

THE QUEEN'S BENCH  
WINNIPEG CENTRE

BETWEEN:

**LINCOLN WOLFE and 5606269 MANITOBA LTD.**

Applicants,

-and-

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

Respondents.

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

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**AUGUST 27, 2018**

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## EXHIBITS

- Exhibit A - May 23, 2018 Pitblado LLP Correspondence
- Exhibit B - June 11, 2018 Court Order
- Exhibit C - EPG Claims Package
- Exhibit D - EPG Claims Process Advertisements
- Exhibit E - Fees and Disbursements of the Liquidator
- Exhibit F - Fees and Disbursements of the Liquidator’s Legal Counsel
- Exhibit G - Consolidated Statement of Receipts and Disbursements for the period of April 28, 2017 to August 24, 2018
- Exhibit H - Entity Statement of Receipts and Disbursements for the period of April 28, 2017 to August 24, 2018
- Exhibit I - June 29, 2018 Endorsement
- Exhibit J - July 27, 2018 Endorsement
- Exhibit K - June 29, 2018 Court Order
- Exhibit L - Proposed Distribution Schedules

## 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](http://www.insolvencies.deloitte.ca/en-ca/tbf-epg).
3. The Liquidation Order was granted as a result of an application by Lincoln Wolfe (“**Mr. Wolfe**”) and 5606269 Manitoba Ltd. (“**269**”) (collectively the “**Applicants**”) pursuant to sections 207 and 210 of *The Corporations Act*, CCSM, c. C225 (“**The Corporations Act**”).

## TERMS OF REFERENCE

4. In preparing this fourth report (the “**Fourth 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 Fourth 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 Fourth Report.

6. Unless otherwise stated, all monetary amounts contained in this Fourth Report are expressed in Canadian dollars.
7. Capitalized terms used in this Fourth Report but not defined herein are as defined in the first report of the Liquidator dated October 31, 2017 (the “**First Report**”), the second report of the Liquidator dated March 26, 2018 (the “**Second Report**”), the supplement to the Second Report of the Liquidator dated March 29, 2018 (the “**Supplement to the Second Report**”), the third report of the Liquidator dated May 18, 2018 (the “**Third Report**”), and the Liquidation Order.

## **BACKGROUND**

8. As detailed in the First Report, in early 2008, Mr. Wolfe, one of the Applicants, and Duane 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 Fourth Report is being filed in support of the Liquidator's application to this Honourable Court on August 31, 2018 for an Order:

- (a) 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 May 14, 2018 to August 24, 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 TBF;
- (c) Extending the time in which the Liquidator is required to comply with section 216(2) of *The Corporations Act* to November 30, 2018;
- (d) Approving the fees and disbursements of the Liquidator from April 28, 2018 to August 22, 2018, and the fees and disbursements of its legal counsel from April 1, 2018 to August 22, 2018; and
- (e) Approving one (1) of the three (3) Proposed Distribution Schedules (as defined herein) and authorizing the Liquidator to make final distributions to the creditors of the Companies and/or shareholders of EPG in accordance with the approved Proposed Distribution Schedule and section 216(2) of *The Corporations Act*, or in the alternative, ordering the Liquidator to pay all the funds of the Companies in its possession into Court, and in either case approving:
  - (i) payment to Bank of Montreal ("**BMO**") in the amount of \$7,747.49 in accordance with the BMO Security (as defined herein); and
  - (ii) payment to Gerald and Martha Wiebe ("**Wiebe**") in the amount of \$820,080.82 in accordance with the Wiebe Security (as defined herein).

## **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 Third Report, the activities of the Liquidator have included the following:
  - (a) Advertising and administering the Court approved EPG Claims Process;
  - (b) Reviewing and corresponding with creditors who filed claims in the EPG Claims Process and issuing Notices of Revision or Disallowances of Proof of Claim;
  - (c) Corresponding with BMO and its legal counsel with respect to outstanding per diem interest, applying to Court for a consent Order to approve payment of \$30,871.40 in per diem interest, and paying same to BMO;
  - (d) Corresponding with legal counsel representing Northern Sunshine Farms Ltd. ("**NSF**"), and corresponding with legal counsel representing Mr. Wolfe and Mr. Taylor with respect to the statement of claim filed against NSF by the Liquidator;
  - (e) Compiling information and preparing corporate tax returns for TBF and EPG based on the books and records of the Companies for the years 2014,

2015, 2016, and 2017 (collectively the “**Tax Filings**”);

- (f) Preparing draft distribution schedules and discussing same with legal counsel representing Mr. Wolfe and Mr. Taylor;
- (g) Corresponding and addressing inquiries from Mr. Taylor, Mr. Wolfe, and their respective legal counsel(s);
- (h) Attending the May 28, 2018 and June 21, 2018 Court hearings in these proceedings; and
- (i) Drafting, reviewing, and finalizing this Fourth Report.

## **CREDITOR CLAIMS AND THE EPG CLAIMS PROCESS**

21. As detailed in the Supplement to the Second Report, the Liquidator’s legal counsel, MLT Aikins LLP (“**MLT Aikins**”), completed its independent review (the “**Security Review**”) of the validity and enforceability of the security (the “**BMO Security**”) claimed by BMO, the security (the “**Wiebe Security**”) claimed by Wiebe, the security (the “**RLW Security**”) claimed by R. L. Wolfe Ltd. (“**RLW**”), and the security (the “**National Leasing Security**”) claimed by National Leasing Group Inc. (“**National Leasing**”).
22. 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. As detailed in the Third Report, on May 2, 2018, the Liquidator paid \$5,518,039 to BMO (the “**BMO Distribution**”) which the Liquidator believed was in full satisfaction of the BMO indebtedness owed by TBF and EPG.
23. On May 23, 2018, the Liquidator received correspondence from BMO’s legal counsel (the “**May 23, 2018 Correspondence**”), attached hereto as Exhibit A. The May 23, 2018 Correspondence detailed further per diem interest owing to BMO under the BMO Security for the period April 5, 2018 to May 3, 2018 in the amount of \$30,871.40 (the “**Second BMO Claim**”). In order to prevent further interest from accruing on the BMO indebtedness, on May 29, 2018, the Liquidator paid the Second BMO Claim and sought

approval from the Court thereafter for the distribution (the “**Second BMO Distribution**”). On June 11, 2018, the Court approved (by consent Order) the Second BMO Distribution on a *nunc pro tunc* basis (the “**June 11, 2018 Order**”), attached hereto as Exhibit B.

24. On June 15, 2018, the Liquidator received further e-mail correspondence from BMO advising that certain of its legal fees related to the TBF and EPG liquidation proceedings remained outstanding and that BMO believed that these fees were covered by the BMO Security. On July 19, 2018, the Liquidator received supporting details evidencing that \$7,747.49 remained owing to BMO under the BMO Security on account of legal fees.
25. As at the date of this Fourth Report, the Liquidator has completed its review of the Wiebe claim in the amount of \$836,414 (as at June 30, 2018) (the “**Wiebe Claim**”) and concluded that the quantum of the Wiebe Claim against EPG is reasonable. However, based on the books and records of the Companies, EPG appears to have an offsetting claim against Wiebe in the amount of \$16,189 (excluding interest). Accordingly, on August 21, 2018, the Liquidator issued a Notice of Revision of Proof of Claim to Wiebe in accordance with the EPG Claims Process.
26. As detailed in the Third Report, the Liquidator is of the view that the National Leasing Security in respect of the fertilizer tank lease contract expired on September 1, 2017, and that National Leasing does not have priority to the \$34,803 in net proceeds realized from the sale of the fertilizer tank. As at the date of this Fourth Report, the Liquidator has no knowledge of any application being advanced by National Leasing seeking a different interpretation.
27. With payment of the BMO Claim and the Second BMO Claim, the residual secured and unsecured debts of TBF and EPG total approximately \$6.5 million based on the books and records of the Companies, the secured claims submitted to the Liquidator by RLW and Wiebe, and the results of the EPG Claims Process (further discussed below), as detailed in the following table:

**Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**

**Summary of Debts**

<b>Secured Debt</b>	<b>Notes</b>	<b>Estimated Amount</b>
Bank of Montreal	(1)	\$ 7,748
R.L. Wolfe Ltd.	(2)	2,363,115
R.L. Wolfe Ltd.	(3)	131,004
Gerald and Martha Wiebe	(4)	813,928
National Leasing	(5) (13)	-
<b>Subtotal</b>		<b>3,315,795</b>
<b>Unsecured Debt</b>		
Duanne Taylor (Employment Agreement with TBF)	(6)	860,618
Duanne Taylor (Employment Agreement with TBF)	(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 (TBF)	(13)	543,702
Other unsecured creditors (EPG)	(14)	52,002
<b>Subtotal</b>		<b>3,159,980</b>
<b>Total</b>		<b>\$ 6,475,776</b>

**Notes:**

- (1) Residual amounts owing to BMO on account of legal fees.
- (2) Balance is current to June 11, 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 June 11, 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) Balance is current to June 30, 2018 (less offsets) as detailed in the claim filed in the EPG Claims Process.
- (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.
- (14) Amounts owing to unsecured creditors as determined by the EPG Claims Process. This amount excludes the guarantee claim of RLW (in the approximate amount of \$1,447,000) as this debt is recorded as "Secured" in the table. This amount also excludes the wage claim of Mr. Taylor (as per the Arbitration Award) as Mr. Taylor has not quantified same in the submitted claim.

28. As at the date of this Fourth Report, the Liquidator has not yet implemented a claims process for TBF. As detailed in the Third Report, 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.

29. As detailed in the Third Report, on May 15, 2018, the Liquidator commenced the EPG

Claims Process. Claims packages (attached hereto as Exhibit C) were mailed to the known creditors of EPG on May 22, 2018, and the EPG Claims Process was advertised in the Winnipeg Free Press (May 19, 2018), Brandon Sun (May 19, 2018), and Portage Daily Graphic (May 22, 2018). Copies of the advertisements are attached hereto as Exhibit D.

30. At the close of the EPG Claims Process on June 25, 2018 (the “**Claims Receipt Date**”), the Liquidator had received the following claims:

Claimant	Type	Claim Date	Claim Amount	Status	Admitted Claim
Gerald and Martha Wiebe	Secured	30-Jun-18	\$ 836,415	Notice of Revision	\$ 813,928
<b>Subtotal</b>			<b>836,415</b>	-	<b>813,928</b>
Duanne Taylor	Unsecured	25-Jun-18	800,000	Disallowed	-
Fat Cat Farms Ltd.	Unsecured	25-Jun-18	23,026	Notice of Revision	-
Gerald and Martha Wiebe	Unsecured	30-Jun-18	3,977	Admitted	3,977
MIG Insurance	Unsecured	1-Jun-18	1,017	Disallowed	-
MNP LLP	Unsecured	25-Jun-18	16,744	Admitted	16,744
Pitblado	Unsecured	28-May-18	31,281	Admitted	31,281
R. L. Wolfe Ltd.	Unsecured (BNS Guarantee)	11-Jun-18	1,316,067	Admitted	1,316,067
R. L. Wolfe Ltd.	Unsecured (RBC Guarantee)	11-Jun-18	131,004	Admitted	131,004
Taylor Bros. Farm Ltd.	Unsecured	25-Jun-18	916,336	Admitted	916,336
<b>Subtotal</b>			<b>\$ 3,239,452</b>		<b>\$ 2,415,409</b>

31. The Liquidator admitted all of the above claims as filed with the exception of the following:

- (a) The secured claim of Wiebe was revised to account for amounts owing by Wiebe to EPG based on the books and records of the Companies. A Notice of Revision of Proof of Claim was sent to Wiebe on August 21, 2018;
- (b) The unsecured claim of Mr. Taylor was filed for an estimated \$800,000 to \$1,000,000 on account of amounts owing under an employment contract for the period 2008 to 2018 (the “**Taylor Wage Claim**”). Based on the Arbitration Award attached to (and in support of) the submitted claim, the Taylor Wage Claim was owing by TBF and not EPG, and accordingly, the Liquidator disallowed the Taylor Wage Claim on August 20, 2018;
- (c) The unsecured claim of Fat Cat Farms Ltd. (“**FCF**”) was revised to account for amounts owing by FCF to EPG based on the books and records of the Companies (which reduced the claim to NIL). A Notice of Revision of Proof of Claim was sent to FCF on August 20, 2018; and

- (d) The unsecured MIG Insurance claim (the “**MIG Claim**”) was filed for amounts owing by TBF and not EPG, and accordingly, the Liquidator disallowed the MIG Claim on July 27, 2018.

## **REMAINING ASSETS**

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

### **Accounts Receivable**

33. 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 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 Fourth Report, the Liquidator continues to gather information to consider the merits of continuing with the legal action.
34. With respect to the eight (8) other customer accounts, the Liquidator has reviewed the Companies’ books and records and compiled supporting account details, and has sent collection notices to each account holder where adequate support was available. Based on the responses received to date, realizations from these accounts, if any, are expected to be negligible.

### **Class Action**

35. On or about August 13, 2018, the Liquidator became aware of a class action lawsuit (the “**Class Action**”) in respect of which TBF was a named participant. According to information provided to the Liquidator’s counsel by the Class Action lawyer, DD West LLP (“**DD West**”), the Class Action relates to flooding in 2011 that impacted 2011 and 2012 crop production for a number of landowners in the province of Manitoba. The Class Action was filed in 2013 and was certified in April 2018. However, the Government of Manitoba is seeking leave to appeal the certification in September 2018. Although the TBF claim has not been quantified, DD West believes that TBF’s claim may be in excess

of \$500,000 based on the information they have on hand. As at the date of this Fourth Report, the Liquidator has not taken any further action with respect to the Class Action, but has made DD West aware of the liquidation proceedings.

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

36. As detailed in the Third Report, the Liquidator made the determination that TBF is insolvent and that a bankruptcy filing is required. As at the date of this Fourth Report, TBF has not yet been assigned into bankruptcy, but it is the Liquidator's intention to file same subsequent to the August 31, 2018 hearing and once further advice and direction is received from the Court.
37. In accordance with section 214(h) of *The Corporations Act*, the Liquidator shall deliver to the Court and the directors, at least once in every twelve (12) month period after its appointment, or more often as the Court may require, financial statements of the Companies in the form required by section 149 of *The Corporations Act*, or in such other form as the Liquidator may think proper or as the Court may require. As TBF has not yet been assigned into bankruptcy, the Liquidator's reporting obligations under section 214(h) of *The Corporations Act* would appear to remain extant.
38. As detailed in the Third Report, similar to EPG, TBF's only operations over the last twelve (12) months related to the rental of the TBF land to Mr. Wolfe's and Mr. Taylor's operating companies, RLW and FCF respectively. Accordingly, in a manner consistent with the treatment of the financial statements of EPG by the Liquidator, the Liquidator is of the view that the statement of receipts and disbursements attached as Exhibit N to the Third Report and hereto as Exhibit H (and further discussed below) is sufficient to comply with section 214(h) of *The Corporations Act* with respect to TBF.
39. 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.

40. As detailed in the Court Order dated May 28, 2018, 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 August 31, 2018. As the Liquidator continues to seek clarity around the final distribution of the residual proceeds of the Companies (as further detailed below), the Liquidator respectfully requests an extension of time in which to comply with section 216(2) of *The Corporations Act* to November 30, 2018.
41. As further detailed below, the Liquidator is again seeking Court approval of its accounts and the accounts of MLT Aikins for time and disbursements incurred subsequent to April 27, 2018 and March 31, 2018, respectively.

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

42. 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.
43. Attached hereto as Exhibit E is a summary of the invoices of the Liquidator for fees and disbursements incurred during the period April 28, 2018 to August 22, 2018. The Liquidator's accounts total \$52,348 in fees and disbursements (excluding GST).
44. 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 \$397 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.

45. 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.
46. Attached hereto as Exhibit F is a summary of the invoices of MLT Aikins for fees and disbursements incurred for the period April 1, 2018 to August 22, 2018. The accounts total \$97,773 in fees and disbursements (excluding PST and GST).
47. The Liquidator has reviewed the invoices rendered by MLT Aikins and regards same as reasonable and validly incurred in accordance with the provisions of the Liquidation Order.

### **STATEMENT OF RECEIPTS AND DISBURSEMENTS**

48. A consolidated statement of receipts and disbursements for the period April 28, 2017 to August 24, 2018 is attached hereto as Exhibit G. An individual entity statement of receipts and disbursements for the period April 28, 2017 to August 24, 2018 is attached hereto as Exhibit H. As at the date of this Fourth Report, the Liquidator is holding approximately \$3,676,951 in its trust account.
49. In accordance with paragraph 18 of the Liquidation Order, the Liquidator received advances from BMO in the amount of \$156,631 to pay certain municipal property tax arrears owing by the Companies, and has repaid same in full with the BMO Distribution. As at the date of this Fourth 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.

### **PROPOSED DISTRIBUTIONS**

50. On June 21, 2018, Mr. Wolfe and 269 made an application to the Court (the "**June 21, 2018 Hearing**") seeking to apply the doctrine of marshalling, whereby the primary secured debt obligations owing by the Companies to BMO would be reapportioned by the Liquidator in such a manner as to permit the secondary secured debt of RLW to be satisfied.
51. On June 29, 2018, the Honourable Justice Toews issued an Endorsement Sheet (the "**June 29, 2018 Endorsement**"), attached hereto as Exhibit I. The June 29, 2018 Endorsement

stated the following:

- (a) the applicant is entitled to the reallocation sought, to the extent that its secured interest in both funds permits (paragraph 14); and
- (b) to the extent that RLW is a secured creditor in respect of both debtors, the Liquidator is to reallocate the funds attributable to each debtor in such a way that the secured debt of RLW is satisfied in priority to all unsecured creditors and subject only to the prior secured interest of BMO in respect of both funds and the allocation to the Wiebes in the form of a holdback from the EPG funds in the amount claimed by the Wiebes, pending the exact determination of the amount owed to them (paragraph 15).

52. On July 27, 2018, the Honourable Justice Toews issued a Supplemental Endorsement Sheet (the “**July 27, 2018 Supplemental Endorsement**”), attached hereto as Exhibit J. The July 27, 2018 Supplemental Endorsement was issued as a result of the Court not having addressed the position of Pitblado LLP (“**Pitblado**”) in the June 29, 2018 Endorsement. At the June 21, 2018 Hearing, Pitblado was seeking similar relief as Mr. Wolfe and 269 given its position as a judgement creditor of the Companies. The June 27, 2018 Supplemental Endorsement stated the following:

- (a) a judgement creditor is not in the same position as a secured creditor such as BMO, the senior secured creditor in this case, or even the junior secured creditor RLW. Based on the submitted evidence, it was unclear whether Pitblado is entitled to a remedy similar to BMO or RLW, or even whether Pitblado’s claim stands in priority ahead of the other unsecured creditors (paragraph 4);
- (b) the specific issue of Pitblado as a judgement creditor relative to all other creditors can be heard by the Court at a future date (paragraph 5); and
- (c) subject to certain amendments (as detailed in the July 27, 2018 Supplemental Endorsement), the proposed June 29, 2018 Order was to issue as filed.

The amended June 29, 2018 Order (the “**Amended June 29, 2018 Order**”) is attached hereto as Exhibit K.

53. As at the date of this Fourth Report, the Amended June 29, 2018 Order has not been consented to by the parties noted therein, and has not been signed by the Court. Although the Liquidator is in a position to distribute certain of the proceeds currently being held in trust, the Liquidator has been advised by legal counsel representing Mr. Wolfe and legal counsel representing Mr. Taylor that there appears to be some uncertainty and conflict between the Amended June 29, 2018 Order and the June 29, 2018 Endorsement, and whether any reallocation of funds held in trust amongst TBF and EPG is appropriate.
54. The Liquidator understands the issue to be that Paragraph 14 of the June 29, 2018 Endorsement states that “the applicant is entitled to the reallocation sought, to the extent that its secured interest in both funds permits”. Based on the Security Review performed by MLT Aikins, RLW only appears to have a security interest against the assets of TBF and not EPG. Furthermore, RLW has only filed an unsecured claim in the EPG Claims Process (as previously discussed).
55. Paragraph 1 of the Amended June 29, 2018 Order states that “the allocations as reflected in the Proposed Distribution Schedule of the Liquidator (as found at Exhibit “A” to the Affidavit of Lincoln Wolfe affirmed June 5, 2018) shall be adjusted to the extent necessary so as to provide that the secured debt of RLW will be satisfied in full from the funds available in the TBF pool of assets”. Given that RLW only has security over the assets of TBF, the issue appears to be whether any reallocation of funds between TBF and EPG is appropriate as any reallocation appears to be inconsistent with the June 29, 2018 Endorsement.
56. Given the above, the Liquidator has undertaken to prepare three (3) proposed distribution schedules (collectively the “**Proposed Distribution Schedules**” or individually a “**Proposed Distribution Schedule**”), attached hereto as Exhibit L. The Proposed Distribution Schedules have been prepared to address the following three (3) scenarios (the “**Scenarios**”):

- (a) Scenario 1 – no reallocation of residual funds;

- (b) Scenario 2 – reallocation of funds to satisfy the secured debts of RLW; and
- (c) Scenario 3 – reallocation of funds to satisfy the secured debts of RLW and hold back the amounts being claimed by Pitblado (as a judgement creditor).

57. The proposed distributions under each of the Scenarios are summarized in the table below:

**TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**  
**Summary of Proposed Distribution Scenarios**

<b>Funds Held in Trust</b>	<u>Scenario 1</u>	<u>Scenario 2</u>	<u>Scenario 3</u>
	\$ 3,676,951	\$ 3,676,951	\$ 3,676,951
<b>Proposed Distributions</b>			
Holdback			
Estimated Liquidation Fees	100,000	100,000	100,000
Estimated Bankruptcy Fees	25,000	25,000	50,000
Pitblado LLP	-	-	100,275
Contingency	50,000	50,000	50,000
Secured Creditors			
Bank of Montreal	7,748	7,748	7,748
Gerald and Martha Wiebe	820,081	820,081	820,081
R.L. Wolfe Ltd.			
Assigned BNS Debt	1,372,385	1,372,385	1,372,385
Assigned FCC Debt	916,366	1,091,444	1,091,444
Assigned RBC Debt	133,198	133,198	85,018
Unsecured Creditors			
Gerald and Martha Wiebe	4,007	319	-
MNP LLP	17,345	1,379	-
Pitblado LLP	32,052	2,548	-
Taylor Bros. Farm Ltd.	-	72,849	-
Shareholders			
5606269 Manitoba Ltd.	99,385	-	-
5608067 Manitoba Ltd.	99,385	-	-
<b>Total</b>	<b>\$ 3,676,951</b>	<b>\$ 3,676,951</b>	<b>\$ 3,676,951</b>

58. The Liquidator has prepared the Scenarios for the consideration of all interested parties in these proceedings, and is seeking the advice and direction of the Court as to the appropriateness of distributing the residual funds in accordance with any of the Scenarios, or whether the residual funds should be paid into Court at this time and the Liquidator seek its discharge.

59. As all of the Proposed Distribution Schedules account for payment of the residual BMO secured debt of \$7,747.49 and the Wiebe secured debt of \$820,080.82, and there is no dispute as between Mr. Taylor and Mr. Wolfe as to the payment of same, the Liquidator recommends that payment of these two (2) claims be made whether any of the Proposed Distribution Schedules is approved, or whether the funds are paid into Court.

## LIQUIDATOR'S RECOMMENDATIONS

60. As a result of the foregoing, the Liquidator respectfully requests from this Honourable Court an Order:

- (a) 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 May 14, 2018 to August 24, 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 TBF;
- (c) Extending the time in which the Liquidator is required to comply with section 216(2) of *The Corporations Act* to November 30, 2018;
- (d) Approving the fees and disbursements of the Liquidator from April 28, 2018 to August 22, 2018, and the fees and disbursements of its legal counsel from April 1, 2018 to August 22, 2018; and
- (e) Approving one (1) of the three (3) Proposed Distribution Schedules and authorizing the Liquidator to make final distributions to the creditors of the Companies and/or shareholders of EPG in accordance with the approved Proposed Distribution Schedule and section 216(2) of *The Corporations Act*, or in the alternative, ordering the Liquidator to pay all the funds of the Companies in its possession into Court, and in either case approving:
  - (i) payment to BMO in the amount of \$7,747.49 in accordance with the BMO Security; and
  - (ii) payment to Wiebe in the amount of \$820,080.82 in accordance with the Wiebe Security.

All of which is respectfully submitted at Winnipeg, Manitoba, this 27<sup>th</sup> day of August 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 – May 23, 2018 Pitblado LLP Correspondence**

**Via Email**

May 23, 2018

Reply to:  
**Douglas G. Ward**  
**Direct (204) 956 3534**  
ward@pitblado.com

File No. 638.367

Deloitte LLP  
2300 - 360 Main Street  
Winnipeg, MB R3C 3Z3

**Attention: Brent Warga, Senior Vice-President**

Dear Brent:

**Re: Taylor Bros. Farm Ltd. et al**  
**Court File No. CI 15-01-97066**

Enclosed herewith please find a mortgage balance statement that was sent to your solicitor on March 26, 2018. It indicates quite clearly that the principal amount owing was \$5,507,013.98 and the per diem rate was \$1,102.55 from March 27, 2018 to the date of payment.

In paragraph 17 of the Supplement to the Second Report of Deloitte Restructuring Inc. dated March 29, 2018, it indicates that the claim of the Bank is \$5,518,039.00 including interest to April 5, 2018.

Further, in that same Supplement, it indicates in paragraph 20 that the distribution to the Bank in the amount of \$5,518,039.00 in full satisfaction of the company's obligations owing to the Bank is being recommended by the Liquidator. In my view, the payment to the Bank was to have been made that day in which event no further interest would have been accrued. However, it is clear to me that the Bank claim should have included interest to the date of payment, not to the date of April 5, 2018.

In the Court Order itself, it indicates in paragraph 13 that the Liquidator is authorized to make a distribution to the Bank in the sum of \$5,518,039.00 which was the amount owing to the Bank as of April 5, 2018. Further, the Order contemplates that the Bank was to have been paid upon registration of the transmittal/transfer documents in the Land Titles Office. It was not contemplated that the Bank would not be paid until about 4 weeks thereafter.

As it is, the Bank is now owed an additional 28 days of interest from April 5, 2018 to May 3, 2018 being the sum of \$30,871.40.

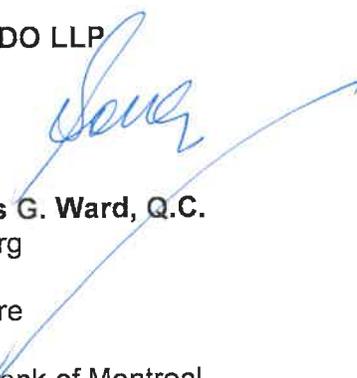
Accordingly, I would be most obliged if you would now forward to me the Liquidator's cheque payable to the Bank in the amount of \$30,871.40.

I thank you in advance for your early remittance.

Yours truly,

**PITBLADO LLP**

per:

  
**Douglas G. Ward, Q.C.**  
DGW/mrg

Enclosure

cc: Bank of Montreal  
Attention: Mathan Kumar/Trevor Bauer  
MLT Aikins LLP  
Attention: JJ Burnell/Jeffrey Lee

**Michele Goossen**

**From:** DONALD, RICK <RICK.DONALD@bmo.com>  
**Sent:** Monday, March 26, 2018 2:57 PM  
**To:** Douglas Ward  
**Cc:** DONALD, RICK  
**Subject:** Edwin Potato Growers Ltd & Taylor Bros. Farms Ltd. Payout statements

**Importance:** High

Good afternoon Doug.  
Further to our telephone discussion of this morning.  
Here are the customer **payout statements @ March 26, 2018 with per diems.**

Edwin Potato:

Loan Account	Principal balance	Interest	Penalty	Total	Per Diem	Interest rate basis	Interest rate
spread							
0545-6104-433	\$988,584.65	\$137,134.10	Nil	\$1,125,718.75	\$228.60	Prime+	4.00%
0545-6104-521	\$480,000.00	\$ 69,931.78	Nil	\$ 549,931.78	\$111.68	Prime+	4.00%
Total	\$1,468,584.65	\$207,065.88	Nil	\$1,675,650.53	\$340.28		

Taylor Bros:

Loan Account	Principal balance	Interest	Penalty	Total	Per Diem	Interest rate basis	Interest rate
spread							
0545-6999-097	\$1,308,956.32	\$211,373.67	Nil	\$1,520,329.99	\$308.74	Prime+	4.00%
0545-6103-932	\$ 398,750.00	\$ 55,572.77	\$11,435.21	\$ 465,757.98	\$ 81.78	Prime+	6.60%
0545-6103-940	\$ 100,350.00	\$ 13,985.52	\$ 1,664.16	\$ 115,999.68	\$ 20.58	Prime+	6.60%
0545-6999-732	\$1,509,375.00	\$219,900.80	Nil	\$1,729,275.80	\$351.17	Prime+	4.00%
Total	\$3,317,431.32	\$500,832.76	\$13,099.37	\$3,831,363.45	\$762.27		

Please note payout is based on no payments being made moving forward, there is no change to the prime rate and there are no errors or omissions.  
Should you have any questions please call me directly.  
Regards.

**Rick Donald**  
Account Manager

**Special Accounts Management Unit, Western Canada**  
335 Main Street Winnipeg, Manitoba R3C 1C2

[rick.donald@bmo.com](mailto:rick.donald@bmo.com)

**T** 204 985 2432

**F** 204 985 2362

**Exhibit B – June 11, 2018 Court Order**

THE QUEEN'S BENCH  
WINNIPEG CENTRE

BETWEEN:

**LINCOLN WOLFE and 5606269 MANITOBA LTD.**

Applicant

-and-

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

Respondents

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

**TRUE COPY**

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**ORDER**

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**MLT AIKINS LLP**

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

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

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

Fax: (306) 975-7145/ (204) 957-4285

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

File No. 56074.8/ 1702089

Box No. 3

THE QUEEN'S BENCH  
WINNIPEG CENTRE

THE HONOURABLE )  
MR. JUSTICE TOEWS )

MONDAY, the 11<sup>th</sup> DAY of JUNE, 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.

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

  
ORDER

THIS MOTION, made by Deloitte Restructuring Inc., court-appointed liquidator (the "**Liquidator**") of the assets, undertakings and property of Taylor Bros. Farm Ltd. ("**TBF**") and Edwin Potato Growers Ltd. ("**EPG**"), for an Order approving the distribution of certain funds to Bank of Montreal ("**BMO**"), *nunc pro tunc* was heard this day, at the Law Courts Building, 408 York Avenue, Winnipeg, Manitoba.

ON READING the Consents of counsel endorsed hereof and on hearing the submissions of counsel for the Liquidator,

1. THIS COURT ORDERS that all capitalized terms not otherwise defined herein shall have the meanings ascribed thereto in this Honourable Court's Order of April 13, 2018.

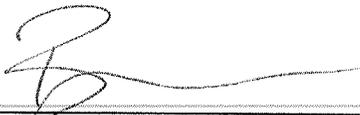
2. THIS COURT FURTHER ORDERS that the distribution by the Liquidator on June 1, 2018 to BMO in the sum of \$30,871.40 from the Sale Proceeds and in respect of interest on the BMO Distribution Amount is approved *nunc pro tunc*.

June 11<sup>th</sup>, 2018

  
\_\_\_\_\_  
TOEWS, J.

CONSENT AS TO FORM AND CONTENT:

PITBLADO LLP

Per: 

for: Douglas Ward  
Lawyers for the secured creditor, Bank of Montreal

CONSENT AS TO FORM AND CONTENT:

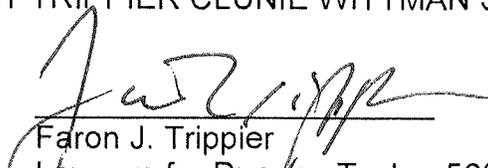
BOUDREAU LAW LLP

Per: 

J.R. Norman Boudreau  
Lawyers for the secured creditors, Gerald Wiebe and Martha Wiebe

CONSENT AS TO FORM AND CONTENT:

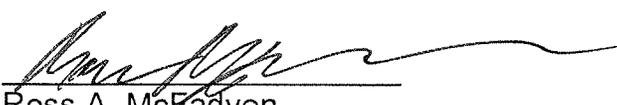
FAST TRIPPIER CLUNIE WITTMAN SANTOS LLP

Per: 

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

CONSENT AS TO FORM AND CONTENT:

THOMPSON DORFMAN SWEATMAN LLP

Per: 

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

**Exhibit C – EPG Claims Package**

May 22, 2018

**To the Creditors of Edwin Potato Growers Ltd.**

**Re: Claims Process in the Liquidation of Edwin Potato Growers Ltd.**

Pursuant to an April 28, 2017 Order of the Manitoba Court of Queen's Bench (the "Court"), Deloitte Restructuring Inc. (hereafter referred to as the "Liquidator") was appointed as Liquidator of Taylor Bros. Farm Ltd. ("TBF") and Edwin Potato Growers Ltd. ("EPG").

On November 21, 2017 the Court further approved a Claims Process in the Liquidation proceeding. Enclosed you will find the following documents with respect to the Claims Process for EPG:

1. Instruction Letter for the Claims Process
2. Proof of Claim Form
3. November 21, 2017 Court Order

Please note that your Proof of Claim must be received by the Liquidator by **5:00 p.m. Manitoba Time on June 25, 2018 (the "Claims Receipt Date")**, unless the Court orders that your Proof of Claim be accepted after that date. Failure to file your Proof of Claim and any required documentation as directed in relation to your Claim by the Claims Receipt Date will mean the Claim will be barred and extinguished forever.

Regards,

**DELOITTE RESTRUCTURING INC.**

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



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

**INSTRUCTION LETTER FOR THE CLAIMS PROCESS  
FOR EDWIN POTATO GROWERS LTD.**

**1. CLAIMS PROCEDURE**

By Order of the Manitoba Court of Queen's Bench pronounced November 21, 2017 (the "Order"), the Liquidator has been authorized to conduct a claims process (the "Claims Process"). The Order governs the Claims Process, notwithstanding any of the instructions contained herein. All capitalized terms not defined herein shall have the meaning ascribed thereto in the Order, a copy of which is enclosed with these instructions. It can also be accessed on the Liquidator's website at [www.insolvencies.deloitte.ca/en-ca/tbf-epg](http://www.insolvencies.deloitte.ca/en-ca/tbf-epg).

This letter provides instructions for completing the Proof of Claim.

The Claims Process is intended for any person with a Claim of any kind or nature whatsoever against **Edwin Potato Growers Ltd.** which arose prior to the appointment of Deloitte Restructuring Inc. Liquidator on April 28<sup>th</sup>, 2017.

If you have any questions regarding the Claim Process, please contact the Liquidator at the address provided below.

All notices and enquiries with respect to the Claims Process should be addressed to:

Deloitte Restructuring Inc., as Liquidator  
of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
360 Main Street, Suite 2300  
Winnipeg, MB R3C 3Z3

Phone: (204)944-3586  
Fax: (204)947-2689  
E-mail : [jofritz@deloitte.ca](mailto:jofritz@deloitte.ca)  
Attention: John R. Fritz

**2. GENERAL INSTRUCTIONS FOR CREDITORS SUBMITTING A PROOF OF CLAIM**

For Creditors submitting a Proof of Claim:

**The Proof of Claim must be received by the Liquidator by 5:00 p.m. Manitoba Time on JUNE 25, 2018 (the "Claims Receipt Date"), unless the Court orders that your Proof of Claim be accepted after that date. Failure to file your Proof of Claim and any required documentation as directed in relation to your Claim by the Claims Receipt Date will mean the Claim will be barred and extinguished forever.**

Additional Proof of Claim forms can be obtained from the Liquidator by contacting the Liquidator at the telephone and fax numbers indicated above and providing particulars as to your name, address, facsimile number, and e-mail. Once the Liquidator has this information you will receive, as soon as practicable, additional Proof of Claim forms.

**3. INSTRUCTIONS FOR COMPLETING THE PROOF OF CLAIM**

**A. Particulars of Creditor**

- Creditor must state full and complete legal name of company or firm.
- Creditor must include contact details including phone number, fax number and email address (as applicable) as well as the name of the contact person including his or her position with the company.
- Indicate whether the Claim was sold or assigned by ticking the appropriate box.

**B. Particulars of Assignee (if any)**

- Instructions are the same as above if applicable.

**C. Proof of Claim**

- If the individual completing the Proof of Claim is the creditor mark the appropriate item.
- If the individual completing the Proof of Claim is not the creditor he or she must state his or her position or title with the creditor and state the full and complete legal name of the creditor.
- Insert value of Claim in Canadian dollars against the Company.

**D. Nature of the Claim against Edwin Potato Growers Ltd.**

- Indicate whether the Claim is unsecured or secured.
- If your Claim is secured provide full particulars of the security and supporting documentation.

**E. Particulars of Claim**

- Claim must include supporting documentation as summarized in the Proof of Claim Form.

**F. Filing of Claim**

- The Proof of Claim must be received by the Liquidator by the Claims Receipt Date. **Failure to file your Proof of Claim and any required documentation as directed in relation to your Claim by the Claims Receipt Date will mean the Claim will be barred and extinguished forever.**

**PROOF OF CLAIM**

**EDWIN POTATO GROWERS LTD.  
(the "Company")**

PLEASE READ CAREFULLY THE ORDER AND APPENDIX A - CLAIMS PROCEDURE ALONG WITH THE INSTRUCTION LETTER ALL OF WHICH ARE ENCLOSED BEFORE COMPLETING THIS PROOF OF CLAIM.

**A. PARTICULARS OF CREDITOR**

- a. Full Legal Name of creditor (include trade name, if different):

\_\_\_\_\_  
(the "Creditor") The full legal name should be the name of the Creditor of the Company, notwithstanding whether an assignment of a Claim has occurred prior to or following April 28<sup>th</sup>, 2017.

- b. Full Mailing Address of the Creditor: (The mailing address should be the mailing address of the Creditor and not an assignee.)

\_\_\_\_\_  
\_\_\_\_\_

- c. Other Contact Information of the Creditor:

Telephone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Facsimile Number: \_\_\_\_\_

Attention (Contact Person): \_\_\_\_\_

- d. Has the Claim set out herein been sold, transferred or assigned by the Creditor to another party?

Yes: \_\_\_\_ No: \_\_\_\_

**B. PARTICULARS OF ASSIGNEE(S) (IF APPLICABLE)**

*If the Claim set out herein has been sold, transferred or assigned, complete the required information set out below.*

- a. Full Legal Name of the Assignee:

\_\_\_\_\_

- b. Full Mailing Address of the Assignee:

\_\_\_\_\_  
\_\_\_\_\_

c. Other Contact Information of the Assignee:

Telephone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Facsimile Number: \_\_\_\_\_

Attention (Contact Person): \_\_\_\_\_

**C. PROOF OF CLAIM**

**THE UNDERSIGNED HEREBY CERTIFIED AS FOLLOWS:**

a. That I:

\_\_\_ am a Creditor of the Company; OR

\_\_\_ am

\_\_\_\_\_  
(state position or title)

of

\_\_\_\_\_  
(name of Creditor)

b. That I have knowledge of all the circumstances connected with the Claim described and set out below;

c. Edwin Potato Growers Ltd. was and still is indebted to the Creditor as follows (*include all Claims that you assert against Edwin Potato Growers Ltd.*):

\$ \_\_\_\_\_ CAD (insert \$ value of Claim)

**D. NATURE OF CLAIM AGAINST EDWIN POTATO GROWERS LTD.**

**(CHECK AND COMPLETE APPROPRIATE CATEGORY)**

**1. \_\_\_ UNSECURED CLAIM OF \$ \_\_\_\_\_ CAD**

That in respect of this debt, I do not hold any assets of the debtor as security and:

\_\_\_ Regarding the amount of \$ \_\_\_\_\_ CAD, I do not claim a right to a priority.

\_\_\_ Regarding the amount of \$ \_\_\_\_\_ CAD, I claim a right to a priority under section 136 of the *Bankruptcy and Insolvency Act* or would claim such a priority if this Proof of Claim was being filed in accordance with the *Bankruptcy and Insolvency Act*, or otherwise claim a right to a priority over unsecured creditors.

(Set out on an attached sheet details to support any priority claim)



**Unless otherwise ordered by the Court, Failure to file your Proof of Claim and any required documentation as directed in relation to any Claim by 5:00 p.m. (Manitoba Time) on JUNE 25, 2018 will result in your Claim being forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Company and shall not be entitled to further notice or distribution, if any, and shall not be entitled to participate as a Creditor in these proceedings.**

DATED this \_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_  
Witness:

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

\_\_\_\_\_  
Print

*If Creditor is other than an individual, print name and title of authorized signatory*

\_\_\_\_\_  
Witness:

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

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

THE QUEEN'S BENCH  
WINNIPEG CENTRE

BETWEEN:

**LINCOLN WOLFE and 5606269 MANITOBA LTD.**

Applicant

-and-

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

Respondents

---

**ORDER**

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**MLT AIKINS LLP**

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

**Jeffrey M. Lee, Q.C./J.J. Burnell**  
Ph: (306) 975-7136/(204) 957-4663  
Fax: (306) 975-7145/(204) 957-4285  
Email: [jmlee@mltaikins.com](mailto:jmlee@mltaikins.com)

**File No. 56074.8**

**Box No. 3**

THE QUEEN'S BENCH  
WINNIPEG CENTRE

THE HONOURABLE )  
MR. JUSTICE TOEWS )  
)

TUESDAY, the 21<sup>st</sup> DAY of NOVEMBER, 2017

BETWEEN:

**LINCOLN WOLFE and 5606269 MANITOBA LTD.**

Applicants,

-and-

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

Respondents.

**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 proposed Liquidation Plan and the Proposed Sales Process (and ancillary relief), and the Motion of Duanne Taylor and 5608067 Manitoba Ltd. for an Order if necessary, removing the Liquidator, directing that the arbitration be completed forthwith, prior to any sale of the lands and other relief was heard this day, at the Law Courts Building, 408 York Avenue, Winnipeg, Manitoba.

ON READING the Notice of Motion of the Liquidator dated October 31, 2017; the First Report of the Liquidator dated October 31, 2017; the First Confidential Report of the Liquidator dated October 31, 2017; the Notice of Motion of Duanne Taylor and

5608067 Manitoba Ltd.; and, the Affidavit of Duanne Taylor sworn November 17, 2017; 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, Duane Taylor and 5608067 Manitoba Ltd. and counsel for Bank of Montreal and counsel for Gerald Wiebe and Martha Wiebe, both of whom were present, but neither of whom made any submissions, and no one appearing for any other person, although properly served with the Liquidator's motion materials as appears from the affidavit of Samantha Dunn sworn November 2, 2017 and upon hearing counsel to the Liquidator indicate that the Liquidator agrees to provide counsel to Mr. Taylor copies of all correspondence (if any): (a) sent by the Liquidator or its counsel to Mr. Wolfe or his counsel from April 28, 2017 to the present date on which Mr. Taylor or his counsel were not copied; and (b) sent by Mr. Wolfe or his counsel to the Liquidator or its counsel from April 28, 2017 to the present date on which Mr. Taylor or his counsel were not copied;

1. THIS COURT ORDERS that the Liquidation Plan and the Proposed Sales Process recommended by the Liquidator and described in the First Report of the Liquidator dated October 31, 2017 shall be and is hereby approved and the Liquidator shall be and is hereby authorized to implement same.
2. THIS COURT ORDERS that the proposed Claims Process recommended by the Liquidator, as described in the First Report of the Liquidator dated October 31, 2017 and as more particularly detailed in Appendix "A" to this Order, shall be and

is hereby approved and the Liquidator shall be and is hereby authorized to implement same.

3. THIS COURT ORDERS that the First Confidential Report of the Liquidator dated October 31, 2017 be sealed, kept confidential and not form part of the public record and shall only form part of the public record upon further Order of this Court.
4. THIS COURT ORDERS that the relief requested in paragraphs 4, 5 and 6 of the Liquidator's Notice of Motion be adjourned *sine die*.
5. THIS COURT ORDERS that the actions of the Liquidator to date in respect of its administration of these liquidation proceedings, inclusive of the Liquidator's statement of receipts and disbursements for the period from April 28, 2017 to October 27, 2017, as more particularly described in the Liquidator's First Report dated October 31, 2017 and filed in these proceedings, shall be and is hereby approved.
6. THIS COURT ORDERS that Mr. Taylor shall pay to the Liquidator costs of this motion in the amount of one thousand seven hundred dollars (\$1,700.00).
7. THIS COURT ORDERS that the Liquidator be at liberty to serve this Order and any materials and orders in these proceedings by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or electronic transmission on the parties on the Service List.

8. THIS COURT ORDERS that the Notice of Motion of Duanne Taylor and 5608067 Manitoba Ltd. be dismissed without costs.

① Dec.  
November 11, 2017

V.E. TOEWS

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TOEWS J.

CONSENT AS TO FORM:

PITBLADO LLP

Per:



Douglas Ward

Lawyers for the secured creditor, the Bank of Montreal

CONSENT AS TO FORM:

BOUDREAU LAW LLP

Per:



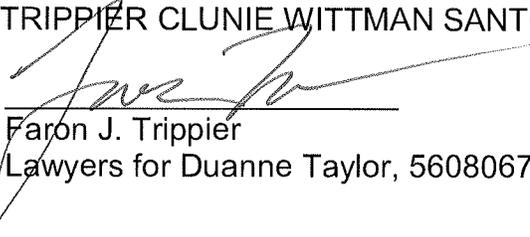
J.R. Norman Boudreau

Lawyers for the secured creditors, Gerald Wiebe and Martha Wiebe

CONSENT AS TO FORM:

FAST TRIPPIER CLUNIE WITTMAN SANTOS LLP

Per:



Faron J. Trippier

Lawyers for Duanne Taylor, 5608067 Manitoba Ltd. and Fat Cat Farms Ltd.

CONSENT AS TO FORM:

THOMPSON DORFMAN SWEATMAN LLP

Per:



Ross A. McFadyen

Lawyers for Lincoln Wolfe and 5606269 Manitoba Ltd.

## **SCHEDULE “A”**

### **CLAIMS PROCESS**

#### **DEFINITIONS**

1. For the purposes of this Claims Process, the following words and phrases shall have the following respective meanings:
  - a. “*Admission Notice*” means a written notice substantially in the form annexed as Schedule “G” confirming the amount and classification of a Proven Claim;
  - b. “*Claimant*” means any Person who has a Claim (as hereafter defined) or a successor in interest to such Claims, or a trustee, receiver, interim receiver, receiver and manager, liquidator or other person acting on behalf of such persons;
  - c. “*Claim*” means an amount of any kind or nature, whether unliquidated, contingent, or otherwise owing by the Companies;
  - d. “*Claims Officer*” means the individual appointed pursuant to an Order of the Court approving this Claims Process;
  - e. “*Claims Package*” means the document package which shall include a copy of the Order, the Instruction Letter, a Proof of Claim and such other materials as the Liquidator or the Court consider necessary or appropriate;
  - f. “*Claims Process*” means the process detailed herein which has been approved by the Order to determine the claims of creditors of the Companies;
  - g. “*Claims Receipt Date*” means 5:00 pm Central Standard Time on such day as is designated by the Order approving this Claims Process, which is at least 30 calendar days after the publication of the Newspaper Notice;
  - h. “*The Companies*” means Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd., the corporations subject to the Liquidation Order granted by the Honorable Mr. Justice J. Toews on April 28<sup>th</sup>, 2017;
  - i. “*Court*” means the Court of Queen’s Bench for the Province of Manitoba;
  - j. “*Dispute Notice*” means a written notice substantially in the form annexed as Schedule “F”;
  - k. “*Instruction Letter*” means an instruction letter substantially in the form annexed as Schedule “C”;
  - l. “*Newspaper Notice*” means the notice to be published in newspapers in accordance with paragraph 5 hereof and in the form substantially in the form annexed as Schedule “B”;
  - m. “*Notice of Revision or Disallowance of Proof of Claim*” means the form annexed as Schedule “E”;
  - n. “*Order*” means the order of the Court approving this Claims Process;
  - o. “*Proof of Claim*” means the form substantially in the form annexed as Schedule “D”;
  - p. “*Proven Claims*” means Claims that have been valued by the Liquidator or, if such Claims have been disputed in accordance with the procedures prescribed by the Order, such different valuation, if any.

## **NOTICE OF CLAIMS**

2. The Liquidator shall send the Claims Package by ordinary mail to the last known address as shown in the Companies' books and records of all potential Claimants as disclosed in the Companies' books and records or any other potential claimant who the Liquidator has notice or knowledge of as of the date of the Order.
3. The Liquidator shall send the Claims Package by ordinary mail to each additional person who advises the Liquidator in writing of his, her or its intention to make a Claim, to the address provided by the Claimant.
4. The Liquidator shall post the Order approving the Claims Process on the website being maintained by the Liquidator in these proceedings at [www.insolvencies.deloitte.ca/en-ca/tbf-epg](http://www.insolvencies.deloitte.ca/en-ca/tbf-epg).
5. The Liquidator shall place an advertisement in one edition of *The Winnipeg Free Press*, the *Brandon Sun*, and *The Portage Daily Graphic* as soon as practicable in the form annexed as Schedule "B".

## **CLAIMS APPROVAL PROCESS**

6. A Claimant must file with the Liquidator a properly completed Proof of Claim by the Claims Receipt Date in accordance with the procedures set out in this Claims Process. The Proof of Claim must contain a fax number or email address where notices and communication can be served on the Claimant.
7. Unless otherwise ordered by the Court, Claims which are not received by the Liquidator by the Claims Receipt Date will be barred and extinguished forever.
8. The Liquidator shall be authorized and directed to use reasonable discretion as to the adequacy of the manner in which a Proof of Claim is completed and executed and may, where it is satisfied a Claim has been adequately proven, waive strict compliance with the requirements of the Order as to completion and execution of such form.
9. The Liquidator shall value and classify all Claims based on the Proof of Claim submitted by a Claimant and such Claims shall then be deemed to be finally and conclusively determined as disallowed Claims or Proven Claims when:
  - a. The Liquidator has served on the Claimant an Admission Notice;
  - b. A Notice of Revision or Disallowance of Proof of Claim has been served on the Claimant and the Claimant has not served on the Claims Officer a Dispute Notice within 30 calendar days of receipt of the Notice of Revision or Disallowance of Proof of Claim; or
  - c. The Claim has been determined by the Claims Officer.
10. The Liquidator may disallow, in whole or in part, the value or classification of any Claim.
11. Where the Liquidator disallows a Claim in whole or in part, it shall serve on the Claimant a Notice of Revision or Disallowance of Proof of Claim, setting out the reasons for its determination or disallowance, and a Dispute Notice for use by the Claimant if the Claimant objects to the Notice of Revision or Disallowance of Proof of Claim.

## **CLAIMS DISPUTE PROCESS**

12. The Liquidator's revision or disallowance of a Claim is final, binding and conclusive unless, within 30 calendar days after the service of the Notice of Revision or Disallowance of Proof of Claim, or within such further time as the Court on motion may allow, the Claimant provides notice in writing of its intention to dispute the Liquidator's valuation or disallowance by serving a Dispute Notice and supporting documentation on the Liquidator and on the Claims Officer.

13. Within 15 calendar days of receipt of a Dispute Notice, the Claims Officer shall review the reasons for the dispute, reconsider on a summary basis the status, validity or value of the Claim and shall either:
  - a. issue a written determination of the issues raised in the Dispute Notice, or
  - b. schedule a hearing to determine the issues raised in the Dispute Notice, such hearing to be conducted by the Claims Officer at his discretion, as soon as such hearing can be reasonably be conducted.
14. The determination or decision of the Claims Officer in respect of matters raised in a Notice of Dispute is final, binding and conclusive on the Claimant in respect of its Claim unless, within 15 calendar days after the service of the notice of the Claims Officer's decision regarding the Dispute Notice, such Claimant appeals the Claims Officer's determination to the Court of Queen's Bench by way of a Notice of Motion that is served on the Liquidator and the Claims Officer.
15. Notwithstanding any term of this Order, the solicitation by the Liquidator of any Claims against the Companies and the filing by any Claimant of any Claim Form shall not, for that reason only, grant any Claimant or other person any right to any payments to be made by the Liquidator.
16. Any notice or communication to be served or delivered to a Claimant pursuant to this Claims Process can be served or given by personal delivery, ordinary mail, email or facsimile to the address, email address or facsimile number shown in the Claimants Proof of Claim. Where notice is given by personal delivery to the address shown in the Proof of Claim it shall be deemed to be served on the date of delivery. Where notice is given by email or facsimile it shall be deemed to be served on the business day following the day that it is sent. Where notice is given by ordinary mail it shall be deemed to be served on the third business day after mailing where the addressee is located within Manitoba, the fifth business day where the addressee is located outside of Manitoba but within Canada, and the tenth business day where the addressee is located outside of Canada.
17. All notices or other communications, including Dispute Notices to be served or delivered by a Claimant or other person to the Claims Officer, shall be hand delivered or sent by facsimile or email and shall be deemed to be served on the Liquidator if hand delivered on the date of delivery or if sent by email or facsimile on the business day following the day it is sent if delivered or sent to the following address, email address or facsimile number:

David R. M. Jackson  
Taylor McCaffrey LLP  
9<sup>th</sup> Floor, 400 St. Mary Avenue  
Winnipeg, MB R3C 4K5  
Email: [djackson@tmlawyers.com](mailto:djackson@tmlawyers.com)  
Fax: (204)953-7178

18. All notices or other communications including Proofs of Claims to be served or delivered by a Claimant or other person to the Liquidator shall be hand delivered or sent by facsimile or email and shall be deemed to be served on the Liquidator if hand delivered on the date of delivery or if sent by email or facsimile on the business day following the day it is sent if delivered or sent to the following address, email address or facsimile number:

Deloitte Restructuring Inc., as Liquidator  
of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
360 Main Street, Suite 2300  
Winnipeg, MB R3C 3Z3

Phone: (204)944-3586  
Fax: (204)947-2689  
Attention: John R. Fritz  
[jofritz@deloitte.ca](mailto:jofritz@deloitte.ca)

**SCHEDULE "B"**

**NOTICE TO CREDITORS**

**Claims as against  
Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**

**Notice of last Day (Claims Receipt Date)  
for the Filing of Proofs of Claim**

**PLEASE TAKE NOTICE** that this notice is being published pursuant to an order of the Court of Queen's Bench for the Province of Manitoba dated \_\_\_\_\_ (the "Order") establishing a procedure for determining the amount of Claims (as defined in the Order) against Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd. (the "Companies"). Anyone who has not received a Claims Package and filed a Proof of Claim and who believes that they have a claim against one or both of the Companies which arose prior to **April 28<sup>th</sup>, 2017** should send a completed Proof of Claim to the Liquidator to be received by **5:00 p.m. (Manitoba Time) on** \_\_\_\_\_ (the "Claims Receipt Date").

***CLAIMS WHICH ARE NOT RECEIVED BY THE LIQUIDATOR BY THE CLAIMS RECEIPT DATE WILL BE BARRED AND EXTINGUISHED FOREVER.***

Creditors who have not received a Proof of Claim form should contact John R. Fritz, Deloitte Restructuring Inc., the Court-appointed Liquidator of the Companies at Telephone: (204)944-3586, Fax: (204)947-2689, email: [jofritz@deloitte.ca](mailto:jofritz@deloitte.ca) to obtain a Proof of Claim Package. Proof of Claim forms can also be accessed at [www.insolvencies.deloitte.ca/en-ca/tbf-epg](http://www.insolvencies.deloitte.ca/en-ca/tbf-epg).

## SCHEDULE "C"

### INSTRUCTION LETTER FOR THE CLAIMS PROCESS

#### 1. CLAIMS PROCEDURE

By Order of the Manitoba Court of Queen's Bench pronounced \_\_\_\_\_ (the "Order"), the Liquidator has been authorized to conduct a claims process (the "Claims Process"). The Order governs the Claims Process, notwithstanding any of the instructions contained herein. All capitalized terms not defined herein shall have the meaning ascribed thereto in the Order and Schedule A thereto, a copy of which is enclosed with these instructions. It can also be accessed on the Liquidator's website at [www.insolvencies.deloitte.ca/en-ca/tbf-epg](http://www.insolvencies.deloitte.ca/en-ca/tbf-epg).

This letter provides instructions for completing the Proof of Claim.

The Claims Process is intended for any person with a Claim of any kind or nature whatsoever against Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd. which arose prior to the appointment of Deloitte Restructuring Inc. Liquidator on April 28<sup>th</sup>, 2017.

If you have any questions regarding the Claim Process, please contact the Liquidator at the address provided below.

All notices and enquiries with respect to the Claims Process should be addressed to:

Deloitte Restructuring Inc., as Liquidator  
of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
360 Main Street, Suite 2300  
Winnipeg, MB R3C 3Z3

Phone: (204)944-3586  
Fax: (204)947-2689  
E-mail : [jofritz@deloitte.ca](mailto:jofritz@deloitte.ca)  
Attention: John R. Fritz

#### 2. GENERAL INSTRUCTIONS FOR CREDITORS SUBMITTING A PROOF OF CLAIM

For Creditors submitting a Proof of Claim:

**The Proof of Claim must be received by the Liquidator by 5:00 p.m. Manitoba Time on \_\_\_\_\_ (the "Claims Receipt Date"), unless the Court orders that your Proof of Claim be accepted after that date. Failure to file your Proof of Claim and any required documentation as directed in relation to your Claim by the Claims Receipt Date will mean the Claim will be barred and extinguished forever.**

Additional Proof of Claim forms can be obtained from the Liquidator by contacting the Liquidator at the telephone and fax numbers indicated above and providing particulars as to your name, address, facsimile number, and e-mail. Once the Liquidator has this information you will receive, as soon as practicable, additional Proof of Claim forms.

#### 3. INSTRUCTIONS FOR COMPLETING THE PROOF OF CLAIM

##### A. Particulars of Creditor

- Creditor must state full and complete legal name of company or firm.
- Creditor must include contact details including phone number, fax number and email address (as applicable) as well as the name of the contact person including his or her position with the company.
- Indicate whether the Claim was sold or assigned by ticking the appropriate box.

**B. Particulars of Assignee (if any)**

- Instructions are the same as above if applicable.

**C. Proof of Claim**

- If the individual completing the Proof of Claim is the creditor mark the appropriate item.
- If the individual completing the Proof of Claim is not the creditor he or she must state his or her position or title with the creditor and state the full and complete legal name of the creditor.
- Insert value of Claim in Canadian dollars against each Company.

**D. Nature of the Claim against Taylor Bros. Farm Ltd.**

- Indicate whether the Claim is unsecured or secured.
- If your Claim is secured provide full particulars of the security and supporting documentation.

**E. Nature of the Claim against Edwin Potato Growers Ltd.**

- Indicate whether the Claim is unsecured or secured.
- If your Claim is secured provide full particulars of the security and supporting documentation.

**F. Particulars of Claim**

- Claim must include supporting documentation as summarized in the Proof of Claim Form.

**G. Filing of Claim**

- The Proof of Claim must be received by the Liquidator by the Claims Receipt Date. **Failure to file your Proof of Claim and any required documentation as directed in relation to your Claim by the Claims Receipt Date will mean the Claim will be barred and extinguished forever.**

**SCHEDULE "D"**

**PROOF OF CLAIM**

**TAYLOR BROS. FARM LTD. and/or EDWIN POTATO GROWERS LTD.  
(the "Companies")**

PLEASE READ CAREFULLY THE ORDER AND SCHEDULE A - CLAIMS PROCEDURE ALONG WITH THE INSTRUCTION LETTER ALL OF WHICH ARE ENCLOSED BEFORE COMPLETING THIS PROOF OF CLAIM.

**A. PARTICULARS OF CREDITOR**

- a. Full Legal Name of creditor (include trade name, if different):

\_\_\_\_\_  
(the "Creditor") The full legal name should be the name of the Creditor of the Companies, notwithstanding whether an assignment of a Claim has occurred prior to or following April 28<sup>th</sup>, 2017.

- b. Full Mailing Address of the Creditor: (The mailing address should be the mailing address of the Creditor and not an assignee.)

\_\_\_\_\_  
\_\_\_\_\_

- c. Other Contact Information of the Creditor:

Telephone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Facsimile Number: \_\_\_\_\_

Attention (Contact Person): \_\_\_\_\_

- d. Has the Claim set out herein been sold, transferred or assigned by the Creditor to another party?

Yes: \_\_\_\_ No: \_\_\_\_

**B. PARTICULARS OF ASSIGNEE(S) (IF APPLICABLE)**

*If the Claim set out herein has been sold, transferred or assigned, complete the required information set out below.*

- a. Full Legal Name of the Assignee:

\_\_\_\_\_

- b. Full Mailing Address of the Assignee:

\_\_\_\_\_

\_\_\_\_\_

c. Other Contact Information of the Assignee:

Telephone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Facsimile Number: \_\_\_\_\_

Attention (Contact Person): \_\_\_\_\_

**C. PROOF OF CLAIM**

**THE UNDERSIGNED HEREBY CERTIFIED AS FOLLOWS:**

a. That I:

\_\_\_ am a Creditor of the Companies; OR

\_\_\_ am

\_\_\_\_\_  
(state position or title)

of

\_\_\_\_\_  
(name of Creditor)

b. That I have knowledge of all the circumstances connected with the Claim described and set out below;

c. Taylor Bros. Farm Ltd. was and still is indebted to the Creditor as follows (*include all Claims that you assert against Taylor Bros. Farm Ltd.*):

\$ \_\_\_\_\_ CAD (insert \$ value of Claim)

d. Edwin Potato Growers Ltd. was and still is indebted to the Creditor as follows (*include all Claims that you assert against Edwin Potato Growers Ltd.*):

\$ \_\_\_\_\_ CAD (insert \$ value of Claim)

**D. NATURE OF CLAIM AGAINST TAYLOR BROS. FARM LTD.**

**(CHECK AND COMPLETE APPROPRIATE CATEGORY)**

**1. \_\_\_ UNSECURED CLAIM OF \$ \_\_\_\_\_ CAD**

That in respect of this debt, I do not hold any assets of the debtor as security and:

\_\_\_ Regarding the amount of \$ \_\_\_\_\_ CAD, I do not claim a right to a priority.

\_\_\_ Regarding the amount of \$ \_\_\_\_\_ CAD, I claim a right to a priority under section 136 of the *Bankruptcy and Insolvency Act* or would claim such a priority if this Proof of Claim was being filed in accordance with the *Bankruptcy and Insolvency Act*, or otherwise claim a right to a priority over unsecured creditors.

(Set out on an attached sheet details to support any priority claim)



**F. PARTICULARS OF THE CLAIM(S)**

Other than as already set out herein, the particulars of the undersigned's total Claim against the one or both of the Companies are:

\_\_\_\_\_  
*Provide all particulars of the Claim and supporting documentation, including the amount which should be summarized on a separate sheet and/or with copies of an account history or summary and all invoices, particulars of all credits, discounts and so forth claimed, a description of transaction(s) or agreement(s) giving rise to the Claim, and/or the name of any guarantor which has guaranteed the Claim.*

**G. FILING OF CLAIM**

This Proof of Claim form must be received by the Liquidator by no later than **5:00 p.m. (Manitoba Time) on the Claims Receipt Date of \_\_\_\_\_, 2017**, by either personal delivery, email (in PDF format) or facsimile transmission at the following address:

**Deloitte Restructuring Inc., as Liquidator  
of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
360 Main Street, Suite 2300  
Winnipeg, MB R3C 3Z3**

**Phone: (204)944-3586  
Fax: (204)947-2689  
Attention: John R. Fritz  
[jofritz@deloitte.ca](mailto:jofritz@deloitte.ca)**

**Unless otherwise ordered by the Court, Failure to file your Proof of Claim and any required documentation as directed in relation to any Claim by 5:00 p.m. (Manitoba Time) on \_\_\_\_\_, 2017 will result in your Claim being forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Companies and shall not be entitled to further notice or distribution, if any, and shall not be entitled to participate as a Creditor in these proceedings.**

DATED this \_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
Witness:

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

\_\_\_\_\_  
Print

*If Creditor is other than an individual, print name and title of authorized signatory*

\_\_\_\_\_  
Witness:

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

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

**SCHEDULE "E"**

**NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM**

**TAYLOR BROS. FARM LTD. and/or EDWIN POTATO GROWERS LTD.  
(the "Companies")**

Name of Creditor: \_\_\_\_\_

Reference #: \_\_\_\_\_

Terms in capital letters which are not defined within this Notice of Revision or Disallowance of Proof of Claim have the meaning ascribed thereto in the Order dated \_\_\_\_\_, 2017 and Schedule A – Claims Process to the Order. Pursuant to the Order, Deloitte Restructuring Inc. in its capacity as Liquidator of the Companies, hereby gives you notice that it has reviewed your Proof of Claim and has revised or disallowed your Claim as follows:

Your Claim has been revised for Distribution Purposes; or

Your Claim has been disallowed;

Revision or Disallowance:

<b>Proof of Claim as Submitted</b>	<b>Proof of Claim as Accepted</b>

Reason for the Revision or Disallowance:

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**IF YOU DO NOT AGREE WITH THIS NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM, PLEASE TAKE NOTICE OF THE FOLLOWING:**

1. If you intend to dispute this Notice of Revision or Disallowance of Proof of Claim you must **no later than 30 calendar days** after service of this Notice of Revision or Disallowance of Proof of Claim serve on the Liquidator and the Claims Officer a Dispute Notice by personal service, facsimile, or email (in PDF format) to the address, email address or fax number indicated below. The form of Dispute Notice is enclosed.
2. If you do not deliver a Dispute Notice, the value of your Claim shall be deemed to be as set out in this Notice of Revision or Disallowance of Proof of Claim.

*Address for Service of Dispute Notices:*

Deloitte Restructuring Inc., as Liquidator  
of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
360 Main Street, Suite 2300  
Winnipeg, MB R3C 3Z3

Phone: (204)944-3586  
Fax: (204)947-2689  
Attention: John R. Fritz  
[jofritz@deloitte.ca](mailto:jofritz@deloitte.ca)

**AND**

David R. M. Jackson  
Taylor McCaffrey LLP  
9<sup>th</sup> Floor, 400 St. Mary Avenue  
Winnipeg, MB R3C 4K5  
Email: [djackson@tmlawyers.com](mailto:djackson@tmlawyers.com)  
Fax: (204)953-7178

**IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIODS, THIS NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM WILL BE BINDING UPON YOU FOR DISTRIBUTION PURPOSES.**

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

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

**SCHEDULE "F"**

**DISPUTE NOTICE**

**TAYLOR BROS. FARM LTD. and/or EDWIN POTATO GROWERS LTD.  
(the "Companies")**

Terms in capital letters which are not defined within this Dispute Notice have meaning ascribed thereto in the Order dated \_\_\_\_\_, 2017 and Schedule A – Claims Process to the Order. Pursuant to the Order, we hereby give you notice of our intention to dispute the Notice of Revision or Disallowance of Proof of Claim bearing Reference #: \_\_\_\_\_ and dated \_\_\_\_\_, 2017 issued by Deloitte Restructuring Inc. in its capacity as Liquidator of the Companies.

Name of Creditor: \_\_\_\_\_

Reasons for Dispute (attach additional sheet and copies of all supporting documentation if necessary):

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Signature of Individual/Authorized Signing Officer: \_\_\_\_\_

*(Please print name)* \_\_\_\_\_

Date: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Facsimile Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Full Mailing Address:

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**THIS FORM AND SUPPORTING DOCUMENTATION TO BE RETURNED BY PERSONAL SERVICE, FACSIMILE, OR EMAIL (IN PDF FORMAT) TO THE ADDRESS, EMAIL ADDRESS OR FAX NUMBER INDICATED HEREIN AND TO BE RECEIVED NO LATER THAN 30 CALENDAR DAYS AFTER SERVICE OF THE NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM ON YOU.**

*Address for Service of Dispute Notices:*

Deloitte Restructuring Inc., as Liquidator  
of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
360 Main Street, Suite 2300  
Winnipeg, MB R3C 3Z3

Phone: (204)944-3586  
Fax: (204)947-2689  
Attention: John R. Fritz  
[jofritz@deloitte.ca](mailto:jofritz@deloitte.ca)

**AND**

David R. M. Jackson  
Taylor McCaffrey LLP  
9<sup>th</sup> Floor, 400 St. Mary Avenue  
Winnipeg, MB R3C 4K5  
Email: [djackson@tmlawyers.com](mailto:djackson@tmlawyers.com)  
Fax: (204)953-7178

**SCHEDULE "G"**

**NOTICE OF ADMISSION OF A CLAIM AS A PROVEN CLAIM**

**TAYLOR BROS. FARM LTD. and/or EDWIN POTATO GROWERS LTD.  
(the "Companies")**

Terms in capital letters which are not defined within this Admission Notice have meaning ascribed thereto in the Order dated \_\_\_\_\_, 2017 and Schedule A – Claims Process to the Order. Pursuant to the Order, Deloitte Restructuring Inc. in its capacity as Liquidator of the Companies hereby give you notice of admission of your Claim dated \_\_\_\_\_ as a Proven Claim.

Name of Creditor: \_\_\_\_\_

Nature of Proven Claim:

Amount: \$ \_\_\_\_\_ CAD

Classification:

**1. \_\_\_\_\_ UNSECURED CLAIM OF \$ \_\_\_\_\_ CAD**

That in respect of this debt, you do not hold any assets of the debtor as security and:

\_\_\_\_\_ Regarding the amount of \$ \_\_\_\_\_ CAD, you do not claim a right to a priority.

\_\_\_\_\_ Regarding the amount of \$ \_\_\_\_\_ CAD, you claim a right to a priority under section 136 of the *Bankruptcy and Insolvency Act* or would claim such a priority if this Proof of Claim was being filed in accordance with the *Bankruptcy and Insolvency Act*, or otherwise claim a right to a priority over unsecured creditors, the particulars of which are as follows:

\_\_\_\_\_  
\_\_\_\_\_

**2. \_\_\_\_\_ SECURED CLAIM OF \$ \_\_\_\_\_ CAD**

That in respect of this debt, you hold assets of the debtor valued at \$ \_\_\_\_\_ CAD as security, the particulars of which are as follows:

\_\_\_\_\_  
\_\_\_\_\_

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

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

**Exhibit D – EPG Claims Process Advertisements**

# Fuel prices on rise as long weekend starts

DAN HEALING

CALGARY — Motorists in many parts of Canada are expected to see rising gasoline prices as they fire up their vehicles for road adventures on the Victoria Day long weekend.

But price direction will vary across the nation, said fuel market analyst Dan McTeague of gasbuddy.com, with prices rising in Ontario, the Maritimes, Manitoba and Saskatchewan but actually expected to fall from recent peaks in Alberta and Quebec.

He says prices for regular gasoline in Toronto, Hamilton, Ottawa and most of the rest of Ontario were expected to rise by one cent per litre Friday and another cent today, reaching an average of 140.9 cents per litre, the highest since June 29, 2014.

"We said this would be the highest price (in four years)... but honest to God, I never thought it would be this high," McTeague said.

As of Thursday afternoon, gasbuddy.com showed the average Canadian gasoline price as 134.4 cents per litre, up 2.6 cents from a week ago and 26 cents from the average of 109.4 cents per litre last year.

The highest average price it has recorded in Canada was 142.4 cents in August 2008, it says.

Higher fuel prices at this time of year are to be expected because increased demand allows retailers to build in bigger profit margins, said Kent Group vice-president Jason Parent.

"We're into the beginning of the summer driving season and demand's on the rise and supply generally is a bit tighter," he said. "The general trend at this time of year is upward."

Manitoba and Saskatchewan, which had the cheapest gas prices in the country on Thursday, are expected to see price increases of five to seven cents over the weekend, McTeague said, adding many retailers in the two provinces have been losing money on gas sales. On Friday, gas prices in Winnipeg ranged between a low of \$1.20 a litre to more than \$1.30 a litre.

"When you suddenly double the traffic with people heading out for the long weekend, you can't afford to lose double what you've been losing," he said.

"So it's retailers that tend to drive these prices up regardless of what the (wholesale) market does."

Gas prices in New Brunswick and Newfoundland and Labrador went up Thursday by more than two cents, McTeague reported.

Quebec prices of about \$1.48 a litre are expected to fall by as much as 10 cents over the weekend, while Alberta prices of around \$1.35 are to slump by about four cents, in both cases due to local market pressures.

McTeague said Vancouver region prices could rise by a cent or two over the weekend from Thursday's average of about \$1.61 cents a litre, but will fall back as the work week dawns.

— The Canadian Press

# Annual inflation cools to 2.2 per cent

ANDY BLATCHFORD

OTTAWA — Higher pump prices helped the annual inflation rate stay in the upper half of the central bank's target range last month — but even without pricier gas, underlying inflation managed to reach its strongest pace in six years, Statistics Canada said Friday.

Overall, the annual inflation rate cooled slightly in April to 2.2 per cent to remain just above the two per cent midpoint of the Bank of Canada's range. The latest number was a touch below the March figure of 2.3 per cent, which was inflation's highest year-over-year reading since 2014.

Beyond gasoline, pricier air transportation and restaurants applied upward pressure on inflation in April. The biggest downward forces came from the cheaper costs of digital equipment, travel tours and natural gas.

The underlying or core prices, meanwhile, continued their steady, gradual climb last month.

The average of the Bank of Canada's three measures of core inflation, which omits more-volatile items like gas prices, edged above the two per cent mark last month for the first time since February 2012. The core average

for April was 2.03 per cent, up from 1.97 per cent the previous month.

Provincially, Manitoba's inflation rate rose to 2.9 per cent from 2.4 per cent and in Winnipeg it jumped to 2.7 per cent from 2.2 per cent.

Inflation figures are important for the Bank of Canada, which scrutinizes them ahead of its interest-rate decisions. It can use rate hikes as a tool to help prevent inflation from climbing too high.

But despite the strength of the recent readings, they are unlikely to have a major impact on an upcoming rate decision because governor Stephen Poloz has predicted inflation to remain above two per cent for all of 2018.

The bank's inflation target range is one to three per cent, but considerable attention is focused on where the rate sits relative to the two-per-cent midpoint.

Last month, the central bank raised its inflation projections as it pointed to the temporary effects of higher gasoline prices and minimum wage increases. The bank is now expecting inflation to average 2.3 per cent this year before settling back down to 2.1 per cent in 2019.

— The Canadian Press



Prime Minister Justin Trudeau with Danielle Wood, an assistant professor at MIT, at the Solve conference in Boston on Friday.

## PM talks technology, meets robots during MIT campus visit

# Trudeau touts innovation

MIA RABSON

CAMBRIDGE, Mass. — Prime Minister Justin Trudeau remembers asking his father why the stereo and other gadgets he had as a boy were made in Japan — not in Canada.

The answer he eventually got from other people over the years was that Japan is a small country without a lot of natural resources, one that had to invest massively in its people through technology spending and education.

"I remember being really pissed off," Trudeau said Friday at an innovation and sustainability conference at the Massachusetts Institute of Technology.

"Wait, wait, wait, we have all these advantages and because we have all these advantages we can't be smart and innovative, too?"

Trudeau said Canada now relies heavily on technology and innovation in harvesting its natural resources, but he added it has also learned that resource development alone cannot drive the country's economy.

The question-and-answer session with MIT professor Danielle Wood was the final event of Trudeau's three-day trip to the United States, where he focused largely on selling Canada as a solid place to invest.

The Bank of Canada warned earlier this week investor confidence has been hit by concerns about the progress on negotiating a new North American Free Trade Agreement.

Trudeau's trip came at a tense stage

of those talks between Canada, the United States and Mexico. An artificial deadline to complete a new deal came and went on Thursday, and there are now serious questions about how much longer it will take and what impact elections in Mexico and the U.S. will have on progress.

Technology was named as a Canadian strength by several people Trudeau met with or spoke to during the trip, many of whom mentioned Canada's welcoming immigration policies and openness as a competitive feature held up against a lens of protectionism and slowdown of immigration in the United States.

Earlier this week, Trudeau delivered the commencement address at New York University and talked up Canada with more than a dozen American CEOs and pension fund managers.

It was Trudeau's 16th trip to the United States as prime minister, given that his tenure has been dominated by U.S.-Canada relations — largely due to the election of U.S. President Donald Trump and his shifting trade policies.

He told the students in Cambridge, Mass., on Friday that Canada is investing significantly in education, basic science, commercial science and technology, including artificial intelligence. Following the discussion, he toured some of MIT's technology labs and got a demonstration of AI robots run through a programming system designed to teach children.

Trudeau voice-trained the robots to respond to comments about whether

he was happy or sad and appeared delighted when one of the robots began shooting him with bubbles when he said he was happy. He acknowledged being more nervous about what would spew out at him for being sad, and was not too disappointed when the wireless in the lab cut out before anything happened.

"Sorry you didn't get to slime me," he said.

Trudeau was also shown several other projects combining technology with ways to address global problems such as food insecurity and public health issues.

He said he is aware that the fast pace of change technology brings is scary and can lead to anxiety-induced populist politics. However, Canada has made a conscious decision to push forward rather than get left behind, he added.

Trudeau also took a few questions from students in the audience, one of whom asked him directly about populism in Canada.

"Canada is not immune to that," he replied, adding that anxieties about immigration and its impact exist in Canada as well.

He said when you make a positive pitch to people about the need for — and benefits of — immigration, it resonates with them.

"When you treat citizens like intelligent adults and not easy people you can push around on emotions to our basic instincts, citizens respond."

— The Canadian Press

# Legals

## CLAIMS AS AGAINST EDWIN POTATO GROWERS LTD.

### NOTICE OF LAST DAY (CLAIMS RECEIPT DATE) FOR THE FILING OF PROOFS OF CLAIM

PLEASE TAKE NOTICE that this notice is being published pursuant to an order of the Court of Queen's Bench for the Province of Manitoba dated November 21, 2017 (the "Order") establishing a procedure for determining the amount of Claims (as defined in the Order) against Edwin Potato Growers Ltd. (the "Company"). Anyone who has not received a Claims Package and filed a Proof of Claim and who believes that they have a claim against the Company which arose prior to April 28th, 2017 should send a completed Proof of Claim to the Receiver to be received by 5:00 p.m. (Manitoba Time) on June 25, 2018 (the "Claims Receipt Date").

CLAIMS WHICH ARE NOT RECEIVED BY THE LIQUIDATOR BY THE CLAIMS RECEIPT DATE WILL BE BARRED AND EXTINGUISHED FOREVER.

Creditors who have not received a Proof of Claim form should contact John R. Fritz, Deloitte Restructuring Inc., the Court-appointed Liquidator of the Company at Telephone: (204)944-3586, Fax: (204)947-2689, email: jofritz@deloitte.ca to obtain a Proof of Claim Package. Proof of Claim forms can also be accessed at www.insolvencies.deloitte.ca/en-ca/tbf-epg.

**Deloitte.**

Andy Irwin @AndyIrwin23 #Pope Resigns.

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## NOTICE TO CREDITORS

IN THE MATTER OF: The Estate of LUCILE LEONE PAULE LOVE, late of the City of Winnipeg, in Manitoba, Deceased.

ALL CLAIMS against the above estate duly verified by Statutory Declaration must be filed with the undersigned at 206 - 500 Tache Avenue, Winnipeg, Manitoba, R2H 0A2 on or before the 22nd day of June, 2018.

DATED at Winnipeg, Manitoba this 19th day of May, 2018.

Executor for the Estate of Lucile Leone Paule Love

## NOTICE TO CREDITORS

IN THE MATTER OF THE ESTATE OF ANDREW GLEN SUTHERLAND, late of the City of Winnipeg, in Manitoba, Deceased.

All claims against the above Estate, duly verified by Statutory Declaration, must be filed with the undersigned at the 30th Floor - 360 Main Street, Winnipeg, Manitoba, R3C 4G1, on or before the 13th day of July, 2018.

MLT AIKINS LLP  
Per: Ian B. Scarth  
Solicitors for the Estate

## NOTICE TO CREDITORS

IN THE MATTER OF THE ESTATE OF GEORGE EDWARD CHUDLEY, late of the City of Winnipeg, in Manitoba, Deceased.

All claims against the above Estate, duly verified by Statutory Declaration, must be filed with the undersigned at 1000 - 330 St. Mary Avenue, Winnipeg, Manitoba, R3C 3Z5, (Attention: Kevin S. Schulz) on or before June 25, 2018.

DATED at Winnipeg, Manitoba, May 15, 2018.

TAPPER CUDDY LLP  
Attention: Kevin S. Schulz  
Solicitor for the Estate

## NOTICE TO CREDITORS

IN THE MATTER OF THE Estate of VICTORIA CRYSTAL RAMGOOLAM, late of the City of Winnipeg, in Manitoba, Deceased.

All claims against the above Estate, duly verified by Statutory Declaration, must be filed with the undersigned at the 30th Floor - 360 Main Street, Winnipeg, Manitoba, R3C 4G1, on or before the 13th day of July, 2018.

MLT AIKINS LLP  
Per: Ian B. Scarth  
Solicitors for the Estate

## NOTICE TO CREDITORS

IN THE MATTER OF THE Estate of STEPHEN REYNOLD WILLIAMS, late of the City of Winnipeg, in the Province of Manitoba, Retired.

All claims against the above estate, duly verified by Statutory Declaration, must be filed with the undersigned at: Harry Rosenbaum Law Office 201-2211 McPhillips Street, Winnipeg, MB, R2V 3M5, on or before the 20th day of June, 2018.

DATED this 19th day of May, 2018.

JOSE B. CASARES III  
Solicitor for the Executrix of the Estate of Stephen Reynold Williams

## NOTICE TO CREDITORS

IN THE MATTER OF THE Estate of DONNA LORRAINE SEMELKA, late of the City of Winnipeg, in Manitoba, Deceased.

All claims against the above Estate, duly verified by Statutory Declaration, must be filed with the undersigned at 1000 - 330 St. Mary Avenue, Winnipeg, Manitoba, R3C 3Z5, (Attention: KEVIN S. SCHULZ) on or before June 25, 2018.

DATED at Winnipeg, Manitoba, May 14, 2018

TAPPER CUDDY LLP  
Attention: Kevin S. Schulz  
Solicitor for the Estate



The Manitoba Blue Cross Board of Directors is pleased to announce the appointment of Shaun Lamoureux as President & Chief Executive Officer



Shaun Lamoureux, CPA, CA

Mr. Lamoureux joined Manitoba Blue Cross in 2001 as the company's Controller. He advanced to Vice President, Chief Financial & Technology Officer in 2009.

He is a Chartered Professional Accountant with a Bachelor of Commerce (Honours) degree and a Bachelor of Arts degree from the University of Manitoba.

Mr. Lamoureux brings 25 years of experience in the business sector. Prior to joining Manitoba Blue Cross, he held several positions at PricewaterhouseCoopers LLP in Assurance and Business Advisory Services.

A leading benefits provider in the province for over 40 years, Manitoba Blue Cross provides health, dental, employee assistance, life, disability and travel coverage to over half a million Manitobans.

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**Obituaries**

**ROBICHAUD, Amie Raymond -**

Peacefully on Tuesday, May 15, 2018 at the Portage General Hospital, Raymond Robichaud of Portage la Prairie and formerly of Alonsa, MB., passed away at the age of 84 years. Ray was born in Quebec City on March 19, 1934 to Romeo and Cecilia. He was the youngest son and the sixth of seven children. He enrolled and served in the Canadian Armed Forces and served in the artillery division of the army as a gunner and was stationed for duty in Germany. Following his time in the army he worked in Quebec and ventured west to Manitoba for more promising employment

Ray settled in Winnipeg, working as a mechanic for a number of years and it was here he met his future wife Sophie Ryznar at a cafe she was working in. They were married on September 2, 1961 in Alonsa and lived in Winnipeg until 1976 when they returned to Alonsa for the next twenty four years. In 2000 they made their last move to Portage la Prairie where they resided in the northwest part of the city. In his early years, Raymond enjoyed both hunting and fishing and he and Sophie would take occasional fishing trips on weekends. Ray was a sports fan and he favoured hockey, especially the Montreal Canadiens and watching movies. He also was known to enjoy a spirited card game, especially "Canasta" and "Spike & Malice."

Raymond was predeceased by his wife Sophie in 2005, his parents and most of his siblings. He is survived by his in-laws, Mary and Jim Williams, Rose-Marie Ryznar, Marlene Ryznar, Kathy Ryzner and numerous nieces and nephews. Funeral Mass will be held on Wednesday, May 23, 2018 at 11:00 a. m. in the Good Shepherd Catholic Church, 1125 Saskatchewan Ave. East, Portage la Prairie. If friends so desire, memorial donations to a charity of choice would be appreciated. Condolences may be left at our website;

www.ronaldmoffitmemorialservices.com/obituaries



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To live in hearts we leave behind is not to die. - Thomas Campbell

**Obituaries**

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**Legals & Tenders**

**CLAIMS AS AGAINST EDWIN POTATO GROWERS LTD.**

**NOTICE OF LAST DAY (CLAIMS RECEIPT DATE) FOR THE FILING OF PROOFS OF CLAIM**

**PLEASE TAKE NOTICE** that this notice is being published pursuant to an order of the Court of Queen's Bench for the Province of Manitoba dated November 21, 2017 (the "Order") establishing a procedure for determining the amount of Claims (as defined in the Order) against Edwin Potato Growers Ltd. (the "Company"). Anyone who has not received a Claims Package and filed a Proof of Claim and who believes that they have a claim against the Company which arose prior to **April 28th, 2017** should send a completed Proof of Claim to the Receiver to be received by **5:00 p.m. (Manitoba Time) on June 25, 2018** (the "Claims Receipt Date").

**CLAIMS WHICH ARE NOT RECEIVED BY THE LIQUIDATOR BY THE CLAIMS RECEIPT DATE WILL BE BARRED AND EXTINGUISHED FOREVER.**

Creditors who have not received a Proof of Claim form should contact John R. Fritz, Deloitte Restructuring Inc., the Court-appointed Liquidator of the Company at Telephone: (204)944-3586, Fax: (204)947-2689, email: [jofritz@deloitte.ca](mailto:jofritz@deloitte.ca) to obtain a Proof of Claim Package. Proof of Claim forms can also be accessed at [www.insolvencies.deloitte.ca/en-ca/tbf-egg](http://www.insolvencies.deloitte.ca/en-ca/tbf-egg).

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**Reserve bid of \$5,000.00.**

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**Tenders should be sent to:**

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Portage la Prairie, Manitoba  
 R1N 3B3

[mkillam@portagecoop.ca](mailto:mkillam@portagecoop.ca)

**or drop of at**

Marketplace Foodstore  
 2275 Saskatchewan Ave. West,  
 Portage la Prairie.

**Exhibit E – Fees and Disbursements of the Liquidator**

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

SUMMARY OF LIQUIDATOR FEES AND DISBURSEMENTS

<b>Date</b>	<b>Invoice #</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>Total</b>	<b>Hours</b>
5/30/2018	8000137845	\$ 17,798	\$ -	\$ 890	\$ 18,687	42.4
8/20/2018	8000208670	23,445	-	1,172	24,617	56.6
8/24/2018	8000213199	11,105	-	555	11,660	26.0
<b>Total</b>		<b>\$ 52,348</b>	<b>\$ -</b>	<b>\$ 2,617</b>	<b>\$ 54,965</b>	<b>125.0</b>



**Invoice 8000137845**

**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 30, 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 April 28, 2018 to May 27, 2018:

B. Warga - Partner (21.9 hrs) - \$10,402.50  
J. Fritz - Senior Manager (18.4 hrs) - \$6,900.00  
T. Dew - Senior Associate (1.9 hrs) - \$475.00  
R. Brown - Technician (0.2 hrs) - \$20.00  
Total (42.4 hrs) \$17,797.50

GST applicable 17,797.50

**Sales Tax**

GST at 5.00% 889.88

**Total Amount Due (CAD) 18,687.38**

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: 8000137845**

Date	Name	Hours	Rates	Total	Description
5/1/2018	Dew, Todd	0.3	250	\$ 75.00	Preparation of cheques to Deloitte Restructuring Inc. and to MLT Aikins.
5/1/2018	Warga, Brent	2.2	475	1,045.00	Drafting of Third Report; e-mail correspondence with MLT Aikins re: release of funds as titles transferred.
5/2/2018	Fritz, John	0.8	375	300.00	Correspondence to Pitblado; correspondence with legal counsel; review of National Leasing security items.
5/2/2018	Warga, Brent	3.5	475	1,662.50	Drafting of Third Report.
5/3/2018	Fritz, John	0.3	375	112.50	Finalize correspondence to BMO; discussion with and provision of BMO payment to Pitblado LLP.
5/4/2018	Dew, Todd	0.2	250	50.00	Bank deposit.
5/7/2018	Dew, Todd	0.2	250	50.00	GST filing for April 2018.
5/8/2018	Fritz, John	2.2	375	825.00	Closing and vendor items; direction to T. Dew; NSF and Boudreau correspondence with counsel and meeting with same; call with MLT Aikins and B. Warga re: content and timing of reporting for next hearing.
5/8/2018	Warga, Brent	0.8	475	380.00	Call with J. Lee re: court hearing and filing matters.
5/10/2018	Dew, Todd	1.0	250	250.00	Follow up with MNP for account information on EPG; contact Arlie at MB Hydro to change over hydro bills to purchaser; call to RM of North Norfolk and RM of Portage la Prairie re: title changes to new purchaser.
5/10/2018	Fritz, John	0.1	375	37.50	Call to J. Mercury counsel to Manitoba Hydro.
5/11/2018	Fritz, John	1.6	375	600.00	Call with G. Wiebe and counsel re: claim; call with MLT Aikins re: report and upcoming hearings.
5/11/2018	Warga, Brent	1.5	475	712.50	Call with Norm Boudreau re: Wiebe claim; call with J. Lee and JJ Burnell re: May 28 and June 12 Court Hearings and reporting.
5/12/2018	Warga, Brent	3.7	475	1,757.50	Drafting of Third Report and updates to Claim Process documents.
5/14/2018	Dew, Todd	0.2	250	50.00	Preparation of Deloitte fee cheque.
5/14/2018	Fritz, John	2.3	375	862.50	Review of Third Report; commencement of claims process.
5/14/2018	Warga, Brent	1.2	475	570.00	Review of legal comments; updates to Third Report.
5/15/2018	Fritz, John	3.2	375	1,200.00	Review of Report schedules; review and revisions to Report; Correspondence with counsel.
5/15/2018	Warga, Brent	1.1	475	522.50	Review of letter correspondence from MLT to FT Law; updates to Third Report.
5/16/2018	Fritz, John	1.4	375	525.00	Report finalization for Service.
5/16/2018	Warga, Brent	1.6	475	760.00	Review and finalization of Third Report.
5/17/2018	Warga, Brent	0.7	475	332.50	E-mail correspondence to R. McFadyen and F. Trippier re: proposed distribution.
5/18/2018	Warga, Brent	0.5	475	237.50	Finalization of Third Report; e-mail correspondence with JJ Burnell and J. Lee re: Court matters; e-mail legal counsel re: distribution discussion call.
5/22/2018	Fritz, John	4.0	375	1,500.00	EPG Claims Process - preparation of documents and distribution of same; draft correspondence to MNP for counsel's review re: non-release of EPG creditor list.
5/22/2018	Warga, Brent	1.2	475	570.00	Review and finalization of claims process documents; updates to website; review of MNP e-mail correspondence.
5/23/2018	Brown, Rose	0.2	100	20.00	Update website page.
5/23/2018	Fritz, John	1.0	375	375.00	Correspondence to/from MNP re: withholding of books and records and discussions with counsel.
5/23/2018	Warga, Brent	2.1	475	997.50	Review letter from BMO counsel; updates to proposed distribution schedule; e-mail correspondence with R. McFadyen and F. Trippier; call with J. Lee; updates to claims process documents.
5/24/2018	Fritz, John	1.5	375	562.50	Distribution schedule call with counsel to the Liquidator, the Applicants, and the Respondents; distribution of EPG creditor packages.
5/24/2018	Warga, Brent	1.8	475	855.00	Preparation for call with R. McFadyen and F. Trippier; call with same; call with legal counsel re: June 12, 2018 proposed hearing.
<b>Total</b>		<b>42.4</b>		<b>\$ 17,797.50</b>	



**Invoice 8000208670**

**Deloitte Restructuring Inc.**

360 Main St  
Suite 2300  
Winnipeg MB R3C 3Z3

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

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

Date: August 20, 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 May 28, 2018 to August 14, 2018:

B. Warga - Partner (28.1 hrs) - \$13,347.50  
J. Fritz - Senior Manager (24.5 hrs) - \$9,187.50  
T. Dew - Senior Associate (3.4 hrs) - \$850.00  
R. Brown - Technician (0.6 hrs) - \$60.00  
Total (56.6 hrs) \$23,445.00

GST applicable 23,445.00

**Sales Tax**

\*GST at 5.00% 1,172.25

**Total Amount Due (CAD) 24,617.25**

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: 8000208670**

Date	Name	Hours	Rates	Total	Description
5/29/2018	Dew, Todd	1.0	250	\$ 250.00	Cheque to Bank of Montreal; Cheque to Aikins; Cheque to Deloitte; Call RM of Portage la Prairie and RM of North Norfolk re: title transfers and water utility transfers; Call MB Hydro re: account transfers.
5/29/2018	Warga, Brent	1.0	475	475.00	Calls with J. Burnell and J. Lee re: Court Hearing and distribution order/proceedings; updates to proposed distribution schedule and billing.
5/30/2018	Warga, Brent	1.4	475	665.00	Call wit J. Burnell re: file matters; review of draft letter to R. McFadyen and F. Trippier; updates to Proposed Distribution Schedule.
5/31/2018	Warga, Brent	0.5	475	237.50	Review of various e-mail correspondence; call with J. Burnell.
6/1/2018	Faria, Cecilia	0.3	100	30.00	Posted Amending Order and Extension Order to Website.
6/1/2018	Warga, Brent	0.8	475	380.00	E-mail correspondence re: website postings and updates; draft letter to D. Ward and delivery of same with cheque for BMO.
6/7/2018	Warga, Brent	0.6	475	285.00	Review of various e-mail correspondence.
6/8/2018	Warga, Brent	0.3	475	142.50	Review of e-mail correspondence from Pitblado.
6/11/2018	Dew, Todd	0.3	250	75.00	GST filing.
6/11/2018	Warga, Brent	1.4	475	665.00	Review of e-mail correspondence from R. McFadyen; review of e-mail correspondence from J. Burnell; review of Pitblado letter; e-mail correspondence to J. Lee and J. Burnell re: Pitblado letter.
6/12/2018	Brown, Rose	0.3	100	30.00	Website update.
6/12/2018	Fritz, John	0.8	375	300.00	Response to MNP re: provision of records.
6/13/2018	Fritz, John	1.3	375	487.50	Correspondence with MNP re: provision of records; review of Wiebe and NSF claim information and draft correspondence to R. McFadyen and F. Trippier.
6/13/2018	Warga, Brent	1.4	475	665.00	Review of e-mail correspondence and draft e-mail to R. McFadyen and F. Trippier re: NSF claim and Wiebe claim.
6/14/2018	Dew, Todd	0.2	250	50.00	Banking and deposit.
6/15/2018	Warga, Brent	0.5	475	237.50	E-mail to R. McFadyen and F. Trippier re: Wiebe and NSF claims; review of Boudreau e-mail.
6/19/2018	Fritz, John	0.5	375	187.50	Response to MNP enquiry; review of marshalling documents.
6/20/2018	Fritz, John	1.0	375	375.00	Follow-up with EPG claimants; initial review of claims received to date; correspondence with Counsel.
6/20/2018	Warga, Brent	0.5	475	237.50	E-mail correspondence with MLT Aikins re: Court hearing (Marshalling).
6/21/2018	Warga, Brent	0.7	475	332.50	Call with J. Burnell re: Court hearing; discussion of potential bankruptcy proceedings and marshalling with J. Fritz.
6/27/2018	Warga, Brent	0.4	475	190.00	Discussions with J. Fritz re: claims.
6/27/2018	Warga, Brent	0.2	475	95.00	Discussions with J. Fritz re: claims.
7/3/2018	Fritz, John	0.3	375	112.50	Review of draft Marshalling Order.
7/3/2018	Warga, Brent	0.4	475	190.00	Call with MLT Aikins re: marshalling decision and next steps.
7/10/2018	Fritz, John	0.3	375	112.50	Correspondence from Counsel re: NSF and Wiebe claims; discussion with B. Warga and review of correspondence with the Applicant and Respondent.
7/17/2018	Warga, Brent	0.7	475	332.50	Review of various e-mail correspondence to/from MLT Aikins.
7/19/2018	Warga, Brent	1.4	475	665.00	E-mail correspondence with BMO re: final invoice amounts; updates to draft distribution schedule and review of EPG claims.
7/24/2018	Fritz, John	0.4	375	150.00	Direction to T. Dew re: excise and corporate tax.
7/25/2018	Dew, Todd	1.0	250	250.00	Preparation of corporate Income Tax returns.
7/26/2018	Fritz, John	0.3	375	112.50	Tax items; direction to T. Dew
7/27/2018	Fritz, John	0.5	375	187.50	Claims disallowance.
7/29/2018	Warga, Brent	0.5	475	237.50	Review of Court Endorsements; e-mail correspondence with MLT Aikins.
7/30/2018	Fritz, John	0.6	375	225.00	Correspondence with MIG Insurance re: Disallowance; Review of updated draft distribution schedule and comments to B. Warga.
7/30/2018	Warga, Brent	0.8	475	380.00	Various e-mail correspondence with MLT Aikins re: Endorsements, draft Order, and proposed distribution schedule.
7/31/2018	Dew, Todd	0.2	250	50.00	Review GST returns with J. Fritz.
7/31/2018	Fritz, John	0.9	375	337.50	Call with Counsel re: Court application and distribution; GST submission review.
7/31/2018	Warga, Brent	0.8	475	380.00	Call with MLT Aikins re: draft Order, distribution schedule, and Aug. 31, 2018 hearing.
8/1/2018	Dew, Todd	0.2	250	50.00	Cheque to MLT Aikins LLP.
8/1/2018	Warga, Brent	2.8	475	1,330.00	E-mail correspondence to MLT Aikins re: R.L. Wolfe claims and security position; updates to proposed distributions schedules; e-mail to R. McFadyen and F. Trippier re: abandoning NSF claim.
8/7/2018	Fritz, John	2.5	375	937.50	Review of claims and distribution schedules.
8/7/2018	Warga, Brent	1.8	475	855.00	Updates to proposed distribution schedules; drafting of Fourth Report.
8/8/2018	Dew, Todd	0.5	250	125.00	Review corporate income tax returns with J. Fritz.
8/8/2018	Fritz, John	6.5	375	2,437.50	Corporate tax returns; finalization of schedules; preparation for conference call.
8/8/2018	Warga, Brent	4.6	475	2,185.00	Drafting of Fourth Report; call with JJ. Burnell re: distribution schedules; revisions to draft distribution schedules; e-mail correspondence with MLT Aikins.
8/9/2018	Fritz, John	1.5	375	562.50	Call with Counsel to the Liquidator, Applicant, and Respondent; Requested supporting information and correspondence to all parties; correspondence with Liquidator's counsel.
8/9/2018	Warga, Brent	1.4	475	665.00	Call with MLT, R. McFadyen, and F. Trippier; preparation for call.
8/10/2018	Fritz, John	1.0	375	375.00	Distribution schedule revisions; confirmation of RBC claim status.
8/10/2018	Warga, Brent	2.3	475	1,092.50	Updates to draft distribution schedules; discussions with J. Fritz.
8/13/2018	Fritz, John	3.6	375	1,350.00	Updated distribution schedules and distributed to Counsel with commentary; review of Class Action materials; identification and review of requested information; correspondence to Counsel.
8/13/2018	Warga, Brent	0.4	475	190.00	Various e-mail correspondence with MLT Aikins re: file matters.
8/14/2018	Fritz, John	2.5	375	937.50	Review of correspondence from F. Trippier; documentation of claim compilation; correspondence with counsel re: distribution schedules.
8/14/2018	Warga, Brent	0.5	475	237.50	Discussions with Fritz re: court hearing; review of various e-mail correspondence.
<b>Total</b>		<b>56.6</b>		<b>\$ 23,445.00</b>	



**Invoice 8000213199**

**Deloitte Restructuring Inc.**

360 Main St  
Suite 2300  
Winnipeg MB R3C 3Z3

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

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

Date: August 24, 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 August 15, 2018 to August 22, 2018:

B. Warga - Partner (14.3 hrs) - \$6,792.50  
J. Fritz - Senior Manager (11.1 hrs) - \$4,162.50  
T. Dew - Senior Associate (0.6 hrs) - \$150.00  
Total (26.0 hrs) \$11,105.00

GST applicable 11,105.00

**Sales Tax**

\*GST at 5.00% 555.25

**Total Amount Due (CAD) 11,660.25**

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: 8000213199**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Rates</b>	<b>Total</b>	<b>Description</b>
8/15/2018	Warga, Brent	1.6	475	\$ 760.00	Call with MLT Aikins; prep for call; drafting of Fourth Report; review of Draft Notice of Motion; discussions with J. Fritz re: file matters.
8/16/2018	Fritz, John	5.0	375	1,875.00	Review of FCF claim items outstanding from lease period; review of Fourth Liquidator's Report; draft notices of revision or disallowance in EPG claims process; call with Pitblado; various correspondence with Counsel.
8/16/2018	Warga, Brent	7.7	475	3,657.50	Drafting of Fourth Report; updates to distribution schedules; billing; discussions with J. Fritz re: EPG claims; review of claims.
8/17/2018	Fritz, John	4.0	375	1,500.00	Preparation and call with legal counsel re: Reporting, upcoming hearing, and extant litigation; compilation and drafting of claims disallowance/revision forms; email correspondence to legal counsel; Report revisions.
8/17/2018	Warga, Brent	2.0	475	950.00	Call with J. Fritz re: file matters; call with J. Lee and J. Burnell re: Court Hearing and reporting.
8/20/2018	Fritz, John	2.1	375	787.50	Drafting and sending of Notices of Revision or Disallowance; review of EPG claims.
8/20/2018	Warga, Brent	1.1	475	522.50	Various e-mail correspondence to/from MLT Aikins.
8/21/2018	Dew, Todd	0.2	250	50.00	Payables processing
8/21/2018	Warga, Brent	1.7	475	807.50	Updates to Fourth Report and review of EPG claims; updates to distribution schedules.
8/22/2018	Dew, Todd	0.4	250	100.00	Telephone call from CRA re: GST (May 1-31 return); Review GST backup for return.
8/22/2018	Warga, Brent	0.2	475	95.00	E-mail correspondence with MLT Aikins re: reporting and file matters.
<b>Total</b>		<b>26.0</b>		<b>\$ 11,105.00</b>	

**Exhibit F – 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-May-18	742691	\$ 49,108	\$ 2,138	\$ 2,562	\$ 2,946	\$ 56,754	122.2
15-Jun-18	745848	16,858	323	854	1,011	19,046	32.4
15-Jul-18	751006	12,460	210	634	748	14,051	29.6
23-Aug-18	754938	16,660	18	834	1,000	18,511	35.5
<b>TOTAL</b>		<b>\$ 95,085</b>	<b>\$ 2,688</b>	<b>\$ 4,884</b>	<b>\$ 5,705</b>	<b>\$ 108,362</b>	<b>219.7</b>

**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 # 121975544MT0001May 15, 2018  
Invoice #: 742691

## 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 21/18	0.40	Taylor, G. Bruce	Email correspondence and attending to document matters
Mar 26/18	5.90	Burnell, J.J.	Conference call with J. Fritz, B. Warga and J. Lee; telephone attendance on portage land Titles Office; reviewing Land Titles Office searches; telephone attendance on J. Imbrogno; telephone attendance on J. Fritz; reviewing correspondence from B. Warga (x5); reviewing email correspondence from B. Warga (x2); reviewing email correspondence from J. Fritz; revising Order; reviewing email correspondence from R. McFadyen (x3); correspondence to R. McFadyen; reviewing correspondence from B. Taylor; reviewing email correspondence from S. Brennan; discussing with J. Fritz; reviewing email correspondence from J. Fritz; attending to service; reviewing email correspondence from D. Ward; reviewing email correspondence from T. Turner (x2); telephone attendance on D. Ward
Mar 26/18	2.60	Taylor, G. Bruce	Email correspondence; reviewing and comment on revisions to Wolfe APA; reviewing and comment on revised draft Sale Approval Order; reviewing draft opinions; telephone discussion with D. Sigurdson
Mar 27/18	2.30	Burnell, J.J.	Attending to filing of pleadings; telephone attendance on B. Warga; telephone attendance on D. Ward; revising Service List; email correspondence to T. Turner; drafting Affidavit of Service; email correspondence to D. Ward
Mar 27/18	2.80	Sigurdson, J. Douglas	Reviewing email correspondence; searching BLTO; reviewing BLTO searches; reviewing PPSA searches

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Mar 28/18	3.80	Burnell, J.J.	Drafting Brief; email correspondence to D. Ward; reviewing email correspondence from D. Ward; reviewing The Corporations Act; email correspondence to B. Warga
Mar 28/18	0.70	Taylor, G. Bruce	Email correspondence; conference call regarding opinion matters
Mar 28/18	0.30	Sigurdson, J. Douglas	Receiving instructions regarding proposed opinion
Mar 28/18	0.80	Sigurdson, J. Douglas	Reviewing email correspondence; reviewing of opinions; searching BLTO reviewing of searches; reviewing security
Mar 28/18	1.80	Sigurdson, J. Douglas	Reviewing email correspondence; correspondence to B. Warga; revising opinions
Mar 29/18	5.50	Burnell, J.J.	Revising Order; revising Affidavit of Service; reviewing email correspondence from R. McFadyen; revising and finalizing Brief; reviewing email correspondence from B. Warga (x4); attending to service; attending to filing; email correspondence to student; email correspondence from S. Brennan (x2); reviewing correspondence from S. Brennan; telephone attendance on F. Trippier; conference call with B. Warga and J. Fritz; reviewing email correspondence from A. Anjoubault; reviewing email correspondence from J. Fritz; reviewing email correspondence from R. McFadyen (x2); reviewing email correspondence from T. Turner
Mar 29/18	1.40	Anandranistakis, Pete	Drafting closing agendas in relation to APAs; correspondence to counsel for purchasers for both APAs
Mar 30/18	0.30	Burnell, J.J.	Reviewing correspondence from B. Warga; reviewing draft correspondence
Mar 31/18	0.20	Burnell, J.J.	Reviewing correspondence from N. Boudreau
Mar 31/18	1.00	Anandranistakis, Pete	Drafting closing documents; updating closing agendas
Apr 01/18	6.50	Dunlop, Jared K.	Researching application of sealing orders and confidentiality in cases of court appointed liquidators; Drafting memorandum on same
Apr 02/18	0.20	Lee, Jeffrey M.	Attending to review and comment on draft Closing Agenda
Apr 02/18	0.30	Lee, Jeffrey M.	Reviewing and considering impact of potential appeal on transaction
Apr 02/18	0.10	Lee, Jeffrey M.	Correspondence to B. Warga and J. Fritz regarding Manitoba Hydro payments
Apr 02/18	0.20	Lee, Jeffrey M.	Reviewing potential appeal issues
Apr 02/18	0.10	Lee, Jeffrey M.	Attending to schedule conference call regarding April 5 hearing
Apr 02/18	0.30	Lee, Jeffrey M.	Reviewing research memo on sale process issues
Apr 02/18	5.70	Dunlop, Jared K.	Drafting memorandum regarding application of sealing orders and confidentiality in cases of court appointed liquidators

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Apr 02/18	2.00	Burnell, J.J.	Revising Affidavit of Service; reviewing research memorandum; email correspondence to student (x2); reviewing email correspondence from D. Ward
Apr 02/18	0.60	Anandranistakis, Pete	Circulating draft closing documents internally; circulating draft closing documents to purchasers counsel for Parcels 11 - 15 APA; correspondence in regard to issue of potential appeal for transaction related to Parcels 1 - 10 and 16
Apr 03/18	0.40	Lee, Jeffrey M.	Reviewing potential appeal and related issues
Apr 03/18	0.30	Lee, Jeffrey M.	Revising Supplemental Motion Brief regarding Sealing Order
Apr 03/18	0.20	Lee, Jeffrey M.	Telephone attendance on R. McFadyen regarding proposed mechanics of closing sale
Apr 03/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from J. Fritz regarding Manitoba Hydro payment and preparing reply
Apr 03/18	0.10	Lee, Jeffrey M.	Telephone attendance on S. Brennan regarding closing mechanics
Apr 03/18	0.50	Lee, Jeffrey M.	Reviewing court application materials in detail
Apr 03/18	0.50	Dunlop, Jared K.	Reviewing brief of law for application to approve sale
Apr 03/18	5.00	Burnell, J.J.	Drafting Supplemental Motion Brief; reviewing case law; discussing regarding Keller case; reviewing email correspondence; reviewing email correspondence revising Supplemental Motion Brief of Deloitte Restructuring Inc.
Apr 03/18	0.60	Taylor, G. Bruce	Telephone discussion regarding proposed transaction
Apr 03/18	0.70	Anandranistakis, Pete	Attending conference call; circulating draft closing documents to purchaser's counsel for Parcels 1-10 and 16
Apr 04/18	2.20	Lee, Jeffrey M.	Preparing oral submissions for April 5 court application
Apr 04/18	1.10	Lee, Jeffrey M.	Preparing oral arguments for April 5 court application
Apr 04/18	0.10	Lee, Jeffrey M.	Attending to arrange closing logistics
Apr 04/18	0.40	Lee, Jeffrey M.	Reviewing Affidavit of D. Taylor and Notice of Motion
Apr 04/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen and preparing reply correspondence
Apr 04/18	2.00	Lee, Jeffrey M.	Preparing oral submissions for April 5 court application
Apr 04/18	0.50	Lee, Jeffrey M.	Attending conference call with Liquidator personnel
Apr 04/18	1.00	Lee, Jeffrey M.	Preparing oral submissions for April 5 court application
Apr 04/18	4.20	Burnell, J.J.	Revising Order; reviewing email correspondence from F. Trippier; reviewing Taylor motion materials; email correspondence to B. Warga; reviewing correspondence from B. Warga; preparing for Court; reviewing email correspondence from R. McFadyen (x4); attending to circulation of draft Order; attending conference call with J. Fritz and B. Warga

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Apr 04/18	3.30	Anandranistakis, Pete	Considering adjustments and corresponding with B. Warga and J. Fritz in regard to same; reviewing statements of adjustment; drafting trust letters and correspondence with respective purchasers counsels in regard to same; corresponding with S. Brennan by phone in regard to matter; considering closing documents and making arrangements for preparation of signing document package
Apr 05/18	2.10	Lee, Jeffrey M.	Preparing oral submissions for court application
Apr 05/18	1.00	Lee, Jeffrey M.	Court appearance before Justice Toews on motion for Sale Approval, Vesting and Distribution Order
Apr 05/18	0.10	Lee, Jeffrey M.	Reviewing status of closing of Beaver Creek transaction
Apr 05/18	0.20	Lee, Jeffrey M.	Attending to prepare for April 13 hearing
Apr 05/18	2.00	Burnell, J.J.	Preparing for Court; attending Court
Apr 05/18	0.80	Anandranistakis, Pete	Correspondence in regard to transaction; correspondence to purchaser's counsels; correspondence to B. Warga
Apr 06/18	0.20	Lee, Jeffrey M.	Correspondence to service list regarding April 13 hearing
Apr 06/18	0.30	Burnell, J.J.	Reviewing email correspondence from T. Turner; reviewing draft letter
Apr 10/18	0.10	Burnell, J.J.	Reviewing status of transaction
Apr 11/18	0.30	Anandranistakis, Pete	Updating Statement of Adjustment for both transactions; correspondence to purchasers' counsels in regard to matter and in regard to new Statements of Adjustment
Apr 12/18	0.10	Lee, Jeffrey M.	Reviewing correspondence regarding status of closing
Apr 12/18	0.10	Lee, Jeffrey M.	Reviewing status of closing of transactions
Apr 12/18	0.60	Lee, Jeffrey M.	Reviewing materials; preparing oral submissions for April 13 hearing
Apr 12/18	1.00	Lee, Jeffrey M.	Reviewing materials; preparing for April 13 hearing
Apr 12/18	1.10	Burnell, J.J.	Preparing for Court; reviewing email correspondence
Apr 12/18	0.70	Anandranistakis, Pete	Telephone attendance on S. Brennan; review status of transaction
Apr 13/18	2.00	Lee, Jeffrey M.	Reviewing court application materials in detail
Apr 13/18	1.00	Lee, Jeffrey M.	Court appearance before Justice Toews to obtain sale approval and vesting order
Apr 13/18	0.50	Lee, Jeffrey M.	Attending to discussions regarding closing options and telephone attendance on purchaser's counsel
Apr 13/18	3.50	Burnell, J.J.	Reviewing correspondence from A. Anjoubault; preparing Liquidator's certificate; reviewing email correspondence from T. Turner; attending to circulation of Order

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Apr 13/18	4.90	Anandranistakis, Pete	Reviewing status of transactions; correspondence to S. Brennan; attending conference call with S. Brennan and J. Lee; attending conference call with S. Brennan and B. Taylor; reviewing S. Brennan trust letter and correspondence; arranging for confirmation of realty tax payment to be obtained via email; updating trust letter to S. Brennan and arrange closing documents to be tendered; correspondence to G. Agar; reviewing G. Agar trust letter; reviewing trust letter to G. Agar and arranging for closing documents to be tendered; meeting with B. Warga to obtain signatures; correspondence to B. Warga and J. Fritz in regard to update on the matter
Apr 14/18	0.10	Lee, Jeffrey M.	Reviewing status of closing of sale
Apr 16/18	0.10	Lee, Jeffrey M.	Correspondence to F. Tripper regarding proposed stay application
Apr 16/18	0.20	Lee, Jeffrey M.	Attending to file administration matters
Apr 16/18	0.30	Lee, Jeffrey M.	Revising draft reply letter to F. Trippier
Apr 16/18	0.10	Lee, Jeffrey M.	Reviewing status of closing of Wolfe Land APA
Apr 16/18	0.10	Lee, Jeffrey M.	Reviewing status of closing of Wolfe Land transaction
Apr 16/18	0.20	Lee, Jeffrey M.	Reviewing status of closing of transaction and April 19 hearing
Apr 16/18	0.20	Lee, Jeffrey M.	Attending to review status of closing Beaver Creek transaction
Apr 16/18	4.60	Burnell, J.J.	Reviewing draft letter; reviewing stays pending appeal; email correspondence; email correspondence from G. Agar; reviewing trust
Apr 16/18	4.80	Anandranistakis, Pete	Correspondence to purchaser's counsel for Wolfe Lands APA; correspondence to Deloitte; updating Statement of Adjustments; discussing purchaser's counsel's trust letter for Wolfe Lands APA with said purchaser's counsel; attending to moving matter to closing generally for Wolfe Lands APA; correspondence to purchaser's counsel for Beaver Creek APA; considering trust letter from said purchaser's counsel; correspondence with purchaser's counsel for Beaver Creek APA in regard to purchaser's counsel's trust letter for Beaver Creek APA
Apr 17/18	0.20	Lee, Jeffrey M.	Reviewing status of closing of Willow Creek transaction
Apr 17/18	0.20	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding potential lease issues
Apr 17/18	0.10	Lee, Jeffrey M.	Telephone attendance on S. Brennan and P. Anandranistakis regarding status of Beaver Creek closing
Apr 17/18	0.30	Lee, Jeffrey M.	Giving instructions to research irreparable harm requirement of test for stay pending appeal
Apr 17/18	0.20	Lee, Jeffrey M.	Reviewing status of closing of Beaver Creek transaction

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Apr 17/18	0.20	Lee, Jeffrey M.	Reviewing proposed April 19 hearing
Apr 17/18	0.20	Lee, Jeffrey M.	Attending to arrangements for April 19 court application
Apr 17/18	2.50	Richards, Tom	Researching case law concerning irreparable harm and land titles
Apr 17/18	1.60	Burnell, J.J.	Reviewing correspondence from S. Brennan (x2); reviewing correspondence; correspondence to B. Warga; reviewing correspondence from B. Warga; reviewing correspondence from P. Anandranistakis (x7); reviewing correspondence from S. Brennan
Apr 17/18	0.20	Taylor, G. Bruce	Email correspondence; considering stay motion
Apr 17/18	4.50	Anandranistakis, Pete	Correspondence to purchaser's counsel for Beaver Creek APA in regard to settling closing trust conditions; attending conference call with J. Lee and purchaser's counsel for Beaver Creek APA; correspondence to B. Warga in regard to closing and in regard to liquidator's certificate; attending to closing arrangements generally for Beaver Creek APA
Apr 18/18	0.20	Lee, Jeffrey M.	Reviewing status of proposed Court of Appeal application
Apr 18/18	0.20	Lee, Jeffrey M.	Reviewing status of proposed Court of Appeal application
Apr 18/18	0.30	Lee, Jeffrey M.	Attending to arrangements for Court of Appeal hearing
Apr 18/18	0.10	Lee, Jeffrey M.	Reporting to B. Warga regarding status of pending court applications
Apr 18/18	0.40	Lee, Jeffrey M.	Reviewing research memorandum regarding irreparable harm
Apr 18/18	2.80	Richards, Tom	Researching case law concerning the application of the concept of irreparable harm to farmland
Apr 18/18	1.60	Burnell, J.J.	Telephone attendance on F. Trippier; telephone attendance on A. Anjoubault; telephone attendance on A. Anjoubault; telephone attendance on F. Trippier; correspondence to F. Trippier; telephone attendance on P. Anandranistakis
Apr 18/18	0.10	Anandranistakis, Pete	Correspondence to vendors' counsels in regard to LTO registrations
Apr 19/18	0.20	Lee, Jeffrey M.	Attending to file administration matters
Apr 19/18	0.10	Lee, Jeffrey M.	Reviewing status of LTO documentation
Apr 19/18	0.20	Burnell, J.J.	Reviewing status of transaction
Apr 20/18	0.20	Burnell, J.J.	Reviewing email and letter correspondence from F. Trippier
Apr 21/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier and preparing correspondence to B. Warga
Apr 21/18	0.10	Burnell, J.J.	Reviewing email correspondence regarding transaction
Apr 23/18	0.30	Lee, Jeffrey M.	Reviewing proposed response to F. Trippier and telephone B. Warga to finalize same

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 May 15, 2018  
 Invoice #: 742691

Apr 23/18	0.20	Lee, Jeffrey M.	Correspondence to F. Trippier regarding request for confidential sales data
Apr 23/18	0.80	Burnell, J.J.	Reviewing email correspondence from B. Warga; reviewing email correspondence regarding matters raised by Taylor (x3); correspondence regarding matters raised by Taylor (x2); reviewing draft letter; telephone attendance on D. Ward; discussing with D. Ward regarding appeal
Apr 24/18	0.20	Burnell, J.J.	Reviewing email and letter correspondence
Apr 25/18	0.20	Lee, Jeffrey M.	Revising draft letter
Apr 27/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and preparing reply correspondence
Apr 27/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and preparing reply correspondence
Apr 27/18	0.60	Lee, Jeffrey M.	Attending conference call with B. Warga and J. Fritz regarding next steps
Apr 27/18	0.50	Olfert, Paul D.	Reviewing documents from and telephone attendance on B. Warga

Jeffrey M. Lee	24.90	Hours @	\$700.00 =	\$17,430.00
Paul D. Olfert	0.50	Hours @	\$315.00 =	\$157.50
Tom Richards	5.30	Hours @	\$190.00 =	\$1,007.00
Jared K. Dunlop	12.70	Hours @	\$190.00 =	\$2,413.00
J.J. Burnell	45.50	Hours @	\$370.00 =	\$16,835.00
G. Bruce Taylor	4.50	Hours @	\$650.00 =	\$2,925.00
J. Douglas Sigurdson	5.70	Hours @	\$450.00 =	\$2,565.00
Peter Anandranistakis	23.10	Hours @	\$250.00 =	\$5,775.00

TOTAL FEES: \$49,107.50

**DISBURSEMENTS**

Photocopying / Printing	\$620.75
Document Scanning / Electronic Data Processing	\$74.25
Fax	\$3.50
Online Research	\$710.00
Intercall - Conference Calling #153974046	\$2.62
Bank Act Search 03/22/18 WPG	\$16.00

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Computerized Searches - TPR Title (multiple) 03/22/18 - 04/09/18 WPG	\$408.00
Computerized Legal Research - WestlaweCarswell	\$20.50
Computerized Search - TPR Documents Online (multiple) 03/27/18 - 04/09/18 WPG	\$102.00
Long Distance Telephone; Phone number 400013062207044 ext 4490, 400019056426661 ext 4490	\$3.80
Dynamex/Zipper A/C Waybill Number: 1802064995, Murray & Brennan; 1600 Ness Ave	\$11.12
Certified Copy - PAYEE: Jennifer J Burnell; REQUEST# 2718627; Date: 04/16/18 - Certificate of Order	\$40.00
Agent's Account - as agent: PAYEE: Rural Municipality of North Norfolk; REQUEST# 2718720; Date: 04/18/18 - Tax Certificate	\$125.00
<b>TOTAL DISBURSEMENTS:</b>	<b>\$2,137.54</b>

**BILL SUMMARY**

Total Fees	\$49,107.50
SK PST	\$2,946.45
GST/HST	\$2,455.38
Total Disbursements	\$2,137.54
SK PST	\$0.00
GST/HST	<u>\$106.88</u>

**TOTAL AMOUNT DUE****CDN Dollars**      **\$56,753.75**+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 # 121975544MT0001May 15, 2018  
Invoice #: 742691RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
FILE: 056074-0008 JML**INVOICE SUMMARY**

Total Fees	\$49,107.50
SK PST	\$2,946.45
GST/HST	\$2,455.38
Total Disbursements	\$2,137.54
SK PST	\$0.00
GST/HST	\$106.88
Subtotal	\$56,753.75

**TOTAL AMOUNT DUE** **CDN Dollars** **\$56,753.75**

---

**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 &amp; 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](mailto: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 # 121975544MT0001Jun 15, 2018  
Invoice #: 745848

## 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

Apr 02/18	0.70	Taylor, G. Bruce	Attending to e-mail correspondence, closing matters and documents
Apr 13/18	1.90	Taylor, G. Bruce	Discussions with P. Anandranistakis; attending to closing matters; telephone attendance on S. Brennan; attending discussion with B. Warga
Apr 16/18	0.30	Taylor, G. Bruce	Attending to e-mail correspondence regarding sale transaction
Apr 27/18	0.30	Burnell, J.J.	Telephone attendance on D. Ward; reviewing e-mail correspondence from D. Ward regarding status; correspondence to D. Ward regarding status
Apr 30/18	0.50	Anandranistakis, Pete	Reviewing correspondence from purchaser's counsel for Beaver Creek APA; sending PDF's of tax certificates and amended and restated trust letter to purchaser's counsel; correspondence to purchaser's counsel for Beaver Creek APA in regard to the release of funds
May 01/18	0.30	Burnell, J.J.	Reviewing correspondence regarding sale transaction; reviewing correspondence from B. Warga (x2)
May 01/18	0.70	Anandranistakis, Pete	Correspondence to purchaser's counsel for Wolfe Lands APA; reviewing titles issued in the name of the respective purchasers for the Wolfe Lands APA and Beaver Creek APA; correspondence to B. Warga; making arrangements for funds to be released to liquidator
May 02/18	0.10	Lee, Jeffrey M.	Reviewing status of appeal period for D. Taylor to appeal Sale Approval Order
May 02/18	0.20	Burnell, J.J.	Reviewing correspondence from J. Fritz; reviewing draft letter

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May 03/18	0.30	Lee, Jeffrey M.	Revising draft letter to BMO enclosing distribution cheque
May 03/18	0.20	Burnell, J.J.	Attending discussion with D. Ward
May 04/18	0.20	Burnell, J.J.	Reviewing e-mail correspondence from B. Warga; reviewing letter from D. Ward
May 06/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from D. Ward regarding delivery of funds to BMO
May 06/18	0.10	Burnell, J.J.	Reviewing e-mail correspondence
May 07/18	0.20	Lee, Jeffrey M.	Giving instructions to request May, 2018 court date before Justice Toews
May 07/18	0.20	Lee, Jeffrey M.	Reviewing Wiebe claim and NSF Statement of Claim
May 07/18	0.10	Lee, Jeffrey M.	Telephone attendance on N. Boudreau regarding proposed conference call
May 07/18	0.20	Lee, Jeffrey M.	Correspondence to B. Warga regarding proposed conference call with N. Boudreau
May 07/18	0.10	Burnell, J.J.	Reviewing e-mail correspondence regarding sale proceeds
May 08/18	0.10	Lee, Jeffrey M.	Reviewing scheduling of potential court application
May 08/18	0.10	Lee, Jeffrey M.	Correspondence to B. Warga regarding scheduling hearing date
May 08/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from J. Fritz regarding May 11 meeting and preparing reply
May 08/18	0.60	Lee, Jeffrey M.	Attending conference call with B. Warga, J. Fritz and J. Burnell
May 08/18	1.00	Burnell, J.J.	Telephone attendance on Court; e-mail correspondence regarding scheduling (x3); Attending call with J. Fritz, B. Warga and J. Lee; e-mail correspondence to J. Fritz (x2); reviewing e-mail correspondence from J. Fritz (x2)
May 09/18	0.10	Lee, Jeffrey M.	Attending to schedule June hearing before Justice Toews
May 09/18	1.40	Burnell, J.J.	Telephone attendance on Court; drafting Notice of Motion; drafting Order; telephone attendance on Court; correspondence to Court
May 10/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding decision to abandon appeal
May 10/18	1.10	Burnell, J.J.	Telephone attendance on Court; correspondence to Court (x2); e-mail correspondence to Court (x2); reviewing e-mail correspondence from B. Warga (x2); correspondence to B. Warga (x2); drafting Notice of Motion; drafting Order
May 11/18	0.40	Lee, Jeffrey M.	Reviewing background documents in detail and preparing draft correspondence regarding call with Mr. and Mrs. Wiebe
May 11/18	0.20	Lee, Jeffrey M.	Correspondence to N. Beaudreau regarding agenda for conference call

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Jun 15, 2018  
Invoice #: 745848

May 11/18	0.10	Lee, Jeffrey M.	Correspondence to B. Warga and J. Fritz regarding proposed conference call
May 11/18	0.50	Lee, Jeffrey M.	Attending conference call with N. Boudreau, G. Wiebe and the Liquidator
May 11/18	0.10	Lee, Jeffrey M.	Searching Manitoba Corporate Registry regarding Northern Sunshine Farms (Manitoba) Ltd.
May 11/18	0.50	Lee, Jeffrey M.	Attending conference call with B. Warga, J. Fritz and JJ Burnell
May 11/18	1.10	Burnell, J.J.	Reviewing corporate search; attending conference call with J. Fritz, B. Warga and J. Lee; reviewing e-mail correspondence from B. Warga (x3); reviewing letter from D. Ward
May 12/18	0.10	Burnell, J.J.	Reviewing e-mail correspondence from B. Warga
May 14/18	0.30	Lee, Jeffrey M.	Preparing June 12 court application materials
May 14/18	0.50	Lee, Jeffrey M.	Revising draft Third Report of the Liquidator
May 14/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and preparing reply correspondence
May 14/18	1.30	Burnell, J.J.	Revising Notice of Motion; reviewing and revising draft Third Report; reviewing e-mail correspondence from B. Warga
May 15/18	0.60	Lee, Jeffrey M.	Preparing Confidentiality and Non-Disclosure Agreement and cover letter
May 15/18	0.10	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding Claims Process Order and advertising duties
May 15/18	0.80	Burnell, J.J.	Reviewing letter to F. Trippier; e-mail correspondence to B. Warga (x2); reviewing Annual Returns; ordering Annual Returns
May 17/18	0.10	Lee, Jeffrey M.	Reviewing draft e-mail
May 17/18	0.10	Lee, Jeffrey M.	Giving instructions to prepare court application materials
May 17/18	0.20	Burnell, J.J.	Reviewing e-mail correspondence from B. Warga; reviewing e-mail correspondence regarding upcoming hearing
May 18/18	0.80	Lee, Jeffrey M.	Revising draft court application materials
May 18/18	0.30	Lee, Jeffrey M.	Attending to finalize court application materials
May 18/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from A. Anjoubault regarding proposed conference call and preparing reply

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May 18/18	2.80	Burnell, J.J.	Revising Notice of Motion and Order; discussing with J. Fritz; reviewing e-mail correspondence from A. Anjoubault; reviewing e-mail correspondence from B. Warga; reviewing revisions to Notice of Motion and draft Order; attending to filing of pleadings; attending to service of pleadings; reviewing e-mail correspondence from R. McFadyen (x2); reviewing e-mail correspondence from T. Turner (x2); e-mail correspondence to T. Turner (x2)
May 18/18	0.90	Dubois, Danielle	Delivering notice and report to Queen's Bench
May 20/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding proposed distribution schedule
May 20/18	0.10	Burnell, J.J.	Reviewing e-mail correspondence from R. McFadyen
May 21/18	0.40	Burnell, J.J.	Reviewing e-mail correspondence from B. Warga (x3); reviewing file regarding amendments to Exhibit "A"
May 22/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding status of service on National Leasing
May 22/18	0.20	Lee, Jeffrey M.	Attending to review May 28 hearing and prepare for same
May 22/18	1.90	Burnell, J.J.	Drafting Affidavit of Service; attending to service on National Leasing; telephone attendance on Court; drafting Order; drafting Order; reviewing e-mail correspondence; revising Schedules to First Report; e-mail correspondence to B. Warga (x2); reviewing e-mail correspondence from B. Warga (x2); reviewing November 21 Order
May 23/18	0.10	Lee, Jeffrey M.	Reviewing draft e-mail correspondence to MNP regarding EPG customer list
May 23/18	0.20	Lee, Jeffrey M.	Revising draft Consent Order to amend November 21 Order
May 23/18	0.10	Lee, Jeffrey M.	Giving instructions to prepare revised Consent Order
May 23/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from D. Ward regarding BMO interest claim
May 23/18	0.10	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding BMO interest claim
May 23/18	0.10	Lee, Jeffrey M.	Reviewing revised Distribution Schedule
May 23/18	1.80	Burnell, J.J.	Revising Order; telephone attendance on D. Warga; drafting Affidavit of Service; reviewing e-mail correspondence from B. Warga (x4); reviewing e-mail correspondence from B. Warga; attending to circulation of Order; considering process to amend the Order; reviewing e-mail correspondence from D. Ward
May 24/18	0.40	Lee, Jeffrey M.	Attending conference call with counsel for D. Taylor, L. Wolfe and the Liquidator

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Jun 15, 2018  
Invoice #: 745848

May 24/18	0.40	Lee, Jeffrey M.	Attending conference call with J.J. Burnell, B. Warga and J. Fritz
May 24/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding consent to May 28 Order
May 28/18	0.20	Lee, Jeffrey M.	Reviewing outcome of May 28 hearing
May 28/18	0.10	Lee, Jeffrey M.	Reviewing status of court application scheduling
May 28/18	0.10	Lee, Jeffrey M.	Telephone attendance on R. McFadyen regarding dates for potential court application
May 28/18	0.20	Lee, Jeffrey M.	Correspondence to B. Warga regarding proposed scheduling of Court application
May 28/18	0.10	Lee, Jeffrey M.	Attending to schedule proposed conference call
May 28/18	0.10	Lee, Jeffrey M.	Telephone attendance on N. Boudreau regarding position of Northern Sunshine Farms
May 28/18	0.10	Lee, Jeffrey M.	Reviewing draft Extension Order
May 29/18	0.40	Lee, Jeffrey M.	Attending conference call with B. Warga, J. Fritz and J.J. Burnell regarding proposed court application
May 29/18	0.20	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding proposed Distribution Schedule
May 29/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding proposed distribution schedule and preparing reply correspondence
May 30/18	0.20	Lee, Jeffrey M.	Reviewing status of proposed court application regarding marshalling
May 30/18	0.20	Lee, Jeffrey M.	Preparing letter to R. McFadyen and F. Trippier regarding revised Distribution Schedule and marshaling application
May 30/18	0.10	Lee, Jeffrey M.	Revising draft letter to F. Trippier and R. McFadyen
May 30/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from B. Warga; preparing reply correspondence
May 30/18	0.10	Lee, Jeffrey M.	Revising draft letter to F. Trippier and R. McFadyen
May 30/18	0.10	Lee, Jeffrey M.	Revising draft letter to F. Trippier and R. McFadyen
May 31/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding letter to counsel; preparing reply correspondence
May 31/18	0.20	Lee, Jeffrey M.	Attending to revise and finalize letter to counsel
May 31/18	0.10	Lee, Jeffrey M.	Reviewing proposed Consent Order authorizing BMO interest payment

Jeffrey M. Lee	12.00	Hours @	\$700.00 =	\$8,400.00
J.J. Burnell	15.40	Hours @	\$400.00 =	\$6,160.00
G. Bruce Taylor	2.90	Hours @	\$650.00 =	\$1,885.00

Page: 6  
Jun 15, 2018  
Invoice #: 745848

Danielle Dubois	0.90 Hours @	\$125.00 =	\$112.50
Peter Anandranistakis	1.20 Hours @	\$250.00 =	\$300.00
TOTAL FEES:			\$16,857.50

**DISBURSEMENTS**

Photocopying / Printing	\$154.00
Document Scanning / Electronic Data Processing	\$16.25
Telephone - Saskatoon	\$0.10
* Provincial Sales Tax	\$0.03
Purolator - (PIN#331381357507 - To MLT Aikins) - WPG	\$33.85
- (PIN#331385516777 - To Municipality of Nor - 27 Hampton St. E. MacGregor, MB) - WPG	\$13.89
Computerized Search - Companies Office - (WPG)	\$3.00
* * - PAYEE - Minister of Finance: Request #2719733 - Date - 0518/18 - Notice of Motion - WPG	\$100.00
Long Distance Telephone - (400013062207044 ext.4663) - WPG	\$2.05
TOTAL DISBURSEMENTS:	\$323.17

Page: 7  
Jun 15, 2018  
Invoice #: 745848**BILL SUMMARY**

Total Fees	\$16,857.50
SK PST	\$1,011.45
GST/HST	\$842.88
Total Disbursements	\$323.17
SK PST	\$0.00
GST/HST	<u>\$11.16</u>

**TOTAL AMOUNT DUE****CDN Dollars**      **\$19,046.16**+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 # 121975544MT0001Jun 15, 2018  
Invoice #: 745848RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
FILE: 056074-0008 JML**INVOICE SUMMARY**

Total Fees	\$16,857.50
SK PST	\$1,011.45
GST/HST	\$842.88
Total Disbursements	\$323.17
SK PST	\$0.00
GST/HST	\$11.16
Subtotal	\$19,046.16

**TOTAL AMOUNT DUE** **CDN Dollars** **\$19,046.16**

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**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 &amp; 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](mailto: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, 2018  
Invoice #: 751006

## 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

May 25/18	2.00	Burnell, J.J.	Correspondence to N. Boudreau; telephone from F. Trippier; finalizing affidavit of service; e-mail to and from (x2) D. Ward; attending to obtain consents from counsel; revising Order
May 25/18	0.80	Dubois, Danielle	Attending at Fast Trippier law office to have motion signed
May 27/18	0.40	Anandranistakis, Pete	Reviewing and updating closing book
May 28/18	2.50	Burnell, J.J.	Preparing for Court; attending Court/hearing; e-mail correspondence from (x2) B. Warga
May 29/18	0.10	Burnell, J.J.	Telephone attendance on B. Warga; e-mail from and to Court; conference call with J. Lee, J. Fritz and B. Warga; telephone message to R. McFadyen; e-mail from (x2) B. Warga; Reviewing revised distribution schedule
May 30/18	1.40	Burnell, J.J.	Telephone attendance on B. Warga; telephone message to R. McFadyen; e-mail to and from (x3) B. Warga; Reviewing revised letter
May 31/18	1.10	Burnell, J.J.	Correspondence from (x3) and to (x2) B. Warga regarding distribution; considering consent order issues; Draft consent Order
Jun 01/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga; preparing reply correspondence
Jun 01/18	0.10	Lee, Jeffrey M.	Reviewing of May 28 Orders signed by Justice Toews
Jun 01/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding proposed hearing date; preparing reply
Jun 01/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau; preparing reply correspondence

Page: 2  
Jul 15, 2018  
Invoice #: 751006

Jun 01/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding July 11 and 12 hearing
Jun 01/18	0.10	Lee, Jeffrey M.	Reviewing status of marshalling application
Jun 01/18	1.00	Burnell, J.J.	Revising Consent Order; Reviewing Order from Court; e-mail from (x2) R. McFadyen; e-mail to Service List; e-mail from B. Warga; letter from D. Ward
Jun 02/18	0.10	Burnell, J.J.	Preview status of file
Jun 04/18	0.10	Lee, Jeffrey M.	Telephone attendance on N. Boudreau regarding Northern Sunshine Farms claim
Jun 04/18	0.60	Anandranistakis, Pete	Reviewing closing book; revising closing index; correspondence to S. Brennan in regard to date for Purchaser's Bring-Down Certificate
Jun 05/18	0.10	Lee, Jeffrey M.	Giving instructions to prepare closing book for sale transactions
Jun 05/18	0.20	Burnell, J.J.	E-mail to and from B. Warga; e-mail to and from R. McFadyen
Jun 05/18	0.20	Anandranistakis, Pete	Reviewing closing binder report letter and closing CDs
Jun 06/18	0.20	Lee, Jeffrey M.	Reviewing R.L. Wolfe court application materials
Jun 06/18	0.20	Lee, Jeffrey M.	Correspondence to B. Warga regarding proposed approach to Marshalling application
Jun 06/18	0.10	Lee, Jeffrey M.	Reviewing draft Consent Order authorizing interest payment to BMO
Jun 06/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding Marshalling application
Jun 06/18	0.70	Burnell, J.J.	Drafting Consent Order; e-mail from B. Warga; e-mail from R. McFadyen
Jun 07/18	0.20	Lee, Jeffrey M.	Reviewing Marshalling Brief of Law filed by R.L. Wolfe Ltd
Jun 07/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier and R. McFadyen regarding Marshalling application
Jun 07/18	0.20	Burnell, J.J.	Reviewing correspondence from R. McFadyen (x2); reviewing letter from F. Trippier
Jun 08/18	0.20	Burnell, J.J.	Correspondence to R. McFadyen; e-mail from N. Boudreau; e-mail from T. Turner
Jun 09/18	0.20	Burnell, J.J.	Attending to circulation of draft Order
Jun 10/18	1.50	Burnell, J.J.	Preparing for Court; reviewing correspondence from D. Ward; e-mail to (x2) an from (x3) N. Boudreau; e-mail to and from R. McFadyen; reviewing Notice of Motion; Affidavit of Wolfe, Brief and Affidavit of Marissa Verspeek
Jun 11/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding status of court application regarding marshalling

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Jul 15, 2018  
Invoice #: 751006

Jun 11/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau regarding Wiebe Proof of Claim
Jun 11/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau and preparing reply correspondence regarding settlement proposal
Jun 11/18	0.20	Lee, Jeffrey M.	Correspondence to B. Warga regarding NSF settlement proposal
Jun 11/18	3.50	Burnell, J.J.	Preparing for Court; attending Court; attending to filing of Order; e-mail from F. Trippier; e-mail from and to C. Howden; e-mail (x2) and letter from T. Turner; attending to service of Order; e-mail from (x2) R. McFadyen; e-mail from and to A. Anjoubault; e-mail from N. Boudreau; e-mail from B. Warga
Jun 12/18	0.20	Lee, Jeffrey M.	Attending conference call with J.J. Burnell and B. Warga
Jun 12/18	0.10	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding NSF claim and potential settlement
Jun 12/18	0.20	Lee, Jeffrey M.	Revising draft correspondence to MNP
Jun 12/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding demand on Liquidator under EPG guarantee
Jun 12/18	0.10	Lee, Jeffrey M.	Revising draft letter to T. Turner
Jun 12/18	1.20	Burnell, J.J.	Conference call with B. Warga; draft letter to T. Turner; e-mail from B. Warga; reviewing revisions to letter; e-mail from A. Anjoubault
Jun 13/18	0.30	Burnell, J.J.	Correspondence to and from T. Turner; revising letter
Jun 14/18	0.10	Burnell, J.J.	Reviewing correspondence from T. Turner
Jun 15/18	0.20	Lee, Jeffrey M.	Reviewing draft e-mail correspondence to counsel regarding Northern Sunshine claim
Jun 15/18	0.10	Burnell, J.J.	Reviewing correspondence from N. Boudreau; e-mail from A. Anjoubault
Jun 17/18	0.10	Burnell, J.J.	Reviewing correspondence from R. McFadyen
Jun 18/18	0.20	Burnell, J.J.	Reviewing correspondence from A. Anjoubault; reviewing correspondence from T. Turner; reviewing correspondence from R. McFadyen
Jun 19/18	0.20	Burnell, J.J.	Reviewing correspondence from F. Trippier; reviewing correspondence from A. Anjoubault; reviewing correspondence from T. Turner
Jun 20/18	3.00	Burnell, J.J.	Reviewing motion materials of Wolfe, Taylor, Wiebe and Pitblado; Correspondence to (x3) and from (x2) B. Warga
Jun 21/18	0.10	Lee, Jeffrey M.	Reviewing marshaling issues
Jun 21/18	0.10	Lee, Jeffrey M.	Reviewing outcome of June 21 marshaling hearing
Jun 21/18	4.30	Burnell, J.J.	Preparing for Court; attending Court; reviewing correspondence from B. Warga; Telephone attendance on B. Warga

Page: 4  
Jul 15, 2018  
Invoice #: 751006

Jeffrey M. Lee	3.40 Hours @	\$700.00 =	\$2,380.00
J.J. Burnell	24.20 Hours @	\$400.00 =	\$9,680.00
Danielle Dubois	0.80 Hours @	\$125.00 =	\$100.00
Peter Anandranistakis	1.20 Hours @	\$250.00 =	\$300.00

TOTAL FEES: \$12,460.00

**DISBURSEMENTS**

Photocopying / Printing	\$174.25
Document Scanning / Electronic Data Processing	\$6.75
Copies of Corporate Documents - VENDOR: Leegals Express Legal Services Ltd.; INVOICE#: May14-18/2018; DATE: 05/18/18 - Leegals Express (Petty Cash) - 05/14/18 WPG	\$5.00
Long Distance Telephone - Phone Number: 400013069757100 ext. 4855 - 05/31/18 WPG	\$1.90
Long Distance Telephone - Phone Number: 400013069757100 ext. 4855 - 05/31/18 WPG	\$2.05
Long Distance Telephone - PAYEE: Jennifer J. Burnell; REQUEST#: 2720868; DATE: 06/20/18 - Long Distance Call - 06/20/18 WPG	\$19.73

TOTAL DISBURSEMENTS: \$209.68

Page: 5  
Jul 15, 2018  
Invoice #: 751006**BILL SUMMARY**

Total Fees		\$12,460.00
SK PST		\$747.60
GST/HST		\$623.00
Total Disbursements		\$209.68
SK PST		\$0.00
GST/HST		<u>\$10.50</u>

**TOTAL AMOUNT DUE****CDN Dollars      \$14,050.78**+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 # 121975544MT0001Jul 15, 2018  
Invoice #: 751006RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
FILE: 056074-0008 JML**INVOICE SUMMARY**

Total Fees	\$12,460.00
SK PST	\$747.60
GST/HST	\$623.00
Total Disbursements	\$209.68
SK PST	\$0.00
GST/HST	\$10.50
Subtotal	\$14,050.78

**TOTAL AMOUNT DUE** **CDN Dollars** **\$14,050.78**

---

**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 &amp; 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](mailto: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 # 121975544MT0001Aug 23, 2018  
Invoice #: 754938

## 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 29/18	0.60	Burnell, J.J.	Arranging for distribution of Order; responding to e-mail correspondence from Court; reviewing e-mail correspondence from R. McFadyen; reviewing Endorsement; reviewing draft Order
Jul 02/18	0.30	Lee, Jeffrey M.	Reviewing decision of Toews J. on RLW marshaling application
Jul 03/18	0.20	Lee, Jeffrey M.	Reviewing draft order provided by R. McFadyen
Jul 03/18	0.20	Lee, Jeffrey M.	Attending conference call with J.J. Burnell and B. Warga
Jul 03/18	1.20	Burnell, J.J.	E-mail correspondence to update Deloitte; reviewing e-mail correspondence from B. Warga; attending conference call B. Warga; reviewing endorsement; reviewing draft Order
Jul 04/18	0.10	Burnell, J.J.	E-mail correspondence to R. McFadyen
Jul 05/18	0.20	Burnell, J.J.	Telephone attendance on T. Turner
Jul 09/18	0.10	Burnell, J.J.	Reviewing e-mail correspondence from T. Turner
Jul 10/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau regarding status of settlement proposal
Jul 10/18	0.10	Lee, Jeffrey M.	Correspondence to B. Warga and J. Fritz regarding status of Northern Sunshine settlement proposal
Jul 10/18	0.10	Lee, Jeffrey M.	Reviewing draft letter from T. Turner regarding decision of Pitblado LLP
Jul 10/18	0.20	Burnell, J.J.	Reviewing status of file
Jul 11/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from J. Fritz to R. McFadyen and F. Trippier regarding Northern Sunshine Claim
Jul 11/18	0.20	Burnell, J.J.	Reviewing e-mail correspondence from J. Fritz (x2); e-mail correspondence to T. Turner

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Aug 23, 2018  
Invoice #: 754938

Jul 12/18	0.10	Burnell, J.J.	Reviewing correspondence from T. Turner; reviewing e-mail correspondence from T. Turner
Jul 13/18	0.10	Burnell, J.J.	Reviewing e-mail correspondence from T. Turner; reviewing e-mail correspondence from Court
Jul 16/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from Winnipeg Courthouse regarding communication from Justice Toews
Jul 16/18	0.20	Burnell, J.J.	Reviewing appeal period
Jul 17/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding proposed court application and preparing reply correspondence
Jul 17/18	0.20	Lee, Jeffrey M.	Correspondence to N. Boudreau and B. Warga regarding Northern Sunshine settlement proposal
Jul 17/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from R. McFadyen regarding status of draft Order
Jul 17/18	0.30	Burnell, J.J.	Reviewing e-mail correspondence from B. Warga; reviewing e-mail correspondence from R. McFadyen; reviewing e-mail correspondence from I. Vakurova
Jul 18/18	0.20	Lee, Jeffrey M.	Reviewing proposed court application
Jul 18/18	1.20	Burnell, J.J.	Reviewing letter from F. Trippier; reviewing draft Order; e-mail correspondence to counsel (x2); reviewing e-mail correspondence from F. Trippier (x4); reviewing e-mail correspondence from T. Turner (x3); reviewing e-mail correspondence from R. McFadyen (x4); telephone attendance on T. Turner
Jul 19/18	0.20	Burnell, J.J.	Reviewing e-mail correspondence from F. Trippier; reviewing e-mail correspondence from F. Trippier; reviewing e-mail correspondence from T. Turner
Jul 23/18	0.10	Lee, Jeffrey M.	Reviewing information regarding alleged class action
Jul 23/18	0.10	Burnell, J.J.	Reviewing status of file
Jul 24/18	0.20	Lee, Jeffrey M.	Reviewing scheduling of proposed court applications
Jul 24/18	0.30	Burnell, J.J.	Telephone attendance on F. Trippier; reviewing e-mail correspondence from N. Boudreau; e-mail correspondence to counsel; reviewing e-mail correspondence from I. Vakurova; reviewing e-mail correspondence to R. McFadyen
Jul 25/18	0.20	Lee, Jeffrey M.	Reviewing proposed application for approval of settlement
Jul 25/18	0.30	Burnell, J.J.	E-mail correspondence to T. Turner (x2); reviewing e-mail correspondence from T. Turner (x2)
Jul 26/18	0.20	Burnell, J.J.	Reviewing e-mail correspondence from T. Turner; correspondence to T. Turner; reviewing correspondence from T. Turner

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Invoice #: 754938

Jul 27/18	0.30	Burnell, J.J.	Reviewing e-mail from Court; e-mail from T. Turner
Jul 28/18	0.10	Lee, Jeffrey M.	Reviewing endorsement sheet of Justice Toews
Jul 29/18	0.20	Burnell, J.J.	Reviewing e-mail from (x2) and to B. Warga; e-mail from R. McFadyen
Jul 30/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding proposed conference call
Jul 30/18	0.30	Lee, Jeffrey M.	Reviewing draft distribution schedule prepared by Deloitte
Jul 30/18	2.00	Burnell, J.J.	Telephone attendance on T. Turner; e-mail to (x2) and from R. McFadyen; e-mail from (x2); e-mail to (x2) and from (x3) B. Warga; reviewing draft order and endorsements; telephone R. McFadyen; telephone F. Trippier; telephone to B. Meronek
Jul 31/18	0.90	Lee, Jeffrey M.	Attending conference call with B. Warga and J. Fritz
Aug 01/18	0.40	Lee, Jeffrey M.	Reviewing FCC security in assets of EPG and summarizing same
Aug 01/18	0.80	Burnell, J.J.	Reviewing e-mail from F. Trippier; e-mail from B. Warga; reviewing security package; reviewing proof of claim
Aug 02/18	0.30	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding proposed conference call; preparing reply correspondence
Aug 02/18	0.50	Burnell, J.J.	Reviewing e-mail correspondence; e-mail from (x2) and to R. McFadyen; telephone attendance on R. McFadyen
Aug 03/18	0.80	Burnell, J.J.	Reviewing e-mail from F. Trippier; e-mail to and from B. Warga; reviewing distribution schedule
Aug 04/18	0.10	Burnell, J.J.	Reviewing e-mail correspondence
Aug 06/18	0.60	Burnell, J.J.	Reviewing draft letter to counsel; e-mail from B. Warga
Aug 07/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau; preparing reply correspondence
Aug 07/18	0.10	Lee, Jeffrey M.	Reviewing draft Distribution Schedule
Aug 07/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier
Aug 07/18	0.10	Lee, Jeffrey M.	Reviewing draft letter to counsel regarding proposed distribution
Aug 07/18	2.20	Burnell, J.J.	Reviewing e-mail correspondence; revising letter to counsel; letter to (x2) counsel; e-mail from (x2) F. Trippier; e-mail from (x2) and to R. McFadyen; e-mail to (x2) and from (x2) B. Warga; e-mail to counsel; telephone to F. Tripper; reviewing distribution schedule

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Invoice #: 754938

Aug 08/18	1.90	Burnell, J.J.	Reviewing e-mail from F. Trippier; telephone to B. Warga; e-mail from J. Fritz; e-mail to(x2) and from B. Meronek; e-mail from B. Warga; telephone message to and telephone message from B. Warga; e-mail from F. Trippier; reviewing revised allocation schedules
Aug 09/18	0.20	Lee, Jeffrey M.	Reviewing revised Distribution Schedules in detail
Aug 09/18	0.80	Lee, Jeffrey M.	Attending conference call with F. Trippier, R. McFadyen, B. Warga and J. Fritz
Aug 09/18	2.40	Burnell, J.J.	Conference call with F. Trippier, R. McFadyen, B. Warga and J. Fritz; e-mail to and from J. Fritz; e-mail from (x2) and to B. Warga; e-mail from student; e-mail from R. McFadyen; reviewing revised allocation schedules; reviewing financial statement and inter-company accounts; preparing outline for motion
Aug 10/18	0.40	Burnell, J.J.	E-mail to and from (x2) student; e-mail from F. Trippier; reviewing correspondence from F. Tripper
Aug 12/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding proposed claim against G. Wiebe; preparing correspondence to Deloitte
Aug 12/18	0.10	Burnell, J.J.	Reviewing e-mail correspondence
Aug 13/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Wong regarding F. Trippier correspondence
Aug 13/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding proposed conference call and preparing reply
Aug 13/18	2.00	Burnell, J.J.	Telephone attendance on B. Meronek; e-mail to (x4) and from (x2) B. Warga; telephone from A. Klippenstein; e-mail from (x3) J. Fritz; e-mail from A. Klippenstein; reviewing revised allocation schedules; reviewing financial statements
Aug 14/18	0.90	Burnell, J.J.	Correspondence to and from J. Fritz; reviewing distribution schedule
Aug 15/18	0.50	Lee, Jeffrey M.	Attending conference call with B. Warga, J. Fritz and J. Burnell
Aug 15/18	2.10	Burnell, J.J.	Drafting Notice of Motion; reviewing The Corporation Act; preparing for conference call; conference call with B. Warga, J. Fritz
Aug 16/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding proposed conference call and preparing reply
Aug 16/18	0.80	Burnell, J.J.	E-mail from B. Warga; e-mail to and from J. Fritz; telephone message from B. Warga; reviewing notice of disallowance (x2)
Aug 17/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau regarding status of settlement
Aug 17/18	0.50	Lee, Jeffrey M.	Attending conference call with B. Warga, J. Fritz and J. Burnell

# MLT AIKINS

WESTERN CANADA'S LAW FIRM

Accounting Department  
1500 - 1874 Scarth Street  
Regina, Saskatchewan  
Canada S4P 4E9  
T: (306) 347-8000  
F: (306) 352-5250  
W: [www.mltalkins.com](http://www.mltalkins.com)

Page: 5  
Aug 23, 2018  
Invoice #: 754938

Aug 17/18	0.90	Burnell, J.J.	Conference call with B. Warga, J. Fritz; letter to Court; e-mail from and to F. Trippier; e-mail from J. Fritz
Aug 19/18	0.20	Burnell, J.J.	Review e-mail correspondence
Aug 20/18	0.20	Lee, Jeffrey M.	Correspondence to B. Warga regarding discharge application and preparing reply
Aug 20/18	2.40	Burnell, J.J.	Revising Notice of Motion; draft Order; reviewing The Corporation Act; reviewing claim process; e-mail from J. Fritz; e-mail to Service List; e-mail from (x2) and to B. Warga; e-mail from N. Boudreau; reviewing revisions to Notice of Motion
Aug 22/18	0.50	Lee, Jeffrey M.	Revising draft Fourth Report of the Liquidator
Aug 22/18	0.10	Burnell, J.J.	E-mail from B. Warga

Jeffrey M. Lee  
J.J. Burnell

8.20	Hours @	\$700.00 =	\$5,740.00
27.30	Hours @	\$400.00 =	\$10,920.00

TOTAL FEES: \$16,660.00

## DISBURSEMENTS

Photocopying / Printing	\$16.50
Document Scanning / Electronic Data Processing	\$1.25

TOTAL DISBURSEMENTS: \$17.75

# MLT AIKINS

WESTERN CANADA'S LAW FIRM

Accounting Department  
1500 - 1874 Scarth Street  
Regina, Saskatchewan  
Canada S4P 4E9  
T: (306) 347-8000  
F: (306) 352-5250  
W: [www.mltaikins.com](http://www.mltaikins.com)

Page: 6  
Aug 23, 2018  
Invoice #: 754938

## BILL SUMMARY

Total Fees		\$16,660.00
SK PST		\$999.60
GST/HST		\$833.00
Total Disbursements		\$17.75
SK PST		\$0.00
GST/HST		<u>\$0.90</u>

**TOTAL AMOUNT DUE**

**CDN Dollars      \$18,511.25**

+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 # 121975544MTD001Aug 23, 2018  
Invoice #: 754938RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
FILE: 056074-0008 JML**INVOICE SUMMARY**

Total Fees	\$16,660.00
SK PST	\$999.60
GST/HST	\$833.00
Total Disbursements	\$17.75
SK PST	\$0.00
GST/HST	<u>\$0.90</u>
Subtotal	\$18,511.25

**TOTAL AMOUNT DUE****CDN Dollars****\$18,511.25**


---

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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:

<b>Recipient Company:</b>	MLT Aikins LLP
<b>Company Address:</b>	1500 – 1874 Scarth Street, Regina, Saskatchewan S4P 4E9
<b>Bank Name:</b>	TD Canada Trust, 1904 Hamilton St., Regina, Saskatchewan S4P 3N5
<b>Bank Account Number:</b>	0790 0701820
<b>Transit/Branch Number:</b>	75448
<b>Bank ID Number:</b>	004
<b>Swift Code:</b>	TDOMCATTOR
<b>ABA Routing#</b>	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 &amp; 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](mailto:receivables@mltaikins.com)) or by fax (306-352-5250).

**Exhibit G – Consolidated Statement of Receipts and Disbursements for the period of April 28, 2017 to August 24, 2018**

**TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**  
**CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
for the period of April 28, 2017 to August 24, 2018

<b>Receipts</b>	<b>April 28, 2017 to March 23, 2018</b>	<b>March 24, 2018 to May 13, 2018</b>	<b>May 14, 2018 to August 24, 2018</b>	<b>Total</b>
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	6,122	9,374
Refunds (insurance, tax, etc.)	3,072	-	97,612	100,684
Rental income (land)	256,717	-	-	256,717
<b>Total Receipts</b>	<b>460,327</b>	<b>9,360,360</b>	<b>103,734</b>	<b>9,924,421</b>
<b>Disbursements</b>				
Advertising	6,581	-	1,811	8,392
Appraisal	4,765	-	-	4,765
GST paid on disbursements	778	14	91	883
GST paid on legal fees and disbursements	3,673	1,921	4,884	10,477
GST paid on Liquidator fees and disbursements	5,407	3,522	2,617	11,546
GST remitted	4,416	-	-	4,416
Insurance	487	-	-	487
Legal fees and disbursements	74,000	38,511	97,773	210,284
Liquidator fees and disbursements	108,131	70,435	52,348	230,913
Locks	466	-	-	466
Municipal property taxes	198,747	-	-	198,747
PST paid on legal fees	4,345	2,217	5,705	12,268
Utilities	4,634	283	-	4,916
<b>Total Disbursements</b>	<b>416,430</b>	<b>116,902</b>	<b>165,228</b>	<b>698,559</b>
<b>Distributions</b>				
Bank of Montreal - Debt Repayment	-	5,518,039	-	5,518,039
Bank of Montreal - Per Diem Interest Payment	-	-	30,871	30,871
<b>Excess of Receipts over Disbursements</b>	<b>\$ 43,897</b>	<b>\$ 3,725,419</b>	<b>\$ (92,365)</b>	<b>\$ 3,676,951</b>

**Exhibit H – Entity Statement of Receipts and Disbursements for the period of April 28,  
2017 to August 24, 2018**

**TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**  
**CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS BY ENTITY**  
for the period of April 28, 2017 to August 24, 2018

	Notes	Taylor Bros. Farm Ltd.	Edwin Potato Growers Ltd.	Total
<b>Receipts</b>				
Advance from secured creditor (property taxes)		\$ 76,436	\$ 80,195	\$ 156,631
Asset sale proceeds (land sales)		4,238,475	5,118,980	9,357,455
Cash on hand		30,724	-	30,724
GST collections		7,476	5,360	12,836
Interest		4,687	4,687	9,374
Refunds (insurance, tax, etc.)		34,005	66,679	100,684
Rental income (land)		149,517	107,200	256,717
<b>Total Receipts</b>		<b>4,541,318</b>	<b>5,383,102</b>	<b>9,924,421</b>
% of Total Receipts		<b>45.8%</b>	<b>54.2%</b>	<b>100.0%</b>
<b>Disbursements</b>				
Advertising	1	3,011	5,380	8,392
Appraisal	1	2,180	2,585	4,765
GST paid on disbursements	2	250	633	883
GST paid on legal fees and disbursements	1	4,794	5,683	10,477
GST paid on Liquidator fees and disbursements	1	5,283	6,262	11,546
GST remitted	2	3,311	1,105	4,416
Insurance	1	223	264	487
Legal fees and disbursements	1	96,224	114,060	210,284
Liquidator fees and disbursements	1	105,664	125,250	230,913
Locks	2	-	466	466
Municipal property taxes	2	100,962	97,785	198,747
PST paid on legal fees	1	5,614	6,654	12,268
Utilities	2	-	4,916	4,916
<b>Total Disbursements</b>		<b>327,516</b>	<b>371,043</b>	<b>698,559</b>
<b>Distributions</b>				
		<b>Debt</b>		
Bank of Montreal - Debt Repayment	3	5,518,039	1,679,053	5,518,039
Bank of Montreal - Per Diem Interest Payment (April 5 to May 3, 2018)	4	30,871	9,528	30,871
<b>Excess of Receipts over Disbursements</b>		<b>\$ 353,473</b>	<b>\$ 3,323,478</b>	<b>\$ 3,676,951</b>

**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.
- 3) Allocation of Bank of Montreal debt repayment between TBF and EPG was based on a payout statement summary provided by Bank of Montreal.
- 4) On May 3, 2018, the Liquidator paid Bank of Montreal \$5,518,039 as per the April 5, 2018 Court Order. On May 23, 2018, the Liquidator received letter correspondence from Bank of Montreal claiming per diem interest from April 6 to May 3, 2018. After reviewing the claim, the Liquidator paid same on June 1, 2018.

**Exhibit I – June 29, 2018 Endorsement**

THE QUEEN'S BENCH  
GENERAL DIVISION  
WINNIPEG CENTRE

BETWEEN:

LINCOLN WOLFE and 5606269 MANITOBA LTD.,

Applicants,

- and -

DUANNE TAYLOR, 5608087 MANITOBA LTD., TAYLOR BROS. FARM LTD., and EDWIN  
POTATO GROWERS LTD.,

Respondents.

ENDORSEMENT SHEET

SITTING DATE: June 21, 2018

JUDGE: Toews J.

<b>COUNSEL</b> Ross McFadyen	<input checked="" type="checkbox"/> Applicants	<input type="checkbox"/> Not present
Faron Trippier/Ambre Anjoubault and Irina Vakurova	<input checked="" type="checkbox"/> Respondents	<input type="checkbox"/> Present
Thomas Turner	<input checked="" type="checkbox"/> Other (judgment creditors	<input type="checkbox"/> Present
J.J. Burnell	<input checked="" type="checkbox"/> Other (liquidator)	<input type="checkbox"/> Present
M. Urschatz (articling student) on behalf of J.R. Norman Boudreau)	<input checked="" type="checkbox"/> Other (for secured creditors, Wiebes)	<input type="checkbox"/> Present

ENDORSEMENT:

[1] This is an application by R.L. Wolfe Ltd ("RLW") to apply the equitable doctrine of marshalling so that the primary secured debt obligation owing to the Bank of Montreal ("BMO") by Taylor Bros. Farm Ltd. ("TBF") and Edwin Potato Growers Ltd. ("EPG") is apportioned by the Liquidator between the two debtors in such a manner so as to permit the junior secured debt of RLW to be satisfied.

[2] The applicant RLW states that BMO is the primary secured creditor, with a first ranking charge against all of the assets of TBF and EPG. The aggregate amount of the debt owing by these two debtors is \$5,548,911 and was paid to BMO by Deloitte Restructuring Inc. (the Liquidator) from the funds realized from the sale of the assets of the two corporate debtors. The distribution schedule of the Liquidator allocates the total payment to BMO as coming from the assets of TBF in the amount of \$3,860,330 and from the assets of EPG in the amount of \$1,688,581.

[3] The result of the allocation made by the Liquidator is that only the sum of \$299,146 will be available for distribution to TBF's second ranking secured creditor, RLW, while the substantially larger sum of \$3,301,957 will remain for distribution to EPG's subordinate creditors.

[4] The total amount owing to RLW is approximately \$2,485,000 and if the current distribution schedule of the Liquidator is not reallocated, RLW will suffer a significant shortfall on its secured debt claim against TBF. RLW is not seeking to have BMO pay any funds back to the Liquidator, but seeks to have the court order that the funds paid to BMO be allocated in a different manner.

[5] The allocation proposed by RLW does not prejudice the other secured creditors, BMO (which will remain paid in full), and Gerald and Martha Wiebe (the Wiebes) (who will have a holdback from the EPG funds, pending a final determination of the quantum of their claim).

[6] The redistribution proposed by RLW would see an allocation of approximately \$837,000 to the Wiebes in the form of a holdback from the EPG funds with the balance of the EPG funds going to BMO. The balance of the funds owing to BMO would then be attributed to the TBF funds. The allocation to RLW secured debt in the amount of \$2,485,000 would also be attributed to the TBF fund.

[7] RLW states that the proposed redistribution is appropriate on the basis of the equitable doctrine of marshalling which is available to protect the interests of subordinate secured creditors, such as RLW and the Wiebes. The Liquidator, the Wiebes and BMO do not oppose the marshalling application and the proposed redistribution.

[8] The respondents Duanne Taylor and 5608067 Manitoba Ltd. ("8067") oppose the proposed redistribution, and argue that the doctrine of marshalling is not available here since TBF and EBG are not "one debtor" as required by the doctrine. They also argue that not all of the debt allegedly owing to RLW by the two corporate debtors is secured debt and therefore the doctrine of marshalling does not apply to that portion of debt.

[9] Furthermore, the respondents argue that both creditors, BMO and RLW, have access to the sale proceeds of both TBF and EBG in their own right by virtue of mortgages and cross-guarantees. They state in their argument that both BMO and RLW have access to two funds from which to collect the debt owed to them and RLW simply has to call on guarantees provided by EPG in order to access that fund.

## **The Law**

[10] The doctrine of marshalling is reviewed in *Korf Properties Ltd. v. Hirsch Construction Ltd.*, 2016 SKQB 318, where the court held:

**27** The doctrine of marshalling is set forth in the English case of *Aldrich v Cooper* (1803), 32 ER 402 at 407 (Ch), wherein Lord Eldon stated as follows:

... a person having two funds shall not by his election disappoint the party having only one fund; and equity, to satisfy both, will throw him, who has two funds, upon that, which can be affected by him only; to the intent that the only fund, to which the other has access, may remain clear to him.

**28** The doctrine of marshalling was set out more recently in the decision of *First Investors Corp. v Veeradon Developments Ltd.* (1988), 1988 ABCA 38, 47 DLR (4th) 446 (Alta CA), where the Court stated at pages 451 and 452:

The leading formulation of the doctrine of marshalling as a principle of equity is that of Lord Hardwicke in *Lanoy v. The Duke and Dutchess of Athol* (1742), 2 Atk. 444. He said at p. 669:

It is not then the constant equity of this court that if a creditor has two funds, he shall take his satisfaction out of that fund upon which another creditor has no lien. (*Vide Clifton v. Burt*, 1 Cox's P.W. 679, note 1. *Gallon v. Hancock*, ante, 436, 438. *Martin v. Martin*, 1 Ves. 212.)

Suppose a person, who has two real estates, mortgages both to one person, and afterwards only one estate to a second mortgagee, who had no notice of the first; the court, in order to relieve, the second mortgage, have directed the first to take his satisfaction out of the estate only which is not in mortgage to the second mortgagee, if that is sufficient to satisfy the first mortgage, in order to make room for the second mortgage, even though the estates descended to two different persons.

There have been many subsequent reformulations of the doctrine by courts and authors. I adopt that quoted by the chambers judge from *Snell's Principles of Equity*, 28th Edition, p. 416:

1. *The doctrine.* Where there are two creditors of the same debtor, one creditor having a right to resort to two funds of the debtor for payment of his debt, and the other a right to resort to one fund only, the court will so "marshal" or arrange the funds that both creditors are paid as far as possible. "A person having resort to two funds shall not by his choice disappoint another, having one only." ...

...

I also accept the definition of marshalling quoted by the chambers judge from the judgment of Orde, J. in *Ernst Brothers Co. v. Canada Permanent Mortgage Corporation* (1920) 47 O.L.R. 362 at 367-8, affirmed 48, O.L.R., 57 D.L.R. 500 (C.A.) per Orde, J.:

The doctrine of marshalling, in its application to mortgages or charges upon two estates or funds, may be stated as follows: If the owner of two estates mortgages them both to one person, ... the second mortgagee may insist that the debt of the first mortgagee shall be satisfied out of the estate not mortgaged to the second, so far as that will extend. This right is always subject to two important qualifications: first, that nothing will be done to interfere with the paramount right of the first mortgagee to pursue his remedy against either of the two estates; and, second, that the doctrine will not be applied to the prejudice of third parties: ... [Emphasis of the Alberta Court of Appeal]

**29** A similar position was taken by the Ontario Court of Appeal in *Green v Bank of Montreal* (1999), 16 CBR (4th) 79 (Ont CA) [*Green*], establishing that the chief qualification in the above definition is that the application of marshalling must not prejudice the paramount right of a first mortgage to realize on its security. However, if a superior creditor resorts to the fund which the inferior creditor alone can resort, the inferior creditor should not be prejudiced. Stated by the Ontario Court in *Green*, the five criteria for marshalling to be applicable are as set out in paragraph 10:

10 ... There are five criteria: (a) two creditors; (b) one common debtor; (c) two funds of the debtor with the superior creditor having access to both and the inferior creditor to but one; (d) no interference with the choice of remedy of the superior creditor and (e) no prejudice to third parties.

**30** The Ontario Court of Appeal in *807933 Ontario Inc. v Allison (Trustee)* (1998), 38 OR (3d) 337 (Ont CA), dismissed an appeal on the basis that there was no common debtor. The Ontario Court of Appeal overturned the trial judge's decision that the husband and wife were common debtors. Although the husband and wife were common debtors to the mortgagee, they were not common debtors to the appellant. The wife had nothing to do with the husband's debts that arose from his architecture practice and nothing in the guarantees permitted the husband to claim over against the wife with respect to those debts. As such, the wife was not under any obligation to pay the debt owed by her husband to the appellant and therefore should not suffer, especially at the hands of an inequitable doctrine. The Court of Appeal went on to say that the trial judge should have found that the doctrine of marshalling had no application because the applicant's claim was against a single creditor.

[11] In the *Korf* decision, the court concluded as follows:

**33** Hirsch and KPL do not share a single debtor. Hirsch has nothing to do with any indebtedness Do All owes to KPL, and P&O did not owe money to KPL.

**34** The applicant argues in paragraphs 19 and 20 of its brief that:

19. As provided in *Aldrich* and *Allison*, in order to marshal, there must be a senior creditor with access to two funds to satisfy its debt, but who does not need to exhaust both funds in order to be satisfied. Marshalling is not available if the debtor does not have actual access to one or both funds in which the senior creditor has security. For example, in *Fiatallis North America Inc. v Pigott Constructions [sic] Ltd.* [1992] 31 ACWS (3d) 226 [sic] ["Fiatallis"], an unpaid supplier of equipment to Pigott Construction Ltd. argued that the Toronto-Dominion Bank (which had security over the equipment) should be required to look to its "other security" before recovering against the equipment. The Court found that the "other security" was a guarantee in favour of the bank, which in the opinion of the Court, did not constitute a fund at the disposal of the debtor.

20. Do All never had access to the P&O fund. As in *Fiatallis*, P&O's guarantee to NBC for Do All's debt cannot constitute a fund at the disposal of Do All. The doctrine of marshalling, accordingly, has no application.

**35** The Court does accept that Do All never had access to the P&O fund as it was a guarantee to Do All's debt and, thus, the doctrine of marshalling has no application to the current situation.

**36** The five criteria set out in *Green* at paragraph 29 above also include "no prejudice to third parties". The applicant is clearly a third party who would be severely prejudiced. The plaintiff, through its General Security Agreement, has access to monies owing to Do All by other Korf corporations, which Mr. Korf convinced the Receiver not to collect funds from on his assurance that he would deal with the intercorporate debts between his companies. This establishes a second pool for the plaintiff to pursue. It must also be remembered that there is no common debtor.

## **Analysis and Conclusion**

[12] There is a disagreement between the applicant and the respondents Taylor and 8067 as to not only whether the doctrine of marshalling applies here but also the nature and extent of the secured debt held by RLW.

[13] On the basis of the facts presented in the material here, I am not able to determine exactly the extent of RLW's secured interest. In particular, I refer to the FCC debt mentioned in the brief of the respondents Taylor and 8067. However, in my opinion, given the admissions by the respondents that RLW has access to both funds under consideration here, and even if the demand by RLW to EPG has not been perfected, to the extent that RLW is a secured creditor in respect of both corporate debtors, it is irrelevant whether the doctrine of marshalling is applicable here.

[14] In my opinion, the applicant is entitled to the reallocation sought, to the extent that its secured interest in both funds permits. An unsecured creditor in these circumstances should not be entitled to defeat the superior secured interest of RLW simply because the Liquidator made attributions against the two funds in such proportions that in the result creates a shortfall for RLW in respect of its secured debt.

[15] To the extent that RLW is a secured creditor in respect of both debtors, I would order that the Liquidator reallocate the funds attributable to each debtor in such a way that the secured debt of RLW is satisfied in priority to all unsecured creditors and subject only to the prior secured interests of BMO



**Exhibit J – July 27, 2018 Endorsement**

THE QUEEN'S BENCH  
GENERAL DIVISION  
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.

**SUPPLEMENTAL ENDORSEMENT SHEET**

SITTING DATE: June 21, 2018

JUDGE: Toews J.

COUNSEL Ross McFadyen	<input checked="" type="checkbox"/> Applicants	<input type="checkbox"/> Not present
Faron Trippier/Ambre Anjoubault		
and Irina Vakurova	<input checked="" type="checkbox"/> Respondents	<input type="checkbox"/> Present
Thomas Turner	<input checked="" type="checkbox"/> Other (judgment creditors	<input type="checkbox"/> Present
J.J. Burnell	<input checked="" type="checkbox"/> Other (liquidator)	<input type="checkbox"/> Present
M. Urschatz (articling student)		
on behalf of J.R. Norman Boudreau)	<input checked="" type="checkbox"/> Other (for secured creditors, Wiebes)	<input type="checkbox"/> Present

**ENDORSEMENT:**

[1] On June 29, 2018, I issued an endorsement sheet in respect of this matter. Counsel for Pitblado LLP subsequently contacted the court and inquired as to why I had not addressed his client's claim in the reasons set out in the endorsement sheet. In addition, two competing orders were submitted to the court for its approval by the applicants and by the respondents Taylor and 8067, however no order has been executed in respect of the June 29, 2018 endorsement sheet.

[2] The failure to address the position of Pitblado LLP in the endorsement sheet was an oversight on my part. This brief supplemental endorsement is delivered in order to address the argument of Pitblado LLP.

[3] Pitblado LLP has a judgment against each of TBF and EPG. The judgment against TBF as at May 28, 2018 is \$66,557.87 inclusive of interest. Interest accrual on the judgment, per diem is \$17.52 per diem from May 28, 2018. The judgment of Pitblado LLP as against EPG as at May 28, 2018, is \$31,280.92 inclusive of interest. Interest accrual on the judgment is \$8.12 per diem from May 28, 2018.

[4] In my opinion, a judgment creditor is not in the same position as a secured creditor such as BMO, the senior secured creditor in this case, or even the junior secured creditor RLW. Based on the submissions of counsel and the evidence before me to date, it is unclear whether Pitblado LLP is entitled



**Exhibit K – June 29, 2018 Court Order**

THE QUEEN'S BENCH

WINNIPEG CENTRE

THE HONOURABLE ) Friday, the 29<sup>th</sup> day of June, 2018  
JUSTICE TOEWS )

BETWEEN:

LINCOLN WOLFE and 5606269 MANITOBA LTD.,

Applicants,

- and -

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

Respondents.

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

ORDER

THIS MOTION, made by R.L. Wolfe Ltd. ("RLW"), being a secured creditor, for an Order providing for the application of the equitable doctrine of marshalling as amongst the secured creditors of Taylor Bros. Farm Ltd. ("TBF") and Edwin Potato Growers Ltd. ("EPG"), was heard on Thursday, June 21, 2018 at the Law Courts Building, 408 York Avenue, in Winnipeg, Manitoba.

ON READING the Notice of Motion of RLW, the Second Report of Deloitte Restructuring Inc. (the "Liquidator") dated March 26, 2018, the Supplement to the Second Report of the Liquidator dated March 29, 2018, the Third Report of the Liquidator dated May 18, 2018, the Affidavit of Lincoln Wolfe affirmed June 5, 2018, the Affidavit of Lori Arnold sworn June 18, 2018, the Affidavit of Duanne Taylor sworn June 14, 2018, the Affidavit of S. Marissa Verspeek sworn June 8, 2018, the Affidavit of Alexander Kapkey affirmed June 14, 2018 and the Affidavit of Pauline Pictor sworn June 18, 2018, and on hearing the submissions of counsel for R.L. Wolfe Ltd, counsel for the Respondents Duanne Taylor and 5608067 Manitoba Ltd., counsel for Pitblado LLP, counsel for Gerald and Martha Wiebe and counsel for the Liquidator, no one appearing for any other person, although properly served as appears from the Affidavit of Service of Ross A. McFadyen affirmed June 7, 2018,

1. THIS COURT ORDERS that the allocations as reflected in the Proposed Distribution Schedule of the Liquidator (as found at Exhibit "A" to the Affidavit of Lincoln Wolfe affirmed June 5, 2018) shall be adjusted to the extent necessary so as provide that the secured debt of RLW will be satisfied in full from the funds available in the TBF pool of assets.

2. THIS COURT FURTHER ORDERS that the adjustment to the Proposed Distribution Schedule as referenced in paragraph 1 above shall only be made after a holdback has been made from the funds available in the EPG pool of assets in the amount of \$850,000.00 in order to account for the full potential value of the secured

claim of Gerald and Martha Wiebe against the EPG pool of assets, and a further holdback has been made from the funds available in both the TBF and EPG pool of assets in order to account for the full potential value of the judgment claims of Pitblado LLP.

3. THIS COURT ORDERS that RLW is awarded the costs of this motion as against the Respondents Duanne Taylor and 5608067 Manitoba Ltd. on a party-party basis in accordance with the Tariffs under the *Queen's Bench Rules*.

July \_\_\_\_\_, 2017

\_\_\_\_\_

CONSENT AS TO FORM:

FAST TRIPPIER CLUNIE WITTMAN SANTOS LLP

per: \_\_\_\_\_

Faron J. Trippier

Lawyers for Duanne Taylor, 5608067 Manitoba Ltd. and Fat Cat Farms Ltd.

CONSENT AS TO FORM AND CONTENT:

PITBLADO LLP

per: \_\_\_\_\_

Thomas W. Turner

Lawyers for Pitblado LLP

CONSENT AS TO FORM AND CONTENT:

BOUDREAU LAW LLP

per: \_\_\_\_\_

J.R. Norman Boudreau  
Lawyers for Gerald Wiebe and Martha Wiebe

CONSENT AS TO FORM AND CONTENT:

MLT AIKINS LLP

per: \_\_\_\_\_

J.J. Burnell  
Lawyers for Deloitte Restructuring Inc.

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.

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

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ORDER

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Thompson Dorfman Sweatman LLP  
Barristers and Solicitors  
201 Portage Avenue, Suite 2200  
Winnipeg MB R3B 3L3

(Matter No. 0121816 BC/RAM)  
(Ross A. McFadyen: 204-934-2378)  
(Facsimile: 204-934-0538)  
(Toll Free: 1-855-483-7529)  
(Email: ram@tdslaw.com)

**Exhibit L – Proposed Distribution Schedules**

**TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**  
**PROPOSED DISTRIBUTION SCHEDULE**  
**SCENARIO 1 - NO RESIDUAL FUND REALLOCATIONS**  
**AS AT AUGUST 24, 2018**

	Notes	Taylor Bros. Farm Ltd.	Edwin Potato Growers Ltd.	Total
<b>Receipts</b>				
Advance from secured creditor (property taxes)		\$ 76,436	\$ 80,195	\$ 156,631
Asset sale proceeds (land sales)		4,238,475	5,118,980	9,357,455
Cash on hand		30,724	-	30,724
GST collections		7,476	5,360	12,836
Interest		4,687	4,687	9,374
Refunds (insurance, tax, etc.)		34,005	66,679	100,684
Rental income (land)		149,517	107,200	256,717
<b>Total Receipts</b>		<b>4,541,318</b>	<b>5,383,102</b>	<b>9,924,421</b>
% of Total Receipts		<b>45.8%</b>	<b>54.2%</b>	<b>100.0%</b>
<b>Disbursements</b>				
Advertising	1	3,011	5,380	8,392
Appraisal	1	2,180	2,585	4,765
GST paid on disbursements	2	250	633	883
GST paid on legal fees and disbursements	1	4,794	5,683	10,477
GST paid on Liquidator fees and disbursements	1	5,283	6,262	11,546
GST remitted	2	3,311	1,105	4,416
Insurance	1	223	264	487
Legal fees and disbursements	1	96,224	114,060	210,284
Liquidator fees and disbursements	1	105,664	125,250	230,913
Locks	2	-	466	466
Municipal property taxes	2	100,962	97,785	198,747
PST paid on legal fees	1	5,614	6,654	12,268
Utilities	2	-	4,916	4,916
<b>Total Disbursements</b>		<b>327,516</b>	<b>371,043</b>	<b>698,559</b>
<b>Distributions</b>				
		<b>Debt</b>		
Bank of Montreal - Debt Repayment	3	5,518,039	3,838,986	1,679,053
Bank of Montreal - Per Diem Interest Payment (April 5 to May 3, 2018)	4	30,871	21,344	9,528
<b>Excess of Receipts over Disbursements Prior to Proposed Holdbacks</b>		<b>\$ 353,473</b>	<b>\$ 3,323,478</b>	<b>\$ 3,676,951</b>
<b>Proposed Holdbacks</b>				
Estimated liquidation professional fees		50,000	50,000	100,000
Estimated bankruptcy trustee fees	5	25,000	-	25,000
Contingency		25,000	25,000	50,000
<b>Total Holdbacks</b>		<b>100,000</b>	<b>75,000</b>	<b>175,000</b>
<b>Excess of Receipts over Disbursements Subsequent to Proposed Holdbacks</b>		<b>\$ 253,473</b>	<b>\$ 3,248,478</b>	<b>\$ 3,501,951</b>
<b>Proposed Distributions to Secured Creditors</b>				
	6	<b>Claim</b>		
Bank of Montreal	7	7,748	3,874	3,874
R. L. Wolfe Ltd.				
Assigned BNS Debt (claim as at June 11, 2018)		1,316,067	249,599	-
Assigned FCC Debt (claim as at March 20, 2018)	8	1,001,555	916,366	-
Assigned RBC Debt (claim as at June 11, 2018)		131,004	-	-
Gerald and Martha Wiebe	9	813,928	-	820,081
<b>Estimated Receipts over Disbursements Available to Judgment and Unsecured Creditors</b>		<b>\$ (916,366)</b>	<b>\$ 2,424,523</b>	<b>\$ 1,508,157</b>
<b>Proposed Distributions to Judgment and Unsecured Creditors</b>				
Pitblado LLP (Judgment Creditor)	6	32,052	-	32,052
MNP LLP		17,345	-	17,345
Gerald and Martha Wiebe		4,007	-	4,007
R. L. Wolfe Ltd. (guarantee claim of BNS and RBC Assignments)		1,255,984	-	1,255,984
Taylor Bros. Farm Ltd.	8	916,366	(916,366)	916,366
<b>Net Estimated Receipts over Disbursements Available to Shareholders</b>	10	<b>\$ -</b>	<b>\$ 198,769</b>	<b>\$ 198,769</b>
<b>Proposed Distributions to Shareholders</b>				
5606269 Manitoba Ltd.		-	99,384	99,384
5608067 Manitoba Ltd.	11	-	99,384	99,384
<b>Residual Estate Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes**

- Liquidation costs have been allocated to TBF and EPG based on the respective Companies receipts as a percentage (%) of total receipts.
- Liquidation costs incurred by either TBF or EPG directly.
- Allocation of Bank of Montreal debt repayment between TBF and EPG was based on a payout statement summary provided by Bank of Montreal.
- On May 3, 2018, the Liquidator paid Bank of Montreal \$5,518,039 as per the April 5, 2018 Court Order. On May 23, 2018, the Liquidator received letter correspondence from Bank of Montreal claiming per diem interest from April 6 to May 3, 2018. After reviewing the claim, the Liquidator paid same on June 1, 2018.
- Estimated fees to administer the bankruptcy proceedings for TBF.
- Proposed distributions are inclusive of per diem interest to August 31, 2018, where applicable.
- On July 19, 2018, the Liquidator received e-mail correspondence from Bank of Montreal claiming amounts owing in accordance with their security for residual unpaid legal fees.
- Amounts distributed to TBF will form part of the assets in TBF's bankruptcy proceedings in which R. L. Wolfe will have priority as a secured creditor.
- The claim of Gerald and Martha Wiebe as filed in the EPG Claims Process was revised by the Liquidator and the Notice of Revision of Proof of Claim was sent on August 21, 2018.
- The amount available for EPG shareholders does not take into consideration any potential corporate tax liability (pending finalization of all outstanding tax filings) or offsetting claims against the shareholders by TBF.
- Amounts distributed equally to the two shareholders of EPG. As per the Arbitration Award, the amounts owing by 5608067 Manitoba Ltd. on account of shareholder loans are owing to TBF, and therefore there is no offsetting claim by EPG against 5608067 Manitoba Ltd.

**TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**  
**PROPOSED DISTRIBUTION SCHEDULE**  
**SCENARIO 2 - WITH RESIDUAL FUNDS REALLOCATED (MARSHALLING)**  
**AS AT AUGUST 24, 2018**

	Notes	Taylor Bros. Farm Ltd.	Edwin Potato Growers Ltd.	Total
<b>Receipts</b>				
Advance from secured creditor (property taxes)		\$ 76,436	\$ 80,195	\$ 156,631
Asset sale proceeds (land sales)		4,238,475	5,118,980	9,357,455
Cash on hand		30,724	-	30,724
GST collections		7,476	5,360	12,836
Interest		4,687	4,687	9,374
Refunds (insurance, tax, etc.)		34,005	66,679	100,684
Rental income (land)		149,517	107,200	256,717
<b>Total Receipts</b>		<b>4,541,318</b>	<b>5,383,102</b>	<b>9,924,421</b>
% of Total Receipts		<b>45.8%</b>	<b>54.2%</b>	<b>100.0%</b>
<b>Disbursements</b>				
Advertising	1	3,011	5,380	8,392
Appraisal	1	2,180	2,585	4,765
GST paid on disbursements	2	250	633	883
GST paid on legal fees and disbursements	1	4,794	5,683	10,477
GST paid on Liquidator fees and disbursements	1	5,283	6,262	11,546
GST remitted	2	3,311	1,105	4,416
Insurance	1	223	264	487
Legal fees and disbursements	1	96,224	114,060	210,284
Liquidator fees and disbursements	1	105,664	125,250	230,913
Locks	2	-	466	466
Municipal property taxes	2	100,962	97,785	198,747
PST paid on legal fees	1	5,614	6,654	12,268
Utilities	2	-	4,916	4,916
<b>Total Disbursements</b>		<b>327,516</b>	<b>371,043</b>	<b>698,559</b>
<b>Distributions</b>				
		<b>Debt</b>		
Bank of Montreal - Debt Repayment	3	5,518,039	3,838,986	1,679,053
Bank of Montreal - Per Diem Interest Payment (April 5 to May 3, 2018)	4	30,871	21,344	9,528
				5,518,039
				30,871
<b>Excess of Receipts over Disbursements Prior to Proposed Holdbacks</b>		<b>\$ 353,473</b>	<b>\$ 3,323,478</b>	<b>\$ 3,676,951</b>
<b>Proposed Holdbacks</b>				
Estimated liquidation professional fees		50,000	50,000	100,000
Estimated bankruptcy trustee fees	5	-	25,000	25,000
Contingency		25,000	25,000	50,000
<b>Total Holdbacks</b>		<b>75,000</b>	<b>100,000</b>	<b>175,000</b>
<b>Excess of Receipts over Disbursements Subsequent to Proposed Holdbacks</b>		<b>\$ 278,473</b>	<b>\$ 3,223,478</b>	<b>\$ 3,501,951</b>
Proposed Reallocation of Funds (pursuant to June 29 and July 27, 2018 Endorsements)		2,322,429	(2,322,429)	-
<b>Excess of Receipts over Disbursements Subsequent to Proposed Holdbacks and Proposed Reallocation of Funds</b>		<b>\$ 2,600,902</b>	<b>\$ 901,049</b>	<b>\$ 3,501,951</b>
<b>Proposed Distributions to Secured Creditors</b>				
Bank of Montreal	6	<b>Claim</b>		
R. L. Wolfe Ltd.	7	7,748	3,874	3,874
Assigned BNS Debt (claim as at June 11, 2018)		1,316,067	1,372,385	-
Assigned FCC Debt (claim as at March 20, 2018)		1,001,555	1,091,445	-
Assigned RBC Debt (claim as at June 11, 2018)		131,004	133,198	-
Gerald and Martha Wiebe	8	813,928	-	820,081
<b>Estimated Receipts over Disbursements Available to Judgment and Unsecured Creditors</b>		<b>\$ -</b>	<b>\$ 77,094</b>	<b>\$ 77,094</b>
<b>Proposed Distributions to Judgment and Unsecured Creditors</b>				
Pitblado LLP (Judgment Creditor)	6 & 9	<b>Claim</b>		
MNP LLP		32,052	-	2,548
Gerald and Martha Wiebe		17,345	-	1,379
Taylor Bros. Farm Ltd.	10	4,007	-	319
		916,366	-	72,849
<b>Net Estimated Receipts over Disbursements</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes**

- Liquidation costs have been allocated to TBF and EPG based on the respective Companies receipts as a percentage (%) of total receipts.
- Liquidation costs incurred by either TBF or EPG directly.
- Allocation of Bank of Montreal debt repayment between TBF and EPG was based on a payout statement summary provided by Bank of Montreal.
- On May 3, 2018, the Liquidator paid Bank of Montreal \$5,518,039 as per the April 5, 2018 Court Order. On May 23, 2018, the Liquidator received letter correspondence from Bank of Montreal claiming per diem interest from April 6 to May 3, 2018. After reviewing the claim, the Liquidator paid same on June 1, 2018.
- No provision has been made for Trustee in bankruptcy fees for TBF given the expected realizations in the bankruptcy estate from distributions to EPG creditors. A \$25,000 holdback has been estimated for the administration of the EPG bankruptcy proceedings.
- Proposed distributions are inclusive of per diem interest to August 31, 2018, where applicable.
- On July 19, 2018, the Liquidator received e-mail correspondence from Bank of Montreal claiming amounts owing in accordance with their security for residual unpaid legal fees.
- The claim of Gerald and Martha Wiebe as filed in the EPG Claims Process was revised by the Liquidator and the Notice of Revision of Proof of Claim was sent on August 21, 2018.
- Estimated distributions to EPG creditors in a bankruptcy scenario.
- Amounts distributed to TBF will form part of the assets in TBF's bankruptcy proceedings.

**TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**  
**PROPOSED DISTRIBUTION SCHEDULE**  
**SCENARIO 3 - WITH RESIDUAL FUNDS REALLOCATED (MARSHALLING) AND PITBLADO HOLDBACK**  
**AS AT AUGUST 24, 2018**

	Notes	Taylor Bros. Farm Ltd.	Edwin Potato Growers Ltd.	Total
<b>Receipts</b>				
Advance from secured creditor (property taxes)		\$ 76,436	\$ 80,195	\$ 156,631
Asset sale proceeds (land sales)		4,238,475	5,118,980	9,357,455
Cash on hand		30,724	-	30,724
GST collections		7,476	5,360	12,836
Interest		4,687	4,687	9,374
Refunds (insurance, tax, etc.)		34,005	66,679	100,684
Rental income (land)		149,517	107,200	256,717
<b>Total Receipts</b>		<b>4,541,318</b>	<b>5,383,102</b>	<b>9,924,421</b>
% of Total Receipts		<b>45.8%</b>	<b>54.2%</b>	<b>100.0%</b>
<b>Disbursements</b>				
Advertising	1	3,011	5,380	8,392
Appraisal	1	2,180	2,585	4,765
GST paid on disbursements	2	250	633	883
GST paid on legal fees and disbursements	1	4,794	5,683	10,477
GST paid on Liquidator fees and disbursements	1	5,283	6,262	11,546
GST remitted	2	3,311	1,105	4,416
Insurance	1	223	264	487
Legal fees and disbursements	1	96,224	114,060	210,284
Liquidator fees and disbursements	1	105,664	125,250	230,913
Locks	2	-	466	466
Municipal property taxes	2	100,962	97,785	198,747
PST paid on legal fees	1	5,614	6,654	12,268
Utilities	2	-	4,916	4,916
<b>Total Disbursements</b>		<b>327,516</b>	<b>371,043</b>	<b>698,559</b>
<b>Distributions</b>				
		<b>Debt</b>		
Bank of Montreal - Debt Repayment	3	5,518,039	3,838,986	1,679,053
Bank of Montreal - Per Diem Interest Payment (April 5 to May 3, 2018)	4	30,871	21,344	9,528
<b>Excess of Receipts over Disbursements Prior to Proposed Holdbacks</b>		<b>\$ 353,473</b>	<b>\$ 3,323,478</b>	<b>\$ 3,676,951</b>
<b>Proposed Holdbacks</b>				
Estimated liquidation professional fees		50,000	50,000	100,000
Estimated bankruptcy trustee fees	5	25,000	25,000	50,000
Contingency		25,000	25,000	50,000
Pitblado LLP (Judgement Creditor)	6	68,222	32,052	100,275
<b>Total Holdbacks</b>		<b>168,222</b>	<b>132,052</b>	<b>300,275</b>
<b>Excess of Receipts over Disbursements Subsequent to Proposed Holdbacks</b>		<b>\$ 185,251</b>	<b>\$ 3,191,426</b>	<b>\$ 3,376,676</b>
Proposed Reallocation of Funds (pursuant to June 29 and July 27, 2018 Endorsements)		2,367,471	(2,367,471)	-
<b>Excess of Receipts over Disbursements Subsequent to Proposed Holdbacks and Proposed Reallocation of Funds</b>		<b>\$ 2,552,722</b>	<b>\$ 823,955</b>	<b>\$ 3,376,676</b>
<b>Proposed Distributions to Secured Creditors</b>				
Bank of Montreal	7	<b>Claim</b>		
R. L. Wolfe Ltd.	8	7,748	3,874	3,874
Assigned BNS Debt (claim as at June 11, 2018)		1,316,067	1,372,385	-
Assigned FCC Debt (claim as at March 20, 2018)		1,001,555	1,091,445	-
Assigned RBC Debt (Claim as at June 11, 2018)		131,004	85,018	-
Gerald and Martha Wiebe	9	813,928	-	820,081
<b>Estimated Receipts over Disbursements Available to Judgment and Unsecured Creditors</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Proposed Distributions to Judgment and Unsecured Creditors</b>				
MNP LLP		17,345	-	-
Gerald and Martha Wiebe		4,007	-	-
R. L. Wolfe Ltd. (Assigned RBC Debt residual claim)		48,180	-	-
Taylor Bros. Farm Ltd.		916,366	-	-
<b>Net Estimated Receipts over Disbursements</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes**

- Liquidation costs have been allocated to TBF and EPG based on the respective Companies receipts as a percentage (%) of total receipts.
- Liquidation costs incurred by either TBF or EPG directly.
- Allocation of Bank of Montreal debt repayment between TBF and EPG was based on a payout statement summary provided by Bank of Montreal.
- On May 3, 2018, the Liquidator paid Bank of Montreal \$5,518,039 as per the April 5, 2018 Court Order. On May 23, 2018, the Liquidator received letter correspondence from Bank of Montreal claiming per diem interest from April 6 to May 3, 2018. After reviewing the claim, the Liquidator paid same on June 1, 2018.
- A \$25,000 holdback has been estimated for the administration of the each of the TBF and EPG bankruptcy proceedings.
- In accordance with the June 27, 2018 Endorsement, amounts were to be held back on account of amounts owing to Pitblado LLP as detailed therein.
- Proposed distributions are inclusive of per diem interest to August 31, 2018, where applicable.
- On July 19, 2018, the Liquidator received e-mail correspondence from Bank of Montreal claiming amounts owing in accordance with their security for residual unpaid legal fees.
- The claim of Gerald and Martha Wiebe as filed in the EPG Claims Process was revised by the Liquidator and the Notice of Revision of Proof of Claim was sent on August 21, 2018.