

Court File No. CV- 19-623418-000CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

BETWEEN:

**DELOITTE RESTRUCTURING INC.
qua court-appointed receiver of
BLUE GOOSE PURE FOODS LTD. O/A TENDER CHOICE FOODS**

Plaintiff

v

BLUE GOOSE FOODS LTD.

Defendant

**SPECIAL REPORT OF THE RECEIVER
(Collection Action against Blue Goose Foods Ltd.)**

DATED AUGUST 19, 2019

I. INTRODUCTION

1. This special report (the “**Special Report**”) of Deloitte Restructuring Inc. (“**Deloitte**”) in its capacity as Receiver (the “**Receiver**”) of Blue Goose Pure Foods Ltd. (“**BGPFL**”) is prepared solely for the purpose of supporting the Receiver’s Motion for Summary Judgment (the “**Motion**”) against Blue Goose Foods Ltd. (“**Blue Goose**” or the “**Defendant**”) filed in the present Court file.
2. The Motion seeks:
 - i. liquidated damages in the amount of \$1,686,864.21 with respect to a transfer of assets from BGPFL to Blue Goose and other transactions without cash consideration;
 - ii. pre-judgment and post-judgment interest in accordance with the *Courts of Justice Act*;

- iii. costs on a substantial indemnity basis; and
- iv. such further and other relief as the Court may deem just.

II. BACKGROUND

3. By Order of the Ontario Superior Court of Justice (the “**Court**”) dated December 21, 2017 (the “**Appointment Order**”), Deloitte was appointed as the Receiver of all of the assets, undertakings and properties of BGPFL acquired for, or used in relation to the business carried on by the BGPFL (the “**Business**”), including all proceeds thereof.
4. BGPFL is a corporation formed pursuant to the *Canada Business Corporations Act* that processed turkey, chicken and fowl, among other carcasses, for sale to customers in the food industry. The Business operated out of leased premises containing office space and a manufacturing facility comprising an area of approximately 225,000 square feet located at 4480 Paletta Court, Burlington, Ontario (the “**Premises**”). The owner of the Premises is a company related to the former owner of the Business. BGPFL’s principal assets were machinery and equipment used in the processing of animal carcasses, inventory and accounts receivable.
5. Pursuant to an asset purchase agreement dated September 1, 2016, BGPFL purchased the assets of the Business from Tender Choice Foods Inc. and affiliates. BGPFL and Blue Goose are indirect subsidiaries of Dundee Corporation (“**Dundee**”), a public holding company (TSE: DC.A) with investments in agriculture and other industries. Operations of BGPFL commenced on October 17, 2016.
6. The purchase of the Business was primarily financed through funds provided by a related Dundee entity and HSBC Bank Canada (“**HSBC**”), in the latter case as senior secured lender pursuant to the credit agreement dated October 17, 2016.
7. The Business was subject to the *Meat Inspection Regulations, 1990*, enforced by the Canadian Food Inspection Agency (the “**CFIA**”). On or about November 10, 2017, the operations of BGPFL were suspended by the CFIA requiring improvements to the Premises. While these improvements were underway, on December 6, 2017, a large fire consumed a portion of the Premises. The combination of the suspension of BGPFL’s licence to operate the Business, the property damage, and health and safety concerns,

rendered continuation of the Business impossible in the short term. The Business has not restarted.

8. On December 14, 2017, prior to the issuance of the Appointment Order, BGPFL was subject to an interim receivership proceeding. Deloitte was appointed as interim receiver with such appointment terminating upon the appointment of the Receiver.
9. The Appointment Order, related Court documents and the Receiver's Reports to Court are posted on the Receiver's website at www.insolvencies.deloitte.ca/en-ca/BlueGooseTenderChoice.
10. Pursuant to the Order of the Court dated May 25, 2018, the Receiver was authorized to file an assignment in bankruptcy on behalf of BGPFL which was effected in accordance with such Order.
11. But for the collection of the amount owing from Blue Goose, the receivership administration is now complete.

III. TERMS OF REFERENCE

12. In preparing this Special Report, the Receiver has been provided with, and has relied upon, unaudited, draft and/or internal financial information, the BGPFL's books and records, discussions with former management of the BGPFL ("**Management**"), and information from third-party sources (collectively, the "**Information**"). Except as described in this Special Report:
 - i. the Receiver has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards ("**CAS**") pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under CAS in respect of the Information; and
 - ii. the Receiver has prepared this Special Report in its capacity as a Court-appointed officer to support the Court's approval of the relief being sought by the Receiver.

Parties using the Special Report other than for the purposes outlined herein are cautioned that it may not be appropriate for their purposes.

13. Unless otherwise stated, all dollar amounts contained in the Special Report are expressed in Canadian dollars.
14. Unless otherwise provided, all other capitalized terms not otherwise defined in this Special Report are as defined in the Appointment Order.

IV. THE ACCOUNT RECEIVABLE OWING FROM THE DEFENDANT

15. In June of 2018, in the context of its receivership realization efforts, the Receiver identified that a balance (the "**Balance**") was owing to BGPFL in the amount of \$1,686,864.21 as at December 31, 2017 by the Defendant.
16. The Receiver understands that the substantial majority of the Balance arose as a result of an intercompany transfer of assets at or around the time of the acquisition of the Business by BGPFL. The Receiver understands that the BGPFL corporate entity was formerly used by Dundee for another business. The Receiver further understands that accounts receivable and inventory were transferred from BGPFL to the Defendant in exchange for an intercompany receivable from the Defendant. The consideration for this transfer of BGPFL assets was never paid in cash by the Defendant.
17. The information in the preceding paragraph was provided to the Receiver in late-November 2017 by Bob Hill ("**Mr. Hill**"), then BGPFL's Chief Financial Officer. Mr. Hill concurrently served as the Chief Financial Officer of Blue Goose Capital Corp ("**Capital**"), BGPFL's direct parent company (the Receiver also understands that the Defendant is also a wholly-owned subsidiary of Capital making it and BGPFL "sister" companies) and a subsidiary of Dundee. Mr. Hill is a Chartered Professional Accountant. In his role as Chief Financial Officer, Mr. Hill had overall responsibility for the preparation of BGPFL's financial statements prior to the receivership proceeding.
18. A series of correspondence consisting of various email exchanges between representatives of Capital and representatives of BGPFL confirms the balance of \$1,686,864.21 owing by the Defendant to BGPFL. This correspondence was provided to the Receiver on or around April 3, 2018 by Mr. Jeff van Pelt ("**Mr. van Pelt**"), BGPFL's controller, and is attached

hereto as **Appendix “A”**. The Receiver understands that Capital, as the direct parent of both BGPFL and the Defendant, provided certain administrative support to both subsidiaries as a matter of course.

19. A summary of such correspondence follows:
 - i. May 31, 2017 email from Ms. Helen Kim (“**Ms. Kim**”), accounting manager at Capital, subject line “Pure Foods – InterCo Balance May/17”, stating “Interco with BG Foods [the Defendant] receivable: \$1,755,432.27”;
 - ii. June 30, 2017 email from Ms. Kim, subject line “Pure Foods – InterCo Balance Jun/17”, stating “Interco with BG Foods [the Defendant] receivable: \$1,755,432.27”;
 - iii. August 9, 2017 email from Mr. van Pelt, accountant at Tender Choice Foods, the trading name of BGPFL, subject line “interco balance”, stating “Just want to confirm the interco balances. BG Capital (\$567,693.45) Blue Goose Foods \$1,487,767.21”, and a same-day response from Ms. Maribeth Limfaylay (mlimfaylay@bluegoosepurefoods.com, which is the BGPFL email address domain), subject line “interco balance – herewith are our numbers”, stating “BG Foods [the Defendant] (\$1,780,693.29)”;
 - iv. September 11, 2017 email from Ms. Kim, subject line “RE: Pure Foods – InterCo Balance Aug/17”, stating “Interco with BG Foods [the Defendant] receivable is \$1,794,928.37”;
 - v. October 2, 2017 email from Ms. Kim, subject line “Pure Foods – InterCo Balance Sept/17”, stating “Interco with BG Foods [the Defendant] receivable: \$1,765,779.12”; and
 - vi. November 1, 2017 email from Ms. Kim, subject line “Pure Foods – InterCo Balance Oct/17”, stating “Interco with BG Foods [the Defendant] receivable: \$1,746,114.99”.
20. Additional transactions in the ordinary course between BGPFL and the Defendant relate to the payment of various expenses more particularly referred in the e-mail correspondence

and attachments thereto. These transactions generally relate to charges for salaries and expenses paid by BGPFL and the Defendant on behalf of one another.

21. Pursuant to the books and records of BGPFL as well as information provided to the Receiver from time to time by Mr. van Pelt, the Balance owing by the Defendant to BGPFL is \$1,686,864.21 as at December 31, 2017, as set out in the table below:

Description	Month	Transaction	Month end balance
Asset transfer to the Defendant	January 2017	\$1,755,432.27	\$1,755,432.27
Chargeback to the Defendant for salaries paid by BGPFL	June 2017	32,334.94	1,787,767.21
Chargeback to the Defendant for salaries paid by BGPFL	July 2017	7,073.92	1,794,841.13
Chargeback to the Defendant for salaries paid by BGPFL	August 2017	7,073.92	
Head office charge – freight	August 2017	(6,968.68)	1,794,928.37
Correction of salary charge booked in error	September 2017	(7,073.92)	
Head office charge – freight	September 2017	(29,149.25)	
Chargeback correction	September 2017	14,147.84	1,772,853.04
Freight charge for BGPFL paid by the Defendant	October 2017	(26,738.05)	
Chargeback to the Defendant for salaries paid by BGPFL	October 2017	7,574.50	1,753,689.49
Overhead allocation	December 2017	(61,131.20)	
Freight paid by the Defendant on behalf of BGPFL	December 2017	(5,964.08)	\$1,686,864.21
Total			\$1,686,864.21

Note: Certain offsetting entries have been excluded from this table

22. From the above, the Receiver concludes that:
- i. at least from June 2017 to December 2017, there was regular activity in the intercompany account between BGPFL and the Defendant; and

- ii. Ms. Kim, a representative of BGPFL's direct parent corporation within the Dundee group of companies, and others, at all times treated the intercompany balance with the Defendant as a "receivable" of BGPFL and accounted for changes in the balance as they arose.
23. The Receiver has not identified any account payable to the Defendant in the books of account of BGPFL relating to these (or other unrelated) transactions which might be asserted as an offset or reduction to the account receivable owing to BGPFL. Representatives of Capital and Dundee have not made the Receiver aware of the existence or nature of any offsetting account payable to the Defendant despite inquiries in that sense.
 24. These conclusions are reasonable as BGPFL and the Defendant were affiliated entities and were not operating at arm's length, so that there seems to be no reasonable basis to dispute the existence or veracity of the account entries and their exigibility, especially given the frequency with which the balances were analyzed and confirmed within the Dundee group of companies as late as December, 2017 i.e. after the Receiver's appointment.

V. COLLECTION EFFORTS BY THE RECEIVER

25. The Receiver subsequently communicated with representatives of Dundee to confirm amounts owing to BGPFL and to seek payment of the Balance. Other than a blanket denial from the Defendant's counsel when served with a demand for a payment of the Balance, the Receiver has not been provided with any reason why the Balance is not due and payable to BGPFL.
26. On June 20, 2018, the Receiver wrote to Mr. Richard McIntyre, Executive Vice-President and Chief Operating Officer of Dundee, requesting payment of the Balance. A copy of this letter is attached to this Special Report as **Appendix "B"**.
27. To date, the Defendant has not settled any part of its account payable to BGPFL.
28. On December 11, 2018, the Receiver issued its Statement of Claim in Court file No. CV-18-00610576-0000 (now transferred to the Commercial List under Court file No. CV-19-623418-000CL by way of the endorsement of Justice Hainey dated

- June 25, 2019) seeking recovery of the Balance (the “**Action**”). A copy of the Statement of Claim is attached hereto as **Appendix “C”**.
29. On February 5, 2019, the Defendant served its Statement of Defence, simply denying that the Balance was owing. Attached as **Appendix “D”** is a copy of the Defendant’s Statement of Defence. Based on the documentation referenced above, it is not clear to the Receiver how such a denial refutes that the Balance is owing by the Defendant to BGPFL.
 30. On May 2, 2019, the Receiver made a “Rule 49 offer to settle” which has not been accepted as of the date hereof. A copy of such offer is communicated herewith as **Appendix “E”**.
 31. On June 25, 2019, Mr. Justice Hailey ordered that the Action be transferred to the Commercial List of the Ontario Superior Court of Justice under Court file No. CV-19-623418-000CL for hearing and administration together with BGPFL’s receivership and bankruptcy proceedings. In order to efficiently settle the claim and considering the relatively simple set of facts, the Receiver seeks to have the Action tried by way of summary judgement.
 32. At all times for the purposes of the Action, BGPFL and Blue Goose were affiliated entities and did not act at arm’s length. Indeed, they were both under the umbrella of Dundee and within the Dundee integrated group of companies with common financial management.
 33. The indebtedness of the Defendant to BGPFL was reflected in BGPFL’s accounting records at all times for the purposes of the Action, up to and including the commencement of the receivership, with such balance being directed and/or confirmed by representatives of Capital, also a subsidiary of Dundee.
 34. The Receiver has not found or been provided with any evidence to suggest that the Balance is not owing and payable, and an asset of BGPFL which the Receiver is obligated to collect as part of its Court-ordered mandate. Neither the Defendant, Capital nor Dundee has provided a factual basis for the Balance not being due and payable to BGPFL, despite multiple inquiries in that sense and the ongoing nature of the Action.
 35. The Receiver has issued multiple demands to the Defendant seeking payment of the Balance, including the Appendix “B” letter, the Statement of Claim itself, and the Rule 49 offer to settle.

36. Despite such demands, the Defendant has not paid the Balance.

VI. CONCLUSION


37. The Receiver respectfully requests that the Court grant summary judgement against the Defendant for the Balance of \$1,686,864.21 plus additional amounts as may be ordered pursuant to subparagraphs 1(b), 1(c) and 1(d) hereof.

All of which is respectfully submitted this 19th day of August, 2019.

Deloitte Restructuring Inc.

Solely in its capacity as the Court-appointed receiver of the assets, undertakings and properties of Blue Goose Pure Foods Ltd., and without personal or corporate liability

Per:



Paul Casey, CPA, CA, FCIRP, LIT
Senior Vice-President

Tab A

Jeff Van Pelt

From: Helen Kim <hkim@bluegoosepurefoods.com>
Sent: May 31, 2017 12:54 PM
To: Bill Prybyla; Jeff Van Pelt
Cc: Landon Roedding
Subject: Pure Foods - InterCo Balance May/17
Attachments: 170526 Expense Allocations.pdf

Hi Jeff and Bill,

Please confirm the interco balance payable to Capital Corp as at May31/17.

\$405,794.94

	Type	Date	Num	Name	Memo
12709 - Due from BG Pure Foods					
	Bill	05/12/2017	Jun03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3581656 (Inv date .
	Bill	05/12/2017	Jun03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3593045 (Inv date .
	Bill	05/12/2017	Jun03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3593606 (Inv date .
	Bill	05/26/2017	Exp.Jan24-Feb28/17	Jeff McDowell-AP	Orientation, Atlanta poultry show, discuss job opportunity,
	Bill	05/26/2017	Exp.Mar01-Mar31/17	Jeff McDowell-AP	TCF Board meeting, travelling to Sobeys, team building, me
	Bill	05/26/2017	Jun03/17	BMO MC ending 4343 (Jordan)	Corporations Canada, fee to amend articles of BG Pure Fo
	General Journal	05/31/2017	GJ		Allocating O/H Cost of Salaries for May/17-Pure Foods
Total 12709 - Due from BG Pure Foods					

Here attached is a backup for Jeff McDowell reimbursement.

For Jeff's reimbursement, we allocated the expenses to BF Foods and Tender Choice.

Please post them only TCF or 50/50. (if 50/50 BG Foods takes only half amount of HST posted and claim ITCs)

Another one is \$200 fee to amend the articles of Blue Goose Pure Foods Ltd. to the name Tender Choice Foods Inc.

Interco with BG Foods receivable: \$1,755,432.27

Interco with Manitoulin receivable: \$22,222.86

Helen Kim | Accounting Manager

Blue Goose Capital Corp.

1 Adelaide Street East, Suite 2100
 Toronto, Ontario, Canada M5C 2V9

W: 647-253-1322 F: 289-340-0294

Jeff Van Pelt

From: Helen Kim <hkim@bluegoosepurefoods.com>
Sent: June 30, 2017 12:01 PM
To: Jeff Van Pelt
Cc: Landon Roedding
Subject: Pure Foods - InterCo Balance Jun/17
Attachments: DavidGaucher_2017_06 for Jul14-16 to Apr25-17.pdf

Hi Jeff,

Please confirm the interco balance payable to Capital Corp as at Jun30/17.

\$497,743.96

	Type	Date	Num	Name	Memo
12709 · Due from BG Pure Foods					
	Bill	06/01/2017	Exp.Jul14/16-Apr25/17	David Gaucher-AP	482km @ \$0.54 mileage, Meetings at TC, lunch and coff
	Bill	06/12/2017	Jul03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3599818 (Inv de
	Bill	06/12/2017	Jul03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3610261 (Inv de
	General Journal	06/30/2017	GJ		Allocating O/H Cost of Salaries for Jun/17-Pure Foods
Total 12709 · Due from BG Pure Foods					

Here attached is a backup for David Gaucher's reimbursement.

Please post \$1,975.69 including HST for only TC .

Interco with BG Foods receivable: \$1,755,432.27

Interco with Manitoulin receivable: \$22,222.86

Helen Kim | Accounting Manager

Please note our new address:

Blue Goose Capital Corp.

99 Spadina Avenue, Suite 600
 Toronto, Ontario, Canada M5V 3P8

W: 647-253-1322 F: 289-340-0294

Jeff Van Pelt

From: Maribeth Limfaylay <mlimfaylay@bluegoosepurefoods.com>
Sent: August 9, 2017 5:12 PM
To: Jeff Van Pelt; 'Henry Sale'
Subject: RE: interco balance - herewith are our numbers - transaction details

Hi Dean,

Below are the transaction details from June to July for the I/C account between TC and BG Capital. Hope it'll assist in determining the reconciling items.

Type	Date	Num	Name	Memo	Class	Clr
12709 · Due from BG Pure Foods						
Bill	06/01/2017	Exp.Jul14-Apr25/17	David Gaucher-AP	482km @ \$0.54 mileage, Meetings at TC, lunch and coffee	21200	-
Bill	06/12/2017	Jul03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3599818 (Inv dated 06/01/17)	21200	-
Bill	06/12/2017	Jul03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3610261 (Inv dated 06/01/17)	21200	-
General Journal	06/30/2017	GJ		Allocating O/H Cost of Salaries for Jun/17-Pure Foods	12708	-
Bill	07/01/2017	46406-125777	Aird & Berlis LLP	Tender Choice - Acquisition and Financing, for services rendered	21200	-
Bill	07/12/2017	Aug03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3629476 (Inv dated 07/01/17)	21200	-
Bill	07/12/2017	Aug03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3628388 (Inv dated 07/01/17)	21200	-
Bill	07/12/2017	Aug03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3634988 (Inv dated 07/01/17)	21200	-
Bill	07/12/2017	Aug03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3636275 (Inv dated 07/01/17)	21200	-
Bill	07/12/2017	Aug03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3641952 (Inv dated 07/01/17)	21200	-
Bill	07/12/2017	Aug03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3653433 (Inv dated 07/01/17)	21200	-
Bill	07/12/2017	Aug03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3633429 (Inv dated 07/01/17)	21200	-
Transfer	07/17/2017			Funds Transfer Capital to PureFoods (TC)		11101
Bill	07/25/2017	001093768	ATPH	Business cards for Jeff McDowell (Inv dated Jun29/17)	21200	-
Bill	07/25/2017	353-7448	Recruiting in Motion	Placement of Jeff Van Pelt		21200
General Journal	07/31/2017	GJ		Allocating O/H Cost of Salaries for Jul/17-Pure Foods	12708	-

Maribeth

From: Maribeth Limfaylay
Sent: Wednesday, August 9, 2017 5:02 PM
To: 'Jeff Van Pelt' <jvanpelt@tenderchoicefoods.com>; 'Henry Sale' <hsale@hyos.com>
Cc: Helen Kim <hkim@bluegoosepurefoods.com>
Subject: RE: interco balance - herewith are our numbers

BG Capital \$ 874,818.68
 BG Foods (\$1,780,693.29)

Maribeth

From: Jeff Van Pelt [<mailto:jvanpelt@tenderchoicefoods.com>]
Sent: Wednesday, August 9, 2017 4:52 PM
To: Maribeth Limfaylay <mlimfaylay@bluegoosepurefoods.com>; 'Henry Sale' <hsale@hyos.com>
Subject: interco balance

Just want to confirm the interco balances.

BG Capital (\$567,693.45)
Blue Goose Foods \$1,487,767.21

Regards,

Jeff Van Pelt, CPA, CMA
Tender Choice Foods

Jeff Van Pelt

From: Helen Kim <hkim@bluegoosepurefoods.com>
Sent: September 11, 2017 5:37 PM
To: Jeff Van Pelt
Cc: Landon Roedding
Subject: RE: Pure Foods - InterCo Balance Aug/17

Hi Jeff,

I think you charged Dean's salary to Capital Corp.
It should be with BG Foods.
I think it will balance after you change the account to BG Foods.
After posting Dean's, Interco with BG Foods receivable is \$1,794,928.37
Please confirm.

Helen

From: Helen Kim
Sent: September 11, 2017 05:27 PM
To: 'Jeff Van Pelt' <jvanpelt@tenderchoicefoods.com>
Cc: Landon Roedding <lroedding@bluegoosepurefoods.com>
Subject: RE: Pure Foods - InterCo Balance Aug/17

Hi Jeff,

The balance between Capital Corp is \$914,843.32.
Can you please review the attachments that I sent in previous email?

Helen

From: Jeff Van Pelt [mailto:jvanpelt@tenderchoicefoods.com]
Sent: September 11, 2017 05:20 PM
To: Helen Kim <hkim@bluegoosepurefoods.com>
Cc: Landon Roedding <lroedding@bluegoosepurefoods.com>
Subject: RE: Pure Foods - InterCo Balance Aug/17

Helen to confirm the my balances:
Capital Corp after the Dean charge: \$907,769.40
Manitoulin: \$22,222.86

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Accpac
Trial balance
Date: Aug 31 17      5:16pm
Trial Balance
Print Trial Balance from account [ 2800] to [ 2802]
for department [ ] to [zzzzzz]
for the YTD fiscal period ending [ 8]
with the report sorted by (Account ),
(include) accounts with no activity.

Acct.  Dept.  Description
2800   Blue Goose Capital Corp
2802   Due from Manitoulin
                                22,222.8
                                22,222.8
=====
2 accounts printed.

```

From: Helen Kim [mailto:hkim@bluegoosepurefoods.com]
Sent: August 30, 2017 3:58 PM
To: Jeff Van Pelt <jvanpelt@tenderchoicefoods.com>
Cc: Landon Roedding <lroedding@bluegoosepurefoods.com>
Subject: Pure Foods - InterCo Balance Aug/17

Hi Jeff,

Please confirm the InterCo balance as at Aug31/17:

Interco with Capital Corp payable: \$914,843.32

Type	Date	Num	Name	Memo
12709 - Due from BG Pure Foods				
Bill	08/02/2017	Exp.Jan02-Jun30/17	Jeff McDowell-AP	Adjustment on Health plan error, fuel charges
Bill	08/02/2017	Exp.Apr01-Apr30/17	Jeff McDowell-AP	Fuel, parking, 407 tolls
Bill	08/02/2017	Exp.May01-May31/17	Jeff McDowell-AP	Uber, fuel, lunch with Paul Paletta, cpa fees
Bill	08/02/2017	Exp.Jun01-Jun30/17	Jeff McDowell-AP	Lunch with Dean and David G, fuel, 407 tolls, travel and hotel for t
Bill	08/15/2017	Exp.Jul/17	Jeff McDowell-AP	Fuel, lunch to discuss turkey investment, meeting with sobeys, me
Bill	08/01/2017	Aug03/17	BMO MC ending 4256 (Ben)	Ancaster rentals, table chairs rental for TC BBQ
Bill	08/01/2017	Aug03/17	BMO MC ending 4256 (Ben)	Simply-BBQ - BBQ packages for TC BBQ
Bill	08/01/2017	Aug03/17	BMO MC ending 4256 (Ben)	Engineering/planning city of burlington, fee for zoning
Bill	08/03/2017	Aug03/17	BMO MC ending 4256 (Ben)	Ancaster rentals, table chairs rental for TC BBQ
Bill	08/04/2017	5062	Milton Tent and Party	Tent rental for TC BBQ
Bill	08/04/2017	Sep03/17	BMO MC ending 4256 (Ben)	Ancaster rentals, table chairs rental for TC BBQ
Bill	08/10/2017	Sep03/17	BMO MC ending 4256 (Ben)	Simply barbequed, for TC BBQ
Bill	08/11/2017	Sep03/17	BMO MC ending 4343 (Jordan)	Indeed, TC job ad
Bill	08/11/2017	Sep03/17	BMO MC ending 4343 (Jordan)	Mrs. Softy Inc, Ice cream truck for TC BBQ
Bill	08/11/2017	Sep03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3668248 (Inv date Jun30/1
Bill	08/11/2017	Sep03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3665615 (Inv date Jul01/17
Bill	08/16/2017	Sep03/17	BMO MC ending 4343 (Jordan)	Multivac Inv#4325060188, discounted to \$565.82 from \$812.06
Gener	08/31/2017	GJ		Allocating O/H Cost of Salaries for Aug/17-Pure Foods
Total 12709 - Due from BG Pure Foods				

Here attached are backups:

1. Jeff McDowell's reimbursement breaking down Expense and HST amounts
 - Feb/17 \$408.97
 - Apr/17 \$208.65
 - May/17 \$710.75
 - Jun/17 \$2,388.00
 - Jul/17 \$541.24
2. Expense paid by Capital Corp. Credit Card breaking down Expense and HST amounts
 - \$9,701.23

Interco with BG Foods receivable: \$1,801,827.81 (Temp. waiting for Dean's salary allocation)

Easson Trucking Invoices for TC portion

Type	Date	Num	Memo	Account	Debit	Credit
General Journal	08/31/17	GJ	Easson Trucking Reallocation	Receivable Blue Goose Foods		6,986.68
			Easson Trucking Reallocation	COS_Freight	6,986.68	
					6,986.68	6,986.68

Interco with Manitoulin receivable: \$22,222.86

Helen Kim | Accounting Manager

Please note our new address:

Blue Goose Capital Corp.

99 Spadina Avenue, Suite 600
 Toronto, Ontario, Canada M5V 3P8

W: 647-253-1322 F: 289-340-0294

Jeff Van Pelt

From: Helen Kim <hkim@bluegoosepurefoods.com>
Sent: October 2, 2017 3:39 PM
To: Jeff Van Pelt
Cc: Landon Roedding
Subject: Pure Foods - InterCo Balance Sept/17
Attachments: InterCo_CC_PureFoods_2017_09.xlsx; JeffMcDowell_2017_09 for Aug 2017.pdf; DavidGaucher_2017_09 for Apr25 to Jul31-17.pdf

Hi Jeff,

Please confirm the InterCo balance as at Sept30/17:

Interco with Capital Corp payable: \$953,795.87

	Type	Date	Num	Name	Memo
12709 · Due from BG Pure Foods					
	Bill	09/01/2017	Sep03/17	BMO MC ending 4343 (Jordan)	Linkedin, job posting
	Bill	09/01/2017	Sep03/17	BMO MC ending 4343 (Jordan)	Indeed, job posting
	Bill	09/11/2017	Oct03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3683347 (Inv dated Jul22/17)
	Bill	09/11/2017	Oct03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3693099 (Inv dated Jul31/17)
	Bill	09/11/2017	Oct03/17	BMO MC ending 4343 (Jordan)	Food inspection for Pure Foods, Inv# 4-3695112 (Inv dated Aug07/17)
	Bill	09/08/2017	20073865	System Architects Inc.	3 Dell latitude CTO with office, 2 optiplex desktop, power adapter,
	Bill	09/14/2017	Exp.Aug/17	Jeff McDowell-AP	Fuel, drinks with CFC, hotel folio, 407, ipad
	Bill	09/20/2017	Exp.Apr25-Jul31/17	David Gaucher-AP	306km @ \$0.54 mileage, Meetings at TC, lunch and coffee for mee
	Bill	09/25/2017	Exp.Aug01-Aug24/17	Landon Roedding-AP	TC BBQ umbrellas
	Gener	09/30/2017	GJ		Allocating O/H Cost of Salaries for Sept/17-Pure Foods
Total 12709 · Due from BG Pure Foods					

Here attached are backups:

- Expense paid by Capital Corp. Credit Card breaking down Expense and HST amounts
 - \$3,403.95
- Expense paid by Capital Corp. cheques
 - \$7,064.83 (should be capitalized for purchase of three Computers, HST will be claimed by Capital Corp.)
- Reimbursement breaking down Expense and HST amounts
 - Jeff McDowell: Aug/17 \$1,347.33
 - David Gaucher: Apr-Jul/17 \$1,045.57
 - Landon Roedding: TTC BBQ expense \$39.90

Interco with BG Foods receivable: \$1,765,779.12 (Temp. waiting for Dean's salary allocation)

Easson Trucking Invoices for TC portion

Type	Date	Num	Memo	Account	Debit	Credit
General Journal	09/30/17	GJ	Easson Trucking Reallocation	Receivable Blue Goose Foods		29,149.25
			Easson Trucking Reallocation	COS_Freight	29,149.25	
					29,149.25	29,149.25

Interco with Manitoulin receivable: \$22,222.86

Helen Kim | Accounting Manager

Please note our new address:

Blue Goose Capital Corp.

99 Spadina Avenue, Suite 600

Toronto, Ontario, Canada M5V 3P8

W: 647-253-1322 F: 289-340-0294

Jeff Van Pelt

From: Helen Kim <hkim@bluegoosepurefoods.com>
Sent: November 1, 2017 12:04 PM
To: Jeff Van Pelt
Cc: Landon Roedding; Tharssan Velmurugan
Subject: Pure Foods - InterCo Balance Oct/17
Attachments: JeffMcDowell_2017_10 for Sep 2017.pdf; DavidGaucher_2017_10 for Jul31 to Oct17-17.pdf

Hi Jeff,

Please confirm the InterCo balance as at Oct31/17:

Interco with Capital Corp payable: \$951,001.75

12709 - Due from BG Pure Foods

Bill	10/01/2017	Oct03/17	BMO MC ending 4343 (Jordan)
Bill	10/01/2017	Oct03/17	BMO MC ending 4343 (Jordan)
Bill	10/01/2017	7296951	Sterling Talent Solutions Canada Cor
Bill	10/03/2017	Oct03/17	BMO MC ending 4343 (Jordan)
General Journal	10/12/2017	WIRE	
General Journal	10/12/2017	WIRE	
General Journal	10/12/2017	WIRE	
Bill	10/12/2017	Nov03/17	BMO MC ending 4343 (Jordan)
Cheque	10/10/2017	Teleco 115	Industrial Refrigerated Systems Inc.

Interco with BG Foods receivable: \$1,746,114.99 (Temp. waiting for Dean's salary allocation)

Easson Trucking Invoices for TC portion

Type	Date	Num	Memo	Account	Debit	Credit
General Journal	10/31/17	GJ	Easson Trucking Reallocation	Receivable Blue Goose Foods		26,738.05
			Easson Trucking Reallocation	COS_Freight	26,738.05	
					26,738.05	26,738.05

Interco with Manitoulin receivable: \$22,222.86

Helen Kim | Accounting Manager

Please note our new address:

Blue Goose Capital Corp.
 99 Spadina Avenue, Suite 600
 Toronto, Ontario, Canada M5V 3P8

W: 647-253-1322 F: 289-340-0294

Tab B



Deloitte Restructuring Inc.
Bay Adelaide East
8 Adelaide Street West
Suite 200
Toronto ON, M5H 0A9
Canada

Tel: +14167758846
Fax: +14166016690
www.deloitte.ca

June 20, 2018

Blue Goose Foods Ltd.
c/o 99 Spadina Avenue
Toronto, Ontario, M5V 3P8
Attn: Richard McIntyre

Dear Sirs:

RE: In the matter of the bankruptcy of Blue Goose Pure Foods Ltd. o/a Tender Choice Foods (the "Debtor" or "BGPFL")

As you are aware, by Order of the Superior Court of Justice (Commercial List) of Ontario granted December 21, 2017, Deloitte Restructuring Inc. ("**Deloitte**") was appointed as Receiver (the "**Receiver**") of all of the assets, undertaking and properties of Blue Goose Pure Foods Ltd. o/a Tender Choice Foods acquired for, or used in relation to a business carried on by the Debtor. The Receiver subsequently assigned BGPFL into bankruptcy on May 25, 2017 and Deloitte was appointed as the trustee (the "**Trustee**"). The first meeting of creditors in the Debtor's bankruptcy proceeding is currently scheduled for June 27, 2018 at the Trustee's office.

Deloitte is in the process of realizing on all of the assets of the Debtor, including any, and all, outstanding accounts.

The books and records of BGPFL show that Blue Goose Foods Ltd., an affiliate of the Debtor, is indebted to BGPFL in the amount of \$1,686,864.21 as at December 31, 2017. The Trustee understands that this indebtedness arose due to a transfer of working capital out of the Debtor in late 2016 and in relation to the acquisition of the Tender Choice business with various chargebacks for non-BGPFL salaries and other miscellaneous charges affecting the balance through the rest of 2017.

For your reference, an account continuity of the receivable from Blue Goose Foods Ltd. is attached as Schedule "A" to this letter. You will note that this account features regular activity and the Trustee understands that such entries were made with direct input from Landon Roedding, who the Trustee understands is the financial controller of Blue Goose Capital Corporation. The Trustee also notes, pursuant to Note 7 of the Debtor's audited 2016 financial statements, that a receivable in the amount of \$1,777,655 is due from an unnamed subsidiary of Blue Goose Capital Corporation at December 31, 2016. The quantum of the 2016 year end receivable is materially consistent with the opening balance in Schedule "A" and the Trustee has reason to believe that the two balances represent the same indebtedness to BGPFL.

Payment of this amount is now required. Please remit your payment to:

Deloitte Restructuring Inc.
Trustee of the estate of
Blue Goose Pure Foods Ltd. o/a Tender Choice Foods
8 Adelaide Street West, Suite 200
Toronto, Ontario, M5J 2V1
Attention: Todd Ambachtsheer

Payment to any other party will not relieve you of your obligation to remit this indebtedness to the Company.

The Trustee notes that, unrelated to the Blue Goose Foods Ltd. payable to the Debtor, the books and records of BGPFL identify an amount of \$2,228,910.62 payable by the Debtor to its corporate parent, Blue Goose Capital Corporation. Consistent with the independent accounting treatment of these transactions and balances by the Blue Goose group, the Trustee does not believe that there is any right of set-off that would reduce the receivable to BGPFL from Blue Goose Foods Ltd.

Additional payment options or wire instructions can be obtained by calling the undersigned or emailing Todd Ambachtsheer at tambachtsheer@deloitte.ca.

Yours truly,

DELOITTE RESTRUCTURING INC.
Trustee of the estate of
Blue Goose Pure Foods Ltd. o/a Tender Choice Foods
and not in its personal capacity

Per:



Todd Ambachtsheer, CPA, CA, CIRP, LIT
Vice President

Encl.

Schedule "A"
Account Activity

Blue Goose Pure Foods Ltd.
Summary of Intercompany Account Receivable
From Blue Goose Foods Ltd.
January 2017 through December 2017

Acct_Dep	Acct.	Pd	Src	Date	Description	Reference	Debits	Net Change Credits	Net Change	Balance
1170	1170				Receivable Blue Goose Foods	Begin			-	-
1170	1170	1	GL-BP	Jan 31 17	Receivable from BG Foods	Re-Organize	1,755,432.27		1,755,432.27	1,755,432.27
1170	1170	6	GL-BP	Jun 30 17	Blue Goose Chargeback June2017	BG Chg Back	32,334.94		32,334.94	1,787,767.21
1170	1170	7	GL-BP	Jul 31 17	BG EBITDA	Misc Tx		300,000.00	(300,000.00)	
1170	1170	7	GL-BP	Jul 31 17	BOOKED TO WRONG ACCT	CORRECTION	300,000.00		300,000.00	
1170	1170	7	GL-BP	Jul 31 17	BG CORRECTION BOOKED TO WBG		7,073.92		7,073.92	1,794,841.13
1170	1170	8	GL-BP	Aug 31 17	HO chg to wrong IC	HO Reclass	7,073.92		7,073.92	
1170	1170	8	GL-BP	Aug 31 17	HO chg Frt	HO Chg		6,986.68	(6,986.68)	1,794,928.37
1170	1170	9	GL-BP	Sep 30 17	DC Chargeback	BG FOODS		7,073.92	(7,073.92)	
1170	1170	9	GL-BP	Sep 30 17	Eassons chargeback	bg frt		29,149.25	(29,149.25)	
1170	1170	9	GL-BP	Sep 30 17	correc dc chgbk post wrong dir	dc chgbk	14,147.84		14,147.84	1,772,853.04
1170	1170	10	GL-BP	Oct 31 17	Transport chgs- Sobeys	BG_Foods		26,738.05	(26,738.05)	
1170	1170	10	GL-BP	Oct 31 17	Sales Charge Back	BG_Foods	7,574.50		7,574.50	1,753,689.49
1170	1170	12	GL-BP	Dec 31 17	Re-all of DC OH allocation			61,131.20	(61,131.20)	
1170	1170	12	GL-BP	Dec 31 17	Easson Trucking advanced by BG Foods			5,694.08	(5,694.08)	1,686,864.21
							2,123,637.39	436,773.18	1,686,864.21	

Source: General ledger print from Blue Goose Pure Foods Ltd. accounting system

Tab C



Court File No.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

Electronically issued : 11-Dec-2018
 Délivré par voie électronique : 11-Dec-2018
 Toronto

DELOITTE RESTRUCTURING INC.

in its capacity as court-appointed Receiver of all the assets, undertakings and properties
 of **BLUE GOOSE PURE FOODS LTD. O/A TENDER CHOICE FOODS**

Plaintiff

and

BLUE GOOSE FOODS LTD.

Defendant

STATEMENT OF CLAIM

TO THE DEFENDANT(S):

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the Plaintiff.
 The claim made against you is set out in the following pages.

IF YOU WISH TO DEFEND THIS PROCEEDING, you or an Ontario lawyer acting for you must prepare a statement of defence in Form 18A prescribed by the *Rules of Civil Procedure*, serve it on the Plaintiff's lawyer or, where the Plaintiff does not have a lawyer, serve it on the Plaintiff, and file it, with proof of service, in this Court office, **WITHIN TWENTY DAYS** after this statement of claim is served on you, if you are served in Ontario.

If you are served in another province or territory of Canada or in the United States of America, the period for serving and filing your statement of defence is forty days. If you are served outside Canada and the United States of America, the period is sixty days.

Instead of serving and filing a statement of defence, you may serve and file a notice of intent to defend in Form 18B prescribed by the *Rules of Civil Procedure*. This will entitle you to ten more days within which to serve and file your statement of defence.

IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. If you wish to defend this proceeding but are unable to pay legal fees, legal aid may be available to you by contacting a Legal Aid office.

- -

IF YOU PAY THE PLAINTIFF(S) CLAIM, and \$1,500.00 for costs, within the time for serving and filing your statement of defence, you may move to have this proceeding dismissed by the court. If you believe the amount claimed for costs is excessive, you may pay the plaintiff(s) claim and \$400 for costs and have the costs assessed by the Court.

TAKE NOTICE: THIS ACTION WILL AUTOMATICALLY BE DISMISSED if it has not been set down for trial or terminated by any means within five years after the action was commenced unless otherwise ordered by the court.

Date:

Issued by:

Local registrar
393 University Avenue
Toronto, ON M5G 1E6

TO: BLUE GOOSE FOODS LTD.
1 Adelaide Street East, Suite 2100
Toronto, ON M5C 2V9

J -

CLAIM

1. The Plaintiff claims against the Defendant:
 - a. Liquidated damages in the amount of \$1,686,864.21 with respect to the indebtedness as described below;
 - b. Pre-Judgment and post-Judgment interest in accordance with the *Courts of Justice Act*, R.S.O. 1990, c.C.43, as amended;
 - c. The costs of this proceeding on a substantial indemnity basis; and
 - d. Such further and other relief as this Honourable Court may deem just.
2. The Plaintiff, Blue Goose Pure Foods Ltd. ("BGPF") is a corporation incorporated pursuant to the laws of Canada.
3. Pursuant to an Order of the Ontario Superior Court of Justice made on December 21, 2017, Deloitte Restructuring Inc. ("Deloitte") was appointed as receiver of BGPF. On or about May 25, 2018, Deloitte assigned BGPF into bankruptcy and Deloitte was subsequently appointed as the trustee.
4. The Defendant, Blue Goose Foods Ltd. ("BGF") is a corporation incorporated pursuant to the laws of Canada.
5. BGPF and BGF are related entities.
6. On or about January 31, 2017, by way of a transfer of working capital, the sum of \$1,755,432.27 was advanced by BGPF to BGF (the "indebtedness"). At all material times, the indebtedness was reflected in BGPF's financial records.
7. The indebtedness was not subject to interest and was payable on demand.

+ -

8. As of this date, the balance of the indebtedness is the sum of \$1,686,864.21 (the “balance”).

9. Despite repeated demands, BGF has failed to pay the balance and the Plaintiff seeks liquidated damages in that regard.

Date: 11 December 2018

GOLDMAN SLOAN NASH & HABER LLP

Barristers & Solicitors
480 University Avenue, Suite 1600
Toronto, ON M5G 1V2

Mario Forte – LSO #27293F

Olga S. Morozova – LSO #67862S

Tel: (416) 597-9922

Fax: (416) 579-3370

Lawyers for the Plaintiff

DELOITTE RESTRUCTURING INC.
in its capacity as court-appointed Receiver of all the assets,
undertakings and properties of BLUE GOOSE PURE
FOODS LTD. O/A TENDER CHOICE FOODS
Plaintiff

and

BLUE GOOSE FOODS LTD.

Defendant

Court File No.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

Proceeding commenced at **TORONTO**

STATEMENT OF CLAIM

GOLDMAN SLOAN NASH & HABER LLP

Barristers & Solicitors

480 University Avenue, Suite 1600

Toronto, ON M5G 1V2

Mario Forte – LSO# 27293F

Olga S. Morozova – LSO# 67862S

Tel: (416) 597-9922

Fax: (416) 579-3370

Lawyers for the Plaintiff

Tab D

Court File No. CV-18-00610576-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

BETWEEN:

DELOITTE RESTRUCTURING INC.
in its capacity as court-appointed Receiver of all the assets, undertakings and properties
of BLUE GOOSE PURE FOODS LTD. O/A TENDER CHOICE FOODS

Plaintiff

and

BLUE GOOSE FOODS LTD.

Defendant

STATEMENT OF DEFENCE

1. The Defendant, Blue Goose Foods Ltd. ("BGF"), denies the allegations contained in the Statement of Claim and puts the Plaintiff to the strict proof thereof.
2. BGF is a corporation incorporated pursuant to the laws of Ontario. BGF owns and operates an organic and natural food company, specializing in humanely raised beef, chicken and fish products.
3. BGF denies that the debt is owing as alleged in the Statement of Claim.
4. BGF asks that this action be dismissed with costs.

-2-

February 5, 2019

**LENCZNER SLAGHT ROYCE
SMITH GRIFFIN LLP**

Barristers
Suite 2600
130 Adelaide Street West
Toronto ON M5H 3P5

Andrew Parley (55635P)

Tel: (416) 865-3093

Fax: (416) 865-2873

Email: aparley@litigate.com

Margaret Robbins (70434V)

Tel: (416) 865-2893

Fax: (416) 865-3711

Email: mrobbins@litigate.com

Lawyers for the Defendant

TO: **GOLDMAN SLOAN NASH & HABER LLP**

Barristers & Solicitors
480 University Avenue
Suite 1600
Toronto ON M5G 1V2

Mario Forte (27293F)

Olga S. Morozova (678625)

Tel: (416) 597-9922

Fax: (416) 597-3370

Lawyers for the Plaintiff

DELOITTE RESTRUCTURING INC.
Plaintiff

-and- BLUE GOOSE FOODS LTD.
Defendant

Court File No. CV-18-00610576-0000

**ONTARIO
SUPERIOR COURT OF JUSTICE**

PROCEEDING COMMENCED AT TORONTO

STATEMENT OF DEFENCE

**LENCZNER SLAGHT ROYCE
SMITH GRIFFIN LLP**

Barristers
Suite 2600
130 Adelaide Street West
Toronto ON M5H 3P5

Andrew Parley (55635P)
Tel: (416) 865-3093
Fax: (416) 865-2873
Email: aparley@litigate.com
Margaret Robbins (70434V)
Tel: (416) 865-2893
Fax: (416) 865-3711
Email: mrobbins@litigate.com

Lawyers for the Defendant

Tab E

Court File No. CV-18-00610576-0000

**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N:

DELOITTE RESTRUCTURING INC.

in its capacity as court-appointed Receiver of all the assets, undertakings and properties
of **BLUE GOOSE PURE FOODS LTD. O/A TENDER CHOICE FOODS**

Plaintiff

and

BLUE GOOSE FOODS LTD.

Defendant

OFFER TO SETTLE

The Plaintiff offers to settle the within action on the following terms:

1. The Defendant shall pay to the Plaintiff the sum of \$1,000,000.00 inclusive of HST;
2. In the event that this Offer to Settle is not accepted by May 16, 2019, but is accepted at some future date prior to withdrawal then upon such acceptance, the Defendant shall pay the Plaintiff's legal costs in this proceeding, inclusive of disbursements and HST, in an amount agreed to by the parties or failing agreement, as assessed on a partial indemnity basis until May 16, 2019, and on a substantial indemnity basis for fresh steps taken after May 16, 2019, to the date of acceptance, in an amount agreed to by the parties or failing agreement, as assessed;

3. This Offer shall expire one minute after the commencement of the Trial of this action unless withdrawn in writing at an earlier date; and
4. This Offer may only be accepted in writing.

May 2, 2019

GOLDMAN SLOAN NASH & HABER LLP

Barristers and Solicitors
480 University Avenue, Suite 1600
Toronto ON M5G 1V2

Mario Forte – LSO# 27293F

Olga S. Morozova – LSO# 67862S

Tel: (416) 597-9922

Fax: (416) 597-3370

Lawyers for the Plaintiff

TO:

LENCZNER SLAGHT

ROYCE SMITH GRIFFIN LLP

Barristers

130 Adelaide Street West, Suite 2600

Toronto, ON M5H 3P5

Andrew Parley – LSO# 55635P

Tel: (416) 865-3093

Fax: (416) 865-2873

Margaret Robbins – LSO# 70434V

Tel: (416) 865-2893

Fax: (416) 865-3711

Lawyers for the Defendant

DELOITTE RESTRUCTURING INC.
Plaintiff

and

BLUE GOOSE FOODS LTD.
Defendants

Court File No: CV-18-00610576-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at TORONTO

OFFER TO SETTLE

GOLDMAN SLOAN NASH & HABER LLP
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Lawyers for the Plaintiff