

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.

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

MAY 18, 2018

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. (“**Deloitte**”) 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 (the “**Liquidator’s Website**”) at 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 third report (the “**Third 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 Third 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 Third Report.

6. Unless otherwise stated, all monetary amounts contained in this Third Report are expressed in Canadian dollars.
7. Capitalized terms used in this Third Report but not defined herein are as defined in the first report of the Liquidator (the “**First Report**”), the second report of the Liquidator (the “**Second Report**”), the supplement to the Second Report of the Liquidator (the “**Supplement to the Second Report**”), and the Liquidation Order.

BACKGROUND

8. As detailed in the First Report, in early 2008, Mr. Wolfe, one of the Applicants, and Duanne Taylor (“**Mr. Taylor**”), one of the Respondents, began farming together using two corporate entities, namely TBF and EPG. Mr. Wolfe and Mr. Taylor each own 50% of the shares of TBF and EPG. Their respective shareholdings are held by their own personal holding companies, being 269 for Mr. Wolfe and 5608067 Manitoba Ltd. (“**067**”) for Mr. Taylor.
9. In March of 2015, Mr. Taylor and 067 commenced proceedings under *The Corporations Act* against Mr. Wolfe and 269 as Mr. Taylor and Mr. Wolfe had become unable to agree on the operations of TBF and EPG. Prior to the dispute proceeding to a hearing in late March 2015, Mr. Wolfe and Mr. Taylor reached agreement on certain issues, and the hearing did not proceed. One aspect of the agreement reached was that TBF and EPG would cease active business operations, and that the Companies would be liquidated.
10. On December 15, 2015, Mr. Wolfe (and 269) filed a motion with the Court requesting the appointment of a liquidator under section 207 of *The Corporations Act* (the “**Section 207 Application**”). On February 3, 2016, Justice Dewar delivered his judgement staying the Section 207 Application against TBF and adjourning *sine die* the Section 207 Application against EPG. The stay was granted so that the issue of whether a liquidation of TBF should occur could be determined pursuant to the arbitration provisions in TBF’s Amended

Unanimous Shareholders Agreement (the “**Arbitration Proceedings**”).

11. Mr. Harvey Sexter was appointed to act as arbitrator (the “**Arbitrator**”) in the Arbitration Proceedings. In due course, the Arbitrator issued a number of decisions within the Arbitration Proceedings. An April 20, 2016 decision of the Arbitrator ordered the liquidation of all of the assets of TBF and EPG pursuant to section 207 of *The Corporations Act* (the “**April 20, 2016 Arbitration Decision**”).
12. Between May and December of 2016, Mr. Wolfe and Mr. Taylor made a number of appearances before, and had various communications with, the Arbitrator. Although a liquidator was not appointed during this period, Mr. Wolfe and Mr. Taylor agreed to liquidate the majority of the equipment owned by TBF and EPG through a third party auctioneer. By December of 2016, the primary assets of TBF and EPG that remained were approximately 2,900 acres of land (the “**Land**”) and the physical outbuildings and structures located thereon (collectively the “**Residual Assets**”).
13. By March of 2017, Mr. Wolfe and Mr. Taylor had been unable to reach an agreement on how to deal with the Residual Assets. Accordingly, Mr. Wolfe (and 269) filed a motion with the Court seeking an order to enforce the April 20, 2016 Arbitration Decision to have a liquidator appointed, which resulted in the Liquidation Order being granted.
14. As further detailed in the First Report, on June 6, 2017, Mr. Taylor (and 067) filed a motion to stay the Liquidation Order pending resolution of various matters which Mr. Taylor argued remained subject to the Arbitration Proceedings. This motion was dismissed by the Honourable Justice Toews. On June 9, 2017, Mr. Taylor (and 067) filed a notice of appeal from that decision.
15. On July 7, 2017, Mr. Taylor (and 067) filed a motion at the Manitoba Court of Appeal for an Order to stay the Liquidation Order. This motion was dismissed on August 11, 2017.
16. On the Date of Appointment, TBF and EPG were no longer carrying on active business operations, and neither of the Companies had a physical head office location. All of the books and records of the Companies were in the possession of Mr. Taylor.
17. This Third Report is being filed in support of the Liquidator’s application to this

Honourable Court on May 28, 2018 for an Order:

- (a) Extending the time within which the Liquidator is required to comply with section 216(2) of *The Corporations Act* to August 31, 2018;
- (b) Approving that the Liquidator's statement of receipts and disbursements will satisfy the requirements of section 214(h) of *The Corporations Act* with respect to financial statement reporting for EPG;
- (c) Approving the reported actions of the Liquidator to date in respect of administering these liquidation proceedings, including the Liquidator's statement of receipts and disbursements for the period March 24, 2018 to May 13, 2018; and
- (d) Approving the fees and disbursements of the Liquidator from the Date of Appointment to April 27, 2018, and the fees and disbursements of its legal counsel from the Date of Appointment to March 31, 2018.

Powers of the Liquidator

- 18. The Liquidator's powers are detailed in section 2 of the Liquidation Order and include, among others, the power to: i) take possession and exercise control over all or any part of the Property of the Companies; ii) manage, operate, and carry on the business of the Companies; and iii) market and sell the Property of the Companies.
- 19. The Liquidation Order also empowers the Liquidator to borrow by way of revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed: (a) such amounts as the Liquidator borrows to pay municipal property tax arrears and insurance; or (b) \$50,000 (or such greater amount as the Court may by further Order authorize) (the "**Borrowing Facility**").

ACTIVITIES OF THE LIQUIDATOR

- 20. Since the filing of the Second Report and the Supplement to the Second Report, the activities of the Liquidator have included the following:

- (a) Corresponding with the Rural Municipalities of North Norfolk and Portage la Prairie with respect to property tax and water accounts in order to finalizing the Wolfe Land and Equipment Ltd. (“**Wolfe Land and Equipment**”) and Beaver Creek Holding Co. Ltd. (“**Beaver Creek**”) closing sales adjustments;
- (b) Closing the Court approved sale transactions with Wolfe Land and Equipment and Beaver Creek, in accordance with the Sale Approval, Vesting, and Distribution Order dated April 13, 2018 (the “**Sale Approval Order**”), attached hereto as Exhibit A;
- (c) Corresponding with National Leasing Group Inc. (“**National Leasing**”) with respect to a leased fertilizer tank in which National Leasing is claiming a security interest;
- (d) Compiling information and preparing corporate tax returns for TBF and EPG based on the books and records of the Companies for the years 2015, 2016, and 2017 (collectively the “**Tax Filings**”);
- (e) Corresponding with TBF and EPG’s third party accountant to obtain information to compile the Tax Filings;
- (f) Corresponding with the Companies’ third party auctioneer to obtain closing statements for the 2016 equipment sale to compile the Tax Filings;
- (g) Preparing a proposed distribution schedule (the “**Proposed Distribution Schedule**”) and providing same to legal counsel representing Mr. Wolfe and Mr. Taylor;
- (h) Corresponding and addressing inquiries from Mr. Taylor, Mr. Wolfe, and their respective legal counsel(s);
- (i) Attending the April 5 and 13, 2018 Court hearings in the liquidation proceedings, at which time the Sale Approval Order was approved by the Court (collectively the “**Sale Approval Order Hearings**”); and

- (j) Drafting, reviewing, and finalizing this Third Report.

SALES PROCESS

21. As detailed above, the Court granted the Sale Approval Order on April 13, 2018. Later that same day, the Liquidator received correspondence from Fast Trippier Cluni Law (“**FT Law**”), legal counsel for Mr. Taylor (the “**April 13, 2018 FT Law Correspondence**”), attached hereto as Exhibit B. The April 13, 2018 FT Law Correspondence advised the Liquidator that FT Law had received instructions to commence an appeal of the Sale Approval Order, that a stay of the Sale Approval Order would be sought, and that an expedited hearing date would be requested for the hearing of the proposed appeal. The April 13, 2018 FT Law Correspondence further advised that the motion for the stay would be heard on April 19, 2018.
22. On April 16, 2018, MLT Aikins LLP (“**MLT Aikins**”), legal counsel for the Liquidator, delivered correspondence responding to the April 13, 2018 FT Law Correspondence (the “**April 16, 2018 MLT Aikins Correspondence**”), attached hereto as Exhibit C. The April 16, 2018 MLT Aikins Correspondence advised that the Liquidator intended to proceed with closing the sales detailed in Sale Approval Order promptly in order to enable Wolf Land and Equipment and Beaver Creek to access the Land at the first available opportunity.
23. On April 20, 2018, FT Law delivered further correspondence in response to the April 16, 2018 MLT Aikins Correspondence (the “**April 20, 2018 FT Law Correspondence**”), attached hereto as Exhibit D. The April 20, 2018 FT Law Correspondence advised that FT Law would no longer be proceeding with a motion to stay the Sale Approval Order as the sale transactions detailed therein had closed. The April 20, 2018 FT Law Correspondence also requested that the Liquidator provide FT Law with the amount of the purchase prices, the appraised values obtained by the Liquidator for the Land, and the particulars of all the offers received by the Liquidator.
24. On April 24, 2018, MLT Aikins delivered reply correspondence to the April 20, 2018 FT Law Correspondence (the “**April 24, 2018 MLT Aikins Correspondence**”), attached hereto as Exhibit E. The April 24, 2018 MLT Aikins Correspondence advised that if FT Law was able to confirm in writing that Mr. Taylor was no longer challenging the sale

transactions by means of either an application to stay the Sale Approval Order, or an appeal of the Sale Approval Order, the Liquidator would provide the information requested in the April 20, 2018 FT Law Correspondence upon execution of an appropriate confidentiality agreement.

25. On May 10, 2018, the Liquidator received correspondence from FT Law (the “**May 10, 2018 FT Law Correspondence**”), attached hereto as Exhibit F, advising that Mr. Taylor would not be proceeding with an application to either stay or appeal the Sale Approval Order. The May 10, 2018 FT Law Correspondence also requested details of all offers received by the Liquidator and the appraised values of the Land obtained by the Liquidator.
26. On May 15, 2018, MLT Aikins delivered reply correspondence to the May 10, 2018 FT Law Correspondence (the “**May 15, 2018 MLT Aikins Correspondence**”), attached hereto as Exhibit G. The May 15, 2018 MLT Aikins Correspondence advised that as the information requested in the May 10, 2018 FT Law Correspondence was still under seal by the Court, upon execution of an appropriate confidentiality agreement, the Liquidator was prepared to provide Mr. Taylor (and 067) both the First Confidential Report (dated October 31, 2017) and the Second Confidential Report (dated March 26, 2018) filed by the Liquidator in these proceedings (collectively the “**Confidential Reports**”), which contained the requested information.
27. In accordance with the Sale Approval Order, the Liquidator closed the Wolfe Land Transaction and the Beaver Creek Transaction (as defined in the Sale Approval Order) on April 16, 2018, and on April 17, 2018 respectively. Both closing certificates (collectively the “**Liquidator’s Certificates**”) are attached hereto as Exhibit H.
28. On May 1, 2018, the Liquidator was advised by MLT Akins that the respective legal counsel representing Wolfe Land and Equipment and Beaver Creek both confirmed that the Land Titles Office had issued titles in the names of their respective clients. Accordingly, the balance of the proceeds from the Beaver Creek Transaction (approximately \$2,837,698 after closing adjustments) and the Wolfe Land Transaction (approximately \$4,104,880 after closing adjustments) were released from trust and paid to the Liquidator.

CREDITOR CLAIMS AND INTERIM DISTRIBUTION

29. As detailed in the Supplement to the Second Report, MLT Aikins completed its independent review (the “**Security Review**”) of the validity and enforceability of the security (the “**BMO Security**”) claimed by Bank of Montreal (“**BMO**”), the security (the “**Wiebe Security**”) claimed by Gerald and Martha Wiebe (“**Wiebe**”), the security (the “**RLW Security**”) claimed by R. L. Wolfe Ltd. (“**RLW**”), and the security (the “**National Leasing Security**”) claimed by National Leasing.
30. As further detailed in the Supplement to the Second Report, the Liquidator completed its review of the BMO claim (the “**BMO Claim**”) and the RLW claim (the “**RLW Claim**”) and concluded that the quantum of both claims were reasonable. Accordingly, in accordance with the Sale Approval Order, on May 2, 2018, the Liquidator paid \$5,518,039 to BMO (the “**BMO Distribution**”) in full satisfaction of the BMO indebtedness under cover of a letter indicating that, if Mr. Taylor filed an appeal of the Sale Approval Order and was successful, the BMO Distribution would be returned to the Liquidator, with interest.
31. As at the date of this Third Report, the Liquidator continues to review and discuss the Wiebe claim (the “**Wiebe Claim**”) with MLT Aikins and legal counsel representing Wiebe.
32. As detailed in the Supplement to the Second Report, based on the Security Review and the Manitoba Personal Property Registry (“**PPR**”) search, attached hereto as Exhibit I, the Liquidator is of the view that the National Leasing Security in respect of the fertilizer tank lease contract expired on September 1, 2017.
33. Subsequent to the April 13, 2018 Court hearing, the Liquidator corresponded with National Leasing who provided a Manitoba PPR search in the name of “*Taylor Brothers Farm Ltd.*”, attached hereto as Exhibit J. As the registration was not in the legal name of TBF (i.e. Taylor Bros. Farm Ltd.), the National Leasing Registration was not identified during the Security Review as a “similar match”. As such, the Liquidator remains of the view that the National Leasing Security expired on September 1, 2017, and that National Leasing does not have priority to the proceeds realized from the sale of the fertilizer tank. If

National Leasing wishes to commence an application for an Order of the Court providing for a different outcome, the Liquidator has no objection with National Leasing doing so.

34. With payment of the BMO Claim, the residual secured and unsecured debts of TBF and EPG total approximately \$6.3 million based on the books and records of the Companies and the secured claims submitted to the Liquidator by RLW and Wiebe as detailed in the table below:

Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.		
Summary of Debts		
Secured Debt		Estimated Amount
Bank of Montreal	(1)	\$ -
R.L. Wolfe Ltd.	(2)	2,278,710
R.L. Wolfe Ltd.	(3)	128,657
Gerald and Martha Wiebe	(4)	788,711
National Leasing	(5)	-
Subtotal		3,196,078
Unsecured Debt		
Duane Taylor	(6)	860,618
Duane Taylor	(7)	60,000
5606269 Manitoba Ltd.	(8)	1,245,666
R.L. Wolfe Ltd.	(9)	587,143
R.L. Wolfe Ltd.	(10)	256,013
Fat Cat Farms Ltd.	(11)	(284,435)
5608067 Manitoba Ltd.	(12)	(160,728)
Other unsecured creditors	(13)	543,702
Subtotal		3,107,978
Total		\$ 6,304,056

Notes:

- (1) BMO indebtedness of \$5,518,039 was repaid in full on May 2, 2018.
- (2) Balance is current to March 15, 2018 and is subject to the rate of interest (approximately 19.5% per annum) as detailed in the respective loan agreements assigned from Bank of Nova Scotia and Farm Credit Canada.
- (3) Balance is current to March 21, 2018 and is subject to the rate of interest (prime plus 5%) as detailed in the respective loan agreement assigned from Royal Bank of Canada.
- (4) Estimated balance owing as at October 1, 2015.
- (5) Residual amount owing on a 60,000 gallon leased fertilizer tank. Based on the independent Security Review, the National Leasing Security expired on September 1, 2017. As such, the approximate debt outstanding of \$12,600 has been included with the Other unsecured creditors balance.
- (6) Amount owing to Mr. Taylor for 2008 to 2015 (less statutory deductions) per the Arbitration Award.
- (7) Mr. Taylor is owed the greater of \$60,000 or 18% of TBF's profits (less deductions) for 2016 per the Arbitration Award.
- (8) Represents the balance owing in the shareholder loan account per the Arbitration Award.
- (9) Represents amounts owing for transactions with TBF as at March 15, 2018. Interest accrues on this debt at 6% per annum.
- (10) Represents amounts owing from the assumption of PHI Financial Services of Canada debt owing as at March 27, 2018. Interest accrues on this debt at 18% per annum.
- (11) FCF owes TBF an amount that is not less than \$284,435 or greater than \$342,447 as at December 2015 (subject to 6% interest) per the Arbitration Award.
- (12) Represents the balance in the shareholder loan account per the Arbitration Award.
- (13) Amounts owing to other trade creditors of the Companies as at July 2017 per the books and records of the Companies, plus \$12,600 owing to National Leasing.

35. As the Liquidator has not yet implemented the Claims Process, the outstanding obligations owing by TBF and EPG are not yet final and are potentially subject to further refinement, clarification, and revision.

CLAIMS PROCESS

36. As at the date of this Third Report, the Liquidator has not yet implemented the Claims Process for TBF. The Liquidator is of the view that the value of the liabilities of TBF exceed the value of its assets, such that TBF appears to be insolvent and an assignment in bankruptcy of TBF by the Liquidator is required. Accordingly, the Liquidator has not yet implemented the Claims Process in regards to TBF.
37. As EPG does not appear to be insolvent, on May 15, 2018, the Liquidator commenced the previously approved Claims Process in order to determine the creditor claims against EPG.

REMAINING ASSETS

38. The following summarizes the remaining assets (the “**Remaining Assets**”) of the Companies as at the date of this Third Report:

Accounts Receivable

39. As detailed in the First Report and Second Report, the books and records of the Companies indicated that approximately \$0.9 million was owing to the Companies from nine (9) customers. The largest account balance was owing from Northern Sunshine Farms (Manitoba) Ltd. (“**NSF**”) in the amount of \$0.7 million. On June 12, 2017, the Liquidator filed a statement of claim against NSF seeking a judgment in the amount of \$1.3 million (plus pre-judgment interest). At the date of this Third Report, this litigation is ongoing.
40. With respect to the eight (8) other customer accounts, the Liquidator has reviewed the Companies’ books and records and has compiled supporting account details, and collection efforts continue.

Other Equipment

41. As detailed in the First Report and Second Report, the Liquidator located and inspected the following additional assets of the Companies (the “**Remaining Equipment**”):
- (a) a 2012 T-800 Kenworth (serial number 1XKDD40X2CJ9558960) which was not operable and was located at the Fat Cat Farms Ltd. (“**FCF**”) garage

in Portage la Prairie;

- (b) a 2000 Liter Fuel Transfer Tank (serial number D-68223) which was damaged and was located at the FCF garage in Portage la Prairie;
 - (c) an old Rotary Hoe that was not in use and was located on Mr. Wolfe's farm property near Portage la Prairie; and
 - (d) a 2007 Ford F-150 (serial number 1FTPW14V67FB32308) which was damaged, not operable, and was being held by Portage Restoration Services ("PRS") in Portage la Prairie on account of amounts owing by the Companies to PRS.
42. Given the condition of the Remaining Equipment, the Liquidator is of the view that no meaningful realizations from the Remaining Equipment will be possible. Accordingly, the Liquidator will not be incurring any additional costs to realize on the Remaining Equipment.

STATUTORY REPORTING UNDER THE CORPORATIONS ACT

43. 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.
44. As detailed in the Sale Approval Order, the time within which the Liquidator was to deliver such financial statements for the Companies was extended to May 31, 2018.
45. As the Liquidator has made the determination that TBF is insolvent, and that a bankruptcy is required, the Liquidator intends to assign TBF into bankruptcy and to seek its discharge as Liquidator of TBF at a subsequent Court hearing set for June 12, 2018. Subsequent to the bankruptcy filing and discharge of the Liquidator, reporting pursuant to section 214(h) of *The Corporations Act* will no longer be required for TBF.
46. Subject to completion of the Claims Process, it would appear that EPG remains solvent

and that the financial statement reporting required by section 214(h) of *The Corporations Act* would continue to apply. As the only operations of EPG over the last twelve (12) months related to the rental of the EPG land to Mr. Wolfe's and Mr. Taylor's operating companies, RLW and FCF respectively, the Liquidator is of the view that the statement of receipts and disbursements attached hereto as Exhibit N (and further discussed below) is sufficient to comply with section 214(h) of *The Corporations Act*. Furthermore, the Liquidator requested all of the EPG books and records from Mr. Wolfe and Mr. Taylor, and the most recent financial information provided was for calendar 2015. Accordingly, the Liquidator has no financial information for EPG for the period from January 1, 2016 to the Date of Appointment.

47. 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.

48. As detailed in the Sale Approval 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 May 31, 2018.

49. As the Liquidator has made the determination that TBF is insolvent, there will be no distributions available to TBF's unsecured creditors or shareholders. As the Claims Process for EPG has not yet been completed, the Liquidator is not in a position to recommend any further distributions to EPG's unsecured creditors or shareholders at the time of this Third Report, and respectfully requests an extension to August 31, 2018 to comply with section 216(2) of *The Corporations Act*.

50. As further detailed below, the Liquidator is seeking Court approval of its accounts and the accounts of its legal counsel subsequent to the Date of Appointment.

FEES AND DISBURSEMENTS OF THE LIQUIDATOR AND ITS LEGAL COUNSEL

51. Pursuant to paragraph 16 of the Liquidation Order, the Liquidator and its legal counsel are required to pass their accounts from time to time. The parties with a primary interest in these matters appear to be Mr. Wolfe and Mr. Taylor given that, as shareholders of TBF and EPG, they would receive any surplus after the payment of all of the Companies' debts. As such, 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.
52. Attached hereto as Exhibit K is a summary of the invoices of the Liquidator for fees and disbursements incurred during the course of the proceedings, The Liquidator's accounts total \$178,566 in fees and disbursements (excluding GST) from the Date of Appointment to April 27, 2018.
53. 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 \$390 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.
54. 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.
55. Attached hereto as Exhibit L is a summary of the invoices of legal counsel to the Liquidator for fees and disbursements incurred during the course of the proceedings. The accounts total \$112,510 in fees and disbursements (excluding PST and GST) from the Date of Appointment to March 31, 2018.
56. The Liquidator has reviewed the invoices rendered by its legal counsel and regards same as reasonable and validly incurred in accordance with the provisions of the Liquidation Order.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

57. A consolidated statement of receipts and disbursements for the period from April 28, 2017 to May 13, 2018 is attached hereto as Exhibit M. An individual entity statement of receipts and disbursements for the period April 28, 2017 to May 13, 2018 is attached hereto as Exhibit N. As at the date of this Third Report, the Liquidator is holding approximately \$3,769,000 in its trust account.
58. In accordance with paragraph 18 of the Liquidation Order, the Liquidator has received advances from BMO in the amount of \$156,631 to pay certain municipal property tax arrears owing by the Companies. As at the date of this Third Report, the Liquidator has not had to borrow any additional funds to pay for insurance, nor has the Liquidator had to draw upon the additional \$50,000 borrowing facility approved by the Court.

LIQUIDATOR'S RECOMMENDATIONS

59. As a result of the foregoing, the Liquidator respectfully requests from this Honourable Court an Order:
- (a) Extending the time in which the Liquidator is required to comply with section 216(2) of *The Corporations Act* to August 31, 2018;
 - (b) Approving the Liquidator's statement of receipts and disbursements as satisfactory compliance with the requirements of section 214(h) of *The Corporations Act* for EPG;
 - (c) Approving the reported actions of the Liquidator to date in respect of administering these liquidation proceedings, including the Liquidator's statement of receipts and disbursements for the period from March 24, 2018 to May 13, 2018; and
 - (d) Approving the fees and disbursements of the Liquidator from the Date of Appointment to April 27, 2018, and the fees and disbursements of its legal counsel from the Date of Appointment to March 31, 2018.

All of which is respectfully submitted at Winnipeg, Manitoba, this 18th day of May 2018.

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

Exhibit A – Sale Approval, Vesting, and Distribution Order

File No. CI 15-01-97066

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.**

CERTIFIED COPY
of

Respondents

SALE APPROVAL, VESTING AND DISTRIBUTION ORDER

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File No. 56074.8/ 1702089

Box No. 3

THE QUEEN'S BENCH
WINNIPEG CENTRE

THE HONOURABLE)
MR. JUSTICE TOEWS)
)

Friday, the 13th day of April, 2018

BETWEEN:

LINCOLN WOLFE and 5606269 MANITOBA LTD.

Applicants,

-and-

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

Respondents.

CERTIFIED COPY
of

SALE APPROVAL, VESTING AND DISTRIBUTION ORDER

THIS MOTION, made by Deloitte Restructuring Inc., court-appointed liquidator (the "**Liquidator**") of the assets, undertakings and property (collectively, the "**Property**") of Taylor Bros. Farm Ltd. ("**TBF**") and Edwin Potato Growers Ltd. ("**EPG**"), for an Order approving the sale transactions contemplated by the asset purchase agreement between the Liquidator and Wolfe Land & Equipment Ltd. (the "**Wolfe Land Transaction**") and the asset purchase agreement between the Liquidator and Beaver Creek Holding Co. Ltd. (the "**Beaver Creek Transaction**") was heard April 5, 2018 and this day, at the Law Courts Building, 408 York Avenue, Winnipeg, Manitoba.

ON READING the First Report of the Liquidator dated October 31, 2017, the First Confidential Report of the Liquidator dated October 31, 2017, the Second Report of the Liquidator dated March 26, 2018 (the "**Second Report**"), the Second Confidential

Report of the Liquidator dated March 26, 2018 (the "**Second Confidential Report**"), the Supplement to the Second Report of the Liquidator dated March 29, 2018 (the "**Supplement to the Second Report**"), and the Affidavit of Service of Samantha Dunn sworn April 4, 2018 and on hearing the submissions of counsel for the Liquidator, counsel for the Applicants, Lincoln Wolfe and 5606269 Manitoba Ltd., and counsel for the Respondents, Duanne Taylor and 5608067 Manitoba Ltd. no one appearing for any other person, although properly served as appears from the Affidavit of Samantha Dunn sworn April 4, 2018.

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.

SALE APPROVAL AND VESTING

2. THIS COURT ORDERS AND DECLARES that the Wolfe Land Transaction is hereby approved, and the execution of the asset purchase agreement between the Liquidator and Wolfe Land & Equipment Ltd. (the "**Wolfe Land Purchaser**") dated March 26, 2018 (the "**Wolfe Land APA**") by the Liquidator is hereby authorized and approved, with such minor amendments as the Liquidator may deem necessary. The Liquidator is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Wolfe Land Transaction and for the

conveyance of the purchased assets (the "**Wolfe Land Purchased Assets**") to the Wolfe Land Purchaser.

3. THIS COURT ORDERS AND DECLARES that upon the delivery of a Liquidator's certificate to the Wolfe Land Purchaser substantially in the form attached as Schedule 1 hereto (the "**Liquidator's Certificate**"), all of TBF and EPG's right, title and interest in and to the Wolfe Land Purchased Assets described in the Wolfe Land APA hereby vests absolutely in the Wolfe Land Purchaser, 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, agreements or options to purchase, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "**Wolfe Land Claims**") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Mr. Justice Toews dated April 28, 2017; (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; and (iii) those Wolfe Land Claims listed on Schedule 3 hereto (all of which are collectively referred to as the "**Wolfe Land Encumbrances**", which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule 4) and, for greater certainty, this Court orders that all of the Wolfe Land Encumbrances affecting or relating to the Wolfe Land Purchased Assets

are hereby expunged and discharged as against the Wolfe Land Purchased Assets.

4. THIS COURT ORDERS that upon the registration in the Portage Land Titles Office (the "**PLTO**") of a certified copy of this Order, a copy of the Liquidator's Certificate in respect of the Wolfe Land Transaction (the "**Wolfe Land Liquidator's Certificate**") and a Request/Transmission in the form prescribed by *The Real Property Act (Manitoba)* duly executed by the Wolfe Land Purchaser or its solicitor, the District Registrar of the PLTO (the "**Registrar**") is hereby directed to cancel Title Nos. 2328200/3; 2571225/3; 2571228/3; 2571229/3; 2571232/3; 2571230/3; 2427364/3; 1843240/3; 1549193/3; 2328202/3; and 2328201/3 and to issue new titles in the name of the purchaser identified in the Wolfe Land Liquidator's Certificate as the owner of the subject real property identified in Schedule 2 hereto (the "**Wolfe Land Real Property**") in fee simple, and is hereby directed to delete and expunge from title to the Wolfe Land Real Property all of the Wolfe Land Claims listed in Schedule 3 hereto.
5. THIS COURT ORDERS that for the purposes of determining the nature and priority of the Wolfe Land Claims, the net proceeds from the sale of the Wolfe Land Purchased Assets shall stand in the place and stead of the Wolfe Land Purchased Assets, and that from and after the delivery of the Wolfe Land Liquidator's Certificate all Wolfe Land Claims and Wolfe Land Encumbrances shall attach to the net proceeds from the sale of the Wolfe Land Purchased Assets with the same priority as they had with respect to the Wolfe Land

Purchased Assets immediately prior to the sale, as if the Wolfe Land 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.

6. THIS COURT ORDERS AND DECLARES that the Beaver Creek Transaction is hereby approved, and the execution of the asset purchase agreement between the Liquidator and the Beaver Creek Holding Co. (the "**Beaver Creek Purchaser**") dated March 22, 2018 (the "**Beaver Creek APA**") by the Liquidator is hereby authorized and approved, with such minor amendments as the Liquidator may deem necessary. The Liquidator is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Beaver Creek Transaction and for the conveyance of the purchased assets (the "**Beaver Creek Purchased Assets**") to the Beaver Creek Purchaser.

7. THIS COURT ORDERS AND DECLARES that upon the delivery of a Liquidator's Certificate to the Beaver Creek Purchaser substantially in the form attached as Schedule 1 hereto, all of TBF and EPG's right, title and interest in and to the Beaver Creek Purchased Assets described in the Beaver Creek APA hereby vests absolutely in the Beaver Creek Purchaser, 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, agreements or options to purchase, whether or not they have attached or

been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "**Beaver Creek Claims**") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Mr. Justice Toews dated April 28, 2017; (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; and (iii) those Beaver Creek Claims listed on Schedule 6 hereto (all of which are collectively referred to as the "**Beaver Creek Encumbrances**", which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule 7) and, for greater certainty, this Court orders that all of the Beaver Creek Encumbrances affecting or relating to the Beaver Creek Purchased Assets are hereby expunged and discharged as against the Beaver Creek Purchased Assets.

8. THIS COURT ORDERS that upon the registration in the Land Registry Office for the PLTO of a certified copy of this Order, a copy of the Liquidator's Certificate in respect of the Beaver Creek Transaction (the "**Beaver Creek Liquidator's Certificate**") and a Request/Transmission in the form prescribed by *The Real Property Act (Manitoba)* duly executed by the Beaver Creek Purchaser or its solicitor, the Registrar is hereby directed to cancel Title Nos. 1488714/3; 1488712/3; 2801198/3; 2801202/3; and 2801200/3 and to issue new titles in the name of the purchaser identified in the Beaver Creek Liquidator's Certificate as the owner of the subject real property identified in Schedule 5 hereto (the "**Beaver Creek Real Property**") in fee simple, and is hereby directed to delete

and expunge from title to the Beaver Creek Real Property all of the Beaver Creek Claims listed in Schedule 6 hereto.

9. THIS COURT ORDERS that for the purposes of determining the nature and priority of the Beaver Creek Claims, the net proceeds from the sale of the Beaver Creek Purchased Assets shall stand in the place and stead of the Beaver Creek assets, and that from and after the delivery of the Beaver Creek Liquidator's Certificate all Beaver Creek Claims and Beaver Creek Encumbrances shall attach to the net proceeds from the sale of the Beaver Creek Purchased Assets with the same priority as they had with respect to the Beaver Creek Purchased Assets immediately prior to the sale, as if the Beaver Creek 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.
10. THIS COURT ORDERS that this Order shall be entered by the Registrar notwithstanding that the appeal period in respect of this Order has not elapsed, which appeal period is expressly waived.
11. THIS COURT ORDERS AND DIRECTS the Liquidator to file with the Court copies of all Liquidator's Certificates, forthwith after delivery thereof.
12. 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 Wolfe Land Purchased Assets and the Beaver Creek Purchased Assets in the Wolfe Land Purchaser and the Beaver Creek Purchaser, 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.

DISTRIBUTIONS

13. THIS COURT ORDERS that the Liquidator is authorized to make the following distributions from the proceeds of sale (the "**Sale Proceeds**") of the Wolfe Land Transaction and the Beaver Creek Transaction:
 - a. To pay to Bank of Montreal ("**BMO**") the sum of \$5,518,039 (the "**BMO Distribution Amount**").
14. THIS COURT ORDERS that the payment of the BMO Distribution Amount to BMO shall be made by the Liquidator without prejudice to the rights of parties other than BMO in regard to:

- a. the determination as to how the BMO Distribution Amount shall be allocated, as between the assets of TBF and the assets of EPG; and
 - b. the determination as to how the costs of these liquidation proceedings shall be allocated, as between the assets of TBF and the assets of EPG;
- which allocations shall be deferred to be made by the Court at a later date on notice to the parties on the Service List in regard to these proceedings.

ACTIVITIES OF THE LIQUIDATOR

15. THIS COURT ORDERS that the Second Report and the Supplement to the Second Report, including the Statement of Receipts and Disbursements contained in the Second Report and the activities of the Liquidator as described in the Second Report and the Supplement to the Second Report are hereby approved.
16. THIS COURT ORDERS that the time within which the Liquidator shall be required to deliver to the Court and the Director financial statements for each of the Companies pursuant to section 214(h) of *The Corporations Act*, CCSM, c. C225 (the “**Corporations Act**”), or to seek other relief from the Court in regard to delivery of such financial statements as may be appropriate in the circumstances, shall be extended to May 31, 2018 (or such other date as may be established by further Order of this Court).
17. THIS COURT ORDERS that that the time within which the Liquidator shall be required to apply to the Court for approval of its final accounts and for an order

permitting it to distribute in money or in kind the remaining property of each of the Companies to their respective shareholders according to their respective rights pursuant to section 216(2) of the Corporations Act, or to seek other relief from the Court in regard to such matters as may be appropriate in the circumstances, shall be extended to May 31, 2018 (or such other date as may be established by further Order of this Court).

SEALING

18. THIS COURT ORDERS that the Second Confidential Report be sealed and not form part of the public record until further Order of the Court.

19. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Liquidator and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator as may be necessary or desirable to give effect to this Order or to assist the Liquidator and its agents in carrying out the terms of this Order.

AUTHORIZING ASSIGNMENT IN BANKRUPTCY

20. THIS COURT ORDERS that in the event that the Liquidator subsequently determines that TBF, EPG or either of them are insolvent, the Liquidator shall be and is hereby authorized to assign such insolvent company(ies) into bankruptcy

and shall be permitted to serve as trustee in bankruptcy of such insolvent company(ies).

April 13, 2018

J. Toews
TOEWS J.

CERTIFIED A TRUE COPY
W. Ringwalt
DEPUTY REGISTRAR

Schedule 1 – form of Liquidator's Certificate

File No. CI 15-01-97066

**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

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Email: jmlee@mltaikins.com/ jburnell@mltaikins.com

File No. 56074.8/ 1702089

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 April 5, 2018, the Court approved the asset purchase agreement made as of _____, 2018 (the "**APA**") between the Liquidator and _____ (the "**Purchaser**") and provided for the vesting in the _____ Purchaser of TBF and EPG'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 (i) the payment by the _____ Purchaser of the Purchase Price for the _____ Purchased Assets; (ii) that the

conditions to Closing as set out in the _____ APA have been satisfied or waived by the Liquidator and the _____ Purchaser; and (iii) the transaction contemplated by the _____ APA (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 _____ APA.

THE LIQUIDATOR CERTIFIES the following:

1. The _____ Purchaser has paid and the Liquidator has received the Purchase Price for the _____ Purchased Assets payable on the closing date pursuant to the _____ APA;
2. The conditions to closing as set out in the _____ APA have been satisfied or waived by the Liquidator and the _____ Purchaser; and
3. 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:

Schedule 2 – Wolfe Land Purchased Assets

- Fertilizer Tank

Real Property Legal Descriptions:

Properties owned by Taylor Bros. Farm Ltd.:

Title No. 2328200/3

THE N 1/2 OF SECTION 31 AND
THE N 1/2 OF THE S 1/2 OF SECTION 31-10-8 WPM
EXC FIRSTLY: OUT OF THE NE 1/4 AND THE N 1/2 OF THE SE 1/4,
RAILWAY RIGHT-OF-WAY PLAN 327 PLTO
SECONDLY: OUT OF THE NE 1/4 AND THE N 1/2 OF THE SE 1/4,
ROAD PLAN 713 PLTO
AND THIRDLY: OUT OF N 1/2 OF SE 1/4, THAT PORTION CONTAINED IN
LOT 1 SP PLAN 2149 PLTO

Title No. 2328202/3

THE NE 1/4 OF SECTION 36-10-9 WPM
EXC ALL MINES AND MINERALS AS SET FORTH
IN THE ORIGINAL GRANT FROM THE CROWN

Title No. 2328201/3

THE NW 1/4 OF SECTION 36-10-9 WPM
EXC ALL MINES AND MINERALS AS SET FORTH
IN THE ORIGINAL GRANT FROM THE CROWN

Title No. 2571225/3

PARCEL 1
THE SE 1/4 OF SECTION 4-11-8 WPM
EXC FIRSTLY: ELY 710 FEET OF SLY 2454 FEET
AND SECONDLY: ALL MINES, MINERALS AND SPECIAL RESERVATIONS
AS RESERVED IN THE ORIGINAL GRANT FROM THE CROWN

PARCEL 2

ALL THAT PORTION OF THE NE 1/4 OF SECTION 4-11-8 WPM
WHICH LIES SE OF THE SOUTH-EASTERN LIMIT OF
RLY RIGHT-OF-WAY PLAN 327 PTLO
EXC ALL MINES, MINERALS AND SPECIAL RESERVATIONS
AS RESERVED IN THE ORIGINAL GRANT FROM THE CROWN

Title No. 2571228/3

PARCEL 1

THE NW 1/4 OF SECTION 4-11-8 WPM
EXC FIRSTLY: RLY RIGHT-OF-WAY PLAN 327 PLTO
AND SECONDLY: ALL MINES, MINERALS AND SPECIAL RESERVATIONS
AS RESERVED IN THE ORIGINAL GRANT FROM THE CROWN

PARCEL 2

ALL THAT PORTION OF THE NW 1/4 OF SECTION 4-11-8 WPM
TAKEN FOR RLY RIGHT-OF-WAY PLAN 327 PLTO
EXC ALL MINES, MINERALS, COAL AND VALUABLE STONE
AS SET FORTH IN TRANSFER 140459 PLTO

PARCEL 3

SW 1/4 4-11-8 WPM, EXC

FIRSTLY: RAILWAY RIGHT-OF-WAY AND STATION GROUNDS PLAN 327 PLTO
SECONDLY: THAT PORTION DESCRIBED AS COMMENCING AT THE
INTERSECTION OF

THE WESTERN LIMIT WITH THE SOUTHERN LIMIT OF STATION
GROUNDS PLAN 327 PLTO, THENCE SLY ALONG SAID WESTERN LIMIT
100 FEET, THENCE ELY PARALLEL WITH THE SOUTHERN LIMIT
OF SAID QUARTER SECTION 100 FEET,

THENCE NLY PARALLEL WITH SAID WESTERN LIMIT TO
INTERSECT THE SOUTHERN LIMIT OF SAID STATION GROUNDS,
THENCE SWLY ALONG SAID SOUTHERN LIMIT TO THE POINT
OF COMMENCEMENT

THIRDLY: PLAN 2290 PLTO

FOURTHLY: ALL MINES, MINERALS AND SPECIAL RESERVATIONS AS
CONTAINED IN THE ORIGINAL GRANT FROM THE CROWN

PARCEL 4

ALL THAT PORTION OF SW 1/4 4-11-8 WPM

TAKEN FOR RLY RIGHT-OF-WAY AND STATION GROUNDS PLAN 327 PLTO, EXC
FIRSTLY: PLAN 2290 PLTO AND 45686 PLTO

SECONDLY: ALL MINES, MINERALS AND SPECIAL RESERVATIONS AS
CONTAINED IN THE ORIGINAL GRANT FROM THE CROWN

Title No. 2571229/3

THE W 1/2 OF THE NE 1/4 OF SECTION 8-11-8 WPM

Title No. 2571232/3

THE NW 1/4 OF SECTION 8-11-8 WPM

EXC ALL MINES AND MINERALS AS SET FORTH IN DEED 126692 PLTO

Title No. 2571230/3

PARCEL 1: THE SE 1/4 OF SECTION 17-11-8 WPM

EXC THE SLY 635 FEET PERP OF THE ELY 1167 FEET PERP

PARCEL 2: THE SW 1/4 OF SECTION 17-11-8 WPM

Properties owned by Edwin Potato Growers Ltd.

Title No. 2427364/3

THE NE 1/4 OF SECTION 18-11-8 WPM

EXC FIRSTLY: THE NLY 380 FEET OF THE ELY 150 FEET
AND SECONDLY: ALL MINES AND MINERALS AS SET FORTH
IN THE ORIGINAL GRANT FROM THE CROWN

Title No. 1843240/3

THE NLY 380 FEET OF THE ELY 150 FEET OF

NE 1/4 18-11-8 WPM

EXC ALL MINES, MINERALS AND SPECIAL RESERVATIONS AS
RESERVED IN THE ORIGINAL GRANT FROM THE CROWN

Title No. 1549193/3

NE 1/4 13-10-9 WPM

EXC THE ELY 758.5 FEET PERP OF THE NLY 580 FEET PERP
SUBJECT TO THE RESERVATIONS CONTAINED IN THE CROWN LANDS ACT

Schedule 3 – Wolfe Land Claims

1. Mortgage 1119197/3 registered 2008-10-14 in favour of the Bank of Montreal.
2. Mortgage 1159507/3 registered 2013-04-04 in favour of the Bank of Montreal.
3. Caveat 1174220/3 registered 2015-04-07 in favour of The Bank of Nova Scotia.
4. Assignment of Caveat 1176082/3 registered 2015-07-06 in favour of R.L. Wolfe Ltd.
5. Certificate of Judgment 1183107/3 registered 2016-06-23 in favour of Pitblado LLP.
6. Certificate of Judgment 1186892/3 registered 2017-01-05 in favour of Royal Bank of Canada.
7. Certificate of Judgment 1188586/3 registered 2017-04-12 in favour of R.L. Wolfe Ltd.
8. Caveat 1146496 registered 2011-09-12 in favour of Taylor Bros. Farm Ltd.
9. Mortgage 1149073/3 registered 2011-12-22 in favour of Bank of Montreal.
10. Mortgage 1132034/3 registered 2010-02-03 in favour of Bank of Montreal.
11. Mortgage 1132035/3 registered 2010-02-03 in favour of Gerald Wiebe and Martha Wiebe.
12. Caveat 1132276/3 registered 2010-02-17 in favour of Bank of Montreal.
13. Personal Property Security Notice 1137492/3 registered 2010-08-30 in favour of National Leasing Group Inc.
14. Mortgage 1159508/3 registered 2013/04/04 in favour of Bank of Montreal.
15. Certificate of Judgment 1183106/3 registered 2016-06-23 in favour of Pitblado LLP.

Schedule 4 – Wolfe Land Permitted Encumbrances

- 1) Caveat No. 1015750/3 registered on May 15, 1998 in favour of MTS Communications Inc.;
- 2) Caveat No. 1056830/3 registered on July 24, 2002 in favour of MTS Communications Inc.;
- 3) Caveat No. 33881/3 registered on November 15, 1966 in favour of Manitoba Telephone System;
- 4) Caveat No. 41134/3 registered on May 20, 1982 in favour of Manitoba Telephone System;
- 5) Caveat No. 1014611/3 registered on April 6, 1998 in favour of MTS Netcom Inc.;
- 6) Caveat No. 1015784/3 registered on May 19, 1998 in favour of MTS Communications Inc.;
- 7) Caveat No. 1073764/3 registered on May 4, 2004 in favour of MTS Communications Inc.;
- 8) Caveat No. 1100130/3 registered on December 11, 2006 in favour of Kereven Farms Ltd.;
- 9) Easement No. 83901/3 registered on February 13, 1957 in favour of Trans-Canada Pipelines Ltd.;
- 10) Easement No. 111554/3 registered on June 15, 1970 in favour of Trans-Canada Pipelines Ltd.;
- 11) Easement No. 92-4300/3 registered on July 6, 1992 in favour of Trans-Canada Pipelines Ltd.;
- 12) Easement No. 1013832/3 registered on March 13, 1998 in favour of TransCanada Pipelines Limited;
- 13) Easement No. 127654OS/3 registered on August 23, 1956 in favour of Trans-Canada Pipelines Ltd.;
- 14) Easement No. 130617OS/3 registered on June 15, 1970 in favour of Trans-Canada Pipelines Ltd.;
- 15) Easement No. 92-4304/3 registered on July 6, 1992 in favour of Trans-Canada Pipelines Ltd.;

- 16) Easement No. 1013829/3 registered on March 13, 1998 in favour of Transcanada Pipelines Limited;
- 17) Easement No. 83050/3 registered on August 30, 1956 in favour of Trans-Canada Pipelines Ltd.;
- 18) Easement No. 89158/3 registered on November 5, 1959 in favour of Trans-Canada Pipelines Ltd.;
- 19) Easement No. 96296/3 registered on May 27, 1963 in favour of Petroleum Transmission Co.;
- 20) Caveat No. 33781/3 registered on September 30, 1966 in favour of The Manitoba Telephone System;
- 21) Easement No. 111555/3 registered on June 15, 1970 in favour of Trans-Canada Pipelines Ltd.;
- 22) Caveat No. 80-39779/3 registered on April 3, 1980 in favour of James Roy Boak;
- 23) Caveat No. 83-2546/3 registered on June 29, 1983 in favour of Manitoba Telephone System;
- 24) Easement No. 92-4306/3 registered on July 6, 1992 in favour of Trans-Canada Pipelines Ltd.;
- 25) Easement No. 1013826/3 registered on March 13, 1998 in favour of Transcanada Pipelines Limited;
- 26) Miscellaneous Registration No. 1189989/3 registered on June 22, 2017 in favour of Plains Midstream Canada ULC; and
- 27) Caveat No. 26718/3 registered on October 20, 1947 in favour of The Rural Municipality of Portage La Prairie.

Schedule 5 – Beaver Creek Purchased Assets

Real Property Legal Descriptions:

Title No. 1488714/3

SE 1/4 11-11-9 WPM EXC

1STLY: THE WLY 363 FEET PERP OF THE ELY 704 FEET PERP
OF THE SLY 600 FEET PERP

2NDLY: EXC ALL MINES, MINERALS AND SPECIAL RESERVATIONS
AS RESERVED IN THE ORIGINAL GRANT FROM THE CROWN

Title No. 1488712/3

SW 1/4 11-11-9 WPM

EXC ALL MINES, MINERALS AND SPECIAL RESERVATIONS
AS RESERVED IN THE ORIGINAL GRANT FROM THE CROWN

Title No. 2801198/3

THE NE 1/4 OF SECTION 12-11-9 WPM

INCLUDING RIGHT-OF-WAY FOR UTILITIES PLAN 56868 PLTO (NOW
ABANDONED)

EXC FIRSTLY: ALL THAT PORTION OF THE ELY 525 FEET PERP OF THE
NLY 325 FEET PERP WHICH LES OT THE EAST OF THE EASTERN LIMITS
OF ROAD PLANS 473 PLTO AND 1739 PLTO

AND SECONDLY: ROAD PLANS 473 PLTO AND 1739 PLTO

Title No. 2801202/3

THE NW 1/4 OF SECTION 12-11-9 WPM

INCLUDING RIGHT-OF-WAY FOR UTILITIES PLAN 56868 PLTO (NOW
ABANDONED)

Title No. 2801200/3

THE SW 1/4 OF SECTION 13-11-9 WPM

INCLUDING RIGHT-OF-WAY FOR UTILITIES PLAN 56868 PLTO (NOW
ABANDONED)

Schedule 6 – Beaver Creek Claims

1. Mortgage 1132034/3 registered 2010-02-03 in favour of Bank of Montreal.
2. Mortgage 1132035/3 registered 2010-02-03 in favour of Gerald Wiebe and Martha Wiebe.
3. Caveat 1132276/3 registered 2010-02-17 in favour of Bank of Montreal.
4. Mortgage 1159508/3 registered 2013/04/04 in favour of Bank of Montreal.
5. Certificate of Judgment 1183106/3 registered 2016-06-23 in favour of Pitblado LLP.
6. Certificate of Judgment 1186892/3 registered 2017-01-05 in favour of Royal Bank of Canada.
7. Certificate of Judgment 1188586/3 registered 2017-04-12 in favour of R.L. Wolfe Ltd.

Schedule 7 – Beaver Creek Permitted Encumbrances

- 1) Easement No. 1177648/3 registered on September 14, 2015 in favour of The Manitoba Hydro-Electric Board;
- 2) Easement No. 83066/3 registered on September 1, 1956 in favour of Trans-Canada Pipe Lines Ltd.;
- 3) Easement No. 96848/3 registered on August 12, 1963 in favour of Petroleum Transmission Co.;
- 4) Easement No. 110726/3 registered on November 27, 1969 in favour of Trans-Canada Pipe Lines Ltd.;
- 5) Easement No. 1013645/3 registered on March 5, 1998 in favour of Transcanada Pipelines [sic] Limited; and
- 6) Miscellaneous Registration No. 1189988/3 registered on June 22, 2017 in favour of Plain Midstream Canada ULC.

Exhibit B – April 13, 2018 FT Law Correspondence

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

April 13, 2018

BY EMAIL

MLT Aikins LLP
1500 – 410 22nd, Street East
Saskatoon, Saskatchewan S7K 5T6

Attention: Jeffrey M. Lee, Q.C.

Dear Sir:

Re: Wolfe et al. v. Taylor et al.

Further to the above matter, we have instructions to appeal Justice Toews' order approving the sale of the TBF and EPG lands to Wolfe Land & Equipment Ltd. and Beaver Creek Holding Co. Ltd.

In addition, we will be seeking a stay of Justice Toews' order and an expedited hearing date for the appeal. We intend to have the motion for a stay heard on Thursday, the 19th of April, 2018 and will be providing you with our materials in due course.

Yours truly,

FAST TRIPPIER CLUNIE WITTMAN SANTOS LLP

Per:



FARON TRIPPIER*

FT/aa

**Services Provided By Faron Trippier Law Corporation*

cc: *J.J. Burnell (via email)*

Exhibit C – April 16, 2018 MLT Aikins Correspondence

MLT AIKINS

WESTERN CANADA'S LAW FIRM

MLT Aikins LLP
1500 - 410 22nd Street East
Saskatoon, Saskatchewan S7K 5T6
T: (306) 975-7100
F: (306) 975-7145

April 16, 2018

Jeffrey M. Lee, Q.C.
Direct Line: (306) 975-7136
E-mail: JMLee@mltaikins.com

VIA E-MAIL: ftrippier@ft-lawyers.com

Carmen R. Balzer
Legal Assistant
Direct Line: (306) 956-6956
E-mail: CBalzer@mltaikins.com

Fast Trippier Clunie Wittman Santos LLP
10 Donald Street
Winnipeg, MB R3C 1L5

Attention: Mr. Faron Trippier

Dear Sir:

Re: Wolfe et al v. Taylor et al

We acknowledge receipt of your letter of April 13, 2018.

The sales of the lands identified in the April 13, 2018 Sale Approval and Vesting Order of Mr. Justice Toews are highly time sensitive, given the proximity of the 2018 growing season. We are informed that the purchasers wish to proceed with a closing promptly, in order to be able to get on the land at the first available opportunity.

The parties intend to proceed with closing the sales as contemplated in the Asset Purchase Agreements approved by Mr. Justice Toews in his April 13 Sale Approval and Vesting Order.

Sincerely,

MLT AIKINS LLP

Per: 

Jeffrey M. Lee, Q.C.

JML:sm

- cc: Deloitte Restructuring Inc.
Attention: Brent Warga/John Fritz
- cc: Thompson Dorfman Sweatman LLP
Attention: Ross McFadyen
- cc: Murray & Brennan LLP
Attention: Sean Brennan

Exhibit D – April 20, 2018 FT Law Correspondence

April 20, 2018

BY EMAIL

MLT Aikins LLP
30th Floor 360 Main Street
Winnipeg, Manitoba R3C 4G1

Attention: JJ Burnell

Dear Madam:

Re: Wolfe v. Taylor – Sale of Lands

As you are aware, Justice Toews issued a Sale Approval, Vesting and Distribution Order on April 13, 2018 (the “Sale Approval Order”) approving the sale of the Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd. lands (the “Lands”) to Beaver Creek Holding Co. Ltd. and Wolfe Land & Equipment Ltd.

That same day, we wrote to your office advising of our client’s intention to appeal the Sale Approval Order. We further advised you that we would be filing a chambers’ motion made returnable April 19, 2018, for a stay of the Sale Approval Order pending a hearing of the appeal and for an expedited hearing date for the appeal.

On April 16, 2018, your office sent us a letter advising that the Liquidator intended to proceed with closing the sales as contemplated in the Sale Approval Order.

We have prepared our notice of appeal and our materials for the chambers’ motion. Prior to filing, we placed a telephone call to your office to discuss scheduling the chambers’ motion.

During our telephone conversation with you the morning of April 18, 2018, you advised us that:

- 1) the transactions of purchase and sale with respect to the sale of the Lands to Beaver Creek Holding Co. Ltd. and to Wolfe Land & Equipment Ltd. has been completed and are now closed;
- 2) a Liquidator’s Certificate has been filed for the Beaver Creek Holding Co. Ltd. transaction and for the Wolfe Land & Equipment Ltd. transaction; and
- 3) although the sale transactions have now closed, the Liquidator maintains that it will not be providing us with the amount of the purchase prices unless and until we confirm our client’s agreement not to move forward with a chambers’ motion for a stay of the Sale Approval Order or with an appeal of the Sale Approval Order.

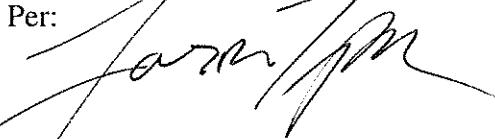
Although our motion materials are ready to be filed, we will not be proceeding with our motion seeking a stay of the Sale Approval Order because the transactions have closed.

Please provide us with the amount of the purchase prices, the appraised values obtained by the Liquidator for the Lands and the particulars of all of the offers received by the Liquidator.

Yours truly,

FAST TRIPPIER CLUNIE WITTMAN SANTOS LLP

Per:



FARON TRIPPIER*

FT /aa

**Services Provided By Faron Trippier Law Corporation*

cc: Jeffrey M. Lee (via email)

Exhibit E – April 24, 2018 MLT Aikins Correspondence

MLT AIKINS

WESTERN CANADA'S LAW FIRM

MLT Aikins LLP
1500 - 410 22nd Street East
Saskatoon, Saskatchewan S7K 5T6
T: (306) 975-7100
F: (306) 975-7145

April 24, 2018

VIA E-MAIL: ftrippier@ft-lawyers.com

Fast Trippier Law
10 Donald Street
Winnipeg, MB R3C 1L5

Attention: Mr. Faron Trippier

Dear Sir:

Re: Wolfe et al v. Taylor et al

We acknowledge receipt of your letter of April 20, 2018.

As the Liquidator has previously advised your office on several occasions, the objective behind a Sealing Order is to preserve the confidentiality of data pertaining to the sale process (e.g. – particulars of competing offers to purchase, appraisal information and similar information) until such time as a sale transaction has closed.

In doing so, the court officer charged with conducting the sale seeks to ensure that no party who is submitting a bid or offer to purchase the assets in question obtains information which will provide it with an advantage over other parties in a similar position.

If you are able to confirm in writing to our office that your client no longer seeks to challenge the closing of this transaction by means of either an application to stay the Sale Approval and Vesting Order or an appeal of the Sale Approval and Vesting Order, then the Liquidator will be able to provide you with particulars of the information that you have requested, together with an appropriate confidentiality agreement.

Kindly let us hear from you in that regard.

Yours truly,

MLT AIKINS LLP

Per:


Jeffrey M. Lee, Q.C.

JML:crb

cc: Deloitte Restructuring Inc.
Attention: Brent Warga

Jeffrey M. Lee, Q.C.
Direct Line: (306) 975-7136
E-mail: JMLee@mltaikins.com

Carmen R. Balzer
Legal Assistant
Direct Line: (306) 956-6956
E-mail: CBalzer@mltaikins.com

Exhibit F – May 10, 2018 FT Law Correspondence

May 10, 2018

BY EMAIL

MLT Aikins LLP
1500 – 410 22nd Street East
Saskatoon, Saskatchewan S7K 5T6

Attention: Jeffrey M. Lee, Q.C.

Dear Sir:

Re: Wolfe v. Taylor – Sale of Lands

Further to the above matter, we confirm that Mr. Taylor will not be proceeding with an application to stay the Sale Approval and Vesting Order and that Mr. Taylor will not be proceeding with an appeal of the Sale Approval and Vesting Order.

In the circumstances, we look forward to receiving from you:

- 1) the amount of the purchase prices for each of the sale transactions involving Beaver Creek Holding Co. Ltd. and Wolfe Land & Equipment Ltd.;
- 2) the appraised values obtained by the Liquidator for the lands sold; and
- 3) the particulars of all offers to purchase the lands received by the Liquidator.

Yours truly,

FAST TRIPPIER CLUNIE WITTMAN SANTOS LLP

Per:


FARON TRIPPIER*

FT /aa

**Services Provided By Faron Trippier Law Corporation*

Exhibit G – May 15, 2018 MLT Aikins Correspondence

May 15, 2018

VIA E-MAIL: ftrippier@ft-lawyers.com

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

Attention: Mr. Faron Trippier

Dear Sir:

Re: Wolfe v. Taylor

We acknowledge receipt of your letter of May 10, 2018 informing our office (as counsel to the court-appointed liquidator, Deloitte Restructuring Inc.) that Mr. Taylor will not be proceeding with an application to stay the Sale Approval and Vesting Order and that Mr. Taylor will not be proceeding with an appeal of the Sale Approval and Vesting Order.

Your May 10, 2018 letter requests information as to the amount of the purchase price for the sale transactions and related information.

The information requested by you is contained in the First Confidential Report of the Liquidator dated October 31, 2017 and the Second Confidential Report of the Liquidator dated March 26, 2018 (collectively the "**Confidential Reports**").

The Confidential Reports are the subject of Sealing Orders of the Court of Queen's Bench of Manitoba (the "**Sealing Orders**").

Notwithstanding the Sealing Orders, the Liquidator is prepared to provide copies of the Confidential Reports to Mr. Taylor and 5608067 Manitoba Ltd. on condition that these parties execute a suitable confidentiality and non-disclosure agreement regarding the contents of such reports.

In that regard, we enclose for execution by Mr. Taylor and 5608067 Manitoba Ltd. a Confidentiality and Non-Disclosure Agreement.

Kindly arrange for Mr. Taylor and 5608067 Manitoba Ltd. to execute the enclosed Confidentiality and Non-Disclosure Agreement and to return a copy to our office as soon as possible.

MLT AIKINS

WESTERN CANADA'S LAW FIRM

We look forward to hearing from you.

Yours truly,

MLT AIKINS LLP

Per:



Jeffrey M. Lee, Q.C.

JML:crb

cc: Deloitte Restructuring Inc.
Attention: Brent Warga and John Fritz

cc: MLT Aikins LLP
Attn: J.J. Burnell

Exhibit H – Liquidator’s Certificates

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

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) 957-4285

Email: jmlee@mltaikins.com/ jburnell@mltaikins.com

File No. 56074.8/ 1702089

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 April 13, 2018, the Court approved the asset purchase agreement made as of March 26, 2018 (the "**Wolfe Land APA**") between the Liquidator and Wolfe Land & Equipment Ltd. (the "**Wolfe Land Purchaser**") and provided for the vesting in the Wolfe Land Purchaser of TBF and EPG's right, title and interest in and to the Wolfe Land Purchased Assets (as described in the Order of the Court dated April 13, 2016, and as defined in the Wolfe Land APA as the "Purchased Assets"), which vesting is to be effective with respect to the Wolfe Land Purchased Assets upon the delivery by the Liquidator to the Wolfe Land Purchaser of a

certificate confirming (i) the payment by the Wolfe Land Purchaser of the Purchase Price for the Wolfe Land Purchased Assets; (ii) that the conditions to Closing as set out in the Wolfe Land APA have been satisfied or waived by the Liquidator and the Wolfe Land Purchaser; and (iii) the transaction contemplated by the Wolfe Land APA (the "**Wolfe Land 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 Wolfe Land APA.

THE LIQUIDATOR CERTIFIES the following:

1. The Wolfe Land Purchaser has paid and the Liquidator has received the Purchase Price for the Wolfe Land Purchased Assets payable on the closing date pursuant to the Wolfe Land APA;
2. The conditions to closing as set out in the Wolfe Land APA have been satisfied or waived by the Liquidator and the Wolfe Land Purchaser; and
3. The Transaction has been completed to the satisfaction of the Liquidator.

This Certificate was delivered by the Liquidator at 3:15PM on April 16, 2018.

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

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

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) 957-4285

Email: jmlee@mltaikins.com/ jburnell@mltaikins.com

File No. 56074.8/ 1702089

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 April 13, 2018, the Court approved the asset purchase agreement made as of March 22, 2018 (the "**Beaver Creek APA**") between the Liquidator and Beaver Creek Holding Co. Ltd. (the "**Beaver Creek Purchaser**") and provided for the vesting in the Beaver Creek Purchaser of TBF and EPG's right, title and interest in and to the Beaver Creek Purchased Assets (as referenced in the Order of the Court dated April 13, 2018, and as defined as the "Properties" in the Beaver Creek APA), which vesting is to be effective with respect to the Beaver Creek Purchased Assets upon the delivery by the Liquidator to the Beaver Creek Purchaser of a certificate confirming (i) the payment by the Beaver Creek

Purchaser of the Purchase Price for the Beaver Creek Purchased Assets; (ii) that the conditions to Closing as set out in the Beaver Creek APA have been satisfied or waived by the Liquidator and the Beaver Creek Purchaser; and (iii) the transaction contemplated by the Beaver Creek APA (the "**Beaver Creek 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 Beaver Creek APA.

THE LIQUIDATOR CERTIFIES the following:

1. The Beaver Creek Purchaser has paid and the Liquidator has received the Purchase Price for the Beaver Creek Purchased Assets payable on the closing date pursuant to the Beaver Creek APA;
2. The conditions to closing as set out in the Beaver Creek APA have been satisfied or waived by the Liquidator and the Beaver Creek Purchaser; and
3. The Transaction has been completed to the satisfaction of the Liquidator.

This Certificate was delivered by the Liquidator at 2:30PM on April 17, 2018.

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

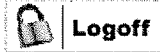
Exhibit I – Liquidator’s Manitoba Personal Property Registry Search

ENGLISH
FRANÇAIS

The Property Registry

A Service Provider
for the Province of Manitoba

Alanna Penner
(amt1apen)



Business Debtor

Search Results	Similar Matches	Print Requests	Mailing Information	Payment
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Help

Services

Registration Services

- Financing Statement
- Change Statement
- Discharge Statement

Global Change

Search Services

Individual Debtor

Business Debtor

Registration Number

Serial Number

Document Copies

Other Services

Fees

Party Code

Registration History

Contact Us

Documents Online

Survey Plans Online

Account Application Information

Security Forms

Search by Business Debtor

Date: 2018-03-21
Time: 5:08:54 PM
Inquiry Number: 10243773201
User ID: Alanna Penner

Business Name: Taylor Bros. Farm Ltd.

Account Balance: \$24,154.00

2 exact matches were found.
3 similar matches were found.

EXACT MATCHES

Business Debtor Name	No. of Registrations
1. TAYLOR BROS. FARM LTD.	6
2. Taylor Bros. Farm Ltd.	1

1. TAYLOR BROS. FARM LTD.

1.1 TAYLOR BROS. FARM LTD.: Registration 201411526106 (2014-06-24 7:48:15 AM)	
Registered under	The Personal Property Security Act
Expiry Date (YYYY-MM-DD)	2018-06-24
Special Notices	Purchase Money Security Interest
Debtor Address	BOX 1123, STN MAIN PORTAGE LA PRAIRIE, MB Canada R1N3C5
Secured Parties (party code, name, address)	R.L. WOLFE LTD. Box 417 MacGregor, Manitoba Canada R0H 0R0
General Collateral Description	2012 KENWORTH T800 TRUCK S/N 1XKDD40X2CJ958960 TOGETHER WITH ALL INVENTORY AND EQUIPMENT NOW OR HEREAFTER ACQUIRED BY THE DEBTOR AND FINANCED BY THE SECURED PARTY TOGETHER WITH ALL ATTACHMENTS, ACCESSORIES, ACCESSIONS, REPLACEMENTS, SUBSTITUTIONS, ADDITIONS AND IMPROVEMENTS THERETO, AND ALL PROCEEDS IN ANY FORM DERIVED DIRECTLY OR INDIRECTLY FROM ANY DEALING WITH THE COLLATERAL OR PROCEEDS THEREOF, AND WITHOUT LIMITATION, MONEY, CHEQUES, DEPOSITS IN DEPOSIT-TAKING INSTITUTIONS, GOODS, ACCOUNTS RECEIVABLE, RENTS OR OTHER PAYMENTS ARISING FROM THE LEASE OF THE COLLATERAL, CHATTEL PAPER, INSTRUMENTS, INTANGIBLES, DOCUMENTS OF TITLE, SECURITIES, AND RIGHTS OF INSURANCE PAYMENTS OR ANY OTHER PAYMENTS AS INDEMNITY OR COMPENSATION FOR LOSS OR DAMAGE TO THE COLLATERAL OR PROCEEDS OF THE COLLATERAL.
Serial Numbered Goods (serial number, category, year, description)	1XKDD40X2CJ958960 Motor Vehicle 2012 KENWORTH T800 TRUCK
Change History	Registration Number: 201704619613 (2017-03-20 11:54:05 AM) Sections Changed: Secured Parties

1.2 TAYLOR BROS. FARM LTD.: Registration 201408343602 (2014-05-13 10:42:00 AM)	
Registered under	The Personal Property Security Act
Expiry Date (YYYY-MM-DD)	2019-05-13
Debtor Address	PO BOX 1123 Portage La Prairie, Manitoba Canada R1N 3C5
Secured Parties (party code, name, address)	R.L. Wolfe Ltd. Box 417 MacGregor, Manitoba Canada R0H 0R0
General Collateral Description	All of the debtor's present and after-acquired personal property. A production money security interest in the growing crops of the debtor. Proceeds: all of the debtor's present and after-acquired personal property.

Change History	Registration Number: 201516122710 (2015-08-25 10:23:26 AM) Sections Changed: Secured Parties
1.3 TAYLOR BROS. FARM LTD.: Registration 201112527201 (2011-07-27 10:49:18 AM)	
Registered under	The Personal Property Security Act
Expiry Date (YYYY-MM-DD)	2031-09-27
Special Notices	Purchase Money Security Interest
Debtor Address	BOX 1123 PORTAGE LA PRAIRIE, MB Canada R1N 3C5
Secured Parties (party code, name, address)	R.L. WOLFE LTD. Box 417 MacGregor, Manitoba Canada R0H 0R0
General Collateral Description	All goods and equipment of every nature or kind leased pursuant to a master lease agreement between the secured party, as lessor and the debtor as lessee, as amended from time to time, including all after acquired goods and equipment subject to any interim funding agreement(s) and any lease schedules attached to and forming part of such master lease agreement, together with all attachments, accessories and substitutions placed on or forming part of such goods and any proceeds derived from the sale or disposition of such goods.
Change History	Registration Number: 201704620514 (2017-03-20 11:56:56 AM) Sections Changed: Secured Parties
	Registration Number: 201609918417 (2016-05-30 10:03:57 AM) Sections Changed: Expiry Date
1.4 TAYLOR BROS. FARM LTD.: Registration 201111541804 (2011-07-12 10:31:35 AM)	
Registered under	The Personal Property Security Act
Expiry Date (YYYY-MM-DD)	2021-07-11
Debtor Address	BOX 1123 Portage La Prairie, MB Canada R1N 3C5
Secured Parties (party code, name, address)	R.L. WOLFE LTD. Box 417 MacGregor, Manitoba Canada R0H 0R0
General Collateral Description	*The security interest is taken in all of the debtor's present and after-acquired personal property.
Serial Numbered Goods (serial number, category, year, description)	2LDHG3024CF053054 Trailer 2012 Load King HGF Super B
	2LDHG2833CF053053 Trailer 2012 Load King HGF Super B
Change History	Registration Number: 201704621014 (2017-03-20 11:58:49 AM) Sections Changed: Secured Parties
	Registration Number: 201611198812 (2016-06-15 2:40:58 PM) Sections Changed: Expiry Date
	Registration Number: 201610291410 (2016-06-02 2:55:08 PM) Sections Changed: Serial Numbered Goods
1.5 TAYLOR BROS. FARM LTD.: Registration 200809678309 (2008-05-22 6:51:02 PM)	
Registered under	The Personal Property Security Act
Expiry Date (YYYY-MM-DD)	2018-05-22
Debtor Address	BOX 1123 PORTAGE LA PRAIRIE, MB CANADA R1N 3C5
Secured Parties (party code, name, address)	Bank Of Montreal 335 Main Street, 3rd Floor Winnipeg, MB Canada R3C 1C2
General Collateral Description	*The security interest is taken in all of the debtor's present and after-acquired personal property. LF131- ALL ITS PRESENT AND FUTURE EQUIPMENT, INCLUDING, WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, ALL FIXTURES, PLANT, MACHINERY, TOOLS AND FURNITURE NOW OR HEREAFTER OWNED OR ACQUIRED OR IN WHICH THE DEBTOR HAS AN INTEREST AND ANY EQUIPMENT SPECIFICALLY LISTED OR OTHERWISE DESCRIBED IN ANY SCHEDULE HERETO, (ALL OF WHICH IS HEREINAFTER COLLECTIVELY CALLED THE "EQUIPMENT"), AND ALL ITS PRESENT AND FUTURE INVENTORY, INCLUDING, WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, ALL RAW MATERIALS, GOODS IN PROCESS, FINISHED GOODS AND PACKAGING MATERIAL AND GOODS ACQUIRED OR HELD FOR SALE OR FURNISHED OR TO BE FURNISHED UNDER CONTRACTS OF RENTAL OR SERVICE (ALL OF WHICH IS HEREINAFTER COLLECTIVELY

	<p>REFERRED TO AS "THE INVENTORY"), AND ALL ITS PRESENT AND FUTURE DEBTS, INCLUDING, AND WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, ACCOUNTS, CONTRACT RIGHTS, CLAIMS, MONIES AND CHOSES IN ACTION OF EVERY NATURE NOW DUE OR HEREAFTER TO BECOME DUE OR OWING TO OR OWNED BY THE DEBTOR (ALL OF WHICH IS HERINAFTER COLLECTIVELY CALLED THE "RECEIVABLES"), AND ALL ITS PRESENT AND FUTURE INTANGIBLES, INCLUDING, WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, ALL CHATTEL PAPER, GOODWILL, PATENTS, TRADEMARKS, COPYRIGHTS, WAREHOUSE RECEIPTS, BILLS OF LADING, SHARES, WARRANTS, BONDS, DEBENTURES, DEBENTURE STOCK, BILLS, NOTES, INSTRUMENTS, WRITINGS, AND OTHER DOCUMENTS OR INDUSTRIAL PAPER OF EVERY KIND AND NATURE NOW OR HEREAFTER OWNED OR ACQUIRED AS RE-ACQUIRED BY THE DEBTOR OR IN WHICH THE DEBTOR HAS AN INTEREST (ALL OF WHICH IS HERINAFTER COLLECTIVELY CALLED THE "INTANGIBLES" AND, ALL PERSONAL PROPERTY IN ANY FORM OR FIXTURES DERIVED DIRECTLY OR INDIRECTLY FROM ANY DEALING WITH THE EQUIPMENT, INVENTORY, RECEIVABLES, INTANGIBLES, PROCEEDS OR UNDERTAKING AND INCLUDES PAYMENT REPRESENTING INDEMNITY OR COMPENSATION FOR LOSS OR DAMAGE TO THE AFORESAID PERSONAL PROPERTY (ALL OF WHICH IS HERINAFTER COLLECTIVELY CALLED THE "PROCEEDS"), AND ITS UNDERTAKING AND ALL ITS PROPERTY AND ASSETS, REAL AND PERSONAL, MOVEABLE OR IMMOVEABLE, OF WHATSOEVER NATURE AND KIND, BOTH PRESENT AND FUTURE, OTHER THAN PROPERTY AND ASSETS HEREBY VALIDLY ASSIGNED OR SUBJECTED TO A SPECIFIC MORTGAGE AND CHARGE AND THE EXCEPTIONS HERINAFTER CONTAINED (ALL OF WHICH IS HERINAFTER COLLECTIVELY CALLED THE "UNDERTAKING"). THE LAST DAY OF ANY TERM OF YEARS RESERVED BY ANY LEASE IS HEREBY EXCEPTED.</p>
Serial Numbered Goods (serial number, category, year, description)	<p>1GCEV14HXHJ149275 Motor Vehicle 1987 CHEVROLET HALF-TON TRUCK 4X4</p>
	<p>1FUYYDDZB6WP899328 Motor Vehicle 1998 FREIGHTLINER HIGHWAY TRACTOR</p>
	<p>1GDJ7H1M9MJ519611 Motor Vehicle 1993 CHEVROLET TOPKICK SERVICE TRUCK</p>
	<p>2C91240HXX1086372 Trailer 1999 CANCADE GRAIN TRAILER</p>
Change History	<p>Registration Number: 201618647116 (2016-10-06 12:10:14 PM) Sections Changed: Serial Numbered Goods</p>
	<p>Registration Number: 201305164114 (2013-03-28 6:41:54 PM) Sections Changed: Expiry Date</p>
	<p>Registration Number: 200810873913 (2008-06-06 10:14:05 AM) Sections Changed: Serial Numbered Goods</p>

1.6 TAYLOR BROS. FARM LTD.: Registration 200809678201 (2008-05-22 6:50:59 PM)	
Registered under	The Personal Property Security Act
Expiry Date (YYYY-MM-DD)	2018-05-22
Debtor Address	BOX 1123 PORTAGE LA PRAIRIE, MB CANADA R1N 3C5
Secured Parties (party code, name, address)	Bank Of Montreal 335 Main Street, 3rd Floor Winnipeg, MB Canada R3C 1C2
General Collateral Description	<p>LF32- ALL DEBTS AND OTHER INTANGIBLES, CHATTEL PAPER, DOCUMENTS OF TITLE, INSTRUMENTS, SECURITIES AND SECURITY INTEREST (ALL SUCH TERMS HAVING THE MEANING OF SUCH TERMS IN THE PERSONAL PROPERTY SECURITY ACT AND HEREIN COLLECTIVELY CALLED THE "SAID DEBTS AND SECURITIES") NOW DUE OR HEREAFTER TO BECOME DUE TO THE DEBTOR OR WHICH NOW ARE OR MAY HEREAFTER BECOME VESTED IN THE DEBTOR AND ALL PROCEEDS AND OTHER RIGHTS AND BENEFITS IN RESPECT THEREOF. ALL BOOKS AND ACCOUNTS, LETTERS, INVOICES, PAPERS AND DOCUMENTS IN ANY WAY EVIDENCING OR RELATING TO ALL OR ANY OF THE DEBTS AND SECURITIES AND RIGHTS HEREBY TRANSFERRED OR AGREED TO BE TRANSFERRED. ANY AND ALL CLAIMS AND OTHER RIGHTS FOR INSURANCE AGAINST LOSS BY FIRE, WATER, MISAPPROPRIATION OR OTHERWISE TO THE REAL OR PERSONAL PROPERTY OF THE DEBTOR.</p>
Change History	<p>Registration Number: 201305164017 (2013-03-28 6:40:50 PM) Sections Changed: Expiry Date</p>

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2. Taylor Bros. Farm Ltd.

2.1 Taylor Bros. Farm Ltd.: Registration 200815473409 (2008-08-08 3:31:11 PM)
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Registered under	The Personal Property Security Act
Expiry Date (YYYY-MM-DD)	2018-06-20
Debtor Address	Box 1123 Portage la Prairie, Manitoba Canada R1N 3C5
Secured Parties (party code, name, address)	Bank of Montreal 335 Main Street Winnipeg, Manitoba Canada R3C 1C2
General Collateral Description	<p>An assignment of:</p> <p>(a) All present and future leases, agreements to lease, tenancies and agreements granting any right or license to occupy, and all amendments, renewals or extensions thereof whether oral or written, of all or any part of the land described below:</p> <p>CERTIFICATE OF TITLE NO. 2281880</p> <p>PARCEL 1: ALL THAT PORTION OF RL 123 PARISH OF PORTAGE LA PRAIRIE LYING NORTH OF RLY RIGHT OF-WAY PLAN 529 PLTO AND SOUTH OF RLY RIGHT-OF-WAY PLAN 213 PLTO</p> <p>PARCEL 2: ALL THAT PORTION OF RL 124 PARISH OF PORTAGE LA PRAIRIE LYING NORTH OF ROAD PLAN 262 PLTO, EXC</p> <p>FIRSTLY: RLY RIGHT-OF-WAY PLANS 213 PLTO AND 529 PLTO</p> <p>SECONDLY: RLY RIGHT-OF-WAY SS PLAN 918 PLTO</p> <p>THIRDLY: ROAD PLAN 1037 PLTO</p> <p>FOURTHLY: PARCEL 2 PLAN 1052 PLTO</p> <p>FIFTHLY: PLAN 35697 PLTO</p> <p>CERTIFICATE OF TITLE NO. 2281882</p> <p>THOSE PORTIONS OF RL 125 AND 126 PARISH OF PORTAGE LA PRAIRIE LYING TO THE SOUTH OF THE SOUTHERN LIMIT OF RLY RIGHT-OF-WAY PLAN 213 PLTO AND NORTH OF A LINE DRAWN AT RIGHT ANGLES TO THE EASTERN LIMIT OF SAID RL 126 FROM A POINT THEREON DISTANT SLY THEREON 3321.78 FEET FROM ITS INTERSECTION WITH THE CENTER LINE OF RLY RIGHT-OF-WAY SS PLAN 918 PLTO, EXC</p> <p>1STLY: RLY RIGHT-OF-WAY SS PLAN 918 PLTO AND RLY RIGHT-OF-WAY PLAN 529 PLTO</p> <p>2NDLY: ROAD PLANS 262 PLTO, 1037 PLTO, 1316 PLTO, AND 1802 PLTO</p> <p>3RDLY: THE ELY 33 FEET PERP OF RL 126</p> <p>4THLY: PLAN 34682 PLTO</p> <p>5THLY: PLAN 46596 PLTO</p> <p>6THLY: THAT PORTION OF RL 126 DESCRIBED AS COMMENCING AT A POINT ON A LINE DRAWN PARALLEL WITH AND PERPENDICULARLY DISTANT 33 FEET FROM THE EASTERN LIMIT THEREOF 600 FEET SLY FROM THE SOUTHERN LIMIT OF ROAD PLAN 262 PLTO, THENCE SLY PARALLEL WITH THE EASTERN LIMIT OF SAID RL 126, 417.4 FEET, THENCE WLY AT RIGHT ANGLES TO SAID EASTERN LIMIT 313.1 FEET, THENCE NLY PARALLEL WITH THE SAID EASTERN LIMIT 417.4 FEET THENCE ELY AT RIGHT ANGLES TO SAID EASTERN LIMIT 313.1 FEET TO THE POINT OF COMMENCEMENT</p> <p>("Leases"); and</p> <p>(b) Any and all rent, payments in the nature of rent, deposits as security or otherwise, revenues and profits, both present and future, absolute and contingent derived or to be derived by the Business Debtor from the Leases ("Rents").</p>
Change History	Registration Number: 201306603413 (2013-04-22 6:58:50 PM) Sections Changed: Expiry Date

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END OF EXACT MATCHES

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To request Printed Search Results or Printed Registered Documents, please select the "Print Requests" tab.
To start a new search, please select the "New Search" button:

Search Results	Similar Matches	Print Requests	Mailing Information	Payment
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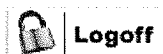
ENGLISH
FRANÇAIS

The Property Registry

A Service Provider
for the Province of Manitoba



Alanna Penner
(amt1apen)



Business Debtor

Search Results	Similar Matches	Print Requests	Mailing Information	Payment
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Help

Services

Search by Business Debtor: 3 similar matches were found.

Registration Services

Business Debtor Name	No. of Registrations
1. TAYLOR BROS FARM LTD	2
2. TAYLOR BROS FARM LTD.	1
3. TAYLOR BROS. FARM LTD	1

Financing Statement

Change Statement

Discharge Statement

Global Change

Search Services

1. TAYLOR BROS FARM LTD Include in Printed Search Results

Individual Debtor

1.1 TAYLOR BROS FARM LTD: Registration 201216116700 (2012-09-11 3:19:26 PM)

Business Debtor

Registered under The Personal Property Security Act

Registration Number

Expiry Date (YYYY-MM-DD) 2022-09-11

Serial Number

Debtor Address
PO BOX 1123
PORTAGE LA PRAIRIE, MANITOBA
Canada R1N 3C5

Document Copies

This registration is jointly registered with these individual debtors (surname, first given name, second given name)
WOLFE, RICHARD, LINCOLN

Other Services

TAYLOR, DUANNE, ERIC

Fees

Secured Parties (party code, name, address)
R.L. Wolfe Ltd.
Box 417
MacGregor, Manitoba
Canada R0H 0R0

Party Code

Registration History

General Collateral Description
All present and after-acquired personal property of the debtor. Proceeds: all present and after-acquired personal property of the debtor.

Contact Us

Change History
Registration Number: 201703606917 (2017-03-02 10:29:09 AM)
Sections Changed: Expiry Date
Registration Number: 201516122310 (2015-08-25 10:20:49 AM)
Sections Changed: Secured Parties

Documents Online

1.2 TAYLOR BROS FARM LTD: Registration 201209696407 (2012-06-06 5:01:26 PM)

Survey Plans Online

Registered under The Personal Property Security Act

Account Application Information

Expiry Date (YYYY-MM-DD) 2022-06-06

Security Forms

Debtor Address
PO BOX 1123
PORTAGE LA PRAIRIE, MANITOBA
Canada R1N 3C5

This registration is jointly registered with these business debtors
R.L. Wolfe Ltd.

Secured Parties (party code, name, address)
R.L. Wolfe Ltd.
Box 417
MacGregor, Manitoba
Canada R0H 0R0

General Collateral Description
ALL THE DEBTOR'S PRESENT PERSONAL PROPERTY AND PERSONAL PROPERTY ACQUIRED IN THE FUTURE, INCLUDING INVENTORY, FURNITURE, FIXTURES, OFFICE EQUIPMENT, INDUSTRIAL EQUIPMENT, MACHINERY, PLANT, TOOLS, VEHICLES, INTANGIBLE PERSONAL PROPERTY, SECURITIES, DOCUMENTS OF TITLE, INSTRUMENTS, CHATTEL PAPER, MONEY AND ACCOUNTS RECEIVABLE. ALL THE DEBTOR'S RECORDS RELATING TO THE BUSINESS AND THE PROPERTY THAT IS SECURED.

PROCEEDS: GOODS, CHATTEL PAPER, SECURITIES, DOCUMENTS OF TITLE, INSTRUMENTS, MONEY AND INTANGIBLES.

Additional Information
REGISTERED BY VITERRA FINANCIAL

Change History
Registration Number: 201703607115 (2017-03-02 10:30:22 AM)
Sections Changed: Expiry Date

Registration Number: 201611763013 (2016-06-23 2:53:39 PM)
Sections Changed: Business Debtors

Registration Number: 201512350319 (2015-07-03 11:31:10 AM)
Sections Changed: Secured Parties

Registration Number: 201508422712 (2015-05-12 4:08:59 PM)
Sections Changed: Business Debtors

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2. TAYLOR BROS FARM LTD.

Include in Printed Search Results

2.1 TAYLOR BROS FARM LTD.: Registration 201412728101 (2014-07-10 10:54:46 AM)	
Registered under	The Personal Property Security Act
Expiry Date (YYYY-MM-DD)	2019-07-10
Debtor Address	PO BOX 1123 PORTAGE LA PRAIRIE, MANITOBA Canada R1N 3C5
This registration is jointly registered with these business debtors	R.L. Wolfe Ltd.
Secured Parties (party code, name, address)	R.L. Wolfe Ltd. Box 417 MacGregor, Manitoba Canada R0H 0R0
General Collateral Description	ANY PRODUCT OF THE SOIL PRODUCED BY THE AGRICULTURE PROCESS OR INDUSTRIAL HORTICULTURE, WHETHER OR NOT HARVESTED (CROPS). ANY INCOME FROM THE CROPS INCLUDING: ACCOUNTS RECEIVABLE, CONTRACT RIGHTS, INSURANCE PROCEEDS, OR AMOUNTS RECEIVED FOR DESTRUCTION OR DAMAGE TO CROPS, CANADIAN WHEAT BOARD OR ANY GOVERNMENT AGENCY, MARKETING BOARD OR SIMILAR ORGANIZATION AND ALL PRESENT AND AFTER ACQUIRED PROPERTY.
Additional Information	REGISTERED BY CROP PRODUCTION SERVICES CANADA INC.
Change History	Registration Number: 201611763110 (2016-06-23 2:54:44 PM) Sections Changed: Business Debtors
	Registration Number: 201512351617 (2015-07-03 11:34:47 AM) Sections Changed: Secured Parties
	Registration Number: 201508423310 (2015-05-12 4:12:26 PM) Sections Changed: Business Debtors

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3. TAYLOR BROS. FARM LTD

Include in Printed Search Results

3.1 TAYLOR BROS. FARM LTD: Registration 990218104002 (1999-02-18)	
Registered under	The Personal Property Security Act
Expiry Date (YYYY-MM-DD)	2021-02-18
Debtor Address	BOX 1123 STN MAIN PORTAGE LA PRAIRIE, MB Canada R1N 3C5
This registration is jointly registered with these business debtors	R L WOLFE LTD
Secured Parties (party code, name, address)	BANK OF MONTREAL 1 SASKATCHEWAN AVENUE WEST PORTAGE LA PRAIRIE, MB CANADA R1N0P4
General Collateral Description	ALL ITS PRESENT AND FUTURE EQUIPMENT, INCLUDING, WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, ALL FIXTURES, PLANT, MACHINERY, TOOLS AND FURNITURE NOW OR HEREAFTER OWNED OR ACQUIRED OR IN WHICH THE DEBTOR HAS AN INTEREST AND ANY EQUIPMENT SPECIFICALLY LISTED OR OTHERWISE DESCRIBED IN ANY SCHEDULE HERETO, (ALL OF WHICH IS HEREINAFTER COLLECTIVELY CALLED THE "EQUIPMENT"), AND ALL ITS PRESENT AND FUTURE INVENTORY, INCLUDING, WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, ALL RAW MATERIALS, GOODS IN PROCESS, FINISHED GOODS AND PACKAGING MATERIAL AND GOODS ACQUIRED OR HELD FOR SALE OR FURNISHED OR TO BE FURNISHED UNDER CONTRACTS OF RENTAL OR SERVICE (ALL OF WHICH IS HEREINAFTER COLLECTIVELY CALLED THE "INVENTORY"), AND ALL ITS PRESENT AND FUTURE DEBTS, INCLUDING, AND WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, ACCOUNTS, CONTRACT RIGHTS, CLAIMS, MONIES AND CHOSSES IN ACTION OF EVERY NATURE NOW DUE OR HEREAFTER TO BECOME DUE OR OWING TO OR OWNED BY THE DEBTOR (ALL OF WHICH IS HEREINAFTER COLLECTIVELY CALLED THE "RECEIVABLES"), AND ALL ITS PRESENT AND FUTURE INTANGIBLES, INCLUDING, WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, ALL CHATTEL PAPER, GOODWILL, PATENTS, TRADEMARKS, COPYRIGHTS, WAREHOUSE RECEIPTS, BILLS OF LADING, SHARES, WARRANTS, BONDS, DEBENTURES, DEBENTURE STOCK, BILLS, NOTES, INSTRUMENTS, WRITINGS, AND OTHER DOCUMENTS OR INDUSTRIAL PAPER OF EVERY KIND AND NATURE NOW OR HEREAFTER OWNED OR ACQUIRED AS RE-ACQUIRED BY THE DEBTOR OR IN WHICH THE DEBTOR HAS AN INTEREST (ALL OF WHICH IS HEREINAFTER COLLECTIVELY CALLED THE "INTANGIBLES"), AND, ALL PERSONAL PROPERTY IN ANY FORM OR FIXTURES DERIVED DIRECTLY OR INDIRECTLY FROM ANY DEALING WITH THE EQUIPMENT, INVENTORY, RECEIVABLES, INTANGIBLES, PROCEEDS OR UNDERTAKING AND INCLUDES PAYMENT REPRESENTING INDEMNITY OR COMPENSATION FOR LOSS OR DAMAGE TO THE AFORESAID PERSONAL PROPERTY (ALL OF WHICH IS HEREINAFTER COLLECTIVELY CALLED THE "PROCEEDS"), AND ITS UNDERTAKING

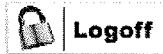
	<p>AND ALL ITS PROPERTY AND ASSETS, REAL AND PERSONAL, MOVEABLE OR IMMOVEABLE, OF WHATSOEVER NATURE AND KIND, BOTH PRESENT AND FUTURE, OTHER THAN PROPERTY AND ASSETS HEREBY VALIDLY ASSIGNED OR SUBJECTED TO A SPECIFIC MORTGAGE AND CHARGE AND THE EXCEPTIONS HEREINAFTER CONTAINED (ALL OF WHICH IS HEREINAFTER COLLECTIVELY CALLED THE "UNDERTAKING"). THE LAST DAY OF ANY TERM OF YEARS RESERVED BY ANY LEASE IS HEREBY EXCEPTED.</p> <p>THE COMPLETE DESCRIPTION OF SERIAL COLLATERAL - 1997 CASE INTERNATIONAL HARVESTER MODEL 8910 Serial Number 01JJA0075332, ONE PICKETT 14' PICKUP 8 BAR ONE SAKUNDIAK HD-10-2000 SCISSOR LIFT - MECHANICAL DRIVE 10" X 65' GRAIN AUGER SERIAL NO. 58734 ONE RC 20SS 830 ROW CROP CULTIVATOR STEEL GUIDE WHEELS ROLLING SHIELDS 36" GUIDE MARKERS 24" SWEEPS SERIAL NO. 011780 ONE 1994 WILLMAR AIR RIDE SPRAYER Serial Number 0076600571, C/W 110 HP JD 4045T ENGINE NO. T4045T452276 EATON 2 SPEED TRANS. NO. 0494017612 90 FT. SPRAY BOOM, 600 U.S. GALLON POLYTANK 9.5 X 42" TIRES, 1500 GALLON RHS FOAM MARKER, SPRAYING SYSTEM CONTROLLER FOUR USED 18 X 26 TIRES AND RIMS ONE 45100-00 AG GPS EZ GUIDE PARALLEL SWATH SYSTEM INCLUDES: AG GPS-21A SMART LIGHTBAR NO. 0122000416 AG GPS 110 MAGNETIC MOUNT RECEIVER NO. 0224042765 6 BUTTON CONTROLLER AND CABLING ONE 7 X 10 200 BUSHEL SEED CONVEYOR</p>
<p>Serial Numbered Goods (serial number, category, year, description)</p>	<p>01JJA0075332 Motor Vehicle 1997 CASE INTERNATIONAL HARVE</p> <hr/> <p>1GDS7D4Y7DV534242 Motor Vehicle 1983 GMC TANDEM TRUCK</p> <hr/> <p>0076600571 Motor Vehicle 1994 WILLMAR AIR RIDE SPRAYER</p> <hr/> <p>1GBGK24K5ME201454 Motor Vehicle 1991 CHEVROLET K2500 4WD PICKUP</p>
<p>Additional Information</p>	<p>NOTES FROM PRIOR LAW: Collateral classification: Mixed See microfilm record for Additional General Schedule of Collateral.</p>
<p>Change History</p>	<p>Registration Number: 201800788116 (2018-01-15 12:06:29 PM) Sections Changed: Expiry Date</p> <hr/> <p>Registration Number: 201623120312 (2016-12-19 5:36:34 PM) Sections Changed: Expiry Date</p> <hr/> <p>Registration Number: 201201066218 (2012-01-19 1:21:11 PM) Sections Changed: Expiry Date</p> <hr/> <p>Registration Number: 200809784117 (2008-05-23 7:10:22 PM) Sections Changed: Business Debtors</p> <hr/> <p>Registration Number: 200701237519 (2007-01-22 1:23:13 PM) Sections Changed: Expiry Date</p> <hr/> <p>Registration Number: 200207250014 (2002-04-10 10:12:33 AM) Sections Changed: General Collateral Description, Serial Numbered Goods</p> <hr/> <p>Registration Number: 200201995913 (2002-01-28 10:36:42 AM) Sections Changed: General Collateral Description, Expiry Date</p>
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Search Results	Similar Matches	Print Requests	Mailing Information	Payment
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Alanna Penner (amt1apen)



Business Debtor

- Search Results
- Similar Matches
- Print Requests
- Mailing Information
- Payment

Help

Services

Search by Business Debtor: 3 similar matches were found.

Registration Services

Business Debtor Name	No. of Registrations
1. TAYLOR BROS FARM LTD	2
2. TAYLOR BROS FARM LTD.	1
3. TAYLOR BROS. FARM LTD	1

Financing Statement

Change Statement

Discharge Statement

Global Change

Search Services

1. TAYLOR BROS FARM LTD Include in Printed Search Results

Individual Debtor

1.1 TAYLOR BROS FARM LTD: Registration 201216116700 (2012-09-11 3:19:26 PM)

Business Debtor

Registered under The Personal Property Security Act

Registration Number

Expiry Date (YYYY-MM-DD) 2022-09-11

Serial Number

Debtor Address
PO BOX 1123
PORTAGE LA PRAIRIE, MANITOBA
Canada R1N 3C5

Document Copies

This registration is jointly registered with these individual debtors (surname, first given name, second given name)
WOLFE, RICHARD, LINCOLN
TAYLOR, DUANNE, ERIC

Other Services

Fees

Secured Parties (party code, name, address)
R.L. Wolfe Ltd.
Box 417
MacGregor, Manitoba
Canada R0H 0R0

Party Code

Registration History

General Collateral Description
All present and after-acquired personal property of the debtor. Proceeds: all present and after-acquired personal property of the debtor.

Contact Us

Change History
Registration Number: 201703606917 (2017-03-02 10:29:09 AM)
Sections Changed: Expiry Date
Registration Number: 201516122310 (2015-08-25 10:20:49 AM)
Sections Changed: Secured Parties

Documents Online

1.2 TAYLOR BROS FARM LTD: Registration 201209696407 (2012-06-06 5:01:26 PM)

Survey Plans Online

Registered under The Personal Property Security Act

Account Application Information

Expiry Date (YYYY-MM-DD) 2022-06-06

Security Forms

Debtor Address
PO BOX 1123
PORTAGE LA PRAIRIE, MANITOBA
Canada R1N 3C5

This registration is jointly registered with these business debtors
R.L. Wolfe Ltd.

Secured Parties (party code, name, address)
R.L. Wolfe Ltd.
Box 417
MacGregor, Manitoba
Canada R0H 0R0

General Collateral Description
ALL THE DEBTOR'S PRESENT PERSONAL PROPERTY AND PERSONAL PROPERTY ACQUIRED IN THE FUTURE, INCLUDING INVENTORY, FURNITURE, FIXTURES, OFFICE EQUIPMENT, INDUSTRIAL EQUIPMENT, MACHINERY, PLANT, TOOLS, VEHICLES, INTANGIBLE PERSONAL PROPERTY, SECURITIES, DOCUMENTS OF TITLE, INSTRUMENTS, CHATTEL PAPER, MONEY AND ACCOUNTS RECEIVABLE. ALL THE DEBTOR'S RECORDS RELATING TO THE BUSINESS AND THE PROPERTY THAT IS SECURED.
PROCEEDS: GOODS, CHATTEL PAPER, SECURITIES, DOCUMENTS OF TITLE, INSTRUMENTS, MONEY AND INTANGIBLES.

Additional Information
REGISTERED BY VITERRA FINANCIAL

Change History
Registration Number: 201703607115 (2017-03-02 10:30:22 AM)
Sections Changed: Expiry Date
Registration Number: 201611763013 (2016-06-23 2:53:39 PM)
Sections Changed: Business Debtors
Registration Number: 201512350319 (2015-07-03 11:31:10 AM)
Sections Changed: Secured Parties
Registration Number: 201508422712 (2015-05-12 4:08:59 PM)
Sections Changed: Business Debtors

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2. TAYLOR BROS FARM LTD.

Include in Printed Search Results

2.1 TAYLOR BROS FARM LTD.: Registration 201412728101 (2014-07-10 10:54:46 AM)	
Registered under	The Personal Property Security Act
Expiry Date (YYYY-MM-DD)	2019-07-10
Debtor Address	PO BOX 1123 PORTAGE LA PRAIRIE, MANITOBA Canada R1N 3C5
This registration is jointly registered with these business debtors	R.L. Wolfe Ltd.
Secured Parties (party code, name, address)	R.L. Wolfe Ltd. Box 417 MacGregor, Manitoba Canada R0H 0R0
General Collateral Description	ANY PRODUCT OF THE SOIL PRODUCED BY THE AGRICULTURE PROCESS OR INDUSTRIAL HORTICULTURE, WHETHER OR NOT HARVESTED (CROPS). ANY INCOME FROM THE CROPS INCLUDING: ACCOUNTS RECEIVABLE, CONTRACT RIGHTS, INSURANCE PROCEEDS, OR AMOUNTS RECEIVED FOR DESTRUCTION OR DAMAGE TO CROPS, CANADIAN WHEAT BOARD OR ANY GOVERNMENT AGENCY, MARKETING BOARD OR SIMILAR ORGANIZATION AND ALL PRESENT AND AFTER ACQUIRED PROPERTY.
Additional Information	REGISTERED BY CROP PRODUCTION SERVICES CANADA INC.
Change History	Registration Number: 201611763110 (2016-06-23 2:54:44 PM) Sections Changed: Business Debtors
	Registration Number: 201512351617 (2015-07-03 11:34:47 AM) Sections Changed: Secured Parties
	Registration Number: 201508423310 (2015-05-12 4:12:26 PM) Sections Changed: Business Debtors

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3. TAYLOR BROS. FARM LTD

Include in Printed Search Results

3.1 TAYLOR BROS. FARM LTD: Registration 990218104002 (1999-02-18)	
Registered under	The Personal Property Security Act
Expiry Date (YYYY-MM-DD)	2021-02-18
Debtor Address	BOX 1123 STN MAIN PORTAGE LA PRAIRIE, MB Canada R1N 3C5
This registration is jointly registered with these business debtors	R L WOLFE LTD
Secured Parties (party code, name, address)	BANK OF MONTREAL 1 SASKATCHEWAN AVENUE WEST PORTAGE LA PRAIRIE, MB CANADA R1N0P4
General Collateral Description	ALL ITS PRESENT AND FUTURE EQUIPMENT, INCLUDING, WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, ALL FIXTURES, PLANT, MACHINERY, TOOLS AND FURNITURE NOW OR HEREAFTER OWNED OR ACQUIRED OR IN WHICH THE DEBTOR HAS AN INTEREST AND ANY EQUIPMENT SPECIFICALLY LISTED OR OTHERWISE DESCRIBED IN ANY SCHEDULE HERETO, (ALL OF WHICH IS HEREINAFTER COLLECTIVELY CALLED THE "EQUIPMENT"), AND ALL ITS PRESENT AND FUTURE INVENTORY, INCLUDING, WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, ALL RAW MATERIALS, GOODS IN PROCESS, FINISHED GOODS AND PACKAGING MATERIAL AND GOODS ACQUIRED OR HELD FOR SALE OR FURNISHED OR TO BE FURNISHED UNDER CONTRACTS OF RENTAL OR SERVICE (ALL OF WHICH IS HEREINAFTER COLLECTIVELY CALLED THE "INVENTORY"), AND ALL ITS PRESENT AND FUTURE DEBTS, INCLUDING, AND WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, ACCOUNTS, CONTRACT RIGHTS, CLAIMS, MONIES AND CHOSSES IN ACTION OF EVERY NATURE NOW DUE OR HEREAFTER TO BECOME DUE OR OWING TO OR OWNED BY THE DEBTOR (ALL OF WHICH IS HEREINAFTER COLLECTIVELY CALLED THE "RECEIVABLES"), AND ALL ITS PRESENT AND FUTURE INTANGIBLES, INCLUDING, WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, ALL CHATTEL PAPER, GOODWILL, PATENTS, TRADEMARKS, COPYRIGHTS, WAREHOUSE RECEIPTS, BILLS OF LADING, SHARES, WARRANTS, BONDS, DEBENTURES, DEBENTURE STOCK, BILLS, NOTES, INSTRUMENTS, WRITINGS, AND OTHER DOCUMENTS OR INDUSTRIAL PAPER OF EVERY KIND AND NATURE NOW OR HEREAFTER OWNED OR ACQUIRED AS RE-ACQUIRED BY THE DEBTOR OR IN WHICH THE DEBTOR HAS AN INTEREST (ALL OF WHICH IS HEREINAFTER COLLECTIVELY CALLED THE "INTANGIBLES"), AND, ALL PERSONAL PROPERTY IN ANY FORM OR FIXTURES DERIVED DIRECTLY OR INDIRECTLY FROM ANY DEALING WITH THE EQUIPMENT, INVENTORY, RECEIVABLES, INTANGIBLES, PROCEEDS OR UNDERTAKING AND INCLUDES PAYMENT REPRESENTING INDEMNITY OR COMPENSATION FOR LOSS OR DAMAGE TO THE AFORESAID PERSONAL PROPERTY (ALL OF WHICH IS HEREINAFTER COLLECTIVELY CALLED THE "PROCEEDS"), AND ITS UNDERTAKING

	<p>AND ALL ITS PROPERTY AND ASSETS, REAL AND PERSONAL, MOVEABLE OR IMMOVEABLE, OF WHATSOEVER NATURE AND KIND, BOTH PRESENT AND FUTURE, OTHER THAN PROPERTY AND ASSETS HEREBY VALIDLY ASSIGNED OR SUBJECTED TO A SPECIFIC MORTGAGE AND CHARGE AND THE EXCEPTIONS HEREINAFTER CONTAINED (ALL OF WHICH IS HEREINAFTER COLLECTIVELY CALLED THE "UNDERTAKING"). THE LAST DAY OF ANY TERM OF YEARS RESERVED BY ANY LEASE IS HEREBY EXCEPTED.</p> <p>THE COMPLETE DESCRIPTION OF SERIAL COLLATERAL -</p> <p>1997 CASE INTERNATIONAL HARVESTER MODEL 8910 Serial Number 01JJA0075332, ONE PICKETT 14' PICKUP 8 BAR ONE SAKUNDIAK HD-10-2000 SCISSOR LIFT - MECHANICAL DRIVE 10" X 65' GRAIN AUGER SERIAL NO. 58734 ONE RC 205S 830 ROW CROP CULTIVATOR STEEL GUIDE WHEELS ROLLING SHIELDS 36" GUIDE MARKERS 24" SWEEPS SERIAL NO. 011780 ONE 1994 WILLMAR AIR RIDE SPRAYER Serial Number 0076600571, C/W 110 HP JD 4045T ENGINE NO. T4045T452276 EATON 2 SPEED TRANS. NO. 0494017612 90 FT. SPRAY BOOM, 600 U.S. GALLON POLYTANK 9.5 X 42" TIRES, 1500 GALLON RHS FOAM MARKER, SPRAYING SYSTEM CONTROLLER FOUR USED 18 X 26 TIRES AND RIMS ONE 45100-00 AG GPS EZ GUIDE PARALLEL SWATH SYSTEM INCLUDES: AG GPS-21A SMART LIGHTBAR NO. 0122000416 AG GPS 110 MAGNETIC MOUNT RECEIVER NO. 0224042765 6 BUTTON CONTROLLER AND CABLING ONE 7 X 10 200 BUSHEL SEED CONVEYOR</p>
<p>Serial Numbered Goods (serial number, category, year, description)</p>	<p>01JJA0075332 Motor Vehicle 1997 CASE INTERNATIONAL HARVE</p> <hr/> <p>1GDS7D4Y7DV534242 Motor Vehicle 1983 GMC TANDEM TRUCK</p> <hr/> <p>0076600571 Motor Vehicle 1994 WILLMAR AIR RIDE SPRAYER</p> <hr/> <p>1GBGK24K5ME201454 Motor Vehicle 1991 CHEVROLET K2500 4WD PICKUP</p>
<p>Additional Information</p>	<p>NOTES FROM PRIOR LAW: Collateral classification: Mixed See microfilm record for Additional General Schedule of Collateral.</p>
<p>Change History</p>	<p>Registration Number: 201800788116 (2018-01-15 12:06:29 PM) Sections Changed: Expiry Date</p> <hr/> <p>Registration Number: 201623120312 (2016-12-19 5:36:34 PM) Sections Changed: Expiry Date</p> <hr/> <p>Registration Number: 201201066218 (2012-01-19 1:21:11 PM) Sections Changed: Expiry Date</p> <hr/> <p>Registration Number: 200809784117 (2008-05-23 7:10:22 PM) Sections Changed: Business Debtors</p> <hr/> <p>Registration Number: 200701237519 (2007-01-22 1:23:13 PM) Sections Changed: Expiry Date</p> <hr/> <p>Registration Number: 200207250014 (2002-04-10 10:12:33 AM) Sections Changed: General Collateral Description, Serial Numbered Goods</p> <hr/> <p>Registration Number: 200201995913 (2002-01-28 10:36:42 AM) Sections Changed: General Collateral Description, Expiry Date</p>
<p>Back to Top</p>	

Search Results	Similar Matches	Print Requests	Mailing Information	Payment
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Exhibit J – National Leasing’s Manitoba Personal Property Registry Search

Personal Property
Registry

276 Portage Avenue
Winnipeg MB R3C 0B6
Canada



Bureau d'enregistrement
relatif aux biens personnels

276, avenue Portage
Winnipeg (Manitoba) R3C 0B6
Canada

Confirmation Statement

Financing Statement

Registration Number 201308743808

Registration Date and Time:

2013-05-21 5:16:51 PM

AC488

NATIONAL LEASING GROUP INC.
1525 BUFFALO PLACE
WINNIPEG, MANITOBA
CANADA R3T1L9
Reference number: 2621439

Collateral - General Description:

ALL FERTILIZER BINS, SKIDS, AERATION SYSTEMS OF EVERY NATURE OR KIND DESCRIBED IN LEASE NUMBER 2621439 BETWEEN THE SECURED PARTY, AS LESSOR AND THE DEBTOR AS LESSEE, AS AMENDED FROM TIME TO TIME, TOGETHER WITH ALL ATTACHMENTS, ACCESSORIES AND SUBSTITUTIONS.

End of Confirmation Statement

Personal Property
Registry

276 Portage Avenue
Winnipeg MB R3C 0B6
Canada



Bureau d'enregistrement
relatif aux biens personnels

276, avenue Portage
Winnipeg (Manitoba) R3C 0B6
Canada

Confirmation Statement

Financing Statement

Registration Number 201308743808

Registration Date and Time:

2013-05-21 5:16:51 PM

Registered under The Personal Property Security Act

Special Notices: Purchase Money Security Interest

Expiry date: 2019-05-01

Individual Debtors (surname, first given name, second given name, address):

TAYLOR, DWAYNE
PO BOX 1123 STN MAIN
PORTAGE LA PRAIRIE, MB
Canada R1N3C5

Birth date: 1976-04-29

WOLFE, LINCOLN
PO BOX 1123 STN MAIN
PORTAGE LA PRAIRIE, MB
Canada R1N3C5

Birth date: 1970-02-26

Business Debtors (name, address):

TAYLOR BROTHERS FARM LTD.
PO BOX 1123 STN MAIN
PORTAGE LA PRAIRIE, MB
Canada R1N3C5

Secured Parties (party code, name, address):

Exhibit K – Fees and Disbursements of the Liquidator

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

SUMMARY OF LIQUIDATOR FEES AND DISBURSEMENTS

Date	Invoice #	Fees	Disbursements	GST	Total	Hours
6/30/2017	4428074	\$ 25,925	\$ -	\$ 1,296	\$ 27,221	65.4
8/23/2017	4466117	18,860	127	949	19,936	48.1
10/31/2017	4518081	28,578	-	1,429	30,006	68.2
12/4/2017	4549993	18,168	-	908	19,076	45.9
1/25/2018	8000009494	16,375	99	824	17,298	45.1
3/21/2018	8000055366	33,958	468	1,721	36,147	96.6
5/2/2018	8000098059	36,010	-	1,801	37,811	86.3
Total		\$ 177,873	\$ 693	\$ 8,928	\$ 187,494	455.6



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360 Main Street
Suite 2300
Winnipeg, MB R3C 3Z3
Tel: (204) 942-0051
Fax: (204) 947-9390
www.deloitte.ca

Attention: Lincoln Wolfe and Duanne Taylor
Via Email: lwolfe685@gmail.com
Via Email: duannetaylor@googlemail.com
Taylor Bros. Farms Ltd.
Edwin Potato Growers Ltd.
1A W Hwy
Portage la Prairie, MB R1N 3C5

Date: June 30, 2017
Invoice Number: 4428074
Client/Mandate Number: 939686/1000000
Billing Partner: B. Warga
GST/HST Registration Number: 12289 3605

Invoice

Professional services rendered in accordance with the Court Appointed Liquidation proceedings for the period March 3, 2017 to June 27, 2017:

	Hours		
• B. Warga - Partner	36.5	\$	17,337.50
• J. Fritz - Senior Manager	10.9		4,087.50
• T. Dew - Senior Associate	1.0		250.00
• S. Beaulieu - Senior Associate	17.0		4,250.00
	65.4		25,925.00
		Our Fee	\$ 25,925.00
		GST@ 5%	1,296.25
Amount Payable (CAD)			\$ 27,221.25

Remittance information on last page

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: 4428074

Date	Name	Hours	Rates	Total	Description
3/3/2017	Warga,Brent M	1.4	475	\$ 665.00	Review of draft Order and correspondence from R. McFadyen; e-mail correspondence to J. Lee re: same; discussion with R. McFadyen re: March 15 hearing; discussion with J. Lee re: same.
3/15/2017	Warga,Brent M	1.2	475	570.00	Review of draft Order; e-mail correspondence with R. McFadyen; call with Jeff Lee.
5/1/2017	Warga,Brent M	1.7	475	807.50	Review of draft Court Order; review e-mail correspondence; discussions with legal counsel; review of land parcels.
5/2/2017	Beaulieu,Sebastien	1.5	250	375.00	Identification of all land parcels on maps.
5/2/2017	Warga,Brent M	1.1	475	522.50	Various e-mail correspondence re: file matters; review of land parcels and historical rental
5/3/2017	Beaulieu,Sebastien	0.3	250	75.00	Identification of all land parcels on maps.
5/5/2017	Fritz,John Robert	1.0	375	375.00	Call with shareholders; review of properties and sales strategy.
5/5/2017	Beaulieu,Sebastien	0.8	250	200.00	Call with shareholders; review of properties and sales strategy; discussions with team J. Fritz and B. Warga re: file matters.
5/5/2017	Warga,Brent M	2.8	475	1,330.00	Call with R. McFadyen, F. Trippier, and J. Lee re: appointment and immediate steps; compilation of land parcels for proposal to R. Wolfe and D. Taylor; e-mail correspondence to legal counsel; call with
5/8/2017	Fritz,John Robert	0.3	375	112.50	Review and edits to e-mail correspondence to D. Taylor and R. Wolfe.
5/8/2017	Warga,Brent M	1.8	475	855.00	E-mail correspondence to F. Trippier re: land proposal; call with Jeff Lee re: file matters.
5/9/2017	Fritz,John Robert	0.1	375	37.50	Correspondence with B. Warga re: file matters.
5/11/2017	Warga,Brent M	0.5	475	237.50	Correspondence with J. Lee re: BMO's concern with draft Order.
5/11/2017	Warga,Brent M	0.5	475	237.50	Review of various e-mail correspondence; discussion with J. Lee re: BMO and Leases.
5/12/2017	Beaulieu,Sebastien	2.8	250	700.00	Updating lease contracts; banking and daily file administration; research re: property values for municipal taxes.
5/12/2017	Fritz,John Robert	0.2	375	75.00	Direction to S. Beaulieu re: questions and leases.
5/12/2017	Warga,Brent M	0.8	475	380.00	Review of lease documents; various e-mail correspondence re: rental payments.
5/12/2017	Warga,Brent M	1.3	475	617.50	Finalization of draft leases; e-mail correspondence with legal counsel for R. Wolfe and D. Taylor.
5/15/2017	Beaulieu,Sebastien	2.5	250	625.00	Research on farmland sales in Manitoba and Canada.
5/15/2017	Warga,Brent M	0.4	475	190.00	Review of e-mail correspondence from J. Lee and responding to same.
5/16/2017	Beaulieu,Sebastien	2.8	250	700.00	Research on farmland sales in Manitoba and Canada.
5/16/2017	Warga,Brent M	0.3	475	142.50	Call with BMO (R. Donald) re: file matters.
5/17/2017	Warga,Brent M	1.7	475	807.50	Meeting with D. Rempel and V. Bergmann re: sale of land options; e-mail correspondence with legal counsel to D. Taylor and R. Wolfe; review of appraisal and land parcel details.
5/18/2017	Fritz,John Robert	0.5	375	187.50	Review of various e-mail correspondence.
5/19/2017	Beaulieu,Sebastien	0.9	250	225.00	Compilation of property tax schedule and arrears.
5/19/2017	Warga,Brent M	1.3	475	617.50	Call with R. McFadyen re: file matters; e-mail correspondence with J. Lee re: file matters; review of o/s property tax summary.
5/24/2017	Beaulieu,Sebastien	0.5	250	125.00	Research on corporation revival process.
5/24/2017	Warga,Brent M	1.8	475	855.00	Review of e-mail correspondence from F. Trippier and R. McFadyen; e-mail correspondence with J. Lee; call with J. Lee; draft e-mail response to F. Trippier and provision of same to J. Lee.
5/25/2017	Warga,Brent M	0.4	475	190.00	E-mail correspondence with J. Lee re: Order and file matters; execution of RL Wolfe Lease
5/29/2017	Warga,Brent M	1.6	475	760.00	Review of Access Agreement; review of Fat Cat Farm Lease; review of letter to F. Trippier; various e-mail correspondence with P. Olfert; call with P. Olfert.
6/1/2017	Warga,Brent M	0.8	475	380.00	Review of various e-mail correspondence.
6/2/2017	Beaulieu,Sebastien	1.4	250	350.00	Summary of property tax details and updates to schedules.
6/2/2017	Warga,Brent M	0.4	475	190.00	Review of various e-mail correspondence.
6/2/2017	Warga,Brent M	0.6	475	285.00	Call with J. Lee, B. Taylor, and F. Trippier; review of various e-mail correspondence.
6/5/2017	Fritz,John Robert	1.0	375	375.00	Call with legal counsel; review of previous week's correspondence and preparation of status update.
6/5/2017	Warga,Brent M	1.3	475	617.50	Attendance at Court hearing; discussions with B. Taylor pre-hearing; various e-mail correspondence with J. Lee and B. Taylor; conference call with B. Taylor and J. Lee post hearing.
6/5/2017	Warga,Brent M	0.3	475	142.50	Call with R. Donald re: account set-up.
6/5/2017	Warga,Brent M	0.8	475	380.00	Review of draft correspondence to F. Trippier re: Wiebe claim; e-mail correspondence to F. Trippier and R. McFadyen re: on-site meeting request.
6/6/2017	Warga,Brent M	0.7	475	332.50	E-mail correspondence with J. Lee re: file matters; updates to Land Summary and provision to J. Lee for registration of Liquidation Order.
6/7/2017	Fritz,John Robert	3.0	375	1,125.00	Compilation and review of property tax arrears and notices to date; correspondence with municipal offices and insurer.
6/8/2017	Warga,Brent M	1.8	475	855.00	Review of correspondence from F. Trippier re: Northern Sunshine Farms Ltd.; call with J. Lee and B. Taylor re: same; call to R. McFadyen re: same; e-mail correspondence with BMO re: property taxes.
6/9/2017	Dew,Todd	1.0	250	250.00	Open new bank account; prepare transfer of funds.
6/9/2017	Warga,Brent M	2.1	475	997.50	Review of and summarization of statement of account re: Wiebe claim; e-mail correspondence with J. Lee re: same.
6/9/2017	Warga,Brent M	1.3	475	617.50	Review and editing of draft statement of claim; various e-mail correspondence with J. Lee re: same.
6/13/2017	Fritz,John Robert	1.3	375	487.50	Review of property tax matters; meeting arrangements.
6/14/2017	Fritz,John Robert	0.3	375	112.50	Discussions with B. Warga re: file matters and tax arrears.
6/14/2017	Warga,Brent M	0.7	475	332.50	Review of property tax summary from RM's.
6/15/2017	Fritz,John Robert	1.5	375	562.50	Compilation of information for BMO; calls and correspondence with municipalities re: utilities and taxes; clarification and revision of information provided to municipalities.
6/16/2017	Warga,Brent M	0.7	475	332.50	Call with F. Trippier re: meeting request; various e-mail correspondence to L. Wolfe and D. Taylor re: meeting.
6/19/2017	Fritz,John Robert	0.2	375	75.00	Following up with RM's re: information and previously sent correspondence.
6/19/2017	Warga,Brent M	0.1	475	47.50	E-mail correspondence with D. Taylor and F. Trippier.
6/20/2017	Fritz,John Robert	1.5	375	562.50	Provision of schedule to BMO re: property taxes; calls with RM and drafting correspondence to BMO; calls with legal counsel and principals of EPG & TBF.
6/20/2017	Warga,Brent M	1.6	475	760.00	Finalization of property tax arrears schedule; e-mail correspondence to BMO (and legal counsel) re: same; e-mail correspondence to R. Wolfe and D. Taylor (and legal counsel) re: outstanding water accounts and meeting request.
6/23/2017	Warga,Brent M	0.8	475	380.00	Review of various e-mail correspondence re: meeting; e-mail correspondence to F. Trippier re:
6/24/2017	Warga,Brent M	0.8	475	380.00	Various e-mail correspondence with F. Trippier and J. Lee.
6/26/2017	Beaulieu,Sebastien	2.0	250	500.00	Prepare deposit slips; bank deposit; payment of tax arrears.
6/26/2017	Warga,Brent M	1.1	475	522.50	Calls with S. Beaulieu; calls with D. Ward re: bank drafts; preparation of summary to accompany cheques to RM's; e-mail correspondence with J. Matthews re: National Leasing.
6/27/2017	Beaulieu,Sebastien	1.5	250	375.00	Prepare cheques for RM's; prepare documents to submit with cheques; print cheques.
Total		65.40		\$ 25,925.00	



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Fax: (204) 947-9390
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Attention: Lincoln Wolfe and Duanne Taylor
Via Email: lwolfe685@gmail.com
Via Email: duannetaylor@googlemail.com
Taylor Bros. Farms Ltd.
Edwin Potato Growers Ltd.
1A W Hwy
Portage la Prairie, MB R1N 3C5

Date: August 23, 2017
Invoice Number: 4466117
Client/Mandate Number: 939686/1000000
Billing Partner: B. Warga

GST/HST Registration Number: 12289 3605

Invoice

Professional services rendered in accordance with the Court Appointed Liquidation proceedings for the period June 28, 2017 to August 18, 2017:		
	Hours	
• B. Warga - Partner	18.6	\$ 8,835.00
• J. Fritz - Senior Manager	21.2	7,950.00
• T. Dew - Senior Associate	4.9	1,225.00
• S. Beaulieu - Senior	3.4	850.00
	48.1	18,860.00
	Our Fee	\$ 18,860.00
	Disbursements - Travel	126.54
	Subtotal	\$ 18,986.54
	GST@ 5%	949.33
	Amount Payable (CAD)	\$ 19,935.87

Remittance information on last page

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: 4466117

Date	Name	Hours	Rates	Total	Description
6/28/2017	Fritz,John Robert	0.7	375	\$ 262.50	Calls with RMs re: taxes; review and execution of cheques; National Leasing items and summary of same to B. Warga.
6/28/2017	Beaulieu,Sebastien	2.1	250	525.00	Processing of cheques; review payment schedules; preparation of cover letters; scan documents; post cheques.
6/28/2017	Warga,Brent M	1.1	475	522.50	Call with National Leasing re: fertilizer tank; e-mail correspondence with National Leasing; research re: SS Tank values; e-mail correspondence re: July 13 meeting confirmation.
6/29/2017	Beaulieu,Sebastien	1.3	250	325.00	Search for fertilizer tank comparables.
7/4/2017	Fritz,John Robert	0.3	375	112.50	Statement review and correspondence to the R.M. of Portage la Prairie re: cheque application.
7/5/2017	Warga,Brent M	0.3	475	142.50	E-mail correspondence with F. Trippier re: July 13, 2017 meeting.
7/10/2017	Fritz,John Robert	0.2	375	75.00	RM follow-up re: official payment receipts.
7/11/2017	Warga,Brent M	1.1	475	522.50	Various e-mail correspondence in preparation of July 13 meeting; e-mail correspondence with J. Lee re: Notice of Appeal filed by F. Trippier.
7/11/2017	Fritz,John Robert	1.2	375	450.00	Preparation of information request list; various correspondence with MNP; correspondence with principals; review of notice of motion for appeal.
7/12/2017	Warga,Brent M	3.1	475	1,472.50	Review of file matters and preparation for July 13 meeting; call with J. Lee re: Liquidator's role in Appeal Hearing; call with Red River Appraisers.
7/12/2017	Fritz,John Robert	2.0	375	750.00	Discussion and correspondence with Ryan Turner at MNP; meeting preparation and information
7/13/2017	Warga,Brent M	5.8	475	2,755.00	Meeting with L. Wolfe (R. McFadyen), Ryan Turner (MNP), and D. Taylor (F. Tripper); travel to various yard sites to view and inspect assets.
7/13/2017	Fritz,John Robert	6.5	375	2,437.50	Meeting at MNP in Portage la Prairie with Ryan Turner (MNP), D. Taylor, L. Wolfe and counsel; attendance at farm yards to inventory and view personal and real property belonging to TBF.
7/14/2017	Warga,Brent M	1.6	475	760.00	Review of various e-mail correspondence from F. Trippier and R. McFadyen.
7/14/2017	Fritz,John Robert	1.1	375	412.50	Review of information and correspondence to/from R. McFadyen, F. Trippier, and J. Lee; correspondence to D. Taylor re: yard site at 18-11-8W.
7/14/2017	Fritz,John Robert	1.5	375	562.50	Additional correspondence and documentation to J. Lee re: potential environmental concerns.
7/17/2017	Warga,Brent M	1.1	475	522.50	Review of various e-mail correspondence; sending of various e-mail correspondence re: potential environmental issues, outstanding information requests, and lease issues.
7/17/2017	Fritz,John Robert	3.4	375	1,275.00	Review of meeting information; correspondence to all parties regarding outstanding requests; discussion and review of information from RM of Portage; review of FCF lease items and correspondence; review of information from site visits.
7/18/2017	Warga,Brent M	0.5	475	237.50	Review of various e-mail correspondence.
7/18/2017	Fritz,John Robert	0.2	375	75.00	Correspondence to J. Lee re: FCF lease and Boudreau Letter.
7/19/2017	Fritz,John Robert	0.7	375	262.50	Call with and correspondence to B. Taylor re: outstanding FCF lease; TD cheque questions; insurance follow-up.
7/19/2017	Dew,Todd	1.5	250	375.00	Calls and e-mails with Wawanesa, Hensall Co-op, and MPI re: re-issuing stale dated cheques; letter to MPI re: stale dated cheque.
7/20/2017	Dew,Todd	2.0	250	500.00	Calls with MIG Insurance re: policy; discussions with MIG re: existing coverage on policy, any policy for EPG, and additional assets added on to existing policy; emails with J. Fritz and MIG; daily file administration; stale dated cheque letter to MPI.
7/20/2017	Fritz,John Robert	0.3	375	112.50	TD items; confirmation of insurance.
7/24/2017	Warga,Brent M	1.6	475	760.00	Review of Arbitration award documentation; e-mail correspondence re: Liquidation Plan to principals; e-mail correspondence with National Leasing and other interested parties.
7/24/2017	Dew,Todd	0.4	250	100.00	Emails and calls to insurance company for policy information.
7/24/2017	Fritz,John Robert	0.4	375	150.00	Appraisal correspondence; outstanding information follow-up; review of B. Warga email re: sales
7/27/2017	Warga,Brent M	0.8	475	380.00	Review of Affidavit materials.
7/28/2017	Fritz,John Robert	0.9	375	337.50	Insurance review and B. Warga update.
8/2/2017	Warga,Brent M	0.6	475	285.00	Call with B. Taylor re: hearing; e-mail correspondence with B. Taylor re: Taylor lease.
8/3/2017	Dew,Todd	1.0	250	250.00	Banking and deposit; processing of payables.
8/11/2017	Fritz,John Robert	1.5	375	562.50	Confirmation of lease terms; draft outstanding information request email and review of outstanding issues; review of court decision.
8/14/2017	Warga,Brent M	0.5	475	237.50	Review of various e-mail correspondence from R. McFadyen re: appeal dismissals.
8/14/2017	Fritz,John Robert	0.3	375	112.50	Correspondence to all parties re: utilities and outstanding requests.
8/16/2017	Warga,Brent M	0.5	475	237.50	E-mail correspondence with/to J. Fritz, D. Taylor, and L. Wolfe re: file matters.
Totals		48.1		\$ 18,860.00	



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360 Main Street
Suite 2300
Winnipeg, MB R3C 3Z3
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Fax: (204) 947-9390
www.deloitte.ca

Attention: Lincoln Wolfe and Duanne Taylor
Via Email: lwolfe685@gmail.com
Via Email: duannetaylor@googlemail.com
Taylor Bros. Farm Ltd.
Edwin Potato Growers Ltd.
1A W Hwy
Portage la Prairie, MB R1N 3C5

Date: October 31, 2017
Invoice Number: 4518081
Client/Mandate Number: 939686/1000000
Billing Partner: B. Warga

GST/HST Registration Number: 12289 3605

Invoice

Professional services rendered in accordance with the Court Appointed Liquidation proceedings for the period August 19, 2017 to October 27, 2017:

	Hours		
• B. Warga - Partner	34.9	\$	16,577.50
• J. Fritz - Senior Manager	29.4		11,025.00
• T. Dew - Senior Associate	3.9		975.00
	68.2		28,577.50
		Our Fee	\$ 28,577.50
		GST@ 5%	1,428.88
Amount Payable (CAD)			\$ 30,006.38

Remittance information on last page

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: 4518081

Date	Name	Hours	Rates	Total	Description
8/22/2017	Dew,Todd	0.2	250	\$ 50.00	Processing of payables.
8/23/2017	Warga,Brent M	0.9	475	427.50	E-mail correspondence to/from J. Lee re: court application and appeal process; call with J. Lee re:
8/29/2017	Warga,Brent M	0.5	475	237.50	Discussions with J. Fritz; review of e-mail correspondence to/from J. Lee.
8/29/2017	Fritz,John Robert	0.7	375	262.50	Correspondence with counsel re: non-responses to information requests.
8/30/2017	Warga,Brent M	0.4	475	190.00	Review of correspondence from MLT Aikins to Taylor/Trippier.
9/7/2017	Fritz,John Robert	0.5	375	187.50	Insurance review; summary of updates to Wolfe/Taylor.
9/8/2017	Fritz,John Robert	0.2	375	75.00	Review of correspondence from Faron Trippier.
9/11/2017	Dew,Todd	0.4	250	100.00	Bank reconciliations.
9/11/2017	Dew,Todd	0.5	250	125.00	Review stale dated cheques; determine collection activities on remaining cheques.
9/12/2017	Warga,Brent M	0.5	475	237.50	Discussions with J. Fritz re: file matters (Trippier Letter); e-mail correspondence with J. Lee.
9/12/2017	Fritz,John Robert	2.0	375	750.00	Bonnefield research and review of agreement; identification of follow-up items in Faron Trippier's September 8, 2017 letter; direction to T. Dew re: insurance and stale-dated cheques.
9/13/2017	Warga,Brent M	2.1	475	997.50	Call with J. Lee; e-mail correspondence and voicemail to Red River Appraisal; voicemail to Bonnefield; e-mail correspondence re: Liquidation Plan to all stakeholders.
9/13/2017	Fritz,John Robert	1.2	375	450.00	Call with counsel; review and commentary on correspondence to Wolfe/Taylor.
9/14/2017	Warga,Brent M	3.4	475	1,615.00	Drafting of First Report of the Liquidator; review of chronology of court hearings since 2015; call with Bonnefield.
9/14/2017	Fritz,John Robert	0.5	375	187.50	Bonnefield call and correspondence re: same; insurance discussion with B. Warga.
9/15/2017	Warga,Brent M	2.2	475	1,045.00	Drafting First Report; call with Pitblado.
9/15/2017	Dew,Todd	0.5	250	125.00	Call to MPI; Letter to MPI re: verification of stale dated cheque being re-issued.
9/15/2017	Fritz,John Robert	1.0	375	375.00	Drafting First Liquidator's Report.
9/18/2017	Warga,Brent M	1.9	475	902.50	Drafting First Report.
9/18/2017	Fritz,John Robert	4.0	375	1,500.00	Drafting First report of the Liquidator.
9/19/2017	Warga,Brent M	3.1	475	1,472.50	Drafting of First Report; discussions with Rick Donald (BMO); e-mail correspondence with J. Lee.
9/20/2017	Warga,Brent M	2.1	475	997.50	Drafting First Confidential Report; call with Bonnefield and Just Farms.
9/20/2017	Fritz,John Robert	0.6	375	225.00	Call and e-mail correspondence with Bonnefield.
9/21/2017	Warga,Brent M	2.1	475	997.50	Updates to First Report; e-mail correspondence with Norm Boudreau re: tax sale notices; preparation of e-mail correspondence to BMO re: taxes; call to Rick Donald (BMO).
9/21/2017	Fritz,John Robert	1.5	375	562.50	Correspondence and telephone conversations with RMs re: property tax and utility status.
9/22/2017	Warga,Brent M	2.6	475	1,235.00	Drafting of First Report; drafting of e-mail correspondence to Wolfe, Taylor, and legal counsel; review of letter from Trippier; e-mail correspondence with MLT Aikins.
9/22/2017	Fritz,John Robert	1.2	375	450.00	Correspondence to BMO re: property taxes; correspondence to L. Wolfe and D. Taylor re: outstanding utilities and liquidation process.
9/25/2017	Warga,Brent M	0.6	475	285.00	E-mail correspondence with J. Lee; e-mail correspondence to Wolfe, Taylor, and counsel.
9/25/2017	Fritz,John Robert	1.4	375	525.00	Drafting First Liquidator's Report; correspondence to/from counsel.
9/26/2017	Warga,Brent M	0.7	475	332.50	Updates to R&D; e-mail correspondence to J. Lee and P. Olfert.; e-mail correspondence to BMO.
9/26/2017	Dew,Todd	0.3	250	75.00	Preparation of cheques for property tax payments.
9/26/2017	Fritz,John Robert	0.5	375	187.50	Finalize property taxes and correspondence to municipalities.
9/27/2017	Warga,Brent M	0.7	475	332.50	E-mail correspondence with MLT Aikins re: court hearing, response to Mr. Trippier, and shop rental opportunity.
9/27/2017	Fritz,John Robert	0.3	375	112.50	Correspondence with counsel to the Liquidator; follow-up with MIG.
9/28/2017	Dew,Todd	0.2	250	50.00	Review and payment of legal bill.
9/28/2017	Fritz,John Robert	1.0	375	375.00	Drafting of First Monitor's Report.
10/5/2017	Warga,Brent M	1.6	475	760.00	Call with J. Lee re: letter to Mr. Trippier; review of various letter correspondence in preparation for call; review Appraisal to asses potential land parcel sale.
10/11/2017	Dew,Todd	0.2	250	50.00	Bank reconciliation.
10/11/2017	Fritz,John Robert	1.3	375	487.50	Drafting of First Report.
10/12/2017	Warga,Brent M	0.8	475	380.00	E-mail correspondence to Norm Boudreau re: payment of property taxes; e-mail to J. Lee re: any response to Oct. 5, 2017 letter to F. Tripper and suggested additional correspondence re: Liquidation Plan.
10/16/2017	Fritz,John Robert	1.0	375	375.00	Draft liquidation plan.
10/17/2017	Warga,Brent M	0.4	475	190.00	Discussions with J. Fritz re: Proposed Liquidation Plan and scoping.
10/17/2017	Dew,Todd	1.0	250	250.00	Compile outstanding hydro bills for payment; prepare payment for hydro; emails to/from MB Hydro.
10/17/2017	Fritz,John Robert	2.0	375	750.00	Drafting Liquidation Plan; drafting of memo to counsel.
10/18/2017	Warga,Brent M	0.7	475	332.50	Review of Proposed Liquidation Plan and correspondence to MLT Aikins.
10/18/2017	Fritz,John Robert	0.4	375	150.00	Finalize Draft Liquidation Plan; correspondence and provision of same to counsel.
10/23/2017	Warga,Brent M	3.6	475	1,710.00	Drafting of First Report and Confidential Report.
10/23/2017	Fritz,John Robert	2.0	375	750.00	Updates to First Report.
10/24/2017	Warga,Brent M	0.8	475	380.00	Review of Reports and discussions with J. Fritz re: same.
10/24/2017	Dew,Todd	0.6	250	150.00	Discussions with J. Fritz re: stale dated cheques; calls to MPIC re: stale dated cheque.
10/24/2017	Fritz,John Robert	5.0	375	1,875.00	Drafting of First and First Confidential Reports and edits to exhibits.
10/25/2017	Warga,Brent M	0.8	475	380.00	Review of e-mail correspondence re: sales process; review of First and Confidential Reports.
10/26/2017	Warga,Brent M	1.1	475	522.50	Finalization of Reports; e-mail correspondence with J. Lee re: same.
10/26/2017	Fritz,John Robert	1.1	375	412.50	Updates to reports based on QA.
10/27/2017	Warga,Brent M	1.3	475	617.50	Updates to Confidential Report from QAR; e-mail correspondence with J. Lee re: reports; review of letter correspondence from F. Trippier.
Total		68.2		\$ 28,577.50	



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Tel: (204) 942-0051
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Attention: Lincoln Wolfe and Duanne Taylor
Via Email: lwolfe685@gmail.com
Via Email: duannetaylor@googlemail.com
Taylor Bros. Farm Ltd.
Edwin Potato Growers Ltd.
1A W Hwy
Portage la Prairie, MB R1N 3C5

Date: December 4, 2017
Invoice Number: 4549993
Client/Mandate Number: 939686/1000000
Billing Partner: B. Warga

GST/HST Registration Number: 12289 3605

Invoice

Professional services rendered in accordance with the Court Appointed Liquidation proceedings for the period October 28, 2017 to November 30, 2017:

	Hours		
• B. Warga - Partner	13.4	\$	6,365.00
• B. Taylor - Partner	1.4		665.00
• J. Fritz - Senior Manager	26.9		10,087.50
• T. Dew - Senior Associate	4.2		1,050.00
	45.9		18,167.50
		Our Fee	\$ 18,167.50
		GST@ 5%	908.38
		Amount Payable (CAD)	\$ 19,075.88

Remittance information on last page

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: 4549993

Date	Name	Hours	Rates	Total	Description
10/28/2017	Taylor,Robert	1.0	475.00	\$ 475.00	Review of reports.
10/29/2017	Warga,Brent M	1.0	475.00	475.00	Review of First and Confidential Report comments from legal counsel; updates to Reports.
10/30/2017	Warga,Brent M	4.2	475.00	1,995.00	Finalization of First Report and Confidential Report based on legal comments and QA comments; review of Draft Notice of Motion for Nov 21, 2017 Court Hearing.
10/30/2017	Fritz,John Robert	4.0	375.00	1,500.00	Review of Notice of Motion; edits to First and First Confidential reports.
10/30/2017	Taylor,Robert	0.4	475.00	190.00	QAR review of file.
10/31/2017	Warga,Brent M	2.9	475.00	1,377.50	Updates to SRD; finalization of First and Confidential Reports; invoicing.
10/31/2017	Fritz,John Robert	5.5	375.00	2,062.50	Report finalization; service and posting.
11/1/2017	Dew,Todd	0.2	250.00	50.00	Processing of payables
11/8/2017	Warga,Brent M	0.6	475.00	285.00	E-mail correspondence with Red River Appraisers.
11/9/2017	Dew,Todd	0.6	250.00	150.00	Daily file administration; bank reconciliation.
11/17/2017	Dew,Todd	0.2	250.00	50.00	Processing of payables
11/20/2017	Fritz,John Robert	1.1	375.00	412.50	Review of D. Taylor filing information; call with legal counsel.
11/20/2017	Warga,Brent M	0.1	475.00	47.50	Call with J. Lee.
11/21/2017	Warga,Brent M	2.5	475.00	1,187.50	Attendance at Court Hearing; preparation for same.
11/21/2017	Warga,Brent M	0.8	475.00	380.00	Discussions with J. Fritz re: hearing; discussions re: next steps and implementation of the sales process.
11/22/2017	Fritz,John Robert	1.8	375.00	675.00	Drafting of Sales and Information Package.
11/27/2017	Fritz,John Robert	6.0	375.00	2,250.00	Compilation of information and drafting SIP for distribution; direction to T. Dew re: compilation of interested parties.
11/28/2017	Fritz,John Robert	3.0	375.00	1,125.00	SIP drafting and information requests.
11/28/2017	Dew,Todd	1.0	250.00	250.00	Identifying potential purchasers, realtors, investment companies and auctioneers for sale package.
11/28/2017	Warga,Brent M	0.7	475.00	332.50	Discussions with J. Fritz re: sale package; call with National Leasing.
11/29/2017	Fritz,John Robert	5.0	375.00	1,875.00	Insurance call and payment arrangements; e-mail correspondence with L. Wolfe and D. Taylor re: information requests for SIP and leased fertilizer tank; drafting of SIP.
11/29/2017	Dew,Todd	2.0	250.00	500.00	Identifying potential purchasers, realtors, investment companies and auctioneers for sale package.
11/29/2017	Warga,Brent M	0.6	475.00	285.00	Discussions with J. Fritz re: sale package and review of e-mail correspondence.
11/30/2017	Dew,Todd	0.2	250.00	50.00	Processing of payables
11/30/2017	Fritz,John Robert	0.5	375.00	187.50	Invoice payments; review R&D; direction to E. Boheimer re: package edits.
Total		45.9		\$ 18,167.50	



Invoice 8000009494

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: January 25, 2018
Client No.: 1171131
WBS#: RLWC0001
Engagement Partner: Brent Warga
GST Registration: 122893605RT0001

For professional services rendered

Fees

Professional services rendered in accordance with the Court Appointed Liquidation proceedings for the period December 1, 2017 to January 14, 2018:

B. Warga - Partner (5.5 hrs) - \$2,612.50
J. Fritz - Senior Manager (30.9 hrs) - \$11,587.50
T. Dew - Senior Associate (8.7 hrs) - \$2,175.00
Total (45.1 hrs)

GST applicable 16,375.00

Expense

Travel Expenses

GST applicable 99.05

Sales Tax

GST at 5.00% 823.70

Total Amount Due (CAD) 17,297.75

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: 800009494

Date	Name	Hours	Rates	Total	Description
12/4/2017	Dew, Todd	0.2	250.00	\$ 50.00	Processing of payables.
12/4/2017	Dew, Todd	0.1	250.00	25.00	Daily file administration.
12/5/2017	Fritz, John	1.5	375.00	562.50	Investigation of value for 60,000 gallon tank leased from National Leasing; draft correspondence to L. Wolfe and D. Taylor.
12/5/2017	Warga, Brent	0.6	475.00	285.00	Discussions with J. Lee and J. Fritz re: fertilizer tank sale.
12/6/2017	Fritz, John	0.3	375.00	112.50	Finalize tank correspondence; e-mail to Taylor and Wolfe.
12/7/2017	Dew, Todd	0.2	250.00	50.00	Processing of payables.
12/8/2017	Dew, Todd	0.2	250.00	50.00	Bank reconciliation.
12/8/2017	Fritz, John	4.5	375.00	1,687.50	Update SIP for information from L. Wolfe, D. Taylor, Appraiser and Assessments Online.
12/11/2017	Fritz, John	1.0	375.00	375.00	Update to SIP; call to G. Daman re: information requested.
12/12/2017	Warga, Brent	1.8	475.00	855.00	Review of sales package; review of e-mail correspondence from J. Lee (received from F. Trippier); response to J. Lee e-mail; discussions with J. Fritz re: sale package; call to National Leasing re: fertilizer tank.
12/13/2017	Dew, Todd	1.0	250.00	250.00	Consent forms for GST for Taylor Bros and Edwin Potato Growers; review of e-mails; call with MIG Insurance re unsecured claim; create creditor listing.
12/13/2017	Warga, Brent	0.6	475.00	285.00	Call with J. Lee re: file matters (fertilizer tank, F. Trippier correspondence, sales package).
12/12/2017	Fritz, John	3.5	375.00	1,312.50	Finalization of SIP; compilation of interested party list.
12/13/2017	Fritz, John	2.0	375.00	750.00	Finalization of SIP; compilation of interested party list.
12/14/2017	Warga, Brent	0.5	475.00	237.50	Discussions with J. Fritz re: file matters
12/14/2017	Dew, Todd	0.4	250.00	100.00	Compilation of interested party list.
12/17/2017	Fritz, John	4.0	375.00	1,500.00	Updates to SIP; correspondence with G. Daman re: commentary and information in appraisal report; correspondence to D. Taylor and L. Wolfe; correspondence to L. Wolfe re: review of SIP and enquiry re: fertilizer tank.
12/18/2017	Fritz, John	0.3	375.00	112.50	Correspondence with advertiser; review of correspondence from D. Taylor/F. Trippier.
12/20/2017	Fritz, John	0.7	375.00	262.50	Calls to parties with critical land information per F. Tripper/D. Taylor; discussion with J. Lavalee re: same.
12/21/2017	Dew, Todd	0.2	250.00	50.00	Processing of payables.
12/27/2017	Fritz, John	1.5	375.00	562.50	Email to D. Taylor and F. Trippier in response to previous correspondence; correspondence review; call to Enns Bros.; correspondence with Liquidator's counsel.
12/27/2017	Warga, Brent	0.3	475.00	142.50	Review of various e-mail correspondence.
1/2/2018	Fritz, John	1.2	375.00	450.00	Correspondence to D. Taylor and L. Wolfe re: previous SIP correspondence and lease expiration; correspondence from R. McFadden re: residents; correspondence with counsel re: leases.
1/2/2018	Warga, Brent	0.5	475.00	237.50	Review of various e-mail correspondence re: expired leases.
1/3/2018	Fritz, John	0.4	375.00	150.00	Call to Enns Bros. based on letter from F. Trippier; direction to T. Dew re: additional parties for SIP; investigate alternate advertisers identified by D. Taylor.
1/4/2018	Fritz, John	0.9	375.00	337.50	Arrangements for property security; direction to T. Dew; call with D. Taylor; review of F. Trippier correspondence.
1/5/2018	Fritz, John	3.6	375.00	1,350.00	Call and email correspondence with Enns Bros. re: D. Taylor suggested information; T. Dew direction re: calls and asset security; email to D. Taylor and L. Wolfe re: status of information and SIP; revisions to SIP; correspondence with legal counsel.
1/5/2018	Warga, Brent	1.2	475.00	570.00	Review of e-mail correspondence to be sent to F. Tripper and R. McFadyen; discussion of file matters with J. Fritz.
1/8/2018	Dew, Todd	2.4	250.00	600.00	Bank reconciliations; attend farm site; meet with DC Security to change locks on farm shop and trailer; take pictures of all farm buildings and contents.
1/10/2018	Fritz, John	0.8	375.00	300.00	Finalize newspaper advertisement; seeding timing research; SIP timing review; direction to T. Dew.
1/11/2018	Fritz, John	3.2	375.00	1,200.00	Direction to T. Dew; calls to interested parties; compilation of additional interested parties (investment companies, auctioneers, etc.).
1/12/2018	Dew, Todd	4.0	250.00	1,000.00	Calls to prospective interested parties.
1/12/2018	Fritz, John	1.5	375.00	562.50	Package distribution; returning calls from interested parties; National leasing call.
Total		45.1		\$ 16,375.00	



Invoice 8000055366

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 21, 2018
Client No.: 1171131
WBS#: RLWC0001
Engagement Partner: Brent Warga

GST Registration: 122893605RT0001

For professional services rendered

Fees

Professional services rendered in accordance with the Court Appointed
Liquidation proceedings for the period January 15, 2018 to March 16,
2018:

B. Warga - Partner (29.2 hrs) - \$13,870.00
J. Fritz - Senior Manager (25.9 hrs) - \$9,712.50
T. Dew - Senior Associate (41.5hrs) \$10,375.00
Total (96.6 hrs) \$33,957.50

GST applicable 33,957.50

Expense

Travel

GST applicable 467.80

Sales Tax

GST at 5.00% 1,721.27

Total Amount Due (CAD) 36,146.57

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: 800055366

Date	Name	Hours	Rates	Total	Description
1/15/2018	Dew, Todd	0.5	250.00	\$ 125.00	Daily file administration.
1/15/2018	Fritz, John	0.6	375.00	225.00	Review of Liquidator's first report and schedules; call with F. Trippier, R. McFadyen, J. Lee and B. Warga re: D. Taylor potential bid.
1/15/2018	Warga, Brent	0.5	475.00	237.50	Call with F. Trippier, R. McFadyen, and J. Lee re: possible bids.
1/16/2018	Fritz, John	0.8	375.00	300.00	Calls with interested parties; distribution of SIP.
1/17/2018	Dew, Todd	1.0	250.00	250.00	Advertising of sales process on farms.com and agweek.com.
1/17/2018	Fritz, John	1.2	375.00	450.00	Interested party calls; review of D. Taylor suggested sources of advertising; review of a/r information with T. Dew.
1/18/2018	Fritz, John	1.0	375.00	375.00	Correspondence with interested parties and distribution of SIP; direction to T. Dew re: records review; contacting interested parties.
1/19/2018	Dew, Todd	0.4	250.00	100.00	Review advertising; email and call with farms.com.
1/19/2018	Fritz, John	1.4	375.00	525.00	Review of advertisements and correspondence with alternate advertisers identified by D. Taylor; calls with various interested parties in the assets of the Companies; site visit co-ordination.
1/22/2018	Dew, Todd	0.5	250.00	125.00	Send packages to interested parties.
1/23/2018	Dew, Todd	0.6	250.00	150.00	Daily file administration; update control sheet and send packages to interested parties.
1/23/2018	Fritz, John	1.1	375.00	412.50	Calls with interested parties; distribution of SIP; ad review and requesting tearsheets.
1/25/2018	Dew, Todd	1.2	250.00	300.00	Processing of payables; calls and emailing packages to interested parties.
1/25/2018	Fritz, John	1.6	375.00	600.00	Preparation for call with J. Lee re: R.L. Wolfe tenants; calls to interested parties; direction to T. Dew re: site visits; additional calls to potential interested parties; package distribution.
1/26/2018	Dew, Todd	2.0	250.00	500.00	Meet with interested parties at farm sites.
1/26/2018	Fritz, John	0.3	375.00	112.50	Direction to T. Dew re: site visit and GST filing.
1/29/2018	Fritz, John	1.1	375.00	412.50	Calls with interested parties; package distribution; follow-up call to D. Taylor; review of R. McFadyen letter and edits to same.
1/29/2018	Warga, Brent	0.3	475.00	142.50	Review of letter to R. Wolfe from MLT Aikins and providing commentary thereon.
1/30/2018	Dew, Todd	1.0	250.00	250.00	Email package to interested parties; arrange appointments to view properties; review MB Hydro and RM of Portage La Prairie utility bills.
1/30/2018	Warga, Brent	0.2	475.00	95.00	Review of e-mail correspondence from J. Lee; discussions with J. Fritz.
1/31/2018	Dew, Todd	1.5	250.00	375.00	Filing of GST returns; payments to CRA; sending packages to interested parties.
1/31/2018	Fritz, John	1.4	375.00	525.00	Call with D. Ward re: sales process; call with D. Taylor re: QuickBooks information; review of GST filing; interested parties enquiries.
2/1/2018	Dew, Todd	1.0	250.00	250.00	Daily file administration; calls with interested parties; email package to interested parties.
2/2/2018	Dew, Todd	2.0	250.00	500.00	Meet with Ritchie Brothers at farm sites.
2/5/2018	Dew, Todd	1.0	250.00	250.00	Phone calls to prospective interested parties; send sales package to interested parties.
2/5/2018	Fritz, John	1.2	375.00	450.00	Enquiries from interested parties; test of QuickBooks password; call with R. McFadyen re: short term lease arrangement; addressing outstanding utility bill matters.
2/6/2018	Dew, Todd	0.2	250.00	50.00	Calls from interested parties; email sales packages.
2/7/2018	Fritz, John	1.5	375.00	562.50	Interested party enquiries and correspondence; correspondence to L. Wolfe and D. Taylor re: Sales and Information Process clarification.
2/8/2018	Dew, Todd	0.4	250.00	100.00	Preparation of GST return for January 2018.
2/9/2018	Dew, Todd	0.4	250.00	100.00	Bank reconciliations.
2/12/2018	Fritz, John	0.3	375.00	112.50	QuickBooks items; direction to T. Dew re: calls and A/R.
2/13/2018	Dew, Todd	1.0	250.00	250.00	Review outstanding A/R invoices; discussions with John Fritz re: A/R letters; calls with interested parties for viewing of assets.
2/13/2018	Fritz, John	0.3	375.00	112.50	Follow-up with R. McFadyen re: lease; field information follow-up from J. Lavalee and Enns Bros.
2/14/2018	Dew, Todd	1.0	250.00	250.00	Telephone call follow up to interested parties.
2/15/2018	Dew, Todd	2.5	250.00	625.00	Meet with Les Wiebe and Terry Humiski to view farm sites and agricultural land.
2/15/2018	Fritz, John	0.7	375.00	262.50	Package distribution and discussion with certain interested parties; T. Dew update re: site meetings.
2/16/2018	Dew, Todd	1.0	250.00	250.00	Calls with interested parties for package; send package to interested parties; email to real estate agent re package; discussions with J. Fritz re: site visits.
2/16/2018	Fritz, John	0.4	375.00	150.00	Correspondence from R. McFadyen and draft response re: temporary lease arrangement.
2/19/2018	Fritz, John	0.2	375.00	75.00	Correspondence with legal counsel re: short term lease.
2/20/2018	Dew, Todd	1.0	250.00	250.00	Calls with interested parties; email packages; update tracking spreadsheet.
2/20/2018	Fritz, John	1.5	375.00	562.50	Calls with interested parties; direction to T. Dew; meeting with R. McFadyen re: cheques and information pertaining to TBF and EPG from R.L. Wolfe; short term lease correspondence.
2/21/2018	Dew, Todd	1.0	250.00	250.00	Calls with interested parties; email packages; update tracking spreadsheet.
2/21/2018	Fritz, John	1.0	375.00	375.00	Discussion with and direction to T. Dew re: information from R. McFadyen; interested party enquiries.
2/23/2018	Dew, Todd	0.4	250.00	100.00	A/R letters; calls with interested parties.
2/23/2018	Fritz, John	2.0	375.00	750.00	Call and email with D. Taylor re: accounts receivable; finalization of A/R letters; calls with interested parties.
2/26/2018	Dew, Todd	3.0	250.00	750.00	Calls with CRA re: outstanding Corporate Income Tax and GST returns for Taylor Bros and Edwin Potato Growers; draft memo to file re: outstanding returns; prepare GST returns; review Company records for tax and GST information
2/26/2018	Warga, Brent	1.0	475.00	475.00	Call with Gerald Wiebe; review of offer tracking spreadsheet.
2/27/2018	Dew, Todd	3.5	250.00	875.00	Process outstanding GST returns; 2013 and 2014 Corporate Income Tax return preparation.
2/28/2018	Dew, Todd	1.5	250.00	375.00	Corporate Income Tax return preparation; calls with Les Wiebe re: questions surrounding offer on land.
2/28/2018	Warga, Brent	1.1	475.00	522.50	Discussions with interested parties; direction to T. Dew re: tax filings.
3/1/2018	Dew, Todd	1.0	250.00	250.00	Correspondence with interested parties via telephone and emails; corporate Income tax return preparation.
3/1/2018	Warga, Brent	2.4	475.00	1,140.00	Drafting Second Report.
3/2/2018	Dew, Todd	3.0	250.00	750.00	Communications with interested parties; review incoming offers; input offers into offer spreadsheet for review; advertising recap for B. Warga.
3/2/2018	Warga, Brent	3.6	475.00	1,710.00	Drafting of Second Report; review of offers.
3/4/2018	Warga, Brent	4.0	475.00	1,900.00	Drafting Second and Confidential Report; e-mail correspondence to J. Lee re: Taylor offer; review of all offers.
3/5/2018	Dew, Todd	1.5	250.00	375.00	Review corporate income tax return with J. Fritz; review accounting records for A/R collections.

TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.
LIQUIDATION TIME SUMMARY
INVOICE NO: 8000055366

Date	Name	Hours	Rates	Total	Description
3/5/2018	Fritz, John	1.0	375.00	375.00	Direction to T. Dew and offer review; discussions with B. Warga.
3/5/2018	Warga, Brent	1.7	475.00	807.50	Draft letter to D. Taylor re: offer; discussions with J. Fritz re: file matters.
3/6/2018	Warga, Brent	1.5	475.00	712.50	Review of response letter to D. Taylor; call with J. Lee; review of D. Taylor letter correspondence; e-mail to J. Lee.
3/7/2018	Dew, Todd	0.4	250.00	100.00	Bank reconciliations.
3/7/2018	Fritz, John	0.5	375.00	187.50	Responses to bidder enquiries.
3/7/2018	Warga, Brent	2.7	475.00	1,282.50	Drafting second report; calls with and e-mail correspondence with J. Lee re: SIP; call with BMO.
3/8/2018	Dew, Todd	0.2	250.00	50.00	Update advertising PDF file for report.
3/8/2018	Fritz, John	0.8	375.00	300.00	Ritchie Bros. correspondence; A/R correspondence; T. Dew report items.
3/8/2018	Warga, Brent	1.6	475.00	760.00	Drafting of Second Report.
3/9/2018	Dew, Todd	0.5	250.00	125.00	Review of GST Notices of Assessment; calls with MB PST re: existing PST accounts.
3/9/2018	Warga, Brent	0.6	475.00	285.00	Correspondence with Offerors; review of draft lease agreement.
3/12/2018	Dew, Todd	0.4	250.00	100.00	GST return for February 2018; email to Bill Klassen re: auction proposal.
3/12/2018	Fritz, John	0.9	375.00	337.50	Calls with counsel; calls with various interested parties re: offers provided; drafting D. Taylor correspondence.
3/12/2018	Warga, Brent	1.1	475.00	522.50	Call with J. Lee; review correspondence to F. Trippier re: sales process; updates to Second Report.
3/13/2018	Dew, Todd	2.5	250.00	625.00	Corporate income tax return preparation for 2014; draft letters to return deposit payments to interested purchasers; draft letters to auctioneers to advise them of non acceptance of their proposal.
3/13/2018	Fritz, John	2.0	375.00	750.00	Correspondence to offerors, call with Counsel.
3/13/2018	Warga, Brent	2.8	475.00	1,330.00	Review of letters to successful purchasers; calls to successful purchasers; call with J. Lee; e-mail to J. Lee re: path forward; updates to Second Report.
3/14/2018	Dew, Todd	2.0	250.00	500.00	Email auctioneers about non acceptance of auction proposals; send non acceptance letters to offerors; deposit cheques for accepted offers.
3/14/2018	Fritz, John	0.4	375.00	150.00	Responses to offerors.
3/14/2018	Warga, Brent	2.5	475.00	1,187.50	Drafting of Second and Confidential Reports.
3/15/2018	Dew, Todd	0.4	250.00	100.00	Discussions with J. Fritz re: MASC A/R; calls with MASC re: outstanding A/R and transfer of credit.
3/15/2018	Warga, Brent	1.1	475.00	522.50	E-mail correspondence with J. Lee re: Court hearing and reporting; call with J. Lee re: same.
3/16/2018	Fritz, John	0.7	375.00	262.50	Review of Second report; call to legal counsel for successful purchaser re: lender contact.
3/16/2018	Warga, Brent	0.5	475.00	237.50	Review of various e-mail correspondence from J. Lee.
Total		96.6		\$ 33,957.50	



Invoice 8000098059

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: May 02, 2018
Client No.: 1171131
WBS#: RLWC0001
Engagement Partner: Brent Warga

GST Registration: 122893605RT0001

For professional services rendered

Fees

Professional services rendered in accordance with the Court Appointed Liquidation proceedings for the period March 17, 2018 to April 27, 2018:

B. Warga - Partner (47.5 hrs) - \$22,562.50
J. Fritz - Senior Manager (31.9 hrs) - \$11,962.50
T. Dew - Senior Associate (5.3 hrs) - \$1,325.00
R. Brown - Technician (1.6 hrs) - \$160.00
Total (86.3 hrs) \$36,010.00

GST applicable 36,010.00

Sales Tax

GST at 5.00% 1,800.50

Total Amount Due (CAD) 37,810.50

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: 800098059

Date	Name	Hours	Rates	Total	Description
3/19/2018	Warga, Brent	0.5	475	\$ 237.50	E-mail correspondence to J. Lee re: court hearing; discussions with J. Fritz re: file matters.
3/20/2018	Fritz, John	1.5	375	562.50	Drafting of Second and Confidential Reports; creditor correspondence.
3/20/2018	Warga, Brent	2.8	475	1,330.00	Updates to Second Report; preparation of fee and disbursement summaries for Report.
3/21/2018	Fritz, John	4.5	375	1,687.50	Call with J. Lee; review of Second Report; review of Second Confidential Report; review of Supplement to the Second Report and appendices.
3/21/2018	Warga, Brent	3.1	475	1,472.50	Review of asset purchase agreements; call with J. Lee re: file matters and court proceedings; review of various e-mail correspondence.
3/22/2018	Fritz, John	3.5	375	1,312.50	Edits to Second, Confidential and Supplemental Reports; provision to QA and legal counsel for commentary.
3/22/2018	Warga, Brent	2.3	475	1,092.50	Finalization of draft reports; review of APAs; e-mail correspondence with J. Lee.
3/23/2018	Dew, Todd	0.2	250	50.00	Registered mail confirmation of delivery.
3/23/2018	Fritz, John	0.8	375	300.00	Finalization of Reports for the April 5 hearing; review of internal and legal counsel suggested edits.
3/23/2018	Warga, Brent	3.3	475	1,567.50	Finalization of Second and Confidential Reports; updates to creditor claims schedule; call with J. Lee; review of APA's; execution of same for Beaver Creek.
3/25/2018	Fritz, John	0.7	375	262.50	Edits to Second and Confidential Reports.
3/25/2018	Warga, Brent	3.8	475	1,805.00	Updates to Second and Second Confidential Reports; review of draft order and notice of motion materials; review of secured claims.
3/26/2018	Fritz, John	4.0	375	1,500.00	Finalize Reports for filing; secured creditor claims correspondence; call with legal counsel.
3/26/2018	Warga, Brent	3.1	475	1,472.50	Review and finalizing of Reports; review of BMO claim and updating of debt schedule.
3/27/2018	Brown, Rose	0.2	100	20.00	Website update.
3/27/2018	Fritz, John	1.5	375	562.50	Website updates; interested party enquiry; discussions and correspondence with municipalities re: 2018 property taxes.
3/27/2018	Warga, Brent	1.2	475	570.00	Updates to Supplemental Report; review of secured claims; e-mail to R. McFadyen re: Wolfe claim(s).
3/28/2018	Faria, Cecilia	0.6	100	60.00	Website update.
3/28/2018	Fritz, John	3.0	375	1,125.00	Review of Supplement to the Second Report; review of security opinions; calls with B. Warga and Counsel.
3/28/2018	Warga, Brent	3.8	475	1,805.00	Review of security opinions; drafting of Supplement to the Second Report; call with J. Lee re: file matters.
3/29/2018	Faria, Cecilia	0.6	100	60.00	Website update.
3/29/2018	Fritz, John	3.5	375	1,312.50	Review concept of marshalling of proceeds; call with counsel; finalize Supplement to the Second Report for service.
3/29/2018	Warga, Brent	2.1	475	997.50	Finalization of Supplement to the Second Report; call with J. Lee re: F. Trippier call; file matters with J. Fritz.
3/30/2018	Warga, Brent	0.5	475	237.50	Review of letter to F. Trippier; updates to same; e-mail correspondence to J. Lee.
4/2/2018	Fritz, John	0.8	375	300.00	Call with MB Hydro; research Bipole III payout re: land use payments and crop damage; correspondence with counsel.
4/2/2018	Warga, Brent	0.5	475	237.50	Discussions with J. Fritz re: Hydro and other file matters.
4/3/2018	Dew, Todd	2.0	250	500.00	2015 Corporate Income Tax Return preparation.
4/3/2018	Fritz, John	0.2	375	75.00	Manitoba Hydro correspondence re: payments for Bipole III.
4/3/2018	Warga, Brent	0.5	475	237.50	Review of supplemental brief.
4/4/2018	Fritz, John	1.3	375	487.50	Correspondence with Manitoba Hydro re: payments with respect to Bipole III project; review of materials from D. Taylor's counsel; call with legal counsel.
4/4/2018	Warga, Brent	1.8	475	855.00	Review of D. Taylor affidavit and notice of motion; call with J. Lee re: same.
4/5/2018	Warga, Brent	2.2	475	1,045.00	Attendance at Court Hearing.
4/6/2018	Dew, Todd	0.8	250	200.00	Bank reconciliations; GST return filing.
4/6/2018	Warga, Brent	0.4	475	190.00	Review of various e-mail correspondence.
4/12/2018	Dew, Todd	0.3	250	75.00	Creditor calls; e-mail website address to creditor; update payables listing.
4/13/2018	Brown, Rose	0.2	100	20.00	Update Website page.
4/13/2018	Warga, Brent	1.7	475	807.50	Attendance at Court Hearing; execution of closing documents at MLT Aikins.
4/16/2018	Fritz, John	3.2	375	1,200.00	Closing matters; review of Hydro payments; review of unpaid utility costs by lessee.
4/16/2018	Warga, Brent	1.1	475	522.50	Various e-mail correspondence, calls, and meetings with legal counsel re: closing.
4/17/2018	Fritz, John	0.3	375	112.50	Property sale closing items.
4/17/2018	Warga, Brent	1.1	475	522.50	Various e-mail correspondence, calls, and meetings with legal counsel re: closing; review of trust conditions; finalization of closing certificate.
4/18/2018	Dew, Todd	1.0	250	250.00	Review documentation on Northern Sunshine Farms for B. Warga.
4/18/2018	Warga, Brent	0.7	475	332.50	Review of Northern Sunshine Farms claim; review of Wiebe claim and security opinion; call with Ross McFadyen re: appeal.
4/19/2018	Fritz, John	0.2	375	75.00	Hydro payment follow-up.
4/19/2018	Warga, Brent	1.1	475	522.50	Review of Northern Sunshine Farms claim and supporting documentation; discussions and direction to T. Dew.
4/20/2018	Fritz, John	0.6	375	225.00	Information request from Manitoba Hydro; Wiebe claim correspondence to counsel.
4/20/2018	Warga, Brent	1.2	475	570.00	Review of NSF Claim; e-mail correspondence with J. Lee re: settlement discussions.
4/22/2018	Warga, Brent	0.2	475	95.00	Review of e-mail correspondence from J. Lee; review of F. Tripper letter.
4/23/2018	Warga, Brent	0.7	475	332.50	Review of MLT Aikins letter to F. Trippier; call with J. Lee.
4/24/2018	Warga, Brent	0.2	475	95.00	Review of e-mail correspondence from D. Taylor; discussion with J. Fritz re: same.
4/25/2018	Fritz, John	1.0	375	375.00	Review of response to D. Taylor; review of tax and financial statement items; review of Ritchie Bros. information from asset sale not otherwise available from Management.
4/25/2018	Warga, Brent	2.4	475	1,140.00	Response to D. Taylor e-mail; preparation of distribution allocation schedule.
4/26/2018	Fritz, John	1.3	375	487.50	Review of National Leasing Security, Wiebe Claim and Distribution Schedule; correspondence to counsel; website update; direction to T. Dew.
4/26/2018	Warga, Brent	2.1	475	997.50	Updates to Distribution Schedule; e-mail correspondence with J. Lee.
4/27/2018	Dew, Todd	1.0	250	250.00	Prepare and file GST returns for Taylor Bros for March 2018 and Edwin Potato for Jan - Mar 2018.
4/27/2018	Warga, Brent	3.1	475	1,472.50	Drafting of Third Report; call with J. Lee re: file matters.
Total		86.3		\$ 36,010.00	

Exhibit L – 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

Date	Invoice #	Fees	Disbursements	GST	PST	Total	Hours
15-Jun-17	701233	\$ 9,333	\$ 32	\$ 468	\$ 558	\$ 10,391	15.2
31-Jul-17	705191	16,062	264	805	964	18,094	29.2
15-Aug-17	707973	4,383	364	226	263	5,236	6.9
27-Sep-17	711460	5,685	55	287	341	6,368	8.8
27-Oct-17	716072	3,474	8	174	208	3,863	5.5
20-Nov-17	719938	10,487	242	536	629	11,894	17.2
8-Dec-17	724854	15,823	558	814	949	18,144	33.6
18-Jan-17	727525	4,514	18	227	271	5,029	10.0
15-Feb-18	730678	2,699	2	135	162	2,998	4.3
19-Mar-18	734334	553	-	28	33	614	0.9
25-Apr-18	738934	36,400	1,558	1,893	2,183.97	42,034	88.1
TOTAL		\$ 109,411	\$ 3,100	\$ 5,593	\$ 6,563	\$ 124,666	219.7

**For payments by electronic funds transfer, instructions are provided on
the remittance copy of this invoice**

GST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Jun 15, 2017
Invoice #: 701233

STATEMENT OF ACCOUNT

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

bwarga@deloitte.ca

RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008

TO PROFESSIONAL SERVICES RENDERED

Mar 02/17	0.10	Lee, Jeffrey M.	Reviewing court application materials
Mar 03/17	0.10	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding hearing
Mar 17/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding status update and preparing reply
May 01/17	0.20	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding liquidation order
May 01/17	0.10	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding liquidation order
May 01/17	0.20	Lee, Jeffrey M.	Correspondence to R. McFadyen regarding proposed land rental arrangement
May 02/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and R. McFadyen regarding proposed meeting to discuss potential lease arrangement
May 02/17	0.50	Lee, Jeffrey M.	Attending to edit and revise draft Liquidation Order
May 02/17	0.10	Lee, Jeffrey M.	Correspondence to R. McFadyen regarding edits to proposed Liquidation Order
May 03/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen to F. Trippier regarding Order appointing Liquidator
May 05/17	0.50	Lee, Jeffrey M.	Attending conference call with B. Warga and counsel
May 05/17	0.10	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding status of liquidation process
May 05/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen to Arbitrator regarding status of liquidation
May 05/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding land rental proposal

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Jun 15, 2017
Invoice #: 701233

May 05/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding status of liquidation
May 05/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and preparing reply correspondence
May 05/17	0.40	Lee, Jeffrey M.	Reviewing draft lease communication to counsel and preparing edits
May 05/17	0.40	Lee, Jeffrey M.	Preparing revised language for correspondence to counsel regarding lease issues
May 06/17	0.10	Lee, Jeffrey M.	Reviewing Farm Lease
May 06/17	0.60	Taylor, G. Bruce	Email correspondence, reviewing Farm Lease, following up regarding Farm Lease
May 08/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding acceptance of farm lease terms
May 08/17	0.20	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier to B. Warga and preparing draft response
May 08/17	0.10	Lee, Jeffrey M.	Reviewing draft correspondence from B. Warga to F. Trippier
May 11/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen to counsel regarding formal Order
May 11/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen and D. Ward regarding BMO position on Liquidation Order
May 11/17	0.10	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding Liquidation Order
May 11/17	0.10	Lee, Jeffrey M.	Correspondence to D. Ward regarding BMO position on Liquidation Order
May 11/17	0.50	Lee, Jeffrey M.	Revising draft Farm Lease and sending same to B. Warga
May 12/17	0.20	Lee, Jeffrey M.	Correspondence to B. Warga and J. Fritz regarding finalizing real property leases
May 12/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding finalizing leases and preparing reply
May 12/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding real property tax arrears and preparing reply correspondence
May 15/17	0.20	Lee, Jeffrey M.	Telephone attendance on D. Ward regarding Receiver's Borrowings Charge
May 15/17	0.50	Lee, Jeffrey M.	Preparing draft correspondence to D. Ward regarding draft liquidation order
May 15/17	0.20	Lee, Jeffrey M.	Correspondence to D. Ward regarding proposed edits to Liquidation Order
May 18/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding status of cash rent leases and preparing reply

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Jun 15, 2017
Invoice #: 701233

May 19/17	0.20	Lee, Jeffrey M.	Reviewing correspondence from D. Ward and preparing correspondence to B. Warga
May 21/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding settling Liquidation Order and preparing reply
May 23/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau regarding Consent to Liquidation Order
May 23/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen to N. Boudreau regarding Liquidation Order
May 24/17	0.50	Lee, Jeffrey M.	Revising draft Farm Lease and preparing correspondence to B. Warga
May 24/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding appointment to settle Liquidation Order
May 24/17	0.70	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier and B. Warga and preparing detailed reply
May 24/17	0.30	Lee, Jeffrey M.	Revising draft Farm Lease Agreement and preparing correspondence to R. McFadyen
May 24/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and preparing reply
May 24/17	0.20	Olfert, Paul D.	Advising regarding leases of bins
May 25/17	0.30	Lee, Jeffrey M.	Attending to finalize RLWL Farm Lease
May 25/17	0.20	Lee, Jeffrey M.	Attending to distribute execution copy of Farm Lease Agreement
May 25/17	0.50	Lee, Jeffrey M.	Correspondence to D. Ward regarding Liquidation Order
May 25/17	1.50	Olfert, Paul D.	Drafting Access Agreement and revising Lease to accommodate access by R.L. Wolfe Ltd. to bins on land leased by Fat Cat Farms Ltd.
May 26/17	0.20	Lee, Jeffrey M.	Reviewing draft Access Agreement and modified Fat Cat Farms Lease and preparing correspondence to B. Warga
May 29/17	1.10	Lee, Jeffrey M.	Preparing revised letter to F. Trippier in response to May 24 letter
May 29/17	0.30	Lee, Jeffrey M.	Attending to finalize letter to F. Trippier
May 29/17	0.60	Olfert, Paul D.	Telephone attendance on and correspondence with B. Warga; revising Access Agreement respecting bins owned by R. L. Wolfe Ltd.
May 30/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding Liquidation Order and preparing reply
May 30/17	0.10	Lee, Jeffrey M.	Attending to prepare for June 5 hearing
May 30/17	0.10	Lee, Jeffrey M.	Correspondence to D. Ward regarding language proposed for Liquidation Order

Page: 4
Jun 15, 2017
Invoice #: 701233

May 30/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding appeal period
May 30/17	0.20	Lee, Jeffrey M.	Telephone attendance on R. McFadyen regarding June 5 hearing
May 30/17	0.10	Lee, Jeffrey M.	Correspondence to R. McFadyen regarding draft Access Agreement
May 30/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding fully executed Farm Lease Agreement
May 30/17	0.10	Lee, Jeffrey M.	Correspondence to F. Trippier regarding status of liquidation Order
May 30/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and forwarding fully executed Bin Access Agreement to R. McFadyen
May 31/17	0.30	Lee, Jeffrey M.	Reviewing status of Liquidation Order and issues to be resolved

Jeffrey M. Lee	12.30	Hours @	\$675.00 =	\$8,302.50
Paul D. Olfert	2.30	Hours @	\$285.00 =	\$655.50
G. Bruce Taylor	0.60	Hours @	\$625.00 =	\$375.00

TOTAL FEES:				\$9,333.00
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DISBURSEMENTS

Photocopying / Printing	\$20.50
Document Scanning / Electronic Data Processing	\$11.50

TOTAL DISBURSEMENTS:	\$32.00
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Page: 5
Jun 15, 2017
Invoice #: 701233**BILL SUMMARY**

Total Fees	\$9,333.00
SK PST	\$557.96
GST/HST	\$466.65
Total Disbursements	\$32.00
SK PST	\$0.00
GST/HST	<u>\$1.61</u>

TOTAL AMOUNT DUE**CDN Dollars** **\$10,391.22**+PST TAXABLE DISBURSEMENT
*GST EXEMPT**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.

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

REMITTANCE COPYDeloitte Restructuring Inc.
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga
bwarga@deloitte.caGST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Jun 15, 2017
Invoice #: 701233RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008 JML**INVOICE SUMMARY**

Total Fees	\$9,333.00
SK PST	\$557.96
GST/HST	\$466.65
Total Disbursements	\$32.00
SK PST	\$0.00
GST/HST	\$1.61
Subtotal	\$10,391.22

TOTAL AMOUNT DUE **CDN Dollars** **\$10,391.22**

Remittance Copy
Please return this copy with your payment.

-EFT Payments Option – Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

Recipient Company: MLT Aikins LLP
Company Address: 1500 – 1874 Scarth Street, Regina, Saskatchewan S4P 4E9
Bank Name: TD Canada Trust, 1904 Hamilton St., Regina, Saskatchewan S4P 3N5
Bank Account Number: 0790 0701820
Transit/Branch Number: 75448
Bank ID Number: 004
Swift Code: TDOMCATTOR
ABA Routing#: 026009593

-Web Banking Option – Canadian Funds

For your convenience payment is available via Web Banking, at the following Financial Institutions:

TD Canada Trust, CIBC, Scotiabank, RBC, Conexus Credit Union & Telpay

Please note: The account number to be entered is the 10 digit file # indicated above (enter as one continuous number excluding the dash)

To ensure your payment is properly credited to your account, please return this remittance copy to Accounts Receivable, either by e-mail (receivables@mltaikins.com) or by fax (306-352-5250).

**For payments by electronic funds transfer, instructions are provided on
the remittance copy of this invoice**

GST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Jul 15, 2017
Invoice #: 705191

STATEMENT OF ACCOUNT

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

bwarga@deloitte.ca

RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008

TO PROFESSIONAL SERVICES RENDERED

Jun 01/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen to counsel regarding settling Liquidation Order
Jun 01/17	0.80	Lee, Jeffrey M.	Attending to attempt to reach agreement on terms of Liquidation Order with D. Ward
Jun 01/17	0.30	Lee, Jeffrey M.	Reviewing correspondence from D. Ward regarding Liquidation Order and preparing correspondence to B. Warga
Jun 01/17	0.30	Lee, Jeffrey M.	Correspondence to D. Ward and other counsel regarding liquidation order
Jun 01/17	0.30	Lee, Jeffrey M.	Reviewing status of finalizing Liquidation Order
Jun 01/17	0.40	Taylor, G. Bruce	E-mail correspondence; telephone discussion regarding order
Jun 02/17	0.20	Lee, Jeffrey M.	Reviewing revised Liquidation Order for signature by counsel
Jun 02/17	0.20	Lee, Jeffrey M.	Correspondence to F. Trippier regarding proposed call to discuss Liquidation Order
Jun 02/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and preparing reply
Jun 02/17	0.40	Lee, Jeffrey M.	Attending conference call with F. Trippier, B. Taylor and B. Warga
Jun 02/17	0.30	Lee, Jeffrey M.	Attending to finalize Liquidation Order
Jun 02/17	0.60	Burnell, J.J.	Reviewing correspondence; arranging for execution and service of consent order; Correspondence to R. McFadyen
Jun 02/17	0.80	Taylor, G. Bruce	Reviewing e-mail correspondence; reviewing documents and correspondence; conference call with B. Warga, J. Lee and F. Trippier
Jun 03/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau

Page: 2
Jul 15, 2017
Invoice #: 705191

Jun 03/17	0.70	Lee, Jeffrey M.	Preparing summary of Liquidator's position on June 5 application
Jun 03/17	0.10	Burnell, J.J.	Reviewing e-mail correspondence from R. McFadyen
Jun 03/17	0.20	Taylor, G. Bruce	Reviewing e-mail correspondence; consider issues raised by order
Jun 04/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding Liquidation Order and preparing reply
Jun 04/17	0.30	Lee, Jeffrey M.	Reviewing status of Liquidation Order
Jun 04/17	0.50	Burnell, J.J.	Correspondence to B. Taylor (x3); reviewing correspondence from B. Taylor (x2); reviewing Queen's Bench Rules regarding stay pending appeal
Jun 04/17	1.60	Taylor, G. Bruce	Reviewing e-mail correspondence; reviewing documents including proposed Order, Toews decision; considering stay matters; preparing for hearing
Jun 05/17	0.20	Lee, Jeffrey M.	Telephone attendance on B. Warga and B. Taylor regarding June 5 hearing before Justice Toews
Jun 05/17	0.30	Lee, Jeffrey M.	Attending to finalize letter to F. Trippier
Jun 05/17	2.00	Taylor, G. Bruce	Reviewing e-mail correspondence; preparing for hearing; attending at Manitoba Court of Queen's Bench for hearing setting terms of Order; discussions with B. Warga; discussions with counsel; conference call with B. Warga, J. Fritz, J. Lee; considering Wiebe counterclaim matters
Jun 06/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding Northern Sunshine action
Jun 06/17	0.10	Lee, Jeffrey M.	Reviewing entered Liquidation Order
Jun 06/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga to F. Trippier
Jun 06/17	0.20	Lee, Jeffrey M.	Revising draft letter to F. Trippier
Jun 06/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from D. Ward regarding BMO redemption of tax arrears
Jun 06/17	0.10	Lee, Jeffrey M.	Correspondence to B. Warga regarding request for instructions on BMO tax arrears redemption and registering Liquidation Order on title to lands
Jun 06/17	0.20	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding liquidation order execution and preparing reply
Jun 06/17	0.10	Lee, Jeffrey M.	Correspondence to D. Ward regarding request for particulars of taxes payable by BMO
Jun 06/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding request for meeting and delivery of corporate records

Page: 3
Jul 15, 2017
Invoice #: 705191

Jun 06/17	0.20	Lee, Jeffrey M.	Giving instructions to register Liquidation Order against title to lands
Jun 06/17	0.20	Taylor, G. Bruce	Reviewing e-mail correspondence; considering draft letter to F. Trippier and commenting
Jun 07/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga to F. Trippier regarding meeting with D. Taylor
Jun 08/17	0.60	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier and reviewing proposed claim in detail
Jun 08/17	0.30	Lee, Jeffrey M.	Attending conference call with B. Warga and B. Taylor regarding counterclaim
Jun 08/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding request for Northern Sunshine invoices and preparing reply
Jun 08/17	1.40	Kerby, Christina M.	Drafting statement of claim; reviewing documents
Jun 08/17	0.80	Taylor, G. Bruce	Reviewing e-mail correspondence; reviewing Wiebe counter-claim materials from F. Trippier; telephone conference with B. Warga, J. Lee; following up with N. Boudreau
Jun 09/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding payment of municipal taxes
Jun 09/17	0.10	Lee, Jeffrey M.	Reviewing status of potential billing agreement with Northern Sunshine Farms
Jun 09/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding revised NSF claim and interest calculations; preparing reply
Jun 09/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding interest claim on NSF debt; preparing reply
Jun 09/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau regarding rejecting of tolling agreement
Jun 09/17	1.00	Lee, Jeffrey M.	Attending to revise draft Statement of Claim against Northern Sunshine Farms
Jun 09/17	0.20	Lee, Jeffrey M.	Attending to revise Statement of Claim against NSF
Jun 09/17	0.80	Kerby, Christina M.	Revising draft claim; reviewing corporate profiles
Jun 09/17	1.00	Burnell, J.J.	Telephone attendance on B. Taylor regarding tolling limitation periods; reviewing correspondence from B. Taylor; reviewing correspondence from J. Lee (x2); reviewing correspondence from B. Warga (x2); reviewing correspondence from C. Kerby
Jun 09/17	0.50	Taylor, G. Bruce	Telephone attendance on N. Watson; telephone attendance on N. Boudreau; e-mail update to client
Jun 09/17	0.50	Watson, Nicole M.	Telephone attendance on B. Taylor to discuss tolling agreements; reviewing precedents; correspondence to B. Taylor with precedent and advice

Page: 4
Jul 15, 2017
Invoice #: 705191

Jun 10/17	0.20	Lee, Jeffrey M.	Reviewing correspondence from counsel for D. Taylor regarding proposed counterclaim
Jun 10/17	0.20	Lee, Jeffrey M.	Correspondence to B. Warga regarding proposed counterclaim
Jun 10/17	0.10	Lee, Jeffrey M.	Giving instructions to prepare demand to Northern Sunshine Farms
Jun 10/17	0.40	Kerby, Christina M.	Drafting demand letter
Jun 10/17	0.40	Burnell, J.J.	Reviewing correspondence from B. Taylor; reviewing draft claim; correspondence to B. Taylor
Jun 10/17	0.20	Taylor, G. Bruce	Reviewing e-mail correspondence and demand letters
Jun 11/17	0.80	Kerby, Christina M.	Drafting and revising demand letter
Jun 11/17	1.00	Burnell, J.J.	Revising Statement of Claim; reviewing correspondence from J. Lee; correspondence to J. Lee
Jun 11/17	0.20	Taylor, G. Bruce	Reviewing e-mail correspondence; claim matters
Jun 12/17	0.40	Lee, Jeffrey M.	Revising draft Statement of Claim and providing instructions to enter same
Jun 12/17	0.10	Lee, Jeffrey M.	Revising draft Statement of Claim
Jun 12/17	0.30	Lee, Jeffrey M.	Revising and finalizing draft demand letter to NSF
Jun 12/17	0.10	Lee, Jeffrey M.	Reviewing filed copy of Statement of Claim
Jun 12/17	0.40	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau and preparing reply regarding service of Statement of Claim on NSF
Jun 12/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding service of NSF Claim and preparing reply correspondence
Jun 12/17	2.00	Burnell, J.J.	Giving instructions to file Statement of Claim; correspondence to B. Taylor; reviewing correspondence from B. Taylor; correspondence to J. Lee (x3); reviewing revised Statement of Claim; revising Statement of Claim; reviewing demand letter
Jun 14/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga to F. Trippier regarding proposed meeting
Jun 16/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau and preparing reply
Jun 16/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding proposed meeting
Jun 20/17	0.20	Lee, Jeffrey M.	Revising draft e-mail correspondence to parties and counsel
Jun 20/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga to BMO regarding municipal property taxes
Jun 23/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding degree of co-operation exhibited by D. Taylor and preparing reply
Jun 23/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from D. Ward regarding payments of property taxes and preparing correspondence to B. Warga

Page: 5
Jul 15, 2017
Invoice #: 705191

Jun 24/17	0.20	Lee, Jeffrey M.	Attending to revise draft correspondence to F. Trippier
Jun 26/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding proposed meeting
Jun 26/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding proposed meeting and preparing correspondence to B. Warga
Jun 26/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding July 13 meeting and preparing reply
Jun 27/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau regarding accepting service of Claim
Jun 27/17	0.10	Lee, Jeffrey M.	Correspondence to B. Warga regarding accepting service of Claim
Jun 27/17	0.20	Lee, Jeffrey M.	Attending to communications with N. Boudreau regarding acceptance of service of Claims
Jun 27/17	0.20	Lee, Jeffrey M.	Attending to admit service of NSF Claim
Jun 28/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau regarding inquiry regarding cheque
Jun 28/17	0.10	Lee, Jeffrey M.	Correspondence to B. Warga regarding N. Boudreau inquiry regarding cheque

Jeffrey M. Lee	12.80	Hours @	\$675.00 =	\$8,640.00
Christina M. Kerby	3.40	Hours @	\$285.00 =	\$969.00
J.J. Burnell	5.60	Hours @	\$350.00 =	\$1,960.00
G. Bruce Taylor	6.90	Hours @	\$625.00 =	\$4,312.50
Nicole M. Watson	0.50	Hours @	\$360.00 =	\$180.00

TOTAL FEES: \$16,061.50

DISBURSEMENTS

Photocopying / Printing	\$31.25
Telephone - Saskatoon	\$7.10
* Provincial Sales Tax	\$0.43
* * Statement of Claim - PAYEE: Minister of Finance; REQUEST#: 2708225; DATE: 06/12/17 WPG	\$225.00

TOTAL DISBURSEMENTS: \$263.78

Page: 6
Jul 15, 2017
Invoice #: 705191**BILL SUMMARY**

Total Fees		\$16,061.50
SK PST		\$963.69
GST/HST		\$803.08
Total Disbursements		\$263.78
SK PST		\$0.00
GST/HST		<u>\$1.96</u>

TOTAL AMOUNT DUE**CDN Dollars \$18,094.01**+PST TAXABLE DISBURSEMENT
*GST EXEMPT**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.

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

REMITTANCE COPYDeloitte Restructuring Inc.
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga
bwarga@deloitte.caGST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Jul 15, 2017
Invoice #: 705191RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008 JML**INVOICE SUMMARY**

Total Fees	\$16,061.50
SK PST	\$963.69
GST/HST	\$803.08
Total Disbursements	\$263.78
SK PST	\$0.00
GST/HST	\$1.96
Subtotal	\$18,094.01

TOTAL AMOUNT DUE **CDN Dollars** **\$18,094.01**

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Please return this copy with your payment.

-EFT Payments Option – Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

Recipient Company: MLT Aikins LLP
Company Address: 1500 – 1874 Scarth Street, Regina, Saskatchewan S4P 4E9
Bank Name: TD Canada Trust, 1904 Hamilton St., Regina, Saskatchewan S4P 3N5
Bank Account Number: 0790 0701820
Transit/Branch Number: 75448
Bank ID Number: 004
Swift Code: TDOMCATTOR
ABA Routing#: 026009593

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GST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Aug 15, 2017
Invoice #: 707973

STATEMENT OF ACCOUNT

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

bwarga@deloitte.ca

RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008

TO PROFESSIONAL SERVICES RENDERED

Jul 11/17	0.90	Taylor, G. Bruce	Email correspondence; reviewing draft Affidavit; telephone attendance to discuss same
Jul 13/17	0.20	Lee, Jeffrey M.	Reviewing Taylor stay application and preparing correspondence to address same
Jul 13/17	0.10	Taylor, G. Bruce	Email correspondence
Jul 14/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding request for consent to filing materials past deadline
Jul 14/17	0.20	Lee, Jeffrey M.	Reviewing Appellant's Motion Brief regarding stay motion
Jul 14/17	0.10	Lee, Jeffrey M.	Correspondence to B. Warga regarding consent to late filing of stay materials
Jul 14/17	0.30	Taylor, G. Bruce	Email correspondence, considering issues raised by stay application
Jul 16/17	0.10	Lee, Jeffrey M.	Attending to review proposed e-mail correspondence regarding environmental concerns
Jul 18/17	0.20	Lee, Jeffrey M.	Reviewing July 20 stay application
Jul 18/17	0.40	Taylor, G. Bruce	Email correspondence; hearing documents
Jul 19/17	0.10	Lee, Jeffrey M.	Reviewing July 20 stay application
Jul 19/17	1.10	Taylor, G. Bruce	Email correspondence; receiving and reviewing Notices of Motion for Leave to Appeal; Reviewing Notice of Motion for stay orders; telephone attendance on J. Fritz; following up regarding position of Liquidator for hearing
Jul 20/17	2.10	Taylor, G. Bruce	Email correspondence; telephone attendance on R. McFadyen; reviewing pleadings; attending at Manitoba Court of Appeal for chambers motion hearing

Page: 2
Aug 15, 2017
Invoice #: 707973

Jul 21/17	0.10	Taylor, G. Bruce	Email correspondence
Jul 25/17	0.10	Lee, Jeffrey M.	Correspondence to B. Warga and shareholder counsel regarding sale process options
Jul 26/17	0.40	Taylor, G. Bruce	Attending to Email correspondence; document matters
Jul 31/17	0.20	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding August 2 hearing and preparing correspondence to client group
Jul 31/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and preparing reply
Jul 31/17	0.10	Taylor, G. Bruce	Attending to Email correspondence

Jeffrey M. Lee	1.40	Hours @	\$675.00 =	\$945.00
G. Bruce Taylor	5.50	Hours @	\$625.00 =	\$3,437.50

TOTAL FEES:				\$4,382.50
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DISBURSEMENTS

Photocopying / Printing	\$134.50
Conference Call: 35567086 - WPG	\$4.58
* Statement of Claim - PAYEE: Minister of Finance: REQUEST #: 2708225; DATE: 06/12/17 - WPG	\$225.00

TOTAL DISBURSEMENTS:	\$364.08
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Page: 3
Aug 15, 2017
Invoice #: 707973**BILL SUMMARY**

Total Fees	\$4,382.50
SK PST	\$262.95
GST/HST	\$219.13
Total Disbursements	\$364.08
SK PST	\$0.00
GST/HST	<u>\$6.95</u>

TOTAL AMOUNT DUE**CDN Dollars** **\$5,235.61**+PST TAXABLE DISBURSEMENT
*GST EXEMPT**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.

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

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Winnipeg, MB R3C 3Z3
Brent Warga
bwarga@deloitte.caGST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Aug 15, 2017
Invoice #: 707973RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008 JML**INVOICE SUMMARY**

Total Fees	\$4,382.50
SK PST	\$262.95
GST/HST	\$219.13
Total Disbursements	\$364.08
SK PST	\$0.00
GST/HST	\$6.95
Subtotal	\$5,235.61

TOTAL AMOUNT DUE **CDN Dollars** **\$5,235.61**

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Company Address: 1500 – 1874 Scarth Street, Regina, Saskatchewan S4P 4E9
Bank Name: TD Canada Trust, 1904 Hamilton St., Regina, Saskatchewan S4P 3N5
Bank Account Number: 0790 0701820
Transit/Branch Number: 75448
Bank ID Number: 004
Swift Code: TDOMCATTOR
ABA Routing#: 026009593

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GST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Sep 15, 2017
Invoice #: 711460

STATEMENT OF ACCOUNT

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

bwarga@deloitte.ca

RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008

TO PROFESSIONAL SERVICES RENDERED

Aug 01/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from D. Ward to G. Wiebe regarding settlement proposal
Aug 01/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding status of LOI
Aug 01/17	0.20	Taylor, G. Bruce	Attending to court hearing matters
Aug 02/17	3.80	Taylor, G. Bruce	Email correspondence; preparing hearing; attend at Manitoba Court of Appeal for Leave/Stay hearings; discussions with counsel; email report to client
Aug 10/17	0.10	Taylor, G. Bruce	Email correspondence
Aug 11/17	0.20	Lee, Jeffrey M.	Reviewing decision of Manitoba Court of Appeal
Aug 11/17	0.30	Taylor, G. Bruce	Email correspondence; review decision
Aug 14/17	0.10	Lee, Jeffrey M.	Reviewing draft Court of Appeal Order
Aug 14/17	0.20	Taylor, G. Bruce	Email correspondence; review draft Order dismissing, and follow up
Aug 15/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding status of appeal
Aug 15/17	0.20	Taylor, G. Bruce	Email correspondence; letter to F. Trippier
Aug 18/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from J. Fritz regarding request for reverse side of cheque
Aug 18/17	0.20	Lee, Jeffrey M.	Correspondence to N. Boudreau regarding request for reverse side of cheque
Aug 18/17	0.10	Lee, Jeffrey M.	Correspondence to J. Fritz regarding Fat Cat Farms lease
Aug 18/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding Fat Cat Lease and preparing reply

Page: 2
Sep 15, 2017
Invoice #: 711460

Aug 18/17	0.10	Taylor, G. Bruce	Email correspondence
Aug 21/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding status of Fat Cat Farms lease
Aug 22/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from J. Fritz to F. Trippier regarding request for response
Aug 22/17	0.10	Lee, Jeffrey M.	Reviewing Notice of Appeal of D. Taylor
Aug 22/17	0.20	Taylor, G. Bruce	Appeal documents, email correspondence
Aug 23/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from J. Fritz and preparing reply
Aug 23/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding request for response on lease
Aug 23/17	0.20	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding potential court application and preparing reply
Aug 23/17	0.10	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding potential court application by Liquidator
Aug 29/17	0.20	Lee, Jeffrey M.	Reviewing and commenting on draft letter to counsel for D. Taylor
Aug 29/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and J. Fritz regarding draft letter to F. Trippier
Aug 30/17	1.10	Lee, Jeffrey M.	Preparing detailed letter to F. Trippier regarding demand for response to outstanding items
Aug 30/17	0.40	Lee, Jeffrey M.	Attending to finalize and send letter to F. Trippier

Jeffrey M. Lee	3.70	Hours @	\$675.00 =	\$2,497.50
G. Bruce Taylor	5.10	Hours @	\$625.00 =	\$3,187.50

TOTAL FEES:				\$5,685.00
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DISBURSEMENTS

Photocopying / Printing	\$36.25
Document Scanning / Electronic Data Processing	\$3.75
Telephone - Saskatoon	\$8.70
* Provincial Sales Tax	\$0.53
Dynamex/Zipper A/C Waybill# 1704812658, FAST TRIPPIER, 10 Donald Street - 08/15/17 WPG	\$5.63

TOTAL DISBURSEMENTS:		\$54.86
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Page: 3
Sep 15, 2017
Invoice #: 711460**BILL SUMMARY**

Total Fees	\$5,685.00
SK PST	\$341.10
GST/HST	\$284.25
Total Disbursements	\$54.86
SK PST	\$0.00
GST/HST	<u>\$2.73</u>

TOTAL AMOUNT DUE**CDN Dollars \$6,367.94**+PST TAXABLE DISBURSEMENT
*GST EXEMPT**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.

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

REMITTANCE COPYDeloitte Restructuring Inc.
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga
bwarga@deloitte.caGST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Sep 15, 2017
Invoice #: 711460RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008 JML**INVOICE SUMMARY**

Total Fees	\$5,685.00
SK PST	\$341.10
GST/HST	\$284.25
Total Disbursements	\$54.86
SK PST	\$0.00
GST/HST	\$2.73
Subtotal	\$6,367.94

TOTAL AMOUNT DUE **CDN Dollars** **\$6,367.94**

Remittance Copy
Please return this copy with your payment.

-EFT Payments Option – Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

Recipient Company: MLT Aikins LLP
Company Address: 1500 – 1874 Scarth Street, Regina, Saskatchewan S4P 4E9
Bank Name: TD Canada Trust, 1904 Hamilton St., Regina, Saskatchewan S4P 3N5
Bank Account Number: 0790 0701820
Transit/Branch Number: 75448
Bank ID Number: 004
Swift Code: TDOMCATTOR
ABA Routing#: 026009593

-Web Banking Option – Canadian Funds

For your convenience payment is available via Web Banking, at the following Financial Institutions:

TD Canada Trust, CIBC, Scotiabank, RBC, Conexus Credit Union & Telpay

Please note: The account number to be entered is the 10 digit file # indicated above (enter as one continuous number excluding the dash)

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**For payments by electronic funds transfer, instructions are provided on
the remittance copy of this invoice**

GST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Oct 15, 2017
Invoice #: 716072

STATEMENT OF ACCOUNT

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

bwarga@deloitte.ca

RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008

TO PROFESSIONAL SERVICES RENDERED

Sep 01/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding issued Court of Appeal Orders
Sep 06/17	0.20	Lee, Jeffrey M.	Reviewing status of response from F. Trippier and proposed course of action
Sep 06/17	0.20	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding status of response from F. Trippier
Sep 07/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau regarding cheque image
Sep 08/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding outstanding request from Liquidator
Sep 11/17	0.10	Taylor, G. Bruce	Email correspondence
Sep 12/17	0.10	Lee, Jeffrey M.	Reviewing status of liquidation
Sep 12/17	0.10	Lee, Jeffrey M.	Correspondence to B. Warga regarding proposed conference call
Sep 13/17	0.80	Lee, Jeffrey M.	Correspondence to B. Warga regarding proposed court application
Sep 13/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding Manitoba Hydro Small Claims action
Sep 13/17	0.10	Lee, Jeffrey M.	Correspondence to B. Warga and J. Fritz regarding proposed call
Sep 13/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen to F. Trippier regarding liquidation process
Sep 13/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding draft correspondence to counsel for Wolfe and Taylor

Page: 2
 Oct 15, 2017
 Invoice #: 716072

Sep 13/17	0.30	Lee, Jeffrey M.	Telephone attendance on B. Warga and J. Fritz regarding status of liquidation
Sep 13/17	0.10	Lee, Jeffrey M.	Giving instructions to schedule court application
Sep 14/17	0.40	Lee, Jeffrey M.	Attending to request to schedule court hearing
Sep 15/17	0.20	Lee, Jeffrey M.	Telephone attendance on D. Ward regarding status of liquidation
Sep 15/17	0.10	Lee, Jeffrey M.	Reviewing status of scheduling Liquidator's application
Sep 15/17	0.10	Lee, Jeffrey M.	Reviewing scheduling of proposed hearing
Sep 18/17	0.10	Lee, Jeffrey M.	Attending to scheduling court application
Sep 19/17	0.20	Lee, Jeffrey M.	Attending to schedule hearing before Judge Toews
Sep 19/17	0.20	Lee, Jeffrey M.	Reviewing proposed court application to Judge Toews
Sep 19/17	0.20	Lee, Jeffrey M.	Correspondence to F. Trippier regarding court dates
Sep 19/17	0.10	Lee, Jeffrey M.	Correspondence to B. Warga regarding October court application
Sep 22/17	0.20	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier and preparing correspondence
Sep 25/17	0.20	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding inquiry pertaining to F. Trippier and preparing response
Sep 25/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from Manitoba Court of Appeal regarding hearing date
Sep 25/17	0.40	Olfert, Paul D.	Drafting correspondence to counsel for D. Taylor; reviewing correspondence from B. Warga
Sep 26/17	0.10	Lee, Jeffrey M.	Reviewing proposed hearing date before Justice Toews
Sep 26/17	0.20	Olfert, Paul D.	Correspondence with B. Warga
Sep 28/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding potential lease to D. Baer and preparing reply correspondence

Jeffrey M. Lee	4.80	Hours @	\$675.00 =	\$3,240.00
Paul D. Olfert	0.60	Hours @	\$285.00 =	\$171.00
G. Bruce Taylor	0.10	Hours @	\$625.00 =	\$62.50

TOTAL FEES: \$3,473.50

Page: 3
Oct 15, 2017
Invoice #: 716072**DISBURSEMENTS**

Photocopying / Printing	\$7.50
TOTAL DISBURSEMENTS:	\$7.50

BILL SUMMARY

Total Fees	\$3,473.50
SK PST	\$208.41
GST/HST	\$173.68
Total Disbursements	\$7.50
SK PST	\$0.00
GST/HST	<u>\$0.38</u>

TOTAL AMOUNT DUE	CDN Dollars	<u>\$3,863.47</u>
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+PST TAXABLE DISBURSEMENT
*GST EXEMPT

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.

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

REMITTANCE COPYDeloitte Restructuring Inc.
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga
bwarga@deloitte.caGST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Oct 15, 2017
Invoice #: 716072RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008 JML**INVOICE SUMMARY**

Total Fees	\$3,473.50
SK PST	\$208.41
GST/HST	\$173.68
Total Disbursements	\$7.50
SK PST	\$0.00
GST/HST	\$0.38
Subtotal	\$3,863.47

TOTAL AMOUNT DUE **CDN Dollars** **\$3,863.47**

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For EFT payments, the required information for payments to the firm's bank account is as follows:

Recipient Company: MLT Aikins LLP
Company Address: 1500 – 1874 Scarth Street, Regina, Saskatchewan S4P 4E9
Bank Name: TD Canada Trust, 1904 Hamilton St., Regina, Saskatchewan S4P 3N5
Bank Account Number: 0790 0701820
Transit/Branch Number: 75448
Bank ID Number: 004
Swift Code: TDOMCATTOR
ABA Routing#: 026009593

-Web Banking Option – Canadian Funds

For your convenience payment is available via Web Banking, at the following Financial Institutions:

TD Canada Trust, CIBC, Scotiabank, RBC, Conexus Credit Union & Telpay

Please note: The account number to be entered is the 10 digit file # indicated above (enter as one continuous number excluding the dash)

To ensure your payment is properly credited to your account, please return this remittance copy to Accounts Receivable, either by e-mail (receivables@mltaikins.com) or by fax (306-352-5250).

**For payments by electronic funds transfer, instructions are provided on
the remittance copy of this invoice**

GST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Nov 20, 2017
Invoice #: 719938

STATEMENT OF ACCOUNT

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

bwarga@deloitte.ca

RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008

TO PROFESSIONAL SERVICES RENDERED

Sep 13/17	0.10	Burnell, J.J.	Reviewing e-mail correspondence from B. Taylor regarding hearing; reviewing correspondence from J. Lee
Sep 14/17	0.20	Burnell, J.J.	Reviewing correspondence from B. Taylor regarding hearing; correspondence to J. Lee
Sep 15/17	0.50	Burnell, J.J.	Reviewing correspondence from J. Lee; correspondence to J. Lee; reviewing correspondence from B. Taylor; communicating regarding scheduling
Sep 16/17	0.10	Burnell, J.J.	Correspondence to J. Lee regarding Court appearance
Sep 18/17	0.40	Burnell, J.J.	Telephone attendance on Court House; Correspondence to J. Lee regarding hearing
Sep 19/17	0.60	Burnell, J.J.	Telephone attendance on J. Lee; correspondence to J. Lee; reviewing correspondence from B. Warga; reviewing correspondence from J. Lee regarding hearing and communications with parties; reviewing correspondence from J. Lee
Sep 22/17	0.20	Burnell, J.J.	Reviewing correspondence from B. Warga; reviewing correspondence from J. Lee; reviewing correspondence from Faron Trippier
Sep 25/17	0.10	Burnell, J.J.	Reviewing correspondence from J. Lee regarding status; Reviewing correspondence from B. Warga
Sep 26/17	0.40	Burnell, J.J.	Telephone attendance on Court House; reviewing correspondence from J. Lee; correspondence to J. Lee
Sep 27/17	0.30	Burnell, J.J.	Correspondence to B. Warga; reviewing correspondence from B. Warga; drafting letter to Court

Page: 2
Nov 20, 2017
Invoice #: 719938

Oct 03/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen to F. Trippier regarding notice of claim for costs
Oct 03/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga to R. Donald regarding property taxes
Oct 05/17	1.60	Lee, Jeffrey M.	Preparing detailed response letter to F. Trippier
Oct 05/17	0.70	Lee, Jeffrey M.	Attending conference call with B. Warga and J. Fritz
Oct 05/17	0.30	Lee, Jeffrey M.	Attending to finalize and circulate letter to F. Trippier
Oct 05/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from Manitoba QB regarding confirmation of November 21 hearing
Oct 05/17	0.10	Lee, Jeffrey M.	Correspondence to A. Anjoubault regarding Manitoba Hydro claim
Oct 05/17	0.30	Burnell, J.J.	Reviewing correspondence from J. Lee; correspondence to J. Lee regarding hearing; reviewing letter to Faron Trippier; reviewing correspondence from B. Warga
Oct 12/17	0.10	Taylor, G. Bruce	Email correspondence
Oct 13/17	0.30	Lee, Jeffrey M.	Correspondence to B. Warga regarding proposed summary of Liquidation Plan
Oct 19/17	1.00	Lee, Jeffrey M.	Reviewing correspondence from J. Fritz and preparing detailed draft letter to F. Trippier and R. McFadyen
Oct 20/17	0.20	Olfert, Paul D.	Correspondence to counsel for L. Wolfe and for D. Taylor
Oct 25/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding approval of Liquidation Plan
Oct 27/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier and preparing correspondence to B. Warga
Oct 29/17	1.50	Lee, Jeffrey M.	Revising and editing draft Reports of Liquidator
Oct 30/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding court application materials
Oct 30/17	0.10	Lee, Jeffrey M.	Reviewing proposed filing of materials and timelines
Oct 30/17	0.10	Lee, Jeffrey M.	Reviewing status of November 21 application
Oct 30/17	0.20	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding November 21 hearing
Oct 30/17	0.30	Lee, Jeffrey M.	Attending to preparations to November 21 hearing
Oct 30/17	2.00	Lee, Jeffrey M.	Preparing November 21 court application materials
Oct 31/17	0.10	Lee, Jeffrey M.	Correspondence to R. McFadyen regarding request for Service List
Oct 31/17	1.00	Lee, Jeffrey M.	Attending to prepare and finalize draft Order and Notice of Motion
Oct 31/17	0.20	Lee, Jeffrey M.	Attending to finalize court application materials

Page: 3
Nov 20, 2017
Invoice #: 719938

Oct 31/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen and preparing reply
Oct 31/17	0.10	Lee, Jeffrey M.	Reviewing status of court application materials
Nov 03/17	0.10	Lee, Jeffrey M.	Reviewing proof of service of court application materials
Nov 06/17	2.10	Lee, Jeffrey M.	Preparing Brief of Law for November 21 court application
Nov 07/17	0.40	Lee, Jeffrey M.	Revising Motion Brief for November 21 hearing
Nov 07/17	0.10	Lee, Jeffrey M.	Giving instructions to file Motion Brief
Nov 07/17	0.40	Lee, Jeffrey M.	Preparing for November 21 hearing
Nov 15/17	0.10	Lee, Jeffrey M.	Attending to preparations for November 21 hearing
Nov 16/17	0.10	Lee, Jeffrey M.	Telephone attendance on R. McFadyen regarding November 21 court hearing
Nov 17/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau and preparing reply

Jeffrey M. Lee	13.70	Hours @	\$675.00 =	\$9,247.50
Paul D. Olfert	0.20	Hours @	\$285.00 =	\$57.00
J.J. Burnell	3.20	Hours @	\$350.00 =	\$1,120.00
G. Bruce Taylor	0.10	Hours @	\$625.00 =	\$62.50

TOTAL FEES:				\$10,487.00
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DISBURSEMENTS

Photocopying / Printing	\$161.50
Document Scanning / Electronic Data Processing	\$0.25
Online Research	\$80.00

TOTAL DISBURSEMENTS:	\$241.75
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Page: 4
Nov 20, 2017
Invoice #: 719938**BILL SUMMARY**

Total Fees	\$10,487.00
SK PST	\$629.22
GST/HST	\$524.35
Total Disbursements	\$241.75
SK PST	\$0.00
GST/HST	<u>\$12.08</u>

TOTAL AMOUNT DUE**CDN Dollars \$11,894.40**+PST TAXABLE DISBURSEMENT
*GST EXEMPT**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.

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

REMITTANCE COPYDeloitte Restructuring Inc.
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga
bwarga@deloitte.caGST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Nov 20, 2017
Invoice #: 719938RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008 JML**INVOICE SUMMARY**

Total Fees	\$10,487.00
SK PST	\$629.22
GST/HST	\$524.35
Total Disbursements	\$241.75
SK PST	\$0.00
GST/HST	<u>\$12.08</u>
Subtotal	\$11,894.40

TOTAL AMOUNT DUE **CDN Dollars** **\$11,894.40**

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Bank Account Number: 0790 0701820
Transit/Branch Number: 75448
Bank ID Number: 004
Swift Code: TDOMCATTOR
ABA Routing#: 026009593

-Web Banking Option – Canadian Funds

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GST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Dec 08, 2017
Invoice #: 724854

STATEMENT OF ACCOUNT

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

bwarga@deloitte.ca

RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008

TO PROFESSIONAL SERVICES RENDERED

Oct 29/17	0.40	Burnell, J.J.	Reviewing e-mail from B. Warga; Reviewing draft First Report
Oct 30/17	1.70	Burnell, J.J.	Drafting Notice of Motion and Order; reviewing correspondence from B. Warga; reviewing draft notice of motion
Oct 31/17	4.00	Burnell, J.J.	Attending conference call with B. Warga; preparing document for filing; attending to Court and filing; correspondence to and from B. Warga; drafting Service List; reviewing correspondence from R. McFadyen; telephone attendance on R. McFadyen; reviewing and revising Notice of Motion; reviewing and revising draft Order; correspondence to Service List; communicating with N. Boudreau; attending to e-service; reviewing correspondence from J. Fritz
Nov 01/17	0.20	Burnell, J.J.	Attending to file administration matters
Nov 02/17	0.60	Burnell, J.J.	Drafting Affidavit of Service; attending to filing Affidavit of Service
Nov 03/17	0.10	Burnell, J.J.	Reviewing status of file
Nov 06/17	0.50	Burnell, J.J.	Reviewing correspondence from B. Warga; reviewing revisions to brief
Nov 07/17	1.80	Burnell, J.J.	Reviewing and revising Brief; preparing Brief for filing; attending to service and filing of brief; correspondence to counsel
Nov 15/17	0.10	Burnell, J.J.	Receiving instructions
Nov 16/17	0.20	Burnell, J.J.	Telephone attendance on Court House; Reviewing e-mail correspondence; Preparing e-mail correspondence

Page: 2
Dec 08, 2017
Invoice #: 724854

Nov 17/17	0.20	Burnell, J.J.	Telephone attendance on Court House; Reviewing e-mail correspondence
Nov 20/17	3.50	Lee, Jeffrey M.	Preparing oral submissions for November 21 court application
Nov 20/17	0.30	Lee, Jeffrey M.	Attending conference call with B. Warga
Nov 20/17	1.00	Lee, Jeffrey M.	Preparing oral submissions for November 21 hearing
Nov 20/17	1.30	Lee, Jeffrey M.	Preparing oral submissions for November 21 court hearing
Nov 20/17	4.00	Burnell, J.J.	Preparing for Court; conference call with B. Warga; e-mail from A. Anjoubault; reviewing Taylor Notice of Motion, Affidavit and Brief; e-mail from and to B. Warga; drafting Bill of Costs; analysis of Taylor's argument; e-mail from R. McFadyen
Nov 21/17	3.20	Lee, Jeffrey M.	Preparing oral submissions for court application
Nov 21/17	1.80	Lee, Jeffrey M.	Court appearance before Mr. Judge Toews on liquidator's court application
Nov 21/17	0.10	Lee, Jeffrey M.	Giving instructions to prepare draft order for review by Judge
Nov 21/17	3.80	Burnell, J.J.	Correspondence to B. Warga; preparing for Court; attending Court; preparing Court copies of documents
Nov 23/17	0.20	Lee, Jeffrey M.	Attending to finalize order pronounced by Judge Toews
Nov 23/17	0.20	Lee, Jeffrey M.	Attending to finalize Order pronounced by Judge Toews
Nov 23/17	0.60	Burnell, J.J.	Revising Order and related matters
Nov 24/17	0.30	Burnell, J.J.	Reviewing e-mail from A. Anjoubault; reviewing correspondence from B. Warga; reviewing correspondence from R. McFadyen
Nov 27/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from D. Ward regarding November 21 Order
Nov 27/17	0.20	Lee, Jeffrey M.	Reviewing correspondence from counsel to D. Taylor regarding proposed edits to Order and preparing reply
Nov 27/17	0.40	Burnell, J.J.	Reviewing correspondence from B. Warga; reviewing correspondence from A. Anjoubault; correspondence to R. McFadyen; reviewing correspondence from R. McFadyen;
Nov 28/17	0.20	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and preparing reply correspondence regarding November 21 Court Order
Nov 28/17	0.10	Lee, Jeffrey M.	Giving instructions to attend December 6 Manitoba Court of Appeal hearing
Nov 28/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga
Nov 28/17	0.20	Lee, Jeffrey M.	Reviewing status of December 6 appeal hearing
Nov 28/17	0.70	Burnell, J.J.	Attending to revisions to Order; reviewing correspondence from B. Warga; reviewing correspondence from N. Boudreau

Page: 3
Dec 08, 2017
Invoice #: 724854

Nov 29/17	1.10	Burnell, J.J.	Correspondence to B. Warga; correspondence to R. McFadyen - Faron Trippier; reviewing correspondence from R. McFadyen; revising Order; attending to circulation of Order; e-mail from D. Ward
Nov 30/17	0.40	Burnell, J.J.	Reviewing correspondence from N. Boudreau; reviewing correspondence from R. McFadyen; correspondence to R. McFadyen; correspondence to F. Tripper; reviewing correspondence from A. Anjoubault; correspondence to A. Anjoubault

Jeffrey M. Lee	12.50	Hours @	\$675.00 =	\$8,437.50
J.J. Burnell	21.10	Hours @	\$350.00 =	\$7,385.00

TOTAL FEES:				\$15,822.50
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DISBURSEMENTS

Photocopying / Printing	\$385.75
Document Scanning / Electronic Data Processing	\$28.75
* *Notice of Motion - #151593 - PAYEE: Minister of Finance: REQUEST#: 2713345; DATE: 10/31/2017	\$100.00
Sierra Courier - Order No. 442085, To: Boudreau Law LLP 3 St. Annes Rd.	\$13.90
Sierra Courier - Order No. 4420888, To: Fast Tripper Clunie Wittman Santos 10 Donald St. Wpg	\$7.02
Sierra Courier - Order No. 4426019, To: Boudreau Law 3 St. Anne's Rd	\$16.87
Sierra Courier - Order No. 4426025, To: Fast Trippier Clunie Wittman Santos 10 Donald St.	\$6.17

TOTAL DISBURSEMENTS:	\$558.46
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Page: 4
Dec 08, 2017
Invoice #: 724854**BILL SUMMARY**

Total Fees		\$15,822.50
SK PST		\$949.35
GST/HST		\$791.13
Total Disbursements		\$558.46
SK PST		\$0.00
GST/HST		<u>\$22.96</u>

TOTAL AMOUNT DUE**CDN Dollars** **\$18,144.40**+PST TAXABLE DISBURSEMENT
*GST EXEMPT**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.

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

REMITTANCE COPY

Deloitte Restructuring Inc.
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga
bwarga@deloitte.caGST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Dec 08, 2017
Invoice #: 724854RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008 JML**INVOICE SUMMARY**

Total Fees	\$15,822.50
SK PST	\$949.35
GST/HST	\$791.13
Total Disbursements	\$558.46
SK PST	\$0.00
GST/HST	\$22.96
Subtotal	\$18,144.40

TOTAL AMOUNT DUE	CDN Dollars	<u>\$18,144.40</u>
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-EFT Payments Option – Canadian Funds

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Bank Name:	TD Canada Trust, 1904 Hamilton St., Regina, Saskatchewan S4P 3N5
Bank Account Number:	0790 0701820
Transit/Branch Number:	75448
Bank ID Number:	004
Swift Code:	TDOMCATTOR
ABA Routing#	026009593

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GST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Jan 15, 2018
Invoice #: 727525

STATEMENT OF ACCOUNT

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

bwarga@deloitte.ca

RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008

TO PROFESSIONAL SERVICES RENDERED

Dec 01/17	0.30	Burnell, J.J.	Correspondence to R. McFadyen; reviewing correspondence from R. McFadyen regarding Appeal matters; correspondence to and from A. Anjoubault regarding Order
Dec 02/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding December 6 appeal hearing
Dec 04/17	0.40	Burnell, J.J.	Reviewing correspondence from A. Anjoubault regarding sales process matters; correspondence to A. Anjoubault regarding sales process matters; reviewing correspondence regarding Court of Appeal matters; reviewing correspondence from F. Trippier
Dec 05/17	0.20	Burnell, J.J.	Reviewing correspondence from R. McFadyen (x2) regarding sales process issues; e-mail to F. Tripper and R. McFadyen regarding appeal matters
Dec 06/17	0.20	Lee, Jeffrey M.	Reviewing outcome of December 6 appeal hearing
Dec 06/17	4.20	Burnell, J.J.	Preparing for Court of Appeal; attending Court of Appeal; e-mail from R. McFadyen regarding certificate of decision; e-mail to B. Warga
Dec 08/17	0.30	Burnell, J.J.	Reviewing e-mail and letter from A. Anjoubault (x2) regarding sales process issues; e-mail from R. McFadyen
Dec 11/17	0.20	Burnell, J.J.	Reviewing e-mail from R. McFadyen regarding Certificate of Decision; receiving and reviewing Certificate of Decision
Dec 12/17	0.30	Lee, Jeffrey M.	Reviewing correspondence from Fast Trippier Law and R. McFadyen and preparing correspondence to Deloitte

Page: 2
 Jan 15, 2018
 Invoice #: 727525

Dec 12/17	0.20	Burnell, J.J.	Telephone message from T. Turner regarding Service List; contacting Court regarding status of Order
Dec 13/17	0.30	Lee, Jeffrey M.	Telephone attendance on B. Warga and J. Fritz regarding outstanding issues
Dec 13/17	0.40	Lee, Jeffrey M.	Reviewing draft sales package in detail
Dec 13/17	0.10	Lee, Jeffrey M.	Giving instructions to review Manitoba Land Transfer Tax issues
Dec 13/17	0.40	Lee, Jeffrey M.	Preparing correspondence to F. Trippier in response to December 4 and December 8 letters
Dec 13/17	0.10	Lee, Jeffrey M.	Revising draft letter to F. Trippier
Dec 13/17	0.10	Lee, Jeffrey M.	Reviewing revised Sale Information Package
Dec 13/17	0.10	Lee, Jeffrey M.	Revising draft letter to F. Trippier
Dec 13/17	0.40	Olfert, Paul D.	Reviewing and revising sales and information package
Dec 13/17	0.40	Burnell, J.J.	Communicating with counsel and Service List; revising Service List
Dec 14/17	0.20	Burnell, J.J.	Receiving and attending to circulation of Order; e-mail from T. Turner regarding receipt of Order
Dec 15/17	0.10	Lee, Jeffrey M.	Reviewing entered Order of Justice Toews from November 21 hearing
Dec 18/17	0.20	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding comments on SIP and preparing correspondence to B. Warga
Dec 18/17	0.10	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding response to F. Trippier letter
Dec 18/17	0.10	Lee, Jeffrey M.	Correspondence to F. Trippier regarding request for additional documents for SIP
Dec 20/17	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier and preparing correspondence to B. Warga
Dec 20/17	0.10	Lee, Jeffrey M.	Giving instructions to prepare correspondence to F. Trippier
Dec 22/17	0.10	Lee, Jeffrey M.	Correspondence to B. Warga regarding further comments from D. Taylor on SIP
Dec 29/17	0.10	Lee, Jeffrey M.	Reviewing draft correspondence to counsel for D. Taylor and L. Wolfe
Dec 31/17	0.20	Lee, Jeffrey M.	Reviewing decision of Court of Appeal resulting from December 16 hearing

Jeffrey M. Lee	3.20	Hours @	\$675.00 =	\$2,160.00
Paul D. Olfert	0.40	Hours @	\$285.00 =	\$114.00

Page: 3
Jan 15, 2018
Invoice #: 727525

J.J. Burnell	6.40 Hours @	\$350.00 =	\$2,240.00
TOTAL FEES:			\$4,514.00

DISBURSEMENTS

Photocopying / Printing	\$13.25
Document Scanning / Electronic Data Processing	\$4.50
TOTAL DISBURSEMENTS:	\$17.75

BILL SUMMARY

Total Fees	\$4,514.00
SK PST	\$270.84
GST/HST	\$225.70
Total Disbursements	\$17.75
SK PST	\$0.00
GST/HST	<u>\$0.91</u>

TOTAL AMOUNT DUE	CDN Dollars	<u>\$5,029.20</u>
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+PST TAXABLE DISBURSEMENT
*GST EXEMPT**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.

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

REMITTANCE COPYDeloitte Restructuring Inc.
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga
bwarga@deloitte.caGST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Jan 15, 2018
Invoice #: 727525RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008 JML**INVOICE SUMMARY**

Total Fees	\$4,514.00
SK PST	\$270.84
GST/HST	\$225.70
Total Disbursements	\$17.75
SK PST	\$0.00
GST/HST	\$0.91
Subtotal	\$5,029.20

TOTAL AMOUNT DUE **CDN Dollars** **\$5,029.20**

Remittance Copy
Please return this copy with your payment.

-EFT Payments Option – Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

Recipient Company: MLT Aikins LLP
Company Address: 1500 – 1874 Scarth Street, Regina, Saskatchewan S4P 4E9
Bank Name: TD Canada Trust, 1904 Hamilton St., Regina, Saskatchewan S4P 3N5
Bank Account Number: 0790 0701820
Transit/Branch Number: 75448
Bank ID Number: 004
Swift Code: TDOMCATTOR
ABA Routing#: 026009593

-Web Banking Option – Canadian Funds

For your convenience payment is available via Web Banking, at the following Financial Institutions:

TD Canada Trust, CIBC, Scotiabank, RBC, Conexus Credit Union & Telpay

Please note: The account number to be entered is the 10 digit file # indicated above (enter as one continuous number excluding the dash)

To ensure your payment is properly credited to your account, please return this remittance copy to Accounts Receivable, either by e-mail (receivables@mltaikins.com) or by fax (306-352-5250).

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GST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Feb 15, 2018
Invoice #: 730678

STATEMENT OF ACCOUNT

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

bwarga@deloitte.ca

RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008

TO PROFESSIONAL SERVICES RENDERED

Dec 18/17	0.10	Burnell, J.J.	Correspondence to B. Warga
Dec 20/17	0.20	Burnell, J.J.	Reviewing correspondence and receiving instructions
Dec 22/17	0.10	Burnell, J.J.	Reviewing correspondence and receiving instructions
Dec 29/17	0.20	Burnell, J.J.	Reviewing Court of Appeal decision
Dec 31/17	0.10	Burnell, J.J.	Reviewing correspondence and receiving instructions
Jan 02/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from J. Fritz and preparing reply correspondence
Jan 04/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier and preparing correspondence to B. Warga
Jan 05/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding buildings occupied by residents
Jan 05/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from D. Ward regarding status of sales process and preparing reply
Jan 05/18	0.10	Lee, Jeffrey M.	Reviewing and providing comments on draft correspondence to shareholders
Jan 05/18	0.20	Burnell, J.J.	Correspondence regarding status of file and receiving instructions
Jan 08/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from D. Ward and preparing reply correspondence
Jan 10/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier and preparing correspondence to B. Warga
Jan 12/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier and preparing reply correspondence

Page: 2
 Feb 15, 2018
 Invoice #: 730678

Jan 12/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from J. Fritz to shareholders regarding delivery of SIP
Jan 12/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding proposed conference call and preparing reply
Jan 12/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from J. Fritz and preparing correspondence to D. Ward regarding SIP
Jan 12/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding proposed conference call
Jan 15/18	0.30	Lee, Jeffrey M.	Attending conference call with F. Trippier, R. McFadyen and B. Warga
Jan 17/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from D. Ward regarding Sales Information Package and preparing reply
Jan 24/18	0.10	Lee, Jeffrey M.	Correspondence to J. Fritz regarding proposed call to discuss lease issues
Jan 25/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from J. Fritz regarding proposed call and preparing reply correspondence
Jan 25/18	0.40	Lee, Jeffrey M.	Telephone attendance on J. Fritz and B. Warga regarding residential leases
Jan 29/18	0.20	Lee, Jeffrey M.	Telephone attendance on R. McFadyen regarding proposed leases of granaries and house
Jan 29/18	0.20	Lee, Jeffrey M.	Correspondence to R. McFadyen regarding proposed lease agreements
Jan 29/18	0.10	Lee, Jeffrey M.	Revising draft letter to R. McFadyen
Jan 30/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding lease rates and preparing correspondence to B. Warga and J. Fritz

Jeffrey M. Lee	3.40	Hours @	\$700.00 =	\$2,380.00
J.J. Burnell	0.20	Hours @	\$370.00 =	\$74.00
J.J. Burnell	0.70	Hours @	\$350.00 =	\$245.00

TOTAL FEES: \$2,699.00

DISBURSEMENTS

Photocopying / Printing \$1.75

TOTAL DISBURSEMENTS: \$1.75

Page: 3
Feb 15, 2018
Invoice #: 730678**BILL SUMMARY**

Total Fees		\$2,699.00
SK PST		\$161.94
GST/HST		\$134.95
Total Disbursements		\$1.75
SK PST		\$0.00
GST/HST		<u>\$0.10</u>

TOTAL AMOUNT DUE**CDN Dollars \$2,997.74**+PST TAXABLE DISBURSEMENT
*GST EXEMPT**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.

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

REMITTANCE COPYDeloitte Restructuring Inc.
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga
bwarga@deloitte.caGST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Feb 15, 2018
Invoice #: 730678RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008 JML**INVOICE SUMMARY**

Total Fees	\$2,699.00
SK PST	\$161.94
GST/HST	\$134.95
Total Disbursements	\$1.75
SK PST	\$0.00
GST/HST	\$0.10
Subtotal	\$2,997.74

TOTAL AMOUNT DUE **CDN Dollars** **\$2,997.74**

Remittance Copy
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-EFT Payments Option – Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

Recipient Company: MLT Aikins LLP
Company Address: 1500 – 1874 Scarth Street, Regina, Saskatchewan S4P 4E9
Bank Name: TD Canada Trust, 1904 Hamilton St., Regina, Saskatchewan S4P 3N5
Bank Account Number: 0790 0701820
Transit/Branch Number: 75448
Bank ID Number: 004
Swift Code: TDOMCATTOR
ABA Routing#: 026009593

-Web Banking Option – Canadian Funds

For your convenience payment is available via Web Banking, at the following Financial Institutions:

TD Canada Trust, CIBC, Scotiabank, RBC, Conexus Credit Union & Telpay

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**For payments by electronic funds transfer, instructions are provided on
the remittance copy of this invoice**

GST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Mar 15, 2018
Invoice #: 734334

STATEMENT OF ACCOUNT

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

bwarga@deloitte.ca

RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008

TO PROFESSIONAL SERVICES RENDERED

Feb 05/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding Quickbooks and preparing correspondence to B. Warga and J. Fritz
Feb 20/18	0.10	Lee, Jeffrey M.	Reviewing correspondence regarding Addendum to SIP
Feb 20/18	0.40	Lee, Jeffrey M.	Reviewing proposed Lease with RLW and providing recommendations to J. Fritz
Feb 23/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from J. Fritz regarding residential lease and preparing reply
Feb 23/18	0.20	Olfert, Paul D.	Reviewing correspondence from counsel for L. Wolfe; preparing draft lease extension

Jeffrey M. Lee	0.70 Hours @	\$700.00 =	\$490.00
Paul D. Olfert	0.20 Hours @	\$315.00 =	\$63.00

TOTAL FEES: \$553.00

DISBURSEMENTS

Photocopying / Printing \$0.25

TOTAL DISBURSEMENTS: \$0.25

Page: 2
Mar 15, 2018
Invoice #: 734334**BILL SUMMARY**

Total Fees	\$553.00
SK PST	\$33.18
GST/HST	\$27.65
Total Disbursements	\$0.25
SK PST	\$0.00
GST/HST	<u>\$0.01</u>

TOTAL AMOUNT DUE**CDN Dollars****\$614.09**

+PST TAXABLE DISBURSEMENT

*GST EXEMPT

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.

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

REMITTANCE COPYDeloitte Restructuring Inc.
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga
bwarga@deloitte.caGST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Mar 15, 2018
Invoice #: 734334RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008 JML**INVOICE SUMMARY**

Total Fees	\$553.00
SK PST	\$33.18
GST/HST	\$27.65
Total Disbursements	\$0.25
SK PST	\$0.00
GST/HST	\$0.01
Subtotal	\$614.09

TOTAL AMOUNT DUE **CDN Dollars** **\$614.09**

Remittance Copy
Please return this copy with your payment.

-EFT Payments Option – Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

Recipient Company: MLT Aikins LLP
Company Address: 1500 – 1874 Scarth Street, Regina, Saskatchewan S4P 4E9
Bank Name: TD Canada Trust, 1904 Hamilton St., Regina, Saskatchewan S4P 3N5
Bank Account Number: 0790 0701820
Transit/Branch Number: 75448
Bank ID Number: 004
Swift Code: TDOMCATTOR
ABA Routing#: 026009593

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**For payments by electronic funds transfer, instructions are provided on
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GST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Apr 15, 2018
Invoice #: 738934

STATEMENT OF ACCOUNT

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

bwarga@deloitte.ca

RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008

TO PROFESSIONAL SERVICES RENDERED

Mar 04/18	0.30	Lee, Jeffrey M.	Reviewing proposed communication to D. Taylor regarding clarification of bid
Mar 04/18	0.40	Olfert, Paul D.	Drafting limited-purpose Farm Lease Agreement
Mar 06/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from B. Warga to D. Taylor regarding clarification of offer and telephone F. Trippier
Mar 06/18	0.40	Lee, Jeffrey M.	Revising draft response to D. Taylor regarding credit bid
Mar 06/18	0.20	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding proposed response to D. Taylor
Mar 07/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga to D. Taylor regarding credit bid offer and deposit issues
Mar 07/18	0.10	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding instructions to prepare BMO security review
Mar 07/18	0.10	Lee, Jeffrey M.	Correspondence to D. Ward regarding request for BMO security documents and payout statement
Mar 07/18	0.30	Lee, Jeffrey M.	Telephone attendance on F. Trippier regarding sale process issues
Mar 07/18	0.10	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding sale process issues
Mar 07/18	0.10	Lee, Jeffrey M.	Telephone attendance on F. Trippier regarding sale process issues
Mar 07/18	0.10	Lee, Jeffrey M.	Correspondence to B. Warga regarding sale process issues and inquiry from F. Trippier
Mar 07/18	0.10	Lee, Jeffrey M.	Revising draft letter to D. Ward
Mar 11/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding status of communications with F. Trippier

Page: 2
Apr 15, 2018
Invoice #: 738934

Mar 12/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from J. Fritz regarding draft letter to F. Trippier and preparing reply correspondence
Mar 12/18	0.20	Lee, Jeffrey M.	Telephone attendance on B. Warga and J. Fritz regarding status of SIP process
Mar 12/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga to D. Taylor regarding SIP process
Mar 12/18	0.10	Lee, Jeffrey M.	Reviewing proposed Asset Purchase Agreement and security review letter
Mar 12/18	0.10	Lee, Jeffrey M.	Giving instructions to identify available court dates before Justice Toews
Mar 12/18	0.10	Olfert, Paul D.	Correspondence with B. Warga; revising limited-purpose Farm Lease Agreement; correspondence to R. McFadyen
Mar 12/18	0.10	Burnell, J.J.	E-mail correspondence regarding proposed court application
Mar 13/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding proposed course of action and preparing reply
Mar 13/18	0.20	Lee, Jeffrey M.	Giving instructions to prepare summary of correspondence
Mar 13/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding summary of correspondence and preparing reply
Mar 13/18	0.20	Lee, Jeffrey M.	Reviewing e-mail correspondence in detail
Mar 13/18	0.80	Lee, Jeffrey M.	Attending to give instructions regarding preparation of Draft Asset Purchase Agreement
Mar 13/18	0.20	Lee, Jeffrey M.	Preparing summary of e-mail correspondence
Mar 13/18	0.10	Lee, Jeffrey M.	Giving instructions to prepare security review letter
Mar 13/18	0.10	Olfert, Paul D.	Reviewing correspondence from R. McFadyen; correspondence to B. Warga and J. Fritz
Mar 13/18	0.20	Burnell, J.J.	E-mail correspondence from B. Warga
Mar 13/18	1.00	Anandranistakis, Pete	Reviewing information from J. Lee; Reviewing materials in regard to searches; Considering searches and providing instructions regarding searches
Mar 14/18	0.20	Lee, Jeffrey M.	Attending to prepare correspondence to F. Trippier
Mar 14/18	0.30	Lee, Jeffrey M.	Preparing draft correspondence to F. Trippier regarding disclosure of e-mails
Mar 14/18	0.10	Lee, Jeffrey M.	Reviewing proposed court dates for Sale Approval and Vesting Order
Mar 14/18	0.30	Burnell, J.J.	Review e-mail correspondence from B. Warga
Mar 15/18	0.20	Lee, Jeffrey M.	Reviewing proposed court application
Mar 15/18	0.10	Lee, Jeffrey M.	Correspondence to B. Winga regarding proposed dates for court application

Page: 3
Apr 15, 2018
Invoice #: 738934

Mar 15/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding scheduling court application; preparing reply
Mar 15/18	0.20	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding claims process issues and potential insolvency
Mar 15/18	0.40	Olfert, Paul D.	Reviewing loan and security documents; preparing to draft security review letter
Mar 15/18	0.30	Burnell, J.J.	Telephone Court; e-mail review; e-mail from B. Warga
Mar 16/18	0.50	Lee, Jeffrey M.	Correspondence to counsel for R.L. Wolfe Ltd. and counsel for G. Wiebe and M. Wiebe regarding request for security documents
Mar 16/18	0.30	Olfert, Paul D.	Preparing to draft security opinion
Mar 16/18	0.20	Burnell, J.J.	E-mail to and from Court regarding scheduling
Mar 18/18	6.10	Anandranistakis, Pete	Reviewing matter, correspondence and sale related materials, draft APAs for the sale of Parcels 11-15 and Parcels 1 - 10 and 16; correspondence in regard to same.
Mar 19/18	0.10	Lee, Jeffrey M.	Reviewing court application scheduled for April 5
Mar 19/18	0.40	Lee, Jeffrey M.	Attending to arrangements for April 5 court hearing
Mar 19/18	0.10	Lee, Jeffrey M.	Giving instructions to prepare motion materials
Mar 19/18	0.10	Lee, Jeffrey M.	Correspondence to B. Warga regarding April 5 hearing date
Mar 19/18	0.10	Lee, Jeffrey M.	Reviewing draft PSA
Mar 19/18	0.80	Lee, Jeffrey M.	Reviewing draft Asset Purchase Agreement
Mar 19/18	0.70	Olfert, Paul D.	Drafting security opinion respecting Bank of Montreal security
Mar 19/18	0.60	Burnell, J.J.	Letter to Court; e-mail from B. Warga; e-mail regarding scheduling; e-mail from Court
Mar 20/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding April 5 hearing and preparing reply correspondence
Mar 20/18	0.20	Lee, Jeffrey M.	Reviewing proposed edits to Asset Purchase Agreement
Mar 20/18	0.10	Burnell, J.J.	Review status of court application
Mar 20/18	1.40	Taylor, G. Bruce	E-mail correspondence; reviewing and providing comments on draft APA
Mar 20/18	1.80	Anandranistakis, Pete	Revising and circulating new drafts of APAs; revising drafts of APAs
Mar 21/18	0.30	Lee, Jeffrey M.	Correspondence to B. Warga and J. Fritz regarding draft APA's
Mar 21/18	0.30	Lee, Jeffrey M.	Telephone attendance on B. Warga and J. Fritz regarding court application materials
Mar 21/18	0.20	Lee, Jeffrey M.	Correspondence to N. Boudreau and R. McFadyen regarding second request for security documents
Mar 21/18	0.20	Lee, Jeffrey M.	Reviewing filing dates for April 5 hearing

Page: 4
Apr 15, 2018
Invoice #: 738934

Mar 21/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding request for security
Mar 21/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding security relied upon by R.L. Wolfe Ltd. and preparing reply
Mar 21/18	0.20	Lee, Jeffrey M.	Reviewing proof of service of claim on Northern Sunshine Farms (MB) Ltd.
Mar 21/18	0.20	Lee, Jeffrey M.	Reviewing ancillary relief to be sought at April 5 court hearing
Mar 21/18	0.10	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding April 5 court application
Mar 21/18	0.50	Lee, Jeffrey M.	Correspondence to counsel to proposed purchasers regarding draft APA's
Mar 21/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau regarding security claimed by Wiebes
Mar 21/18	0.10	Lee, Jeffrey M.	Giving instructions to review National Leasing security
Mar 21/18	0.40	Lee, Jeffrey M.	Reviewing proposed edits to APA
Mar 21/18	1.60	Olfert, Paul D.	Reviewing loan and security documentation in preparation for drafting of security opinions
Mar 21/18	0.80	Burnell, J.J.	Attending to review status of preparation of application materials
Mar 21/18	1.00	Sydor, Nadine P.	Receiving instructions; conducting searches at MB Companies Office, Sheriff, Bank Act, PPR, QB
Mar 21/18	2.50	Anandranistakis, Pete	Revising APAs; circulating APAs; reviewing correspondence of APAs being circulated to Deloitte and lawyers for the respective purchasers; reviewing correspondence from Deloitte; revising APAs accordingly and circulating further new drafts of APAs
Mar 22/18	0.20	Lee, Jeffrey M.	Revising draft APA's regarding proposed transactions
Mar 22/18	0.10	Lee, Jeffrey M.	Reviewing status of security review opinion letters
Mar 22/18	0.10	Lee, Jeffrey M.	Correspondence to B. Warga regarding delivery of draft Liquidator's Report
Mar 22/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding draft reports and preparing reply
Mar 22/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen and preparing reply correspondence
Mar 22/18	1.50	Lee, Jeffrey M.	Reviewing draft Reports of Liquidator
Mar 22/18	0.40	Olfert, Paul D.	Drafting security opinion in respect of Bank or Montreal security
Mar 22/18	1.10	Dunlop, Jared K.	Researching the law of assignment of security interests in Manitoba
Mar 22/18	1.00	Burnell, J.J.	Reviewing Liquidator's filed reports; e-mail from B. Warga

Page: 5
Apr 15, 2018
Invoice #: 738934

Mar 22/18	2.20	Sydor, Nadine P.	Attending to 31 title searches; creating list of active and cancelled title numbers; e-mailing results
Mar 22/18	0.90	Anandranistakis, Pete	Reviewing correspondence; revising APAs; circulating new drafts of APAs to Deloitte; circulating new drafts of APAs to lawyers for purchasers
Mar 23/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from S. Brennan and preparing reply correspondence
Mar 23/18	0.20	Lee, Jeffrey M.	Telephone attendance on S. Brennan regarding proposed lease as backup plan to Sale Approval Order
Mar 23/18	0.10	Lee, Jeffrey M.	Reviewing status of court application materials
Mar 23/18	0.30	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding status of Sale Approval application
Mar 23/18	0.60	Olfert, Paul D.	Reviewing due diligence search results and related documentation in relation to security opinions; correspondence with B. Warga; correspondence with counsel for Bank of Montreal
Mar 23/18	1.30	Dunlop, Jared K.	Researching law of assignment of security interests in Manitoba
Mar 23/18	1.00	Burnell, J.J.	Reviewing filed reports in detail
Mar 24/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from S. Brennan to P. Anandranistakis regarding executed APA
Mar 24/18	5.00	Olfert, Paul D.	Reviewing security documentation and due diligence search results; preparing security opinions with respect to Bank of Nova Scotia, R.L. Wolfe Ltd., and G. and M. Wiebe security
Mar 24/18	4.50	Burnell, J.J.	Drafting Notice of Motion and Order; reviewing draft reports; reviewing draft Purchase Agreements
Mar 24/18	0.60	Anandranistakis, Pete	Reviewing revisions to Wolfe APA made by Wolfe counsel
Mar 25/18	0.40	Lee, Jeffrey M.	Revising edits to APA proposed by counsel to Wolfe Land and Equipment Ltd.
Mar 25/18	1.00	Lee, Jeffrey M.	Revising and circulating draft Sale Approval, Vesting and Distribution Order and Notice of Motion
Mar 25/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and preparing reply correspondence
Mar 25/18	0.30	Lee, Jeffrey M.	Reviewing and circulating markup of Colliers Property Management Agreement
Mar 25/18	1.10	Olfert, Paul D.	Reviewing security documentation and due diligence search results; preparing security opinions with respect to Bank of Nova Scotia, R.L. Wolfe Ltd., G. and M. Wiebe, and National Leasing security

Page: 6
Apr 15, 2018
Invoice #: 738934

Mar 25/18	2.50	Burnell, J.J.	Receiving instructions and prepare revisions to Notice of Motion and Order; draft brief; reviewing issues as to sale approval
Mar 25/18	0.60	Anandranistakis, Pete	Reviewing correspondence; update APA; circulating revised APA to B. Warga; circulating revised APA to Purchaser's counsel
Mar 26/18	0.40	Lee, Jeffrey M.	Attending conference call with B. Warga, J. Fritz and J.J. Burnell regarding service of materials
Mar 26/18	0.10	Lee, Jeffrey M.	Correspondence to D. Ward and telephone D. Ward regarding BMO payout statement
Mar 26/18	0.20	Lee, Jeffrey M.	Correspondence to S. Brennan regarding potential lease arrangement as alternate plan
Mar 26/18	0.20	Lee, Jeffrey M.	Reviewing edits to Draft Order proposed by purchaser's counsel
Mar 26/18	0.10	Lee, Jeffrey M.	Reviewing status of court application materials
Mar 26/18	0.10	Lee, Jeffrey M.	Reviewing legal argument for April 5 court application
Mar 26/18	1.20	Lee, Jeffrey M.	Revising draft security opinions
Mar 26/18	0.10	Lee, Jeffrey M.	Reviewing status of court application materials
Mar 26/18	0.10	Lee, Jeffrey M.	Reviewing status of court application materials
Mar 26/18	0.20	Lee, Jeffrey M.	Correspondence to S. Brennan regarding including redacted APA in court application materials
Mar 26/18	0.10	Lee, Jeffrey M.	Reviewing status of Asset Purchase Agreements
Mar 26/18	0.20	Lee, Jeffrey M.	Attending to finalize court application materials
Mar 26/18	0.10	Lee, Jeffrey M.	Telephone attendance on s. Brennan regarding release of APA
Mar 26/18	0.10	Lee, Jeffrey M.	Correspondence to counsel to BMO regarding payout statement
Mar 26/18	1.50	Olfert, Paul D.	Revising security opinions; reviewing Land Titles documents and advising regarding Approval and Vesting Order
Mar 26/18	6.60	Dunlop, Jared K.	Researching assignment of security interests; Drafting memorandum regarding the validity of assignment agreements
Mar 26/18	1.00	Anandranistakis, Pete	Reviewing and revising Wolfe Land APA; circulating to parties; correspondence to JJ Burnell; circulating fully signed Beaver Creek APA
Mar 27/18	0.10	Lee, Jeffrey M.	Reviewing status of calculation of debts owed to R. L. Wolfe Ltd.
Mar 27/18	0.10	Lee, Jeffrey M.	Reviewing request from BMO counsel for disclosure of purchase price
Mar 27/18	0.10	Lee, Jeffrey M.	Reviewing revised security opinion letters
Mar 27/18	2.00	Olfert, Paul D.	Revising security opinions
Mar 27/18	0.50	Dunlop, Jared K.	Reviewing validity of assignments
Mar 28/18	0.10	Lee, Jeffrey M.	Reviewing background documents regarding security opinion

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Mar 28/18	0.40	Lee, Jeffrey M.	Attending conference call regarding Manitoba security opinions
Mar 28/18	0.10	Lee, Jeffrey M.	Reviewing final draft of security opinions
Mar 28/18	0.20	Lee, Jeffrey M.	Correspondence to D. Sigurdson regarding finalizing and delivering opinions to Deloitte
Mar 28/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and preparing reply correspondence
Mar 28/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau and preparing reply correspondence
Mar 28/18	0.50	Lee, Jeffrey M.	Revising draft Brief of Law regarding April 5 court application
Mar 28/18	0.50	Lee, Jeffrey M.	Telephone attendance on B. Warga and J. Fritz regarding Supplement to Second Report of Liquidator
Mar 28/18	0.70	Lee, Jeffrey M.	Reviewing security opinion letters in detail
Mar 28/18	0.60	Lee, Jeffrey M.	Revising Supplement to Second Liquidator's Report
Mar 28/18	0.90	Olfert, Paul D.	Revising security opinions
Mar 29/18	0.10	Lee, Jeffrey M.	Correspondence to R. McFadyen regarding draft Order
Mar 29/18	0.30	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and preparing draft response to R. McFadyen
Mar 29/18	0.70	Lee, Jeffrey M.	Revising and circulating draft Sale Approval, Vesting and Distribution Order
Mar 29/18	0.10	Lee, Jeffrey M.	Correspondence to R. McFadyen in response to inquiry regarding Draft Order
Mar 29/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding proposed edits to draft Order
Mar 29/18	0.10	Lee, Jeffrey M.	Attending to prepare for April 5 hearing
Mar 29/18	0.20	Lee, Jeffrey M.	Reviewing April 5 Court application issues
Mar 29/18	0.30	Lee, Jeffrey M.	Telephone attendance on B. Warga and J. Fritz regarding inquiry from F. Trippier
Mar 29/18	0.90	Lee, Jeffrey M.	Giving instructions to prepare research memorandum regarding sale process
Mar 29/18	1.00	Lee, Jeffrey M.	Reviewing caselaw on court-supervised asset sales
Mar 29/18	0.30	Dunlop, Jared K.	Reviewing issues regarding application of sealing orders and confidentiality in cases of court appointed liquidators
Mar 30/18	0.70	Lee, Jeffrey M.	Preparing response to March 29 letter from F. Trippier
Mar 31/18	0.10	Lee, Jeffrey M.	Reviewing draft letter to F. Trippier
Mar 31/18	0.20	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding April 5 hearing
Mar 31/18	0.70	Lee, Jeffrey M.	Revising draft letter to F. Trippier regarding request for confidential sales data

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Mar 31/18 4.40 Dunlop, Jared K.

Researching application of sealing orders and confidentiality in cases of court appointed liquidators

Jeffrey M. Lee	28.10	Hours @	\$700.00 =	\$19,670.00
Paul D. Olfert	15.10	Hours @	\$315.00 =	\$4,756.50
Jared K. Dunlop	14.20	Hours @	\$190.00 =	\$2,698.00
J.J. Burnell	11.60	Hours @	\$370.00 =	\$4,292.00
Nadine P. Sydor	3.20	Hours @	\$140.00 =	\$448.00
G. Bruce Taylor	1.40	Hours @	\$650.00 =	\$910.00
Peter Anandranistakis	14.50	Hours @	\$250.00 =	\$3,625.00

TOTAL FEES: \$36,399.50

DISBURSEMENTS

Photocopying / Printing	\$347.75
Document Scanning / Electronic Data Processing	\$28.50
Fax	\$3.50
Online Research	\$600.00
PPR Online Search	\$36.00
Computerized Searches - TPR Title Search - RN 960860,960900	\$384.00
Sheriff Certificates - 153508 - PAYEE: Minister of Finance; REQUEST#: 2717947; DATE: 03/22/2018 - Sheriff's Certificates	\$50.00
* *Notice of Motion - 153536 - PAYEE: Minister of Finance; REQUEST#: 2718002; DATE: 03/26/2018 - Notice of Motion	\$100.00
Bank Act Search	\$8.00

TOTAL DISBURSEMENTS: \$1,557.75

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Apr 15, 2018
Invoice #: 738934**BILL SUMMARY**

Total Fees		\$36,399.50
SK PST		\$2,183.97
GST/HST		\$1,819.98
Total Disbursements		\$1,557.75
SK PST		\$0.00
GST/HST		<u>\$72.88</u>

TOTAL AMOUNT DUE**CDN Dollars** **\$42,034.08**+PST TAXABLE DISBURSEMENT
*GST EXEMPT**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.

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

REMITTANCE COPYDeloitte Restructuring Inc.
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga
bwarga@deloitte.caGST # 121 975 544
BC PST # PST-1016-8828
SK PST # 1868751
MB RST # 121975544MT0001Apr 15, 2018
Invoice #: 738934RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.
FILE: 056074-0008 JML**INVOICE SUMMARY**

Total Fees	\$36,399.50
SK PST	\$2,183.97
GST/HST	\$1,819.98
Total Disbursements	\$1,557.75
SK PST	\$0.00
GST/HST	\$72.88
Subtotal	\$42,034.08

TOTAL AMOUNT DUE **CDN Dollars** **\$42,034.08**

Remittance Copy
Please return this copy with your payment.

-EFT Payments Option – Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

Recipient Company: MLT Aikins LLP
Company Address: 1500 – 1874 Scarth Street, Regina, Saskatchewan S4P 4E9
Bank Name: TD Canada Trust, 1904 Hamilton St., Regina, Saskatchewan S4P 3N5
Bank Account Number: 0790 0701820
Transit/Branch Number: 75448
Bank ID Number: 004
Swift Code: TDOMCATTOR
ABA Routing#: 026009593

-Web Banking Option – Canadian Funds

For your convenience payment is available via Web Banking, at the following Financial Institutions:

TD Canada Trust, CIBC, Scotiabank, RBC, Conexus Credit Union & Telpay

Please note: The account number to be entered is the 10 digit file # indicated above (enter as one continuous number excluding the dash)

To ensure your payment is properly credited to your account, please return this remittance copy to Accounts Receivable, either by e-mail (receivables@mltaikins.com) or by fax (306-352-5250).

**Exhibit M – Consolidated Statement of Receipts and Disbursements for the period of
April 28, 2017 to May 13, 2018**

TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.
CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS
for the period of April 28, 2017 to May 13, 2018

Receipts	April 28, 2017 to March 23, 2018	March 24, 2018 to May 13, 2018	Total
Advance from secured creditor (property taxes)	\$ 156,631	\$ -	\$ 156,631
Asset sale proceeds	-	9,357,455	9,357,455
Cash on hand	30,724	-	30,724
GST collections	12,836	-	12,836
Interest	348	2,905	3,252
Refunds (insurance, tax, etc.)	3,072	-	3,072
Rental income (land)	256,717	-	256,717
Total Receipts	460,327	9,360,360	9,820,687
Disbursements			
Advertising	6,581	-	6,581
Appraisal	4,765	-	4,765
GST paid on disbursements	778	14	792
GST paid on legal fees and disbursements	3,673	1,921	5,593
GST paid on Liquidator fees and disbursements	5,407	3,522	8,928
GST remitted	4,416	-	4,416
Insurance	487	-	487
Legal fees and disbursements	74,000	38,511	112,510
Liquidator fees and disbursements	108,131	70,435	178,566
Locks	466	-	466
Municipal property taxes	198,747	-	198,747
PST paid on legal fees	4,345	2,217	6,563
Utilities	4,634	283	4,916
Total Disbursements	416,430	116,902	533,331
Distributions			
Bank of Montreal	-	5,518,039	5,518,039
Excess of Receipts over Disbursements	\$ 43,897	\$ 3,725,419	\$ 3,769,316

**Exhibit N – Entity Statement of Receipts and Disbursements for the period of April 28,
2017 to May 13, 2018**

TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.
ENTITY STATEMENT OF RECEIPTS AND DISBURSEMENTS
for the period of April 28, 2017 to May 13, 2018

	Notes	Taylor Bros. Farm Ltd.	Edwin Potato Growers Ltd.	Total
Receipts				
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
Cash on hand		30,724	-	30,724
GST collections		7,476	5,360	12,836
Interest		1,626	1,626	3,252
Refunds (insurance, tax, etc.)		3,072	-	3,072
Rental income (land)		149,517	107,200	256,717
Total Receipts		4,507,324	5,313,362	9,820,687
% of Total Receipts		45.9%	54.1%	100.0%
Disbursements				
Advertising	1	3,020	3,561	6,581
Appraisal	1	2,187	2,578	4,765
GST paid on disbursements	2	250	542	792
GST paid on legal fees and disbursements	1	2,567	3,026	5,593
GST paid on Liquidator fees and disbursements	1	4,098	4,831	8,928
GST remitted	2	3,311	1,105	4,416
Insurance	1	224	263	487
Legal fees and disbursements	1	51,638	60,872	112,510
Liquidator fees and disbursements	1	81,955	96,611	178,566
Locks	2	-	466	466
Municipal property taxes	2	100,962	97,785	198,747
PST paid on legal fees	1	3,012	3,551	6,563
Utilities	2	-	4,916	4,916
Total Disbursements		253,224	280,107	533,331
Distributions				
Bank of Montreal		3,838,986	1,679,053	5,518,039
Excess of Receipts over Disbursements		\$ 415,114	\$ 3,354,202	\$ 3,769,316

Notes

- 1) Liquidation costs have been allocated to TBF and EPG based on the respective Companies' receipts as a percentage (%) of total receipts.
- 2) Liquidation costs incurred by either TBF or EPG directly.