



SUPERIOR COURT OF JUSTICE

COUNSEL SLIP

COURT FILE NO.: CV-20-00649558-00CL DATE: 12 June 2023

NO. ON LIST: 2

TITLE OF PROCEEDING: Express Gold Refining LTD. v. Attorney General of Canada

BEFORE: JUSTICE MCEWEN

PARTICIPANT INFORMATION

For Plaintiff, Applicant, Moving Party, Crown:

Name of Person Appearing	Name of Party	Contact Info
Mario FORTE	Counsel for the Applicant	forte@gsnh.com
Bryan HARRIGAN	Counsel for Express Gold in their tax litigation (not CCAA counsel)	bryan.horrigan@bakermckenzie.com

For Defendant, Respondent, Responding Party, Defence:

Name of Person Appearing	Name of Party	Contact Info
Fozia CHAUDARY Sarah MACKENZIE	Counsel for the Respondent	fozia.chaudary@justice.gc.ca sarah.mackenzie@justice.gc.ca

For Other, Self-Represented:

Name of Person Appearing	Name of Party	Contact Info
Mark FREAKER	Counsel for the Monitor	mark.freaker@dentons.com

ENDORSEMENT OF JUSTICE MCEWEN:

The order shall go as per the draft filed and signed, as attached.

The relief sought is unopposed, and the Monitor supports the relief sought.

I am satisfied that the Applicant is acting in good faith and with due diligence. There is sufficient liquidity during the stay period.

The parties also display a willingness to resolve their disputes in this CCAA proceeding. I have directed the Monitor to take steps to host discussions in this regard. All counsel should participate and it would be useful and necessary to have CRA counsel engage as they represent a stakeholder in this CCAA matter.

McEwen

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.)	MONDAY, THE 12 th
JUSTICE McEWEN)	DAY OF JUNE, 2023
)	

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED
(the "**CCAA**")

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF EXPRESS GOLD REFINING LTD.
(the "**Applicant**")

ORDER
(**extension of stay period**)

THIS MOTION by the Applicant pursuant to the CCAA was heard before me on June 12, 2023 at 330 University Avenue, Toronto, by videoconference.

ON READING the materials filed including the affidavit of Atef Salama sworn June 9, 2023, and the exhibits thereto, and on reading the fourteenth report (the "**Fourteenth Report**") of Deloitte Restructuring Inc. in its capacity as court-appointed monitor (in such capacity, the "**Monitor**") filed, and on hearing the submissions of counsel for the Applicant, the Monitor, Canada Revenue Agency and such other counsel as were present as may be indicated on the counsel slip, no one else appearing despite being served as appears from the affidavit of service, filed:

1. **THIS COURT ORDERS** that the time for service of the motion record in respect of this motion and the Fourteenth Report is hereby abridged and validated so that the motion is properly returnable today, and that further service thereof is hereby dispensed with.

2. **THIS COURT ORDERS** that the “Stay Period” as defined in the second amended and restated initial order made by this court on October 27, 2020 in this proceeding is hereby extended to and including September 12, 2023.

3. This order is effective as of its date at 12:01 am.



A handwritten signature in black ink, appearing to read 'M. J. ...', is written above a horizontal line.

**IN THE MATTER OF THE COMPANIES' CREDITORS' ARRANGEMENT ACT,
R.S.C. 1985, c. C-36**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF EXPRESS GOLD REFINING LTD.**

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced in TORONTO

**ORDER
(extension of stay period)**

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