Court File No.: CV-20-00649558-00CL

ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT WITH RESPECT TO EXPRESS GOLD REFINING LTD.

BOOK OF AUTHORITIES OF THE MONITOR (returnable December 4, 2023)

DATED: November 29, 2023

DENTONS CANADA LLP

77 King Street West, Suite 400 Toronto-Dominion Centre Toronto, Ontario M5K 0A1

Fax: (416) 863-4592

Michael Schafler (LSO #39268J) Tel: (416) 863-4457 michael.schafler@dentons.com

Robert Kennedy (LSO #47407O) Tel: (416) 367-6756 robert.kennedy@dentons.com

Mark A. Freake (LSO #63656H) Tel: (416) 863-4456 mark.freake@dentons.com

Lawyers for Deloitte Restructuring Inc., in its capacity as court-appointed Monitor of Express Gold Refining Ltd.

TO: SERVICE LIST

Service List

as at September 25, 2023

TO								
TO:	GOLDMAN SLOAN NASH & HABER LLP							
	480 University Avenue, Suite 1600							
	Toronto, ON M5G 1V2							
	Fax: 416.597.3370							
	Mario Forte							
	Tel: 416-597-6477							
	forte@gsnh.com							
	Lawyers for the Applicant, Express Gold Refining Ltd.							
AND TO:	DENTONS CANADA LLP							
	77 King Street West, Suite 400							
	Toronto-Dominion Centre							
	Toronto, ON M5K 0A1							
	Robert Kennedy							
	Tel: 416-367-6756							
	robert.kennedy@dentons.com							
	Michael Schafler							
	Tel: 416-863-4457							
	michael.schafler@dentons.com							
	Mark Freake							
	Tel: 416-863-4456							
	mark.freake@dentons.com							
	Lawyers for the Monitor, Deloitte Restructuring Inc.							
AND TO:	DELOITTE RESTRUCTURING LLP							
	Bay Adelaide East							
	8 Adelaide St. W., Suite 200							
	Toronto, ON M5H 0A9							
	Phil Reynolds							
	Tel: 647-620-2996							
	philreynolds@deloitte.ca							
	Warren Leung							
	Tel: 416-874-4461							
	waleung@deloitte.ca							
	Monitor							

AND TO:	BAKER & MACKENZIE LLP						
AND IO.							
	181 Bay Street, Suite 2100						
	Toronto, ON M5J 2T3						
	Bryan Horrigan						
	Tel: 416-865-3905						
	bryan.horrigan@bakermckenzie.com						
	Tax Lawyers for the Applicant, Express Gold Refining Ltd.						
AND TO:	DELOITTE LEGAL CANADA LLP						
	Bay Adelaide East						
	8 Adelaide St. W., Suite 200						
	Toronto, ON M5H 0A9						
	Mike Collinge						
	Tel: 416-775-8645						
	mcollinge@deloittelegal.ca						
	Advisors for the Applicant, Express Gold Refining Ltd.						
AND TO:	MANFRA TORDELLA & BROOKES, INC.						
	Compliance Department						
	50 W 47th Street, #310						
	New York, NY 10036, United States						
	compliance@mtbmetals.com						
AND TO:	ATTORNEY GENERAL OF CANADA						
	Department of Justice Canada						
	Ontario Regional Office, Tax Law Section						
	120 Adelaide Street West, Suite 400						
	Toronto, ON M5H 1T1						
	Kevin Dias						
	kevin.dias@justice.gc.ca						
	Sarah Mackenzie						
	sarah.mackenzie@justice.gc.ca						
	Edward Park						
	edward.park@justice.gc.ca						

AND TO:	MINISTRY OF FINANCE (ONTARIO)								
	Legal Services Branch								
	33 King Street West, 6th Floor								
	Oshawa, ON L1H 8H5								
	insolvency.unit@ontario.ca								
	Steven Groeneveld (Counsel)								
	Tel: 905-431-8380								
	steven.groeneveld@ontario.ca								
	Leslie Crawford (Law Clerk)								
	Leslie.crawford@ontario.ca								

Email List

<u>robert.kennedy@dentons.com;</u> <u>michael.schafler@dentons.com;</u> <u>mark.freake@dentons.com;</u> <u>forte@gsnh.com; philreynolds@deloitte.ca;</u> waleung@deloitte.ca; bryan.horrigan@bakermckenzie.com; mcollinge@deloittelegal.ca; compliance@mtbmetals.com;

steven.groeneveld@ontario.ca; Leslie.crawford@ontario.ca; insolvency.unit@ontario.ca;

sarah.mackenzie@justice.gc.ca; kevin.dias@justice.gc.ca; edward.park@justice.gc.ca

INDEX

Authorities not available on CanLII	Tab
Madden, Re 1871 CarswellOnt 193, 31 U.C.Q.B. 333	1

Hyperlinked Authorities

Factum of the Monitor dated November 10, 2023

U.S. Steel Canada Inc. (Re), 2016 ONCA 662

Ordon Estate v. Grail, [1998] 3 SCR 437

Canada v Canada North Group Inc., 2021 SCC 30

1057863 B.C. LTD (Re), <u>2022 BCSC 759</u>

9354-9186 Québec Inc. v Callidus Capital Corp., 2020 SCC 10

Century Services Inc v Canada (Attorney General), 2010 SCC 60

Canadian Red Cross Society / Société Canadienne de la Croix Rouge, Re, 2000 CanLII 22488 (ON SC)

In the Matter of A Plan of Compromise or Arrangement of Laurentian University of Sudbury, ONSC (Comm. List) File No. CV-21-00656040-00CL, <u>Order (Re: Appointment of Mediator)</u>, granted on February 5, 2021 by the Hon. Morawetz J.

In the Matter of A Plan of Compromise or Arrangement of CannTrust Holdings Inc. et al, ONSC (Comm. List) File No. CV-20-00638930-00CL, <u>Mediation Order</u>, granted on May 8, 2020 by the Hon. Hainey J.

In the Matter of A Plan of Compromise or Arrangement of Rothmans, Benson & Hedges Inc., ONSC (Comm. List) File No. CV-19-616779-00CL, <u>Second Amended and Restated Initial</u> Order, granted on April 25, 2019, by the Hon. McEwen J.

In the Matter of A Plan of Compromise or Arrangement of JTI-Macdonald Corp., ONSC (Comm. List) File No. CV-19-615862-00CL, <u>Second Amended and Restated Initial Order</u>, granted on March 8, 2019, by the Hon. McEwen J.

In the Matter of A Plan of Compromise or Arrangement of Imerys Talc Canada Inc., ONSC (Comm. List) File No. CV-19-614614-00CL, <u>Recognition of Foreign Order</u> granted on December 22, 2021, by the Hon. Koehnen J.

Nortel Networks Corporation (Re), 2011 ONSC 4012

Reply Factum of the Monitor dated November 29, 2023

In the Matter of A Plan of Compromise or Arrangement of Express Gold Refining Ltd., ONSC (Comm. List) File No. CV-20-00649558-00CL, Endorsement of the Hon. McEwen J., dated June 9, 2021

In the Matter of a Plan of Compromise or Arrangement of JTI-Macdonald Corp., <u>2019 ONSC</u> <u>2222 (CanLII)</u>

Ludmer v. Canada (Attorney General), 2015 QCCS 1218
(Attorney General) v. Lemare Lake Logging Ltd., 2015 SCC 53 (CanLII)
Strickland v. Canada (Attorney General), 2015 SCC 37
314164 Ontario Ltd. v. Sudbury (City), <u>1982 CanLII 2147 (ON SC)</u>
Century Services Inc. v. Canada (Attorney General), 2010 SCC 60

Tab 1

1871 CarswellOnt 193 Upper Canada Court of Queen's Bench

Madden, Re

1871 CarswellOnt 193, 31 U.C.Q.B. 333

In re Robert Madden

William Buell Richards, C. J., Joseph Curran Morrison, J., Adam Wilson, J.

Judgment: 1871

Subject: Criminal

Headnote

Criminal Law --- Appeals — Appeal of summary conviction offence — Appeal of conviction or acquittal — Costs Appeal from Q.S. — Power to give costs — 33 Vic. ch. 27, sec. 1.

Under 32-33 Vic. ch. 31, sec. 65, and 33 Vic. ch. 27 D., the Court of Quarter Sessions has no power to award costs on discharging an appeal for want of proper notice of appeal, for the words "shall hear and determine the matter of appeal" mean decide it upon the merits.

IN Hilary Term last *Holmested* obtained a rule calling upon Robert Madden to shew cause why the order of Mr. Justice Gwynne, made on the 7th February, 1871, directing a writ of prohibition to issue to William Henry Wilkison, Esquire, Chairman of the General Sessions of the Peace for the County of Lennox and Addington, should not be rescinded, and all proceedings had thereon, on the ground that the Court of General Sessions had power to make the order for payment of costs by the said Robert Madden, and to estreat the recognizance in the Judge's order referred to.

The facts were, that Robert Madden on the 23rd of March, 1870, was convicted before James C. Huffman, a Justice of the Peace for the County of Lennox and Addington, for unlawfully and wilfully passing with a team of horses and vehicle the toll gate on the Kingston Road east of Napanee, without first paying the legal toll, and refusing to pay the same after a demand made, contrary to the statute.

Madden served a notice of appeal to the General Sessions of the Peace on the 25th March, on the prosecutor, Files, the tollgate keeper, and on the convicting magistrate.

At the June Sessions, when the case was called on it was objected that the notice of appeal was not sufficient under the Dominion Act 32-33 Vic. ch. 21, and the chairman of the sessions sustained the objection and dismissed the appeal, with costs to be paid by the appellant to the clerk of the peace on or before the 1st of July, 1870.

The appellant's counsel objected to the judgment as respected the costs, because the appeal having been dismissed for the want of service of the notice of appeal the Court had no jurisdiction to award costs.

In this term *Osler* shewed cause. He referred to the Act 32-33 Vic. ch. 31, secs. 65, 66, 69: *Regina v. Padwick*, 8 E. & B. 704, which referred to the two Imperial Acts, 5 & 6 Wm. IV. ch. 50, and 12 & 13 Vic. ch. 45; *The King v. The Justices of the West Riding of Yorkshire*, 3 T.R. 776.

Holmested supported the rule. The Court had more jurisdiction here than in the case of *Regina v. Padwick*, 8 E. & B. 704, for there the Court had no jurisdiction over the subject of appeal at all, while here it had, and therefore could more properly award costs.

Wilson, J., delivered the judgment of the Court.:

1 The General Sessions of the Peace, it seems well settled, had no power to award costs on appeals unless expressly authorized by statute to do so.

2 Under the Imperial Statute 5 & 6 Wm. IV., ch.50, sec.105. the sessions had power to give costs "upon hearing and finally determining the matter of such appeal," that is, deciding it upon the merits; and a case dismissed because the Court had no jurisdiction to entertain it was not a case in which the Court, under these words of the statute, could award costs. Under the 12 & 13 Vic. ch. 45, sec. 5, which gave power "upon any appeal, ... the Court before whom the same shall be brought may, if it think fit, order and direct the party or parties against whom the same shall be decided to pay to the other party or parties such costs and charges as to such Court may appear just and reasonable," the Court could award costs of an appeal brought which the Court had no jurisdiction to entertain. In such a case the decision could not be on the merits. A decision that no appeal lies will justify the awarding of costs.

3 The Dominion Act, 32-33 Vic. ch. 31, sec. 65, referred to on the argument, was repealed by the 33 Vic. ch. 27, sec. 1, and re-enacted with some amendments.

4 This notice of appeal was served in March. The amending Act was passed on the 12th of May, and the appeal was dismissed in June.

5 It is of no consequence under which Act the case in considered, for the words applicable to costs are precisely the same in both Acts. They are that "the Court shall hear and determine the matter of appeal, and make such order therein, with or without costs to either party, as to the Court seems meet."

The question is, what is the meaning of the words "The Court shall hear and determine the matter of appeal." They are very similar to those used in the Imperial Act 5 & 6 Wm. IV., ch. 50, "on hearing and finally determining the matter of such appeal," on which language the Court, in *Regina v. Padwick*, 8 E. & B. 704, declared the sessions had no power to adjudge costs when they dismissed an appeal because they had no jurisdiction to try it, or when the case was disposed of not upon the merits.

7 We have no reason to be dissatisfied with that decision; it appears to be expressly in point; and we must therefore affirm the order of the learned Judge awarding the prohibition, and discharge this application, with costs.

Rule discharged.

End of Document

Copyright © Thomson Reuters Canada Limited or its licensors (excluding individual court documents). All rights reserved.

CV-20-00649558-00CL	IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, ¢ C-36 AS AMENDED AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT WITH RESPECT TO EXPRESS GOLD REFINING LTD.	ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST)	PROCEEDING COMMENCED AT TORONTO	BOOK OF AUTHORITIES OF THE MONITOR	DENTONS CANADALLP7 King Street West, Suite 4007 routo-Dominion Centre7 routo, Ontario M5K 0A17 routo, Ontario M5K 0A1Fax: (416) 863-4592Michael Schafler (LSO #392681)7 rel: (416) 863-4457michael.schafler(@dentons.comRobert Kennedy (LSO #474070)7 rel: (416) 367-6756robert Kennedy@dentons.comMark A. Freake (LSO #63656H)7 rel: (416) 863-4456mark.freake@dentons.comMark freake@dentons.comTel: (416) 863-4456mark.freake@dentons.comTarvyers for Deloitte Restructuring Inc., in tis capacity as court-appointed Monitor of Express Gold Refining Itd.
	IN THE MATTER OF THE COMPANIES' CREDITORS A A PLAN OF COMPROMISE OR ARRANGEMENT WITH				

NATDOCS/75245864\V-1