



SUPERIOR COURT OF JUSTICE

ENDORSEMENT

COURT FILE NO.: CV-20-00649558-00CL DATE: 4 December 2023

NO. ON LIST: 4

TITLE OF PROCEEDING: EXPRESS GOLD REFINING LTD. v. THE ATTORNEY GENERAL
OF CANADA on behalf of Her Majesty the Queen in Right of
Canada as represented by the Minister of National Revenue

BEFORE JUSTICE: MR JUSTICE CAVANAGH

PARTICIPANT INFORMATION

For Plaintiff, Applicant, Moving Party, Crown:

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For Defendant, Respondent, Responding Party, Defence:

Name of Person Appearing	Name of Party	Contact Info
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	Canada/CRA)	
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For Other, Self-Represented:

Name of Person Appearing	Name of Party	Contact Info

ENDORSEMENT OF JUSTICE CAVANAGH:

- [1] I heard two motions today.

- [2] The Applicant, Express Gold Refining Ltd., moves for an order extending the “Stay Period” as defined in the second amended and restated initial order made on October 27, 2020 to and including March 4, 2024.

- [3] I am satisfied that the requested order should be made. Order to issue in form of Order signed by me today.

- [4] The second motion is brought by Deloitte Restructuring Inc., in its capacity as the court-appointed monitor (the “Monitor”) of Express Gold Refining Ltd. (“EGR”). The Monitor moves for an order appointing a mediator as an officer of the Court to act as a neutral third party to assist in the mandatory mediation of certain tax disputes and litigation between EGR and the Canada Revenue Agency (“CRA”). CRA opposes this motion.

- [5] At the hearing, I was informed that a case management conference in litigation pending between EGR and CRA in the Tax Court of Canada has been scheduled for December 18, 2023.

- [6] It is possible that the issues on the motion before me may be affected by this case management conference. Accordingly, I advised counsel that I intend to reserve my decision on this motion until a date that is after the scheduled case management conference.

- [7] I ask counsel for the Monitor to provide me with a short report (that is approved by counsel for the Applicant and counsel for CRA) following the case management conference.