TBF**") and Edwin Potato Growers Ltd. ("**EPG**").

B. Pursuant to an Order of the Court dated February 3, 2022, the Court approved the sale of the FCF Award and the BTW Claim (the "**Purchased Assets**") between the Liquidator and R.L. Wolfe Ltd. (the "**Purchaser**") and provided for the vesting in the Purchaser of the Liquidator and TBF's right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Liquidator to the Purchaser of a certificate confirming the transactions



contemplated by the Recommended Sales with respect to the Purchased Assets (the "Transaction") has been completed to the satisfaction of the Liquidator.


C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sixth Report of the Liquidator dated January 24, 2022.

**THE LIQUIDATOR CERTIFIES** the following:

1. The Transaction has been completed to the satisfaction of the Liquidator.

This Certificate was delivered by the Liquidator at 9:00AM on February 18, 2022.

DELOITTE RESTRUCTURING INC.  
In its capacity as Liquidator of  
Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.,  
and not in its personal capacity

Per:   
Name: Brent Warga, CPA, CA, CIRP, LIT  
Title: Senior Vice-President

**Appendix C – Liquidator’s Certificate – NSF Action**

THE QUEEN'S BENCH  
WINNIPEG CENTRE

BETWEEN:

**LINCOLN WOLFE and 5606269 MANITOBA LTD.**

Applicants,

-and-

**DUANNE TAYLOR, 5608067 MANITOBA LTD., TAYLOR  
BROS. FARM LTD. and EDWIN POTATO GROWERS LTD.**

Respondents.

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**LIQUIDATOR'S CERTIFICATE**

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**FILED FEB 23 2022** <sup>15</sup>

~~**FILED FEB 18 2022**~~

**MLT AIKINS LLP**  
Barristers and Solicitors  
3000 – 360 Main Street  
Winnipeg, Manitoba R3C 4G1

**Jeffrey M. Lee, Q.C./ J.J. Burnell**  
Ph: (306) 975-7136/ (204) 957-4663  
Fax: (306) 975-7145/ (204) 957-0840  
Email: [jmlee@mltaikins.com](mailto:jmlee@mltaikins.com)/ [jburnell@mltaikins.com](mailto:jburnell@mltaikins.com)

**File No. 56074.8**

**Box No. 3**

THE QUEEN'S BENCH  
WINNIPEG CENTRE

BETWEEN:

**LINCOLN WOLFE and 5606269 MANITOBA LTD.**

Applicants,

-and-

**DUANNE TAYLOR, 5608067 MANITOBA LTD., TAYLOR  
BROS. FARM LTD. and EDWIN POTATO GROWERS LTD.**

Respondents.

**LIQUIDATOR'S CERTIFICATE**

**RECITALS**

A. Pursuant to an Order of the Honourable Mr. Justice Toews of the Manitoba Court of Queen's Bench (the "**Court**") dated April 28, 2017 Deloitte Restructuring Inc. was appointed the Liquidator (the "**Liquidator**") of the undertaking, property and assets of Taylor Bros. Farm Ltd. ("**TBF**") and Edwin Potato Growers Ltd. ("**EPG**").

B. Pursuant to an Order of the Court dated February 3, 2022, the Court approved the sales of the NSF Action (the "**Purchased Asset**") between the Liquidator and Northern Sunshine Farms (Manitoba) Ltd. (the "**Purchaser**") and provided for the vesting in the Purchaser of the Liquidator and TBF's right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Liquidator to the Purchaser of a certificate confirming the transactions

contemplated by the Recommended Sales with respect to the Purchased Asset (the "Transaction") has been completed to the satisfaction of the Liquidator.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sixth Report of the Liquidator dated January 24, 2022.

**THE LIQUIDATOR CERTIFIES** the following:

1. The Transaction has been completed to the satisfaction of the Liquidator.

This Certificate was delivered by the Liquidator at 9:00AM on February 22, 2022.

DELOITTE RESTRUCTURING INC.  
In its capacity as Liquidator of  
Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.,  
and not in its personal capacity

Per: B. Warga  
Name: Brent Warga, CPA, CA, CIRP, LIT  
Title: Senior Vice-President

**Appendix D – June 24, 2021 MLT Aikins LLP Correspondence**

**Jeffrey M. Lee, Q.C.**

Direct Line: (306) 975-7136

E-mail: [jmlee@mltaikins.com](mailto:jmlee@mltaikins.com)

June 24, 2021

Carmen R. Balzer

Legal Assistant

Direct Line: (306) 956-6956

E-mail: [cbalzer@mltaikins.com](mailto:cbalzer@mltaikins.com)**Via E-Mail: [ftrippier@ft-lawyers.com](mailto:ftrippier@ft-lawyers.com) / [ivakurova@ft-lawyers.com](mailto:ivakurova@ft-lawyers.com)**Fast Trippier Clunie Wittman LLP  
Barristers & Solicitors  
10 Donald Street  
Winnipeg, MB R3C 1L5THIS IS EXHIBIT "EE" referred to in the  
Affidavit of Carmen Balzer  
SWORN before me at Saskatoon  
this 2 day of July, 2021.C. Wittman  
NOTARY PUBLIC for the Province of  
Saskatchewan**Attention: Mr. Faron Trippier and Ms. Irena Vakurova**

Dear Sir and Madam:

**Re: Order of the Honourable Mr. Justice Toews Dated February 16, 2021 in  
Regard to Lincoln Wolfe and 5606269 Manitoba Ltd. (Applicants) and  
Duanne Taylor and 5608067 Manitoba Ltd., Taylor Bros. Farm Ltd. and  
Edwin Potato Growers Ltd. (Respondents) File No. CI 15-01-97066  
(the "February 16, 2021 Order")**

We refer your attention to the February 16, 2021 Order (copy enclosed for your reference).

Paragraph 3 of the February 16, 2021 Order directed that the Respondents, Duanne Taylor and 5608067 Manitoba Ltd., shall jointly and severally pay to the estates of EPG and TBF the costs associated with this motion "based upon the solicitor and client costs of the Liquidator, payable in any event of the cause".

We enclose an itemized listing of the solicitor and client costs incurred by the Liquidator in response to your clients' application for leave to commence an action against the Liquidator, which costs (inclusive of taxes) total \$102,905.33.

In accordance with the February 16, 2021 Order, kindly arrange for your clients to make payment of this amount of \$102,905.33 to Deloitte Restructuring Inc., Liquidator of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd. in care of our office on or before June 30, 2021.

Thank you for your attention to this matter.

Yours truly,

**MLT AIKINS LLP**

Per:   
Jeffrey M. Lee, Q.C.

Enclosures

- cc: Thompson Dorfman Sweatman LLP  
Attn: Ross McFadyen
- cc: Deloitte Restructuring Inc.  
Attn: Brent Warga and John Fritz
- cc: Pitblado LLP  
Attn: Thomas Turner
- cc: MLT Aikins LLP  
Attn: JJ Burnell and Anjali Sandhu



THE QUEEN'S BENCH  
WINNIPEG CENTRE

BETWEEN:

LINCOLN WOLFE and 5606269 MANITOBA LTD.,

Applicants,

- and -

DUANNE TAYLOR and 5608067 MANITOBA LTD.,  
TAYLOR BROS. FARM LTD. and EDWIN POTATO GROWERS LTD.

Respondents.

APPLICATION UNDER section 207 of *The Corporations Act*, C.C.S.M. c. C225

---

**ORDER**

---

**MLT Aikins LLP**

Barristers and Solicitors  
3000 -360 Main Street  
Winnipeg, MB R3C 4G1

**Jeff M. Lee, Q.C. / J.J. Burnell**

Ph: (306) 975-7136 / (204) 957-4663  
Fax: (306) 975-7145 / (204) 957-4285  
Email: jmlee@mltaikins.com / jburnell@mltaikins.com

**File No. 0056074.00008**

Box No. 3

THE QUEEN'S BENCH  
WINNIPEG CENTRE

THE HONOURABLE  
MR. JUSTICE TOEWS

)  
)  
)

TUESDAY, THE 16<sup>th</sup>  
DAY OF FEBRUARY, 2021

BETWEEN:

LINCOLN WOLFE and 5606269 MANITOBA LTD.,

Applicants,

- and -

DUANNE TAYLOR and 5608067 MANITOBA LTD.,  
TAYLOR BROS. FARM LTD. and EDWIN POTATO GROWERS LTD.

Respondents.

APPLICATION UNDER section 207 of *The Corporations Act*, C.C.S.M. c. C225

ORDER

THIS MOTION, made by the Respondents Duanne Taylor and 5608067 Manitoba Ltd., for an order, *inter alia*, granting leave to the Respondents to commence an action against Deloitte Restructuring Inc., the court-appointed liquidator (the "**Liquidator**") of the assets, undertakings and property of Taylor Bros. Farm Ltd. ("**TBF**") and Edwin Potato Growers Ltd. ("**EPG**") was heard this day *via* teleconference.

ON READING the Notice of Motion of the Respondents Duanne Taylor and 5608067 Manitoba Ltd. dated September 4, 2020, the Affidavit of Duanne Taylor sworn April 4, 2018, the Affidavit of Duanne Taylor sworn September 3, 2020, the Affidavit of Carmen Balzer sworn December 7, 2020, the Affidavit of Lynnsay Currie sworn January 8, 2021,

and the Compendium of the Liquidator Volumes 1 and 2, filed February 9, 2021, and on hearing the submissions of counsel for the Liquidator, counsel for the Respondents, Duanne Taylor and 5608067 Manitoba Ltd., counsel for Applicants and R.L. Wolfe Ltd., and counsel for Pitblado LLP, no one appearing for any other person.

1. THIS COURT ORDERS that the Motion of the Respondents Duanne Taylor and 5608067 Manitoba Ltd. for leave to commence an action against the Liquidator be and is hereby dismissed.
2. THIS COURT ORDERS that the Liquidator shall be entitled to its costs in accordance with the Order (Appointing Liquidator) pronounced on April 28, 2017 from the estates of EPG and TBF.
3. THIS COURT ORDERS that the Respondents Duanne Taylor and 5608067 Manitoba Ltd. shall, jointly and severally, pay to the estates of EPG and TBF the costs associated with this Motion based upon the solicitor and client costs of the Liquidator, payable in any event of the cause.
4. THIS COURT ORDERS that the Respondents Duanne Taylor and 5608067 Manitoba Ltd. shall pay to the Applicants and R.L. Wolfe Ltd., the costs associated with this Motion fixed in the amount of \$4,900.00, payable in any event of the cause.
5. THIS COURT ORDERS that the Respondents Duanne Taylor and 5608067 Manitoba Ltd. shall pay to Pitblado LLP, the costs associated with this Motion fixed in the amount of \$4,900.00, payable in any event of the cause.

April 21, 2021


**V.E. TOEWS**

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TOEWS, J.

CONSENT AS TO FORM:

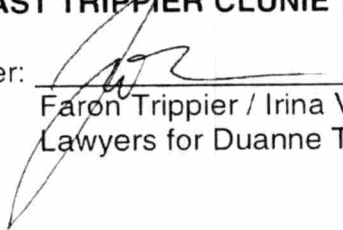
**THOMPSON DORFMAN SWEATMAN LLP**

Per: 

Ross A. McFadyen  
Lawyers for Lincoln Wolfe, 5606269 Manitoba Ltd. and R.L. Wolfe Ltd.

CONSENT AS TO FORM:

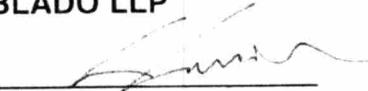
**FAST TRIPPIER CLUNIE WITTMAN SANTOS LLP**

Per: 

Faron Trippier / Irina Vakurova  
Lawyers for Duanne Taylor and 5608067 Manitoba Ltd.

CONSENT AS TO FORM:

**PITBLADO LLP**

Per: 

Thomas Turner  
Lawyers for Pitblado LLP

File No. CI 15-01-97066  
THE QUEEN'S BENCH  
WINNIPEG CENTRE  
BETWEEN:  
LINCOLN WOLFE and 5606269 MANITOBA LTD.  
Applicants,

-and-  
DUANNE TAYLOR and 5608067 MANITOBA LTD.,  
TAYLOR BROS. FARM LTD. and EDWIN POTATO GROWERS LTD.

Solicitor Client Costs Incurred by the Court-Appointed Liquidator, Deloitte Restructuring Inc., in Response to Application for Leave to Commence Action Against the Liquidator

Date	TKPR Name	Billed Amt	Billed Hrs	Narrative
9/5/2020	Lee, Jeffrey M	\$750.00	1	Reviewing court application materials served by counsel to Taylor Group in support of application for leave to commence action against Liquidator and prepare summary of proposed arguments in response to same
9/5/2020	Lee, Jeffrey M	\$375.00	0.5	Reviewing proposed response to application by Taylor Group for leave to sue Liquidator
9/7/2020	Sandhu, Anjali	\$160.00	1	Research leave to commence action
9/7/2020	Sandhu, Anjali	\$16.00	0.1	Receiving instructions regarding research on leave to commence action
9/7/2020	Sandhu, Anjali	\$80.00	0.5	Attending to research on leave to commence action
9/7/2020	Sandhu, Anjali	\$64.00	0.4	Prepare outline of issues to be researched on leave to commence action
9/7/2020	Sutherland, Madison	\$203.50	1.1	Receive instructions regarding research assignment and prepare outline of same
9/8/2020	Sandhu, Anjali	\$32.00	0.2	Plan for and prepare research on leave to commence action against liquidator
9/8/2020	Sutherland, Madison	\$37.00	0.2	Reviewing research assignment
9/9/2020	Sandhu, Anjali	\$496.00	3.1	Research leave to commence action
9/10/2020	Sandhu, Anjali	\$992.00	6.2	Research and draft memo on leave to commence action against liquidator
9/18/2020	Sandhu, Anjali	\$640.00	4	Prepare research memo regarding leave to commence action against liquidator
9/19/2020	Sandhu, Anjali	\$944.00	5.9	Research memo on leave to commence action against liquidator
9/20/2020	Burnell, JJ B	\$47.50	0.1	Provide information regarding role of Court Officer
9/20/2020	Sandhu, Anjali	\$816.00	5.1	Research and draft memo on leave to commence proceedings against liquidator
9/21/2020	Sandhu, Anjali	\$1,520.00	9.5	Research and draft memo on leave to commence an action against liquidator
9/21/2020	Sutherland, Madison	\$795.50	4.3	Research regarding Business Corporations Act ; research regarding allegation of liquidator misfeasance
9/22/2020	Sandhu, Anjali	\$1,760.00	11	Research and draft memo on leave to commence action against liquidator
9/23/2020	Burnell, JJ B	\$95.00	0.2	Provide instructions regarding leave application
9/23/2020	Sutherland, Madison	\$1,350.50	7.3	Draft research memorandum regarding claims against liquidator
9/25/2020	Sandhu, Anjali	\$208.00	1.3	Review evidence pertaining to leave motion
9/26/2020	Sandhu, Anjali	\$992.00	6.2	Prepare summary of evidentiary materials in regard to leave motion
9/27/2020	Sandhu, Anjali	\$96.00	0.6	Draft evidentiary chart
9/28/2020	Sutherland, Madison	\$388.50	2.1	Review Liquidator's Reports, Court Orders and Endorsement Sheet; revise evidentiary chart
11/16/2020	Lee, Jeffrey M	\$75.00	0.1	Reviewing and planning for service of materials in response to application for leave to commence action against the Liquidator
11/21/2020	Burnell, JJ B	\$2,375.00	5	Review file materials in detail to identify chronology of events regarding sale process and Liquidator's application for sale approval and vesting order
11/22/2020	Burnell, JJ B	\$2,137.50	4.5	Review file; giving instructions regarding sale process research and research regarding application for leave to commence action against court officer
11/22/2020	Sandhu, Anjali	\$224.00	1.4	Receiving instructions regarding evidence for leave application hearing
11/22/2020	Sutherland, Madison	\$240.50	1.3	Review background to liquidation proceedings in detail and receive instructions regarding preparations of court application material
11/23/2020	Lee, Jeffrey M	\$300.00	0.4	Reviewing materials and prepare to discuss materials to be filed on behalf of Liquidator in response to application for leave
11/23/2020	Lee, Jeffrey M	\$900.00	1.2	Telephone attendance on B. Warga and J. Fritz regarding materials to be filed on behalf of Liquidator in response to application for leave to commence action against Liquidator
11/23/2020	Sandhu, Anjali	\$48.00	0.3	Receiving instructions regarding research assignment
11/23/2020	Sutherland, Madison	\$370.00	2	Draft letter to Justice Toews; research articles regarding sales approval and investment solicitation processes; receive instructions
11/24/2020	Lee, Jeffrey M	\$75.00	0.1	Reviewing proposed evidence in response to application for leave to commence action against Liquidator
11/24/2020	Sandhu, Anjali	\$32.00	0.2	Send follow-up email to F. Trippier regarding unsealing order
11/26/2020	Sandhu, Anjali	\$768.00	4.8	Review, revise and condense memo on leave to commence action against Liquidator memo
11/30/2020	Sandhu, Anjali	\$1,056.00	6.6	Research and draft memo on credit bids and deposits
12/2/2020	Burnell, JJ B	\$142.50	0.3	Reviewing status of preparation of affidavit
12/2/2020	Lee, Jeffrey M	\$75.00	0.1	Reviewing action plan to prepare and file Affidavit of C. Balzer
12/4/2020	Burnell, JJ B	\$47.50	0.1	Giving instructions regarding finalizing affidavit
12/5/2020	Burnell, JJ B	\$4,275.00	9	Review file correspondence & pleadings; draft affidavit; giving instructions regarding title searches;
12/5/2020	Sandhu, Anjali	\$1,200.00	7.5	Prepare exhibit PDF for leave motion affidavit of Carmen Balzer

Date	TKPR Name	Billed Amt	Billed Hrs	Narrative
12/5/2020	Sandhu, Anjali	\$160.00	1	Draft Affidavit of Carmen Balzer
12/6/2020	Sandhu, Anjali	\$560.00	3.5	Prepare exhibit PDF for leave motion affidavit of Carmen Balzer
12/6/2020	Sandhu, Anjali	\$512.00	3.2	Draft Affidavit of Carmen Balzer
12/7/2020	Lee, Jeffrey M	\$375.00	0.5	Giving instructions to finalize and swear Affidavit of C. Balzer and review Draft Affidavit and 35 exhibits in detail
12/7/2020	Lee, Jeffrey M	\$75.00	0.1	Giving instructions to finalize Affidavit of C. Balzer
12/7/2020	Lee, Jeffrey M	\$300.00	0.4	Attending to finalize and notarize Affidavit of C. Balzer
12/7/2020	Sandhu, Anjali	\$240.00	1.5	Prepare Affidavit of Carmen Balzer
12/7/2020	Sandhu, Anjali	\$48.00	0.3	Serve Affidavit of Carmen Balzer
12/7/2020	Sandhu, Anjali	\$128.00	0.8	File Affidavit of Carmen Balzer at Court
12/9/2020	Burnell, JJ B	\$95.00	0.2	Reviewing status of affidavit
12/9/2020	Sandhu, Anjali	\$112.00	0.7	File original affidavit of Carmen Balzer
12/11/2020	Sandhu, Anjali	\$48.00	0.3	Research on credit bids and deposits
12/19/2020	Burnell, JJ B	\$47.50	0.1	Reviewing status of leave brief
12/27/2020	Sutherland, Madison	\$18.50	0.1	Receiving instructions regarding application materials
12/29/2020	Sutherland, Madison	\$647.50	3.5	Review brief of Liquidator; review Respondents' Brief; review Wolfe v Taylor, 2020 MBCA 44; review Liquidator's Reports
12/30/2020	Sutherland, Madison	\$1,480.00	8	Review Liquidator's Reports; draft Reply Brief
12/31/2020	Sandhu, Anjali	\$240.00	1.5	Draft statement of facts for leave to commence action against liquidator motion brief
12/31/2020	Sandhu, Anjali	\$80.00	0.5	Assemble documents for statement of facts
12/31/2020	Sutherland, Madison	\$740.00	4	Teleconference with B. Warga and J. Fritz regarding draft brief and prepare follow-up edits and update brief of law
1/1/2021	Burnell, JJ B	\$267.50	0.5	Prepare list of issues for brief
1/3/2021	Lee, Jeffrey M	\$392.50	0.5	Reviewing and make recommendations regarding potential cross-examination of D. Taylor
1/3/2021	Sandhu, Anjali	\$418.00	2.2	Draft statement of facts for leave motion brief
1/3/2021	Sandhu, Anjali	\$76.00	0.4	Assemble documents for statement of facts
1/4/2021	Lee, Jeffrey M	\$235.50	0.3	Reviewing Draft Reply Brief of the Liquidator
1/4/2021	Sandhu, Anjali	\$551.00	2.9	Draft statement of facts for leave brief
1/4/2021	Sutherland, Madison	\$630.00	3	Draft Reply Brief
1/5/2021	Sandhu, Anjali	\$760.00	4	Draft statement of facts for leave brief
1/6/2021	Burnell, JJ B	\$160.50	0.3	Reviewing and giving instructions regarding draft brief
1/6/2021	Lee, Jeffrey M	\$235.50	0.3	Revising and finalizing Liquidator's Reply Brief of Law
1/6/2021	Sandhu, Anjali	\$1,330.00	7	Draft statement of facts for leave brief
1/7/2021	Sandhu, Anjali	\$1,368.00	7.2	Draft statement of facts for leave brief
1/10/2021	Lee, Jeffrey M	\$78.50	0.1	Reviewing status of materials in response to leave application
1/12/2021	Lee, Jeffrey M	\$706.50	0.9	Meeting with B. Warga and J. Fritz regarding preparation for upcoming hearings before Court of Queen's Bench
1/13/2021	Sutherland, Madison	\$252.00	1.2	Prepare summary of facts for Leave Motion Brief
1/14/2021	Sutherland, Madison	\$210.00	1	Review research for Leave Motion Brief
1/15/2021	Sandhu, Anjali	\$57.00	0.3	Update liquidator's leave brief
1/15/2021	Sandhu, Anjali	\$38.00	0.2	Revise liquidator's leave brief
1/15/2021	Sutherland, Madison	\$693.00	3.3	Review evidence in support of Brief; review research
1/16/2021	Burnell, JJ B	\$160.50	0.3	Review credit bidding issues in detail
1/16/2021	Sutherland, Madison	\$882.00	4.2	Review research; draft brief
1/17/2021	Sutherland, Madison	\$1,365.00	6.5	Review research; draft Brief
1/19/2021	Burnell, JJ B	\$53.50	0.1	Giving instructions regarding finalizing brief
1/19/2021	Sandhu, Anjali	\$171.00	0.9	Revise and update liquidator leave brief
1/19/2021	Sutherland, Madison	\$1,260.00	6	Draft brief
1/20/2021	Burnell, JJ B	\$160.50	0.3	Reviewing and finalizing Liquidator's brief
1/20/2021	Sandhu, Anjali	\$95.00	0.5	Edit liquidator leave brief
1/20/2021	Sandhu, Anjali	\$57.00	0.3	Revise and update liquidator leave brief
1/20/2021	Sutherland, Madison	\$588.00	2.8	Draft brief
1/23/2021	Burnell, JJ B	\$53.50	0.1	Giving instructions regarding brief
1/24/2021	Burnell, JJ B	\$1,070.00	2	Correspondence with B. Warga regarding brief; attending to give instructions regarding revising and finalizing Liquidator's Brief
1/24/2021	Sandhu, Anjali	\$38.00	0.2	Locate information for liquidator leave brief
1/24/2021	Sutherland, Madison	\$525.00	2.5	Review Respondent's Brief; Revise Liquidator's reply brief
1/25/2021	Sandhu, Anjali	\$304.00	1.6	Review documents and gather information for liquidator's leave brief
1/25/2021	Sandhu, Anjali	\$19.00	0.1	Finalize documents for liquidator's leave brief
1/25/2021	Sandhu, Anjali	\$57.00	0.3	Revising liquidator's leave brief
1/25/2021	Sutherland, Madison	\$1,470.00	7	Review evidence; draft Brief
1/26/2021	Sandhu, Anjali	\$76.00	0.4	Revise and update liquidator leave brief
1/26/2021	Sandhu, Anjali	\$342.00	1.8	Research and draft liquidator leave brief
1/26/2021	Sandhu, Anjali	\$513.00	2.7	Review and edit liquidator leave brief
1/26/2021	Sutherland, Madison	\$2,415.00	11.5	Revising and finalizing draft brief of law in response to application for leave to commence an action against liquidator and update case law and research and finalize same
1/27/2021	Burnell, JJ B	\$1,765.50	3.3	Review brief; revise brief; conference call with Deloitte re: Brief;

Date	TKPR Name	Billed Amt	Billed Hrs	Narrative
1/27/2021	Lee, Jeffrey M	\$549.50	0.7	Reviewing Draft Brief of Law for February 16 hearing
1/27/2021	Sutherland, Madison	\$105.00	0.5	Teleconference with B. Warga and J. Fritz regarding court application materials
1/28/2021	Burnell, JJ B	\$2,675.00	5	Revise and finalize Liquidator's Brief of Law, Draft Order and Report
1/28/2021	Sandhu, Anjali	\$95.00	0.5	Locate and update case law; Revise and update Liquidator's leave brief
1/28/2021	Sutherland, Madison	\$210.00	1	Review case law in detail and review transcript of April 5, 2018 hearing
1/29/2021	Burnell, JJ B	\$3,745.00	7	Revise and finalize brief; finalize affidavit of service; detailed review, editing and finalizing Liquidator's Brief of Law
1/29/2021	Lee, Jeffrey M	\$314.00	0.4	Reviewing Draft Brief of Law and giving instructions to edit same
1/29/2021	Sandhu, Anjali	\$969.00	5.1	Review liquidator's leave brief and citations
1/29/2021	Sutherland, Madison	\$630.00	3	Review and revise brief
1/30/2021	Burnell, JJ B	\$749.00	1.4	Review and finalize revisions to Brief; revise Affidavit of Service; review and finalize case authorities to be included with Brief
1/30/2021	Coutu, Marek	\$1,083.00	3.8	Reviewing brief of law and supporting authorities; revising brief of law
1/30/2021	Lee, Jeffrey M	\$785.00	1	Revising Draft Brief of Law
1/31/2021	Burnell, JJ B	\$267.50	0.5	Attending to preparing and giving instructions regarding Brief of Law
1/31/2021	Coutu, Marek	\$456.00	1.6	Reviewing and revising brief of law; preparing authorities for same
1/31/2021	Lee, Jeffrey M	\$1,570.00	2	Revising Draft Brief of Law regarding motion for leave to commence action against the Liquidator
1/31/2021	Sandhu, Anjali	\$323.00	1.7	Prepare authorities for liquidator's leave brief and prepare edits to brief
2/1/2021	Burnell, JJ B	\$642.00	1.2	Giving instructions regarding Brief, Affidavit of service and filing and service of brief; attend to execution, filing & service of brief
2/1/2021	Sandhu, Anjali	\$57.00	0.3	Receiving instructions regarding liquidator's leave brief
2/1/2021	Sandhu, Anjali	\$247.00	1.3	Edits to tab 1 of leave brief; prepare leave brief for printing; prepare book of authorities cover page and index; give instructions regarding finalizing Brief
2/1/2021	Sandhu, Anjali	\$114.00	0.6	File liquidator's leave brief and book of authorities
2/1/2021	Sandhu, Anjali	\$38.00	0.2	Serve liquidator's leave brief
2/3/2021	Sandhu, Anjali	\$323.00	1.7	Prepare compendium for leave motion
2/3/2021	Sandhu, Anjali	\$190.00	1	Edt, revise and finalize compendium
2/4/2021	Sandhu, Anjali	\$266.00	1.4	Shorten compendium; email to JJ Burnell and J. Lee
2/4/2021	Sandhu, Anjali	\$266.00	1.4	Edit and revise compendium for leave motion; report regarding same
2/5/2021	Burnell, JJ B	\$535.00	1	Giving instructions regarding compendium; review status of compendium; conference call with
2/5/2021	Sandhu, Anjali	\$247.00	1.3	Edit and revise compendium; report regarding same
2/5/2021	Sandhu, Anjali	\$133.00	0.7	Preparing materials for court hearing
2/7/2021	Lee, Jeffrey M	\$157.00	0.2	Reviewing and finalizing Compendium for February 16 hearing
2/8/2021	Lee, Jeffrey M	\$78.50	0.1	Reviewing issues regarding Compendium of Evidence
2/8/2021	Sandhu, Anjali	\$38.00	0.2	Receiving instructions regarding materials for court hearing
2/8/2021	Sandhu, Anjali	\$361.00	1.9	Draft compendium, compendium index and cover page; report on status of same
2/9/2021	Burnell, JJ B	\$321.00	0.6	Reviewing status of compendium and service of same; attend to filing of report
2/9/2021	Lee, Jeffrey M	\$157.00	0.2	Giving instructions to finalize Liquidator's Compendium of Evidence
2/9/2021	Lee, Jeffrey M	\$78.50	0.1	Giving instructions to serve Compendium of Evidence
2/9/2021	Sandhu, Anjali	\$304.00	1.6	Edits to compendium; report on same; prepare compendium for binding and filing
2/9/2021	Sandhu, Anjali	\$76.00	0.4	File compendium and Affidavit of L. Toews at Court
2/9/2021	Sandhu, Anjali	\$133.00	0.7	Attending to separate compendium into two volumes, update cover pages and serve compendium
2/10/2021	Sandhu, Anjali	\$19.00	0.1	Giving instructions regarding compendium
2/11/2021	Lee, Jeffrey M	\$785.00	1	Reviewing record of evidence in detail
2/11/2021	Lee, Jeffrey M	\$628.00	0.8	Reviewing transcripts of April, 2018 hearings in detail
2/11/2021	Lee, Jeffrey M	\$314.00	0.4	Reviewing background materials from 2017 and 2018 hearings
2/12/2021	Burnell, JJ B	\$642.00	1.2	Review Court materials in detail for hearing
2/12/2021	Lee, Jeffrey M	\$471.00	0.6	Reviewing Briefs of Law filed in regard to February 16 leave motion
2/12/2021	Lee, Jeffrey M	\$1,177.50	1.5	Preparing oral submissions for February 16 court application
2/12/2021	Lee, Jeffrey M	\$1,020.50	1.3	Preparing oral submissions for February 16 hearing
2/13/2021	Burnell, JJ B	\$160.50	0.3	Correspondence with counsel regarding court filings; reviewing status of leave argument
2/13/2021	Lee, Jeffrey M	\$2,983.00	3.8	Preparing oral submissions for February 16 hearing
2/14/2021	Burnell, JJ B	\$160.50	0.3	Correspondence with Justice Toews re: hearing; correspondence with Jeff Lee re: hearing
2/14/2021	Lee, Jeffrey M	\$2,119.50	2.7	Preparing oral submissions for February 16 court application
2/14/2021	Lee, Jeffrey M	\$628.00	0.8	Preparing oral submissions for February 16 court hearing
2/15/2021	Lee, Jeffrey M	\$549.50	0.7	Reviewing oral submissions for February 16 court application
2/15/2021	Sandhu, Anjali	\$38.00	0.2	Status update on materials for court application
2/16/2021	Burnell, JJ B	\$2,086.50	3.9	Prepare for Court; giving instructions regarding draft Order; provide comments regarding hearing and costs; conference calls with Deloitte regarding hearing and Order; correspondence with Deloitte regarding offer analysis; correspondence with counsel regarding buy/sell provisions; attend court hearing before Mr. Justice Toews regarding application by Taylor Group for leave to commence action
2/16/2021	Lee, Jeffrey M	\$1,177.50	1.5	Preparing oral submissions for February 16 court application
2/16/2021	Lee, Jeffrey M	\$2,747.50	3.5	Court appearance before Mr. Justice Toews in regard to hearing of Taylor Group application for leave to commence action against the Liquidator

Date	TKPR Name	Billed Amt	Billed Hrs	Narrative
2/16/2021	Sandhu, Anjali	\$171.00	0.9	Draft leave motion order
2/17/2021	Burnell, JJ B	\$267.50	0.5	Correspondence with counsel regarding Order & hearing; correspondence with Court regarding hearing
2/20/2021	Burnell, JJ B	\$267.50	0.5	Draft leave denial order; draft advice & direction order; correspondence with Deloitte re: Order
<b>Total</b>		<b>\$92,707.50</b>	<b>317.8</b>	
GST (5%)		\$4,635.38		
PST (6%)		\$5,562.45		
<b>Total</b>		<b>\$102,905.33</b>		

Breakdown by Lawyer

Lawyer	Billed Amount	Billed Hours
Jeffrey M. Lee, Q.C.	\$23,239.00	29.80
JJ B. Burnell	\$25,473.00	49.80
Anjali Sandhu	\$24,950.00	145.40
Madison Sutherland	\$17,506.50	87.40
Marek Coutu	\$1,539.00	5.40
	<b>\$92,707.50</b>	<b>317.8</b>

Average hourly rate: 291.72



## **Appendix E – Proposed EPG Distribution Schedule**

**PROPOSED EPG DISTRIBUTION**

<b>Claimant</b>	<b>Nature of Claim</b>	<b>Claim Date</b>	<b>Claims Filed in Claims Process</b> (see Fourth Report)	<b>Status</b>	<b>Per Diem</b>	<b>Days</b>	<b>Interest</b>	<b>Notes</b>	<b>Admitted Claim for 9-Dec-22</b>	<b>Proposed Distribution</b>
Gerald and Martha Wiebe	Secured	8-Jun-18	\$ 836,415	Paid	-	-	-	(1)	-	\$ -
<b>Subtotal</b>			<b>836,415</b>						<b>-</b>	<b>-</b>
Duanne Taylor	Unsecured	25-Jun-18	800,000	Dismissed	-	-	-	(2)	-	-
MIG Insurance	Unsecured	1-Jun-18	1,017	Disallowed	-	-	-	(3)	-	-
Fat Cat Farms Ltd.	Unsecured	25-Jun-18	23,026	Admitted	-	-	-	(4)	-	-
Pitblado	Judgment	28-May-18	31,281	Admitted	8.12	1,656	13,447	(5) (6)	44,728	44,728
Gerald and Martha Wiebe	Unsecured	8-Jun-18	3,977	Admitted	0.48	1,645	798	(6)	4,774	2,737
MNP LLP	Unsecured	13-Jun-18	16,744	Admitted	8.97	1,640	14,716	(6)	31,460	18,033
R. L. Wolfe Ltd. (BNS Guarantee)	Unsecured	11-Jun-18	1,316,067	Admitted	695.28	1,642	1,141,650	(6)	2,457,717	1,408,748
R. L. Wolfe Ltd. (RBC Guarantee)	Unsecured	11-Jun-18	131,004	Admitted	27.09	1,642	44,482	(6)	175,486	100,587
Taylor Bros. Farm Ltd.	Unsecured	25-Jun-18	916,366	Admitted	-	-	-	(7)	916,366	525,255
<b>Subtotal</b>			<b>\$ 3,239,482</b>						<b>\$ 3,630,531</b>	<b>\$ 2,100,087</b>

**Notes:**

- (1) The secured claim of Gerald and Martha Wiebe was reduced to \$823,554 as a result of an offsetting claim by EPG.
- (2) The Duanne Taylor claim was dismissed by the Claims Officer on June 14, 2021, and no appeal was filed.
- (3) The MIG Insurance claim was disallowed by the Liquidator as the amount claimed was owing by TBF and not EPG.
- (4) The Fat Cat Farms Ltd. ("FCF") claim was admitted by the Liquidator, but was offset by amounts owing by FCF to EPG in the amount of \$25,715.
- (5) In accordance with the Court Order dated August 31, 2018, Pitblado was adjudged to be a judgment creditor, to be paid in priority to the other unsecured creditors of EPG.
- (6) Per diem interest has been calculated in accordance with the respective creditor's interest entitlements commencing on the date the claim was filed.
- (7) The TBF claim was approved by the Court on January 25, 2021, and although the decision was appealed by Duanne Taylor and 5608067 Manitoba Ltd., the Court of Appeal dismissed the appeal on September 15, 2021.

## **Appendix F – Fees and Disbursements of the Liquidator**

**TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**

**SUMMARY OF LIQUIDATOR FEES AND DISBURSEMENTS**

<b>Date</b>	<b>Invoice #</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>Total</b>	<b>Hours</b>
3-Mar-22	8002439033	\$ 14,734	\$ -	\$ 737	\$ 15,470	29.9
10-Jun-22	8002687830	12,730	-	636	13,366	26.2
5-Aug-22	8002810707	9,863	-	493	10,356	21.2
<b>Total</b>		<b>\$ 37,326</b>	<b>\$ -</b>	<b>\$ 1,866</b>	<b>\$ 39,192</b>	<b>77.3</b>



**Invoice 8002439033**

**Deloitte Restructuring Inc.**

360 Main St  
Suite 2300  
Winnipeg MB R3C 3Z3

ATTN: Lincoln Wolfe and Duanne Taylor  
Taylor Bros. Farm Ltd. Edwin Potato Growers Ltd.  
1A W Hwy  
Portage la Prairie MB R1N 3C5  
Canada

Tel: (204) 942-0051  
Fax: (204) 947-9390  
www.deloitte.ca

Date: March 03, 2022  
Client No.: 1171131  
WBS#: RLWC0001  
Engagement Partner: Brent Warga  
GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

Work performed in accordance with the Court Appointed Liquidation proceedings for the period January 14, 2022 to February 28, 2022:

B. Warga - Partner (20.3 hrs): 10,962.00  
D. Crocker - Partner (0.5 hrs): 270.00  
J. Fritz - Senior Manager (6.9 hrs): 3,001.50  
T. Dew - Senior Associate (1.6 hrs): 440.00  
L. Conorton - Technician (0.6 hrs): 60.00  
Total (29.9 hrs)

**Sales Tax**

GST applicable 14,733.50

GST at 5.00 % 736.68

**Total Amount Due (CAD) 15,470.18**

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.

**TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**  
**LIQUIDATION TIME SUMMARY**  
**INVOICE NO: 8002439033**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
1/14/2022	Dew, Todd	0.5	\$ 137.50	GST filings.
1/14/2022	Fritz, John	1.7	739.50	Sixth Report and Appendices edits; correspondence with counsel re: Sales Process.
1/14/2022	Warga, Brent	0.4	216.00	Email correspondence with MLT Aikins re: Court hearing and file matters/reporting.
1/17/2022	Warga, Brent	0.8	432.00	Updates to Sixth Report; review and responding to e-mail correspondence from MLT Aikins re: Court hearing.
1/18/2022	Warga, Brent	0.7	378.00	Review of e-mail correspondence from MLT Aikins re: class action; updates to Sixth Report.
1/19/2022	Dew, Todd	0.3	82.50	Trust administration.
1/19/2022	Warga, Brent	0.7	378.00	Updates to Sixth Report; e-mail correspondence with MLT Aikins re: same.
1/21/2022	Fritz, John	1.3	565.50	Sixth Report review and revision of Appendices; quality review report matters.
1/21/2022	Crocker, Darren	0.5	270.00	Review report for QAR purposes; email comments to J. Fritz and B. Warga.
1/21/2022	Warga, Brent	0.6	324.00	Updates to Sixth Report from QA.
1/22/2022	Warga, Brent	0.3	162.00	Review of correspondence from MLT Aikins re: Sixth Report.
1/23/2022	Warga, Brent	2.6	1,404.00	Updates to Sixth Report with comments from legal.
1/24/2022	Fritz, John	0.6	261.00	Finalize Sixth Report and circulation to counsel for filing and service.
1/24/2022	Warga, Brent	2.2	1,188.00	Review and finalization of Sixth Report; call with J. Fritz re: same.
1/25/2022	Warga, Brent	0.7	378.00	Review of Class Action claims process and materials; call with MLT Aikins re: Court hearing and materials.
1/26/2022	Fritz, John	0.3	130.50	Notice of motion review and commentary.
1/26/2022	Warga, Brent	0.5	270.00	Review and edits to Notice of Motion and Draft Order.
1/27/2022	Conorton, Laura	0.1	10.00	Website updates.
1/27/2022	Warga, Brent	0.6	324.00	Discussion of Class Action claims process with J. Fritz; website updates.
1/28/2022	Warga, Brent	0.4	216.00	Drafting of claims registration for Class Action proceedings.
1/31/2022	Warga, Brent	0.3	162.00	Review of Motions Brief prepared by MLT Aikins.
2/1/2022	Warga, Brent	0.4	216.00	Review of edits to draft Order; email correspondence to MLT Aikins re: same; review of e-mail correspondence from R. McFadyen re: Order.
2/2/2022	Dew, Todd	0.3	82.50	Trust administration.
2/2/2022	Warga, Brent	1.1	594.00	Review and edits to draft Order; call with MLT Aikins re: Court hearing.
2/3/2022	Fritz, John	0.9	391.50	Attendance at Court Hearing; counsel correspondence re: hearing and Claims Sale matters.
2/3/2022	Warga, Brent	2.1	1,134.00	Attendance at Court hearing; call with MLT Aikins prior to hearing re: relief; updates to R&D and proposed distribution schedule.
2/4/2022	Warga, Brent	0.1	54.00	E-mail correspondence with MLT Aikins re: claims transaction closings.
2/7/2022	Conorton, Laura	0.1	10.00	Website updates.
2/7/2022	Fritz, John	0.9	391.50	Claims Sale document commentary; excise tax review; correspondence to B. Warga.
2/7/2022	Warga, Brent	2.3	1,242.00	Website posting; updates to Liquidator's Certificates; review and edits to assignment agreements; e-mail correspondence with MLT Aikins re: Assignment Agreements.
2/8/2022	Dew, Todd	0.3	82.50	Trust administration.
2/8/2022	Fritz, John	0.4	174.00	Review of draft class action submission.
2/8/2022	Warga, Brent	0.4	216.00	E-mail correspondence to/from MLT Aikins re: Assignment Agreements; review of correspondence to Purchasers.
2/9/2022	Fritz, John	0.6	261.00	Finalize, execute, and file class action claim submission.
2/9/2022	Warga, Brent	0.3	162.00	E-mail correspondence to/from MLT Aikins re: Class Action filing.
2/10/2022	Warga, Brent	0.4	216.00	Review of e-mail correspondence to/from MLT Aikins re: Assignment Agreement amendments (Wolfe); review of proposed amendments.
2/11/2022	Fritz, John	0.2	87.00	Correspondence with Class Action Claims Administrator re: TBF submission.
2/11/2022	Warga, Brent	0.2	108.00	Discussion of file matters with counsel (TDS) re: Class Action claim submission.
2/16/2022	Conorton, Laura	0.4	40.00	Trust accounting.
2/17/2022	Dew, Todd	0.2	55.00	GST filing.
2/17/2022	Warga, Brent	0.9	486.00	Review of e-mail correspondence to/from TDS re: Assignment Agreements; execution of Assignment Agreements; review and edits to receipts; e-mail correspondence with MLT Aikins re: same.
2/18/2022	Warga, Brent	0.8	432.00	Execution and delivery of RL Wolfe and NSF closing documents.
2/22/2022	Warga, Brent	0.2	108.00	Review of e-mail correspondence re: NSF Action closing.
2/23/2022	Warga, Brent	0.1	54.00	Review of e-mail correspondence from Boudreau Law and MLT Aikins re: closing.
2/25/2022	Warga, Brent	0.2	108.00	Review of e-mail correspondence from MLT Aikins re: NSF closing and receipt of sale proceeds.
<b>Total</b>		<b>29.9</b>	<b>\$ 14,733.50</b>	



**Invoice 8002687830**

**Deloitte Restructuring Inc.**

360 Main St  
Suite 2300  
Winnipeg MB R3C 3Z3

ATTN: Lincoln Wolfe and Duanne Taylor  
Taylor Bros. Farm Ltd. Edwin Potato Growers Ltd.  
1A W Hwy  
Portage la Prairie MB R1N 3C5  
Canada

Tel: (204) 942-0051  
Fax: (204) 947-9390  
www.deloitte.ca

Date: June 10, 2022  
Client No.: 1171131  
WBS#: RLWC0001  
Engagement Partner: Brent Warga  
GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

Work performed in accordance with the Court Appointed Liquidation proceedings for the period March 1, 2022 to June 6, 2022:

B. Warga - Partner (18.3 hrs): 9,882.00  
J. Fritz - Senior Manager (4.1 hrs): 1,783.50  
T. Dew - Senior Associate (3.8 hrs): 1,064.00  
Total (26.2 hrs)

**Sales Tax**

GST applicable 12,729.50

GST at 5.00 % 636.48

**Total Amount Due (CAD) 13,365.98**

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.

**TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**  
**LIQUIDATION TIME SUMMARY**  
**INVOICE NO: 8002687830**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
3/2/2022	Dew, Todd	0.2	\$ 56.00	Trust administration.
3/3/2022	Dew, Todd	0.2	56.00	Trust administration.
3/9/2022	Dew, Todd	0.3	84.00	Trust administration.
3/11/2022	Dew, Todd	0.2	56.00	GST filing.
3/14/2022	Warga, Brent	1.4	756.00	Various correspondence to/from D. Taylor re: information request; email correspondence to/from MLT Aikins re: same.
3/15/2022	Warga, Brent	0.3	162.00	E-mail correspondence to/from MLT Aikins re: Taylor inquiries; e-mail correspondence to Taylor re: same.
3/16/2022	Warga, Brent	0.3	162.00	E-mail correspondence to/from MLT Aikins re: Taylor request.
3/17/2022	Warga, Brent	0.6	324.00	Compilation of historical e-mails attachments for D. Taylor; e-mail correspondence with MLT Aikins re: same.
3/21/2022	Warga, Brent	0.2	108.00	E-mail correspondence with MLT Aikins re: Taylor correspondence.
3/23/2022	Warga, Brent	0.2	108.00	E-mail correspondence with MLT Aikins re: Taylor response; e-mail correspondence to D. Taylor.
3/30/2022	Warga, Brent	0.2	108.00	E-mail correspondence with MLT Aikins re: class action claim.
4/4/2022	Dew, Todd	0.2	56.00	Trust administration.
4/8/2022	Dew, Todd	0.2	56.00	Trust administration.
4/11/2022	Dew, Todd	0.6	168.00	GST filing.
4/25/2022	Warga, Brent	0.4	216.00	E-mail correspondence to/from MLT re: appeal hearing; reporting of potential litigation to inhouse legal counsel.
4/26/2022	Fritz, John	0.6	261.00	R&D updates for tax purposes.
4/28/2022	Dew, Todd	0.2	56.00	Trust administration.
4/28/2022	Fritz, John	2.2	957.00	Allocation of R&D by year, preparation of tax schedules, and draft tax return.
4/29/2022	Fritz, John	1.3	565.50	Finalize EPG tax filing and schedules.
4/29/2022	Warga, Brent	0.5	270.00	Review of EPG 2021 taxes.
5/3/2022	Dew, Todd	0.2	56.00	Trust administration.
5/3/2022	Warga, Brent	0.1	54.00	Review of e-mail correspondence from MLT Aikins re: billings and processing of same.
5/6/2022	Warga, Brent	0.1	54.00	Review and payment of invoices.
5/9/2022	Dew, Todd	0.2	56.00	Trust administration.
5/9/2022	Dew, Todd	0.2	56.00	GST filing.
5/10/2022	Warga, Brent	0.6	324.00	Review of appeal materials in preparation of hearing; call with MLT Aikins re: same.
5/11/2022	Warga, Brent	3.4	1,836.00	Attendance at Court of Appeal Hearing; review of materials in preparation of same; execution of annual return of information for EPG; discussion of file matters with J. Fritz.
5/13/2022	Warga, Brent	0.6	324.00	Review and updates to R&D and distribution schedule.
5/16/2022	Warga, Brent	2.7	1,458.00	Drafting of Seventh Report.
5/17/2022	Warga, Brent	0.3	162.00	Discussion of file matters and reporting with J. Fritz.
5/18/2022	Warga, Brent	3.2	1,728.00	Drafting of Seventh Report.
5/24/2022	Warga, Brent	0.2	108.00	Review of e-mail correspondence re: order.
5/25/2022	Dew, Todd	0.5	140.00	Review corporate income tax returns and contact CRA re: clearance certificate
5/31/2022	Warga, Brent	2.6	1,404.00	E-mail correspondence with MLT Aikins re: residual vehicle and distribution; drafting of Seventh Report.
6/1/2022	Dew, Todd	0.2	56.00	Trust accounting.
6/1/2022	Warga, Brent	0.4	216.00	Call with MLT Aikins re: Court hearing and file matters.
6/6/2022	Dew, Todd	0.2	56.00	Trust administration.
6/6/2022	Dew, Todd	0.2	56.00	GST filing.
<b>Total</b>		<b>26.2</b>	<b>\$ 12,729.50</b>	





**Invoice 8002810707**

**Deloitte Restructuring Inc.**

360 Main St  
Suite 2300  
Winnipeg MB R3C 3Z3

ATTN: Lincoln Wolfe and Duanne Taylor  
Taylor Bros. Farm Ltd. Edwin Potato Growers Ltd.  
1A W Hwy  
Portage la Prairie MB R1N 3C5  
Canada

Tel:(204)942-0051  
Fax:(204)947-9390  
www.deloitte.ca

Date: August 05, 2022  
Client No.: 1171131  
WBS#: RLWC0001  
Engagement Partner: Brent Warga

GST/HST Registration: 122893605RT0001  
QST Registration: 1012314163TQ0001

**For professional services rendered**

**Fees**

Work performed in accordance with the Court Appointed Liquidation proceedings for the period June 7, 2022 to August 3, 2022:

B. Warga - Partner (11.0 hrs): 5,940.00  
J. Fritz - Senior Manager (7.0 hrs): 3,045.00  
T. Dew - Senior Associate (3.1 hrs): 868.00  
R. Florea - Technician (0.1 hrs): 10.00  
Total (21.2 hrs): 9,863.00

**Sales Tax**

GST applicable 9,863.00

GST at 5.00 % 493.15

**Total Amount Due (CAD) 10,356.15**

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.

**TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**  
**LIQUIDATION TIME SUMMARY**  
**INVOICE NO: 8002810707**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
6/9/2022	Dew, Todd	0.2	\$ 56.00	Trust administration.
6/13/2022	Dew, Todd	0.6	168.00	Trust administration; close GST account for EPG.
6/13/2022	Fritz, John	0.2	87.00	Completion of tax account closure forms; direction to T. Dew re: same.
6/13/2022	Warga, Brent	3.1	1,674.00	Drafting of Seventh Report; drafting of proposed distribution schedule; updates to R&D; e-mail correspondence with L. Wolfe and MLT Aikins.
6/14/2022	Dew, Todd	1.0	280.00	Response to CRA re: GST audit.
6/14/2022	Fritz, John	1.1	478.50	GST filing review with T. Dew and provision of direction re: classification of receipts and filing; review and finalization of CRA correspondence re: GST audit.
6/16/2022	Warga, Brent	0.3	162.00	Call with MLT Aikins re: court hearing.
6/17/2022	Fritz, John	4.3	1,870.50	Revisions to Seventh Report and supporting schedules.
6/20/2022	Warga, Brent	1.2	648.00	Review and edits to Seventh Report; e-mail correspondence with MLT Aikins re: same.
6/23/2022	Dew, Todd	0.2	56.00	Trust administration.
7/6/2022	Dew, Todd	0.3	84.00	Trust administration.
7/7/2022	Warga, Brent	0.4	216.00	E-mail correspondence with MLT Aikins re: hearing; review and processing of disbursements.
7/11/2022	Dew, Todd	0.4	112.00	Trust accounting.
7/12/2022	Dew, Todd	0.4	112.00	GST filing.
7/14/2022	Fritz, John	0.7	304.50	Call with B. Warga and counsel re: discharge matters.
7/14/2022	Warga, Brent	0.6	324.00	Call with MLT Aikins re: reporting and discharge.
7/20/2022	Warga, Brent	0.6	324.00	Review and edits to Notice of Motion; e-mail correspondence with MLT Aikins re: same.
7/21/2022	Warga, Brent	1.8	972.00	Review and updates to Seventh Report.
7/25/2022	Warga, Brent	0.2	108.00	E-mail correspondence to/from MLT Aikins re: reporting.
7/26/2022	Florea, Ramona	0.1	10.00	Website update.
7/26/2022	Fritz, John	0.7	304.50	Review edits to notice of motion; website updates; call with counsel re: discharge.
7/26/2022	Warga, Brent	2.4	1,296.00	Call with MLT Aikins re: Notice of Motion and court hearing; review of Notice of Motion; updates to Seventh Report.
8/2/2022	Warga, Brent	0.1	54.00	E-mail correspondence with MLT Aikins re: court hearing.
8/3/2022	Warga, Brent	0.3	162.00	Updates to Seventh Report.
<b>Total</b>		<b>21.2</b>	<b>\$ 9,863.00</b>	

## **Appendix G – Fees and Disbursements of the Liquidator’s Legal Counsel**

**TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**

**SUMMARY OF LEGAL FEES AND DISBURSEMENTS  
MLT AIKINS LLP**

<b>Date</b>	<b>Invoice #</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>PST</b>	<b>Total</b>	<b>Hours</b>
31-Jan-22	6264139	\$ 17,663	\$ 441	\$ 900	\$ 1,060	\$ 20,063	38.5
28-Feb-22	6270494	22,035	56	1,105	1,322	24,517	39.7
1-Apr-22	6277576	2,232	20	113	134	2,498	3.1
30-Apr-22	6285030	1,658	38	85	99	1,880	3.0
31-May-22	6291157	31,333	1,453	1,636	1,880	36,302	43.2
30-Jun-22	6299669	4,236	20	212	254	4,721	9.9
31-Jul-22	6304454	5,771	8	289	346	6,414	9.6
<b>TOTAL</b>		<b>\$ 84,927</b>	<b>\$ 2,035</b>	<b>\$ 4,339</b>	<b>\$ 5,096</b>	<b>\$ 96,396</b>	<b>147.0</b>

January 31, 2022  
Invoice #6264139**INVOICE****Deloitte Restructuring Inc.  
2300, 360 Main Street  
Winnipeg, MB R3C 3Z3  
Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 01/31/22 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
MLT Aikins File No: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Dec 16/2021	JJBB	0.30	Reviewing status of pending Court of Appeal hearing; correspondence with Court regarding Court of Appeal hearing; correspondence with counsel regarding Court of Appeal hearing
Dec 17/2021	JJBB	0.30	Correspondence with B. warga regarding Court of Appeal hearing; correspondence with Court regarding Court of Appeal hearing; correspondence with counsel regarding Court of Appeal
Dec 23/2021	JJBB	0.10	Correspondence with Court of Appeal regarding hearing
Dec 27/2021	JJBB	0.10	Correspondence with B. Warga regarding hearing
Dec 29/2021	JML	0.30	Reviewing correspondence from J. Isfeld regarding requests for clarification regarding Sales Information Package and prepare reply correspondence and follow up correspondence to J. Fritz and B. Warga
Dec 29/2021	JML	0.20	Reviewing correspondence from B. Warga regarding proposed response to J. Isfeld and prepare reply correspondence, follow up correspondence to J. Isfeld and further follow up correspondence to B. Warga
Dec 29/2021	JJBB	0.30	Correspondence regarding sale process and arbitration award; Review Sales Information Process and offer; correspondence with B. Warga regarding sale process
Dec 30/2021	JML	0.10	Reviewing correspondence I. Vakurova regarding position of D. Taylor on Claims Sale Process
Jan 01/2022	JJBB	0.20	Reviewing Notice of Motion
Jan 04/2022	JML	0.80	Preparing detailed reply correspondence to F. Trippier in response to

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
			letter dated December 29, 2021
Jan 04/2022	JML	0.10	Revising draft letter to F. Trippier regarding response to December 29 letter
Jan 04/2022	JJBB	0.10	Correspondence with B. Warga regarding sale process
Jan 04/2022	JJBB	0.20	Correspondence with B. Warga regarding sale process & offers received; correspondence with B. Warga regarding next steps in sale process
Jan 05/2022	JML	0.50	Telephone attendance on B. Warga and J. Fritz regarding status of Claims Process and potential next steps regarding same
Jan 05/2022	JML	0.10	Reviewing correspondence from B. Warga regarding approval of draft letter and instructions to send out same and prepare reply correspondence
Jan 05/2022	JML	0.20	Reviewing correspondence from B. Warga regarding instructions to agree to proposed adjournment of January 7 court application and prepare reply correspondence and follow up correspondence by J. Isfeld
Jan 05/2022	JML	0.10	Telephone attendance on J. Isfeld to confirm outcome of Claim Sale Process and adjournment of January 7 court application
Jan 05/2022	JJBB	0.90	Reviewing status of sale process; review correspondence with counsel; conference call with B. Warga and J. Fritz regarding sale process, response to counsel & motion; correspondence with B. warga regarding status of motion & sale process
Jan 06/2022	JML	0.10	Reviewing correspondence from J. Isfeld regarding adjournment of January 7 motion to address sale of claim to Northern Sunshine Farms (Manitoba) Ltd. and prepare reply correspondence and follow up correspondence to B. Warga and J. Fritz
Jan 06/2022	JJBB	0.20	Reviewing proposed adjournment of motion; correspondence with counsel regarding adjournment of motion; correspondence with B. Warga regarding motion
Jan 12/2022	AS	0.20	Telephone call to B. Meronek, class action counsel regarding status of flood claim class action
Jan 12/2022	JJBB	0.30	Giving detailed instructions to gather information regarding status of flood claim class action
Jan 13/2022	JML	0.20	Reviewing correspondence from R. McFadyen requesting update on Claims Sale Process and prepare reply correspondence and follow up correspondence to B. Warga and J. Fritz

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jan 13/2022	JML	0.20	Reviewing correspondence from B. Warga and J. Fritz regarding proposed response to counsel for proposed purchaser regarding sale of claims and prepare reply correspondence, follow up correspondence to R. McFadyen and further follow up correspondence to B. Warga and J. Fritz
Jan 13/2022	JML	0.10	Attending to schedule proposed court application
Jan 13/2022	AS	0.10	Phone calls with DD West LLP (class action counsel) regarding status of flood claim class action
Jan 13/2022	AS	0.10	Phone call to C. Laniuk;; seeking instructions regarding scheduling
Jan 13/2022	JJBB	0.80	Giving instructions regarding hearing date, Notice of Motion and class action; correspondence with B. Warga regarding Notice of Motion and sale process; correspondence with counsel regarding sale of claims
Jan 14/2022	JML	0.50	Preparing detailed e-mail correspondence to counsel regarding scheduling of proposed motion by the Liquidator for Order approving sale of Claims, approval of Reports and approval of fees and disbursements of the Liquidator and legal counsel to the Liquidator
Jan 14/2022	JML	0.10	Reviewing proposed dates for scheduling of Liquidator's motion
Jan 14/2022	JML	0.20	Correspondence to counsel regarding suitable dates for scheduling hearing of motion by the Liquidator
Jan 14/2022	JML	0.10	Reviewing correspondence from R. McFadyen regarding suitable dates for hearing of Liquidator's motion
Jan 14/2022	JJBB	0.70	Giving instructions regarding motion; correspondence with B. Warga regarding motion; correspondence with counsel regarding motion
Jan 16/2022	JJBB	0.10	Correspondence with counsel regarding motion
Jan 17/2022	JML	0.10	Telephone attendance on C. Howden regarding proposed dates for hearing of motion
Jan 17/2022	JML	0.10	Reviewing correspondence from C. Howden regarding scheduling of proposed motion
Jan 17/2022	JML	0.20	Reviewing correspondence from F. Trippier regarding February 3 hearing date and prepare reply correspondence and give instructions to confirm same with Court House
Jan 17/2022	AS	0.30	Emails and phone calls to DD West regarding class action; reporting on same

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jan 17/2022	AS	0.30	Telephone Court House; e-mail correspondence to Court; email to counsel confirming court date
Jan 17/2022	AS	2.00	Draft Feb. 3 Notice of Motion and Order
Jan 17/2022	JJBB	1.50	Correspondence with counsel regarding hearing; Giving instructions regarding class action, motion date & motion materials; Discussions with Pitblado regarding Notice of Motion, Order and Brief and communications with counsel; correspondence with B, Warga regarding Sixth Report of the Liquidator
Jan 18/2022	AS	0.20	Email correspondence to B. Meronek, class action counsel, regarding status of class action flood claim
Jan 18/2022	JJBB	0.70	Correspondence with B. Warga regarding draft Liquidation Report and status of class action; review damages documents; Giving instructions regarding class action
Jan 19/2022	JML	0.10	Reviewing status of flood claim from Manitoba class action
Jan 19/2022	AS	0.30	Seeking instructions; Email correspondence to class action counsel regarding status of flood claim class action
Jan 19/2022	JJBB	1.90	Reviewing damages in class action; correspondence with B. Warga regarding Draft Sixth Report of the Liquidator; Review draft report; Giving instructions regarding gathering information on class action claim; review claim materials; telephone call with counsel regarding status update
Jan 21/2022	JJBB	0.20	Correspondence with B, Warga regarding draft Sixth Report of the Liquidator; Proposing revisions to draft Sixth Report of the Liquidator
Jan 22/2022	JML	1.00	Revising and circulating Draft Sixth Report of the Liquidator
Jan 22/2022	JJBB	0.30	Reviewing and provide comments on Draft Sixth Report of the Liquidator
Jan 23/2022	AS	0.50	Review orders for extensions, waiver and substitutions of The Corporation Acts requirements
Jan 23/2022	JJBB	1.80	Correspondence with B. Warga regarding Draft Sixth Report of the Liquidator; review & revise report; Giving instructions regarding compliance with Corporations. Act
Jan 24/2022	AS	1.20	Update Notice of Motion and Draft Order
Jan 24/2022	AS	0.10	Reporting on outstanding matters pertaining to liquidation estate



<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jan 24/2022	JML	0.20	Reviewing revised and finalized version of Sixth Report of the Liquidator
Jan 24/2022	AS	0.10	Follow up regarding outstanding matters pertaining to liquidation estate
Jan 24/2022	AS	0.30	Giving instructions regarding binding of Liquidator's Sixth Report; Review finalized and bound Report
Jan 24/2022	JJBB	1.30	Correspondence with B. Warga regarding draft Sixth Report of the Liquidator and class action damages package; review revisions to draft report; Giving instructions regarding finalizing Notice of Motion and Order
Jan 25/2022	AS	0.40	Receiving instructions; attend to preparations for upcoming motion by Liquidator
Jan 26/2022	JML	0.20	Giving instructions to prepare Brief of Law regarding February 3, 2022 Motion
Jan 26/2022	JML	0.40	Reviewing and identifying proposed edits to draft Notice of Motion and Draft Order
Jan 26/2022	AS	0.20	Seeking instructions: Call to Court regarding filing deadlines
Jan 26/2022	AS	0.60	Review and update Notice of Motion and order; seeking instructions regarding same
Jan 27/2022	JML	0.10	Reviewing correspondence from C. Howden regarding position of Pitblado LLP in regard to February 3 motion
Jan 27/2022	AS	4.30	Draft motion brief
Jan 28/2022	AS	3.50	Draft motion brief for February 3 hearing
Jan 29/2022	JML	0.60	Revising and finalizing Motion Brief for February 3 hearing and giving instructions to serve same
Jan 29/2022	AS	0.80	Update motion brief
Jan 29/2022	AS	0.80	Finalize and serve motion brief; reporting on same
Jan 30/2022	AS	0.10	Email to F. Trippier and I. Vakurova
Jan 30/2022	AS	0.90	Draft Affidavit of Service and Compendium
Jan 31/2022	AS	1.00	Prepare and arrange for filing of motion brief, affidavit of service and compendium; provide instructions regarding same; review and bookmark compendium; Receiving instructions: Serve compendium

Date	Initials	Hours	Narrative
Jan 31/2022	AS	1.00	Revised proposed form of Draft Order; draft liquidator's certificates

**Total Fees: 17,662.50**

### SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Anjali Sandhu	19.30	225.00	4,342.50
JJ B. Burnell	1.10	535.00	588.50
JJ B. Burnell	11.20	625.00	7,000.00
Jeffrey M. Lee	0.60	785.00	471.00
Jeffrey M. Lee	6.30	835.00	5,260.50
	<u>38.50</u>		<u>17,662.50</u>

### DISBURSEMENTS AND OTHER CHARGES

Imaging Services	340.50
	Total Taxable 340.50
Orders	100.00
	Total Non-Taxable 100.00
	<b>Sub-Total Disbursements: 440.50</b>

### BILL SUMMARY

Total Fees	17,662.50
GST	883.13
SK PST	1,059.75
Total Disbursements	440.50
GST	17.03
Subtotal	<u>20,062.90</u>

**TOTAL AMOUNT DUE CDN DOLLARS: \$ 20,062.90**

## **MLT Aikins LLP**

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

## **TERMS: DUE UPON RECEIPT**

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

February 28, 2022  
Invoice #6270494**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 02/28/22 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**MLT Aikins File No: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jan 25/2022	JJBB	0.20	Giving instructions regarding Court filing
Jan 26/2022	JJBB	1.50	Provide comments and direction regarding Notice of Motion, Order & Brief and service of same; revise Notoce of Motuon and Order; review QB rules; correspondence with B. Warga regarding Notice of Motion and Order
Jan 27/2022	JJBB	0.40	Providing instructions regarding hearing & filing; correspondence with Court regarding hearing; correspondence with counsel regarding service
Jan 28/2022	JJBB	1.30	Review & revise brief; providing comments on draft brief; correspondence with counsel regarding hearing
Jan 29/2022	PO	0.30	Giving instructions and provide comments regarding service of brief
Jan 30/2022	JJBB	0.20	Providing comments and direction regarding affidavit of service; correspondence with counsel regarding motion
Jan 31/2022	JJBB	0.50	Giving instructions regarding compendium & draft order; Review service issues
Feb 01/2022	JML	1.50	Reviewing materials and prepare oral submissions for February 3 motion by Liquidator
Feb 01/2022	JML	1.00	Reviewing materials and prepare oral submissions for February 3 motion of the Liquidator
Feb 01/2022	AS	0.40	Revisions to draft order and seeking instructions regarding same
Feb 01/2022	JJBB	1.00	Providing comments on draft order, hearing & service; correspondence

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
			with counsel regarding draft order & motion; prepare for hearing; correspondence with B. Warga regarding draft order
Feb 02/2022	JML	0.80	Revising and circulating further revised Draft Order for February 3 hearing and giving instructions to file same at Court House and preparing detailed correspondence to all counsel regarding revised form of Order and request for further edits
Feb 02/2022	AS	2.00	Preparing and seeking instructions regarding draft letter to Court; emails and provide instructions regarding revision to draft order; create compare version to original order; delivery of draft orders to Court; email to Justice Toews
Feb 02/2022	JML	0.20	Reviewing correspondence from R. McFadyen regarding further edits required to draft Order and prepare reply correspondence and giving instructions to edit revised Order accordingly
Feb 02/2022	JML	0.20	Reviewing correspondence from B. Warga identifying additional proposed edits to draft Order and prepare reply correspondence and giving instructions to implement same
Feb 02/2022	JML	1.20	Preparing oral submissions for February 3 hearing of motion by the Liquidator
Feb 02/2022	JML	0.70	Preparing oral submissions for February 3 hearing of Liquidator's motion
Feb 02/2022	JJBB	1.60	Correspondence with counsel regarding draft order; giving instructions regarding order; correspondence with B. Warga regarding draft order; consider draft order
Feb 03/2022	JML	1.10	Reviewing materials and prepare oral argument for February 3, 2022 court application
Feb 03/2022	JML	0.80	Court appearance before Mr. Justice Toews on hearing of Liquidator's motion for Order approving sales of Claims and approving fees and disbursements of Liquidator, legal counsel and Claims Officer
Feb 03/2022	JML	0.50	Reviewing correspondence from R. McFadyen regarding closing date and logistics of closing and prepare reply correspondence and giving instructions to prepare assignment agreement and closing agenda
Feb 03/2022	JJBB	1.80	Provide comments regarding Order, hearing & pleadings; correspondence with counsel regarding closing of sale transaction; correspondence with B. Warga regarding Order & hearing; attend motion
Feb 04/2022	AS	0.20	Review Sales Information Package; Email correspondence to B. Warga

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Feb 04/2022	AS	1.10	Calculate purchase prices; draft Assignment Agreement
Feb 04/2022	JJBB	0.10	Providing comments regarding closing agenda
Feb 05/2022	AS	1.80	Draft assignment agreements
Feb 05/2022	AS	0.30	Providing transaction status update
Feb 05/2022	AS	0.70	Prepare closing agenda
Feb 06/2022	AS	0.80	Draft closing agendas and assignment agreements
Feb 06/2022	JJBB	0.70	Correspondence regarding closing agenda, assignment & order; correspondence with counsel regarding order; review assignment; review closing agenda
Feb 07/2022	JML	0.60	Revising draft Assignment Agreement and reviewing draft Closing Agendas and giving instructions to circulate same
Feb 07/2022	JML	0.20	Reviewing correspondence from J. Isfeld regarding outcome of February 3 court application and prepare detailed reply correspondence forwarding copy of February 3, 2022 Court Order
Feb 07/2022	JML	0.10	Giving instructions to finalize and circulate draft Assignment Agreements and Closing Agendas
Feb 07/2022	AS	0.10	Giving instructions regarding ordering certified orders
Feb 07/2022	AS	1.30	Email correspondence B. Warga; updates to Assignment Agreements and Closing Agendas
Feb 07/2022	JML	0.20	Giving instructions to review applicability of GST and PST to sale of claims by court-appointed Liquidator
Feb 07/2022	KGW	0.80	Reviewing GST and RST issues
Feb 07/2022	JJBB	1.00	Providing comments and direction regarding closing agenda, assignment & order; review revisions to assignments; correspondence with B. Warga regarding assignments
Feb 08/2022	JML	2.00	Revising, finalizing and circulating draft Assignment Agreements and Closing Agenda for sale of Liquidator's right, title and interest in or to NSF Claim, FCF Award and BTW Claim
Feb 08/2022	KGW	0.50	Reviewing GST and RST issues, providing summary regarding same
Feb 08/2022	JML	0.40	Revising NSF Assignment Agreement, giving instructions to handle

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
			closing of NSF transaction and preparing follow up correspondence to J. Isfeld, counsel to NSF
Feb 08/2022	AS	0.10	Reviewing status of transactions
Feb 08/2022	JJBB	0.50	Correspondence with B. Warga regarding sale closing; giving instructions regarding sale closing & assignment; correspondence with counsel regarding assignment
Feb 09/2022	JML	0.30	Reviewing correspondence from B. Warga regarding Liquidator's submission of Claim Registration Form regarding Lake Manitoba Flood Claim Class Action and prepare reply correspondence and follow up correspondence to R. McFadyen regarding same
Feb 09/2022	JJBB	0.30	Providing update to B. Warga regarding class action submission; Giving instructions regarding sale closing; correspondence with counsel regarding revisions to assignments; correspondence with B. Warga regarding class action
Feb 10/2022	JML	0.20	Reviewing correspondence from R. McFadyen regarding proposed edits to BTW Claim Assignment Agreement and FCF Award Assignment Agreement and prepare follow up correspondence to B. Warga regarding same
Feb 10/2022	JML	0.10	Reviewing correspondence from B. Warga regarding proposed edits to Assignment Agreements and prepare reply correspondence
Feb 10/2022	JML	0.40	Revising BTW Claim Assignment Agreement and FCF Award Assignment Agreement and prepare follow up correspondence to R. McFadyen
Feb 10/2022	JJBB	0.20	Providing comments regarding assignments; correspondence to B. Warga regarding assignments
Feb 17/2022	JML	0.10	Reviewing correspondence from R. McFadyen regarding delivery of closing documents regarding sale of claims
Feb 17/2022	JML	0.10	Giving instructions to facilitate closing of sale of Claims
Feb 17/2022	AS	1.30	Prepare for closing; emails to J. Isfeld and B. Warga ; draft receipts
Feb 18/2022	ALM	0.50	Filing Liquidator's Certificate with Court of Queen's Bench
Feb 18/2022	AS	2.90	Closing matters; Draft trust letter; prepare documents for closing; emails to B. Warga, J. Isfeld and R. Mcfadyen' instructions to K. Klassen and A. Moar; Call with J. Isfeld
Feb 22/2022	AS	0.40	Emails to J. Isfeld; provide instructions regarding closing

Date	Initials	Hours	Narrative
Feb 23/2022	AS	0.10	Email to J. Isfeld
Feb 25/2022	AS	0.10	Email to B. Warga and J. Fritz; provide instructions regarding closing
			<b>Total Fees: 22,035.00</b>

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Allie L. Moar	0.50	200.00	100.00
Anjali Sandhu	13.60	225.00	3,060.00
Paul Olfert	0.30	625.00	187.50
JJ B. Burnell	11.30	625.00	7,062.50
Kurtis G. Wintermute	1.30	785.00	1,020.50
Jeffrey M. Lee	12.70	835.00	10,604.50
	39.70		22,035.00

**DISBURSEMENTS AND OTHER CHARGES**

Deliveries	18.83
Imaging Services	36.75
	Total Taxable 55.58
	<b>Sub-Total Disbursements: 55.58</b>

**BILL SUMMARY**

Total Fees	22,035.00
GST	1,101.75
SK PST	1,322.10
Total Disbursements	55.58
GST	2.78
Subtotal	24,517.21

**TOTAL AMOUNT DUE CDN DOLLARS: \$ 24,517.21**



## MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

April 1, 2022  
Invoice #6277576**INVOICE****Deloitte Restructuring Inc.  
2300, 360 Main Street  
Winnipeg, MB R3C 3Z3  
Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 04/01/22 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
MLT Aikins File No: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Feb 17/2022	JJBB	0.50	Attending to matters regarding closing, trust conditions & assignment; correspondence with client regarding certificate; correspondence with counsel regarding claim sale
Feb 18/2022	JJBB	0.90	Giving instructions regarding closing, certificate and trust letter; revise trust letter; review certificate; correspondence with counsel regarding closing of
Feb 22/2022	JJBB	0.10	Correspondence with counsel re: execution of assignment; follow up correspondence regarding closing
Feb 23/2022	JJBB	0.10	Giving instructions regarding Liquidator's certificate; correspondence with counsel regarding Liquidator's certificate
Feb 24/2022	JJBB	0.10	Correspondence with counsel regarding closing
Mar 14/2022	JML	0.40	Reviewing correspondence from D. Taylor to B. Warga regarding request for copies of communications between Liquidator and Applicant and prepare detailed follow up correspondence to B. Warga
Mar 14/2022	JML	0.10	Reviewing correspondence from B. Warga regarding proposed response to Respondent and prepare reply correspondence regarding same
Mar 15/2022	JML	0.30	Reviewing correspondence from B. Warga regarding inquiries from Respondent regarding disclosure issues and prepare detailed reply correspondence
Mar 16/2022	JML	0.40	Reviewing correspondence from B. Warga regarding additional document disclosure request from Respondent and prepare detailed reply correspondence

Date	Initials	Hours	Narrative
Mar 18/2022	JML	0.20	Reviewing correspondence from B. Warga regarding proposed delivery of documents to Respondent and prepare reply correspondence

**Total Fees: 2,231.50**

### SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
JJ B. Burnell	1.70	625.00	1,062.50
Jeffrey M. Lee	1.40	835.00	1,169.00
	<u>3.10</u>		<u>2,231.50</u>

### DISBURSEMENTS AND OTHER CHARGES

Deliveries	20.37
Total Taxable	20.37
<b>Sub-Total Disbursements:</b>	<b>20.37</b>

### BILL SUMMARY

Total Fees	2,231.50
GST	111.58
SK PST	133.89
Total Disbursements	20.37
GST	1.02
Subtotal	<u>2,498.35</u>

**TOTAL AMOUNT DUE CDN DOLLARS: \$ 2,498.35**

JML/ CRB

## MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

April 30, 2022  
Invoice #6285030**INVOICE****Deloitte Restructuring Inc.  
2300, 360 Main Street  
Winnipeg, MB R3C 3Z3  
Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 04/30/22 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
MLT Aikins File No: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Mar 14/2022	JJBB	0.80	Reviewing document disclosure requests; review orders & correspondence; correspondence with B. Warga regarding response to document disclosure requests
Mar 15/2022	JJBB	0.20	Reviewing document disclosure requirements; correspondence with B. Warga regarding document disclosure requirements
Mar 16/2022	JJBB	0.20	Correspondence with B. Warga regarding request for provision of documents
Mar 17/2022	JJBB	0.20	Correspondence with B. Warga regarding provision of attachments
Mar 18/2022	JJBB	0.10	Review request for documents
Mar 21/2022	JJBB	0.10	Correspondence with Brent Warga re: regarding document request
Mar 23/2022	JJBB	0.20	Correspondence with B. Warga regarding document disclosure issues
Mar 30/2022	JJBB	0.20	Correspondence with Deloitte regarding claim submission
Apr 25/2022	JML	0.30	Attending to arrangements for May 11 Court of Appeal hearing
Apr 26/2022	AS	0.70	Prepare summary of Manitoba Court of Appeal decisions

**Total Fees: 1,658.00****SUMMARY OF PROFESSIONAL SERVICES**

<b>HOURS</b>	<b>HOURLY RATE</b>	<b>AMOUNT</b>
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## SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Anjali Sandhu	0.70	225.00	157.50
JJ B. Burnell	2.00	625.00	1,250.00
Jeffrey M. Lee	0.30	835.00	250.50
	<u>3.00</u>		<u>1,658.00</u>

## DISBURSEMENTS AND OTHER CHARGES

Imaging Services			37.75
		Total Taxable	37.75
		<b>Sub-Total Disbursements:</b>	<b>37.75</b>

## BILL SUMMARY

Total Fees		1,658.00
GST		82.90
SK PST		99.48
Total Disbursements		37.75
GST		1.89
Subtotal		<u>1,880.02</u>
	<b>TOTAL AMOUNT DUE CDN DOLLARS:</b>	<b>\$ <u>1,880.02</u></b>

JML/ CRB

### **MLT Aikins LLP**

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

**INVOICE**

**Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga**

**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 05/31/22 AS FOLLOWS**

**RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**MLT Aikins File No: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Apr 21/2022	JJBB	0.10	Giving instructions to update case law
May 03/2022	JJBB	0.10	Correspondence regarding annual return
May 06/2022	JML	2.00	Preparing submissions for May 11 Court of Appeal Hearing
May 06/2022	AS	1.40	Review case law in factums and research new caselaw relevant to appeal
May 06/2022	JJBB	0.10	Givinbg instructions to update case law in Factums filed by all parties
May 07/2022	JML	2.00	Preparing oral submissions for May 11 appeal hearing
May 07/2022	JML	1.50	Preparing oral submissions for May 11 appeal hearing
May 07/2022	JML	0.30	Preparing Compendium of Evidence for May 11 appeal hearing
May 07/2022	JJBB	0.20	Correspondence regarding annual returns of corporations in liquidation
May 08/2022	JML	1.00	Reviewing case authorities filed by Appellant in regard to May 11 Manitoba Court of Appeal hearing
May 08/2022	JML	2.00	Preparing Compendium of Evidence for use at May 11 Manitoba Court of Appeal hearing
May 08/2022	JJBB	1.90	Reviewing Book of Authorities and Compendium; Reviewing Supplementary Appeal Book, Compendium & Book of Authorities; Attending to arrangements for Compendium of Evidence
May 09/2022	JML	0.20	Preparing Compendium of Evidence

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
May 09/2022	JML	3.70	Preparing oral submissions for May 11 Manitoba Court of Appeal hearing
May 09/2022	JML	0.60	Preparing oral submissions for May 11 Manitoba Court of Appeal hearing
May 09/2022	JJBB	1.00	Giving instructions regarding Book of Authorities and Compendium of Evidence; prepare for hearing of appeal; Correspondence regarding annual return
May 10/2022	JML	1.50	Preparing oral submissions for May 11 Manitoba Court of Appeal hearing
May 10/2022	JML	1.30	Preparing oral submissions for May 11 Manitoba Court of Appeal hearing
May 10/2022	JML	0.50	Preparing oral submissions for May 11 Manitoba Court of Appeal hearing
May 10/2022	JML	2.50	Preparing oral submissions for May 11 Manitoba Court of Appeal hearing
May 10/2022	JJBB	6.00	Prepare for appeal hearing
May 11/2022	JML	1.80	Reviewing Appeal Books and prepare oral submissions for May 11 Manitoba Court of Appeal hearing
May 11/2022	JML	2.50	Court appearance before Manitoba Court of Appeal on appeal by D. Taylor of dismissal of motion for leave to commence action against the Liquidator
May 11/2022	JJBB	4.30	Correspondence with B. Warga regarding annual return; Prepare for and attend Manitoba Court of Appeal hearing;
May 13/2022	JJBB	0.10	Correspondence with B. Warga regarding annual return
May 16/2022	JJBB	0.10	Correspondence with B. Warga regarding annual return
May 17/2022	JML	0.10	Giving instructions to address potential surrender of zero value truck in Liquidation Estate
May 17/2022	JJBB	0.40	Telephone discussion with counsel regarding release of interest in collateral; Giving instructions regarding Certificate of Decision and release of interest
May 18/2022	JML	0.20	Reviewing May 11, 2022 decision of Manitoba Court of Appeal dismissing appeal of refusal of motion for leave to sue court-appointed



Date	Initials	Hours	Narrative
			Liquidator
May 18/2022	JJBB	0.30	Giving instructions regarding preparation of Certificate of Decision; Correspondence with Court of Appeal regarding reasons for decision
May 19/2022	JJBB	0.10	Reviewing proposed terms of release of interest by Liquidator
May 21/2022	JJBB	0.30	Giving instructions regarding Certificate of Decision; Correspondence with B. Warga regarding release of interest in collateral
May 22/2022	JJBB	0.70	Correspondence with B. Warga regarding release of interest; giving instructions regarding release of interest; attending to filing of annual return; revising and circulating Certificate of Decision
May 23/2022	JMG	0.30	Searching Manitoba Personal Property Registry
May 23/2022	JJBB	0.40	Correspondence with counsel regarding Certificate of Decision; giving instructions regarding Manitoba Personal Property Registry registration; reviewing Manitoba Personal Property Registry search results
May 24/2022	JJBB	0.20	Correspondence regarding Annual Returns; correspondence with counsel regarding Certificate of Decision resulting from May 11 Court of Appeal hearing
May 25/2022	JJBB	0.10	Correspondence with B. Warga regarding release of interest in collateral
May 31/2022	JML	0.20	Reviewing correspondence from B. Warga regarding jurisdiction of Liquidation Court to make distribution Orders when companies become insolvent and prepare reply correspondence
May 31/2022	JJBB	1.20	Correspondence with counsel regarding Certificate of Decision, release of interest & distribution; giving instructions regarding Certificate of Decision & execution; Correspondence with B. Warga regarding distribution

**Total Fees: 31,333.00**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Jennifer Goncalves	0.30	205.00	61.50
Anjali Sandhu	1.40	225.00	315.00
JJ B. Burnell	17.60	625.00	11,000.00
Jeffrey M. Lee	23.90	835.00	19,956.50
	<u>43.20</u>		<u>31,333.00</u>

**DISBURSEMENTS AND OTHER CHARGES**

Deliveries	20.97
Imaging Services	358.50
Air Fare	687.25
Hotel	218.40
Parking	24.76
Taxi Fares	54.50
PPR Online Search	24.00
	Total Taxable 1,388.38
Manitoba Corporate Registry	65.00
	Total Non-Taxable 65.00
	<b>Sub-Total Disbursements: 1,453.38</b>

## **BILL SUMMARY**

Total Fees	31,333.00
GST	1,566.65
SK PST	1,879.98
Total Disbursements	1,453.38
GST	69.42
Subtotal	<u>36,302.43</u>
	<b>TOTAL AMOUNT DUE CDN DOLLARS: \$ <u>36,302.43</u></b>

JML/ CRB

## **MLT Aikins LLP**

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

## **TERMS: DUE UPON RECEIPT**

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

**INVOICE**

**Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga**

**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 06/30/22 AS FOLLOWS**

**RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**MLT Aikins File No: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
May 08/2022	AS	0.40	Reviewing appellant's authorities
May 08/2022	AS	0.20	Prepare for appeal hearing
May 09/2022	AS	0.10	Provide instructions regarding compendium of evidence
May 17/2022	AS	0.60	Draft Certificate of Decision
May 31/2022	AS	0.10	Circulate Certificate of Decision
Jun 01/2022	JML	0.10	Reviewing correspondence from B. Warga regarding Liquidator's Report in support of proposed application for discharge and distribution and prepare reply correspondence
Jun 01/2022	JJBB	0.30	Conference call with B. Warga regarding distribution motion
Jun 01/2022	JJBB	0.10	Review status of appellate matters
Jun 03/2022	JJBB	0.20	Correspondence with counsel regarding certificate of judgment
Jun 08/2022	JJBB	0.90	Correspondence with counsel regarding certificate of decision; review certificate of decision & attend to filing; giving instructions regarding certificate of decision; reviewing certificate of decision
Jun 13/2022	JML	0.10	Reviewing correspondence from R. McFadyen and prepare follow up correspondence to B. Warga regarding inquiry as to timing of distribution
Jun 13/2022	JML	0.10	Reviewing correspondence from B. Warga regarding scheduling proposed court application and prepare reply correspondence regarding same

Date	Initials	Hours	Narrative
Jun 13/2022	JJBB	0.30	Reviewing proposed court application; correspondence with B. Warga regarding distribution & hearing; correspondence with counsel regarding distribution motion
Jun 14/2022	JJBB	0.30	Reviewing distribution motion and certificate of decision
Jun 17/2022	JML	0.50	Reviewing proposed application by Liquidator for Discharge Order and Distribution of Funds and review scheduling options for same
Jun 17/2022	JJBB	0.80	Reviewing proposed distribution motion; telephone call with B. Warga regarding distribution motion; telephone call to Court regarding distribution motion
Jun 18/2022	JJBB	0.20	Reviewing proposed distribution motion
Jun 22/2022	JJBB	0.20	Correspondence with counsel regarding certificate of decision
Jun 23/2022	AS	2.70	Draft discharge notice of motion and order
Jun 23/2022	JJBB	0.50	Correspondence with counsel regarding certificate of decision; review slip sheeted certificate of decision; giving instructions regarding Notice of Motion and Order
Jun 24/2022	AS	1.20	Review liquidator's report and update discharge notice of motion and order

**Total Fees: 4,235.50**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Anjali Sandhu	5.30	225.00	1,192.50
JJ B. Burnell	3.80	625.00	2,375.00
Jeffrey M. Lee	0.80	835.00	668.00
	<u>9.90</u>		<u>4,235.50</u>

**DISBURSEMENTS AND OTHER CHARGES**

Court of Queen's Bench - Other - VENDOR: Leegals Express Legal Services Ltd. INVOICE: 20.00  
 7682431 DATE: 06/10/2022 - Search & File Daily (June 6-10, 2022)

Total Non-Taxable 20.00

**Sub-Total Disbursements: 20.00**

## **BILL SUMMARY**

Total Fees	4,235.50
GST	211.78
SK PST	254.13
Total Disbursements	20.00
Subtotal	<u>4,721.41</u>
<b>TOTAL AMOUNT DUE CDN DOLLARS:</b>	<b>\$ <u>4,721.41</u></b>

JML/ CRB

### **MLT Aikins LLP**

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

**INVOICE**

**Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga**

**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 07/31/22 AS FOLLOWS**

**RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**MLT Aikins File No: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jul 01/2022	JJBB	2.30	Revise Notice of Motion; Review Manitoba Court of Appeal issues; giving instructions regarding revisions to filing certificate of decision, Notice of Motion and Order correspondence with counsel regarding certificate of decision
Jul 03/2022	AS	1.40	Prepare updates to discharge Notice of Motion and Order
Jul 03/2022	JJBB	0.20	Correspondence regarding revisions to Notice of Motion; Reviewing revised Notice of Motion
Jul 06/2022	JJBB	0.10	Correspondence with counsel regarding distribution and release of interest
Jul 07/2022	JJBB	0.10	Correspondence with B, Warga regarding hearing and motion
Jul 08/2022	JML	0.20	Reviewing correspondence from B. Warga regarding request for status update and prepare reply correspondence regarding same
Jul 08/2022	JJBB	0.10	Reviewing revisions to Notice of Motion
Jul 09/2022	JJBB	0.10	Reviewing revisions to Notice of Motion and telephone B. Warga
Jul 11/2022	JML	0.10	Correspondence to B. Warga regarding status update
Jul 11/2022	JJBB	0.10	Revising Notice of Motion; telephone B. Warga; correspondence to B. Warga regarding Notice of Motion
Jul 12/2022	JML	0.10	Reviewing correspondence from B. Warga and prepare reply correspondence

Date	Initials	Hours	Narrative
Jul 12/2022	JJBB	0.10	Reviewing revisions to Notice of Motion and telephone call with B. Warga and J. Fritz
Jul 14/2022	JML	0.20	Reviewing Draft Seventh Report of the Liquidator
Jul 14/2022	JML	0.60	Telephone attendance on B. Warga and J. Fritz regarding proposed materials in support of court application and next steps
Jul 14/2022	JJBB	0.70	Correspondence with B. Warga regarding corporate records; telephone call with B. Warga regarding Notice of Motion and Order
Jul 18/2022	JJBB	0.30	Correspondence with B, Warga regarding draft Notice of Motion; telephone call with B. Warga regarding Liquidator's discharge
Jul 19/2022	JML	0.20	Telephone attendance on R. McFadyen regarding proposed application by Liquidator for Discharge
Jul 19/2022	JJBB	0.10	Correspondence with counsel regarding release of interest in equipment
Jul 20/2022	JJBB	0.10	Correspondence to B. Warga regarding draft Notice of Motion; review revisions to Notice of Motion
Jul 26/2022	JML	0.50	Revising draft Notice of Motion for Liquidator's Discharge
Jul 26/2022	JML	0.50	Revising Draft Seventh Report of the Liquidator
Jul 26/2022	JML	0.10	Correspondence to client working group regarding revised Notice of Motion
Jul 26/2022	JML	0.10	Correspondence to B. Warga regarding Seventh Report of the Liquidator and proposed edits
Jul 26/2022	JML	0.40	Telephone attendance on B. Warga and J. Fritz regarding draft Seventh Report of the Liquidator
Jul 27/2022	JML	0.10	Attending to schedule proposed hearing of court application by Liquidator for discharge order
Jul 27/2022	AS	0.80	Revisions and updates to discharge order

**Total Fees: 5,771.00**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Anjali Sandhu	2.20	225.00	495.00
JJ B. Burnell	4.30	625.00	2,687.50

## SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Jeffrey M. Lee	3.10	835.00	2,588.50
	<u>9.60</u>		<u>5,771.00</u>

## DISBURSEMENTS AND OTHER CHARGES

Imaging Services			7.50
		Total Taxable	7.50
		<b>Sub-Total Disbursements:</b>	<b>7.50</b>

## BILL SUMMARY

Total Fees	5,771.00
GST	288.55
SK PST	346.26
Total Disbursements	7.50
GST	0.38
Subtotal	<u>6,413.69</u>

**TOTAL AMOUNT DUE CDN DOLLARS: \$ 6,413.69**

JML/ CRB

### **MLT Aikins LLP**

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.



**Appendix H – Consolidated Statement of Receipts and Disbursements for the Period  
April 28, 2017 to August 8, 2022**

**TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**  
**CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
for the period of April 28, 2017 to August 8, 2022

<b>Receipts</b>	<b>April 28, 2017 to January 21, 2022</b>	<b>January 22, 2022 to August 8, 2022</b>	<b>Total</b>
Advance from secured creditor (property taxes)	\$ 156,631	\$ -	\$ 156,631
Asset sale proceeds	9,357,455	-	9,357,455
Asset sale proceeds (claims)	-	100,206	100,206
Cash on hand	30,724	-	30,724
GST collections	12,836	5,010	17,846
GST refunds	2,873	5,989	8,862
Interest - Liquidator	22,220	1,074	23,294
Interest - Funds previously distributed to R. L. Wolfe Ltd.	55,722	-	55,722
Refunds (insurance, tax, etc.)	144,088	-	144,088
Rental income (land)	256,717	-	256,717
<b>Total Receipts</b>	<b>10,039,265</b>	<b>112,279</b>	<b>10,151,544</b>
<b>Disbursements</b>			
Advertising	8,392	-	8,392
Appraisal	4,765	-	4,765
Annual filing fees	65	-	65
GST paid on disbursements	885	-	885
GST paid on legal fees and disbursements	34,380	4,339	38,718
GST paid on Liquidator fees and disbursements	18,299	1,866	20,165
GST remitted	4,416	-	4,416
Insurance	487	-	487
Legal fees and disbursements	689,998	86,962	776,959
Liquidator fees and disbursements	365,980	37,326	403,306
Locks	466	-	466
Municipal property taxes	198,747	-	198,747
PST paid on legal fees	40,237	5,096	45,332
Utilities	4,966	-	4,966
<b>Total Disbursements</b>	<b>1,372,082</b>	<b>135,588</b>	<b>1,507,670</b>
<b>Distributions</b>			
Bank of Montreal - Debt Repayment	5,518,039	-	5,518,039
Bank of Montreal - Per Diem Interest Payment	30,871	-	30,871
Bank of Montreal - Legal Fees	7,748	-	7,748
Gerald and Martha Wiebe (interest accrued to Oct 5, 2018)	823,554	-	823,554
<b>Total Distributions</b>	<b>6,380,212</b>	<b>-</b>	<b>6,380,212</b>
<b>Excess of Receipts over Disbursements and Distributions as at August 8, 2022</b>	<b>\$ 2,286,971</b>	<b>\$ (23,309)</b>	<b>\$ 2,263,662</b>

**Appendix I – Entity Statement of Receipts and Disbursements for the Period April 28,  
2017 to August 8, 2022**

**TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**  
**CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS BY ENTITY**  
for the period of April 28, 2017 to August 8, 2022

	Notes	Taylor Bros. Farm Ltd.	Edwin Potato Growers Ltd.	Total
<b>Receipts</b>				
Advance from secured creditor (property taxes)		\$ 76,436	\$ 80,195	\$ 156,631
Asset sale proceeds (land sales)		4,238,475	5,118,980	9,357,455
Asset sale proceeds (claims)		100,206	-	100,206
Cash on hand		30,724	-	30,724
GST collections		12,486	5,360	17,846
GST refunds		-	8,862	8,862
Interest - Liquidator		11,647	11,647	23,294
Interest - Funds previously distributed to R. L. Wolfe Ltd.	1	4,936	50,785	55,722
Refunds (insurance, tax, etc.)		67,023	77,065	144,088
Rental income (land)		149,517	107,200	256,717
<b>Total Receipts</b>		<b>4,691,449</b>	<b>5,460,095</b>	<b>10,151,544</b>
% of Total Receipts		<b>46.2%</b>	<b>53.8%</b>	<b>100.0%</b>
<b>Disbursements</b>				
Advertising	2	3,041	5,350	8,392
Appraisal	2	2,202	2,563	4,765
Annual filing fees	3	65	-	65
GST paid on disbursements	3	252	633	885
GST paid on legal fees and disbursements	2	17,893	20,825	38,718
GST paid on Liquidator fees and disbursements	2	9,319	10,846	20,165
GST remitted	3	3,311	1,105	4,416
Insurance	2	225	262	487
Legal fees and disbursements	2	359,065	417,894	776,959
Liquidator fees and disbursements	2	186,384	216,922	403,306
Locks	3	-	466	466
Municipal property taxes	3	100,962	97,785	198,747
PST paid on legal fees	2	20,950	24,382	45,332
Utilities	3	-	4,966	4,966
<b>Total Disbursements</b>		<b>703,671</b>	<b>803,999</b>	<b>1,507,670</b>
<b>Distributions</b>				
Bank of Montreal - Debt Repayment	4	3,838,986	1,679,053	5,518,039
Bank of Montreal - Per Diem Interest Payment (April 5 to May 3, 2018)	5	21,344	9,528	30,871
Bank of Montreal - Legal Fees	6	3,874	3,874	7,748
Gerald and Martha Wiebe	7	-	823,554	823,554
<b>Excess of Receipts over Disbursements as at August 8, 2022</b>		<b>\$ 123,574</b>	<b>\$ 2,140,087</b>	<b>\$ 2,263,662</b>
<b>Liquidator's Holdback</b>		<b>40,000</b>	<b>40,000</b>	<b>80,000</b>
<b>Funds Available for Distribution</b>		<b>83,574</b>	<b>2,100,087</b>	<b>2,183,662</b>
<b>Realizations paid to TBF from EPG (EPG Claims Process)</b>		<b>525,255</b>	<b>(525,255)</b>	<b>-</b>
<b>Creditor Claims and Proposed Distributions</b>				
R. L. Wolfe Ltd.			<b>Claims</b>	<b>Proposed Distributions</b>
Assigned FCC Debt (claim as at March 20, 2018) - SECURED	TBF	1,947,045	EPG	608,830
Assigned BNS Debt (claim as at June 11, 2018) - SECURED		2,457,717		-
Assigned RBC Debt (claim as at June 11, 2018) - SECURED		175,486		-
Pitblado LLP (Judgment Creditor)		95,571	44,728	44,728
Gerald and Martha Wiebe			4,774	2,737
MNP LLP			31,460	18,033
R. L. Wolfe Ltd. (guarantee claim of BNS Assignments)			2,457,717	1,408,748
R. L. Wolfe Ltd. (guarantee claim of RBC Assignments)			175,486	100,587
Taylor Bros. Farm Ltd.			916,366	525,255
<b>Total</b>		<b>4,675,818</b>	<b>3,630,531</b>	<b>608,830</b>
<b>Excess of Receipts over Disbursements Subsequent to Holdbacks and Proposed Distributions</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes**

- Interest earned on funds previously distributed to R.L. Wolfe Ltd. (\$2,603,760 (\$236,289 from TBF; \$2,367,471 from EPG)) in accordance with the August 31, 2018 Distribution Order.
- Liquidation costs have been allocated to TBF and EPG based on the respective Companies' receipts as a percentage (%) of total receipts.
- Liquidation costs incurred by either TBF or EPG directly.
- Allocation of Bank of Montreal debt repayment between TBF and EPG was based on a payout statement summary provided by Bank of Montreal.
- On May 3, 2018, the Liquidator paid Bank of Montreal \$5,518,039 as per the April 5, 2018 Court Order. On May 23, 2018, the Liquidator received letter correspondence from Bank of Montreal claiming per diem interest from April 6 to May 3, 2018. After reviewing the claim, the Liquidator paid same on June 1, 2018.
- Residual legal fees owing to Bank of Montreal based on July 19, 2018 correspondence.
- Distribution to Gerald and Martha Wiebe as filed in the EPG Claims Process with interest accrued to October 5, 2018.