

File No. AI 18-30-09165
File No. AI 18-30-09166
File No. AI 18-30-09171

IN THE COURT OF APPEAL

BETWEEN:

LINCOLN WOLFE and 5606269 MANITOBA LTD.,

(Applicants) Respondents,

- and -

DUANNE TAYLOR and 5608067 MANITOBA LTD.,

(Respondents) Appellants,

- and -

TAYLOR BROS. FARM LTD. and EDWIN POTATO GROWERS LTD.,

(Respondents),

- and -

GERALD WIEBE and MARTHA WIEBE,

(The Interveners).

CERTIFICATE OF DECISION

Fast Trippier Clunie Wittman LLP
Barristers & Solicitors
10 Donald Street
Winnipeg, Manitoba R3C 1L5

Faron J. Trippier / Irina Vakurova

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File No. 15,110-0-150-150

pronounced on the 25th day of September and filed on the 24th day of October 2018, were heard by this Court on the 27th day of August, 2019, in the presence of counsel for the (Respondents) Appellants and counsel for the (Applicants) Respondents and counsel for the Interveners, and counsel for Pitblado LLP and the Liquidator, and, after considering the record, the factums, and hearing the representations of counsel for the (Respondents) Appellants, counsel for the (Applicants) Respondents, and counsel for the Interveners, as well as counsel for Pitblado LLP and counsel for the Liquidator, and as this Court directed that the appeal should stand over for judgment, and reasons for judgment being delivered this 27th day of April, 2020, and the addendum to the reasons delivered this May 12, 2020, this Court did order:

1. that the appeal of the (Respondents) Appellants from the Marshalling Order and the Distribution Order to the extent that they provide for reallocation based on marshalling be allowed;
2. that the intercompany debt claim be referred to the liquidation judge in the Court below;
3. that subject to the results of the review of the intercompany debt claim by the liquidation judge in the Court below, the distribution method as set out in Scenario 1 (no residual fund allocation) of the Liquidator's Fourth Report be ordered;
4. that the Pitblado LLP claims be ranked in priority to other unsecured creditors in the liquidation proceedings but leave any priority to be claimed in a bankruptcy proceeding to the bankruptcy court, if it arises;
5. that distribution to the Interveners according to their claim be allowed;
6. that costs in the Court of Queen's Bench in connection with the Marshalling Order in accordance with the applicable tariff and one set of costs in the Court of Appeal in accordance with Tariff C, both in favour of the (Respondents) Appellants be paid by R.L. Wolfe Ltd.; and

7. that subject to the Court of Queen's Bench order appointing the Liquidator pronounced April 28, 2017:

- a. that one set of costs in the Court of Appeal in favour of the Interveners and the Liquidator be paid by the (Respondents) Appellants in accordance with Tariff C in respect of the Distribution Order appeal;
- b. that no costs be allowed on the issue of intercompany debt to any party;
- c. that costs on the intercompany debt issue be dealt with by the liquidation judge at the hearing of this matter in the Court below; and
- d. no costs be ordered as to the Pitblado LLP claims to any party.

CERTIFIED this 2nd day of December, 2020

F. POWLES

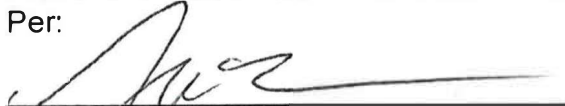
Deputy

Registrar of The Court of Appeal

APPROVED AS TO FORM AND CONTENT:

FAST TRIPPIER CLUNIE WITTMAN LLP

Per:



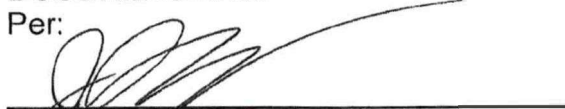
Faron Trippier

Counsel for the Appellants (Respondents)

APPROVED AS TO FORM:

BOUDREAU LAW

Per:



Cor: **J.R. Norman Boudreau**

Counsel for the Interveners, Gerald Wiebe and Martha Wiebe

APPROVED AS TO FORM:

THOMPSON DORFMAN SWEATMAN LLP

Per:



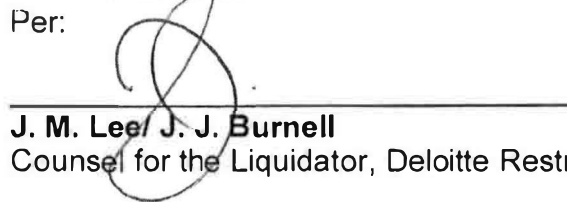
Ross A. McFadyen

Counsel for the Respondents (Applicants), Lincoln Wolfe and 5606269 Manitoba Ltd. and R.L. Wolfe Ltd.

APPROVED AS TO FORM:

MLT AIKINS LLP

Per:



J. M. Lee / J. J. Burnell

Counsel for the Liquidator, Deloitte Restructuring Inc.

APPROVED AS TO FORM:

PITBLADO LLP

Per:



Thomas W. Turner

Counsel for Pitblado LLP