

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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**SIXTH 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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**JANUARY 24, 2022**

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## INTRODUCTION

1. By means of an Order (the “**Liquidation Order**”) of the Honourable Justice Toews of the Court of Queen’s Bench for Manitoba (the “**Court**”) pronounced on April 28, 2017 (the “**Date of Appointment**”), Deloitte Restructuring Inc. 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 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 sixth report (the “**Sixth 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 Sixth 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 Sixth Report.

6. Unless otherwise stated, all monetary amounts contained in this Sixth Report are expressed in Canadian dollars.
7. Capitalized terms used in this Sixth Report but not defined herein are as defined in the various other reports filed by the Liquidator in these proceedings, and the Liquidation Order.

## **PURPOSE**

8. The purpose of this Sixth Report is to:
  - (a) Provide an update on the activities of the Liquidator since the filing of the fourth report dated August 27, 2018 (the “**Fourth Report**”) and the fifth report of the Liquidator dated February 8, 2021 (the “**Fifth Report**”);
  - (b) Provide an update on the Taylor Claim (as defined below);
  - (c) Provide an update on the remaining assets of the Companies and the Liquidator’s proposed sales process for the Residual Assets (as defined below);
  - (d) Provide an update on the Liquidator’s compliance with certain reporting requirements under The Corporations Act;
  - (e) Pass the accounts of the Liquidator and the Liquidator’s legal counsel, MLT Aikins LLP (“**MLT Aikins**”), for the periods of time from August 23, 2018 to January 13, 2022, and July 31, 2018 to December 21, 2021, respectively;
  - (f) Pass the accounts of the Claims Officer for the period of time from August 31, 2020 to June 14, 2021; and
  - (g) Provide the Court with an update on the funds currently held in trust by the Liquidator.

## ACTIVITIES OF THE LIQUIDATOR

9. Since the filing of the Fourth Report, the activities of the Liquidator have included the following:
- (a) Preparing for, and attending, various Court hearings in these proceedings (the “**Court Hearings**”), particulars of which Court Hearings are as follows:
    - (i) August 31, 2018 before Justice Toews (with respect to the reallocation and distribution of funds) (the “**Distribution Hearing**”);
    - (ii) September 25, 2018 before Justice Toews (with respect to certain interim distributions to be made by the Liquidator to Gerald and Martha Wiebe, Pitblado LLP, and R. L. Wolfe Ltd., which distributions were to be paid to the parties’ respective legal counsel and held in trust pending further order of the Court);
    - (iii) August 27, 2019 before the Court of Appeal (with respect to the appeal of the Distribution Hearing Order);
    - (iv) September 8, 2020 before Justice Toews (with respect to determining the Court’s availability to hear matters concerning the TBF claim (the “**Intercompany Debt Claim**”) and the Duanne Taylor (“**Mr. Taylor**”) claim (the “**Taylor Claim**”) filed in the EPG Claims Process, and to hear the application made by Mr. Taylor and 5608067 Manitoba Ltd. (“**067**”) for leave to commence an action against the Liquidator);
    - (v) January 13, 2021 before Justice Toews (with respect to the validity of the Intercompany Debt Claim);
    - (vi) February 16, 2021 before Justice Toews (with respect to the application made by Mr. Taylor and 067 for leave to commence an action against the Liquidator);
    - (vii) February 18, 2021 before Justice Toews (with respect to whether the Claims Officer, Taylor McCaffrey LLP (“**Taylor McCaffrey**”), had the

jurisdiction to determine the Taylor Claim);

- (viii) May 20, 2021 before the Claims Officer (the “**Claims Officer’s Taylor Claim Hearing**”);
  - (ix) August 5, 2021 before the Court of Appeal (with respect to the application made by the Liquidator in the Manitoba Court of Appeal for an Order requiring Mr. Taylor and 067 to provide security for costs); and
  - (x) September 15, 2021 before the Court of Appeal (with respect to an appeal of the Intercompany Debt Claim Order dated January 25, 2021 (the “**Intercompany Debt Claim Order**”)).
- (b) Preparing and filing materials in respect of the Court Hearings set out above;
  - (c) Facilitating the goods and services tax (“**GST**”) audit by Canada Revenue Agency (“**CRA**”) for the Companies;
  - (d) Compiling and filing corporate tax returns for EPG for the years ended December 31 of each of 2016, 2017, 2018, 2019, and 2020;
  - (e) Applying for a CRA tax clearance certificate in respect of EPG;
  - (f) Filing the Fifth Report which sought the advice and direction of the Court with respect to whether the Taylor Claim was subject to review and determination by the Claims Officer;
  - (g) Developing and completing a sales and solicitation process in regard to the Residual Assets; and
  - (h) Drafting, reviewing, and finalizing this Sixth Report.

## **TAYLOR CLAIM UPDATE**

10. As detailed in the Fifth Report, the Liquidator sought the advice and direction of the Court as to whether the Claims Officer had the jurisdiction to adjudicate the Taylor Claim, or whether the Taylor Claim should be more appropriately determined by the

arbitrator. On February 18, 2021, the Court granted an Order (the “**February 18, 2021 Order**”) determining that the Taylor Claim was within the jurisdiction of the Claims Officer. The February 18, 2021 Order is attached hereto as Appendix A.

11. As noted above, the Claims Officer’s Taylor Claim Hearing was held on May 20, 2021. The report of the Claims Officer was issued on June 14, 2021 (the “**Claims Officer’s Report**”), and is attached hereto as Appendix B. The Claims Officer’s Report concluded that there was no evidentiary or legal basis upon which Mr. Taylor could transmute his entitlement under his employment contract with TBF into a valid claim against EPG. Accordingly, the Taylor Claim was dismissed (the “**Claims Officer’s Decision**”). The Claims Officer’s Decision was served on the parties on June 14, 2021.
12. Pursuant to the Order dated November 21, 2017, and amended by the Order dated May 28, 2018, in these proceedings (collectively, the “**Claims Process Order**”), any decision of the Claims Officer must be appealed by Notice of Motion in the Court of Queen’s Bench and served on the Liquidator and the Claims Officer within fifteen (15) calendar days of service of the Claims Officer’s Decision. As at the date of this Sixth Report, the Liquidator has not been served with any appeal materials or Notice of Motion with respect to the Claims Officer’s Decision. The time period for filing any such appeal by Mr. Taylor lapsed on June 29, 2021.

## **REMAINING ASSETS OF THE COMPANIES**

13. The following paragraphs summarize the remaining assets of the Companies as at the date of this Sixth Report.

### **Accounts Receivable**

14. As detailed in the Fourth Report, the books and records of the Companies indicated that approximately \$0.9 million was owing to the Companies from nine (9) accounts. As at the date of this Sixth Report, the Liquidator provides the following update regarding the status of those accounts:
  - (a) The parties that are the subject of six (6) of the accounts (totaling approximately \$0.1 million) have either provided adequate support to refute the balances owing

or have claimed rights of set-off for amounts in excess of the balances owing, such that the accounts have been determined to be uncollectible;

- (b) One (1) account (totaling \$5,000) cannot be located; and
- (c) Two (2) of the accounts are subject to litigation proceedings (i.e. the BTW Claim and the NSF Claim) further detailed below.

### **BTW Claim**

15. On October 9, 2020, the Liquidator filed a Statement of Claim against BTW Inc. (“**BTW**”) for an amount of approximately \$99,247 (the “**BTW Claim**”), attached hereto as Appendix C. The BTW Claim asserts that in or about 2013, BTW and TBF entered into an agreement whereby TBF agreed that it would from time to time incur and pay expenses on behalf of BTW (i.e. for utilities, seeds and chemicals, employee wages, source deduction remittances, etc.), and BTW agreed that it would reimburse TBF for such expenses. The BTW Claim is comprised of a series of five (5) invoices totaling approximately \$95,645, and an intercompany balance of approximately \$3,602 owing by BTW to TBF (based on the books and records of the Companies). As at the date of this Sixth Report, although the Liquidator has obtained from the Court file a copy of the Statement of Defence to the BTW Claim filed by BTW Inc. on November 6, 2020, attached hereto as Appendix D, the Liquidator was not served with same. The litigation pertaining to the BTW Claim has not been advanced by the Liquidator.

### **NSF Claim**

16. As detailed in the Fourth Report, on June 12, 2017, the Liquidator filed a Statement of Claim against Northern Sunshine Farms Ltd. (“**NSF**”) seeking a judgment in the amount of approximately \$1.3 million (plus pre-judgment interest) (although the Companies’ receivable subledger only disclosed \$0.7 million owing from NSF to TBF) (the “**NSF Claim**”), attached hereto as Appendix E. The NSF Claim asserts that from and after January of 2008, NSF agreed to purchase from TBF, and TBF agreed to sell to NSF, various quantities of seeds, products, agricultural inputs and supplies (collectively the “**Subject Goods**”). From and after January of 2008, NSF engaged TBF to provide NSF

with custom work, custom trucking services and various related agricultural services (collectively the “**Subject Services**”). On various dates between January of 2008 and June of 2011, at the request of NSF, TBF provided the Subject Goods and Subject Services to NSF, and NSF made periodic payments for same. At the time of the last payment by NSF to TBF on June 13, 2011, the balance owing to TBF by NSF was approximately \$1,314,476.

17. At the time of filing the NSF Claim, the Liquidator was not aware of a Statement of Claim which had previously been filed by NSF against TBF on March 15, 2017, in the amount of approximately \$301,524 (the “**TBF Claim**”), attached hereto as Appendix F. The TBF Claim asserts that, in or around September of 2010, NSF and TBF entered into a contract in which NSF would purchase from TBF various agriculture products grown or otherwise procured from TBF, and NSF would issue cash purchase tickets evidencing receipt of the products ordered. Commencing on or about March 16, 2011, as a result of accounting errors, NSF is alleged to have inadvertently made a series of payments to TBF in excess of the cash purchase tickets issued amounting to approximately \$301,524.
18. At the date of the Fourth Report, the Liquidator was aware of the TBF Claim and was in the process of gathering additional information to consider the merits of continuing with the legal action (the “**NSF Action**”).
19. Given the various court hearings and appeals since the filing of the Fourth Report, the Liquidator did not advance the NSF Action pending the results of the various appeals.
20. On October 23, 2020, MLT Aikins was served with a notice of motion from Boudreau Law, counsel to NSF, attached hereto as Appendix G, seeking to have the NSF Claim dismissed for long delay pursuant to Queen’s Bench Rule 24.02(1).
21. On October 29, 2020, MLT Aikins sent letter correspondence to Boudreau Law, attached hereto as Appendix H, advising that, as no Statement of Defence had been filed by NSF to date, the application under Queen’s Bench Rule 24.02(1) was defective. Accordingly, on November 5, 2020, a notice of abandonment of the motion to dismiss was filed with the Court, attached hereto as Appendix I.

22. In a final attempt to solicit any additional information in support of the NSF Claim and/or to refute the TBF Claim, on July 12, 2021, MLT Aikins sent letter correspondence to Fast Trippier Law (“**FT**”) (counsel for Mr. Taylor) and to Thompson Dorfman Sweatman LLP (“**TDS**”) (counsel for Mr. Wolfe), attached hereto as Appendix J, requesting that any and all documentation in their respective possession or control pertaining to the NSF Action be provided to the Liquidator on or before July 30, 2021. On July 12, 2021, TDS responded by e-mail advising that Mr. Wolfe was not in possession or control of any information or relevant documentation in respect of the NSF Claim. As at the date of this Sixth Report, no response has been received from FT. Accordingly, as the Liquidator is not in possession of any additional information to refute the TBF Claim and/or advance the NSF Claim, the NSF Action has not been advanced by the Liquidator.

### **Arbitration Awards**

23. As detailed in the first report of the Liquidator dated October 31, 2017, in February 2016, an arbitration proceeding was commenced between Mr. Wolfe (and 269) and Mr. Taylor (and 067). The arbitrator issued an award on August 24, 2016 (the “**Arbitration Award**”), attached hereto as Appendix K.
24. On page twenty-three (23) of the Arbitration Award, the following two (2) awards in favour of TBF were identified by the arbitrator:
- (a) The 067 shareholder account in the amount of approximately \$1,778,361 was to be adjusted in favour of TBF by the amount of \$1,617,633 (the “**Shareholder Loan Award**”); and
  - (b) Fat Cat Farms Ltd. (“**FCF**”) was found by the arbitrator to owe TBF an amount of not less than approximately \$284,435 or greater than approximately \$342,447. The final amount was to be determined following the final resolution of the validity of payments made by FCF in 2015. The balance, when finally determined, was to be subject to interest at an annual rate of 6% (the “**FCF Award**”).
25. The two (2) awards described in the immediately preceding paragraph remained

outstanding as at the Date of Appointment. These two (2) awards are assets of TBF which are realizable by the Liquidator in these proceedings.

26. On October 5, 2018, the Liquidator sent correspondence to 067, attached hereto as Appendix L, demanding payment of the outstanding shareholder loan account of approximately \$160,728 (the “**067 Shareholder Balance**”) (being the outstanding shareholder loan account of \$1,778,361 net of the Shareholder Loan Award). As at the date of this Sixth Report, no response has been received by the Liquidator from 067 or Mr. Taylor.
27. However, a further review of the Arbitration Award indicates that any amounts owing to Mr. Taylor on account of his employment contract with TBF would be offset against the 067 Shareholder Balance. As the Arbitration Award determined that Mr. Taylor was owed approximately \$860,816 for the 2008-2015 period, the 067 Shareholder Balance would be completely offset.
28. On October 5, 2018, the Liquidator sent correspondence to FCF (attached hereto as Appendix M) demanding payment by FCF of the minimum balance of the FCF Award in the amount of \$321,798 (inclusive of interest). As at the date of this Sixth Report, no response has been received from FCF. The FCF Award remains owing to TBF.

### **Class Action**

29. As detailed in the Fourth Report, 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. Although the TBF claim within the Class Action has not yet been quantified, DD West has indicated that it believes that TBF’s claim may be in excess of \$500,000 based on the information they have on hand.
30. The Liquidator understands that on January 13, 2022 (the “**Settlement Date**”), a

settlement was approved by the Court, and a claims administrator was appointed to oversee the Class Action claims process. The Liquidator further understands that it has ninety (90) days from the Settlement Date to file its claim within the Class Action with the claims administrator.

## **ASSET SALES PROCESS**

31. Based on the information detailed above, with the exclusion of the Class Action, the following three (3) assets of TBF remain realizable by the Liquidator (collectively, the **“Residual Assets”**):
  - (a) The BTW Claim;
  - (b) The NSF Action; and
  - (c) The FCF Award.
32. As all of the Residual Assets involved extant litigation proceedings with uncertain outcomes, in an effort to limit the ongoing costs associated with the litigation and in order to maximize realizations in the liquidation proceedings, the Liquidator developed a sales and solicitation process (the **“Sales Process”**) for the Residual Assets.
33. As part of the Sales Process, the Liquidator prepared a sales and information package (the **“SIP”**), attached hereto as Appendix N, which included details of the Residual Assets, along with the related terms and conditions of the Sales Process. The SIP was emailed to all parties included on the service list in these proceedings on November 30, 2021.
34. Certain terms and conditions of the sale (the **“Terms and Conditions”**) detailed in the SIP included, *inter alia*, the following:
  - (a) The Liquidator was offering for sale its right, title, and interest in, or to the Residual Assets;
  - (b) The Residual Assets were being offered for sale on an “as is, where is” basis without any representations or warranties from the Liquidator;

- (c) Only cash offers would be considered and/or accepted;
  - (d) The Liquidator would not be obligated to accept the highest offer;
  - (e) Offers were to be submitted by January 4, 2022 (the “**Submission Deadline**”);  
and
  - (f) Parties seeking to make an offer would be required to submit a standard form of offer prepared by the Liquidator, a 20% deposit (by way of bank draft or certified cheque), and would have to be prepared to close the sale on or before fifteen (15) days after the date of the granting of a sale approval and vesting order (the “**SAVO**”) by the Court (or such other date as may be agreed to by the Liquidator and the purchaser).
35. On December 29, 2021, prior to the Submission Deadline, FT sent letter correspondence to MLT Aikins (the “**December 29, 2021 FT Correspondence**”), attached hereto as Appendix O, advising that Mr. Taylor believed that the Liquidator was not entitled to sell the FCF Award based on the following:
- (a) The arbitration process from which the FCF Award materialized was alleged to be a private process and was not complete; and
  - (b) The arbitrator was alleged to have retained jurisdiction and left the door open for the parties to come back in order to resolve the remaining issues, including the issue of Mr. Taylor’s employment contract.
36. On January 5, 2022, MLT Aikins provided the following response to the December 29, 2021 FT Correspondence (the “**January 5, 2022 MLT Aikins Correspondence**”) (attached hereto as Appendix P) in support of the Liquidator’s authority to sell the FCF Award:
- (a) The arbitration determined an amount owing by FCF to TBF and, as a result, a debt (or chose in action) in favour of TBF arose constituting property of TBF which the Liquidator has been appointed to liquidate;
  - (b) The arbitrator determined that the amount owing by FCF to TBF “*is not less than*

*\$284,435.45 or greater than \$342,446.75” and that “the final amount is to be determined following the final resolution of the validity of payments made by FCF in 2015”;* and

- (c) FCF was not a party to Mr. Taylor’s employment contact with TBF, and accordingly, the employment contract has no bearing on the state of accounts between FCF and TBF.

37. As at the date of this Sixth Report, the Liquidator has not received any further correspondence from FT in response to the January 5, 2022 MLT Aikins Correspondence.

38. At the Submission Deadline, the following two (2) offers for the Residual Assets were received:

**Taylor Bros Farm Ltd. and Edwin Potato Growers Ltd.  
Claims Sale Process  
Closing Date - January 4, 2022**

Offeror	Total Offer (excluding taxes)	Parcel 1 - FCF Claim	Parcel 2 - NSF Claim	Parcel 3 - BTW Claim
R.L. Wolfe Ltd.	\$ 100,010	\$ 100,000	\$ 5	\$ 5
Northern Sunshine Farms Ltd.	200	-	200	-
<b>Total</b>	<b>\$ 100,210</b>	<b>\$ 100,000</b>	<b>\$ 205</b>	<b>\$ 5</b>

39. Given the uncertainty and costs involved in continuing to litigate the Residual Assets, including a potential claim for costs against the estates of TBF and EPG, and the limited interest expressed in the Residual Assets during the Sales Process, the Liquidator is recommending the Court approve the following:

- (a) Sale of the FCF Award by the Liquidator to R. L. Wolfe Ltd. for \$100,000;
  - (b) Sale of the NSF Action by the Liquidator to NSF for \$200; and
  - (c) Sale of the BTW Claim by the Liquidator to R. L. Wolfe Ltd. for \$5
- (collectively, the “**Recommended Sales**”).

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

40. As detailed in the Fourth Report, the Liquidator made the determination that TBF was insolvent and that a bankruptcy filing was required. As at the date of this Sixth Report, given the various appeals in these proceedings, TBF has not yet been assigned into bankruptcy. Furthermore, the extensive costs which the Liquidator has been required to incur in order to address the numerous motions and multiple appeals in these proceedings (including the ten (10) Court Hearings described in paragraph 9(a) hereof) has rendered EPG insolvent as well.
41. 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 EPG and TBF have not yet been assigned into bankruptcy, the Liquidator's reporting obligations under section 214(h) of The Corporations Act remain extant.
42. Since closing of the Wolfe Land Transaction and the Beaver Creek Transaction in April 2018 (as detailed in the third report of the Liquidator dated May 18, 2018), TBF and EPG have not engaged in any active operations. Accordingly, as detailed in the Fourth Report, the Liquidator is of the view that the statement of receipts and disbursements attached as Appendix U hereto (and further discussed below) is sufficient to comply with section 214(h) of The Corporations Act with respect to both TBF and EPG.
43. 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.

44. As detailed in the Court Order dated August 31, 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 November 30, 2018. As the Liquidator has been involved, and the subject of, various appeals filed in these proceedings subsequent to the August 31, 2018 Order, the Liquidator has not been in a position to comply with section 216(2) of The Corporations Act, and respectfully requests an extension of time in which to comply.
45. 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 August 23, 2018 and July 31, 2018, respectively.

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

46. Pursuant to paragraph 16 of the Liquidation Order, the Liquidator and its legal counsel shall 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 be entitled to 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.
47. Attached hereto as Appendix Q is a summary of the invoices of the Liquidator for fees and disbursements incurred during the period August 23, 2018 to January 13, 2022. The Liquidator's accounts total \$135,067 in fees and disbursements (excluding GST).
48. 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 \$408 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.
49. 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.

50. Attached hereto as Appendix R is a summary of the invoices of MLT Aikins for fees and disbursements incurred for the forty-two (42) month period from July 31, 2018 to December 21, 2021. The accounts total \$463,133 in fees and disbursements (excluding PST and GST) and reflect an average hourly rate of \$379.
51. The Liquidator has reviewed the invoices rendered by MLT Aikins and regards same as reasonable and validly incurred (given the ten (10) Court Hearings detailed in paragraph 9(a) hereof) in accordance with the provisions of the Liquidation Order.
52. Attached hereto as Appendix S is a summary of the invoices of Taylor McCaffrey for fees and disbursements incurred for the period August 31, 2020 to June 14, 2021, as the Claims Officer. The accounts total \$16,582 in fees and disbursements (excluding PST and GST).
53. The Liquidator has reviewed the invoices rendered by Taylor McCaffrey and regards same as reasonable and validly incurred in accordance with the provisions of the Claims Process Order issued in these proceedings.

## **STATEMENT OF RECEIPTS AND DISBURSEMENTS**

54. A consolidated statement of receipts and disbursements for the period April 28, 2017 to January 21, 2022 is attached hereto as Appendix T. An individual entity statement of receipts and disbursements for the period April 28, 2017 to January 21, 2022 is attached hereto as Appendix U. As at the date of this Sixth Report, the Liquidator is holding approximately \$2,286,971 in its trust account to continue with the ongoing administration of the Liquidation proceedings, which primarily involves responding to the appeal (i.e. leave to commence an action against the Liquidator) being brought by Mr. Taylor and 067.

## **APPROVALS SOUGHT**

55. For the reasons outlined above, the Liquidator respectfully requests that the Court grant an Order:
  - (a) Approving the reported actions of the Liquidator since the filing of the Fourth Report in respect of administering these liquidation proceedings, as such actions

are detailed in the supplement to the Fourth Report dated August 29, 2018, the second supplement to the Fourth Report dated October 20, 2020, the Fifth Report, and this Sixth Report;

- (b) Approving the Recommended Sales;
- (c) Approving the Liquidator's statement of receipts and disbursements for the period August 25, 2018 to January 21, 2022;
- (d) 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 and EPG;
- (e) Extending the time in which the Liquidator is required to comply with section 216(2) of The Corporations Act until all appeals in these proceedings have been decided; and
- (f) Approving the fees and disbursements of the Liquidator from August 23, 2018 to January 13, 2022, the fees and disbursements of its legal counsel from July 31, 2018 to December 21, 2021, and the fees and disbursements of the Claims Officer for the period August 31, 2020 to June 14, 2021.

All of which is respectfully submitted at Winnipeg, Manitoba, this 24<sup>th</sup> day of January, 2022.

**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

**Appendix A – February 18, 2021 Court Order**

THE QUEEN'S BENCH  
WINNIPEG CENTRE

BETWEEN:

LINCOLN WOLFE and 5606269 MANITOBA LTD.,

Applicants,

- and -

DUANNE TAYLOR and 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**

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**MLT Aikins LLP**

Barristers and Solicitors  
3000 -360 Main Street  
Winnipeg, MB R3C 4G1

**Jeff 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. 0056074.00008**

Box No. 3

THE QUEEN'S BENCH  
WINNIPEG CENTRE

THE HONOURABLE  
MR. JUSTICE TOEWS

)  
)  
)

TUESDAY, THE 18<sup>th</sup>  
DAY OF FEBRUARY, 2021

BETWEEN:

LINCOLN WOLFE and 5606269 MANITOBA LTD.,

Applicants,

- and -

DUANNE TAYLOR and 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. in its capacity as the court-appointed liquidator (the "**Liquidator**") of the assets, undertakings and property of Taylor Bros. Farm Ltd. ("**TBF**") and Edwin Potato Growers Ltd. ("**EPG**") for the advice and directions of this Honourable Court in respect of whether the claim (the "**Taylor Claim**"), filed by Duanne Taylor in the claims process of EPG (the "**EPG Claims Process**"), is subject to the review and determination by the EPG Claims Officer was heard this day *via* teleconference.

ON READING the Order pronounced November 21, 2017, the Order pronounced May 28, 2018, the Affidavit of Duanne Taylor sworn March 4, 2015 in Queen's Bench File No.

CI 15-01-94251, the Affidavit of Duanne Taylor sworn November 17, 2017, the Notice of Motion of the Liquidator filed January 26, 2021, the Affidavit of Jennifer Allen sworn February 8, 2021, and the Fifth Report of the Liquidator dated February 8, 2021, and on hearing the submissions of counsel for the Liquidator, counsel for the Respondents, Duanne Taylor and 5608067 Manitoba Ltd., counsel for the Applicants and R.L. Wolfe Ltd., and counsel for Pitblado LLP who was present, but did not make any submissions, no one appearing for any other person.

1. THIS COURT ORDERS AND DECLARES that the review and determination of the Taylor Claim is within the jurisdiction of the EPG Claims Officer.
2. THIS COURT ORDERS AND DECLARES that the Taylor Claim shall be reviewed and determined by the EPG Claims Officer in accordance with the EPG Claims Process approved by Orders of this Court respectively pronounced November 21, 2017 and May 28, 2018.
3. THIS COURT ORDERS that the Liquidator shall be entitled to its costs in accordance with the Order (Appointing Liquidator) pronounced April 28, 2017.

4. THIS COURT ORDERS that the Respondents Duanne Taylor and 5608067 Manitoba Ltd. shall pay to the Applicants and R.L. Wolfe Ltd., the costs associated with this Motion fixed in the amount of \$4,900.00, payable in any event of the cause.

April 21, 2021

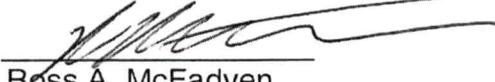
**V.E. TOEWS**

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TOEWS, J.

CONSENT AS TO FORM:

**THOMPSON DORFMAN SWEATMAN LLP**

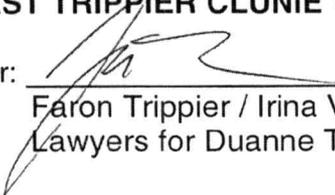
Per: 

Ross A. McFadyen

Lawyers for Lincoln Wolfe, 5606269 Manitoba Ltd. and R.L. Wolfe Ltd.

CONSENT AS TO FORM:

**FAST TRIPPIER CLUNIE WITTMAN SANTOS LLP**

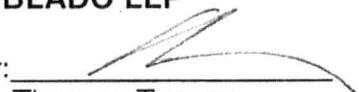
Per: 

Faron Trippier / Irina Vakurova

Lawyers for Duanne Taylor and 5608067 Manitoba Ltd.

CONSENT AS TO FORM:

**PITBLADO LLP**

Per: 

Thomas Turner

Lawyers for Pitblado LLP

0.12

0.12

**Appendix B – Report of the Claims Officer dated June 14, 2021**

**THE QUEEN'S BENCH**  
**WINNIPEG CENTRE**

B E T W E E N:

**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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**REPORT OF CLAIMS OFFICER –**  
**DECISION ON DUANNE TAYLOR CLAIM**

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**TAYLOR McCAFFREY LLP**

Barristers and Solicitors  
2200 – 201 Portage Avenue  
Winnipeg, Manitoba  
R3B 3L3

David R.M. Jackson  
Telephone - 988-0375  
Fax - 957-0945

Client File No. 32608-5 DJAC

**THE QUEEN'S BENCH**  
**WINNIPEG CENTRE**

B E T W E E N:

**LINCOLN WOLFE and 5606269 MANITOBA LTD.,**

Applicants,

- and -

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

Respondents.

**REPORT OF CLAIMS OFFICER –**  
**DECISION ON DUANNE TAYLOR CLAIM**

1. In accordance with the Order pronounced November 21, 2017 and entered December 11, 2017 ("Claims Process Order") as amended by Order entered May 28, 2018, a Claims Process as more particularly described in Appendix A thereto ("Claims Process") was approved which, *inter alia*:

- a) Authorized the Liquidator to notify and send Claims Packages to potential Claimants;
- b) Enabled any person who had a Claim otherwise owing by either Taylor Bros. Farm Ltd. ("TBF") or Edwin Potato Growers Ltd. ("EPG") of any kind or nature to file a Proof of Claim with the Liquidator within a set time period;
- c) Authorized the Liquidator to value and classify all Claims based upon the Proof of Claim submitted including empowering the Liquidator to disallow in whole or in part the value or classification of any claim;
- d) Required that where the Liquidator disallowed a claim in whole or in part to serve the Claimant a Notice of Revision or Disallowance of Proof of Claim ("Notice of Disallowance") setting out the reasons for its determination or disallowance;

- e) The Notice of Disallowance would be final and binding unless within 30 calendar days after service of the Notice of Disallowance the Claimant provides notice in writing of its intention to dispute the matter by serving a Dispute Notice and supporting documentation ("Dispute Notice") on the Liquidator and the Claims Officer;
- f) Within 15 calendar days of receipt of the Dispute Notice, paragraph 13 of the Claims Process ("Paragraph 13") directs the Claims Officer to review the reasons for the dispute, reconsider on a summary basis the status, validity or value of the Claim and either:
  - i) Issue a written a determination of the issues raised in the Dispute Notice; or
  - ii) Schedule a hearing to determine the issues raised in the Dispute Notice with such hearing to be conducted by the Claims Officer at his discretion, as soon as such hearing can reasonably be conducted.

2. On June 25, 2018 the Respondent, Duanne Taylor ("Taylor"), prepared and submitted a Proof of Claim with the Liquidator as a creditor of EPG for an unsecured claim, the particulars of which were stated in the Proof of Claim as follows:

An exact calculation as to the amounts owed to Duanne Taylor on account of his employment contract cannot be determined at this time without further information from the Liquidator.

Based upon the amounts determined by the Arbitrator in the Arbitration Award it is estimated the amount owed to Duanne Taylor on account of his employment contract for 2008 to 2018 totals approximately \$800,000.00 to \$1,000,000.00.

This amount is owed by Edwin Potato Growers Ltd. to Duanne Taylor based upon Duanne Taylor's employment contract or, in the alternative, a *quantum merit* basis

("Taylor Claim").

3. The Taylor Claim had scheduled to it as its supporting materials an Arbitration Award of Harvey L. Sector ("Arbitrator") dated August 24, 2016 ("Arbitration

Award") as well as a copy of the Liquidation Order in these proceedings pronounced April 28, 2017 and entered June 5, 2017 ("Liquidation Order").

4. On August 20, 2018 the Liquidator submitted a Notice of Disallowance which, *inter alia*, disallowed the Taylor Claim in full on the stated basis that the Arbitration Award upon which the Taylor Claim is based is due from TBF, not EPG.

5. Taylor filed a Dispute Notice on September 18, 2020 setting out the reasons for dispute as follows:

- a) The amounts claimed by Duanne Taylor are not under the purview of the Liquidator under Section 12 A of the Order of the Court of Queen's Bench dated April 28, 2017;
- b) The amounts claimed under the Proof of Claim in the Claims Process by Duanne Taylor were for the amounts claimed under his employment contract or on a *quantum merit* basis payable from the sale of land by Edwin Potato Growers Ltd. and the sale of assets of Edwin Potato Growers Ltd. held in or around August, 2016. These matters were not decided by the Arbitrator and are not subject to the Arbitration Award. The Liquidator cannot arbitrarily decline this claim by Duanne Taylor under the Claims process, when the matter is outside its jurisdiction.

6. Prior to expiry of the 15 days contemplated in Paragraph 13 the Receiver instructed the Claims Officer not to proceed with the Claims Process pending the outcome of other matters being taken in the Liquidation Proceedings. Subsequently, in September, 2020 the Liquidator advised the Claims Officer to resume the Claims Process and that the Court would provide further written directions confirming the Claims Officer's responsibility to proceed. In that respect the Claims Officer proposed October 15, 2020 as the deadline for complying with its Paragraph 13 obligations.

7. The Claims Officer reviewed the documentary record<sup>1</sup> provided with counsel for Taylor and the Liquidator to confirm that the record before him was complete and gave counsel the opportunity to advise if any other documentation should be included during the Paragraph 13 deliberation. No response was received.

8. Ordinarily, the Claims Officer would assume that Taylor should have made every effort to set out the full particulars and quantification of his claim against EPG including all documentary evidence in order to allow the Liquidator (or the Claims Officer) the opportunity to properly assess and value his Claim. Taylor's claim did not set out those particulars but did challenge the Liquidator's jurisdiction to have his Claim administered under the Claims Process instead of by the Arbitrator.

9. On October 15, 2020 the Claims Officer submitted an Interim Report to the Court seeking its guidance as to whether the Claims Officer had jurisdiction to continue with the Taylor Claim or if the matter should be addressed by the Arbitrator. On February 18, 2021 the Court issued Reasons for Judgment confirming the Claims Officer has jurisdiction to continue with the Taylor Claim and that this matter is outside the scope of the Arbitrator.

10. On March 11, 2021 the Claims Officer held a teleconference with counsel for the Applicant, Taylor and the Liquidator. Counsel for Pitblado attended on a watching brief. Counsel agreed that the hearing before the Claims Officer would be held by video

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<sup>1</sup> That record consisted of Taylor's Proof of Claim, the Notice of Revision or Disallowance and the Dispute Notice.

conference on May 20, 2021. With respect to the evidence to be presented to the Claims Officer counsel agreed that:

- a) Applicant's counsel would provide the Claims Officer with two Affidavits which have been previously filed in these proceedings, in particular the Affidavit of Jennifer Allen and the Affidavit of Lincoln Wolfe ("Wolfe");
- b) Liquidator's counsel would provide the Claims Officer with the Liquidator's Fifth Report;
- c) Any evidence to be relied on by Taylor's counsel would be submitted in Affidavit form on or before the close of business, April 16, 2021;
- d) If there was any need for any reply evidence to be submitted that would be done before the close of business April 30, 2020;
- e) If there was any need for cross-examination such would be attended to and provided to the Claims Officer before the hearing. Bearing in mind the summary nature of these proceedings, counsel were offered the opportunity to consider posing and responding to questions and points of clarification in writing in lieu of cross-examination;
- f) Any briefs and legal authorities were to be filed the week prior to the scheduled hearing.

11. Ultimately, the evidentiary record before the Claims Officer contained the following materials all previously filed in these proceedings:

- a) Affidavit of Duanne Taylor sworn November 17, 2017;
- b) Affidavit of Duanne Taylor sworn August 30, 2018;
- c) Affidavit of Jennifer Allen affirmed February 8, 2021 which included as Exhibits the Arbitration Award dated April 20, 2016 and The Arbitration Award dated August 24, 2016;
- d) The Fifth Report of Deloitte Restructuring Inc. dated February 8, 2021;
- e) *Wolfe et al v. Taylor et al* 2016 MBQB 26;
- f) *Wolfe et al v. Taylor et al* 2020 MBCA 44 (Addendum 2020 MBCA 51);

Also forming part of the record was the Affidavit of Duanne Taylor sworn March 4, 2015 filed in Court of Queen's Bench, File No. CI 15-01-94251.

12. On May 20, 2021 the parties made submissions to the Claims Officer who reserved decision until today. The Claims Officer has determined that the Taylor Claim should be dismissed. The reasons for decision are as follows:

- a) There is no dispute that Taylor has an employment contract to manage the farming operations of TBF. It is contained in a written document dated January 1, 2008 ("Employment Contract")<sup>2</sup>. Also, there is no dispute that under the terms of the Employment Contract, Taylor is entitled to claim from TBF:
  - i) \$860,608.00 (less statutory deductions) for 2008-2015; and
  - ii) The greater of \$60,000.00 or 18 percent of TBF's profits (less deductions) for 2016;

This was confirmed by the Arbitrator.<sup>3</sup>

- b) The practical problem is that having liquidated the assets and undertaking of TBF and paid the secured creditors, there is unlikely to be funds available in TBF to honour its obligations under the Employment Contract;
- c) EPG, however, may have funds available. The issue before the Claims Officer is whether Taylor has a provable claim against EPG;
- d) The Liquidator's position when it disallowed the Taylor Claim was that Taylor's contract was with TBF therefore there was no claim against EPG;
- e) Applicant's counsel's position is that Taylor has never had a claim against EPG. A review of the procedural history of this dispute, and in particular the litigants' agreement to arbitrate "all issues" in dispute with respect to not only TBF (which was contractually obliged to arbitrate any disputes<sup>4</sup>) but also EPG (which was not bound by such an arbitration provision), makes no mention of Taylor ever having a claim against EPG. For example, in Taylor's March 4, 2015 Affidavit setting out the amounts Taylor claims were owing to him the first issue he identified was what was owing to him under the agreement with TBF. When the litigants agreed to proceed to

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<sup>2</sup> Duanne Taylor Affidavit, March 4, 2015, Exhibit "C"

<sup>3</sup> Arbitration Award, August 24, 2016, pp. 11 and 23

<sup>4</sup> *Wolfe v. Taylor et al* 2016 MBQB 27

arbitrate the issues the agreement was to arbitrate all issues, not just those confined to TBF but to include any disputes relating to EPG.<sup>5</sup> Taylor confirmed this in his Affidavit of November 17, 2017.<sup>6</sup> The issues the parties agreed to address in the Arbitration included "the amount owing to Taylor *by TBF*" (emphasis added). There was no mention of an amount owing to Taylor by EPG;

- f) While the Liquidator's and Applicant's positions are logical the Claims Officer was concerned that neither precluded Taylor from establishing a contract or *quantum meruit* claim against EPG should there be evidence to support same;
- g) Taylor's counsel submitted that "it had always been Taylor's position" that any increase in equity in both EPG and TBF should be included in the profit sharing provisions of his Employment Contract. The problem there is that the profit sharing provisions of the Employment Contract refers to the profits of TBF, not EPG. At the Arbitration Taylor submitted that he and Wolfe always treated TBF and EPG as a single entity though that was contradicted by Wolfe.<sup>7</sup> Taylor's counsel also asserted to the Claims Officer Taylor managed and operated both TBF and EPG;
- h) From the Claims Officer's perspective there is no credible basis upon which to treat these two companies as a single entity. While TBF and EPG are related and are two parts of an integrated farming business they still remain separate legal entities: previous efforts to pierce the corporate veil (albeit for marshalling purposes) were rejected by the Court of Appeal<sup>8</sup>. In this respect:
  - i) TBF and EPG are held equally by Taylor and Wolfe pursuant to their respective personal holding companies, 5606269 Manitoba Ltd. and 5608067 Manitoba Ltd.;
  - ii) TBF is the operating corporation that actually carried on the farming business, employed about 40 people during the growing season and, as detailed above, was the "Employer" under the Employment Contract whereby Taylor was engaged to manage TBF's farming business; and
  - iii) While EPG owned a part of the lands farmed by TBF and there is no evidence it shared in the operating profits of the farming business; nor

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<sup>5</sup> See Arbitration Award, April 20, 2016, p. 3

<sup>6</sup> D. Taylor Affidavit, November 7, 2017, paras. 9(d), 12(b) and 13

<sup>7</sup> Arbitration Award, August 24, 2016, p. 9

<sup>8</sup> *Wolfe v. Taylor* 2020 MBCA 44 at paras. 53 and 56

- i) What does Taylor's Employment Contract actually say? In exchange for the remuneration set out above, Taylor covenants in paragraph 3 to devote the whole of his time, attention and efforts to the business of" TBF (emphasis added). The profit-sharing provision, paragraph 5, states that Taylor is entitled to a percent of the "gross annual profits of the Employer". Under the Employment Contract, that "Employer" is TBF;
- j) It should be noted that with the help of their professional advisors Taylor and Wolfe and their respective holding companies entered into a series of agreements dated January 1, 2008 formalizing their business relationship with TBF including an Unanimous Shareholder Agreement which specifically contemplated TBF entering into the Employment Contract with Taylor on the terms summarized above. There are no similar agreements between Taylor, Wolfe, and their respective holding companies formalizing their relationship with EPG;
- k) As such, based on the documentary evidence, Taylor had a full-time contract with TBF pursuant to which he is entitled to remuneration including profit sharing from TBF for the farming management services he agreed to provide to that entity;
- l) There is no written contract with EPG, nor other evidence of any kind of an arrangement or intention for Taylor to provide services to EPG. Nor is there any factual evidence that the profit-sharing provisions of the Employment Contract should include EPG's profits with TBF's. At paragraph 38 of his November 17, 2017 Affidavit Taylor does assert that "as per the Arbitration Award" the amount of the profits include "18% of any net profits generated by the sale of assets of TBF and EPG" (emphasis added). However, that assertion does not mirror up with the Arbitration Award which clearly limits Taylor's claim to "18% of TBF's profits" (emphasis added)<sup>9</sup>. Aside from such bald assertions the Claims Officer has been presented with no evidence to over-ride the express wording of the Employment Contract;
- m) While Taylor deposed as to his numerous duties with TBF<sup>10</sup> there is no evidence that he provided services to EPG let alone managed or operated EPG. Nor was there evidence that he was otherwise entitled to be compensated directly by EPG on a *quantum meruit* basis. Coincidentally, such financial statements of EPG as were provided disclose its only revenue to be from rental income.<sup>11</sup>
- n) In short, there is no evidentiary or legal basis upon which Taylor can transmute his entitlement under the Employment Contract with TBF into a valid EPG Claim.

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<sup>9</sup> Arbitration Award, August 24, 2016, pp. 7-12 and 23

<sup>10</sup> Duanne Taylor Affidavit, March 4, 2015, para. 25

<sup>11</sup> *Ibid*, Exhibit P

The Taylor Claim is dismissed.

Dated at Winnipeg, Manitoba, this 14<sup>th</sup> day of June, 2021.

A handwritten signature in black ink, appearing to read "David R.M. Jackson", is written over a horizontal line.

David R.M. Jackson, Claims Officer

**Appendix C – BTW Inc. Statement of Claim**

**THE QUEEN'S BENCH**

**Winnipeg Centre**

BETWEEN:

**TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.,**

Plaintiff,

-and-

**BTW INC.,**

Defendant.

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**STATEMENT OF CLAIM**

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**MLT AIKINS LLP**

Barristers and Solicitors  
30<sup>th</sup> Floor – 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)-957-4281

File No. 0056074.00008

Box #3

**FILED OCT 09 2020**

**THE QUEEN'S BENCH**

**Winnipeg Centre**

BETWEEN:

**TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.,**

Plaintiff,

-and-

**BTW INC.,**

Defendant.

**STATEMENT OF CLAIM**

**TO THE DEFENDANT:**

**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 a Manitoba lawyer acting for you must prepare a statement of defence in Form 18A prescribed by the *Queen's Bench Rules*, serve it on the plaintiff's lawyer or where the plaintiff does not have a lawyer, serve it on the plaintiff, and file it in this court office, **WITHIN TWENTY DAYS** after this statement of claim is served on you, if you are served in Manitoba.

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.

**IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGEMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.**

**IF YOU PAY THE PLAINTIFF'S CLAIM**, and \$750.00 for costs, within the time for serving and filing the 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 \$750.00 for costs and have the costs assessed by the court.

**B. ROBINSON  
DEPUTY REGISTRAR  
COURT OF QUEEN'S BENCH  
FOR MANITOBA**

Date: October 9, 2020

Issued By: \_\_\_\_\_

Deputy Registrar  
Address of the Court Office:  
100C – 408 York Avenue  
Winnipeg, MB R3C 0P9

**TO: BTW Inc.**  
Box 157, Saskatchewan Ave E  
Portage la Prairie, Manitoba  
R1N 0L7

**CLAIM**

1. The Plaintiff, Taylor Bros. Farm Ltd. (“**TBF**”), by its Liquidator, Deloitte Restructuring Inc., claims against the Defendant:
  - a) Judgment in the amount of \$99,247.40;
  - b) Pre-judgment and post-judgment interest on the amount of \$99,247.49 pursuant to the terms of *The Court of Queen’s Bench Act*, CCSM c C280;
  - c) Costs of this action; and
  - d) Such further and other relief as this Honourable Court deems just.
2. TBF is a corporation incorporated pursuant to the laws of Manitoba, with its registered office located in the City of Winnipeg, Manitoba.
3. Deloitte Restructuring Inc. is a corporation incorporated pursuant to the laws of Canada, with an office located in the City of Winnipeg, Manitoba.
4. By means of an Order of the Honourable Mr. Justice Toews of the Court of Queen’s Bench of Manitoba pronounced on April 28, 2017 and entered on June 5, 2017 in Court File No. CI 15-01-97066 (the “**Liquidation Order**”), Deloitte Restructuring Inc. was appointed liquidator of TBF (the “**Liquidator**”) pursuant to section 207 of *The Corporations Act*, CCMS c. 225.
5. The Defendant, BTW Inc. (“**BTW**”), is a corporation incorporated pursuant to the laws of Manitoba, with its registered office located in the City of Portage la Prairie, Manitoba.
6. In or about 2013, BTW and TBF entered into an agreement whereby TBF agreed that it would from time to time incur and pay expenses on behalf of BTW, and BTW agreed that it would reimburse TBF for such expenses incurred on its behalf by TBF (the

**“Agreement”**). Further, and in particular, BTW and TBF thereby agreed that the expenses to be incurred by TBF on behalf of BTW which were to be paid by TBF on behalf of BTW and to be reimbursed by BTW to TBF included payments for:

- a) Manitoba Hydro utility accounts;
- b) accounts for various quantities of seeds and chemicals;
- c) wages paid to employees;
- d) Canada Pension Plan and Employment Insurance remittance obligations; and
- e) accounts for Services performed by Northern Interlake Pumpers;

(collectively, the **“Authorized Expenses”**).

7. Pursuant to the Agreement, TBF paid the following invoices issued to BTW, and BTW agreed to reimburse TBF for the following Authorized Expenses in the total aggregate amount of \$95,645.01:

<b>Date of Invoice</b>	<b>Invoice Number</b>	<b>Amount of Invoice</b>
April 1, 2014	No. 286	\$5,013.51
October 10, 2014	No. 317	\$1,762.91
December 15, 2014	No. 319	\$75,376.10
December 31, 2014	No. 320	\$13,334.99
December 31, 2014	No. 321	\$157.50
<b>Total</b>		<b>\$95,645.01</b>

8. In addition to the Authorized Expenses, there is an outstanding intercompany balance owing by BTW to TBF in the amount of \$3,602.39 (the **“Intercompany Debt”**).
9. The Authorized Expenses and the Intercompany Debt are hereinafter collectively

referred to as the Indebtedness). As at the date of preparation of this Statement of Claim, the amount of the Indebtedness is \$99,247.40.

10. Pursuant to paragraph 2(e) of the Liquidation Order, the Liquidator is empowered and authorized (among other things) to receive and collect all monies and accounts now owed or hereafter owing to TBF and to exercise all remedies of TBF in collecting such monies.
11. By letter dated February 23, 2018, the Liquidator demanded that BTW make payment of the Authorized Expenses.
12. By letter dated October 5, 2018, the Liquidator:
  - a) made a second demand upon BTW for payment of the Authorized Expenses;
  - b) demanded that BTW make payment of the Intercompany Debt; and
  - c) demanded that BTW make payment of the Indebtedness in the total aggregate amount of \$99,247.40.
13. Contrary to and in breach of the Agreement, BTW has failed, neglected or refused to pay the Indebtedness to TBF and continues to fail, neglect or refuse to pay the Indebtedness to TBF. The Indebtedness remains due and owing to TBF by BTW.
14. The Plaintiff, TBF, by its Liquidator, Deloitte Restructuring Inc., therefore claims the relief set out in paragraph 1 above.

October 9, 2020

**MLT AIKINS LLP**  
Barristers and Solicitors  
30<sup>th</sup> Floor – 360 Main Street  
Winnipeg, Manitoba R3C 4G1  
**JEFF M. LEE, Q.C./J.J. BURNELL**  
Counsel for the Plaintiff

**Appendix D – BTW Inc. Statement of Defence**

28571 (3)

File No. CI 20-01-08571

**THE QUEEN'S BENCH  
Winnipeg Centre**

BETWEEN:

**TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.,**

Plaintiff,

- and -

**BTW INC.,**

Nov 6 2020 11:42  
807 766195 1 CI 20-01-28571 120  
CHARGE/FEE PAID: 35.00

Defendant.

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**STATEMENT OF DEFENCE**

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FILED  
QUEEN'S BENCH

NOV 06 2020

LAW COURTS  
WINNIPEG

**FAST TRIPPIER CLUNIE WITTMAN LLP**

Barristers and Solicitors  
10 Donald Street  
Winnipeg, Manitoba  
R3C 1L5

**FARON J. TRIPPIER / IRINA VAKUROVA**

Telephone: (204) 943-3311  
Fax: (204) 943-3997

APPVD  
D.C.

**THE QUEEN'S BENCH  
Winnipeg Centre**

BETWEEN:

**TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.,**

Plaintiff,

- and -

**BTW INC.,**

Defendant.

**STATEMENT OF DEFENCE**

1. The Defendant admits the allegations in paragraph 4, 5 of the Statement of Claim.
2. The Defendant denies the allegations in paragraphs 1, 2, 6, 7, 8, 9, 10, 11, 12, 13, 14 of the Statement of Claim, and denies that the Plaintiff is entitled to the relief claimed in paragraph 1 therein, or any relief at all.
3. The Defendant has no knowledge of the allegations in paragraph 3 of the Statement of Claim.

4. In response to paragraph 2 of the Statement of Claim, BTW says that TBF had its registered office in Portage la Prairie.
5. In response to paragraphs 6 and 7 of the Statement of Claim, and the Statement of Claim as a whole, the Defendant denies that BTW and TBF entered into any agreements, whereby TBF would pay expenses on behalf of BTW and thereafter be reimbursed therefor.
6. In response to paragraph 8 of the Statement of Claim, and the Statement of Claim as a whole, BTW denies that there is any intercompany debt between TBF and BTW, and further says that TBF did not have any accounting or books done since 2015. BTW denies that any amount is owing and puts TBF to the strict proof thereof.
7. In further response to the Statement of Claim as a whole, BTW says, as the facts are, that TBF failed to make a claim until marshalling application in the liquidation proceedings bearing the QB File No. CI15-01-97066 failed, and further says that part of its claim is barred by *The Limitation of Actions Act*, C.C.S.M., c. L150
8. In the premises, BTW submits that the TBF's claim is frivolous and vexatious and further that that the Statement of Claim herein should be dismissed with costs.

November 5, 2020

**FAST TRIPPIER CLUNIE WITTMAN  
LLP**  
Lawyers  
10 Donald Street  
Winnipeg, Manitoba R3C 1L5  
**Faron J. Trippier / Irina Vakurova**  
Counsel for the Defendant.

**Appendix E – Northern Sunshine Farms Ltd. Statement of Claim**

CF-17-01-08486

**THE QUEEN'S BENCH  
Winnipeg Centre**

BETWEEN:

**TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.**

Plaintiff

and

**NORTHERN SUNSHINE FARMS (MANITOBA) LTD.**

Defendant

---

**STATEMENT OF CLAIM**

JUN 12 2017

---

**MLT AIKINS LLP**  
Barristers and Solicitors  
3000 - 360 Main Street  
Winnipeg, Manitoba R3C 4G1

**JEFFREY M. LEE / G. BRUCE TAYLOR**  
Ph: (306) 975-7136 / (204) 957-4669  
Fax: (306) 975-7145 / (204) 957-4218

**File No. 56074.8/1702089**

Box # 3

THE QUEEN'S BENCH  
Winnipeg Centre

BETWEEN:

TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.

Plaintiff

and

NORTHERN SUNSHINE FARMS (MANITOBA) LTD.

Defendant

STATEMENT OF CLAIM

TO THE DEFENDANT:

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 a Manitoba lawyer acting for you must prepare a statement of defence in Form 18A prescribed by the *Queen's Bench Rules*, serve it on the Plaintiff's lawyer or where the Plaintiff does not have a lawyer, serve it on the plaintiff, and file it in this court office, WITHIN TWENTY DAYS after this statement of claim is served on you, if you are served in Manitoba.

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.

IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGEMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

IF YOU PAY THE PLAINTIFF'S CLAIM, and \$750.00 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 \$750.00 for costs and have the costs assessed by the court.

June 12, 2017

Issued \_\_\_\_\_

Deputy Registrar

L. CLIMACO  
DEPUTY REGISTRAR  
COURT OF QUEEN'S BENCH  
FOR MANITOBA

To: Northern Sunshine Farms (Manitoba) Ltd.  
315 Minnehaha Ave.,  
West St. Paul, MB R4A 1A5

CLAIM

1. The Plaintiff, Taylor Bros. Farm Ltd., by its Liquidator, Deloitte Restructuring Inc., claims:
  - (a) judgment in the amount of \$1,314,475.61;
  - (b) pre-judgment interest on the amount of \$1,314,475.61 pursuant to the terms of *The Court of Queen's Bench Act*, CCSM c C280;
  - (c) costs of this action; and
  - (d) such further and other relief as this Honourable Court deems just.
2. Taylor Bros. Farm Ltd. is a corporation incorporated pursuant to the laws of Manitoba, with offices located in the City of Portage la Prairie, Manitoba.
3. Deloitte Restructuring Inc. is a corporation incorporated pursuant to the laws of Canada, with offices located at the City of Winnipeg, Manitoba.
4. By means of an Order of the Honourable Mr. Justice Toews of the Court of Queen's Bench of Manitoba pronounced on April 28, 2017 and entered on June 5, 2017 in Court File No. CI 15-01-97066 (the "**Liquidation Order**"), Deloitte Restructuring Inc. was appointed liquidator of Taylor Bros. Farm Ltd. (the "**Liquidator**") pursuant to section 207 of *The Corporations Act*, CCSM, c. C225.
5. The Defendant, Northern Sunshine Farms (Manitoba) Ltd. ("**Northern Sunshine Farms**") is a corporation incorporated pursuant to the laws of Manitoba, with offices located in the City of Winnipeg, Manitoba.
6. From and after January of 2008, Northern Sunshine Farms agreed to purchase from Taylor Bros. Farm Ltd., and Taylor Bros. Farm Ltd. agreed to sell to Northern Sunshine Farms, various quantities of seed, products, agricultural inputs and supplies (collectively, the "**Subject Goods**").

7. From and after January of 2008, Northern Sunshine Farms engaged Taylor Bros. Farm Ltd. to provide Northern Sunshine Farms with custom work, custom trucking services and various related agricultural services (collectively, the "**Subject Services**") and Northern Sunshine Farms agreed to pay Taylor Bros. Farm Ltd. for the Subject Services.
8. On various dates between January of 2008 and June of 2011:
  - a) at the request of Northern Sunshine Farms, Taylor Bros. Farm Ltd. provided the Subject Goods and the Subject Services to Northern Sunshine Farms;
  - b) Northern Sunshine Farms agreed to pay Taylor Bros. Farm Ltd. for the Subject Goods and the Subject Services;
  - c) Taylor Bros. Farm Ltd. issued invoices to Northern Sunshine Farms for the Subject Goods and the Subject Services (the "**TBF Invoices**");
  - d) Northern Sunshine Farms became indebted to Taylor Bros. Farm Ltd. for the amounts of the TBF Invoices (the "**Indebtedness**"); and
  - e) Northern Sunshine Farms made payments to Taylor Bros. Farm Ltd. against the balance owing by Northern Sunshine Farms to Taylor Bros. Farm Ltd. on the Indebtedness.
9. The last payment made by Northern Sunshine Farms to Taylor Bros. Farm Ltd. on account of the Indebtedness was made on June 13, 2011 (the "**June 13, 2011 Payment**").
10. After Northern Sunshine Farms made the June 13, 2011 Payment to Taylor Bros. Farm Ltd., the remaining principal amount of the Indebtedness owing by Northern Sunshine Farms to Taylor Bros. Farm Ltd. was \$1,314,475.61.
11. Pursuant to paragraph 2(e) of the Liquidation Order, the Liquidator was empowered and authorized (among other things) to receive and collect all monies and accounts

now owed or hereafter owing to Taylor Bros. Farm Ltd. and to exercise all remedies of Taylor Bros. Farm Ltd. in collecting such monies.

12. The Liquidator has demanded that Northern Sunshine Farms pay the Indebtedness to the Liquidator, but Northern Sunshine Farms has failed, neglected or refused to do so.
13. The Plaintiff, Taylor Bros. Farm Ltd., by its Liquidator, Deloitte Restructuring Inc., therefore claims the relief set out in paragraph 1 above.

June 12, 2017

**MLT AIKINS LLP**  
Barristers and Solicitors  
30<sup>th</sup> Floor – 360 Main Street  
Winnipeg, Manitoba R3C 4G1  
Ph: (306) 975-7136 / (204) 957-4669  
Fax: (306) 975-7145 / (204) 957-4218  
**Jeff Lee/Bruce Taylor**  
Counsel for the Plaintiff

**Appendix F – Taylor Bros. Farm Ltd. Statement of Claim**

FILED MAR 15 2017

FILE NO. CI17-01-06950

**THE QUEEN'S BENCH  
WINNIPEG CENTRE**

**BETWEEN:**

**NORTHERN SUNSHINE FARMS (MANITOBA) LTD.,**

**Plaintiff,**

**- and -**

**TAYLOR BROS FARM LTD.,**

**Defendant.**

---

**STATEMENT OF CLAIM**

---

**BOUDREAU LAW LLP**  
Barristers and Solicitors  
Avocats et Notaires  
3 St Anne's Road  
Winnipeg, MB R2M 2X9

**J. R. NORMAN BOUDREAU**  
Solicitors for the Plaintiffs  
PHONE NO. 204-318-2688  
FAX NO. 204-231-2628

**THE QUEEN'S BENCH  
WINNIPEG CENTRE**

**BETWEEN:**

**NORTHERN SUNSHINE FARMS (MANITOBA) LTD.,**

**Plaintiff,**

**- and -**

**TAYLOR BROS FARM LTD.,**

**Defendant.**

**STATEMENT OF CLAIM**

**TO: The Defendant**

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 a Manitoba lawyer acting for you must prepare a Statement of Defence in Form 18A prescribed by the Queen's Bench Rules service it on the Plaintiff's lawyer or where the Plaintiff does not have a lawyer, serve the Plaintiff and file it in this court office WITHIN TWENTY DAYS after this Statement of Claim is served on you if you are served in Manitoba.

If you are served in another Province or Territory of Canada or in the United States of America the period for servicing 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.

IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

IF YOU PAY THE PLAINTIFF'S CLAIM, and \$300.00 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 \$300.00 for costs and have costs assessed by the Court.

*March*

Date: ~~February~~ 15, 2017

J. SANDER  
DEPUTY REGISTRAR  
COURT OF QUEEN'S BENCH  
FOR MANITOBA

Issued by: \_\_\_\_\_  
Deputy Registrar

TO: DUANNE TAYLOR  
1A W Hwy  
Portage la Prairie, MB., R1N 3C5

## CLAIM

1. The Plaintiff claims:
  - (a) General damages;
  - (b) Special damages in the amount of \$301,524.21;
  - (c) Aggravated and/or punitive damages in an amount to be proven at trial;
  - (d) Pre-judgment interest at a rate of 1% per month;
  - (e) Post-judgment interest at a rate of 1% per month;
  - (f) Costs; and
  - (g) Such further and other relief as the nature of the case may require and as this Honourable Court may deem just.

3. The Plaintiff, Northern Sunshine Farms (Manitoba) Ltd. ("Northern Sunshine") is a corporation duly incorporated pursuant to the laws of Manitoba, and carries on business as an agricultural grower, importer, and reseller.

4. The Defendant Taylor Bros. Farms Ltd. ("Taylor Bros") is a Corporation duly incorporated pursuant to the laws of Manitoba carrying on business from offices in Portage la Prairie, Manitoba and is engaged in agricultural activities in Manitoba.

### **The Contract**

6. In or around September of 2010 the Plaintiff and Defendant entered into a contract in which the Plaintiff would purchase from the Defendant various agricultural products grown or otherwise procured from the Defendant, including cranberries and various types of beans.

7. The Plaintiff issued Cash Purchase Tickets at certain intervals evidencing receipt of the products ordered.

8. Commencing on or about March 16, 2011, owing to accounting errors or omissions, the Plaintiff inadvertently made a series of payments to the Defendant in excess of the cash purchase tickets issued and in excess of the balance actually due to the Defendant. These tickets include but are not necessarily limited to:

Ticket	Dated
NSF_TB_NAVY_251110	November 25, 2010
NSF_SR_251010	October 25, 2010
NSF_LRK_261110	December 30, 2010
NSF_PINK_181010	October 18, 2010
NSF_TB_PINTO_150610	January 11, 2011
NSF_TB_PINTO_251010	January 11, 2011
NSF_CR_281010	December 27, 2010
NSF_CR_131010	January 12, 2011
NSF_CR_131010B	January 12, 2011

9. In particular, the following overpayments were made by the Plaintiff to the Defendant:

Northern Sunshine Farms Ltd. Cheque # Reference	Date	Amount
3830	March 16, 2011	\$1,524.71
3832	March 25, 2011	\$30,000.00
3835	March 30, 2011	\$20,000.00
3864	May 6, 2011	\$50,000.00
3865	May 6, 2011	\$50,000.00
3906	June 3, 2011	\$50,000.00
3912	June 9, 2011	\$50,000.00
3917	June 10, 2011	\$50,000.00

10. The total amount of money overpaid by the Plaintiff to the Defendant is \$301,524.71.

11. The Plaintiff has demanded repayment from the Defendant on account of the overpayments made. The Defendant has failed or refused and continues to fail or refuse to repay the overpaid amounts.

12. The Plaintiff relies on the equitable principle of unjust enrichment.

13. Accordingly, the Plaintiff respectfully request the Court to grant Judgment against the Defendant as set out in paragraph 1 hereof, with interest fixed at a rate of 1 % per month.

March 15, 2017

**BOUDREAU LAW LLP**  
Barristers and Solicitors  
Avocats et Notaires  
3 St Anne's Road  
Winnipeg, MB R2M 2X9

**J. R. Norman Boudreau**  
Solicitors for the Plaintiffs

**Appendix G – October 23, 2020 Notice of Motion to Dismiss**

**THE QUEEN'S BENCH  
Winnipeg Centre**

BETWEEN:

**TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.**

Plaintiff,

- and -

**NORTHERN SUNSHINE FARMS (MANITOBA) LTD.,**

Defendant.

---

**NOTICE OF MOTION  
MASTER'S UNCONTESTED LIST  
HEARING DATE: Friday, November 6, 2020, at 9:30 a.m.**

---

**FILED OCT 23 2020**

**BOUDREAU LAW**  
Barristers & Solicitors | Avocats et Notaires  
100 – 1619 Pembina Highway  
Winnipeg, MB R3T 3Y6

**J.R. NORMAN BOUDREAU**  
Telephone: 204-318-2688  
Fax: 204-477-6057  
File no. 1902-004

**THE QUEEN'S BENCH  
Winnipeg Centre**

**BETWEEN:**

**TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.**

**Plaintiff,**

**- and -**

**NORTHERN SUNSHINE FARMS (MANITOBA) LTD.,**

**Defendant.**

**NOTICE OF MOTION**

**TAKE NOTICE** that the Defendant Northern Sunshine Farms (Manitoba) Ltd. will make a motion before the presiding Master on Friday the 6<sup>th</sup> day of November, 2020, at 9:30 a.m., or so soon thereafter as the motion can be heard, at the Law Courts Complex, 408 York Avenue, Winnipeg, Manitoba.

**THE MOTION IS FOR:**

1. an Order dismissing the within action for long delay pursuant to Queen's Bench Rule 24.02(1);
2. an Order stipulating that the dismissal of the within action for long delay is made with prejudice to future actions arising from the same facts and circumstances;
3. costs of this motion and the action; and
4. such further and other relief as this Honourable Court may deem just.

**THE GROUNDS** for this Motion are:

1. On June 12, 2017, the Statement of Claim was filed in this matter.

2. On June 27, 2017, Mr. Norman Boudreau of Boudreau Law accepted service of the Statement of Claim on behalf of his client, the Defendant Northern Sunshine Farms (Manitoba) Ltd. (the "Defendant").
3. Since serving the Statement of Claim on June 27, 2017, the Plaintiff has taken no steps to significantly advance this claim against the Defendant.
4. Queen's Bench Rule 24.02(1) provides that if three or more years have passed without a significant advance in an action, the court must, on motion, dismiss the action unless:
  - (a) all parties have expressly agreed to the delay;
  - (b) the action has been stayed or adjourned pursuant to an order;
  - (c) an order has been made extending the time for a significant advance in the action to occur;
  - (d) the delay is provided for as the result of a case conference, case management conference or pre-trial conference; or
  - (e) a motion or other proceeding has been taken since the delay and the moving party has participated in the motion or other proceeding for a purpose and to the extent that warrants the action continuing.
5. Three years have passed without a significant advance in the action, and none of these exceptions in Queen's Bench Rule 24.02(1) apply in the circumstances;
6. Queen's Bench Rule 24.06(1) provides that the dismissal of an action for delay may be a defence to a subsequent action where the Order so allows; and
7. such further and other grounds as counsel may advise and this Honourable Court may permit.

**THE FOLLOWING DOCUMENTARY** evidence will be used at the hearing of the Motion:

1. the pleadings filed herein;
2. the affidavit of Alexander Kapkey sworn October 23, 2020; and
3. such further and other documentation as counsel may advise and this Honourable Court may permit.

October 23, 2020

**BOUDREAU LAW**  
Barristers & Solicitors  
Avocats et Notaires  
100-1619 Pembina Highway  
Winnipeg MB R3T 3Y6  
**J.R. NORMAN BOUDREAU**  
Counsel for the Defendant  
Northern Sunshine Farms  
(Manitoba) Ltd.

**TO:** **MLT AIKINS LLP**  
30 – 360 Main Street  
Winnipeg, Manitoba R3C 4G1  
**JEFFREY M. LEE / G. BRUCE TAYLOR**  
Counsel for the Plaintiff Taylor Bros. Farm Ltd.  
by its Liquidator, Deloitte Restructuring Inc.

**Appendix H – October 29, 2020 MLT Aikins LLP Correspondence**

October 29, 2020

Via E-mail: [nboudreau@boudreaulaw.ca](mailto:nboudreau@boudreaulaw.ca)

Boudreau Law LLP  
Barristers and Solicitors/Avocats et Notaires  
100 – 1619 Pembina Highway  
Winnipeg, MB R3T 3Y6

**Attention: Mr. J.R. Norman Boudreau**

Dear Sir:

**Re: Taylor Bros. Farm Ltd., by its Liquidator, Deloitte Restructuring Inc.  
(Plaintiff) v. Northern Sunshine Farms (Manitoba) Ltd. (Defendant)  
Court File: CI 17-01-08486 (the “Action”)**

We acknowledge receipt of your Notice of Motion in regard to the Action dated October 23, 2020 returnable in Master’s Chambers on Friday, November 6, 2020.

The Notice of Motion seeks relief pursuant to Manitoba Queen’s Bench Rule 24.02(1).

We note that the provisions of Manitoba Rule 24.02(2) provide as follows:

24.02(2) A period of time, not exceeding one year, between service of a Statement of Claim and service of a Statement of Defence is not to be included when calculating time under subrule (1).

In regard to the Action, no Statement of Defence has to date been filed on behalf of the Defendant. Accordingly, Rule 24.02(2) is engaged with the result that one year of time that would otherwise count for the purposes of Rule 24.02(1) is excluded.

In the circumstances, the application under Rule 24.02(1) is defective and does not engage the provisions of Rule 24.02(1).

We ask that you consider the application of Rule 24.02(2) and let us know whether or not you are prepared to withdraw the Notice of Motion on a “no costs” basis.

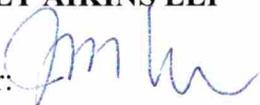
# MLT AIKINS

WESTERN CANADA'S LAW FIRM

We look forward to hearing from you.

Yours truly,

**MLT AIKINS LLP**

Per: 

Jeffrey M. Lee, Q.C.

JML:crb

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

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

**Appendix I – November 5, 2020 Notice of Abandonment**

File No.: CI 17-01-08486

**THE QUEEN'S BENCH  
Winnipeg Centre**

BETWEEN:

**TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.**

Plaintiff,

- and -

**NORTHERN SUNSHINE FARMS (MANITOBA) LTD.,**

Defendant.

---

**NOTICE OF ABANDONMENT**

**FILED**

**NOV 05 2020**

**BOUDREAU LAW**

Barristers & Solicitors | Avocats et Notaires  
100-1619 Pembina Highway  
Winnipeg MB R3T 3Y6

**J.R. NORMAN BOUDREAU**

Solicitor for the Plaintiff  
Telephone: (204) 318-2681  
Fax: (204) 477-6057

File No. 1902-004

THE QUEEN'S BENCH  
Winnipeg Centre

BETWEEN:

TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.

Plaintiff,

- and -

NORTHERN SUNSHINE FARMS (MANITOBA) LTD.,

Defendant.

**NOTICE OF ABANDONMENT**

1. A Notice of Motion in this action has been served on the lawyer for the Plaintiff on October 27, 2020 for, *inter alia*, an Order dismissing the within action for long delay pursuant to Queen's Bench Rule 24.02(1).
2. The Defendant wholly abandons the motion on a without costs basis to either party.

November 2<sup>nd</sup>, 2020

  
J.R. NORMAN BOUDREAU  
Solicitor for the Plaintiff  
BOUDREAU LAW  
Barristers & Solicitors  
Avocats et Notaires  
100-1619 Pembina Highway  
Winnipeg, Manitoba R3T 3Y6

Consent as to Form and Content:

**MLT AIKINS LLP:**

  
JEFFREY M. LEE / G. BRUCE TAYLOR  
Counsel for the Plaintiff Taylor Bros. Farm Ltd. by its Liquidator, Deloitte  
Restructuring Inc.  
30<sup>th</sup> Floor – 360 Main Street  
Winnipeg, MB R3C 4G1

**Appendix J – July 12, 2021 MLT Aikins LLP Correspondence**

July 12, 2021

Fast Trippier Clunie Wittman LLP  
Barristers & Attorneys at Law  
10 Donald Street  
Winnipeg, MB R3C 1L5

**Attention: Mr. Faron Trippier and Ms. Irina Vakurova**  
**Via E-Mail: [ftrippier@ft-lawyers.com](mailto:ftrippier@ft-lawyers.com) and [ivakurova@ft-lawyers.com](mailto:ivakurova@ft-lawyers.com)**

Thompson Dorfman Sweatman LLP  
1700 – 242 Hargrave Street  
Winnipeg, MB R3C 0V1

**Attention: Mr. Ross A. McFadyen**  
**Via Email: [ram@tdslaw.com](mailto:ram@tdslaw.com)**

Dear Sirs/Mesdames:

**Re: Taylor Bros. Farm Ltd., by its Liquidator, Deloitte Restructuring Inc. (Plaintiff) v. Northern Sunshine Farms (Manitoba) Ltd. (Defendant), Court of Queen's Bench of Manitoba, Court File No. CI-17-01-08486 (the "Subject Action")**

As you know, Deloitte Restructuring Inc., Court-appointed liquidator of Taylor Bros. Farm Ltd. (the "**Liquidator**"), filed the Statement of Claim commencing the Subject Action on June 12, 2017 (copy enclosed for your reference).

The Liquidator is in the process of taking steps to determine a proposed course of action in regard to the Subject Action.

In order to enable the Liquidator to make a decision as to a proposed course of action in regard to the Subject Action on an informed basis, we ask that each of your respective offices and your respective clients provide us with copies of any and all documentation in their respective possession or control pertaining to the matters at issue in the Subject Action. Kindly arrange to provide this material on or before Friday, July 30, 2021 (after which date the Liquidator will be making decisions in that regard).

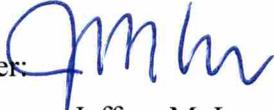
# MLT AIKINS

WESTERN CANADA'S LAW FIRM

We thank you for your attention to this matter.

Yours truly,

**MLT AIKINS LLP**

Per: 

Jeffrey M. Lee, Q.C.

- cc: Deloitte Restructuring Inc.  
Attn: Brent Warga/John Fritz
  
- cc: MLT Aikins LLP  
Attn: JJ Burnell/Anjali Sandhu

CF-17-01-08486

**THE QUEEN'S BENCH  
Winnipeg Centre**

BETWEEN:

**TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.**

Plaintiff

and

**NORTHERN SUNSHINE FARMS (MANITOBA) LTD.**

Defendant

---

**STATEMENT OF CLAIM**

**JUN 12 2017**

---

**MLT AIKINS LLP**

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

**JEFFREY M. LEE / G. BRUCE TAYLOR**

Ph: (306) 975-7136 / (204) 957-4669  
Fax: (306) 975-7145 / (204) 957-4218

**File No. 56074.8/1702089**

Box # 3

THE QUEEN'S BENCH  
Winnipeg Centre

BETWEEN:

TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.

Plaintiff

and

NORTHERN SUNSHINE FARMS (MANITOBA) LTD.

Defendant

STATEMENT OF CLAIM

TO THE DEFENDANT:

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 a Manitoba lawyer acting for you must prepare a statement of defence in Form 18A prescribed by the *Queen's Bench Rules*, serve it on the Plaintiff's lawyer or where the Plaintiff does not have a lawyer, serve it on the plaintiff, and file it in this court office, WITHIN TWENTY DAYS after this statement of claim is served on you, if you are served in Manitoba.

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.

IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGEMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

IF YOU PAY THE PLAINTIFF'S CLAIM, and \$750.00 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 \$750.00 for costs and have the costs assessed by the court.

June 12, 2017

Issued \_\_\_\_\_  
Deputy Registrar **L. CLIMACO**  
DEPUTY REGISTRAR  
COURT OF QUEEN'S BENCH  
FOR MANITOBA

To: Northern Sunshine Farms (Manitoba) Ltd.  
315 Minnehaha Ave.,  
West St. Paul, MB R4A 1A5

**CLAIM**

1. The Plaintiff, Taylor Bros. Farm Ltd., by its Liquidator, Deloitte Restructuring Inc., claims:
  - (a) judgment in the amount of \$1,314,475.61;
  - (b) pre-judgment interest on the amount of \$1,314,475.61 pursuant to the terms of *The Court of Queen's Bench Act*, CCSM c C280;
  - (c) costs of this action; and
  - (d) such further and other relief as this Honourable Court deems just.
2. Taylor Bros. Farm Ltd. is a corporation incorporated pursuant to the laws of Manitoba, with offices located in the City of Portage la Prairie, Manitoba.
3. Deloitte Restructuring Inc. is a corporation incorporated pursuant to the laws of Canada, with offices located at the City of Winnipeg, Manitoba.
4. By means of an Order of the Honourable Mr. Justice Toews of the Court of Queen's Bench of Manitoba pronounced on April 28, 2017 and entered on June 5, 2017 in Court File No. CI 15-01-97066 (the "**Liquidation Order**"), Deloitte Restructuring Inc. was appointed liquidator of Taylor Bros. Farm Ltd. (the "**Liquidator**") pursuant to section 207 of *The Corporations Act*, CCSM, c. C225.
5. The Defendant, Northern Sunshine Farms (Manitoba) Ltd. ("**Northern Sunshine Farms**") is a corporation incorporated pursuant to the laws of Manitoba, with offices located in the City of Winnipeg, Manitoba.
6. From and after January of 2008, Northern Sunshine Farms agreed to purchase from Taylor Bros. Farm Ltd., and Taylor Bros. Farm Ltd. agreed to sell to Northern Sunshine Farms, various quantities of seed, products, agricultural inputs and supplies (collectively, the "**Subject Goods**").

7. From and after January of 2008, Northern Sunshine Farms engaged Taylor Bros. Farm Ltd. to provide Northern Sunshine Farms with custom work, custom trucking services and various related agricultural services (collectively, the "**Subject Services**") and Northern Sunshine Farms agreed to pay Taylor Bros. Farm Ltd. for the Subject Services.
8. On various dates between January of 2008 and June of 2011:
  - a) at the request of Northern Sunshine Farms, Taylor Bros. Farm Ltd. provided the Subject Goods and the Subject Services to Northern Sunshine Farms;
  - b) Northern Sunshine Farms agreed to pay Taylor Bros. Farm Ltd. for the Subject Goods and the Subject Services;
  - c) Taylor Bros. Farm Ltd. issued invoices to Northern Sunshine Farms for the Subject Goods and the Subject Services (the "**TBF Invoices**");
  - d) Northern Sunshine Farms became indebted to Taylor Bros. Farm Ltd. for the amounts of the TBF Invoices (the "**Indebtedness**"); and
  - e) Northern Sunshine Farms made payments to Taylor Bros. Farm Ltd. against the balance owing by Northern Sunshine Farms to Taylor Bros. Farm Ltd. on the Indebtedness.
9. The last payment made by Northern Sunshine Farms to Taylor Bros. Farm Ltd. on account of the Indebtedness was made on June 13, 2011 (the "**June 13, 2011 Payment**").
10. After Northern Sunshine Farms made the June 13, 2011 Payment to Taylor Bros. Farm Ltd., the remaining principal amount of the Indebtedness owing by Northern Sunshine Farms to Taylor Bros. Farm Ltd. was \$1,314,475.61.
11. Pursuant to paragraph 2(e) of the Liquidation Order, the Liquidator was empowered and authorized (among other things) to receive and collect all monies and accounts

now owed or hereafter owing to Taylor Bros. Farm Ltd. and to exercise all remedies of Taylor Bros. Farm Ltd. in collecting such monies.

12. The Liquidator has demanded that Northern Sunshine Farms pay the Indebtedness to the Liquidator, but Northern Sunshine Farms has failed, neglected or refused to do so.
13. The Plaintiff, Taylor Bros. Farm Ltd., by its Liquidator, Deloitte Restructuring Inc., therefore claims the relief set out in paragraph 1 above.

June 12, 2017

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**Jeff Lee/Bruce Taylor**  
Counsel for the Plaintiff

**Appendix K – August 24, 2016 Arbitration Award**

**IN THE MATTER OF AN ARBITRATION**

**BETWEEN:**

**LINCOLN WOLFE and 5606269 MANITOBA LTD.**

**- and -**

**DUANNE TAYLOR and 5608067 MANITOBA LTD.**

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**AWARD**

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**INTRODUCTION**

This is an arbitration of a dispute between Lincoln Wolfe ("Wolfe") and Duanne Taylor ("Taylor"). Since 2008, Wolfe, through 5606269 Manitoba Ltd. ("269"), and Taylor, through 5608067 Manitoba Ltd. ("067") have each owned 50% of the shares of Taylor Bros. Farms Ltd. ("TBF") and Edwin Potato Growers Ltd. ("EPG"). By the end of 2014, relations between them had deteriorated to a point where neither felt that they could continue in this business venture with the other.

Starting in early 2015, both parties initiated a series of applications and court proceedings; some were stayed while others were postponed. During that same time, there were also efforts to negotiate a resolution, agreements signed that would see the companies cease operations and liquidate their assets, an attempt by Taylor and 067 to exercise the "Buy-

Sell” provision in the Unanimous Shareholders Agreement (“USA”), a Notice to Arbitrate executed, and, finally, an appearance before Justice Dewar in January 2016.

Following the decision by Dewar J. to stay the application of TBF and adjourn, *sine die*, the application of EPG, the parties agreed to have all of the matters in dispute referred to arbitration. They decided to postpone a hearing on the specific issues until they received an award answering several preliminary questions including: a clarification of the current status of the USA; whether executing the Agreement for Auction restricts the rights of either party to exercise the Buy-Sell provisions in the USA; and whether the agreements signed in April 2015 remain in effect.

The Preliminary Issues were heard on March 29, 2016 with Ross McFadyen of Thompson Dorfman Sweatman LLP representing Wolfe/269 and Faron Trippier and Chelsea McCrimmon of Campbell Marr representing Taylor/067. Counsel agreed to rely on the documents that had been submitted in the earlier court proceedings as well as briefs prepared for that hearing. The only witnesses called to testify at the hearing were the parties themselves.

In an Award published on April 20, 2016, I ordered “the liquidation of all of the assets of TBF and EPG as provided by s.207 of *The Corporations Act*.” However, prior to that Award being implemented, the parties and the arbitrator held a mediation session which concluded with an agreement to postpone the liquidation until a series of interim steps were completed. As summarized in an email from Ross McFadyen dated May 7, 2016, these steps include:

- an agreement that the parties would lease the lands owned by TBF and EPG for the 2016 crop year on the same terms as the previous year;
- an auction of all of the equipment by the end of July 2016;
- an agreement with FCF to lease certain equipment, up to the time that it is required for auction, on terms equivalent to those used in 2015;
- a hearing to determine the amounts owing to TBF/EPG by either the shareholders or companies controlled by them or from TBF/EPG to the shareholders and/or their companies;

- a continuation of the arbitration with a hearing on all of the outstanding issues to be held from July 5 – 12, 2016;
- a 30 day period following the publication of the Award during which Duane Taylor could exercise the buy-sell rights provided in the USA subject to the condition that the purchase price would be paid in cash and all security and guarantees currently provided by Wolfe, 269 and RLW will be removed on closing;
- if the buy-sell is not exercised within the 30 day period, the remaining assets of TBF and EPG will be liquidated.

Prior to this hearing, counsel reached an agreement that the issues to be determined in this arbitration were:

- 1) The amount owing to or from TBF by 5608067 Manitoba Ltd. (067);
- 2) The amount owing to Taylor by TBF;
- 3) The amount owing to 5606269 Manitoba Ltd. (269) by TBF;
- 4) The amount owing to or from R.L. Wolfe Ltd. (RLW) by/to TBF;
- 5) The amount owing to TBF by Fat Cat Farms Ltd. (FCF).

Counsel also agreed that, for this part of the arbitration, they would continue to rely on the materials submitted at the March 29, 2016 hearing as well provide new briefs that would specifically address these five issues. A number of matters in this dispute arise from work done by the lawyers and accountants who were acting for TBF. While the arbitration process would have benefitted from hearing their evidence, neither side called any witnesses to testify other than the parties themselves.

#### **ISSUE 1. AMOUNTS DUE TO OR FROM 5608067 MANITOBA LTD.**

The financial statements prepared by MNP LLP show that as of December 31, 2013, 067 owed TBF \$1,465,330.00. In 2014, the balance in this account increased by an additional \$313,031.00 has remained at \$1,778,361.00 since then. Of this total, \$1,232,587.00 represents draws taken by Taylor as advances against amounts owing to him under his Employment Agreement with TBF. Those amounts and the Employment Agreement are addressed in the next section of this Award.

Taylor testified that, in addition to amounts owing to him as compensation, an adjustment of more than \$2 million is required to have the 067 shareholder account accurately reflect the value of the assets 067 contributed to TBF (Ex. 105). He claims that errors made when the accounts were initially created were only discovered when he reviewed the 2010 statements. As a result of those errors, 067 was never credited with \$578,000.00 referred to in the Asset Purchase Agreement, dated January 1, 2008 (DT Affidavit, March 4, 2015, Tab D) and the Promissory Note of the same date (Tab F). Taylor argues that 067's shareholder account also needs to be adjusted by \$1,529,633.00 based on calculations prepared by MNP as of December 31, 2013. (Tab S).

What Taylor refers to as the required "equalization dividend" differs by only \$2,000 from the amount that appears in documents prepared by Ryan Turner of MNP and forwarded to the parties on April 29, 2014. Attached to his email were a worksheet and drafts of letters, one of which was prepared for the Bank of Montreal (DT Affidavit, March 12, 2015, Tab K). The letter states:

At the request of the shareholders, as per our correspondence of April 28, 2014, we have been asked to provide direction with respect to a dividend to 5608067 Manitoba Ltd.

In order to correct the shareholder loan balances, we have been asked to prepare a dividend in the amount of \$30,552.66 per Class A Common share or a total of \$1,527,633, which are owned by 5608067 Manitoba Ltd.

This dividend will be considered payable effective May 1, 2014....

While Wolfe agrees that some adjustment to the 067 shareholder account is warranted, the parties have very different recollections of the discussions and the level of agreement reached regarding the amount required "to correct the shareholder loan balances." Taylor maintains that the \$578,000.00 owing to 067 under the terms of the Asset Purchase Agreement is separate from the MNP calculations; Wolfe claims that he never agreed to all of the items on the MNP worksheet and is still unaware of what some of those items refer to. At the hearing, Wolfe accepted that an adjustment of \$747,633, approximately 50% of the \$1,527,633 proposed by MNP, should be made to 067's shareholder account.

The positions put forward by both Taylor and Wolfe could have been strengthened by the testimony of Ryan Turner, the MNP accountant who prepared the dividend calculations and draft letters. Although Mr. Turner was scheduled to give evidence, he was not called by either party with the result that the only evidence is testimony from Taylor and Wolfe and information contained in documents from the earlier proceedings. The documentary evidence is limited and does not fully support the positions taken by either party regarding the amount of the adjustments required to the 067 shareholder account.

In his closing submission, Taylor asked that the 067 shareholder account be adjusted by

Equalization Dividend	\$1,529,633
Other MNP Adjustments	90,000
Assets rolled in from Assumption Agreement	<u>578,000</u>
Total amount owing to 067	<u>\$2,197,633</u>

As noted above, there is a difference of \$2,000 between the amount of the dividend in Tab S of the March 4 Affidavit and the one in Tab K of the March 12 Affidavit. I adopt the \$1,527,633.00 figure as it is mathematically more accurate. I also accept that the MNP calculation excludes two adjustments which, when combined, create another net balance of \$45,000.00 owing RLW to Taylor. That is the equivalent of an additional \$90,000.00 adjustment to the 067 shareholder account.

Taylor argues that the agreements dated January 1, 2008 call for 067 to receive \$578,000 for the assets that it was contributing to TBF. The Asset Purchase Agreement (Tab D), Assumption Agreement (Tab H), the Promissory Note (Tab F), and the minutes of the meeting of the TBF Board of Directors (Tab E) all support that position. However, the documents also show that MNP was aware of that 067 claim both when the adjustments to the shareholder accounts "as at December 31, 2011" were proposed and when they were revised on December 30, 2013 (Tab S). The MNP worksheet makes reference to that issue and includes a note stating:

Previously we had \$578,000 of debt to offset the assets, however this debt was already offset against the hard assets that were rolled into the company with the Section 85 rollover.

Since we can't adjust Lincoln's shareholder account down, we will make a one-sided adjustment to Duanne's.

This note, the contents of the draft letter to BMO, and the absence of any reference in Turner's covering email that the "equalization dividend" excludes \$578,000.00 owing from the purchase of 067's assets, all lead to the conclusion that MNP's proposal includes all of the adjustments necessary "to correct the shareholder loan balances". I also found Taylor's evidence on this issue to be problematic as the rationale he advanced to support a separate claim for this amount changed during the course of the arbitration. Without the benefit of testimony from Ryan Turner or other supporting material, there is insufficient evidence to support Taylor's claim for a \$578,000 adjustment to the 067 account, in addition to the equalization dividend.

In closing argument, counsel for Wolfe argued that the adjustment to the 067 shareholder account should be no more than \$747,633. During his testimony, Wolfe claimed that he could not accept several of the items in the worksheet prepared by MNP because he had "no knowledge" of what those entries represent. Those statements are not consistent with the email exchange between Wolfe and Turner in April 2014. Upon receiving the Turner proposal, Wolfe raised several concerns. These included TBF paying interest on monies advanced by RLW and/or 269, compensation for guarantees provided by Wolfe and entities he controlled that were in excess of guarantees provided by Taylor, and a concern regarding the amount of drawings Taylor was taking from TBF as advances against the compensation he was entitled to receive from TBF.

However, there is nothing in that email exchange or any of the other documents submitted that indicates that Wolfe had a lack of understanding or a particular concern with any of the items shown in the proposed reconciliation of the shareholder accounts. If there are documents that show concerns raised by Wolfe, they could have been produced at the hearing; if concerns were raised by him but not documented, the appropriate party could have been called to testimony to that effect. Since the evidence produced does not adequately support Wolfe's current position, I am satisfied that the adjustment proposed by MNP on April 29, 2014 is correct.

I conclude that the 067 shareholder account should be adjusted to reflect:

Equalization Dividend	\$1,527,633
Items Identified by MNP	<u>90,000</u>
Total Adjustment	<u>\$1,617,633</u>

This adjustment to the 067 shareholder account is separate from what is required to reflect amounts owing to Taylor under the terms of his Employment Agreement with TBF.

## ISSUE 2. AMOUNT OWING TO DUANNE TAYLOR BY TBF

The parties executed a number of agreements dated January 1, 2008 including one in which Taylor Bros. Farms Ltd. agrees to employ Duanne Taylor as "manager of its farming operation". Although the parties agree that the Employment Agreement governs Taylor's entitlement to compensation, they differ on the meaning of terms contained, but not defined in the agreement. Relevant sections of the Employment Agreement include:

### REMUNERATION

4. In consideration of the services to be performed by the Employee, the Employee shall be paid a gross salary of sixty thousand dollars (\$60,000.00) per annum less deductions required by law (the "Salary"). Payment of the Salary shall be by installments made bi-weekly, and shall continue during the term of this Agreement. On the 1<sup>st</sup> day of January in each year hereafter, the Salary shall be reviewed by the Employer and may be increased by an amount to be determined by the Employer.

5. In addition to the above, the employee shall be entitled to ten (10%) Percent of the annual gross profits of the Employer to be determined by the Accountants of the Employer, less the Salary paid to the Employee. For each calendar year of employment hereafter, the Employee's share of annual gross profits shall increase by one (1%) percent per year for a maximum of ten (10) years. The Accountants of the Employer shall determine the annual gross profits of the Employer within one hundred and twenty (120) days of the fiscal year end of the Employer and the Employee's share of the annual net profits of the Employer, if any, shall be paid to the Employee within thirty (30) days thereafter.

### TERMINATION OF EMPLOYMENT

7. This Agreement may be terminated by the Employer or the Employee for any reason upon the giving of eight (8) weeks' written notice....

## MISCELLANEOUS

13. This Agreement represents the entire agreement between the Employer and the Employee and supersedes all previous contracts, agreements, representations or promises and is binding upon the legal representatives, successors and assigns of the parties....

19. Any dispute as to the application or interpretation of any of the terms of this Agreement shall be submitted to arbitration by the parties in accordance with the Arbitration Act (Manitoba) and the arbitrator's decision shall be final and binding on the parties.

As the employer, TBF's rights and obligations contained in the Employment Agreement are subject to the terms of the Amended Unanimous Shareholders Agreement. Sections 2.7 and 3.5 of the USA are particularly relevant to the employment of Duanne Taylor.

2.7 Financial Matters. Except as otherwise provided in this Agreement, or in the usual and regular course of the Corporation's business, no Director or Shareholder may, without the unanimous consent of the Shareholders:

- (n) terminate, or substantially amend the terms of employment of, any of the Shareholders or the Principal of such Shareholder;
- (o) pay any salaries, bonuses or other remuneration of any kind whatsoever to the Directors, officers or Shareholders of the Corporation....

3.5 Employment of Duanne Taylor. Concurrently herewith, the Directors shall cause the Corporation to enter into an Employment Contract with Duanne Taylor upon substantially the same terms and conditions as are contained in a draft of such Contract which is attached hereto as Schedule 3.5....

Wolfe claims that the profit sharing referred to in Section 5 of the Employment Agreement applies only to profits earned from TBF's farm operations. He argues that it does not include profits from EPG as TBF is the only party named in the agreement and should exclude any gains realized on the sale of land as those are not linked to Taylor's role as manager of farming operations. Taylor's benefit from those profits should be limited to those he receives as a 50% shareholder of TBF.

Wolfe does not dispute Taylor's entitlement to share in the profits earned by TBF in 2008 and 2009 and he agrees that Taylor should receive the \$60,000.00 salary called for in

Section 4 of the agreement for 2010 to 2014. However, he rejects Taylor's claim for a share of the 2013 profits that came primarily from the sale of land. Wolfe also maintains that Taylor's employment came to an end on April 30, 2015 when Taylor and Wolfe signed the agreements to operate separately for that year and then liquidate all of TBF and EPG's assets. Wolfe calculates the total compensation payable to Taylor under the Employment Agreement to the end of 2014 is \$595,565.00.

In response to Wolfe's position that the agreement should apply only to TBF's profits, Taylor argues that, in all other respects, he and Wolfe always treated TBF and EPG as a single entity. Taylor also claims that both parties always recognized that increases in the value of land would be considered profits of the company; the only difference between them was when that appreciation would be recognized.

Unfortunately, section 5 of the Employment Agreement is not clear. One sentence states that profit sharing is to be based on "annual gross profits" while another refers to "annual net profits"; neither term is defined in the agreement. While Wolfe testified that he is uncertain of the meaning of either term, there is no record of his ever seeking clarification from the lawyers who drafted the agreement nor were they called to give evidence. While Taylor also admits to uncertainty about Section 5, he nevertheless claims that he is owed approximately \$2.9 million based on applying the prescribed annual percentage to his proposed application of either "gross margins" or "net earnings" of the company for each of the relevant years (DT Brief, Tab 1).

Since no objective evidence was produced to support that gross margin is synonymous with gross profits, Taylor's calculation of his compensation claim based on that approach must be rejected. The other schedule included at Tab 1, which calculates earnings based on "net earnings" is more persuasive as there is nothing in the agreement that restricts profit sharing participation to only profits generated from farm operations as Wolfe argues.

Section 5 states that additional compensation will be based on a percentage of "profits of the Employer". Had the parties wished to have a more restrictive definition of profits apply, they could have done so at the time they executed the agreement. They did not. Since the agreement does not exclude capital gains from the definition of profits, there is no

reason why profits generated by those transactions should not be included in calculating the compensation due to Taylor under the Employment Agreement.

The parties agree on the amount of compensation payable to Taylor for the years 2008 through 2012 and for 2014. While farming operations showed a profit in 2013, it was insufficient to trigger compensation beyond Taylor's base salary of \$60,000.00. However, during that year, TBF purchased and sold land from the Williams Estate and completed a sale of the Tully lands.(Ex. 111). Since neither the Employment Agreement nor the evidence presented provides sufficient support that the profits from these transactions should be excluded from the calculation of Taylor's compensation, I accept Taylor's claim for \$265,053.00 in profit sharing for 2013.

Wolfe argues that Taylor's employment and any entitlement to compensation came to an end prior to the beginning of the 2015 crop year. On April 30, 2015, Wolfe and Taylor executed a number of agreements documenting their earlier decision that TBF and EPG would cease operating and their assets would be liquidated. However, none of those agreements contain any reference to terminating Taylor's employment. TBF continues to exist as a company since the liquidation and wind-up, contemplated to be completed in 2015, have still not occurred.

Section 7 of the Employment Agreement states that termination requires "written notice" by the Employer. There is no evidence that TBF, the Employer, ever provided notice in the required manner. Moreover, decisions by TBF directors and shareholders are subject to terms in the USA which, in Section 2.7(n), states that no Director or Shareholder may "terminate, or substantially amend the terms of employment of, any of the Shareholders or the Principal of such Shareholder" without "the unanimous consent of the Shareholders".

The companies are still in business and continue to own substantial assets. As Taylor's employment has not been terminated, he is entitled to be compensated according to the terms of the Employment Agreement for both 2015 and 2016. In 2015, there were no profits from either operations or the sale of assets and Taylor is therefore entitled to the base salary for that year. Taylor's gross compensation from 2008 through to the end of 2015 is \$860,618.00.

Even though TBF had no active farming operations during 2016, Taylor is entitled to the greater of \$60,000.00 or 18% of any net profits generated by the sale of assets. By the time this Award is published, the auction of equipment owned by TBF and EPG should be complete. If so, it will then be possible to calculate both the profits generated by the auction and Taylor's entitlement to compensation under Section 5 of the agreement.

The appreciated value of the land is potentially more problematic. For land sold as part of a liquidation, the calculations of profit and compensation can be handled in the same manner as those resulting from the sale of equipment. However, as noted in the email from Mr. McFadyen following the mediation of May 7, 2016, the parties agreed:

(7) Following a decision from the arbitration from the issues to be arbitrated during July 5-8, Mr. Taylor will thereafter have "30 days to exercise the "shotgun" buy-sell notice as found in the Amended Unanimous Shareholders' Agreement..."

If all of TBF's equipment was sold at auction, the only assets remaining in the companies at the time provided for the exercise of the contemplated buy-sell notice should be land and accounts receivable, offset by liabilities to third parties and the shareholders or their related companies. If a buy-sell notice is issued, the share price contained in that notice will provide the information necessary to establish a deemed disposition price for the land, regardless of which party exercises the right to buy the shares of the other. That price, less the book value of the land and any costs associated with the transaction, can be used to establish the notional profit on the "sale" of land, a theoretical profit for TBF for 2016, and Taylor's compensation for the current year.

Although Taylor never received either the salary or incentive payments called for in the Employment Agreement, he has withdrawn substantial sums as advances against those entitlements. TBF's records show that those draws have now reached \$1,232,587.00. Once the amount of Taylor's 2016 compensation is determined, it and the \$860,618.00 that has accrued from past years must be set up as a payable by TBF. After taking the required deductions, the first \$1,232,587.00 is to be credited to 067's shareholder account to offset the draws taken by Taylor. Once those advances have been repaid, any further amounts should be paid directly to him.

If Wolfe and Taylor cannot reach agreement on the amount of TBF's 2016 profit, either realized or notional and the amount of Taylor's compensation for this year, those issues will be determined by the arbitrator, following a review of further submissions by the parties.

**ISSUE 3. AMOUNTS DUE TO OR FROM 5606269 MANITOBA LTD.**

The December 31, 2013 Financial Statements prepared by MNP show a balance in the 269 shareholder account of \$1,045,665.92, \$200,000.00 less than the amount owing by TBF at the end of 2012. The parties agree that the difference reflects a reallocation of the \$200,000.00 from the shareholder account to an account payable to RLW. For purposes of this arbitration, they have agreed to ignore that proposed reclassification and accept that 269 is currently owed \$1,245,665.92 by TBF.

**ISSUE 4. THE AMOUNT OWING TO/FROM R.L. WOLFE LTD. BY/TO TBF**

**a) DEBTS ACQUIRED BY RLW FROM CREDITORS OF TBF**

As outlined in Wolfe's Affidavit of August 6, 2015, TBF and EPG had a number of loans outstanding that were supported by guarantees from the shareholder companies, Taylor and Wolfe personally, and by RLW. The secured creditors included the Bank of Nova Scotia ("BNS"), Farm Credit Canada ("FCC"), and PHI Financial Services Canada Limited ("PHI"). Between December 1, 2014 and March 15, 2015, these three creditors all found TBF to be in default of its obligations and exercised their rights to increase the interest rates to the levels provided under the terms of the loan agreements. Upon default, the annual rates of interest on the loans to BNS, FCC and PHI became 19.562%, 19.5618% and 18% respectively. On April 1, 2015, BNS also filed a Statement of Claim against the borrowers and guarantors.

In his affidavit, Wolfe states that he believed the substantial differences between his and Taylor's financial positions left him significantly more exposed to potential claims from the

secured creditors. Accordingly, following TBF defaulting on these loans, Wolfe arranged for RLW to acquire TBF's indebtedness from BNS in June 2015 (Ex. H), from FCC in July (Ex. I) and PHI in August (LW Brief, Tab 3). The balances of the loans as of the time that they were acquired by RLW were:

The BNS loan	\$724,808.95
The FCC loan	\$609,573.81
The PHI loan	<u>\$161,367.34</u>
Total	<u>\$1,495,750.10</u>

While Taylor initially questioned whether RLW was entitled to benefit from purchasing some of the loans at a discount, in closing argument his counsel agreed that there is no dispute about the principal amounts owing by TBF. However, Taylor challenges RLW's right to charge TBF the same rate of interest that was charged by the original creditors once TBF defaulted on its obligations.

Taylor testified that in the summer of 2014 TBF received a term sheet from BMO that would allow the company to expand its credit facility by an amount sufficient to enable TBF to continue servicing the payments on three secured debts, albeit not sufficient to pay them off. The financing was dependant on Wolfe providing his personal and corporate guarantees. When Wolfe refused to provide additional guarantees, the offer of additional financing collapsed, leading to TBF defaulting on the three loans.

Taylor claims that even if Wolfe was no longer interested in continuing with this business relationship, he had an obligation to support TBF through an orderly wind-up of its affairs. In closing argument, counsel referred to decision in Can. Aero v. O'Malley, [1974] SCR 592 and argued that, as a director of TBF, Wolfe's fiduciary duty to act in the best interests of the corporation preclude him or a company he controls from benefitting at the expense of TBF. While it might be acceptable for third party lenders to charge TBF default rates of interest, RLW should only be allowed to charge "his own" company a "reasonable" rate of interest on those same loans.

Wolfe's response is that there was no requirement for him or RLW to provide unlimited guarantees for TBF's indebtedness. In fact, he asserts that he and RLW were already providing more guarantees than "an amount prorated to their shareholdings" as called for

in section 3.4 of the USA. Since all of the loans were in default prior to being acquired by RLW and TBF was already obligated to pay the increased rates of interest, it suffered no harm as a result of the purchase by RLW. The loans were acquired after Taylor and Wolfe had executed the April 30, 2015 agreements confirming their intent to cease operations and liquidate all of the assets of TBF and EPG during 2015. Had those agreements been implemented, the proceeds from the liquidation would have been available to retire the secured debts within a short period of time and stop the interest accruing on them.

Wolfe maintains that Taylor has been the one primarily responsible for the delays in liquidating assets and retiring TBF's indebtedness. To the extent that Taylor believes that there is a benefit to holding the secured debt, either he or FCF always had, and still have, the option to acquire a portion of these debts. On the facts of this case, Counsel for Wolfe rejects the argument that there is any basis for finding any breach of a fiduciary duty by Wolfe. While I agree that Wolfe and RLW will realize a substantial gain from purchasing these secured debts, they will not have not done so at the expense of TBF which is in the same position it was when those debts were owned by the original creditors.

The evidence shows that Wolfe is benefitting from his superior financial resources. There is none that that supports Taylor's claim that TBF should receive a reduced rate of interest solely because RLW now owns the secured debts formerly held by BNS, FCC and PHI. RLW is entitled to charge TBF interest at the rates specified in the loan agreements from the time it acquired those debts until they are repaid. Tables attached to the Wolfe brief calculate the interest that has accumulated up to July 2016. Those balances are:

	Amount Acquired	Current Balance	Current To
BNS Loan	\$724,808.95	\$908,951.01	July 15/16
FCC Loan	\$609,573.81	\$724,808.95	July 20/16
PHI Loan	<u>\$161,367.34</u>	<u>\$190,082.49</u>	July 27/16
Totals	<u>\$1,495,750.10</u>	<u>\$1,823,842.45</u>	

It is anticipated that these loans and the accumulated interest will either be repaid from the proceeds of the sale of TBF/EPG assets or accounted for in the exercise of the buy-sell agreed to during the mediation of May 7, 2016. Interest, at the specified rates, for the period from the July dates to the date of final can be calculated at that time.

**b) CLAIMS FOR OTHER AMOUNTS OWING BY OR TO RLW**

Separate from the amounts owing to RLW for the secured loans it acquired from TBF's creditors, Taylor asserts (DT Brief, para. 33) that RLW owes TBF more than \$1 million. This represents the total of:

- 1) a recalculation of the reconciliation of expense allocations between TBF and RLW for the years 2010 to 2014;
- 2) charges for the use of TBF equipment, inventory and labour following the last reconciliation in October 2014;
- 3) land rent for 2015;
- 4) rent for the use of equipment in 2015; and
- 5) the purchase of equipment.

The largest and most contentious amounts are those in the first two categories. In closing, Taylor's counsel argued that RLW owes TBF \$471,244.66 for the years 2010 to 2013 (DT Affidavit, March 4, 2015, Tab U). Since no other documents or witnesses were produced to support this claim, its success depends on the information contained in the affidavit itself. The relevant sections include:

**Amounts Owing to Taylor Bros. Farm by Lincoln Wolfe**

19. Mr. Wolfe and his related companies owe money to TBF. Attached hereto and marked as "Exhibit "U" is a copy of a calculation which I have prepared which sets out my proposed adjustments to reflect the true financial picture.

20. Exhibit "U" starts with an opening balance of \$675,788.00, an amount shown as a starting balance, showing the payable amount to Mr. Wolfe, as at December 2013, from TBF.

21. Then, I have added the amounts that Mr. Wolfe, or RLW, owe to TBF, as a result of Mr. Wolfe's unilateral decisions and the work he has done with TBF's assets that ultimately is at the expense of TBF and for the sole benefit of RLW. The notes in Exhibit "U" are my own, and reflect my calculations of the proper amounts owing to TBF by Mr. Wolfe in that regard.

22. The net result, based upon this calculation, is that Mr. Wolfe, or RLW owes TBF \$1,066,882.00.

As stated at the bottom of Exhibit "U", \$1,066,882.00 is the total of the changes proposed by Taylor. If all of these were accepted, the result would be a balance owing by RLW of

\$391,094.00. At the hearing, Taylor testified that this balance should be reduced by a further \$102,663.00.

The fundamental problem with this claim is not only in the calculations but rather with the explanatory notes in Exhibit "U" and the contents of the affidavit. Taylor states that the exhibit sets out what he refers to as "my proposed adjustments" and that the notes are "my own, and reflect my calculations of the proper amounts owing to TBF by Mr. Wolfe...". While I accept that this exhibit accurately shows the result that Taylor now wishes the reconciliation for the years in question would have achieved, he offers no evidence to show that he raised any concerns at the relevant time or that the process, as completed, did not conform to the cost sharing agreement established by the parties.

On this issue of the reconciliation process, I find that the testimony of Lincoln Wolfe more convincing. His description of the parties' decision to allocate shared costs based on seeded acreage is reasonable. It provides an efficient alternative to having to track a myriad of individual cost items and prevents having to deal with numerous disputes that would inevitably arise if the parties had to continually establish their proportionate use of shared equipment and labour. Its benefits present a reasonable explanation for why the parties would agree to include as shared costs, expenses that might benefit one operation more than the other. Finally, this approach helps one understand why the parties would also agree to include a number of costs, such as those associated with the motor home, that they were knew were incurred for the benefit one or both of the shareholders personally rather than either of their farming operations.

Following a review of the evidence presented at the hearing, I am satisfied that Wolfe and Taylor both received significant benefits from their arrangement. Taylor's request to have the 2010 – 2014 cost reconciliations recalculated now could only succeed if there was evidence showing that the result of the process, agreed to by the parties was flawed. Without that evidence, Taylor's current opinion of what should have been done in the past falls far short of that requirement.

During his testimony, Wolfe acknowledged that RLW should be charged for one item on the list in Ex. U. While he agreed that an adjustment was warranted for feeding cattle belonging to RLW, Wolfe maintained that \$1,500 was a more realistic annual charge than

the \$6,000 proposed by Taylor. I find that RLW should be charged \$2,000 per year or a total of \$6,000 for three years.

Taylor also asserts that RLW owes TBF \$149,547.04 for expenses incurred following the 2014 reconciliation and \$108,212.13 for the Pickett Combine RLW acquired at the end of its lease. These demands are a reduction from the \$173,899.58 and \$273,904.99 listed in Tab 3 of Taylor's July 6, 2016 Brief which states:

52. A summary of these invoices which properly apportion expenses between the two companies is found at Tab 3 of the brief and totals, \$447,804.57.

There are problems with the nature of the charges being claimed, the rates at which the amounts are calculated, and, in some cases, the lack of any apportionment of the costs between the parties. The invoices come from TBF, a company owned equally by Taylor and Wolfe, and are to a company owned by one of TBF's shareholders. The invoices were issued only after the relationship between the shareholders had broken down and were prepared by people working for Taylor.

Several invoices charge labour at \$100 per hour. This "shop rate" is 500% of both the cost actually incurred by TBF and the rate historically used by the parties when reconciling accounts between them. These and some of the other invoices use Taylor's assessment of what market rates are for the equivalent services. He testified that using these rates was based on his belief that, since TBF was no longer operating, Wolfe's company should be treated like a third party rather than a shareholder. I find that rationale to be curiously inconsistent with the position Taylor has taken in his other claims. If TBF should be considered to still be operating for determining Taylor's compensation under the terms of his Employment Agreement, Wolfe and his companies must be considered to be current shareholders of this operating entity.

When invoice 332 relating to the Pickett Combine is removed, the invoices for services Taylor claims were provided by TBF after October 2014 total \$173,899.58. The amounts in invoices 330, 333, 335, and 338 are rejected; those in invoices 324, 325, and 328 are reduced to reflect a labour rate of \$20.00; invoices 323, 325, and 329 are adjusted to reflect the agreed 40.81% apportionment ratio. Following these adjustments, the

approved amount of these claims totals \$38,256.36, or 9.74% of the \$392,700.56 amount upon which interest was calculated in invoice 335. Interest, when recalculated to apply to the amount actually approved, becomes \$765.12. Excluding the Pickett Combine, the total of the claims allowed from Tab 3 is \$39,021.48.

Wolfe and Taylor used a number of pieces of equipment in their farming operations, some of which were acquired under capital leases. Wolfe testified that the agreement between the parties, as evidenced by past practice, was to include lease payments in the annual reconciliation and give the party named in the lease the right to exercise the purchase option at the end of the term. Included in the leased equipment is a Pickett Combine which was financed through a lease with National Leasing Group Inc. The lease documents (DT Brief, Tab 4), name R.L. Wolfe and Lincoln Wolfe as the lessee. However, TBF's banking statements show that, until the final payment in October 2014, all lease payments were actually made by TBF, not RLW.

In cross examination, Taylor agreed that this Pickett Combine was one of many pieces of equipment shared by TBF and RLW for the crop years 2009 through 2014. Accordingly, the costs associated with it, including lease payments, were included in the reconciliation of accounts for each of those years. He also acknowledged that TBF was the lessee for some leased equipment and, as such, acquired that equipment at the end of those leases with no compensation payable to RLW for its contribution of over 40% of the lease payments. Taylor argues that the lease on the Pickett combine is different from the others. Since all but the final lease payment came from TBF's bank account, he claims that RLW had no right to make the final payment and exercise the purchase option for itself.

I accept that the lease payments for the Pickett Combine should have been made by RLW and not TBF. If, as a result of making those lease payments, TBF had suffered a loss or material disadvantage, Taylor's claim might have to be considered on equitable grounds. However, these payments were all included in the annual reconciliation and TBF has not shown that it suffered any direct loss. Accordingly, there is no reason why TBF and RLW should not follow their historic practice that gives the named lessee the right to acquire the leased property at the end of the lease term. I find that RLW was entitled to purchase

the Pickett Combine and TBF has not established a claim that it should be compensated as a result of RLW exercising its right to do so.

Wolfe agrees that RLW owes some amounts to TBF for the period following the last reconciliation. The Statement of Account (LW Brief, Tab 5) includes \$260,675.28 as the proposed reconciliation for 2014. Wolfe, like Taylor, provided limited material to support his position and, as noted earlier in this Award, neither party called any other witnesses. Having to rely only on the evidence presented by the parties, I find that the statement included at Tab 5 provides the most reliable starting point for determining the balance of the account between RLW and TBF.

That statement shows a balance of \$679,465.73 owing to RLW at December 2013. While I accept the entries included in this statement of account, I agree with Taylor that interest at 7.5% is excessive in the current environment; a 6% rate is more appropriate. When 6% rather than 7.5% is applied, the closing balance in the statement of account is reduced from \$611,207.22 to \$583,214.93. Further reductions are required to reflect a \$6,000.00 charge for cattle feed, \$39,021.48 for expenses incurred after the 2014 reconciliation, and an additional \$3,601.72 interest charge for those items. The revised balance in the RLW account as of July 2016 is \$534,591.73.

#### **ISSUE 5. AMOUNTS OWING BY FAT CAT FARMS LTD. (FCF) TO TBF**

On April 30, 2015, RLW and FCF, companies owned separately by Wolfe and Taylor, signed a number of agreements whereby they would purchase certain equipment from TBF and rent other assets for use during the 2015 crop year. FCF agreed to purchase \$54,738.00 of equipment, pay \$100,000.00 for the rental of other equipment until it was sold through the planned auction, and lease a portion of the TBF/EPG land for the 2015 crop year at a rate of \$89,100.00. Including GST, these commitments total \$256,029.90.

The payments for the land lease and \$50,000 of the equipment rental were to come from proceeds of the liquidation of TBF assets. The other \$50,000 for equipment rent was to be paid on May, 15, 2015. Rather than paying the specified amount, FCF delivered a

cheque for \$11.30 along with a list of payments made by FCF or BTW, another company controlled by Taylor, to creditors of TBF that total \$49,988.70.

Since learning that Taylor had claimed a set off of virtually the entire rental payment, Wolfe has consistently maintained that it constituted a breach of the agreement. Wolfe has also questioned whether certain expenses are even applicable to TBF. However, neither the documentary evidence (LW Affidavit, August 6, 2015, Tab D), nor testimony by either party provides much assistance in clarifying the validity of the individual charges.

In his Affidavit dated September 14, 2015, Taylor states that these payments to "third party creditors" were made in "the best interest of Taylor Bros., the shareholders and in performance of the Rental Agreement." (par. 11). A review of the invoices shows that 4 represent payments to third parties and 5 are payments to FCF for wages and mileage charges.

Without additional evidence, it cannot be determined whether all of the invoices represent obligations of TBF. The limited information included with the invoices raises questions and concerns more than it provide answers. Invoice 2, is a claim to pay FCF \$7,864.20 for "Office, Auction Preparation, Inventory and Auction Move." The invoice, dated less than two weeks after the parties agreed to have an auction, shows time charges that are seem suspect in relation to the description in the invoice. Invoice 3 has FCF charging TBF labour rates at \$105.00 per hour. As discussed earlier in this Award, that rate is unacceptable when the evidence shows that past practice has been to charge at the actual cost of \$20.00 per hour. Using the lower rate would reduce the invoice by more than \$3,000.00. Three invoices, totalling \$15,173.53, are for wages to people who were working for both TBF and FCF. Some information showing how FCF determined the amount to allocate to TBF should be provided before the invoice is approved.

Whether FCF acted improperly when it made payments to itself and people in its employ, and claimed those payments as offsets to the amount it owed under the rental agreement is an issue that needs to be resolved. However, in both quantum and consequence, it pales when compared to other issues in dispute and was not adequately addressed by either party at the hearing. The validity of each of these charges is a matter that should be resolved by the parties through direct negotiations. If they cannot reach an agreement

on which of the invoices, and the amount for each, that are rightfully the responsibility of TBF, they can make additional submissions for a supplementary award.

In the agreements signed on April 30, 2015, Wolfe and Taylor agreed that FCF would pay \$100,000 for the use of specified equipment between April 30 and the auction which was intended to occur by the end of July. At a mediation held on May 7, 2016, they agreed to that the same rental rate, pro-rated to apply to the value of equipment actually being used, would apply this year. Notwithstanding two negotiated agreements using a rental rate of \$100,000 for use of the equipment for two to three month periods, Wolfe claims that FCF should be charged \$706,770.86 for using that equipment between August and November of last year. This amount is based on his assessment of "fair market value rent." (LW Brief, par. 46; Tab 6).

FCF does not dispute that, when the planned auction did not occur, it continued to use the equipment through the fall of 2015. While Taylor agrees that TBF is entitled to some additional rent, he testified the amount claimed by Wolfe is excessive. Since Taylor estimates that the equipment should sell for approximately \$1 million at auction, the rent claimed by Wolfe for the additional few months' use is equal to 70% of the equipment's current value. Taylor suggests \$50,000.00 as a reasonable rent for the equipment during the balance of 2015.

The best evidence of an appropriate rent for the use of the equipment is the \$100,000.00 that the parties themselves agreed to on two separate occasions. This makes the amount proposed by Wolfe seem punitive and Taylor's suggestion appear low. During 2015, FCF had use of the equipment for twice the length of time covered by the initial agreement. An additional rent of \$100,000 for this extended period is consistent with the rent the parties agreed to both earlier in 2015 and again in 2016.

Wolfe claims that FCF owes an additional \$215,000.00 for a quantity of chemicals that belonged to TBF and were not included in the assets purchased on April 30, 2015. (LW Brief, par.47). Although the Brief states that, in an earlier offer, FCF acknowledged that the chemical "was owned by TBF", Taylor testified that it was actually owned by BTW. He explained that the reference to TBF in the offer was for purposes of identifying where the chemical was located, not who owned it. In the absence of any other supporting evidence,

and the plausible explanation Taylor gave for the reference to TBF in the earlier offer, I conclude that this part of Wolfe's claim cannot succeed.

Wolfe claims that TBF should be compensated by FCF for not delivering all of the rented equipment to the auctioneer by the agreed deadline of June 30, 2016. On July 8, Taylor acknowledged that FCF had not delivered all of the equipment scheduled to be auctioned on July 26, 2016. He testified that the auctioneer, in verbally extending the final delivery date to July 11, agreed that it would not compromise the realizable value of the equipment at auction. While that may be the case, the deadline was part of an agreement between the parties, not between FCF and Ritchie Bros. The parties had agreed that the rent for equipment used by FCF in 2016 would be \$29,530.00 plus GST for a total of \$31,006.50. The use of the equipment for an additional 11 days represents an increase of 18% to the term. A corresponding increase in rent is \$5,315.40 plus GST for a total of \$5,581.17.

In his Brief (par. 49), Wolfe states that TBF should be awarded \$25,000.00 for the damage he claims occurred to the equipment while it was being used by FCF. This figure is an "estimate" and no evidence was produced to show that FCF's use of equipment during the rental period or the 10 day extension caused any damage or created any measurable loss to TBF. Accordingly, there is no award for this claim by Wolfe.

Under the terms of the settlement reached in the mediation, FCF was to make certain payments for the use of equipment and the lease of land for 2016. To the extent that all of those payments have not yet been made, they remain owing by FCF.

At the hearing, Taylor submitted a list of invoices totalling \$58,182.12. Although these were obligations of TBF, they were paid FCF. (Ex.109). The expenses in Ex.109 appear to be made to third parties and represent continuing, rather than any new commitments by TBF. Wolfe raised no questions regarding the legitimacy of the payments other than the costs associated with the two way radios. On balance, I accept that FCF is entitled to credit for the \$58,182.12 it paid on behalf of TBF.

The balance owing to TBF by FCF is the result of the following charges and credits:

#### Charges

1. From the 2015 agreements	\$256,029.90
2. Equipment rent to November 2015	100,000.00
3. Equipment rent for 2016	31,006.50
4. Equipment rent for July, 2016	<u>5,581.17</u>
Total charges	<u>\$392,617.57</u>

#### Credits

1. Payments made by FCF in 2015*	\$ 49,988.70
2. Cash payment of May 15, 2015	11.30
3. Payments made by FCF in 2016	<u>58,182.12</u>
Total credits*	<u>\$108,182.12</u>

\* The amount of credit for the 2015 payments is subject to a final determination.

There remains a question regarding the validity of the \$49,988.70 that FCF claimed as off sets in 2015. If all of the 2015 payments are accepted, either as a result of negotiations between the parties or by determination of the arbitrator, the balance owing by FCF would be \$284,435.45 plus interest at 6%. The outstanding balance will increase by an amount equal to that of any adjustments made to the total of the 2015 invoices.

#### SUMMARY OF THE AWARDS

1. The 5608067 Manitoba Ltd. shareholder account is adjusted by \$1,617,633.00.
2. Under the terms of his employment agreement with TBF, Duanne Taylor is owed:
  - a) \$860,618.00 (less statutory deductions) for 2008-2015
  - b) The greater of \$60,000.00 or 18% of TBF's profits (less deductions) for 2016.
3. TBF owes 5606269 Manitoba Ltd. \$1,245,665.92.
4. TBF owes R.L. Wolfe Ltd.
  - a) \$1,823,842.45 for the loans it acquired from the secured creditors, and
  - b) \$534,591.73 for amounts arising from transactions with TBF.
  - c) The balances in both a) and b) are subject to interest at 6% per annum from July 2016 until paid.
5. Fat Cat Farms Ltd. owes TBF an amount that is not less than \$284,435.45 or greater than \$342,446.75. The final amount is to be determined following the final resolution of the validity of payments made by FCF in 2015. The balance, when determined, will be subject to interest at an annual rate of 6%.

## CONCLUSION

This arbitration has been long and challenging. Fortunately, the parties and arbitrator both benefited from the assistance of able counsel. While that made it possible to conclude most issues, some require information that was not available at the time of the hearing or by the writing of this award. Accordingly, I retain jurisdiction in this matter and remain available to provide clarification of the terms of this award, any assistance required for its implementation, and to receive further submissions on matters that remain outstanding.

While there was nothing in either the parties' conduct during the arbitration process, or in the conclusions in this award that I feel warrant an award of costs at this time, I am open to hearing from counsel on this issue. In the meantime, each party is being assessed an equal share of the cost of the arbitration.

I look forward to receiving confirmation that the remaining issues have been satisfactorily resolved or receiving the information and submissions necessary to conclude matters through a continuation of the arbitration.

This award is made and published on the 24<sup>th</sup> Day of August, 2016 at Winnipeg, Manitoba.

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Harvey L. Sexter  
Arbitrator

**Appendix L – 5608067 Manitoba Ltd. Collection Letter**

October 5, 2018

Tel: (204)944-3586  
Fax: (204)947-2689  
www.deloitte.ca

**Private and confidential**

5608067 Manitoba Ltd.  
Hwy 1A W  
Portage La Prairie, MB R1N 3C5

Dear Sir:

**Subject: Taylor Bros. Farm Ltd.**

In accordance with the August 24, 2016 Arbitration Award between Lincoln Wolfe (and 5606269 Manitoba Ltd.) and Duanne Taylor (and 5608067 Manitoba Ltd.), the Summary of Awards detailed therein provided for the following.

*The 5608067 Manitoba Ltd. shareholder account is adjusted by \$1,617,633.00.*

As further detailed in the Arbitration Award, as at December 31, 2014, the Taylor Bros. Farm Ltd. ("TBF") financial statements disclosed a balance owing by 5608067 Manitoba Ltd. to TBF of \$1,778,361.00, and this balance had not changed as at the date of the Arbitration Award.

Accordingly, taking into consideration the arbitrator's decision to adjust the shareholder loan account by \$1,617,633.00, the Liquidator is requesting payment of the residual balance owing by 5608067 Manitoba Ltd. to TBF in the amount of **\$160,728.00**, calculated as follows:

Balance as at December 31, 2014	\$ 1,778,361.00
Arbitrator's Adjustment	(1,617,633.00)
Amount Owing	\$ 160,728.00

All remittances should be made payable to Deloitte Restructuring Inc., Liquidator of Taylor Bros. Farm Ltd., 2300 – 360 Main Street, Winnipeg Manitoba R3C 3Z3. **The amount outstanding is due and payable by Friday, October 12, 2018.**

If you have any questions, please contact the undersigned at (204)944-3586.

Yours truly,

**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: John R. Fritz

**Appendix M – Fat Cat Farms Collection Letter**

October 5, 2018

**Private and confidential**

Fat Cat Farms Ltd.  
Hwy 1A W  
Portage La Prairie, MB R1N 3C5

Tel: (204)944-3586  
Fax: (204)947-2689  
www.deloitte.ca

Dear Sir:

**Subject: Taylor Bros. Farm Ltd.**

In accordance with the August 24, 2016 Arbitration Award between Lincoln Wolfe (and 5606269 Manitoba Ltd.) and Duanne Taylor (and 5608067 Manitoba Ltd.), the Summary of Awards detailed therein provided for the following.

*Fat Cat Farms Ltd. ("FCF") owes Taylor Bros. Farm Ltd. ("TBF") an amount that is not less than \$284,435.45 or greater than \$342,446.75. The final amount is to be determined following the final resolution of the validity of payments made by FCF in 2015. The balance, when determined, will be subject to interest at an annual rate of 6%*

As the final amount owing by FCF to TBF is still subject to determination by the arbitrator in the arbitration proceedings, regardless of the final determination, the minimum amount due is \$284,435.45. Accordingly, subject to the final determination by the arbitrator which may result in additional amounts owing by FCF to TBF, the Liquidator is requesting payment of the minimum amount, plus interest at 6% per annum, of **\$321,798.17** owing as at October 5, 2018 calculated as follows:

Date	Interest (6%)	Total
24-Aug-16	-	284,435.45
24-Aug-17	17,066.13	301,501.58
24-Aug-18	18,090.09	319,591.67
5-Oct-18	2,206.50	321,798.17

All remittances should be made payable to Deloitte Restructuring Inc., Liquidator of Taylor Bros. Farm Ltd., 2300 – 360 Main Street, Winnipeg Manitoba R3C 3Z3. **The amount outstanding is due and payable by Friday, October 12, 2018.**

If you have any questions, please contact the undersigned at (204)944-3586.

Yours truly,

**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: John R. Fritz

## **Appendix N – Sales and Information Package**



# **Claims Sales and Information Package**

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

November 30, 2021

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

Tel.: 204-944-3586  
Fax: 204-947-2689

Attention: John R. Fritz

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## **APPENDICES**

Appendix A – August 24, 2016 Arbitration Award

Appendix B – October 5, 2018 Demand Letter

Appendix C – Northern Sunshine Farms (Manitoba) Ltd. Statement of Claim

Appendix D – BTW Inc. Statement of Claim

Appendix E – BTW Inc. Statement of Defence

# Invitation for Offers

On April 28, 2017, Deloitte Restructuring Inc. ("**Deloitte**") was appointed as Liquidator (the "**Liquidator**") of Taylor Bros. Farm Ltd. ("**TBF**") and Edwin Potato Growers Ltd. ("**EPG**") (collectively the "**Companies**") pursuant to an Order of the Honorable Justice V. Toews of the Court of Queen's Bench for Manitoba (the "**Court**"). The Liquidator is offering for sale, the Liquidator's right, title, and interest in, or to the following three (3) claims (collectively the "**Claims**"):

1. TBF's claim against Fat Cat Farms Ltd. ("**FCF**") (the "**FCF Claim**") pursuant to the Arbitration Award of the Arbitrator, Mr. Harvey L. Secter, made and published on August 24, 2016 (attached hereto as Appendix A), as particularized in the October 5, 2018 demand letter from the Liquidator to FCF (attached hereto as Appendix B);
2. TBF's claim against Northern Sunshine Farms (Manitoba) Ltd. ("**NSF**") (the "**NSF Claim**"), as pleaded in the Statement of Claim filed on June 12, 2017 in Court File No. CI17-01-08486 (attached hereto as Appendix C); and
3. TBF's claim against BTW Inc. ("**BTW**") (the "**BTW Claim**"), as pleaded in the Statement of Claim filed on October 9, 2020 in Court File No. CI20-01-28571 (attached hereto as Appendix D) (also see the Statement of Defence filed on November 6, 2020 attached hereto as Appendix E).

Sealed offers for the purchase of any one or more of the Claims of TBF will be received by Deloitte, in its capacity as Liquidator of TBF and EPG, until **5:00 p.m. (CST) on Tuesday, January 4, 2022**.

Further details on the Claims can be found in the materials appended to this claims sales and information package (the "**Claims Sales and Information Package**").

This Claims Sales and Information Package is not intended for general circulation or publication, nor is it to be reproduced or used for any purpose other than that outlined herein. The Liquidator does not assume responsibility or liability for losses occasioned to any parties as a result of the circulation, publication, reproduction, or use of this Claims Sales and Information Package.

The information provided herein was obtained from the books and records of the Companies and information compiled since Deloitte's appointment as Liquidator. The information is being provided for the sole use of prospective purchasers in considering their interest in acquiring any or all of the Liquidator's right, title and interest in or to the Claims and does not purport to contain all of the information that a prospective purchaser may require. Prospective purchasers should conduct their own investigations and due diligence on the Claims and the information contained in this Claims Sales and Information Package. The Liquidator specifically notes that it has not independently verified or audited any of the information contained herein. The Liquidator provides no representation or warranty as to the accuracy or completeness of the information contained in this Claims Sales and Information Package and shall have no liability for any representations expressed or implied herein, or for any omissions from this Claims Sales and Information Package or for any other written or oral communication transmitted to prospective purchasers in the course of their evaluation of the Claims. Under no circumstances shall any of the Companies' employees or former employees be contacted directly or indirectly by any potential bidder: (i) to answer any questions regarding the possible acquisition of the Liquidator's right, title and interest in or to one or more of the Claims; or (ii) to request additional information.

The Liquidator’s right, title and interest in, or to the Claims is being offered for sale on an “as is, where is” basis. The Liquidator makes no representations, expressed or implied, as to the description, validity, statutory bars, probability of success or value of the Claims. Any purchaser will be asked as a condition of sale to sign an acknowledgement that they have reviewed and satisfied themselves as to the merits of the Claims.

The Terms and Conditions of Sale are detailed later in this Claims Sales and Information Package along with the following key dates for the process:

<b>Event</b>	<b>Timing</b>
Offer deadline	5:00 p.m. CST on January 4, 2022
Closing date	On or before 15 days after the date of a vesting order granted by the Court or such other date as agreed to by the Liquidator and the Purchaser.

The highest or any offer need not be accepted by the Liquidator. Offers shall be subject to the attached Terms and Conditions of Sale which shall be deemed to form part of the offer.

Should you be interested in purchasing the Liquidator’s right, title and interest in or to any one or more of the Claims and require further information, please contact John Fritz by phone at 204-944-3586 or by email at [jofritz@deloitte.ca](mailto:jofritz@deloitte.ca).

# Terms and Conditions of Sale

Deloitte Restructuring Inc., in its capacity as Court Appointed Liquidator (the "**Liquidator**") of Taylor Bros. Farm Ltd. ("**TBF**") and Edwin Potato Growers Ltd. ("**EPG**") (collectively the "**Companies**") and not in its personal capacity, is offering for sale herein the Liquidator's right, title and interest in, or to the Claims of TBF on the following terms and conditions:

## Offers

1. The Liquidator's right, title and interest in, or to the Claims is being offered for sale on an "as is, where is" without recourse basis and with no representations or warranties from the Liquidator or any other party as to title, encumbrances, description, collectability, quality, value or the validity, invalidity, statutory bars, probability of success or enforceability of any other matter or thing whatsoever, either stated or implied.
2. All offers made for the Liquidator's right, title and interest in, or to one or more of the Claims (the "**Offers**") must be submitted by completing the form of Offer to Purchase attached hereto. Sealed envelopes marked "**CLAIMS OFFER – TBF**" shall be delivered or mailed, postage prepaid, to the Liquidator at 360 Main Street, Suite 2300, Winnipeg, Manitoba R3C 3Z3 Attention John R. Fritz so as to be in its hands by **5:00 p.m. (CST) on Tuesday, January 4, 2022** (the "**Offer Deadline**"). Offers that do not strictly comply with these Terms and Conditions of Sale may, at the absolute discretion of the Liquidator, be rejected for that reason alone.
3. Only cash offers will be considered and/or accepted.
4. All Offers must be accompanied by a bank draft or certified cheque, in each case drawn on a Canadian Chartered Bank or Credit Union, payable to "Deloitte Restructuring Inc., in Trust", in an amount equal to twenty percent (20%) of the offered purchase price for the Claims (the "**Deposit**").
5. The Claims have been segregated into the following three (3) parcels:
  - Parcel 1 – The Liquidator's right, title and interest in or to the FCF Claim in the amount of not less than \$284,435.45;
  - Parcel 2 – The Liquidator's right, title and interest in or to the NSF Claim in the amount of \$1,314,475.61; and
  - Parcel 3 – The Liquidator's right, title and interest in or to the BTW Claim in the amount of \$99,247.40.

Offers can be made en bloc (i.e. for all parcels together) or on an individual parcel basis, but an en bloc Offer must stipulate a separate price for each parcel. Offers submitted for more than one parcel will be considered as a separate Offer for each parcel unless the offer specifically states that the acceptance of one parcel is conditional upon the acceptance of offers for one or more other parcels.

6. Each party making an offer (the "**Offeror**") must rely on its own judgment and investigation of the Claims. Each Offeror acknowledges and agrees that it has had a full opportunity to conduct, and has conducted, such tests, examinations, and investigations as it deems necessary or advisable to fully acquaint itself with the Claims, their title, existence, quality, quantity, merchantability, suitability for intended purpose and with any other attributes that the Offeror considers relevant.
7. The submission of any Offer to the Liquidator shall constitute an acknowledgement and an acceptance by the Offeror of the terms of the Offer to Purchase, and the Terms and Conditions of Sale.

8. Offerors will have until the expiration of the Offer Deadline to proceed with further due diligence.
9. Each Offeror acknowledges that it has had the opportunity to consult with, and has consulted with, its own independent legal counsel prior to making the Offer.
10. Any Offer accepted by the Liquidator will be subject to approval by the Court of Queen's Bench for Manitoba (the "**Court**"). The Order respecting Court approval shall be in a format acceptable to the Liquidator.

### **Sales Process**

11. The Liquidator reserves the right to amend or terminate this sales process, or to withdraw from this sales process or amend the description within this sale process of any of the Claims, at any time, at its sole discretion. With respect to any withdrawal or amendment, the sole obligation of the Liquidator to the Offeror shall be to inform the Offeror of the withdrawal or amendment. With respect to the termination of the sales process, the sole obligation of the Liquidator to the Offeror shall be to return any Deposit it has received without interest or deduction.

### **Acceptance of Offers**

12. The Liquidator shall be entitled (but not required) to accept Offers prior to the Offer Deadline.
13. Each Offeror acknowledges that the Liquidator is not obligated to accept any Offer and that the highest (or any) Offer need not necessarily be accepted. The Liquidator reserves the right to reject any or all Offers without explanation.
14. After receipt of the Offers, the Liquidator may, in its sole discretion, negotiate with any Offeror to seek clarification and negotiate further with any Offeror in respect of any Offer. The Liquidator shall not be obliged to negotiate with any Offeror or give any Offeror the opportunity to resubmit an Offer, whether or not the Liquidator negotiates with other Offeror(s).
15. Upon submission of an Offer to the Liquidator, no Offeror shall be entitled to retract, withdraw, vary or amend the Offer prior to acceptance or rejection thereof by the Liquidator, without the prior written consent of the Liquidator.
16. Deposits accompanying Offers that are not accepted by the Liquidator shall be returned without interest thereon in the manner specified in such Offers, or if the Offers do not so specify, by prepaid registered mail or courier to the unsuccessful Offeror at the address set forth in the Offer.
17. Upon the acceptance of an Offer in writing by the Liquidator:
  - the Liquidator will apply to the Court for a Sale Approval and Vesting Order, in a form acceptable to the Liquidator which will, amongst other things, vest the Liquidator's and the Companies' title to the purchased Claims (the "**Purchased Claims**") in the Purchaser free and clear of any and all security interests (whether contractual, statutory, or otherwise), hypothecs, caveats, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured, or otherwise.
  - the closing date shall be established as on or before 15 days after the date of the granting of the vesting order by the Court or such other date as agreed to by the Liquidator and the Offeror (the "**Closing Date**").
  - the Deposit made by the Purchaser shall be non-refundable, except as set out herein.

18. If the sale contemplated is completed, the Purchaser's Deposit will be applied, without interest, against the purchase price.
19. If an Offer is accepted by the Liquidator, but the sale of the Purchased Claims is not completed as a result of any act or omission on the part of the Purchaser, the Purchaser's Deposit shall be forfeited to the Liquidator as a genuine pre-estimate of liquidated damages and not as a penalty. Furthermore, the Liquidator shall be entitled to pursue all of its rights and remedies against the Purchaser.
20. The Offeror shall cause to be paid and delivered to the Liquidator on the Closing Date the offered purchase price plus any applicable goods and services tax and any other applicable taxes. These amounts shall be paid to the Liquidator on the Closing Date by certified cheque, bank draft or wire, in each case drawn on a Canadian Chartered Bank or Credit Union by the Purchaser. After payment the Purchaser shall take delivery and possession of the Purchased Claims on an "as is and where is" basis on the Closing Date, without recourse to the Liquidator or its respective employees, servants and agents.
21. The Purchaser acknowledges that no warranties or conditions, express or implied, have been made to or relied upon by the Purchaser and all of the same are hereby waived by the Purchaser.
22. If Court approval of the sale transaction in a form satisfactory to the Liquidator is not obtained, neither the Purchaser nor the Liquidator will be obligated to complete the contemplated purchase and the Deposit accompanying the Offer shall be returned to the Purchaser without interest as soon as reasonably practicable.
23. The Offeror and the Liquidator agree to do all such further acts and execute all such further documents and instruments as may reasonably be necessary or convenient to give full effect to the sale of the Liquidator's right, title and interest in or to the Claims.

#### **General**

24. Deloitte Restructuring Inc. is acting solely in its capacity as Liquidator of the Companies, and not in its personal capacity, and Deloitte Restructuring Inc. (and its employees, servants and agents) shall have no liability whatsoever in any way related to the Claims Sales and Information Package, any advertising of the Claims for sale, the Offer to Purchase, the Terms and Conditions of Sale, or in any way related to the Claims (as these terms are defined herein), whether in contract, in tort, under statute or otherwise.
25. All stipulations as to time are strictly of the essence.
26. The Claims Sales and Information Package, the Offer to Purchase, and the Terms and Conditions of Sale shall be governed by and construed in accordance with the laws of the Province of Manitoba and the Offeror irrevocably attorns to the jurisdiction of the Court of Queen's Bench of Manitoba, Judicial District of Winnipeg.

DATED at Winnipeg, Manitoba this 30<sup>th</sup> day of November, 2021.

#### **DELOITTE RESTRUCTURING INC.,**

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

360 Main Street  
Suite 2300  
Winnipeg, MB R3C 3Z3

Tel.: 204-944-3586 Fax: 204-947-2689

# Schedule A

**Deloitte Restructuring Inc., Liquidator**  
**Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**

**OFFER TO PURCHASE**

**TO: DELOITTE RESTRUCTURING INC.,  
 LIQUIDATOR OF TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**  
 360 Main Street  
 Suite 2300  
 Winnipeg, MB R3C 3Z3

**Attention: John R. Fritz**

1. Name of Offeror: \_\_\_\_\_
2. Address of Offeror: \_\_\_\_\_
3. Telephone and fax: \_\_\_\_\_
4. E-mail address: \_\_\_\_\_

Capitalized terms not otherwise defined herein shall have the definitions ascribed thereto in the attached Terms and Conditions of Sale ("**Terms and Conditions**"). The undersigned acknowledges having received and reviewed the Terms and Conditions pertaining to the sale of the Claims of TBF, that the Offeror has reviewed and satisfied themselves as to the merits of the Claims, and that this offer is submitted pursuant to the said Terms and Conditions and the undersigned agrees to be bound thereby as if the same were set out herein as part of this offer.

The undersigned hereby acknowledges and agrees that this offer is not subject to any conditions precedent, and should it be the successful Offeror, the Offeror agrees to execute an asset purchase agreement in a form acceptable to the Liquidator, if required.

<b>En bloc</b>	<b>Offer in Canadian dollars (excluding any applicable taxes)</b>
Offer Price	\$
Deposit enclosed (20%)*	\$

<b>Parcel 1 – Liquidator’s right, title and interest in or to the FCF Claim</b>	<b>Offer in Canadian dollars (excluding any applicable taxes)</b>
Offer Price	\$
Deposit enclosed (20%)*	\$

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**Parcel 2 – Liquidator’s right, title and interest in Offer in Canadian dollars  
or to the NSF Claim (excluding any applicable taxes)**

Offer Price	\$
Deposit enclosed (20%)*	\$

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**Parcel 3 – Liquidator’s right, title and interest in Offer in Canadian dollars  
or to the BTW Claim (excluding any applicable taxes)**

Offer Price	\$
Deposit enclosed (20%)*	\$

\* All deposits must be made by certified cheque or bank draft payable to “Deloitte Restructuring Inc., in Trust”.

Please confirm, by placing an X in the appropriate box below, if the offer is contingent upon the Liquidator accepting all of the above Parcels included in the offer.

- No, the above offer is not contingent upon the Liquidator accepting the offer on all of the above Parcels bid on. As detailed in the Terms and Conditions, the Liquidator, at its sole option, may accept the offer in respect of any one or more Parcels, but not necessarily all of them.
- Yes, the above offer is contingent upon the Liquidator accepting the offer on all of the above Parcels bid on. If the Liquidator does not accept the offer, the entire offer will be void.

**DATED** at the City of \_\_\_\_\_ in the Province of \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 202\_.

Signature of Offeror: \_\_\_\_\_

# Deloitte.

**[www.deloitte.ca](http://www.deloitte.ca)**

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## Appendix A - August 24, 2016 Arbitration Award

**IN THE MATTER OF AN ARBITRATION**

**BETWEEN:**

**LINCOLN WOLFE and 5606269 MANITOBA LTD.**

**- and -**

**DUANNE TAYLOR and 5608067 MANITOBA LTD.**

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**AWARD**

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**INTRODUCTION**

This is an arbitration of a dispute between Lincoln Wolfe ("Wolfe") and Duanne Taylor ("Taylor"). Since 2008, Wolfe, through 5606269 Manitoba Ltd. ("269"), and Taylor, through 5608067 Manitoba Ltd. ("067") have each owned 50% of the shares of Taylor Bros. Farms Ltd. ("TBF") and Edwin Potato Growers Ltd. ("EPG"). By the end of 2014, relations between them had deteriorated to a point where neither felt that they could continue in this business venture with the other.

Starting in early 2015, both parties initiated a series of applications and court proceedings; some were stayed while others were postponed. During that same time, there were also efforts to negotiate a resolution, agreements signed that would see the companies cease operations and liquidate their assets, an attempt by Taylor and 067 to exercise the "Buy-

Sell” provision in the Unanimous Shareholders Agreement (“USA”), a Notice to Arbitrate executed, and, finally, an appearance before Justice Dewar in January 2016.

Following the decision by Dewar J. to stay the application of TBF and adjourn, *sine die*, the application of EPG, the parties agreed to have all of the matters in dispute referred to arbitration. They decided to postpone a hearing on the specific issues until they received an award answering several preliminary questions including: a clarification of the current status of the USA; whether executing the Agreement for Auction restricts the rights of either party to exercise the Buy-Sell provisions in the USA; and whether the agreements signed in April 2015 remain in effect.

The Preliminary Issues were heard on March 29, 2016 with Ross McFadyen of Thompson Dorfman Sweatman LLP representing Wolfe/269 and Faron Trippier and Chelsea McCrimmon of Campbell Marr representing Taylor/067. Counsel agreed to rely on the documents that had been submitted in the earlier court proceedings as well as briefs prepared for that hearing. The only witnesses called to testify at the hearing were the parties themselves.

In an Award published on April 20, 2016, I ordered “the liquidation of all of the assets of TBF and EPG as provided by s.207 of *The Corporations Act*.” However, prior to that Award being implemented, the parties and the arbitrator held a mediation session which concluded with an agreement to postpone the liquidation until a series of interim steps were completed. As summarized in an email from Ross McFadyen dated May 7, 2016, these steps include:

- an agreement that the parties would lease the lands owned by TBF and EPG for the 2016 crop year on the same terms as the previous year;
- an auction of all of the equipment by the end of July 2016;
- an agreement with FCF to lease certain equipment, up to the time that it is required for auction, on terms equivalent to those used in 2015;
- a hearing to determine the amounts owing to TBF/EPG by either the shareholders or companies controlled by them or from TBF/EPG to the shareholders and/or their companies;

- a continuation of the arbitration with a hearing on all of the outstanding issues to be held from July 5 – 12, 2016;
- a 30 day period following the publication of the Award during which Duane Taylor could exercise the buy-sell rights provided in the USA subject to the condition that the purchase price would be paid in cash and all security and guarantees currently provided by Wolfe, 269 and RLW will be removed on closing;
- if the buy-sell is not exercised within the 30 day period, the remaining assets of TBF and EPG will be liquidated.

Prior to this hearing, counsel reached an agreement that the issues to be determined in this arbitration were:

- 1) The amount owing to or from TBF by 5608067 Manitoba Ltd. (067);
- 2) The amount owing to Taylor by TBF;
- 3) The amount owing to 5606269 Manitoba Ltd. (269) by TBF;
- 4) The amount owing to or from R.L. Wolfe Ltd. (RLW) by/to TBF;
- 5) The amount owing to TBF by Fat Cat Farms Ltd. (FCF).

Counsel also agreed that, for this part of the arbitration, they would continue to rely on the materials submitted at the March 29, 2016 hearing as well provide new briefs that would specifically address these five issues. A number of matters in this dispute arise from work done by the lawyers and accountants who were acting for TBF. While the arbitration process would have benefitted from hearing their evidence, neither side called any witnesses to testify other than the parties themselves.

#### **ISSUE 1. AMOUNTS DUE TO OR FROM 5608067 MANITOBA LTD.**

The financial statements prepared by MNP LLP show that as of December 31, 2013, 067 owed TBF \$1,465,330.00. In 2014, the balance in this account increased by an additional \$313,031.00 has remained at \$1,778,361.00 since then. Of this total, \$1,232,587.00 represents draws taken by Taylor as advances against amounts owing to him under his Employment Agreement with TBF. Those amounts and the Employment Agreement are addressed in the next section of this Award.

Taylor testified that, in addition to amounts owing to him as compensation, an adjustment of more than \$2 million is required to have the 067 shareholder account accurately reflect the value of the assets 067 contributed to TBF (Ex. 105). He claims that errors made when the accounts were initially created were only discovered when he reviewed the 2010 statements. As a result of those errors, 067 was never credited with \$578,000.00 referred to in the Asset Purchase Agreement, dated January 1, 2008 (DT Affidavit, March 4, 2015, Tab D) and the Promissory Note of the same date (Tab F). Taylor argues that 067's shareholder account also needs to be adjusted by \$1,529,633.00 based on calculations prepared by MNP as of December 31, 2013. (Tab S).

What Taylor refers to as the required "equalization dividend" differs by only \$2,000 from the amount that appears in documents prepared by Ryan Turner of MNP and forwarded to the parties on April 29, 2014. Attached to his email were a worksheet and drafts of letters, one of which was prepared for the Bank of Montreal (DT Affidavit, March 12, 2015, Tab K). The letter states:

At the request of the shareholders, as per our correspondence of April 28, 2014, we have been asked to provide direction with respect to a dividend to 5608067 Manitoba Ltd.

In order to correct the shareholder loan balances, we have been asked to prepare a dividend in the amount of \$30,552.66 per Class A Common share or a total of \$1,527,633, which are owned by 5608067 Manitoba Ltd.

This dividend will be considered payable effective May 1, 2014....

While Wolfe agrees that some adjustment to the 067 shareholder account is warranted, the parties have very different recollections of the discussions and the level of agreement reached regarding the amount required "to correct the shareholder loan balances." Taylor maintains that the \$578,000.00 owing to 067 under the terms of the Asset Purchase Agreement is separate from the MNP calculations; Wolfe claims that he never agreed to all of the items on the MNP worksheet and is still unaware of what some of those items refer to. At the hearing, Wolfe accepted that an adjustment of \$747,633, approximately 50% of the \$1,527,633 proposed by MNP, should be made to 067's shareholder account.

The positions put forward by both Taylor and Wolfe could have been strengthened by the testimony of Ryan Turner, the MNP accountant who prepared the dividend calculations and draft letters. Although Mr. Turner was scheduled to give evidence, he was not called by either party with the result that the only evidence is testimony from Taylor and Wolfe and information contained in documents from the earlier proceedings. The documentary evidence is limited and does not fully support the positions taken by either party regarding the amount of the adjustments required to the 067 shareholder account.

In his closing submission, Taylor asked that the 067 shareholder account be adjusted by

Equalization Dividend	\$1,529,633
Other MNP Adjustments	90,000
Assets rolled in from Assumption Agreement	<u>578,000</u>
Total amount owing to 067	<u>\$2,197,633</u>

As noted above, there is a difference of \$2,000 between the amount of the dividend in Tab S of the March 4 Affidavit and the one in Tab K of the March 12 Affidavit. I adopt the \$1,527,633.00 figure as it is mathematically more accurate. I also accept that the MNP calculation excludes two adjustments which, when combined, create another net balance of \$45,000.00 owing RLW to Taylor. That is the equivalent of an additional \$90,000.00 adjustment to the 067 shareholder account.

Taylor argues that the agreements dated January 1, 2008 call for 067 to receive \$578,000 for the assets that it was contributing to TBF. The Asset Purchase Agreement (Tab D), Assumption Agreement (Tab H), the Promissory Note (Tab F), and the minutes of the meeting of the TBF Board of Directors (Tab E) all support that position. However, the documents also show that MNP was aware of that 067 claim both when the adjustments to the shareholder accounts "as at December 31, 2011" were proposed and when they were revised on December 30, 2013 (Tab S). The MNP worksheet makes reference to that issue and includes a note stating:

Previously we had \$578,000 of debt to offset the assets, however this debt was already offset against the hard assets that were rolled into the company with the Section 85 rollover.

Since we can't adjust Lincoln's shareholder account down, we will make a one-sided adjustment to Duanne's.

This note, the contents of the draft letter to BMO, and the absence of any reference in Turner's covering email that the "equalization dividend" excludes \$578,000.00 owing from the purchase of 067's assets, all lead to the conclusion that MNP's proposal includes all of the adjustments necessary "to correct the shareholder loan balances". I also found Taylor's evidence on this issue to be problematic as the rationale he advanced to support a separate claim for this amount changed during the course of the arbitration. Without the benefit of testimony from Ryan Turner or other supporting material, there is insufficient evidence to support Taylor's claim for a \$578,000 adjustment to the 067 account, in addition to the equalization dividend.

In closing argument, counsel for Wolfe argued that the adjustment to the 067 shareholder account should be no more than \$747,633. During his testimony, Wolfe claimed that he could not accept several of the items in the worksheet prepared by MNP because he had "no knowledge" of what those entries represent. Those statements are not consistent with the email exchange between Wolfe and Turner in April 2014. Upon receiving the Turner proposal, Wolfe raised several concerns. These included TBF paying interest on monies advanced by RLW and/or 269, compensation for guarantees provided by Wolfe and entities he controlled that were in excess of guarantees provided by Taylor, and a concern regarding the amount of drawings Taylor was taking from TBF as advances against the compensation he was entitled to receive from TBF.

However, there is nothing in that email exchange or any of the other documents submitted that indicates that Wolfe had a lack of understanding or a particular concern with any of the items shown in the proposed reconciliation of the shareholder accounts. If there are documents that show concerns raised by Wolfe, they could have been produced at the hearing; if concerns were raised by him but not documented, the appropriate party could have been called to testimony to that effect. Since the evidence produced does not adequately support Wolfe's current position, I am satisfied that the adjustment proposed by MNP on April 29, 2014 is correct.

I conclude that the 067 shareholder account should be adjusted to reflect:

Equalization Dividend	\$1,527,633
Items Identified by MNP	<u>90,000</u>
Total Adjustment	<u>\$1,617,633</u>

This adjustment to the 067 shareholder account is separate from what is required to reflect amounts owing to Taylor under the terms of his Employment Agreement with TBF.

## ISSUE 2. AMOUNT OWING TO DUANNE TAYLOR BY TBF

The parties executed a number of agreements dated January 1, 2008 including one in which Taylor Bros. Farms Ltd. agrees to employ Duanne Taylor as "manager of its farming operation". Although the parties agree that the Employment Agreement governs Taylor's entitlement to compensation, they differ on the meaning of terms contained, but not defined in the agreement. Relevant sections of the Employment Agreement include:

### REMUNERATION

4. In consideration of the services to be performed by the Employee, the Employee shall be paid a gross salary of sixty thousand dollars (\$60,000.00) per annum less deductions required by law (the "Salary"). Payment of the Salary shall be by installments made bi-weekly, and shall continue during the term of this Agreement. On the 1<sup>st</sup> day of January in each year hereafter, the Salary shall be reviewed by the Employer and may be increased by an amount to be determined by the Employer.

5. In addition to the above, the employee shall be entitled to ten (10%) Percent of the annual gross profits of the Employer to be determined by the Accountants of the Employer, less the Salary paid to the Employee. For each calendar year of employment hereafter, the Employee's share of annual gross profits shall increase by one (1%) percent per year for a maximum of ten (10) years. The Accountants of the Employer shall determine the annual gross profits of the Employer within one hundred and twenty (120) days of the fiscal year end of the Employer and the Employee's share of the annual net profits of the Employer, if any, shall be paid to the Employee within thirty (30) days thereafter.

### TERMINATION OF EMPLOYMENT

7. This Agreement may be terminated by the Employer or the Employee for any reason upon the giving of eight (8) weeks' written notice....

## MISCELLANEOUS

13. This Agreement represents the entire agreement between the Employer and the Employee and supersedes all previous contracts, agreements, representations or promises and is binding upon the legal representatives, successors and assigns of the parties....

19. Any dispute as to the application or interpretation of any of the terms of this Agreement shall be submitted to arbitration by the parties in accordance with the Arbitration Act (Manitoba) and the arbitrator's decision shall be final and binding on the parties.

As the employer, TBF's rights and obligations contained in the Employment Agreement are subject to the terms of the Amended Unanimous Shareholders Agreement. Sections 2.7 and 3.5 of the USA are particularly relevant to the employment of Duanne Taylor.

2.7 Financial Matters. Except as otherwise provided in this Agreement, or in the usual and regular course of the Corporation's business, no Director or Shareholder may, without the unanimous consent of the Shareholders:

- (n) terminate, or substantially amend the terms of employment of, any of the Shareholders or the Principal of such Shareholder;
- (o) pay any salaries, bonuses or other remuneration of any kind whatsoever to the Directors, officers or Shareholders of the Corporation....

3.5 Employment of Duanne Taylor. Concurrently herewith, the Directors shall cause the Corporation to enter into an Employment Contract with Duanne Taylor upon substantially the same terms and conditions as are contained in a draft of such Contract which is attached hereto as Schedule 3.5....

Wolfe claims that the profit sharing referred to in Section 5 of the Employment Agreement applies only to profits earned from TBF's farm operations. He argues that it does not include profits from EPG as TBF is the only party named in the agreement and should exclude any gains realized on the sale of land as those are not linked to Taylor's role as manager of farming operations. Taylor's benefit from those profits should be limited to those he receives as a 50% shareholder of TBF.

Wolfe does not dispute Taylor's entitlement to share in the profits earned by TBF in 2008 and 2009 and he agrees that Taylor should receive the \$60,000.00 salary called for in

Section 4 of the agreement for 2010 to 2014. However, he rejects Taylor's claim for a share of the 2013 profits that came primarily from the sale of land. Wolfe also maintains that Taylor's employment came to an end on April 30, 2015 when Taylor and Wolfe signed the agreements to operate separately for that year and then liquidate all of TBF and EPG's assets. Wolfe calculates the total compensation payable to Taylor under the Employment Agreement to the end of 2014 is \$595,565.00.

In response to Wolfe's position that the agreement should apply only to TBF's profits, Taylor argues that, in all other respects, he and Wolfe always treated TBF and EPG as a single entity. Taylor also claims that both parties always recognized that increases in the value of land would be considered profits of the company; the only difference between them was when that appreciation would be recognized.

Unfortunately, section 5 of the Employment Agreement is not clear. One sentence states that profit sharing is to be based on "annual gross profits" while another refers to "annual net profits"; neither term is defined in the agreement. While Wolfe testified that he is uncertain of the meaning of either term, there is no record of his ever seeking clarification from the lawyers who drafted the agreement nor were they called to give evidence. While Taylor also admits to uncertainty about Section 5, he nevertheless claims that he is owed approximately \$2.9 million based on applying the prescribed annual percentage to his proposed application of either "gross margins" or "net earnings" of the company for each of the relevant years (DT Brief, Tab 1).

Since no objective evidence was produced to support that gross margin is synonymous with gross profits, Taylor's calculation of his compensation claim based on that approach must be rejected. The other schedule included at Tab 1, which calculates earnings based on "net earnings" is more persuasive as there is nothing in the agreement that restricts profit sharing participation to only profits generated from farm operations as Wolfe argues.

Section 5 states that additional compensation will be based on a percentage of "profits of the Employer". Had the parties wished to have a more restrictive definition of profits apply, they could have done so at the time they executed the agreement. They did not. Since the agreement does not exclude capital gains from the definition of profits, there is no

reason why profits generated by those transactions should not be included in calculating the compensation due to Taylor under the Employment Agreement.

The parties agree on the amount of compensation payable to Taylor for the years 2008 through 2012 and for 2014. While farming operations showed a profit in 2013, it was insufficient to trigger compensation beyond Taylor's base salary of \$60,000.00. However, during that year, TBF purchased and sold land from the Williams Estate and completed a sale of the Tully lands.(Ex. 111). Since neither the Employment Agreement nor the evidence presented provides sufficient support that the profits from these transactions should be excluded from the calculation of Taylor's compensation, I accept Taylor's claim for \$265,053.00 in profit sharing for 2013.

Wolfe argues that Taylor's employment and any entitlement to compensation came to an end prior to the beginning of the 2015 crop year. On April 30, 2015, Wolfe and Taylor executed a number of agreements documenting their earlier decision that TBF and EPG would cease operating and their assets would be liquidated. However, none of those agreements contain any reference to terminating Taylor's employment. TBF continues to exist as a company since the liquidation and wind-up, contemplated to be completed in 2015, have still not occurred.

Section 7 of the Employment Agreement states that termination requires "written notice" by the Employer. There is no evidence that TBF, the Employer, ever provided notice in the required manner. Moreover, decisions by TBF directors and shareholders are subject to terms in the USA which, in Section 2.7(n), states that no Director or Shareholder may "terminate, or substantially amend the terms of employment of, any of the Shareholders or the Principal of such Shareholder" without "the unanimous consent of the Shareholders".

The companies are still in business and continue to own substantial assets. As Taylor's employment has not been terminated, he is entitled to be compensated according to the terms of the Employment Agreement for both 2015 and 2016. In 2015, there were no profits from either operations or the sale of assets and Taylor is therefore entitled to the base salary for that year. Taylor's gross compensation from 2008 through to the end of 2015 is \$860,618.00.

Even though TBF had no active farming operations during 2016, Taylor is entitled to the greater of \$60,000.00 or 18% of any net profits generated by the sale of assets. By the time this Award is published, the auction of equipment owned by TBF and EPG should be complete. If so, it will then be possible to calculate both the profits generated by the auction and Taylor's entitlement to compensation under Section 5 of the agreement.

The appreciated value of the land is potentially more problematic. For land sold as part of a liquidation, the calculations of profit and compensation can be handled in the same manner as those resulting from the sale of equipment. However, as noted in the email from Mr. McFadyen following the mediation of May 7, 2016, the parties agreed:

(7) Following a decision from the arbitration from the issues to be arbitrated during July 5-8, Mr. Taylor will thereafter have "30 days to exercise the "shotgun" buy-sell notice as found in the Amended Unanimous Shareholders' Agreement..."

If all of TBF's equipment was sold at auction, the only assets remaining in the companies at the time provided for the exercise of the contemplated buy-sell notice should be land and accounts receivable, offset by liabilities to third parties and the shareholders or their related companies. If a buy-sell notice is issued, the share price contained in that notice will provide the information necessary to establish a deemed disposition price for the land, regardless of which party exercises the right to buy the shares of the other. That price, less the book value of the land and any costs associated with the transaction, can be used to establish the notional profit on the "sale" of land, a theoretical profit for TBF for 2016, and Taylor's compensation for the current year.

Although Taylor never received either the salary or incentive payments called for in the Employment Agreement, he has withdrawn substantial sums as advances against those entitlements. TBF's records show that those draws have now reached \$1,232,587.00. Once the amount of Taylor's 2016 compensation is determined, it and the \$860,618.00 that has accrued from past years must be set up as a payable by TBF. After taking the required deductions, the first \$1,232,587.00 is to be credited to 067's shareholder account to offset the draws taken by Taylor. Once those advances have been repaid, any further amounts should be paid directly to him.

If Wolfe and Taylor cannot reach agreement on the amount of TBF's 2016 profit, either realized or notional and the amount of Taylor's compensation for this year, those issues will be determined by the arbitrator, following a review of further submissions by the parties.

**ISSUE 3. AMOUNTS DUE TO OR FROM 5606269 MANITOBA LTD.**

The December 31, 2013 Financial Statements prepared by MNP show a balance in the 269 shareholder account of \$1,045,665.92, \$200,000.00 less than the amount owing by TBF at the end of 2012. The parties agree that the difference reflects a reallocation of the \$200,000.00 from the shareholder account to an account payable to RLW. For purposes of this arbitration, they have agreed to ignore that proposed reclassification and accept that 269 is currently owed \$1,245,665.92 by TBF.

**ISSUE 4. THE AMOUNT OWING TO/FROM R.L. WOLFE LTD. BY/TO TBF**

**a) DEBTS ACQUIRED BY RLW FROM CREDITORS OF TBF**

As outlined in Wolfe's Affidavit of August 6, 2015, TBF and EPG had a number of loans outstanding that were supported by guarantees from the shareholder companies, Taylor and Wolfe personally, and by RLW. The secured creditors included the Bank of Nova Scotia ("BNS"), Farm Credit Canada ("FCC"), and PHI Financial Services Canada Limited ("PHI"). Between December 1, 2014 and March 15, 2015, these three creditors all found TBF to be in default of its obligations and exercised their rights to increase the interest rates to the levels provided under the terms of the loan agreements. Upon default, the annual rates of interest on the loans to BNS, FCC and PHI became 19.562%, 19.5618% and 18% respectively. On April 1, 2015, BNS also filed a Statement of Claim against the borrowers and guarantors.

In his affidavit, Wolfe states that he believed the substantial differences between his and Taylor's financial positions left him significantly more exposed to potential claims from the

secured creditors. Accordingly, following TBF defaulting on these loans, Wolfe arranged for RLW to acquire TBF's indebtedness from BNS in June 2015 (Ex. H), from FCC in July (Ex. I) and PHI in August (LW Brief, Tab 3). The balances of the loans as of the time that they were acquired by RLW were:

The BNS loan	\$724,808.95
The FCC loan	\$609,573.81
The PHI loan	<u>\$161,367.34</u>
Total	<u>\$1,495,750.10</u>

While Taylor initially questioned whether RLW was entitled to benefit from purchasing some of the loans at a discount, in closing argument his counsel agreed that there is no dispute about the principal amounts owing by TBF. However, Taylor challenges RLW's right to charge TBF the same rate of interest that was charged by the original creditors once TBF defaulted on its obligations.

Taylor testified that in the summer of 2014 TBF received a term sheet from BMO that would allow the company to expand its credit facility by an amount sufficient to enable TBF to continue servicing the payments on three secured debts, albeit not sufficient to pay them off. The financing was dependant on Wolfe providing his personal and corporate guarantees. When Wolfe refused to provide additional guarantees, the offer of additional financing collapsed, leading to TBF defaulting on the three loans.

Taylor claims that even if Wolfe was no longer interested in continuing with this business relationship, he had an obligation to support TBF through an orderly wind-up of its affairs. In closing argument, counsel referred to decision in Can. Aero v. O'Malley, [1974] SCR 592 and argued that, as a director of TBF, Wolfe's fiduciary duty to act in the best interests of the corporation preclude him or a company he controls from benefitting at the expense of TBF. While it might be acceptable for third party lenders to charge TBF default rates of interest, RLW should only be allowed to charge "his own" company a "reasonable" rate of interest on those same loans.

Wolfe's response is that there was no requirement for him or RLW to provide unlimited guarantees for TBF's indebtedness. In fact, he asserts that he and RLW were already providing more guarantees than "an amount prorated to their shareholdings" as called for

in section 3.4 of the USA. Since all of the loans were in default prior to being acquired by RLW and TBF was already obligated to pay the increased rates of interest, it suffered no harm as a result of the purchase by RLW. The loans were acquired after Taylor and Wolfe had executed the April 30, 2015 agreements confirming their intent to cease operations and liquidate all of the assets of TBF and EPG during 2015. Had those agreements been implemented, the proceeds from the liquidation would have been available to retire the secured debts within a short period of time and stop the interest accruing on them.

Wolfe maintains that Taylor has been the one primarily responsible for the delays in liquidating assets and retiring TBF's indebtedness. To the extent that Taylor believes that there is a benefit to holding the secured debt, either he or FCF always had, and still have, the option to acquire a portion of these debts. On the facts of this case, Counsel for Wolfe rejects the argument that there is any basis for finding any breach of a fiduciary duty by Wolfe. While I agree that Wolfe and RLW will realize a substantial gain from purchasing these secured debts, they will not have not done so at the expense of TBF which is in the same position it was when those debts were owned by the original creditors.

The evidence shows that Wolfe is benefitting from his superior financial resources. There is none that that supports Taylor's claim that TBF should receive a reduced rate of interest solely because RLW now owns the secured debts formerly held by BNS, FCC and PHI. RLW is entitled to charge TBF interest at the rates specified in the loan agreements from the time it acquired those debts until they are repaid. Tables attached to the Wolfe brief calculate the interest that has accumulated up to July 2016. Those balances are:

	Amount Acquired	Current Balance	Current To
BNS Loan	\$724,808.95	\$908,951.01	July 15/16
FCC Loan	\$609,573.81	\$724,808.95	July 20/16
PHI Loan	<u>\$161,367.34</u>	<u>\$190,082.49</u>	July 27/16
Totals	<u>\$1,495,750.10</u>	<u>\$1,823,842.45</u>	

It is anticipated that these loans and the accumulated interest will either be repaid from the proceeds of the sale of TBF/EPG assets or accounted for in the exercise of the buy-sell agreed to during the mediation of May 7, 2016. Interest, at the specified rates, for the period from the July dates to the date of final can be calculated at that time.

**b) CLAIMS FOR OTHER AMOUNTS OWING BY OR TO RLW**

Separate from the amounts owing to RLW for the secured loans it acquired from TBF's creditors, Taylor asserts (DT Brief, para. 33) that RLW owes TBF more than \$1 million. This represents the total of:

- 1) a recalculation of the reconciliation of expense allocations between TBF and RLW for the years 2010 to 2014;
- 2) charges for the use of TBF equipment, inventory and labour following the last reconciliation in October 2014;
- 3) land rent for 2015;
- 4) rent for the use of equipment in 2015; and
- 5) the purchase of equipment.

The largest and most contentious amounts are those in the first two categories. In closing, Taylor's counsel argued that RLW owes TBF \$471,244.66 for the years 2010 to 2013 (DT Affidavit, March 4, 2015, Tab U). Since no other documents or witnesses were produced to support this claim, its success depends on the information contained in the affidavit itself. The relevant sections include:

**Amounts Owing to Taylor Bros. Farm by Lincoln Wolfe**

19. Mr. Wolfe and his related companies owe money to TBF. Attached hereto and marked as "Exhibit "U" is a copy of a calculation which I have prepared which sets out my proposed adjustments to reflect the true financial picture.

20. Exhibit "U" starts with an opening balance of \$675,788.00, an amount shown as a starting balance, showing the payable amount to Mr. Wolfe, as at December 2013, from TBF.

21. Then, I have added the amounts that Mr. Wolfe, or RLW, owe to TBF, as a result of Mr. Wolfe's unilateral decisions and the work he has done with TBF's assets that ultimately is at the expense of TBF and for the sole benefit of RLW. The notes in Exhibit "U" are my own, and reflect my calculations of the proper amounts owing to TBF by Mr. Wolfe in that regard.

22. The net result, based upon this calculation, is that Mr. Wolfe, or RLW owes TBF \$1,066,882.00.

As stated at the bottom of Exhibit "U", \$1,066,882.00 is the total of the changes proposed by Taylor. If all of these were accepted, the result would be a balance owing by RLW of

\$391,094.00. At the hearing, Taylor testified that this balance should be reduced by a further \$102,663.00.

The fundamental problem with this claim is not only in the calculations but rather with the explanatory notes in Exhibit "U" and the contents of the affidavit. Taylor states that the exhibit sets out what he refers to as "my proposed adjustments" and that the notes are "my own, and reflect my calculations of the proper amounts owing to TBF by Mr. Wolfe...". While I accept that this exhibit accurately shows the result that Taylor now wishes the reconciliation for the years in question would have achieved, he offers no evidence to show that he raised any concerns at the relevant time or that the process, as completed, did not conform to the cost sharing agreement established by the parties.

On this issue of the reconciliation process, I find that the testimony of Lincoln Wolfe more convincing. His description of the parties' decision to allocate shared costs based on seeded acreage is reasonable. It provides an efficient alternative to having to track a myriad of individual cost items and prevents having to deal with numerous disputes that would inevitably arise if the parties had to continually establish their proportionate use of shared equipment and labour. Its benefits present a reasonable explanation for why the parties would agree to include as shared costs, expenses that might benefit one operation more than the other. Finally, this approach helps one understand why the parties would also agree to include a number of costs, such as those associated with the motor home, that they were knew were incurred for the benefit one or both of the shareholders personally rather than either of their farming operations.

Following a review of the evidence presented at the hearing, I am satisfied that Wolfe and Taylor both received significant benefits from their arrangement. Taylor's request to have the 2010 – 2014 cost reconciliations recalculated now could only succeed if there was evidence showing that the result of the process, agreed to by the parties was flawed. Without that evidence, Taylor's current opinion of what should have been done in the past falls far short of that requirement.

During his testimony, Wolfe acknowledged that RLW should be charged for one item on the list in Ex. U. While he agreed that an adjustment was warranted for feeding cattle belonging to RLW, Wolfe maintained that \$1,500 was a more realistic annual charge than

the \$6,000 proposed by Taylor. I find that RLW should be charged \$2,000 per year or a total of \$6,000 for three years.

Taylor also asserts that RLW owes TBF \$149,547.04 for expenses incurred following the 2014 reconciliation and \$108,212.13 for the Pickett Combine RLW acquired at the end of its lease. These demands are a reduction from the \$173,899.58 and \$273,904.99 listed in Tab 3 of Taylor's July 6, 2016 Brief which states:

52. A summary of these invoices which properly apportion expenses between the two companies is found at Tab 3 of the brief and totals, \$447,804.57.

There are problems with the nature of the charges being claimed, the rates at which the amounts are calculated, and, in some cases, the lack of any apportionment of the costs between the parties. The invoices come from TBF, a company owned equally by Taylor and Wolfe, and are to a company owned by one of TBF's shareholders. The invoices were issued only after the relationship between the shareholders had broken down and were prepared by people working for Taylor.

Several invoices charge labour at \$100 per hour. This "shop rate" is 500% of both the cost actually incurred by TBF and the rate historically used by the parties when reconciling accounts between them. These and some of the other invoices use Taylor's assessment of what market rates are for the equivalent services. He testified that using these rates was based on his belief that, since TBF was no longer operating, Wolfe's company should be treated like a third party rather than a shareholder. I find that rationale to be curiously inconsistent with the position Taylor has taken in his other claims. If TBF should be considered to still be operating for determining Taylor's compensation under the terms of his Employment Agreement, Wolfe and his companies must be considered to be current shareholders of this operating entity.

When invoice 332 relating to the Pickett Combine is removed, the invoices for services Taylor claims were provided by TBF after October 2014 total \$173,899.58. The amounts in invoices 330, 333, 335, and 338 are rejected; those in invoices 324, 325, and 328 are reduced to reflect a labour rate of \$20.00; invoices 323, 325, and 329 are adjusted to reflect the agreed 40.81% apportionment ratio. Following these adjustments, the

approved amount of these claims totals \$38,256.36, or 9.74% of the \$392,700.56 amount upon which interest was calculated in invoice 335. Interest, when recalculated to apply to the amount actually approved, becomes \$765.12. Excluding the Pickett Combine, the total of the claims allowed from Tab 3 is \$39,021.48.

Wolfe and Taylor used a number of pieces of equipment in their farming operations, some of which were acquired under capital leases. Wolfe testified that the agreement between the parties, as evidenced by past practice, was to include lease payments in the annual reconciliation and give the party named in the lease the right to exercise the purchase option at the end of the term. Included in the leased equipment is a Pickett Combine which was financed through a lease with National Leasing Group Inc. The lease documents (DT Brief, Tab 4), name R.L. Wolfe and Lincoln Wolfe as the lessee. However, TBF's banking statements show that, until the final payment in October 2014, all lease payments were actually made by TBF, not RLW.

In cross examination, Taylor agreed that this Pickett Combine was one of many pieces of equipment shared by TBF and RLW for the crop years 2009 through 2014. Accordingly, the costs associated with it, including lease payments, were included in the reconciliation of accounts for each of those years. He also acknowledged that TBF was the lessee for some leased equipment and, as such, acquired that equipment at the end of those leases with no compensation payable to RLW for its contribution of over 40% of the lease payments. Taylor argues that the lease on the Pickett combine is different from the others. Since all but the final lease payment came from TBF's bank account, he claims that RLW had no right to make the final payment and exercise the purchase option for itself.

I accept that the lease payments for the Pickett Combine should have been made by RLW and not TBF. If, as a result of making those lease payments, TBF had suffered a loss or material disadvantage, Taylor's claim might have to be considered on equitable grounds. However, these payments were all included in the annual reconciliation and TBF has not shown that it suffered any direct loss. Accordingly, there is no reason why TBF and RLW should not follow their historic practice that gives the named lessee the right to acquire the leased property at the end of the lease term. I find that RLW was entitled to purchase

the Pickett Combine and TBF has not established a claim that it should be compensated as a result of RLW exercising its right to do so.

Wolfe agrees that RLW owes some amounts to TBF for the period following the last reconciliation. The Statement of Account (LW Brief, Tab 5) includes \$260,675.28 as the proposed reconciliation for 2014. Wolfe, like Taylor, provided limited material to support his position and, as noted earlier in this Award, neither party called any other witnesses. Having to rely only on the evidence presented by the parties, I find that the statement included at Tab 5 provides the most reliable starting point for determining the balance of the account between RLW and TBF.

That statement shows a balance of \$679,465.73 owing to RLW at December 2013. While I accept the entries included in this statement of account, I agree with Taylor that interest at 7.5% is excessive in the current environment; a 6% rate is more appropriate. When 6% rather than 7.5% is applied, the closing balance in the statement of account is reduced from \$611,207.22 to \$583,214.93. Further reductions are required to reflect a \$6,000.00 charge for cattle feed, \$39,021.48 for expenses incurred after the 2014 reconciliation, and an additional \$3,601.72 interest charge for those items. The revised balance in the RLW account as of July 2016 is \$534,591.73.

#### **ISSUE 5. AMOUNTS OWING BY FAT CAT FARMS LTD. (FCF) TO TBF**

On April 30, 2015, RLW and FCF, companies owned separately by Wolfe and Taylor, signed a number of agreements whereby they would purchase certain equipment from TBF and rent other assets for use during the 2015 crop year. FCF agreed to purchase \$54,738.00 of equipment, pay \$100,000.00 for the rental of other equipment until it was sold through the planned auction, and lease a portion of the TBF/EPG land for the 2015 crop year at a rate of \$89,100.00. Including GST, these commitments total \$256,029.90.

The payments for the land lease and \$50,000 of the equipment rental were to come from proceeds of the liquidation of TBF assets. The other \$50,000 for equipment rent was to be paid on May, 15, 2015. Rather than paying the specified amount, FCF delivered a

cheque for \$11.30 along with a list of payments made by FCF or BTW, another company controlled by Taylor, to creditors of TBF that total \$49,988.70.

Since learning that Taylor had claimed a set off of virtually the entire rental payment, Wolfe has consistently maintained that it constituted a breach of the agreement. Wolfe has also questioned whether certain expenses are even applicable to TBF. However, neither the documentary evidence (LW Affidavit, August 6, 2015, Tab D), nor testimony by either party provides much assistance in clarifying the validity of the individual charges.

In his Affidavit dated September 14, 2015, Taylor states that these payments to "third party creditors" were made in "the best interest of Taylor Bros., the shareholders and in performance of the Rental Agreement." (par. 11). A review of the invoices shows that 4 represent payments to third parties and 5 are payments to FCF for wages and mileage charges.

Without additional evidence, it cannot be determined whether all of the invoices represent obligations of TBF. The limited information included with the invoices raises questions and concerns more than it provide answers. Invoice 2, is a claim to pay FCF \$7,864.20 for "Office, Auction Preparation, Inventory and Auction Move." The invoice, dated less than two weeks after the parties agreed to have an auction, shows time charges that are seem suspect in relation to the description in the invoice. Invoice 3 has FCF charging TBF labour rates at \$105.00 per hour. As discussed earlier in this Award, that rate is unacceptable when the evidence shows that past practice has been to charge at the actual cost of \$20.00 per hour. Using the lower rate would reduce the invoice by more than \$3,000.00. Three invoices, totalling \$15,173.53, are for wages to people who were working for both TBF and FCF. Some information showing how FCF determined the amount to allocate to TBF should be provided before the invoice is approved.

Whether FCF acted improperly when it made payments to itself and people in its employ, and claimed those payments as offsets to the amount it owed under the rental agreement is an issue that needs to be resolved. However, in both quantum and consequence, it pales when compared to other issues in dispute and was not adequately addressed by either party at the hearing. The validity of each of these charges is a matter that should be resolved by the parties through direct negotiations. If they cannot reach an agreement

on which of the invoices, and the amount for each, that are rightfully the responsibility of TBF, they can make additional submissions for a supplementary award.

In the agreements signed on April 30, 2015, Wolfe and Taylor agreed that FCF would pay \$100,000 for the use of specified equipment between April 30 and the auction which was intended to occur by the end of July. At a mediation held on May 7, 2016, they agreed to that the same rental rate, pro-rated to apply to the value of equipment actually being used, would apply this year. Notwithstanding two negotiated agreements using a rental rate of \$100,000 for use of the equipment for two to three month periods, Wolfe claims that FCF should be charged \$706,770.86 for using that equipment between August and November of last year. This amount is based on his assessment of "fair market value rent." (LW Brief, par. 46; Tab 6).

FCF does not dispute that, when the planned auction did not occur, it continued to use the equipment through the fall of 2015. While Taylor agrees that TBF is entitled to some additional rent, he testified the amount claimed by Wolfe is excessive. Since Taylor estimates that the equipment should sell for approximately \$1 million at auction, the rent claimed by Wolfe for the additional few months' use is equal to 70% of the equipment's current value. Taylor suggests \$50,000.00 as a reasonable rent for the equipment during the balance of 2015.

The best evidence of an appropriate rent for the use of the equipment is the \$100,000.00 that the parties themselves agreed to on two separate occasions. This makes the amount proposed by Wolfe seem punitive and Taylor's suggestion appear low. During 2015, FCF had use of the equipment for twice the length of time covered by the initial agreement. An additional rent of \$100,000 for this extended period is consistent with the rent the parties agreed to both earlier in 2015 and again in 2016.

Wolfe claims that FCF owes an additional \$215,000.00 for a quantity of chemicals that belonged to TBF and were not included in the assets purchased on April 30, 2015. (LW Brief, par.47). Although the Brief states that, in an earlier offer, FCF acknowledged that the chemical "was owned by TBF", Taylor testified that it was actually owned by BTW. He explained that the reference to TBF in the offer was for purposes of identifying where the chemical was located, not who owned it. In the absence of any other supporting evidence,

and the plausible explanation Taylor gave for the reference to TBF in the earlier offer, I conclude that this part of Wolfe's claim cannot succeed.

Wolfe claims that TBF should be compensated by FCF for not delivering all of the rented equipment to the auctioneer by the agreed deadline of June 30, 2016. On July 8, Taylor acknowledged that FCF had not delivered all of the equipment scheduled to be auctioned on July 26, 2016. He testified that the auctioneer, in verbally extending the final delivery date to July 11, agreed that it would not compromise the realizable value of the equipment at auction. While that may be the case, the deadline was part of an agreement between the parties, not between FCF and Ritchie Bros. The parties had agreed that the rent for equipment used by FCF in 2016 would be \$29,530.00 plus GST for a total of \$31,006.50. The use of the equipment for an additional 11 days represents an increase of 18% to the term. A corresponding increase in rent is \$5,315.40 plus GST for a total of \$5,581.17.

In his Brief (par. 49), Wolfe states that TBF should be awarded \$25,000.00 for the damage he claims occurred to the equipment while it was being used by FCF. This figure is an "estimate" and no evidence was produced to show that FCF's use of equipment during the rental period or the 10 day extension caused any damage or created any measurable loss to TBF. Accordingly, there is no award for this claim by Wolfe.

Under the terms of the settlement reached in the mediation, FCF was to make certain payments for the use of equipment and the lease of land for 2016. To the extent that all of those payments have not yet been made, they remain owing by FCF.

At the hearing, Taylor submitted a list of invoices totalling \$58,182.12. Although these were obligations of TBF, they were paid FCF. (Ex.109). The expenses in Ex.109 appear to be made to third parties and represent continuing, rather than any new commitments by TBF. Wolfe raised no questions regarding the legitimacy of the payments other than the costs associated with the two way radios. On balance, I accept that FCF is entitled to credit for the \$58,182.12 it paid on behalf of TBF.

The balance owing to TBF by FCF is the result of the following charges and credits:

#### Charges

1. From the 2015 agreements	\$256,029.90
2. Equipment rent to November 2015	100,000.00
3. Equipment rent for 2016	31,006.50
4. Equipment rent for July, 2016	<u>5,581.17</u>
Total charges	<u>\$392,617.57</u>

#### Credits

1. Payments made by FCF in 2015*	\$ 49,988.70
2. Cash payment of May 15, 2015	11.30
3. Payments made by FCF in 2016	<u>58,182.12</u>
Total credits*	<u>\$108,182.12</u>

\* The amount of credit for the 2015 payments is subject to a final determination.

There remains a question regarding the validity of the \$49,988.70 that FCF claimed as off sets in 2015. If all of the 2015 payments are accepted, either as a result of negotiations between the parties or by determination of the arbitrator, the balance owing by FCF would be \$284,435.45 plus interest at 6%. The outstanding balance will increase by an amount equal to that of any adjustments made to the total of the 2015 invoices.

#### SUMMARY OF THE AWARDS

1. The 5608067 Manitoba Ltd. shareholder account is adjusted by \$1,617,633.00.
2. Under the terms of his employment agreement with TBF, Duanne Taylor is owed:
  - a) \$860,618.00 (less statutory deductions) for 2008-2015
  - b) The greater of \$60,000.00 or 18% of TBF's profits (less deductions) for 2016.
3. TBF owes 5606269 Manitoba Ltd. \$1,245,665.92.
4. TBF owes R.L. Wolfe Ltd.
  - a) \$1,823,842.45 for the loans it acquired from the secured creditors, and
  - b) \$534,591.73 for amounts arising from transactions with TBF.
  - c) The balances in both a) and b) are subject to interest at 6% per annum from July 2016 until paid.
5. Fat Cat Farms Ltd. owes TBF an amount that is not less than \$284,435.45 or greater than \$342,446.75. The final amount is to be determined following the final resolution of the validity of payments made by FCF in 2015. The balance, when determined, will be subject to interest at an annual rate of 6%.

## CONCLUSION

This arbitration has been long and challenging. Fortunately, the parties and arbitrator both benefited from the assistance of able counsel. While that made it possible to conclude most issues, some require information that was not available at the time of the hearing or by the writing of this award. Accordingly, I retain jurisdiction in this matter and remain available to provide clarification of the terms of this award, any assistance required for its implementation, and to receive further submissions on matters that remain outstanding.

While there was nothing in either the parties' conduct during the arbitration process, or in the conclusions in this award that I feel warrant an award of costs at this time, I am open to hearing from counsel on this issue. In the meantime, each party is being assessed an equal share of the cost of the arbitration.

I look forward to receiving confirmation that the remaining issues have been satisfactorily resolved or receiving the information and submissions necessary to conclude matters through a continuation of the arbitration.

This award is made and published on the 24<sup>th</sup> Day of August, 2016 at Winnipeg, Manitoba.

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Harvey L. Sector  
Arbitrator

## Appendix B - October 5, 2018 Demand Letter

October 5, 2018

**Private and confidential**

Fat Cat Farms Ltd.  
Hwy 1A W  
Portage La Prairie, MB R1N 3C5

Tel: (204)944-3586  
Fax: (204)947-2689  
www.deloitte.ca

Dear Sir:

**Subject: Taylor Bros. Farm Ltd.**

In accordance with the August 24, 2016 Arbitration Award between Lincoln Wolfe (and 5606269 Manitoba Ltd.) and Duanne Taylor (and 5608067 Manitoba Ltd.), the Summary of Awards detailed therein provided for the following.

*Fat Cat Farms Ltd. ("FCF") owes Taylor Bros. Farm Ltd. ("TBF") an amount that is not less than \$284,435.45 or greater than \$342,446.75. The final amount is to be determined following the final resolution of the validity of payments made by FCF in 2015. The balance, when determined, will be subject to interest at an annual rate of 6%*

As the final amount owing by FCF to TBF is still subject to determination by the arbitrator in the arbitration proceedings, regardless of the final determination, the minimum amount due is \$284,435.45. Accordingly, subject to the final determination by the arbitrator which may result in additional amounts owing by FCF to TBF, the Liquidator is requesting payment of the minimum amount, plus interest at 6% per annum, of **\$321,798.17** owing as at October 5, 2018 calculated as follows:

Date	Interest (6%)	Total
24-Aug-16	-	284,435.45
24-Aug-17	17,066.13	301,501.58
24-Aug-18	18,090.09	319,591.67
5-Oct-18	2,206.50	321,798.17

All remittances should be made payable to Deloitte Restructuring Inc., Liquidator of Taylor Bros. Farm Ltd., 2300 – 360 Main Street, Winnipeg Manitoba R3C 3Z3. **The amount outstanding is due and payable by Friday, October 12, 2018.**

If you have any questions, please contact the undersigned at (204)944-3586.

Yours truly,

**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: John R. Fritz

Appendix C - Northern Sunshine Farms (Manitoba) Ltd.  
Statement of Claim

CF-17-01-08486

**THE QUEEN'S BENCH  
Winnipeg Centre**

BETWEEN:

**TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.**

Plaintiff

and

**NORTHERN SUNSHINE FARMS (MANITOBA) LTD.**

Defendant

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**STATEMENT OF CLAIM**

JUN 12 2017

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**MLT AIKINS LLP**  
Barristers and Solicitors  
3000 - 360 Main Street  
Winnipeg, Manitoba R3C 4G1

**JEFFREY M. LEE / G. BRUCE TAYLOR**  
Ph: (306) 975-7136 / (204) 957-4669  
Fax: (306) 975-7145 / (204) 957-4218

**File No. 56074.8/1702089**

Box # 3

THE QUEEN'S BENCH  
Winnipeg Centre

BETWEEN:

TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.

Plaintiff

and

NORTHERN SUNSHINE FARMS (MANITOBA) LTD.

Defendant

STATEMENT OF CLAIM

TO THE DEFENDANT:

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 a Manitoba lawyer acting for you must prepare a statement of defence in Form 18A prescribed by the *Queen's Bench Rules*, serve it on the Plaintiff's lawyer or where the Plaintiff does not have a lawyer, serve it on the plaintiff, and file it in this court office, WITHIN TWENTY DAYS after this statement of claim is served on you, if you are served in Manitoba.

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.

IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGEMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

IF YOU PAY THE PLAINTIFF'S CLAIM, and \$750.00 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 \$750.00 for costs and have the costs assessed by the court.

June 12, 2017

Issued \_\_\_\_\_

Deputy Registrar

L. CLIMACO  
DEPUTY REGISTRAR  
COURT OF QUEEN'S BENCH  
FOR MANITOBA

To: Northern Sunshine Farms (Manitoba) Ltd.  
315 Minnehaha Ave.,  
West St. Paul, MB R4A 1A5

CLAIM

1. The Plaintiff, Taylor Bros. Farm Ltd., by its Liquidator, Deloitte Restructuring Inc., claims:
  - (a) judgment in the amount of \$1,314,475.61;
  - (b) pre-judgment interest on the amount of \$1,314,475.61 pursuant to the terms of *The Court of Queen's Bench Act*, CCSM c C280;
  - (c) costs of this action; and
  - (d) such further and other relief as this Honourable Court deems just.
2. Taylor Bros. Farm Ltd. is a corporation incorporated pursuant to the laws of Manitoba, with offices located in the City of Portage la Prairie, Manitoba.
3. Deloitte Restructuring Inc. is a corporation incorporated pursuant to the laws of Canada, with offices located at the City of Winnipeg, Manitoba.
4. By means of an Order of the Honourable Mr. Justice Toews of the Court of Queen's Bench of Manitoba pronounced on April 28, 2017 and entered on June 5, 2017 in Court File No. CI 15-01-97066 (the "**Liquidation Order**"), Deloitte Restructuring Inc. was appointed liquidator of Taylor Bros. Farm Ltd. (the "**Liquidator**") pursuant to section 207 of *The Corporations Act*, CCSM, c. C225.
5. The Defendant, Northern Sunshine Farms (Manitoba) Ltd. ("**Northern Sunshine Farms**") is a corporation incorporated pursuant to the laws of Manitoba, with offices located in the City of Winnipeg, Manitoba.
6. From and after January of 2008, Northern Sunshine Farms agreed to purchase from Taylor Bros. Farm Ltd., and Taylor Bros. Farm Ltd. agreed to sell to Northern Sunshine Farms, various quantities of seed, products, agricultural inputs and supplies (collectively, the "**Subject Goods**").

7. From and after January of 2008, Northern Sunshine Farms engaged Taylor Bros. Farm Ltd. to provide Northern Sunshine Farms with custom work, custom trucking services and various related agricultural services (collectively, the "**Subject Services**") and Northern Sunshine Farms agreed to pay Taylor Bros. Farm Ltd. for the Subject Services.
8. On various dates between January of 2008 and June of 2011:
  - a) at the request of Northern Sunshine Farms, Taylor Bros. Farm Ltd. provided the Subject Goods and the Subject Services to Northern Sunshine Farms;
  - b) Northern Sunshine Farms agreed to pay Taylor Bros. Farm Ltd. for the Subject Goods and the Subject Services;
  - c) Taylor Bros. Farm Ltd. issued invoices to Northern Sunshine Farms for the Subject Goods and the Subject Services (the "**TBF Invoices**");
  - d) Northern Sunshine Farms became indebted to Taylor Bros. Farm Ltd. for the amounts of the TBF Invoices (the "**Indebtedness**"); and
  - e) Northern Sunshine Farms made payments to Taylor Bros. Farm Ltd. against the balance owing by Northern Sunshine Farms to Taylor Bros. Farm Ltd. on the Indebtedness.
9. The last payment made by Northern Sunshine Farms to Taylor Bros. Farm Ltd. on account of the Indebtedness was made on June 13, 2011 (the "**June 13, 2011 Payment**").
10. After Northern Sunshine Farms made the June 13, 2011 Payment to Taylor Bros. Farm Ltd., the remaining principal amount of the Indebtedness owing by Northern Sunshine Farms to Taylor Bros. Farm Ltd. was \$1,314,475.61.
11. Pursuant to paragraph 2(e) of the Liquidation Order, the Liquidator was empowered and authorized (among other things) to receive and collect all monies and accounts

now owed or hereafter owing to Taylor Bros. Farm Ltd. and to exercise all remedies of Taylor Bros. Farm Ltd. in collecting such monies.

12. The Liquidator has demanded that Northern Sunshine Farms pay the Indebtedness to the Liquidator, but Northern Sunshine Farms has failed, neglected or refused to do so.
13. The Plaintiff, Taylor Bros. Farm Ltd., by its Liquidator, Deloitte Restructuring Inc., therefore claims the relief set out in paragraph 1 above.

June 12, 2017

**MLT AIKINS LLP**  
Barristers and Solicitors  
30<sup>th</sup> Floor – 360 Main Street  
Winnipeg, Manitoba R3C 4G1  
Ph: (306) 975-7136 / (204) 957-4669  
Fax: (306) 975-7145 / (204) 957-4218  
**Jeff Lee/Bruce Taylor**  
Counsel for the Plaintiff

## Appendix D - BTW Inc. Statement Claim

**THE QUEEN'S BENCH**

**Winnipeg Centre**

BETWEEN:

**TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.,**

Plaintiff,

-and-

**BTW INC.,**

Defendant.

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**STATEMENT OF CLAIM**

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**MLT AIKINS LLP**

Barristers and Solicitors  
30<sup>th</sup> Floor – 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)-957-4281

File No. 0056074.00008

Box #3

**FILED OCT 09 2020**

**THE QUEEN'S BENCH**  
**Winnipeg Centre**

BETWEEN:

**TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.,**

Plaintiff,

-and-

**BTW INC.,**

Defendant.

**STATEMENT OF CLAIM**

**TO THE DEFENDANT:**

**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 a Manitoba lawyer acting for you must prepare a statement of defence in Form 18A prescribed by the *Queen's Bench Rules*, serve it on the plaintiff's lawyer or where the plaintiff does not have a lawyer, serve it on the plaintiff, and file it in this court office, **WITHIN TWENTY DAYS** after this statement of claim is served on you, if you are served in Manitoba.

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.

**IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGEMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.**

**IF YOU PAY THE PLAINTIFF'S CLAIM**, and \$750.00 for costs, within the time for serving and filing the 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 \$750.00 for costs and have the costs assessed by the court.

**B. ROBINSON  
DEPUTY REGISTRAR  
COURT OF QUEEN'S BENCH  
FOR MANITOBA**

Date: October 9, 2020

Issued By: \_\_\_\_\_

Deputy Registrar  
Address of the Court Office:  
100C – 408 York Avenue  
Winnipeg, MB R3C 0P9

**TO: BTW Inc.**  
Box 157, Saskatchewan Ave E  
Portage la Prairie, Manitoba  
R1N 0L7

**CLAIM**

1. The Plaintiff, Taylor Bros. Farm Ltd. (“**TBF**”), by its Liquidator, Deloitte Restructuring Inc., claims against the Defendant:
  - a) Judgment in the amount of \$99,247.40;
  - b) Pre-judgment and post-judgment interest on the amount of \$99,247.49 pursuant to the terms of *The Court of Queen’s Bench Act*, CCSM c C280;
  - c) Costs of this action; and
  - d) Such further and other relief as this Honourable Court deems just.
2. TBF is a corporation incorporated pursuant to the laws of Manitoba, with its registered office located in the City of Winnipeg, Manitoba.
3. Deloitte Restructuring Inc. is a corporation incorporated pursuant to the laws of Canada, with an office located in the City of Winnipeg, Manitoba.
4. By means of an Order of the Honourable Mr. Justice Toews of the Court of Queen’s Bench of Manitoba pronounced on April 28, 2017 and entered on June 5, 2017 in Court File No. CI 15-01-97066 (the “**Liquidation Order**”), Deloitte Restructuring Inc. was appointed liquidator of TBF (the “**Liquidator**”) pursuant to section 207 of *The Corporations Act*, CCMS c. 225.
5. The Defendant, BTW Inc. (“**BTW**”), is a corporation incorporated pursuant to the laws of Manitoba, with its registered office located in the City of Portage la Prairie, Manitoba.
6. In or about 2013, BTW and TBF entered into an agreement whereby TBF agreed that it would from time to time incur and pay expenses on behalf of BTW, and BTW agreed that it would reimburse TBF for such expenses incurred on its behalf by TBF (the

**“Agreement”**). Further, and in particular, BTW and TBF thereby agreed that the expenses to be incurred by TBF on behalf of BTW which were to be paid by TBF on behalf of BTW and to be reimbursed by BTW to TBF included payments for:

- a) Manitoba Hydro utility accounts;
- b) accounts for various quantities of seeds and chemicals;
- c) wages paid to employees;
- d) Canada Pension Plan and Employment Insurance remittance obligations; and
- e) accounts for Services performed by Northern Interlake Pumpers;

(collectively, the **“Authorized Expenses”**).

7. Pursuant to the Agreement, TBF paid the following invoices issued to BTW, and BTW agreed to reimburse TBF for the following Authorized Expenses in the total aggregate amount of \$95,645.01:

<b>Date of Invoice</b>	<b>Invoice Number</b>	<b>Amount of Invoice</b>
April 1, 2014	No. 286	\$5,013.51
October 10, 2014	No. 317	\$1,762.91
December 15, 2014	No. 319	\$75,376.10
December 31, 2014	No. 320	\$13,334.99
December 31, 2014	No. 321	\$157.50
<b>Total</b>		<b>\$95,645.01</b>

8. In addition to the Authorized Expenses, there is an outstanding intercompany balance owing by BTW to TBF in the amount of \$3,602.39 (the **“Intercompany Debt”**).
9. The Authorized Expenses and the Intercompany Debt are hereinafter collectively

referred to as the Indebtedness). As at the date of preparation of this Statement of Claim, the amount of the Indebtedness is \$99,247.40.

10. Pursuant to paragraph 2(e) of the Liquidation Order, the Liquidator is empowered and authorized (among other things) to receive and collect all monies and accounts now owed or hereafter owing to TBF and to exercise all remedies of TBF in collecting such monies.
11. By letter dated February 23, 2018, the Liquidator demanded that BTW make payment of the Authorized Expenses.
12. By letter dated October 5, 2018, the Liquidator:
  - a) made a second demand upon BTW for payment of the Authorized Expenses;
  - b) demanded that BTW make payment of the Intercompany Debt; and
  - c) demanded that BTW make payment of the Indebtedness in the total aggregate amount of \$99,247.40.
13. Contrary to and in breach of the Agreement, BTW has failed, neglected or refused to pay the Indebtedness to TBF and continues to fail, neglect or refuse to pay the Indebtedness to TBF. The Indebtedness remains due and owing to TBF by BTW.
14. The Plaintiff, TBF, by its Liquidator, Deloitte Restructuring Inc., therefore claims the relief set out in paragraph 1 above.

October 9, 2020

**MLT AIKINS LLP**  
Barristers and Solicitors  
30<sup>th</sup> Floor – 360 Main Street  
Winnipeg, Manitoba R3C 4G1  
**JEFF M. LEE, Q.C./J.J. BURNELL**  
Counsel for the Plaintiff

## Appendix E - BTW Inc. Statement of Defence

28571 (3)

File No. CI 20-01-08571

**THE QUEEN'S BENCH  
Winnipeg Centre**

BETWEEN:

**TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.,**

Plaintiff,

- and -

**BTW INC.,**

Nov 6 2020 11:42  
807 766195 1 CI 20-01-28571 120  
CHARGE/FEE PAID: 35.00

Defendant.

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**STATEMENT OF DEFENCE**

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FILED  
QUEEN'S BENCH

NOV 06 2020

LAW COURTS  
WINNIPEG

**FAST TRIPPIER CLUNIE WITTMAN LLP**

Barristers and Solicitors  
10 Donald Street  
Winnipeg, Manitoba  
R3C 1L5

**FARON J. TRIPPIER / IRINA VAKUROVA**

Telephone: (204) 943-3311  
Fax: (204) 943-3997

APPVD  
D.C.

**THE QUEEN'S BENCH  
Winnipeg Centre**

BETWEEN:

**TAYLOR BROS. FARM LTD., BY ITS LIQUIDATOR,  
DELOITTE RESTRUCTURING INC.,**

Plaintiff,

- and -

**BTW INC.,**

Defendant.

**STATEMENT OF DEFENCE**

1. The Defendant admits the allegations in paragraph 4, 5 of the Statement of Claim.
2. The Defendant denies the allegations in paragraphs 1, 2, 6, 7, 8, 9, 10, 11, 12, 13, 14 of the Statement of Claim, and denies that the Plaintiff is entitled to the relief claimed in paragraph 1 therein, or any relief at all.
3. The Defendant has no knowledge of the allegations in paragraph 3 of the Statement of Claim.

4. In response to paragraph 2 of the Statement of Claim, BTW says that TBF had its registered office in Portage la Prairie.
5. In response to paragraphs 6 and 7 of the Statement of Claim, and the Statement of Claim as a whole, the Defendant denies that BTW and TBF entered into any agreements, whereby TBF would pay expenses on behalf of BTW and thereafter be reimbursed therefor.
6. In response to paragraph 8 of the Statement of Claim, and the Statement of Claim as a whole, BTW denies that there is any intercompany debt between TBF and BTW, and further says that TBF did not have any accounting or books done since 2015. BTW denies that any amount is owing and puts TBF to the strict proof thereof.
7. In further response to the Statement of Claim as a whole, BTW says, as the facts are, that TBF failed to make a claim until marshalling application in the liquidation proceedings bearing the QB File No. CI15-01-97066 failed, and further says that part of its claim is barred by *The Limitation of Actions Act*, C.C.S.M., c. L150
8. In the premises, BTW submits that the TBF's claim is frivolous and vexatious and further that that the Statement of Claim herein should be dismissed with costs.

November 5, 2020

**FAST TRIPPIER CLUNIE WITTMAN  
LLP**  
Lawyers  
10 Donald Street  
Winnipeg, Manitoba R3C 1L5  
**Faron J. Trippier / Irina Vakurova**  
Counsel for the Defendant.

**Appendix O – December 29, 2021 Correspondence from Fast Trippier Law**

File No: 15,110-0

December 29, 2021

MLT Aikins LLP  
Suite 1201-409 3<sup>rd</sup> Avenue S  
Saskatoon, SK S7K 5R5

**Attention: Jeffrey M. Lee, Q.C.**

Dear Sir:

**Re: Proposed Sale of Claims by Deloitte Restructuring Inc., Court-Appointed Liquidator  
of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**

---

Further to your correspondence of November 26, 2021, we understand that the Liquidator is proposing to sell TBF's claim against Fat Cat Farms Ltd. pursuant to the Arbitration Award of the Arbitrator, Mr. Harvey L. Selter made and published on August 24, 2016.

It is our client's position that the Liquidator is not entitled to sell TBF's claim against Fat Cat Farms Ltd. The arbitration process is a private process between the parties to the arbitration. Furthermore, it is our client's position that the arbitration is not complete. As per the 2015 Agreement, rent for the land and equipment was to come from the auction proceeds. This was for the auction of equipment and land. There are no proceeds, and there is nothing to assign against Fat Cat Farms Ltd.

The arbitrator retained jurisdiction and left the door open for the parties to come back in order to resolve the remaining issues, including the issue of the employment contract.

As such, it is our client's position that the Liquidator improperly included the Arbitration Award in its Sales Information Package.

If you have any questions, please contact the undersigned.

Yours truly,

**FAST TRIPPIER CLUNIE WITTMAN LLP**

Per:

**FARON TRIPPIER\***

**FT**

*\* practicing through Faron Trippier Law Corporation*

**FAST TRIPPIER CLUNIE WITTMAN LLP**

10 Donald Street • Winnipeg, Manitoba R3C 1L5 • P: (204) 942-3311 • F: (204) 943-7997 • [www.ft-lawyers.com](http://www.ft-lawyers.com)

**Appendix P – January 5, 2022 Correspondence from MLT Aikins LLP**

**Jeffrey M. Lee, Q.C.**Direct Line: (306) 975-7136  
E-mail: [jmlee@mltaikins.com](mailto:jmlee@mltaikins.com)

January 5, 2022

**Via E-Mail: [ftrippier@ft-lawyers.com](mailto:ftrippier@ft-lawyers.com)**Fast Trippier Law  
Barristers & Attorneys at Law  
10 Donald Street  
Winnipeg, MB R3C 1L5Carmen R. Balzer  
Legal Assistant  
Direct Line: (306) 956-6956  
E-mail: [cbalzer@mltaikins.com](mailto:cbalzer@mltaikins.com)**Attention: Mr. Faron Trippier**

Dear Sir:

**Re: Proposed Sale of Claims by Deloitte Restructuring Inc., Court-Appointed  
Liquidator of Taylor Bros Farm Ltd. and Edwin Potato Growers Ltd.**

We have for reply your letter of December 29, 2021.

With respect, the Liquidator does not accept the suggestion contained in your December 29 letter to the effect that the Liquidator is not entitled to sell TBF's claim against Fat Cat Farms Ltd. There are several reasons for that position.

First, your December 29 letter suggests that the arbitration process is a private process between the parties to the arbitration. To the contrary, the arbitration determined the amount owing by Fat Cat Farms Ltd. to TBF. As a result, a debt or chose in action in favour of TBF (representing the debt owed to it by Fat Cat Farms Ltd.) has arisen. Such debt or chose in action constitutes property of TBF which the Liquidator has been appointed by the Court of Queen's Bench of Manitoba to liquidate.

Second, your December 29 letter suggests that the arbitration is not complete and must be the subject of further adjudication by the arbitrator. That interpretation of the arbitration award does not square with the conclusion of the arbitrator on Issue 5 (discussed at pages 19 to 23 of the arbitration award) summarized as follows at paragraph 5 on page 23 of the arbitration award:

5. Fat Cat Farms Ltd. owes TBF an amount that is not less than \$284,435.45 or greater than \$342,446.75. The final amount is to be determined following the final resolution of the validity of payments made by FCF in 2015. The balance, when determined, will be subject to interest at an annual rate of 6%.

Finally, your December 29 letter suggests that the arbitrator retained jurisdiction and left the door open for the parties to come back in order to address the remaining issues, including the issue of the employment contract.

As you know, Fat Cat Farms Ltd. was not a party to the employment contract between Duane Taylor and TBF. In the result, the employment contract can have no bearing upon the state of accounts between Fat Cat Farms Ltd. and TBF.

We trust that this letter states the position of the Liquidator with clarity regarding the matters raised in your letter of December 29, 2021.

Yours truly,

**MLT AIKINS LLP**

Per:   
Jeffrey M. Lee, Q.C.

JML:crb

cc: Deloitte Restructuring Inc.  
Attn: Brent Warga/John Fritz

cc: MLT Aikins LLP  
Attn: JJ Burnell/Anjali Sandhu

## **Appendix Q – 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>
9/28/2018	8000245536	\$ 20,121	\$ -	\$ 1,006	\$ 21,127	46.7
12/31/2018	8000353582	10,598	-	530	11,127	27.0
5/26/2019	8000600929	3,520	-	176	3,696	8.9
11/19/2019	8000877018	5,554	-	278	5,832	13.2
7/2/2020	8001259297	3,108	-	155	3,263	8.5
10/15/2020	8001409010	14,263	-	713	14,976	33.6
1/25/2021	8001570955	11,674	-	584	12,257	27.0
4/7/2021	8001727877	13,976	-	699	14,675	30.9
6/9/2021	8001885067	11,840	-	592	12,431	29.7
8/13/2021	8002005943	16,383	-	819	17,202	36.3
11/8/2021	8002182594	13,898	-	695	14,592	29.5
1/17/2022	8002339275	10,135	-	507	10,642	22.7
<b>Total</b>		<b>\$ 135,067</b>	<b>\$ -</b>	<b>\$ 6,753</b>	<b>\$ 141,820</b>	<b>314.0</b>



**Invoice 8000245536**

**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: September 28, 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 23, 2018 to September 20, 2018:

B. Warga - Partner (29.0 hrs) - \$13,775.00

J. Keeble - Partner (0.5 hrs) - \$237.50

J. Fritz - Senior Manager (14.8 hrs) - \$5,550.00

T. Dew - Senior Associate (2.0 hrs) - \$500.00

R. Brown - Technician (0.4 hrs) - \$40.00

Total (46.7 hrs) \$20,102.50

GST applicable 20,120.50

**Sales Tax**

GST at 5.00% 1,006.03

**Total Amount Due (CAD) 21,126.53**

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: 8000245536**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
8/23/2018	Fritz, John	0.4	\$ 150.00	Assembly of information and correspondence to Wiebe counsel re: notice of revision.
8/23/2018	Warga, Brent	2.8	1,330.00	Updates to Fourth Report; review of EPG claims correspondence; review of Notice of Motion; review of NSF letter; various correspondence to/from MLT Aikins re: file matters.
8/24/2018	Fritz, John	0.5	187.50	Review of distribution and R&D schedules.
8/24/2018	Warga, Brent	2.8	1,330.00	Finalization of Fourth Report; provision of Draft for internal review and to legal counsel.
8/24/2018	Keeble, Jeff	0.5	237.50	QAR report and send comments and changes to B. Warga.
8/26/2018	Warga, Brent	0.8	380.00	Updates to Fourth Report from QA Review.
8/27/2018	Dew, Todd	0.4	100.00	Draft letter to CRA for GST audit; compilation of requested documents for GST audit.
8/27/2018	Fritz, John	4.0	1,500.00	Finalization and distribution of Fourth Report; call with legal counsel re: hearing matters; review of correspondence from respondent's counsel.
8/27/2018	Warga, Brent	2.3	1,092.50	Updates to Fourth Report; call with MLT Aikins re: file matters; review of various e-mail correspondence.
8/28/2018	Brown, Rose	0.2	20.00	Update website page.
8/28/2018	Fritz, John	2.8	1,050.00	Supplementary report revisions; call with legal counsel; compilation of information for Supplementary Report; distribution of Fourth Report; direction to T. Dew re: GST.
8/28/2018	Warga, Brent	1.6	760.00	Call with MLT Aikins; drafting of Supplement to the Fourth Report.
8/29/2018	Brown, Rose	0.2	20.00	Website update.
8/29/2018	Fritz, John	0.4	150.00	Various correspondence re: August 31 hearing; finalize supplementary report.
8/29/2018	Warga, Brent	1.1	522.50	Finalization of Supplement to the Fourth Report and provision of same to MLT for service; website posting.
8/30/2018	Fritz, John	1.5	562.50	Correspondence with counsel and preparation for Court Hearing re: distribution; various file matters.
8/30/2018	Warga, Brent	2.1	997.50	Call with MLT Aikins re: court hearing; review of D. Taylor Affidavit and materials.
8/31/2018	Dew, Todd	0.2	50.00	Amend letter to CRA re: GST audit.
8/31/2018	Fritz, John	1.5	562.50	Attendance at Court Hearing.
8/31/2018	Warga, Brent	2.9	1,377.50	Preparation for Court Hearing; attendance at Court Hearing.
9/4/2018	Fritz, John	0.7	262.50	Revisions to distribution schedule; sharing same with legal counsel.
9/4/2018	Warga, Brent	0.2	95.00	Review of revised distribution schedule.
9/6/2018	Fritz, John	0.6	225.00	Tax review; correspondence from D. Taylor; correspondence to legal counsel to the Liquidator re: D. Taylor correspondence.
9/10/2018	Dew, Todd	0.4	100.00	Review and follow up email to Janet Bettles from Hensall Co-op; review August GST return.
9/10/2018	Fritz, John	0.7	262.50	Call with legal counsel re: form of order, discharge, and next steps.
9/10/2018	Warga, Brent	1.1	522.50	Call with MLT Aikins re: Draft Order, distributions, Wiebe claim, and Sept 25, 2018 hearing; review of Wiebe claim for additional interest.
9/11/2018	Warga, Brent	0.3	142.50	Review of various e-mail correspondence and MLT Letter to F. Trippier.
9/13/2018	Fritz, John	1.0	375.00	Tax return revisions.
9/13/2018	Warga, Brent	0.5	237.50	Drafting of Fifth Report.
9/14/2018	Dew, Todd	0.2	50.00	Follow up email to Hensall Co-op re: equity.
9/14/2018	Fritz, John	0.7	262.50	Distribution schedule revisions and review of same.
9/14/2018	Warga, Brent	3.1	1,472.50	Drafting of Fifth Report; review of various e-mail correspondence from MLT Aikins.
9/17/2018	Dew, Todd	0.4	100.00	Provide documents from QuickBooks to J. Fritz re: taxes.
9/17/2018	Warga, Brent	1.8	855.00	Drafting of Fifth Report; call with MLT Aikins re: Order; review of draft Notice of Motion; updates to distribution schedule and R&D.
9/18/2018	Dew, Todd	0.4	100.00	GST return for August 2018.
9/18/2018	Warga, Brent	2.6	1,235.00	Review and updates to Draft Order and Notice of Motion; updates to Fifth Report.
9/19/2018	Warga, Brent	2.4	1,140.00	Review of motion materials; e-mail correspondence with D. Jackson re: EPG claim dispute notices; updates to R&D; call with MLT Aikins; various e-mail correspondence with MLT Aikins.
9/20/2018	Warga, Brent	0.6	285.00	Call with MLT Aikins re: Sept 25 hearing; review of various e-mail correspondence.
<b>Total</b>		<b>46.7</b>	<b>\$ 20,102.50</b>	



**Invoice 8000353582**

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

**Deloitte Restructuring Inc.**  
360 Main St  
Suite 2300  
Winnipeg MB R3C 3Z3 Tel:  
(204) 942-0051  
Fax: (204) 947-9390  
www.deloitte.ca

Date: December 31, 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 September 21, 2018 to December 17, 2018:

B. Warga - Partner (12.8 hrs) - \$6,080.00  
J. Fritz - Senior Manager (8.1 hrs) - \$3,037.50  
T. Dew - Senior Associate (5.8 hrs) - \$1,450.00  
R. Brown - Technician (0.3 hrs) - \$30.00  
Total (27.0 hrs) \$10,597.50

GST applicable 10,597.50

**Sales Tax**

GST at 5.00% 529.89

**Total Amount Due (CAD) 11,127.39**

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: 8000353582**

Date	Name	Hours	Total	Description
9/26/2018	Brown, Rose	0.3	\$ 30.00	Website updates.
9/26/2018	Dew, Todd	2.0	500.00	Prepare response to CRA for audit of Edwin Potato Growers for the GST audit for the April 1 - June 30, 2018 return.
9/26/2018	Warga, Brent	1.0	475.00	Review of draft order; review of various e-mail correspondence; review of distribution letters.
9/27/2018	Warga, Brent	1.1	522.50	Review of Pitblado supplemental order; draft collection notices re: FCF and 067 MB Ltd.; various e-mail correspondence with MLT Aikins.
9/28/2018	Warga, Brent	0.2	95.00	Review of interim billing; correspondence to Wolfe and Taylor re: same.
10/1/2018	Dew, Todd	0.5	125.00	Review CRA Payroll discrepancies.
10/1/2018	Warga, Brent	0.4	190.00	Review of various e-mail correspondence.
10/2/2018	Dew, Todd	0.2	50.00	Payables processing.
10/2/2018	Fritz, John	0.8	300.00	Demand letters to parties owing money to TBF.
10/2/2018	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
10/3/2018	Fritz, John	0.7	262.50	Finalize and distribute demand letters to counsel for comment; correspondence with Pitblado; correspondence and review of counsels' response.
10/3/2018	Warga, Brent	1.6	760.00	Review of various e-mail correspondence re: draft orders; calls with MLT Aikins re: same; review of collection letters and e-mail correspondence sent to MLT Aikins re: D. Taylor Companies.
10/4/2018	Dew, Todd	0.2	50.00	Processing of MLT Aikins invoice.
10/4/2018	Warga, Brent	0.7	332.50	Updates to distribution schedule; review of various e-mail correspondence.
10/5/2018	Fritz, John	1.3	487.50	Review of distribution order, cheques, and correspondence to secured creditors.
10/5/2018	Warga, Brent	1.1	522.50	Updates to distribution schedule; signing of cheques; drafting of letters; call with MLT Aikins; review of various e-mail correspondence.
10/9/2018	Warga, Brent	1.1	522.50	Updates to R&D; sending of distribution cheques; e-mail correspondence to MLT Aikins.
10/10/2018	Dew, Todd	1.5	375.00	GST returns for Taylor Bros and Edwin Potato Growers; distribution cheques.
10/10/2018	Warga, Brent	0.5	237.50	Distribution matters.
10/14/2018	Fritz, John	0.9	337.50	Review of e-mail correspondence and distribution matters.
10/16/2018	Dew, Todd	0.4	100.00	Amend letter for GST audit on Edwin Potato Growers; scan and fax documentation to Gord Braun of CRA (GST Department).
10/16/2018	Fritz, John	0.7	262.50	GST Audit letter.
10/17/2018	Warga, Brent	0.2	95.00	E-mail correspondence with D. Jackson re: EPG Claims Process.
10/22/2018	Warga, Brent	0.5	237.50	Review of appeal materials and correspondence from MLT Aikins.
10/23/2018	Fritz, John	0.8	300.00	Correspondence with MNP re: Duanne Taylor Agristability filing; review of Applicant's correspondence re: Agristability and response to Liquidator's counsel.
10/23/2018	Warga, Brent	1.1	522.50	Call with MLT Aikins re: appeal; review of e-mail/letter correspondence from F. Trippier; discussion with J. Fritz re: MNP request.
10/24/2018	Dew, Todd	0.3	75.00	Obtain accounting information from QuickBooks for John Fritz.
10/26/2018	Fritz, John	0.3	112.50	Correspondence from and response to MNP re: Fat Cat Farms information request.
10/29/2018	Fritz, John	0.1	37.50	Review of MNP correspondence re: Fat Cat Farms Agristability.
10/30/2018	Fritz, John	0.2	75.00	Correspondence to MNP LLP re: Fat Cat Farms information request re: TBF.
11/1/2018	Warga, Brent	0.5	237.50	Review of e-mail correspondence and Notice of Appeal.
11/6/2018	Dew, Todd	0.2	50.00	Telephone call from CRA re: Edwin Potato Growers GST audit; mail from CRA re :GST audit.
11/7/2018	Fritz, John	1.6	600.00	Review of R&D; call with MLT Aikins.
11/9/2018	Warga, Brent	2.0	950.00	Updates to R&D; call with MLT Aikins; review of e-mail correspondence to T. Turner.
11/12/2018	Warga, Brent	0.2	95.00	E-mail correspondence with MLT Aikins.
11/19/2018	Fritz, John	0.3	112.50	Correspondence with G. Wiebe's legal counsel and review of materials.
12/6/2018	Dew, Todd	0.3	75.00	File GST return for November 2018.
12/14/2018	Fritz, John	0.4	150.00	Call with the legal counsel to the Receiver re: Appeal by Respondents.
12/14/2018	Warga, Brent	0.3	142.50	Call with MLT Aikins re: appeal hearing.
12/17/2018	Dew, Todd	0.2	50.00	Payables processing.
<b>Total</b>		<b>27.0</b>	<b>\$ 10,597.50</b>	



**Invoice 8000600929**

**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 26, 2019  
Client No.: 1171131  
WBS#: RLWC0001  
Engagement Partner: Brent Warga

GST Registration: 133245290RT0001

**For professional services rendered**

**Fees**

Professional services rendered in accordance with the Court Appointed Liquidation proceedings for the period December 18, 2018 to April 9, 2019:

B. Warga - Partner (4.7 hrs) - \$2,232.50  
J. Fritz - Senior Manager (1.9 hrs) - \$712.50  
T. Dew - Senior Associate (2.3 hrs) - \$575.00  
Total (8.9 hrs) \$3,520.00

GST applicable 3,520.00

**Sales Tax**

GST at 5.00% 176.00

**Total Amount Due (CAD) 3,696.00**

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: 8000600929**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
1/2/2019	Dew, Todd	0.2	\$ 50.00	Processing of payables.
1/3/2019	Warga, Brent	1.6	760.00	Review of appeal materials; call with MLT Aikins re: same.
1/4/2019	Dew, Todd	0.4	100.00	Review 2018 Annual Return for Taylor Brothers; cheque to Minister of Finance for the annual fee.
1/7/2019	Dew, Todd	0.4	100.00	Bank reconciliations; review GST filings
1/9/2019	Fritz, John	0.2	75.00	Corporations branch annual return.
1/10/2019	Dew, Todd	0.2	50.00	Scan and mail 2018 Annual Return of Information for Taylor Brothers.
1/16/2019	Warga, Brent	0.5	237.50	Updates to R&D.
1/21/2019	Dew, Todd	0.5	125.00	GST filings for Edwin Potato (Oct 1 - Dec 31, 2018) and Taylor Bros (Dec 1 - 31, 2018).
1/27/2019	Warga, Brent	0.5	237.50	Review of Liquidator's draft factum prepared by MLT.
1/28/2019	Warga, Brent	1.3	617.50	Review and editing of Liquidator's Factum.
1/30/2019	Warga, Brent	0.8	380.00	Review of Liquidator's Factum.
2/5/2019	Fritz, John	0.3	112.50	Manitoba Hydro request re: Bipole III compensation.
2/6/2019	Fritz, John	0.7	262.50	Correspondence with Manitoba Hydro re: Bipole III Compensation.
2/8/2019	Fritz, John	0.7	262.50	Correspondence with Manitoba Hydro re: Bipole III Compensation, correspondence to Counsel to the Applicants re: status of same.
4/9/2019	Dew, Todd	0.6	150.00	File GST returns for Taylor Brothers and Edwin Potato Growers.
<b>Total</b>		<b>8.9</b>	<b>\$ 3,520.00</b>	



**Invoice 8000877018**

**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: November 19, 2019  
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 10, 2019 to November 14, 2019:

B. Warga - Partner (9.8 hrs): 4,704.00  
T. Dew - Senior Associate (3.4 hrs): 850.00  
Total (13.2 hrs): 5,554.00

GST applicable 5,554.00

**Sales Tax**

GST at 5.00% 277.70

**Total Amount Due (CAD) 5,831.70**

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: 8000877018**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
6/12/2019	Dew, Todd	0.4	\$ 100.00	Trust accounting.
6/21/2019	Dew, Todd	0.1	25.00	Review May 2019 GST return.
7/5/2019	Dew, Todd	0.4	100.00	Trust accounting.
7/11/2019	Dew, Todd	0.6	150.00	Prepare and file GST returns.
7/18/2019	Dew, Todd	0.2	50.00	Review GST assessments.
8/7/2019	Dew, Todd	0.3	75.00	Trust accounting.
8/9/2019	Dew, Todd	0.2	50.00	GST filing.
8/20/2019	Warga, Brent	1.1	528.00	Updates to R&D; e-mail correspondence with MLT Aikins.
8/21/2019	Warga, Brent	0.7	336.00	Review of Liquidator's factum in preparation of hearing.
8/26/2019	Warga, Brent	1.2	576.00	Review and preparation for Appeal Hearing.
8/27/2019	Warga, Brent	6.8	3,264.00	Attendance at Court of Appeal Hearing; preparation for same; meeting with MLT Aikins in advance of hearing.
9/6/2019	Dew, Todd	0.6	150.00	Trust accounting; GST return.
9/9/2019	Dew, Todd	0.2	50.00	Trust accounting.
10/11/2019	Dew, Todd	0.4	100.00	Trust accounting.
<b>Total</b>		<b>13.2</b>	<b>\$ 5,554.00</b>	



**Invoice 8001259297**

**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: July 02, 2020  
Client No.: 1171131  
WBS#: RLWC0001  
Engagement Partner: Brent Warga

GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

Work performed in accordance with the Court Appointed Liquidation proceedings for the period November 15, 2019 to June 30, 2020:

B. Warga - Partner (4.0 hrs): 1,920.00  
J. Frtiz - Senior Manager (0.5 hrs): 187.50  
T. Dew - Senior Associate (4.0 hrs): 1,000.00  
Total (8.5 hrs): 3,107.50

**Sales Tax**

GST applicable 3,107.50

GST at 5.00% 155.38

**Total Amount Due (CAD) 3,262.88**

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: 8001259297**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
11/21/2019	Dew, Todd	0.2	\$ 50.00	Trust accounting.
12/9/2019	Dew, Todd	0.6	150.00	Trust accounting; GST filing.
1/9/2020	Dew, Todd	0.6	150.00	GST returns.
1/22/2020	Dew, Todd	0.2	50.00	File administration and e-mail review.
2/7/2020	Dew, Todd	0.5	125.00	GST return; trust accounting.
2/26/2020	Dew, Todd	0.2	50.00	Trust accounting.
3/12/2020	Dew, Todd	0.3	75.00	Trust accounting.
4/8/2020	Dew, Todd	0.3	75.00	Processing of payables.
4/19/2020	Dew, Todd	0.3	75.00	Trust accounting.
4/27/2020	Warga, Brent	1.2	576.00	Review of Court of Appeal decision; e-mail correspondence with MLT Aikins.
4/30/2020	Warga, Brent	1.1	528.00	Updates to R&D; call with MLT Aikins; review of outstanding file matters.
5/7/2020	Dew, Todd	0.2	50.00	Processing of payables.
5/7/2020	Warga, Brent	0.3	144.00	E-mail correspondence with MLT Aikins re: Fat Cat et el A/R accounts.
5/13/2020	Fritz, John	0.5	187.50	Call with counsel and B. Warga re: next steps and Court timing.
5/13/2020	Warga, Brent	1.4	672.00	Call with MLT Aikins re: file matters and threatened litigation; call with in-house risk; e-mail correspondence with in-house legal counsel.
6/8/2020	Dew, Todd	0.4	100.00	Trust accounting.
6/11/2020	Dew, Todd	0.2	50.00	Processing of payables.
<b>Total</b>		<b>8.5</b>	<b>\$ 3,107.50</b>	



**Invoice 8001409010**

**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: October 15, 2020  
Client No.: 1171131  
WBS#: RLWC0001  
Engagement Partner: Brent Warga  
GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

Work performed in accordance with the Court Appointed Liquidation proceedings for the period July 2, 2020 to October 8, 2020:

B. Warga - Partner (20.6 hrs): 9,888.00  
J. Frtiz - Senior Manager (9.0 hrs): 3,375.00  
T. Dew - Senior Associate (4.0 hrs): 1,000.00  
Total (33.6 hrs): 14,263.00

**Sales Tax**

GST applicable 14,263.00

GST at 5.00% 713.15

**Total Amount Due (CAD) 14,976.15**

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: 8001409010**

Date	Name	Hours	Total	Description
7/7/2020	Dew, Todd	0.4	\$ 100.00	Processing of payables.
7/8/2020	Dew, Todd	0.5	125.00	Trust accounting.
7/10/2020	Dew, Todd	0.6	150.00	GST filings.
7/14/2020	Dew, Todd	0.3	75.00	Processing of payables.
8/10/2020	Dew, Todd	0.2	50.00	Trust accounting.
8/11/2020	Dew, Todd	0.3	75.00	GST filing.
8/25/2020	Warga, Brent	1.6	768.00	Review of e-mail correspondence from MLT Aikins re: Pitblado claim; review of prior distributions and trust accounting.
8/26/2020	Warga, Brent	0.3	144.00	Call with MLT Aikins re: distribution and file matters.
8/28/2020	Warga, Brent	1.6	768.00	Updates to R&D; review of distribution correspondence.
8/31/2020	Fritz, John	0.8	300.00	Claims officer correspondence and disallowance commentary.
8/31/2020	Warga, Brent	2.1	1,008.00	Review of claims; updates to R&D; call with MLT Aikins; call with Taylor McCaffery re: EPG claims; e-mail correspondence to D. Jackson re: EPG claims.
9/1/2020	Fritz, John	0.7	262.50	Review of Appeal Order; distribution matters; correspondence with counsel re: distribution and remaining matters.
9/1/2020	Warga, Brent	1.6	768.00	Review of R&D; various e-mail correspondence with MLT Aikins re: file matters.
9/2/2020	Fritz, John	0.6	225.00	Call with counsel re: Court process and outstanding matters.
9/2/2020	Warga, Brent	1.4	672.00	Call with MLT Aikins, TDS, and Pitblado; updates to proposed distribution schedule and recalculation of R.L. Wolfe interest.
9/3/2020	Warga, Brent	1.2	576.00	Review of summary prepared by MLT Aikins for Sept 8, 2020 hearing; e-mail correspondence with MLT Aikins re: same.
9/4/2020	Fritz, John	0.5	187.50	Affidavit and Notice of Application review.
9/4/2020	Warga, Brent	1.2	576.00	Review of notice of motion and affidavit materials; e-mail correspondence with legal; call with MLT Aikins.
9/8/2020	Dew, Todd	0.4	100.00	Trust accounting.
9/8/2020	Fritz, John	1.1	412.50	Court call attendance by telephone.
9/8/2020	Warga, Brent	2.2	1,056.00	Attendance on Court call; call with MLT Aikins re: Court hearing.
9/9/2020	Warga, Brent	0.4	192.00	Review of e-mail correspondence from MLT Aikins; call with Claims Officer; call with MLT Aikins.
9/10/2020	Dew, Todd	0.2	50.00	File GST return.
9/10/2020	Warga, Brent	0.6	288.00	Call with in-house legal re: lifting of the stay to pursue the Liquidator; call with MLT Aikins; review of e-mail correspondence re: A/R accounts.
9/11/2020	Fritz, John	0.6	225.00	Return of distributed funds interest calculation.
9/11/2020	Warga, Brent	1.0	480.00	Correspondence with MLT Aikins re: allocation of RL Wolfe repayment; recalculation of interest thereon; updates to R&D.
9/15/2020	Fritz, John	2.0	750.00	Call and correspondence with Counsel and B. Warga re: ongoing proceedings and demands.
9/15/2020	Warga, Brent	0.4	192.00	Call with MLT Aikins re: related party A/R accounts owing to TBF.
9/16/2020	Warga, Brent	0.2	96.00	Call with MLT Aikins re: file matters.
9/17/2020	Warga, Brent	0.4	192.00	Call with MLT Aikins re: EPG Claims Process.
9/21/2020	Warga, Brent	1.2	576.00	Review of Taylor Affidavit; e-mail correspondence with MLT Aikins; call with MLT Aikins.
9/25/2020	Fritz, John	1.2	450.00	Call and correspondence with Counsel re: Court materials and process and distribution matters.
9/25/2020	Warga, Brent	1.4	672.00	Call with MLT Aikins re: file matters; updates to R&D; e-mail correspondence to MLT Aikins.
9/29/2020	Fritz, John	0.3	112.50	Correspondence with Counsel re: drafting of Statement of Claim.
9/29/2020	Warga, Brent	0.3	144.00	Review of various e-mail correspondence re: A/R.
9/30/2020	Warga, Brent	0.2	96.00	E-mail correspondence with MLT Aikins re: BTW matter.
10/1/2020	Fritz, John	0.9	337.50	Compilation of information and correspondence regarding account pursuit.
10/1/2020	Warga, Brent	0.3	144.00	Review of various e-mail correspondence.
10/5/2020	Warga, Brent	0.4	192.00	Review of Draft Statement of Claim re: BTW.
10/6/2020	Warga, Brent	0.4	192.00	Review of statement of claim (BTW); e-mail to R. McFadyen re: BTW information.
10/7/2020	Dew, Todd	0.8	200.00	Trust accounting; GST filing.
10/7/2020	Fritz, John	0.3	112.50	Statement of Claim matters.
10/7/2020	Warga, Brent	0.2	96.00	Review of e-mail correspondence from MLT Aikins and TDS re: BTW and litigation.
10/8/2020	Dew, Todd	0.3	75.00	Processing of payables.
<b>Total</b>		<b>33.6</b>	<b>\$ 14,263.00</b>	



**Invoice 8001570955**

**Deloitte Restructuring Inc.**

360 Main St  
Suite 2300  
Winnipeg MB R3C 3Z3

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

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

Date: January 25, 2021  
Client No.: 1171131  
WBS#: RLWC0001  
Engagement Partner: Brent Warga  
GST Registration: 133245290RT0001

**For professional services rendered**

**Fees**

Work performed in accordance with the Court Appointed Liquidation proceedings for the period October 9, 2020 to January 22, 2021:

B. Warga - Partner (18.2 hrs): 8,736.00  
J. Frtiz - Senior Manager (5.9 hrs): 2,212.50  
T. Dew - Senior Associate (2.9 hrs): 725.00  
Total (27.0 hrs): 11,673.50

**Sales Tax**

GST applicable 11,673.50

GST at 5.00 % 583.68

**Total Amount Due (CAD) 12,257.18**

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: 8001570955**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
10/16/2020	Fritz, John	0.8	\$ 300.00	Call with counsel re: Court materials and Liquidator's reporting.
10/17/2020	Warga, Brent	2.1	1,008.00	Drafting of Second Supplement to the Fourth Report; e-mail correspondence with MLT Aikins.
10/19/2020	Dew, Todd	0.3	75.00	Processing of payables.
10/19/2020	Warga, Brent	0.4	192.00	E-mail correspondence with MLT Aikins re: intercompany debt reporting.
10/20/2020	Warga, Brent	1.2	576.00	Discussion with MLT Aikins re: file matters; finalization of Second Supplement to the Fourth Report.
11/5/2020	Dew, Todd	0.2	50.00	Processing of payables.
11/6/2020	Dew, Todd	0.2	50.00	Processing of payables.
11/6/2020	Warga, Brent	0.4	192.00	Call with MLT Aikins re: Court dates and FCF claim; e-mail correspondence with MLT Aikins re: same.
11/8/2020	Fritz, John	0.9	337.50	Edwin Potato Growers claims process matters.
11/9/2020	Warga, Brent	0.7	336.00	Correspondence with MLT Aikins re: FCF claim and court schedule.
11/16/2020	Warga, Brent	0.2	96.00	E-mail correspondence with MLT Aikins re: court dates and hearings.
11/17/2020	Dew, Todd	0.4	100.00	Trust accounting.
11/23/2020	Fritz, John	1.1	412.50	Call and correspondence with counsel re: pending hearing matters.
11/23/2020	Warga, Brent	1.0	480.00	Call with MLT Aikins re: litigation and various file matters.
11/26/2020	Warga, Brent	0.2	96.00	Review of e-mail correspondence from MLT Aikins.
11/30/2020	Warga, Brent	0.4	192.00	Review of e-mail correspondence from MLT Aikins re: BTW defence; review statement of defence.
12/3/2020	Warga, Brent	0.2	96.00	Review of e-mail correspondence re: class action claim.
12/7/2020	Warga, Brent	0.5	240.00	Review of Affidavit of C. Balzer re: litigation proceedings.
12/13/2020	Dew, Todd	0.3	75.00	Filing of GST return.
12/13/2020	Warga, Brent	2.0	960.00	Review of inter-company debt brief; call with MLT Aikins re: same.
12/27/2020	Warga, Brent	0.9	432.00	E-mail correspondence with MLT Aikins re: inter-company claim matter; review of Taylor brief.
12/31/2020	Fritz, John	1.1	412.50	Call and correspondence with counsel re: pending Court hearings.
12/31/2020	Warga, Brent	0.5	240.00	Call with MLT Aikins re: inter-company claim and responding materials.
1/5/2021	Dew, Todd	0.3	75.00	Processing of payables.
1/7/2021	Warga, Brent	0.6	288.00	Review of responding brief re: intercompany debt.
1/8/2021	Warga, Brent	0.3	144.00	Review of various e-mail correspondence re: Court hearings.
1/11/2021	Warga, Brent	0.3	144.00	Review of report of the claims officer.
1/12/2021	Dew, Todd	0.8	200.00	Trust accounting; GST returns.
1/12/2021	Warga, Brent	1.1	528.00	Review of draft notice of motion re: Taylor claim in the EPG claims process; call with MLT Aikins re: Taylor claim, the intercompany claim hearing, and the Liquidator's discharge.
1/13/2021	Fritz, John	2.0	750.00	Calls and correspondence with counsel and B. Warga re: inter-company debt Court hearing matters.
1/13/2021	Warga, Brent	5.2	2,496.00	Attendance at Court hearing (inter-company debt matter); calls and correspondence with MLT Aikins re: pre and post hearing.
1/14/2021	Dew, Todd	0.4	100.00	Processing of payables.
<b>Total</b>		<b>27.0</b>	<b>\$ 11,673.50</b>	



**Invoice 8001727877**

**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: April 07, 2021  
Client No.: 1171131  
WBS#: RLWC0001  
Engagement Partner: Brent Warga  
GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

Work performed in accordance with the Court Appointed Liquidation proceedings for the period January 23, 2021 to April 4, 2021:

B. Warga - Partner (25.2 hrs): 12,096.00  
R. Adlington (1.0 hrs): 480.00  
J. Frtiz - Senior Manager (1.8 hrs): 675.00  
T. Dew - Senior Associate (1.4 hrs): 350.00  
A. Keene - Senior Associate (1.5 hrs): 375.00  
Total (30.9 hrs): 13,976.00

**Sales Tax**

GST applicable 13,976.00

GST at 5.00 % 698.80

**Total Amount Due (CAD) 14,674.80**

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: 8001727877**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
1/24/2021	Warga, Brent	0.6	\$ 288.00	Review of Taylor motion brief; e-mail correspondence with MLT Aikins.
1/25/2021	Warga, Brent	0.8	384.00	Call with MLT Aikins re: leave and Taylor claim hearing; call with MLT Aikins re: transfer of trust funds; updates to R&D and draft distribution schedule.
1/26/2021	Warga, Brent	2.1	1,008.00	Review of Notice of Motion re: Taylor claim; review of e-mail correspondence re: same; drafting of Fifth Report.
1/27/2021	Warga, Brent	1.2	576.00	Review of brief of law of the Liquidator re: leave application; call with MLT Aikins re: same.
2/1/2021	Warga, Brent	2.1	1,008.00	Review of Motions Brief (re: leave); updates to Fifth Report.
2/2/2021	Warga, Brent	0.6	288.00	Review of Brief of Law; review of e-mail correspondence.
2/3/2021	Fritz, John	0.9	337.50	Edits to the Fifth Report of the Receiver; correspondence with counsel re; Fifth Report.
2/6/2021	Warga, Brent	2.1	1,008.00	Review comments from MLT Aikins re: Fifth Report; updates to Fifth Report to reflect same.
2/7/2021	Warga, Brent	0.6	288.00	Updates to Fifth Report; redaction of appendices and further edits.
2/8/2021	Warga, Brent	1.6	768.00	Review and finalization of Fifth Report; review of responding Taylor brief.
2/8/2021	Adlington, Ryan	1.0	480.00	QAR Fifth Report.
2/9/2021	Dew, Todd	0.4	100.00	Trust accounting.
2/11/2021	Dew, Todd	0.2	50.00	Trust accounting.
2/12/2021	Warga, Brent	0.2	96.00	Review and signing of cheques.
2/16/2021	Warga, Brent	4.2	2,016.00	Attendance at Court hearing re: leave application; calls with MLT Aikins re: file matters.
2/17/2021	Warga, Brent	1.2	576.00	Updates to R&D and distribution schedule; e-mail correspondence with in-house legal counsel re: leave application; discussion of file matters with J. Fritz.
2/18/2021	Warga, Brent	2.6	1,248.00	Attendance at Court hearing re: Taylor claim; call with MLT Aikins re: same and go-forward matters.
2/26/2021	Warga, Brent	0.7	336.00	Discussions with J. Fritz re: file matters and tax returns.
3/5/2021	Dew, Todd	0.3	75.00	Trust accounting.
3/8/2021	Dew, Todd	0.2	50.00	GST filing.
3/10/2021	Warga, Brent	0.3	144.00	Review of e-mail correspondence from MLT Aikins re: file matters, distribution, and discharge.
3/11/2021	Fritz, John	0.9	337.50	Call with claims officer; website matters and correspondence with counsel.
3/11/2021	Warga, Brent	2.1	1,008.00	Call with the Claims Officer and legal counsel re: process for adjudicating the Taylor Claim; call with MLT Aikins re: same; e-mail correspondence with MLT Akins re: tax returns.
3/12/2021	Dew, Todd	0.3	75.00	Trust accounting.
3/12/2021	Keene, Ashley	1.5	375.00	Website updates.
3/12/2021	Warga, Brent	0.2	96.00	Review and signing of cheques.
3/15/2021	Warga, Brent	1.2	576.00	Review of legal fee summary re: cost award (leave application); call with MLT Aikins re: same.
3/30/2021	Warga, Brent	0.5	240.00	Discussions with MLT Aikins re: appeal of Intercompany Debt matter and other file matters; review of appeal materials.
4/1/2021	Warga, Brent	0.3	144.00	Call with MLT Aikins re: outstanding orders.
<b>Total</b>		<b>30.9</b>	<b>\$ 13,976.00</b>	



**Invoice 8001885067**

**Deloitte LLP**  
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: June 09, 2021  
Client No.: 1171131  
WBS#: RLWC0001  
Engagement Partner: Brent Warga  
GST Registration: 133245290RT0001

**For professional services rendered**

**Fees**

Work performed in accordance with the Court Appointed Liquidation proceedings for the period April 5, 2021 to May 31, 2021:

B. Warga - Partner (11.4 hrs): 5,472.00  
J. Frtiz - Senior Manager (15.3 hrs): 5,737.50  
T. Dew - Senior Associate (1.7 hrs): 425.00  
A. Keene - Senior Associate (0.5 hrs): 125.00  
L. Conorton - Technician (0.8 hrs): 80.00  
Total (29.7 hrs): 11,839.50

**Sales Tax**

GST applicable 11,839.50

GST at 5.00 % 591.98

**Total Amount Due (CAD) 12,431.48**

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: 8001885067**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
4/6/2021	Dew, Todd	0.3	\$ 75.00	Review of e-mail correspondence and trust account.
4/6/2021	Warga, Brent	0.2	96.00	E-mail correspondence to/from MLT Aikins.
4/8/2021	Warga, Brent	1.3	624.00	Discussion with J. Fritz re: tax filings; call with MLT Aikins re: same.
4/9/2021	Conorton, Laura	0.4	40.00	Trust accounting.
4/12/2021	Dew, Todd	0.5	125.00	GST filings.
4/12/2021	Warga, Brent	0.8	384.00	Call with MLT Aikins re: tax filings and the impact on the estates of EPG and TBF.
4/14/2021	Warga, Brent	0.5	240.00	Review of memo from MLT Aikins re: tax obligations; e-mail correspondence to/from MLT Aikins.
4/15/2021	Fritz, John	1.1	412.50	CRA matters; review of counsel's memo and call with counsel re: clearance certificate and tax claims.
4/15/2021	Warga, Brent	0.5	240.00	Call with MLT Aikins re: tax filings.
4/19/2021	Fritz, John	1.9	712.50	Corporate tax information compilation and drafting of return materials.
4/19/2021	Warga, Brent	0.2	96.00	E-mail correspondence to/from MLT Aikins re: Taylor claim hearing.
4/26/2021	Fritz, John	3.1	1,162.50	Compilation of corporate tax returns and supporting schedules.
4/27/2021	Fritz, John	0.9	337.50	Corporate tax matters.
4/28/2021	Fritz, John	5.4	2,025.00	Corporate tax filing matters; compilation of returns and supporting materials.
4/29/2021	Dew, Todd	0.6	150.00	Discussion with J. Fritz re: corporate income tax returns; telephone call to CRA re: verification of addresses for corporate income tax returns.
4/29/2021	Fritz, John	1.9	712.50	Updates and edits to corporate tax filings and finalize for filing; website updates.
4/29/2021	Warga, Brent	2.3	1,104.00	Detailed review of 2015 to 2020 tax returns for EPG; discussions of same with J. Fritz.
4/30/2021	Keene, Ashley	0.5	125.00	Website updates.
5/6/2021	Conorton, Laura	0.4	40.00	Trust accounting.
5/7/2021	Dew, Todd	0.3	75.00	GST filing.
5/10/2021	Warga, Brent	0.5	240.00	Review of appeal factum from F. Trippier; e-mail correspondence with MLT Aikins re: same.
5/18/2021	Fritz, John	1.0	375.00	Review of materials and call with legal counsel re: appeal materials.
5/18/2021	Warga, Brent	2.3	1,104.00	Review of materials re: appeal of intercompany debt claim; call with MLT Aikins re: factum for appeal.
5/20/2021	Warga, Brent	1.9	912.00	Attendance at Taylor Claim hearing with the Claims Officer; review of materials in advance of same; discussion with J. Fritz re: same.
5/21/2021	Warga, Brent	0.6	288.00	Review of TBF minute book; updates to R&D.
5/26/2021	Warga, Brent	0.3	144.00	Discussion of appeal matters with MLT Aikins.
<b>Total</b>		<b>29.7</b>	<b>\$ 11,839.50</b>	



**Invoice 8002005943**

**Deloitte Restructuring Inc.**

360 Main St  
Suite 2300  
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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 13, 2021  
Client No.: 1171131  
WBS#: RLWC0001  
Engagement Partner: Brent Warga

GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

Work performed in accordance with the Court Appointed Liquidation proceedings for the period June 1, 2021 to August 11, 2021:

B. Warga - Partner (23.8 hrs): 12,495.00  
J. Frtiz - Senior Manager (5.0 hrs): 2,000.00  
T. Dew - Senior Associate (6.1 hrs): 1,677.50  
A. Keene - Senior Associate (0.4 hrs): 110.00  
L. Conorton - Technician (1.0 hrs): 100.00  
Total (36.3 hrs): 16,382.50

GST applicable 16,382.50

**Sales Tax**

GST at 5.00 % 819.13

**Total Amount Due (CAD) 17,201.63**

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: 8002005943**

Date	Name	Hours	Total	Description
6/2/2021	Dew, Todd	0.3	\$ 82.50	Estate administration.
6/3/2021	Keene, Ashley	0.1	27.50	Website updates.
6/3/2021	Warga, Brent	0.1	52.50	Call with MLT Aikins re: responding factum.
6/4/2021	Warga, Brent	1.8	945.00	Review of factum and edits to same; e-mail correspondence to/from MLT Aikins re: same.
6/5/2021	Fritz, John	0.9	360.00	Compilation of information for counsel re: appeal matters; correspondence with B. Warga.
6/5/2021	Warga, Brent	0.7	367.50	Review and responding to MLT Aikins e-mail correspondence re: factum and EPG asset sale proceeds.
6/7/2021	Conorton, Laura	0.2	20.00	Trust accounting.
6/8/2021	Dew, Todd	0.2	55.00	GST filing.
6/9/2021	Dew, Todd	0.6	165.00	Review corporate income tax notices of assessment; review clearance certificate information.
6/9/2021	Warga, Brent	0.6	315.00	Review tax notices of assessment; e-mail to J. Fritz re: same; e-mail correspondence with J. Fritz re: tax
6/10/2021	Warga, Brent	0.2	105.00	E-mail correspondence to Wolfe/Taylor.
6/11/2021	Dew, Todd	0.2	55.00	Trust accounting.
6/14/2021	Warga, Brent	0.7	367.50	Review of Claims Officer Report re: Taylor Claim; e-mail correspondence with MLT Aikins re: same.
6/18/2021	Dew, Todd	0.3	82.50	Estate administration.
6/18/2021	Fritz, John	0.7	280.00	Call with B. Warga and Liquidator's counsel re: pending appeal matters.
6/18/2021	Warga, Brent	1.3	682.50	Call with MLT Aikins re: appeal matters.
6/21/2021	Warga, Brent	3.0	1,575.00	Drafting of Sixth Report; review and compilation of professional fee summary; update R&D.
6/22/2021	Fritz, John	0.7	280.00	Draft Report edits and correspondence with B. Warga.
6/22/2021	Warga, Brent	2.4	1,260.00	Drafting of Sixth Report.
6/23/2021	Fritz, John	1.4	560.00	Drafting correspondence and supporting documents re: EPG Clearance Certificate.
6/23/2021	Warga, Brent	0.5	262.50	Updates to R&D; e-mail correspondence to MLT re: Sixth Report.
6/24/2021	Fritz, John	0.9	360.00	Finalize Clearance Certificate for circulation; correspondence with counsel re: cost awards.
6/24/2021	Warga, Brent	1.4	735.00	Review of CRA clearance correspondence; review of MLT Aikins letter correspondence to F. Trippier re: fees.
6/25/2021	Warga, Brent	0.2	105.00	Review of e-mail correspondence re: on-line CRA access.
6/28/2021	Warga, Brent	0.6	315.00	Review of e-mail correspondence re: CRA (GST and tax filing matters).
6/29/2021	Warga, Brent	0.2	105.00	Review of e-mail correspondence re: GST accounts/filings.
7/1/2021	Warga, Brent	0.8	420.00	Review of draft affidavit of C. Balzer.
7/2/2021	Warga, Brent	2.4	1,260.00	Review of Notice of Motion; review of factum of D. Taylor re: appeal; e-mail correspondence and call with
7/5/2021	Warga, Brent	0.5	262.50	Review and downloading of appeal materials; e-mail correspondence with MLT Aikins re: Sixth Report.
7/6/2021	Dew, Todd	0.3	82.50	Estate administration.
7/6/2021	Warga, Brent	0.5	262.50	E-mail correspondence to/from MLT Aikins re: Sixth Report and appeal hearing.
7/7/2021	Warga, Brent	0.2	105.00	Review of e-mail correspondence from MLT Aikins re: appeal hearing.
7/8/2021	Dew, Todd	1.3	357.50	Telephone call to CRA re: corporate income tax returns and GST; file GST returns for the RT0001.
7/8/2021	Fritz, John	0.4	160.00	Review of CRA notices and recalculation of pending refund; direction to T. Dew re: CRA refund processing
7/8/2021	Warga, Brent	0.2	105.00	Review of e-mail correspondence from MLT re: appeal hearing.
7/12/2021	Warga, Brent	1.4	735.00	Review and responding to correspondence from MLT Aikins re: NSF statement of claim; review various e-mail
7/13/2021	Conorton, Laura	0.4	40.00	Trust accounting.
7/13/2021	Dew, Todd	0.8	220.00	File GST returns.
7/13/2021	Warga, Brent	0.1	52.50	Review and signing of cheques.
7/14/2021	Dew, Todd	0.6	165.00	GST filings.
7/14/2021	Warga, Brent	0.2	105.00	Review of e-mail correspondence from MLT Aikins re: appeal hearing.
7/15/2021	Warga, Brent	0.2	105.00	Review of e-mail correspondence re: appeal materials and website postings.
7/16/2021	Keene, Ashley	0.3	82.50	Website updates.
7/22/2021	Dew, Todd	0.5	137.50	Estate administration.
7/22/2021	Warga, Brent	0.2	105.00	Call with T. Dew re: GST refunds (EPG).
7/23/2021	Dew, Todd	0.3	82.50	Estate administration.
7/23/2021	Warga, Brent	0.2	105.00	E-mail correspondence with T. Dew re: CRA matters.
8/3/2021	Warga, Brent	0.4	210.00	Review of memorandum of arguments (Taylor).
8/4/2021	Warga, Brent	0.4	210.00	Review of e-mail correspondence (and attachments) from MLT Akins re: August 5, 2021 court hearing.
8/5/2021	Warga, Brent	2.4	1,260.00	Attendance at Court of Appeal hearing (via phone); call with MLT Aikins LLP re: same.
8/6/2021	Dew, Todd	0.3	82.50	Estate administration.
8/10/2021	Conorton, Laura	0.4	40.00	Trust accounting.
8/11/2021	Dew, Todd	0.4	110.00	GST filing.
<b>Total</b>		<b>36.3</b>	<b>\$ 16,382.50</b>	



**Invoice 8002182594**

**Deloitte Restructuring Inc.**

360 Main St  
Suite 2300  
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ATTN: Lincoln Wolfe and Duanne Taylor  
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1A W Hwy  
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Canada

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

Date: November 08, 2021  
Client No.: 1171131  
WBS#: RLWC0001  
Engagement Partner: Brent Warga  
GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

Work performed in accordance with the Court Appointed Liquidation proceedings for the period August 12, 2021 to November 3, 2021:

B. Warga - Partner (20.9 hrs): 10,972.50.00  
J. Frtiz - Senior Manager (5.6 hrs): 2,240.00  
T. Dew - Senior Associate (2.2 hrs): 605.00  
L. Conorton - Technician (0.8 hrs): 80.00  
Total (29.5 hrs): 13,897.50

**Sales Tax**

GST applicable 13,897.50

GST at 5.00 % 694.88

**Total Amount Due (CAD) 14,592.38**

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: 8002182594**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
8/13/2021	Warga, Brent	0.1	\$ 52.50	E-mail correspondence with D. Taylor and R. Wolfe re: invoice.
8/31/2021	Warga, Brent	0.3	157.50	Correspondence with MLT Aikins re: cost hearing; review of file matters and timelines.
9/2/2021	Dew, Todd	0.3	82.50	Trust administration.
9/2/2021	Fritz, John	0.4	160.00	Review of Court of Appeal decision.
9/2/2021	Warga, Brent	0.5	262.50	Review of September 2 reasons for decision (Court of Appeal); e-mail with MLT Aikins re: same.
9/3/2021	Dew, Todd	0.3	82.50	Trust administration.
9/8/2021	Dew, Todd	0.2	55.00	Telephone call from CRA re: Edwin Potato GST refunds.
9/8/2021	Warga, Brent	0.3	157.50	Review of file matters; e-mail correspondence to MLT Aikins re: Court of Appeal hearing on Sept 15.
9/9/2021	Conorton, Laura	0.4	40.00	Trust accounting.
9/9/2021	Dew, Todd	0.3	82.50	Trust administration.
9/9/2021	Warga, Brent	0.5	262.50	Review of Intercompany appeal materials.
9/13/2021	Warga, Brent	0.2	105.00	Review e-mail correspondence from MLT re: appeal hearing and filing deadlines.
9/14/2021	Warga, Brent	1.6	840.00	Updates to R&D and proposed distribution schedule; call with MLT re: appeal hearing and proposed distributions.
9/15/2021	Dew, Todd	0.3	82.50	Telephone call to CRA re: Clearance Certificate.
9/15/2021	Fritz, John	1.2	480.00	Court hearing update; correspondence to counsel re: pending matters.
9/15/2021	Warga, Brent	4.2	2,205.00	Attendance at court of appeal hearing (re: inter company debt claim); call with MLT and J. Fritz re: same; review outstanding matters with J. Fritz and e-mail correspondence to MLT Aikins re: same.
9/16/2021	Warga, Brent	0.2	105.00	Review of draft Order (re: costs).
9/20/2021	Fritz, John	1.2	480.00	Call with counsel re: upcoming hearings and outstanding matters; review of Court correspondence from counsel.
9/20/2021	Warga, Brent	2.8	1,470.00	Call with MLT Aikins re: residual file matters; updates to Sixth Report.
9/21/2021	Fritz, John	0.4	160.00	Review of report matters with B. Warga.
9/21/2021	Warga, Brent	1.2	630.00	Review of outstanding file matters with J. Fritz; discussions of edits to Sixth Report re: residual assets.
9/22/2021	Fritz, John	0.3	120.00	Review of correspondence to counsel; correspondence with B. Warga re: Liquidator's powers pursuant to the Liquidation Order.
9/22/2021	Warga, Brent	2.4	1,260.00	Review of materials from MLT Aikins re: assignment/sale of legal actions; updates to Sixth Report.
9/23/2021	Warga, Brent	2.7	1,417.50	Drafting of Sixth Report.
9/27/2021	Fritz, John	1.7	680.00	Review of proposed amendments to Security for Costs Order; edits to Liquidator's Sixth Report and amendments to appendices.
9/27/2021	Warga, Brent	0.4	210.00	Review of e-mail correspondence to/from MLT Aikins re: cost order.
9/28/2021	Fritz, John	0.4	160.00	Preparation of schedules for reporting.
9/28/2021	Warga, Brent	0.4	210.00	Review of e-mail correspondence to/from MLT Aikins re: cost order.
9/29/2021	Warga, Brent	0.7	367.50	Review of e-mail correspondence to/from MLT Aikins re: cost order and file matters.
9/30/2021	Warga, Brent	0.4	210.00	Review of e-mail correspondence to/from MLT Aikins re: cost order and file matters.
10/1/2021	Warga, Brent	0.3	157.50	Review of correspondence re: cost order.
10/5/2021	Warga, Brent	0.8	420.00	Call with MLT Aikins re: file matters (appeal, reporting, residual assets).
10/13/2021	Conorton, Laura	0.4	40.00	Trust accounting.
10/14/2021	Dew, Todd	0.5	137.50	File GST returns.
10/19/2021	Warga, Brent	0.4	210.00	E-mail correspondence to/from MLT Aikins re: court reporting and class action claim.
11/1/2021	Warga, Brent	0.5	262.50	Review of Pitblado and Wolfe factums.
11/3/2021	Dew, Todd	0.3	82.50	Trust administration.
<b>Total</b>		<b>29.5</b>	<b>\$ 13,897.50</b>	



**Invoice 8002339275**

**Deloitte Restructuring Inc.**

360 Main St  
Suite 2300  
Winnipeg MB R3C 3Z3

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

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

Date: January 19, 2022  
Client No.: 1171131  
WBS#: RLWC0001  
Engagement Partner: Brent Warga  
GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

Work performed in accordance with the Court Appointed Liquidation proceedings for the period November 4, 2021 to January 13, 2022:

B. Warga - Partner (13.1 hrs): 6,877.50  
D. Crocker - Partner (0.2 hrs): 105.00  
J. Fritz - Senior Manager (6.5 hrs): 2,600.00  
T. Dew - Senior Associate (1.5 hrs): 412.50  
L. Conorton - Technician (1.4 hrs): 140.00  
Total (22.7 hrs): 10,135.00

**Sales Tax**

GST applicable 10,135.00

GST at 5.00 % 506.75

**Total Amount Due (CAD) 10,641.75**

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.

**TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**  
**LIQUIDATION TIME SUMMARY**  
**INVOICE NO: 8002339275**

Date	Name	Hours	Total	Description
11/9/2021	Dew, Todd	0.3	\$ 82.50	Trust administration.
11/11/2021	Warga, Brent	0.2	105.00	E-mail correspondence with J. Lee re: Wolfe's interest in purchasing residual assets.
11/15/2021	Fritz, John	0.3	120.00	Review of counsel's proposed correspondence.
11/15/2021	Warga, Brent	0.6	315.00	E-mail correspondence to/from MLT Aikins re: sales process for certain extant TBF actions/claims.
11/17/2021	Fritz, John	0.3	120.00	Call with CRA re: EPG Clearance Certificate request.
11/17/2021	Warga, Brent	2.2	1,155.00	Drafting of Sales and Information package re: Claims
11/18/2021	Conorton, Laura	0.4	40.00	Trust accounting.
11/18/2021	Dew, Todd	0.3	82.50	GST filings.
11/24/2021	Warga, Brent	0.4	210.00	E-mail correspondence to/from MLT Aikins re: sales process for extant claims and a/r accounts.
11/26/2021	Fritz, John	1.2	480.00	Review and edits to Claims Sales Package; distribution to counsel.
11/26/2021	Warga, Brent	0.8	420.00	Review of Claims Sales Package.
11/29/2021	Warga, Brent	0.8	420.00	Review and updates to Claims Sales Package; e-mail correspondence with MLT Aikins re: same.
11/30/2021	Fritz, John	1.3	520.00	Finalize and distribute Liquidator's Claims Sales and Information Package.
11/30/2021	Warga, Brent	0.8	420.00	Review and edits to Claims Sales Package; review of email correspondence regarding distribution of same.
11/30/2021	Crocker, Darren	0.2	105.00	QAR of Claims and Sales Information Package.
12/1/2021	Warga, Brent	0.8	420.00	Review of e-mail correspondence from T. Turner re: claims sale process; updates to R&D; e-mail correspondence to/from MLT Aikins re: same.
12/2/2021	Fritz, John	0.3	120.00	Call with Counsel re: reporting and information request.
12/2/2021	Warga, Brent	0.3	157.50	Discussion with MLT Aikins re: claims sales process and interested party request.
12/3/2021	Dew, Todd	0.3	82.50	Trust administration.
12/3/2021	Fritz, John	0.7	280.00	Review interim R&D; distribute interim R&D to prospective claims interested party.
12/13/2021	Conorton, Laura	0.4	40.00	Trust accounting.
12/14/2021	Dew, Todd	0.3	82.50	GST filings.
12/15/2021	Fritz, John	0.3	120.00	Correspondence with CRA re: Clearance Certificate; Website postings.
12/16/2021	Conorton, Laura	0.2	20.00	Website updates.
12/22/2021	Dew, Todd	0.3	82.50	Trust administration.
12/29/2021	Warga, Brent	0.2	105.00	Review and responding to e-mail correspondence from MLT Aikins re: offer in claims sales process.
1/4/2022	Fritz, John	1.2	480.00	Review of correspondence re: F. Trippier and FCF claim; claims sales process review and summary; correspondence with counsel.
1/4/2022	Warga, Brent	0.4	210.00	Review of letter correspondence from MLT Aikins re: Fat Cat Farms claim sale; e-mail correspondence with MLT Aikins re: same.
1/5/2022	Fritz, John	0.6	240.00	Call with counsel re: Claims Sales Process and Court reporting.
1/5/2022	Warga, Brent	1.8	945.00	Call with MLT Aikins re: claims sales process and correspondence to/from F. Trippier re: FCF claim; updates to Sixth Report.
1/6/2022	Fritz, John	0.3	120.00	Call and correspondence to CRA re: EPG clearance certificate; correspondence with counsel.
1/7/2022	Warga, Brent	3.2	1,680.00	Drafting of Sixth Report.
1/13/2022	Conorton, Laura	0.4	40.00	Trust accounting.
1/13/2022	Warga, Brent	0.6	315.00	E-mail correspondence with MLT Aikins re: claims sale process and inquiry from TDS; e-mail correspondence with MLT Aikins re: Court hearing.
<b>Total</b>		<b>22.7</b>	<b>\$ 10,135.00</b>	

## **Appendix R – 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**

<b>Date</b>	<b>Invoice #</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>PST</b>	<b>Total</b>	<b>Hours</b>
4-Oct-18	760351	\$ 23,154	\$ 760	\$ 1,186	\$ 1,389	\$ 26,489	55.5
29-Oct-18	764325	4,690	175	243	281	5,390	11.2
17-Dec-18	6003339	8,695	158	443	522	9,818	19.1
31-Dec-18	6013628	2,215	-	111	133	2,459	4.7
6-Feb-19	6017863	16,216	361	829	973	18,379	43.3
15-Mar-19	6026019	2,928	279	160	176	3,542	6.2
12-Jun-19	6045229	478	747	61	29	1,314	1.0
5-Sep-19	6063124	35,187	1,761	1,847	2,111	40,907	72.2
10-Dec-19	6084553	653	28	34	39	753	0.9
31-Mar-20	6111065	1,270	-	64	76	1,410	2.5
6-May-20	6118544	3,459	-	173	208	3,839	10.4
10-Jun-20	6130719	3,800	-	190	228	4,218	6.9
10-Jul-20	6138484	1,990	52	102	119	2,263	3.9
31-Aug-20	6148971	3,735	1	187	224	4,147	7.4
30-Sep-20	6155274	34,353	1,864	1,810	2,061	40,088	125.4
6-Nov-20	6162533	7,891	285	398	473	9,046	16.4
30-Nov-20	6167456	15,400	1,332	814	924	18,470	45.4
31-Dec-20	6174050	23,032	287	1,165	1,382	25,866	79.8
11-Feb-21	6186137	65,505	1,503	3,327	3,930	74,265	210.4
8-Mar-21	6191131	33,450	879	1,716	2,007	38,052	72.0
31-Mar-21	6195961	6,981	2,531	476	419	10,407	11.6
30-Apr-21	6202739	9,271	-	464	556	10,290	17.4
31-May-21	6209237	19,026	564	975	1,142	21,706	64.9
30-Jun-21	6216410	36,236	711	1,847	2,174	40,968	99.3
31-Jul-21	6222971	28,653	1,029	1,477	1,719	32,877	76.1
31-Aug-21	6227349	13,951	284	712	837	15,784	24.6
31-Oct-21	6241256	32,282	534	1,641	1,937	36,393	70.6
30-Nov-21	6247698	7,380	76	372	443	8,270	12.4
21-Dec-21	6247698	5,057	2	253	303	5,615	9.0
<b>TOTAL</b>		<b>\$ 446,932</b>	<b>\$ 16,201</b>	<b>\$ 23,076</b>	<b>\$ 26,816</b>	<b>\$ 513,024</b>	<b>1,180.5</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 # 121975544MT0001Oct 04, 2018  
Invoice #: 760351

## STATEMENT OF ACCOUNT

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

bwarga@deloitte.ca

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

### TO PROFESSIONAL SERVICES RENDERED

Jul 31/18	1.60	Burnell, J.J.	Preparing for conference call; attending conference call with J. Lee, B. Warga and J. Fritz; reviewing class action materials; e-mail from F. Tripper; e-mail from T. Turner; e-mail to B. Warga
Aug 01/18	0.40	Anandranistakis, Pete	Arranging for closing book and report letter to be sent to client and copy of report letter and closing book CD to be sent in regard to sale transaction
Aug 07/18	0.20	Bars, Richard	Review Notice of Motion
Aug 09/18	1.60	Bars, Richard	Reviewing pleadings; preparing notes regarding Motions Brief to be drafted
Aug 10/18	2.50	Bars, Richard	Drafting Notice of Motion; approval of Fourth Report; approval of Settlement; deeming compliance with Corporations Act; approval of payment to BMO; approval of final accounts (Distribution Schedule) or, in alternative, Discharge of Liquidator
Aug 15/18	0.80	Bars, Richard	Attending conference regarding Notice of Motion; amendments required thereto; and litigation strategy with respect to facilitating role of liquidator
Aug 23/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau; preparing reply correspondence
Aug 23/18	0.30	Lee, Jeffrey M.	Correspondence to N. Boudreau regarding response to settlement proposal
Aug 23/18	0.30	Lee, Jeffrey M.	Revising draft Notice of Motion and Order
Aug 23/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding approval of letter to N. Boudreau

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Aug 23/18	0.30	Lee, Jeffrey M.	Attending to file administration matters
Aug 23/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding Fourth Report and preparing reply correspondence
Aug 23/18	0.10	Lee, Jeffrey M.	Correspondence to B. Warga regarding estimate of fees to complete
Aug 23/18	4.50	Burnell, J.J.	Revising Notice of Motion; drafting Order; e-mail to (x2) and from (x2) N. Boudreau; e-mail to and from (x4) B. Warga; telephone T. Turner; e-mail from T. Turner; reviewing draft letter; telephone message from N. Boudreau; e-mail from J. Fritz; reviewing Pitblado invoice; reviewing edits to Notice of Motion and Order; revising Notice of Motion and Order; e-mail from T. Turner; e-mail from R. McFadyen; telephone T. Turner
Aug 24/18	0.10	Lee, Jeffrey M.	Reviewing status of request by DD West for TBF financial statements
Aug 24/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding proposed application for leave to sue liquidator and circulating same
Aug 24/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding dispute of claim against EPG
Aug 24/18	0.20	Lee, Jeffrey M.	Reviewing draft Fourth Report of the Liquidator
Aug 24/18	0.20	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and preparing reply correspondence
Aug 24/18	2.50	Burnell, J.J.	Drafting Affidavit of Service; telephone message to T. Turner; revising Service List; e-mail from (x3) B. Warga; reviewing correspondence (x2) from F. Tripper; telephone T. Turner; e-mail from (x3) T. Turner; reviewing Exhibit; e-mail from F. Tripper; reviewing affidavit of D. Taylor (2015); reviewing draft fourth report
Aug 26/18	0.10	Burnell, J.J.	E-mail from B. Warga
Aug 27/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga regarding edits to Ninth Report
Aug 27/18	0.10	Lee, Jeffrey M.	Telephone attendance on B. Warga regarding Draft Order
Aug 27/18	0.20	Lee, Jeffrey M.	Attending conference call with B. Warga, J. Fritz and J.J. Burnell
Aug 27/18	1.80	Burnell, J.J.	E-mail to (x5) and from (x6) B. Warga; e-mail from T. Turner; telephone from F. Trippier; conference call with B. Warga, J. Fritz and J. Lee; e-mail from R. McFadyen; e-mail from N. Boudreau; attending to service of fourth report
Aug 28/18	0.10	Lee, Jeffrey M.	Reviewing correspondence regarding Consent Order
Aug 28/18	0.10	Lee, Jeffrey M.	Reviewing correspondence regarding court application
Aug 28/18	0.10	Lee, Jeffrey M.	Reviewing draft correspondence to F. Trippier

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Aug 28/18	0.10	Lee, Jeffrey M.	Correspondence to F. Trippier regarding response to August 24 letter
Aug 28/18	0.10	Lee, Jeffrey M.	Attending to review August 31 court application materials
Aug 28/18	0.10	Lee, Jeffrey M.	Reviewing proposed court application materials for August 31
Aug 28/18	0.50	Lee, Jeffrey M.	Attending conference call with J. Burnell and B. Warga
Aug 28/18	0.10	Lee, Jeffrey M.	Reviewing draft Supplement to Liquidator's Fourth Report
Aug 28/18	2.50	Burnell, J.J.	E-mail from (x2) B. Warga; e-mail from T. Turner; e-mail to F. Trippier; preparing for motion; conference call with J. Lee, B. Warga and J. Fritz; attending to filing of Fourth Report
Aug 29/18	0.10	Lee, Jeffrey M.	Giving instructions to finalize and send out letter to F. Tripper
Aug 29/18	1.30	Burnell, J.J.	E-mail to (x3) and from (x3) B. Warga; reviewing Supplemental report; telephone T. Turner; e-mail from T. Turner; attending to service of supplemental report; e-mail to B. Meronek; reviewing draft correspondence; e-mail from N. Boudreau
Aug 30/18	0.90	Lee, Jeffrey M.	Attending conference call with B. Warga, J. Fritz and J. Burnell
Aug 30/18	0.10	Lee, Jeffrey M.	Reviewing status of August 31 hearing
Aug 30/18	5.00	Burnell, J.J.	Preparing for Court; telephone N. Boudreau; telephone N. Boudreau; e-mail from (x2) and to N. Boudreau; e-mail from (x2) R. McFadyen; e-mail from (x3) and to (x3) B. Warga; e-mail from J. Fritz; conference call with J. Lee, B. Warga and J. Fritz; telephone to T. Turner; e-mail to (x4) and from (x4) J. Lee; telephone message from B. Warga; e-mail to service list; e-mail from and to T. Turner; reviewing affidavit and brief of Taylor; e-mail from F. Trippier; reviewing pleadings
Aug 31/18	0.20	Lee, Jeffrey M.	Reviewing outcome of August 31 hearing
Aug 31/18	6.00	Burnell, J.J.	Preparing for Court; telephone to B. Warga; telephone message to B. Warga; attending Court
Sep 04/18	1.00	Burnell, J.J.	Reviewing e-mail correspondence from J. Fritz (x3); e-mail correspondence to J. Fritz (x3); reviewing revised distribution schedule; revising Order; reviewing e-mail correspondence from R. McFadyen; reviewing e-mail correspondence from T. Turner; e-mail correspondence to T. Turner & R. McFadyen
Sep 05/18	0.90	Burnell, J.J.	Revising Order; e-mail correspondence to J. Lee; reviewing e-mail correspondence from B. Warga; reviewing revisions to Order
Sep 06/18	0.10	Lee, Jeffrey M.	Reviewing proposed form of Order arising out of August 31 hearing

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Sep 06/18	0.30	Burnell, J.J.	Reviewing e-mail correspondence from J. Fritz; reviewing e-mail correspondence from N. Boudreau; reviewing e-mail correspondence from J. Lee; reviewing e-mail correspondence from R. McFadyen; reviewing e-mail correspondence from T. Turner
Sep 07/18	0.40	Burnell, J.J.	Reviewing e-mail correspondence from J. Lee; reviewing voice mail message from F. Trippier; reviewing correspondence from F. Trippier; telephone attendance on F. Tripper (voice mail message)
Sep 09/18	0.30	Burnell, J.J.	Reviewing e-mail correspondence from N. Boudreau; reviewing e-mail correspondence from B. Warga (x2); reviewing e-mail correspondence from J. Lee; correspondence to J. Lee
Sep 10/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau regarding Wiebe Claim
Sep 10/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from J. Fritz regarding inquiries from D. Taylor
Sep 10/18	0.20	Lee, Jeffrey M.	Correspondence to client working group regarding conference call agenda items
Sep 10/18	0.60	Lee, Jeffrey M.	Attending conference call with client working group
Sep 10/18	0.10	Lee, Jeffrey M.	Correspondence to F. Trippier regarding request for liquidator to file income tax returns
Sep 10/18	0.10	Lee, Jeffrey M.	Revising draft letter to F. Trippier regarding TBF tax return request
Sep 10/18	3.00	Burnell, J.J.	Reviewing e-mail correspondence from J. Lee (x4); e-mail correspondence to J. Lee (x3); reviewing RL Wolfe form of Order; reviewing Liquidator's form of Order; e-mail correspondence to B. Warga; reviewing e-mail correspondence from B. Warga; reviewing e-mail correspondence to N. Boudreau (x3); correspondence to N. Boudreau (x3); attending conference call with B. Warga, J. Fritz and J. Lee; reviewing e-mail correspondence to R. McFadyen and T. Turner; e-mail correspondence to R. McFadyen and T. Turner; reviewing revisions to Order; telephone attendance on B. Warga (x2)
Sep 11/18	0.40	Burnell, J.J.	Reviewing e-mail correspondence from J. Lee; reviewing correspondence to F. Trippier; reviewing e-mail correspondence from T. Turner (x2); e-mail correspondence to T. Turner (x2)

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Sep 13/18	0.50	Burnell, J.J.	E-mail correspondence to R. McFadyen and T. Turner; reviewing e-mail correspondence from T. Turner; e-mail correspondence to I. Vakurova; attending to telephone message from Court; reviewing e-mail correspondence from R. McFadyen; telephone attendance on Court
Sep 14/18	1.60	Burnell, J.J.	Telephone attendance on Court; reviewing e-mail correspondence from R. McFadyen (x2); e-mail correspondence to R. McFadyen (x2); e-mail correspondence to B. Warga (x5); reviewing e-mail correspondence from B. Warga (x3); attending to obtaining consents to form of Order; e-mail correspondence to Service List; attending to e-mail correspondence from I. Vakurova; reviewing e-mail correspondence from I. Vakurova; reviewing e-mail correspondence from J. Lee; reviewing e-mail correspondence from F. Trippier; e-mail correspondence to T. Turner; reviewing e-mail correspondence from T. Turner; reviewing e-mail correspondence from N. Boudreau; e-mail correspondence to N. Boudreau
Sep 15/18	0.20	Burnell, J.J.	E-mail correspondence to Court
Sep 17/18	3.70	Burnell, J.J.	Drafting Notice of Motion; e-mail correspondence to J. Lee (x2); reviewing Corporations Act; reviewing e-mail correspondence from B. Warga (x6); e-mail correspondence to B. Warga (x4); drafting Order; drafting Liquidators certificate; revising Notice of Motion; e-mail correspondence to J. Lee (x3); reviewing e-mail correspondence from J. Lee (x3); reviewing e-mail correspondence from Court; telephone attendance on B. Warga
Sep 18/18	0.50	Burnell, J.J.	Reviewing e-mail correspondence from T. Turner (x2); e-mail correspondence to T. Turner (x2); reviewing revisions to Notice of Motion and Order; reviewing e-mail correspondence from B. Warga
Sep 19/18	0.10	Lee, Jeffrey M.	Reviewing draft Order for September 25 hearing
Sep 19/18	0.50	Lee, Jeffrey M.	Revising draft Notice of Motion and Receiver's Discharge Order
Sep 19/18	0.30	Lee, Jeffrey M.	Attending conference call with B. Warga and JJ Burnell
Sep 19/18	0.10	Lee, Jeffrey M.	Revising draft letter to F. Trippier
Sep 19/18	1.30	Burnell, J.J.	Reviewing revisions to Notice of Motion; telephone attendance on J. Lee; telephone attendance on Court (x2); e-mail correspondence to B. Warga; reviewing e-mail correspondence from B. Warga; telephone attendance on B. Warga; attending conference call with J. Lee and B. Warga; e-mail correspondence to J. Lee (x2); reviewing e-mail correspondence from J. Lee (x2); reviewing revisions to Notice of Motion

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Sep 20/18	0.90	Burnell, J.J.	E-mail correspondence to F. Trippier; correspondence to F. Trippier; telephone attendance on B. Warga; telephone attendance on T. Turner; telephone attendance on Court; reviewing e-mail correspondence from R. McFadyen; e-mail correspondence to Service List; reviewing e-mail correspondence from F. Trippier; telephone attendance on J. Lee
Sep 21/18	0.10	Lee, Jeffrey M.	Reviewing status of September 25 hearing
Sep 21/18	0.20	Burnell, J.J.	Reviewing e-mail correspondence from J. Lee; e-mail correspondence to J. Lee; telephone attendance on Court
Sep 22/18	0.10	Burnell, J.J.	E-mail correspondence to N. Boudreau; reviewing e-mail correspondence from N. Boudreau
Sep 23/18	0.10	Burnell, J.J.	E-mail correspondence to J. Lee
Sep 25/18	0.20	Lee, Jeffrey M.	Reviewing outcome of September 25 court hearing
Sep 25/18	0.10	Lee, Jeffrey M.	Reviewing status of distribution
Sep 25/18	1.50	Burnell, J.J.	Preparing for Court; attending Court; attending conference call with J. Lee and B. Warga; e-mail correspondence to Service List; e-mail correspondence to J. Lee (x3); reviewing e-mail correspondence from B. Warga (x4); e-mail correspondence to B. Warga (x2); reviewing e-mail correspondence from R. McFadyen (x2); reviewing e-mail correspondence from T. Turner; reviewing Orders

Jeffrey M. Lee	7.80	Hours @	\$700.00 =	\$5,460.00
J.J. Burnell	42.20	Hours @	\$400.00 =	\$16,880.00
Peter Anandranistakis	0.40	Hours @	\$250.00 =	\$100.00
Richard Bars	5.10	Hours @	\$140.00 =	\$714.00

TOTAL FEES: \$23,154.00

**DISBURSEMENTS**

Photocopying / Printing	\$330.25
Document Scanning / Electronic Data Processing	\$36.25
* Provincial Sales Tax	\$0.15
Trust Account Term Deposit	\$25.00
Closing Book Set Up Fee	\$50.00
Closing book CD copy	\$75.00

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Invoice #: 760351

Closing Book Link	\$43.00
* *Notice of Motion Payee: Minister of Finance; Request # 2723286 Date: 08/23/18	\$100.00
* *Notice of Motion - 155949 - Payee: Minister of Finance: Request #2724153; Date:09/18/18	\$100.00
<b>TOTAL DISBURSEMENTS:</b>	<b>\$759.65</b>

**BILL SUMMARY**

Total Fees	\$23,154.00
SK PST	\$1,389.24
GST/HST	\$1,157.70
Total Disbursements	\$759.65
SK PST	\$0.00
GST/HST	<u>\$27.98</u>

**TOTAL AMOUNT DUE** **CDN Dollars** **\$26,488.57**

+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.

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

GST # 121 975 544  
BC PST # PST-1016-8828  
SK PST # 1868751  
MB RST # 121975544MT0001Oct 29, 2018  
Invoice #: 764325

## STATEMENT OF ACCOUNT

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

bwarga@deloitte.ca

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

### TO PROFESSIONAL SERVICES RENDERED

Sep 26/18	1.30	Burnell, J.J.	Draft Order; reviewing revisions to Order; revising Order; e-mail to Service List; e-mail from and to B. Warga; e-mail to and from R. McFadyen; e-mail from N. Boudreau; e-mail from T. Turner
Sep 27/18	1.30	Burnell, J.J.	E-mail from (x2) F. Trippier; e-mail from N. Boudreau; e-mail from (x2) R. McFadyen; attending to obtaining endorsements and filing Order; e-mail from B. Warga; e-mail from (x3) T. Turner
Sep 28/18	0.10	Burnell, J.J.	E-mail from T. Turner; letter from T. Turner
Oct 01/18	0.60	Burnell, J.J.	E-mail from and to B. Warga; e-mail to and from (x4) T. Turner; e-mail from (x3) N. Boudreau
Oct 02/18	0.80	Burnell, J.J.	Telephone attendance on B. Warga; e-mail to and from (x2) T. Turner; e-mail from and to B. Warga; e-mail from F. Trippier; telephone attendance on B. Warga
Oct 03/18	1.40	Burnell, J.J.	E-mail to (x2) and from (x4) T. Turner; Telephone attendance on B. Warga (x2); reviewing file; e-mail from and to Justice Toews' office; e-mail from (x3) and to (x3) B. Warga; e-mail to (x2) T. Turner; e-mail from F. Trippier; letter to Court; e-mail from J. Fritz
Oct 04/18	0.10	Lee, Jeffrey M.	Reviewing draft collection letters to F. Trippier
Oct 04/18	0.30	Burnell, J.J.	E-mail from N. Boudreau; e-mail from T. Turner; e-mail to and from J. Fritz

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 Oct 29, 2018  
 Invoice #: 764325

Oct 05/18	1.00	Burnell, J.J.	E-mail from R. McFadyen; e-mail to N. Boudreau/R. McFadyen; telephone attendance on B. Warga; e-mail from (x3) and to (x2) B. Warga; telephone B. Warga; attending to service of Supplemental Order; e-mail to and from F. Trippier; e-mail from T. Turner; e-mail from N. Boudreau
Oct 07/18	0.10	Burnell, J.J.	E-mail to B. Warga
Oct 08/18	0.10	Burnell, J.J.	E-mail from N. Boudreau
Oct 09/18	0.10	Burnell, J.J.	E-mail from and to B. Warga
Oct 10/18	0.50	Burnell, J.J.	E-mail to and from (x3) T. Turner; e-mail from (x2) N. Boudreau; e-mail from (x2) F. Trippier; e-mail from R. McFadyen
Oct 11/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from B. Warga and preparing reply correspondence
Oct 11/18	0.10	Burnell, J.J.	Review status of file
Oct 12/18	0.20	Burnell, J.J.	E-mail and letter from F. Trippier
Oct 14/18	0.10	Burnell, J.J.	E-mail to B. Warga
Oct 15/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding dispute of debts owing
Oct 16/18	0.70	Burnell, J.J.	E-mail to and from (x2) T. Turner; attending to execution of Order; discussion with T. Turner regarding distributions; e-mail and letter from T. Turner
Oct 19/18	0.10	Burnell, J.J.	E-mail from T. Turner
Oct 22/18	0.60	Burnell, J.J.	E-mail from F. Trippier; reviewing Notices of Appeal (x2); e-mail to B. Warga; fax from F. Tripper
Oct 23/18	1.10	Burnell, J.J.	Telephone B. Warga; e-mail from R. McFadyen; e-mail from (x2) and to (x2) F. Trippier; e-mail to and from J. Fritz; e-mail to (x2) B. Warga; letter from F. Trippier; e-mail from I. Vakurova
Oct 24/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from F. Trippier regarding proposed appeals
Oct 24/18	0.20	Lee, Jeffrey M.	Reviewing Notices of Appeal served by F. Trippier
Oct 25/18	0.10	Lee, Jeffrey M.	Reviewing correspondence from N. Boudreau regarding intervention on appeal

Jeffrey M. Lee	0.70	Hours @	\$700.00 =	\$490.00
J.J. Burnell	10.50	Hours @	\$400.00 =	\$4,200.00

TOTAL FEES: \$4,690.00

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Oct 29, 2018  
Invoice #: 764325**DISBURSEMENTS**

Photocopying / Printing	\$59.00
Document Scanning / Electronic Data Processing	\$8.00
Intercall - Conference Calling - Conference #200830619 (8/09/2018) WPG	\$14.14
Intercall - Conference Calling - Conference #207426130 (08/30/2018)	\$10.28
Sierra Courier - Order No. 4639229, To: Thompson Dorfman Sweatman LLP 1700-242 Hargrave (09/14/2018)	\$8.91
Sierra Courier - Order No. 4639567, To: Boudrea Law 1619 Pembina Hwy/From: Thompson Dorfman Sweatman LLP 1700-242 Hargrave (09/14/2018)	\$14.41
Sierra Courier - Order No. 4639824, To: Fast Trippier Law 10 Donald St. (09/17/2018)	\$14.41
Sierra Courier - Order No. 4640555, From: Fast Trippier Law 10 Donald St. (09/17/2018)	\$8.91
Sierra Courier - Order No. 4648918, To: Thompson Dorfman Sweatman LLP 242 Hargrave (09/27/2018)	\$8.91
Sierra Courier - Order No. 4648929, From: Thompson Dorfman Sweatman LLP 242 Hargrave (09/27/2018)	\$7.27
Sierra Courier - Order No. 4649304, To: Fast Trippier Law 10 Donald St. (09/27/2018)	\$8.91
Sierra Courier - Order No. 4649449, From: Fast Trippier Law 10 Donald St. (09/27/2018)	\$8.91
Long Distance Telephone - Phone Number: 400013062207044 ext. 4663	\$3.10
<b>TOTAL DISBURSEMENTS:</b>	<b>\$175.16</b>

Page: 4  
Oct 29, 2018  
Invoice #: 764325**BILL SUMMARY**

Total Fees		\$4,690.00
SK PST		\$281.40
GST/HST		\$234.50
Total Disbursements		\$175.16
SK PST		\$0.00
GST/HST		<u>\$8.78</u>

**TOTAL AMOUNT DUE****CDN Dollars**      **\$5,389.84**+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.

December 17, 2018  
Invoice #6003339**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Canada**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 11/30/18 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Sep 26/2018	JJB	1.30	Draft Order; review revisions to Order; revise Order; email to Service List; email from & to B. Warga; email to & from R. McFadyen; email from N. Boudreau; email from T. Turner
Sep 27/2018	JJB	1.30	Email from (x2) F. Trippier; email from N. Boudreau; email from (x2) R. McFadyen; attend to obtaining endorsements & filing of Order; email from B. Warga; email from (x3) T. Turner
Sep 28/2018	JJB	0.10	Email from T. Turner; letter from T. Turner
Oct 01/2018	JJB	0.60	Email to & from B. Warga; email to & from (x4) T. Turner; email from (x3) N. Boudreau
Oct 02/2018	JJB	0.80	Telephone B. Warga; email to & from (x2) T. Turner; email from & to B. Warga; email from F. Trippier; telephone to B. Warga
Oct 03/2018	JJB	1.40	Email to (x2) & from (x4) T. Turner; telephone to (x2) B. Warga; review file; email from & to Justice Toews' office; email from (x3) & to (x3) B. Warga; email to (x2) T. Turner; email from F. Trippier; letter to Court; email from J. Fritz
Oct 04/2018	JJB	0.30	Email from N. Boudreau; email from T. Turner; email to & from J. Fritz
Oct 05/2018	JJB	1.00	Email from R. McFadyen; email to N. Boudreau and R. McFadyen; telephone to B. Warga; email from (x3) & to (x2) B. Warga; telephone B. Warga; attend to service of Supplemental Order; email to & from F. Trippier; email from T. Turner; email from N. Boudreau
Oct 07/2018	JJB	0.10	Email to B. Warga
Oct 08/2018	JJB	0.10	Email from N. Boudreau

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Oct 09/2018	JJB	0.10	Email from & to B. Warga
Oct 10/2018	JJB	0.50	Email to & from (x3) T. Turner; email from (x2) N. Boudreau; email from (x2) F. Trippier; email from R. McFadyen
Oct 11/2018	JJB	0.10	Review status up date Email
Oct 12/2018	JJB	0.20	Email & letter from F. Trippier
Oct 14/2018	JJB	0.10	Email to B. Warga
Oct 16/2018	JJB	0.70	Email to & from (x2) T. Turner; attend to execution of Order; discussion with T. Turner re: distributions; email & letter from T. Turner
Oct 19/2018	JJB	0.10	Email from T. Turner
Oct 22/2018	JJB	0.60	Email from F. Trippier; review Notices of Appeal (x2); email to B. Warga; fax from F. Trippier
Oct 23/2018	JJB	1.10	Telephone message to & telephone message from & telephone from B. Warga; email from R. McFadyen; email from (x2) & to (x2) F. Trippier; email to & from J. Fritz; email to (x2) B. Warga; letter from F. Trippier; email from I. Vakurova
Oct 24/2018	JJB	0.80	Email to F. Trippier; review The Corporations Act regarding leave; email from R. McFadyen; email from N. Boudreau
Oct 25/2018	JJB	0.40	E-mail from T. Turner; review Order
Oct 29/2018	JJB	0.20	Email to B. Warga; email from (x2) & to T. Turner
Oct 30/2018	JJB	0.40	Review and revise listing of creditors; email from (x2) & to B. Warga; email to T. Turner
Oct 31/2018	JJB	0.40	Telephone B. Warga; email to & from N. Boudreau; email from T. Turner; email from F. Trippier
Nov 01/2018	JJB	0.10	Email to B. Warga
Nov 02/2018	JJB	0.20	Email from (x2) & to I. Vakurova
Nov 06/2018	JJB	0.10	email to & from T. Turner
Nov 09/2018	JJB	1.00	email from (x2) & to T. Turner; review Orders telephone from B. Warga; email to (x4) & from (x2) B. Warga

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Nov 10/2018	JJB	0.20	discussion with T. Turner
Nov 11/2018	JJB	0.20	email to & from B. Warga
Nov 12/2018	JJB	0.10	email from B. Warga; email to T. Turner
Nov 15/2018	JJB	0.90	email to B. Warga; email from (x2) T. Turner; email from M. Urschatz; review notice of motion; review affidavit of A. Alksne
Nov 16/2018	JML	0.20	Reviewing Court of Appeal intervention application materials
Nov 16/2018	JJB	0.20	Email from B. Warga and attend to follow-up matters
Nov 17/2018	JML	0.10	Reviewing status of application for leave to intervene
Nov 17/2018	JJB	0.10	Review status update Email
Nov 18/2018	JJB	0.20	Discussion with B. Warga
Nov 19/2018	JJB	0.60	Email to (x2) & from (x2) M. Urschatz; email from T. Turner; telephone to B. Warga re: financial disclosure; email from B. Warga
Nov 20/2018	JML	0.10	Reviewing status of application to Appeal Court for Leave to Intervene
Nov 20/2018	JJB	0.50	Email to B. Warga; review form of Order; email to (x2) & from M. Urschatz; email from R. McFadyen
Nov 21/2018	JJB	0.50	Attend to endorse consent to Order; email from (x2) & to M. Urschatz; email from (x2) R. McFadyen; email from T. Turner; email from T. Turner
Nov 22/2018	JJB	0.20	Email from (x2) & to M. Urschatz
Nov 23/2018	JJB	0.70	Review Motion disposition sheet; attend to execution of consent Order; email to (x2) & from M. Urschatz; email from (x3). T. Turner; email from N. Boudreau; email from (x2) R. McFadyen
Nov 29/2018	JJB	0.20	Email from F. Trippier; email from M. Urschatz; email from R. McFadyen

**Total Fees: 8,695.00****SUMMARY OF PROFESSIONAL SERVICES**

<b>HOURS</b>	<b>HOURLY RATE</b>	<b>AMOUNT</b>
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**SUMMARY OF PROFESSIONAL SERVICES**

	<b>HOURS</b>	<b>HOURLY RATE</b>	<b>AMOUNT</b>
JJ B. Burnell	18.70	450.00	8,415.00
Jeffrey M. Lee	0.40	700.00	280.00
	<u>19.10</u>		<u>8,695.00</u>

**DISBURSEMENTS AND OTHER CHARGES**

Imaging Services			158.25
		<b>TOTAL TAXABLE</b>	158.25
		<b>Sub-Total Disbursements:</b>	158.25

**BILL SUMMARY**

Total Fees	\$	8,695.00
GST	\$	434.75
SK PST	\$	521.70
Total Disbursements	\$	158.25
GST	\$	7.91
Subtotal	\$	<u>9,817.61</u>
<b>TOTAL AMOUNT DUE CDN DOLLARS:</b>	<b>\$</b>	<b><u>9,817.61</u></b>

JML/ JAW

**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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

**TERMS: DUE UPON RECEIPT**

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

December 31, 2018  
Invoice #6013628**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Canada**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 12/31/18 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Dec 04/2018	JJBB	0.10	Email correspondence from F. Trippier
Dec 07/2018	JJBB	0.10	Attend to QB search; order transcripts
Dec 08/2018	JJBB	0.10	Review status of appeal and related issues
Dec 10/2018	JJBB	0.10	Email correspondence from I. Vakurova; email correspondence from R. McFadyen
Dec 11/2018	JJBB	0.10	Email correspondence from I. Vakurova; email correspondence from T. Turner
Dec 13/2018	JJBB	1.10	Email correspondence from T. Turner; review revised Intervention Order; email correspondence from & to M. Urschatz; email correspondence from R. McFadyen; review draft appeal book; review pleadings; email correspondence from (x2) & to B. Warga
Dec 14/2018	JML	0.10	Reviewing status of appeal books regarding D. Taylor appeal to Manitoba Court of Appeal
Dec 14/2018	JML	0.30	Attending conference call with client working group regarding status of proposed appeal hearing before Manitoba Court of Appeal
Dec 14/2018	JJBB	1.30	Conference call with client working group; email correspondence to & from I. Vakurova; email correspondence to & from (x2) M. Urschatz; review transcripts; telephone attendance on M. Urschatz; email correspondence from T. Turner
Dec 15/2018	JJBB	0.30	Review transcript re: errors; email correspondence to M. Urschatz

Date	Initials	Hours	Narrative
Dec 17/2018	JJBB	0.30	Email correspondence from & to T. Turner; email correspondence from R. McFadyen; email from (x2) M. Urschatz
Dec 19/2018	JJBB	0.10	Email from M. Urschatz
Dec 27/2018	JJBB	0.50	Email correspondence from T. Turner; email correspondence from & to I. Vakurova; email correspondence from R. McFadyen; email correspondence from & to B. Warga; review transcript; email correspondence to M. Urschatz
Dec 28/2018	JJBB	0.10	Email correspondence from M. Urschatz
Dec 31/2018	JJBB	0.10	Email correspondence from N. Boudreau

**Total Fees: 2,215.00**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
JJ B. Burnell	4.30	450.00	1,935.00
Jeffrey M. Lee	0.40	700.00	280.00
	<u>4.70</u>		<u>2,215.00</u>

**BILL SUMMARY**

Total Fees	\$ 2,215.00
GST	\$ 110.75
SK PST	\$ 132.90
Total Disbursements	\$ 0.00
Subtotal	\$ <u>2,458.65</u>

**TOTAL AMOUNT DUE CDN DOLLARS: \$ 2,458.65**

JML/ ZA

## 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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

February 6, 2019  
Invoice #6017863**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Canada**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 01/31/19 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jan 02/2019	JJBB	0.40	Email to (x5) & from B. Warga; email from (x2) T. Turner; letter from F. Trippier
Jan 03/2019	JJBB	4.00	Review appeal books & factums; conference call with B. Warga & J. Fritz; email to & from B. Warga
Jan 04/2019	JJBB	0.40	Review Claims process issues
Jan 05/2019	JJBB	0.10	Review claims process issues
Jan 07/2019	MC	2.20	Reviewing claims process issues and researching creditor standing to object to distribution
Jan 07/2019	JJBB	0.40	Review claims process issues
Jan 08/2019	MC	6.10	Researching creditor standing to object to claims process; preparing memorandum
Jan 08/2019	JJBB	0.20	Review claims process issues in regard to case under appeal
Jan 09/2019	MC	3.60	Researching creditor appeals of a claims process; preparing memorandum
Jan 10/2019	JJBB	0.20	Reviewing correspondence from F. Trippier
Jan 11/2019	MC	3.40	Researching appeals of a decision by a claims officer; preparing memorandum
Jan 11/2019	JJBB	0.40	Telephone attendance on M. Urschatz; review claims process issues

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jan 12/2019	JJBB	1.50	Review appeal books & facta in detail
Jan 14/2019	JJBB	0.10	Review claims process issues
Jan 15/2019	JJBB	0.20	Review claims process issues
Jan 21/2019	JJBB	0.10	Telephone attendance on B. Warga
Jan 23/2019	JJBB	1.20	Draft factum; email to & from (x2) B. Warga; email to & from R. McFadyen
Jan 24/2019	JML	0.50	Preparing Respondent's Factum to Manitoba Court of Appeal regarding the doctrine of collateral attack
Jan 24/2019	JJBB	0.20	Preparing Factum of the Liquidator
Jan 25/2019	JJBB	2.20	Draft factum; email from & to M. Urschatz
Jan 26/2019	JJBB	4.50	Draft factum; review appellants' factum; review transcripts; review appeal books; review caselaw
Jan 27/2019	JJBB	3.90	Draft factum; review appellants' factum; review transcripts; reviewed the appeal books; review caselaw; review Court of Appeal guidelines & Act
Jan 28/2019	JML	1.50	Revising Draft Factum of the Liquidator
Jan 28/2019	JJBB	1.90	Telephone from & to M. Urschatz; email from (x3) & to M. Urschatz; review revisions to factum; revise Factum; review caselaw; email from B. Warga
Jan 29/2019	JJBB	1.00	Telephone attendance on M. Urschatz; telephone attendance on M. Urschatz & N. Boudreau; telephone R. McFadyen; email to M. Urschatz; telephone R. McFadyen
Jan 30/2019	JJBB	1.40	Email to & from (x3) T. Turner; email from N. Boudreau; email from (x2) R. McFadyen; email from (x2) F. Trippier; email to Service List; email from N. Boudreau; email from B. Warga; review revisions to factum; revise factum; telephone K. Toyne; prepare casebook of authorities
Jan 31/2019	JML	0.30	Revising Factum of the Liquidator
Jan 31/2019	JJBB	1.40	Revise factum; attend to filing of factum; telephone from Court of Appeal; attend to service of factum; email to (x2) Service List; email from (x3) T. Turner; draft affidavit of service; email from (x2) R. McFadyen; email to (x2) & from B. Warga; email from (x2) N. Boudreau; telephone M. Urschatz

**Date**                      **Initials**                      **Hours**      **Narrative**

**Total Fees:**                      **16,216.00**

**SUMMARY OF PROFESSIONAL SERVICES**

	<b>HOURS</b>	<b>HOURLY RATE</b>	<b>AMOUNT</b>
Marek Coutu	15.30	195.00	2,983.50
JJ B. Burnell	25.70	450.00	11,565.00
Jeffrey M. Lee	2.30	725.00	1,667.50
	<u>43.30</u>		<u>16,216.00</u>

**DISBURSEMENTS AND OTHER CHARGES**

Imaging Services	60.00
Computerized Legal Research - Quick Law	58.51
Computerized Legal Research - WestlaweCarswell	237.75
Intercall - Conference Calling	5.03
<b>TOTAL TAXABLE</b>	<b>361.29</b>

**Sub-Total Disbursements:**                      361.29

**BILL SUMMARY**

Total Fees	\$ 16,216.00
GST	\$ 810.80
SK PST	\$ 972.96
Total Disbursements	\$ 361.29
GST	\$ 18.06
Subtotal	<u>\$ 18,379.11</u>

**TOTAL AMOUNT DUE CDN DOLLARS:**                      \$ 18,379.11

## 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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

March 15, 2019  
Invoice #6026019**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Canada**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 02/28/19 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Feb 01/2019	JJBB	0.20	Email from & to T. Turner; email from N. Boudreau; letter from R. McFadyen
Feb 04/2019	JJBB	0.40	Email to & from B. Warga; email from R. McFadyen; email from N. Boudreau; email from & to T. Turner; email to K. Toyne/D. Douglas
Feb 05/2019	JML	0.10	Reviewing correspondence from D. Taylor and F. Trippier regarding Manitoba Hydro payments
Feb 05/2019	JJBB	0.10	Email from B. Warga
Feb 06/2019	JJBB	0.10	Letter from (x2) T. Turner
Feb 08/2019	JJBB	0.10	Email from J. Fritz
Feb 10/2019	JJBB	2.00	Prepare casebook for Court of Appeal
Feb 11/2019	JJBB	0.50	Telephone K.Toyne; prepare casebook
Feb 14/2019	JML	0.10	Reviewing correspondence from Court of Appeal Registrar regarding proposed date for hearing of appeal
Feb 14/2019	JJBB	1.20	Email to N. Boudreau; telephone to Registrar of Court of Appeal; attend to service of book of authorities; email to (x2) & from Jeff Lee; email from (x2) I. Vakurova; email from (x2) R. McFadyen; email from (x2) T. Turner; email from Registrar; review Desrochers decision; prepare casebook
Feb 21/2019	JML	0.10	Reviewing correspondence from Manitoba Court of Appeal registrar regarding potential hearing dates and prepare co-ordinated response

Date	Initials	Hours	Narrative
Feb 21/2019	JML	0.10	Reviewing correspondence from Manitoba Court of Appeal Registrar regarding scheduling of appeal hearing and prepare reply correspondence
Feb 21/2019	JML	0.10	Reviewing correspondence from Manitoba Court of Appeal Registrar regarding proposed date for hearing of appeal
Feb 21/2019	JJBB	1.00	Email from (x3) I. Vakurova; email to B. Warga; email to (x3) & from (x5) Registrar; email from (x2) R. McFadyen; email from (x2) N. Boudreau; email from (x3) T. Turner
Feb 23/2019	JJBB	0.10	Email from N. Boudreau

**Total Fees: 2,927.50**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
JJ B. Burnell	5.70	450.00	2,565.00
Jeffrey M. Lee	0.50	725.00	362.50
	<u>6.20</u>		<u>2,927.50</u>

**DISBURSEMENTS AND OTHER CHARGES**

Imaging Services	85.25
Computerized Legal Research - WestlaweCarswell	193.39
<b>TOTAL TAXABLE</b>	<b>278.64</b>
<b>Sub-Total Disbursements:</b>	<b>278.64</b>

**BILL SUMMARY**

Total Fees	\$	2,927.50
GST	\$	146.38
SK PST	\$	175.65
Total Disbursements	\$	278.64
GST	\$	13.93

Page: 3  
March 15, 2019  
Invoice #6026019

Subtotal

\$ 3,542.10

**TOTAL AMOUNT DUE CDN DOLLARS:**

**\$ 3,542.10**

JML/ SMS

## 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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

June 12, 2019  
Invoice #6045229**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Canada**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 05/31/19 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Apr 03/2019	JJBB	0.10	Email to & from Ross McFadyen
Apr 10/2019	JJBB	0.10	Email to Ross McFadyen
Apr 18/2019	JJBB	0.30	Email to & from Ross McFadyen; email from Court; email from Tom Turner; email from Jeff Lee; email from Norm Boudreau; email from Irina Vakurova
Apr 24/2019	JJBB	0.10	Email from Ross McFadyen
Apr 25/2019	JJBB	0.10	Email from Registrar
Apr 26/2019	JJBB	0.10	Email from Registrar
Apr 27/2019	JML	0.10	Reviewing correspondence from Manitoba Court of Appeal Registrar regarding scheduling of August 27, 2019 appeal hearing
Apr 30/2019	JJBB	0.10	Letter from Court

**Total Fees: 477.50****SUMMARY OF PROFESSIONAL SERVICES**

	<b>HOURS</b>	<b>HOURLY RATE</b>	<b>AMOUNT</b>
JJ B. Burnell	0.90	450.00	405.00
Jeffrey M. Lee	0.10	725.00	72.50
	<u>1.00</u>		<u>477.50</u>

## DISBURSEMENTS AND OTHER CHARGES

Imaging Services	746.50
TOTAL TAXABLE	746.50
<b>Sub-Total Disbursements:</b>	<b>746.50</b>

## **BILL SUMMARY**

Total Fees	\$	477.50
GST	\$	23.88
SK PST	\$	28.65
Total Disbursements	\$	746.50
GST	\$	37.33
Subtotal	\$	1,313.85
<b>TOTAL AMOUNT DUE CDN DOLLARS:</b>	<b>\$</b>	<b>1,313.85</b>

JML/ VM

### **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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

September 5, 2019  
Invoice #6063124**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 08/31/19 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jul 21/2019	JML	0.30	Attending to arrangements for August 27, 2019 appeal hearing
Jul 29/2019	JJBB	0.10	Plan and prepare for August 27 appeal hearing
Aug 19/2019	JML	0.40	Reviewing Appeal Court materials in detail
Aug 19/2019	JAS	0.20	Receive instructions to prepare for August 27 appeal hearing
Aug 19/2019	JML	0.20	Reviewing status of appeal proceedings
Aug 19/2019	JJBB	0.90	Prepare for appeal hearing; email from R. McFadyen; email to T. Turner; email to counsel; consider appeal matters in detail
Aug 20/2019	JAS	3.30	Note up all case law relied on by all parties
Aug 20/2019	JML	1.10	Reviewing Orders of Mr. Justice Toews, Notices of Appeal and Facts of the Appellants and Respondents
Aug 20/2019	JJBB	4.00	Email to (x2) counsel; email from T. Turner; email from N. Boudreau; review Liquidator's factum & appeal books; prepare for appeal; email from and to B. Warga
Aug 21/2019	JML	1.00	Preparing oral argument for August 27 hearing of appeal
Aug 21/2019	JJBB	6.00	Review Appeal Books, Facta and Books of Authorities; prepare for appeal hearing; review note ups of cases relied upon
Aug 22/2019	JAS	5.90	Prepare and Finalize Compendium; Draft Order; Conference call with Respondents' Counsel
Aug 22/2019	JML	0.30	Attending to prepare oral argument for August 27 appeal hearing

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Aug 22/2019	JML	0.30	Preparing oral argument for August 27 appeal court hearing
Aug 22/2019	JML	0.30	Attending telephone conference call with Respondents' counsel regarding August 27 appeal hearing
Aug 22/2019	JML	0.30	Attending to preparing oral argument for August 27 appeal hearing
Aug 22/2019	JJBB	5.00	Give instructions to prepare Compendium for use at appeal hearing; Revise compendium; conference call with N. Boudreau, T. Turner & R. McFadyen; prepare for Appeal; review materials in detail
Aug 23/2019	JAS	0.70	Prepare and finalize Draft Compendium of Evidence & Authorities for use at appeal hearing
Aug 23/2019	JML	0.10	Giving instructions to finalize Compendium of Evidence for August 27 appeal hearing
Aug 23/2019	JML	0.80	Reviewing Appeal Books in detail to prepare for August 27 appeal hearing
Aug 23/2019	JJBB	2.50	prepare for Appeal; draft Appeal Notes for appeal; email from (x3) Jeff Lee; email from (x3) Jennifer Sokal
Aug 25/2019	JAS	0.50	Review Compendium; Edit Compendium Index
Aug 25/2019	JML	4.30	Preparing oral submissions for August 27 Manitoba Court of Appeal hearing
Aug 25/2019	JJBB	5.00	Prepare for Appeal; revise Appeal notes; revise Compendium
Aug 26/2019	JML	0.50	Preparing oral submissions for August 27 appeal hearing
Aug 26/2019	JML	0.10	Reviewing draft Certificate of Decision pertaining to August 27 appeal hearing
Aug 26/2019	JML	3.10	Preparing oral argument for August 27 appeal hearing
Aug 26/2019	JML	0.50	Reviewing materials and prepare oral argument for August 27 appeal hearing
Aug 26/2019	JJBB	10.00	review case law; finalize Compendium; email to (x2) & from (x3) B. Warga; review cases sent by Court of Appeal; draft Certificate of Decision; email from Court of Appeal; prepare for August 27 appeal hearing

Date	Initials	Hours	Narrative
Aug 27/2019	JML	1.00	Preparing oral argument for August 27 appeal hearing
Aug 27/2019	JML	6.00	Court appearance before Manitoba Court of Appeal on appeal by D. Taylor of August 31, 2018 Approval Order
Aug 27/2019	JJBB	7.50	Prepare for hearing of Appeal; attend Appeal; meeting with J. Lee & B. Warga to discuss appeal

**Total Fees: 35,187.00****SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Jennifer Sokal	10.60	170.00	1,802.00
JJ B. Burnell	41.00	450.00	18,450.00
Jeffrey M. Lee	20.60	725.00	14,935.00
	<u>72.20</u>		<u>35,187.00</u>

**DISBURSEMENTS AND OTHER CHARGES**

Imaging Services	1,756.75
Long Distance Telephone	4.30

TOTAL TAXABLE 1,761.05

**Sub-Total Disbursements: 1,761.05****BILL SUMMARY**

Total Fees	\$ 35,187.00
GST	\$ 1,759.35
SK PST	\$ 2,111.22
Total Disbursements	\$ 1,761.05
GST	\$ 88.05
Subtotal	<u>\$ 40,906.67</u>

**TOTAL AMOUNT DUE CDN DOLLARS: \$ 40,906.67**

JML/ SJL

**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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

**TERMS: DUE UPON RECEIPT**

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

December 10, 2019  
Invoice #6084553**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 11/30/19 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Aug 23/2019	JML	0.70	Reviewing and finalizing Compendium of Evidence for August 27 appeal hearing
Oct 16/2019	JML	0.20	Attending to file administration matters

**Total Fees: 652.50****SUMMARY OF PROFESSIONAL SERVICES**

	<b>HOURS</b>	<b>HOURLY RATE</b>	<b>AMOUNT</b>
Jeffrey M. Lee	0.90	725.00	652.50
	0.90		652.50

**DISBURSEMENTS AND OTHER CHARGES**

Imaging Services	1.00
Computerized Legal Research - WestlaweCarswell	18.38
Intercall - Conference Calling	8.23
Total Taxable	27.61

**Sub-Total Disbursements: 27.61**

## **BILL SUMMARY**

Total Fees	652.50
GST	32.63
SK PST	39.15
Total Disbursements	27.61
GST	1.38
Subtotal	<u>753.27</u>

**TOTAL AMOUNT DUE CDN DOLLARS:           \$       753.27**

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JML/ VM

### **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.

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### **TERMS: DUE UPON RECEIPT**

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

**INVOICE****Deloitte Restructuring Inc.  
2300, 360 Main Street  
Winnipeg, MB R3C 3Z3  
Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 03/31/20 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jan 28/2020	JJBB	0.10	Communications with David Greenberg re: Annual Return
Jan 28/2020	JJBB	0.20	Consider Annual returns; review liquidation order; email from Tom Turner re: Annual Returns
Jan 29/2020	JML	0.10	Reviewing correspondence from Pitblado LLP regarding Annual Returns for Taylor Bros Farm Ltd.
Jan 29/2020	JJBB	0.10	Attend to Annual return issues
Jan 31/2020	JJBB	0.10	Email to David Greenberg re: annual return
Feb 16/2020	JJBB	0.70	Review Liquidation Order, review The Corporations Act & Regs; review Annual Return form; email to Jeff Lee re: signing & filing of annual return
Feb 17/2020	JML	0.20	Reviewing issues regarding Liquidator filing Annual Return of Company
Feb 17/2020	JJBB	0.10	Email from Jeff Lee re: annual return
Feb 19/2020	JJBB	0.10	Email to (x2) & from Brent Warga re: annual return
Feb 20/2020	JJBB	0.20	Email to David Greenberg re: Annual Return; mail from Tom Turner re: Pitblado claim
Feb 24/2020	JJBB	0.50	Telephone from Brent Warga re: Pitblado claim; email to Tom Turner re: Pitblado claim; email to (x2) & from Brent Warga re: Pitblado claim
Feb 25/2020	JJBB	0.10	Email from Tom Turner re: Pitblado claim

**Total Fees: 1,270.00**

## SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
JJ B. Burnell	2.20	475.00	1,045.00
Jeffrey M. Lee	0.30	750.00	225.00
	<u>2.50</u>		<u>1,270.00</u>

## BILL SUMMARY

Total Fees	1,270.00
GST	63.50
SK PST	76.20
Total Disbursements	0.00
Subtotal	<u>1,409.70</u>
<b>TOTAL AMOUNT DUE CDN DOLLARS:</b>	<b>\$ <u>1,409.70</u></b>

JML/ JAW

### **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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

**INVOICE****Deloitte Restructuring Inc.  
2300, 360 Main Street  
Winnipeg, MB R3C 3Z3  
Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 04/30/20 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Apr 27/2020	JML	0.50	Reviewing April 27 decision of Manitoba Court of Appeal
Apr 27/2020	JML	0.20	Reviewing costs award in April 27 Manitoba Court of Appeal Judgment in light of paragraph 15 of Liquidation Order
Apr 27/2020	JJBB	1.00	Review Court of Appeal tariff; communications with Court regarding Reasons for Decision; review Decision; communications with B. Warga regarding next steps in proceedings
Apr 28/2020	JML	0.20	Reviewing April 27 Manitoba Court of Appeal costs award in context of paragraph 15 of the Liquidation Order
Apr 28/2020	JML	0.10	Reviewing outcome of April 27 Court of Appeal costs order
Apr 28/2020	JAS	6.10	Research regarding indemnity for costs and draft memo regarding same
Apr 28/2020	JJBB	1.10	Review Court of Appeal Decision; review Liquidation Order, communications regarding position of the Liquidator; communications regarding effect of Decision; communications with B. Warga regarding next steps; email from T. Turner regarding payout amount; email from N. Boudreau regarding Bill of Costs
Apr 30/2020	JML	0.60	Telephone attendance on B. Fritz and J. Warga regarding April 27 Manitoba Court of Appeal Judgment and interpretation and application of same
Apr 30/2020	JJBB	0.60	Conference call with B. Warga & J. Fritz regarding next steps & outstanding issues

**Total Fees: 3,458.50**

## SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Jennifer Sokal	6.10	160.00	976.00
JJ B. Burnell	2.70	475.00	1,282.50
Jeffrey M. Lee	1.60	750.00	1,200.00
	<u>10.40</u>		<u>3,458.50</u>

## BILL SUMMARY

Total Fees	3,458.50
GST	172.93
SK PST	207.51
Total Disbursements	0.00
Subtotal	<u>3,838.94</u>
<b>TOTAL AMOUNT DUE CDN DOLLARS:</b>	<b>\$ <u>3,838.94</u></b>

JML/ JAW

### **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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

**INVOICE**

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

**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 05/31/20 AS FOLLOWS**

**RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
May 01/2020	JML	0.30	Preparing draft letter to counsel regarding costs provisions of April 27, 2020 Judgment of Manitoba Court of Appeal
May 01/2020	JML	0.30	Attending to revise, finalize and circulate draft letter to counsel regarding costs of appeal
May 01/2020	JJBB	0.10	Email from Brent Warga re: revisions to letter to counsel; email re: costs issue
May 03/2020	JJBB	0.10	Review & revise letter to counsel; email to Brent Warga re: revisions to letter
May 05/2020	JML	0.30	Correspondence to counsel regarding agreement on Court of Appeal costs award in favour of Receiver
May 05/2020	JJBB	0.20	Communications re: Pitblado claim; communications with Brent Warga re: claim against Fat Cat Farms
May 06/2020	JJBB	0.20	Communications re: outstanding matters in litigation; communications from Tom Turner re: costs
May 06/2020	JML	0.20	Reviewing correspondence from T. Turner regarding response to Liquidator's position on Court of Appeal costs award and prepare follow up correspondence to B. Warga and J. Fritz
May 07/2020	JJBB	0.30	Communications with Tom Turner re: Court of Appeal decision; communications with Brent Warga re: response of Pitblado; communications from Court
May 08/2020	JJBB	0.10	Communications re: response from Tom Turner; communications with

Date	Initials	Hours	Narrative
			Tom Turner re: costs matter
May 10/2020	JJBB	0.20	Communications with Norm Boudreau and Ross McFadyen re: addendum
May 11/2020	JML	0.10	Reviewing correspondence from D. McCoy, Court of Appeal Registrar
May 11/2020	JJBB	0.70	Review CA & QB decisions; communications re: addendum; communications from Norm Boudreau re: bill of costs; communications with Irina Vakurova re: next steps & addendum
May 12/2020	JJBB	1.70	Communications re: addendum issues & sale of assets issues; communications Irina Vakurova re: next steps; conference call with Faron Trippier & Irina Vakurova re: sale of asset issues & costs; communications with Brent Warga re: sale of assets issues; email from Court; communications with Tom Turner re: addendum; telephone message from Norm Boudreau
May 12/2020	JML	0.10	Reviewing Addendum to Manitoba Court of Appeal judgment
May 13/2020	JML	0.60	Attending telephone conference call with B. Warga and J. Fritz regarding Court of Appeal decision and request by F. Trippier to receive copies of Confidential Reports of the Liquidator and proposed course of action to respond to same
May 13/2020	JJBB	0.20	Communications re: sale issues; review file correspondence
May 21/2020	JJBB	0.20	Communications with Tom Turner re: Judgment, inter-company claim & Bill of Costs
May 26/2020	JJBB	0.10	Email from & to Irina Vakurova re: costs; email from Norm Boudreau re: costs
May 27/2020	JJBB	0.30	Communications with Ross McFadyen, Norm Boudreau & Tom Turner re: release of funds
May 28/2020	JJBB	0.40	Communications with Norm Boudreau & Irina Vakurova re: release of funds; review Supplemental Order; obtain instructions re: release of funds
May 29/2020	JJBB	0.20	Email to (x2) & from Ross McFadyen re: return of funds; email to Brent Warga re: return of funds

**Total Fees: 3,800.00****SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
JJ B. Burnell	5.00	475.00	2,375.00
Jeffrey M. Lee	1.90	750.00	1,425.00
	<hr/> 6.90		<hr/> 3,800.00

## BILL SUMMARY

Total Fees	3,800.00
GST	190.00
SK PST	228.00
Total Disbursements	0.00
Subtotal	<hr/> 4,218.00
<b>TOTAL AMOUNT DUE CDN DOLLARS:</b>	<b>\$ <hr/>4,218.00</b>

JML/ JGB

## **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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

## **TERMS: DUE UPON RECEIPT**

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

**INVOICE**

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

**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 06/30/20 AS FOLLOWS**

**RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jun 01/2020	JJBB	0.10	Email from Faron Trippier re: Judgment & response to costs; email from Tom Turner re: bill of costs & certificate of decision
Jun 02/2020	JJBB	0.60	Review Bill of Costs, Certificate for Decision & Reasons; email to & from (x3) Tom Turner re: Bill of Costs & Certificate of Decision; letter to & from Tom Turner re: bill of costs & certificate of decision; email from (x3) Norm Boudreau re: Certificate of Decision, Liquidator's costs & Bill of Costs; email from Irina Vakurova re: Certificate of Decision
Jun 03/2020	JJBB	0.10	Email from Tom Turner re: draft Certificate of Decision
Jun 05/2020	JJBB	0.10	Review potential approach to Court of Appeal; email from Tom Turner re: Order & inter-company debt matters
Jun 06/2020	JJBB	0.10	Email to Tom Turner re: Order & inter-company debt matters
Jun 08/2020	JJBB	0.40	Telephone to Court of Appeal; email to & from Norm Boudreau re: certificate of decision & bill of costs
Jun 12/2020	JML	0.30	Reviewing draft e-mail correspondence to the Registrar of the Court of Appeal of Manitoba and provide proposed edits regarding same
Jun 12/2020	JJBB	0.20	Reviewing proposed response to Court of Appeal; telephone to Doug McCoy (Court of Appeal Registrar) re: costs
Jun 13/2020	JJBB	0.10	Communications with Court of Appeal re: costs
Jun 16/2020	JJBB	0.10	Communications with Tom Turner re: response from Court of Appeal
Jun 18/2020	JML	0.10	Reviewing correspondence from Manitoba Court of Appeal Registrar

Date	Initials	Hours	Narrative
			regarding Court of Appeal costs award and prepare follow up correspondence to client working group
Jun 18/2020	JJBB	0.20	Communication with Court of Appeal re: costs
Jun 19/2020	JJBB	0.10	Email to & from Norm Boudreau re: costs
Jun 21/2020	JJBB	0.60	Review correspondence from Court of Appeal; review Reasons for Judgment, Certificate of Decision & Addendum; revise Certificate of Decision; circulate revisions to Certificate of Decision
Jun 23/2020	JJBB	0.10	Reviewing revisions to Certificate of Decision
Jun 24/2020	JJBB	0.10	Email to parties re: revisions to Certificate of Decision; emails from Norm Boudreau, Ross McFadyen & Tom Turner re: Certificate of Decision
Jun 28/2020	JJBB	0.10	Communications with Faron Trippier re: Certificate of Decision
Jun 30/2020	JML	0.10	Reviewing correspondence from I. Vakurova regarding Court of Appeal Certificate of Decision
Jun 30/2020	JJBB	0.40	Reviewing Certificate of Decision; email from (x2) Irina Vakurova re: Certificate of Decision; email from (x3) Tom Turner re: costs issues

**Total Fees: 1,990.00**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
JJ B. Burnell	3.40	475.00	1,615.00
Jeffrey M. Lee	0.50	750.00	375.00
	<u>3.90</u>		<u>1,990.00</u>

**DISBURSEMENTS AND OTHER CHARGES**

Imaging Services	51.50
Total Taxable	51.50
<b>Sub-Total Disbursements:</b>	<b>51.50</b>

**BILL SUMMARY**

Total Fees	1,990.00
GST	99.50

SK PST	119.40
Total Disbursements	51.50
GST	2.58
Subtotal	<u>2,262.98</u>
<b>TOTAL AMOUNT DUE CDN DOLLARS:</b>	<b>\$ <u>2,262.98</u></b>

JML/ JAW

## 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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### TERMS: DUE UPON RECEIPT

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

August 31, 2020  
Invoice #6148971**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 08/31/20 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jul 01/2020	JJBB	0.10	Correspondence from Irina Vakurova re: Certificate of Decision
Jul 02/2020	JML	0.40	Revising draft correspondence to counsel for D. Taylor regarding settling Court of Appeal Certificate of Decision
Jul 02/2020	JJBB	0.70	Correspondence with Irina Vakurova re: Certificate of Decision; draft response to counsel for Taylor re: Certificate of Decision; correspondence with Tom Turner re: Certificate of Decision & Court hearing; correspondence with re: hearing; communications regarding settlement of costs
Jul 07/2020	JJBB	0.10	Correspondence from Faron Trippier re: certificate of decision; correspondence from Tom Turner re: costs
Jul 14/2020	JJBB	0.20	Discussion regarding next steps; correspondence from Faron Trippier re: costs; correspondence from Tom Turner re: costs
Jul 17/2020	JJBB	0.10	Correspondence from Tom Turner re: Certificate of Decision
Jul 22/2020	JJBB	0.10	Review proposed course of action
Jul 24/2020	JML	0.10	Reviewing correspondence from T. Turner regarding endorsement of approval on Certificate of Decision
Jul 24/2020	JJBB	0.10	Correspondence regarding next steps
Jul 29/2020	JJBB	0.10	Review proposed next steps by Liquidator
Jul 30/2020	JJBB	0.30	Communications with Tom Turner and other counsel regarding status of liquidation proceedings

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Aug 05/2020	JJBB	0.60	correspondence with Tom Turner re: Certificate of Decision; telephone to Tom Turner re: Certificate of Decision; telephone to Norm Boudreau
Aug 13/2020	JJBB	0.10	Correspondence with Ross McFadyen re: certificate of decision
Aug 17/2020	JJBB	0.10	Correspondence with Tom Turner re: Certificate of Decision
Aug 19/2020	JJBB	0.20	correspondence with Tom Turner re: distributions; telephone from Ross McFadyen re: next steps
Aug 20/2020	JJBB	0.30	Conference call with Brent Warga & John Fritz re: next steps; correspondence with John Fritz re: accounts receivable
Aug 22/2020	JJBB	1.00	review enforcing arbitration awards as Judgments; revise Certificate of Decision; correspondence with counsel re: Certificate of Decision; correspondence with John Fritz re: enforcing arbitration awards as Judgments arbitration awards; correspondence with Ross McFadyen re: inter-creditor debt & certificate of decision
Aug 23/2020	JJBB	0.30	Correspondence with counsel re: inter-creditor claim; correspondence with Ross McFadyen re: inter-creditor claim; correspondence with Norm Boudreau re: hearing; Review: inter-creditor claims
Aug 24/2020	JJBB	0.10	Correspondence with Tom Turner re: Certificate of Decision
Aug 25/2020	JJBB	0.60	Correspondence with Brent Warga re: distribution of funds; correspondence with Tom Turner re: distributions; telephone from Brent Warga re: next steps
Aug 26/2020	JML	0.10	Reviewing correspondence from B. Warga regarding status of claims against the estate
Aug 26/2020	JJBB	0.20	Telephone from Brent Warga re: distribution
Aug 27/2020	JML	0.10	Reviewing correspondence to R. McFadyen requesting return of funds and delivery of modified EPG Claim
Aug 27/2020	JJBB	0.60	Correspondence with Tom Turner re: distributions; telephone from Ross McFadyen re: accounts receivable; correspondence with Ross McFadyen re: accounts receivable & return of funds; correspondence with Brent Warga re: distribution schedule
Aug 28/2020	JML	0.10	Reviewing correspondence from R. McFadyen regarding status of funds on deposit and calculation of same
Aug 28/2020	JJBB	0.10	Correspondence with Tom Turner re: Certificate of Decision

Date	Initials	Hours	Narrative
Aug 31/2020	JJBB	0.60	correspondence with Brent Warga re: claims process issues; telephone from Brent Warga & John Fritz re: distribution schedule; consider claims process issues

**Total Fees: 3,735.00**

### SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
JJ B. Burnell	6.60	475.00	3,135.00
Jeffrey M. Lee	0.80	750.00	600.00
	<u>7.40</u>		<u>3,735.00</u>

### DISBURSEMENTS AND OTHER CHARGES

Imaging Services	1.25
Total Taxable	1.25
<b>Sub-Total Disbursements:</b>	<b>1.25</b>

### BILL SUMMARY

Total Fees	3,735.00
GST	186.75
SK PST	224.10
Total Disbursements	1.25
GST	0.06
Subtotal	<u>4,147.16</u>

**TOTAL AMOUNT DUE CDN DOLLARS: \$ 4,147.16**

## **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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

## **TERMS: DUE UPON RECEIPT**

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

September 30, 2020  
Invoice #6155274**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 09/30/20 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Sep 01/2020	JML	0.10	Reviewing correspondence from D. Jackson regarding status of work of Claims Officer and potential extension Order required
Sep 01/2020	JML	0.50	Reviewing status of outstanding matters regarding Liquidator's mandate
Sep 01/2020	JJBB	2.80	Prepare summary of previous court proceedings; review file; Review outstanding issues in detail; correspondence with B. Warga regarding claims process & leave application
Sep 02/2020	JML	0.60	Attending telephone conference call to prepare for September 8 teleconference before Mr. Justice Toews
Sep 02/2020	JML	0.10	Reviewing correspondence from R. McFadyen regarding status of interest earned on invested funds
Sep 02/2020	JML	0.10	Reviewing correspondence from T. Turner regarding availability of Justice Toews for Fall hearings
Sep 02/2020	JJBB	1.90	Prepare summary; review background documents; conference call with counsel regarding hearing; correspondence with T. Turner regarding hearing; correspondence with R. McFadyen requesting return of trust funds
Sep 03/2020	JML	0.10	Giving instructions to prepare Draft Order for September 8 hearing
Sep 03/2020	JML	0.40	Reviewing and provide comments on Draft Summary prepared for use at September 8 court hearing before Mr. Justice Toews
Sep 03/2020	JJBB	3.30	Prepare detailed summary; review file; correspondence with J. Isfeld regarding Certificate of Decision; review revisions to Summary;

Date	Initials	Hours	Narrative
			correspondence with I. Vakurova regarding court appearance; correspondence with B. Warga regarding revisions to summary; correspondence with T. Turner regarding Court hearing
Sep 04/2020	JJBB	3.00	Review Notice of Motion & Affidavit; Review defences; telephone B. Warga regarding motion; correspondence with T. Turner regarding hearing; correspondence with I. Vakurova regarding lifting stay; review outstanding issues & Court hearing; correspondence with B. Warga regarding Statement of Claim; correspondence with D. McCoy; prepare Certificate of Decision package; attend to filing & service of summary
Sep 05/2020	JML	1.00	Reviewing court application materials served by counsel to Taylor Group in support of application for leave to commence action against Liquidator and prepare summary of proposed arguments in response to same
Sep 05/2020	JML	0.50	Reviewing proposed response to application by Taylor Group for leave to sue Liquidator
Sep 05/2020	JJBB	3.00	Correspondence with R. McFadyen regarding EPG claims & return of funds; correspondence with B. Warga regarding EPG claims & distribution schedule; review affidavit; attend to service issues; review process & motion to lift stay; telephone from R. McFadyen regarding claims
Sep 07/2020	AS	1.00	Research leave to commence action
Sep 07/2020	AS	0.10	Receiving instructions regarding research on leave to commence action
Sep 07/2020	AS	0.50	Attending to research on leave to commence action
Sep 07/2020	AS	0.40	Prepare outline of issues to be researched on leave to commence action
Sep 07/2020	MXS	1.10	Receive instructions regarding research assignment and prepare outline of same
Sep 07/2020	JJBB	1.20	Give instructions regarding Court hearing & leave application; review and provide background information regarding leave application; correspondence with R. McFadyen re: outstanding claims;
Sep 08/2020	LDY	1.80	Attend court to retrieve documents
Sep 08/2020	JML	1.40	Court appearance before Mr. Justice Toews regarding scheduling of hearing of application regarding Intercompany debt claims and scheduling of motion to lift stay of proceedings
Sep 08/2020	MXS	0.20	Reviewing research assignment
Sep 08/2020	AS	1.40	Attending Court hearing via teleconference

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Sep 08/2020	AS	0.20	Plan for and prepare research on leave to commence action against liquidator
Sep 08/2020	JJBB	3.70	Review caselaw; communications with Court; correspondence with Brent Warga re: submissions to Court; prepare for hearing; attend hearing; telephone from R. McFadyen; telephone from B. Warga re: next steps; telephone calls to Court
Sep 09/2020	AS	3.10	Research leave to commence action
Sep 09/2020	JJBB	0.60	Providing instructions regarding leave application; correspondence with F. Trippier re: Court hearing; correspondence with counsel re: Court hearing; telephone from B. Warga re: claims process; correspondence with N. Boudreau re: Certificate of Decision; correspondence with T. Turner re: claims adjudication
Sep 10/2020	JML	0.10	Attending to scheduling and preparing for January 13 and 14, 2021 Court Hearing Before Mr. Justice Toews
Sep 10/2020	JML	0.10	Reviewing file administration matters regarding options to invest sale proceeds
Sep 10/2020	AS	6.20	Research and draft memo on leave to commence action against liquidator
Sep 10/2020	JJBB	0.70	Correspondence with B. Warga/J. Fritz re: interim distributions & TBF claims; correspondence with T. Turner re: interim distribution; correspondence with R. McFadyen re: Court hearing & return of trust funds; telephone to B. Warga
Sep 11/2020	JML	0.10	Reviewing correspondence from I. Vakurova and prepare reply correspondence regarding hearing dates
Sep 11/2020	JJBB	0.60	Correspondence re: distributions; correspondence with I. Vakurova re: hearing dates & confidential reports; correspondence with T. Turner re: distributions; correspondence with B. Warga re: allocation of funds; correspondence with N. Boudreau re: service list
Sep 14/2020	JJBB	0.50	Correspondence with Court re: hearing dates; correspondence with J. Fritz re: limitation periods; correspondence with B. Warga re: accounts receivable; correspondence with R. McFadyen re: hearing; correspondence with T. Turner re: hearing
Sep 15/2020	JJBB	0.60	Correspondence with Court; conference calls with B. Warga & J. Fritz re: TBF's A/R; correspondence with I. Vakurova re: hearing; correspondence with J. Fritz re: TBF claims

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Sep 16/2020	JJBB	0.70	Correspondence with D. Jackson re: claims process direction; telephone call with D. Jackson re: claims process direction
Sep 17/2020	JJBB	0.10	Correspondence with B. Warga re: claims process
Sep 18/2020	AS	4.00	Prepare research memo regarding leave to commence action against liquidator
Sep 19/2020	AS	5.90	Research memo on leave to commence action against liquidator
Sep 20/2020	AS	5.10	Research and draft memo on leave to commence proceedings against liquidator
Sep 20/2020	JJBB	0.10	Provide information regarding role of Court Officer
Sep 21/2020	JML	0.20	Reviewing Affidavit of D. Taylor in regard to intercompany debt
Sep 21/2020	AS	9.50	Research and draft memo on leave to commence an action against liquidator
Sep 21/2020	MXS	4.30	Research regarding Business Corporations Act ; research regarding allegation of liquidator misfeasance
Sep 21/2020	JJBB	1.20	Correspondence with B. Warga/J. Fritz re: inter-company claim & class action; correspondence with R. McFadyen re: TBF claims; review TBF class action; correspondence with D. Jackson re: claims process; correspondence with I. Vakurova re: intercompany claim; telephone to B. Warga
Sep 22/2020	JML	0.10	Reviewing correspondence from D. Jackson
Sep 22/2020	AS	11.00	Research and draft memo on leave to commence action against liquidator
Sep 22/2020	MXS	10.20	Research regarding delay; research regarding limitation periods; research regarding asset sales; draft research memorandum
Sep 22/2020	JJBB	1.10	Correspondence with D. Jackson re: claims process; leave application; correspondence with B. Warga re: claims process; telephone from D. Jackson
Sep 23/2020	MXS	7.30	Draft research memorandum regarding claims against liquidator
Sep 23/2020	JML	0.10	Reviewing correspondence from D. Jackson regarding confirmation of the record for Claims Process
Sep 23/2020	JJBB	0.20	Provide instructions regarding leave application

Date	Initials	Hours	Narrative
Sep 24/2020	JML	0.80	Reviewing status of various outstanding issues pertaining to Liquidator's mandate
Sep 24/2020	JJBB	3.60	Correspondence with B. Warga/J. Fritz re: outstanding matters; Review hearing date & next steps; review all outstanding issues
Sep 25/2020	AS	1.30	Review evidence pertaining to leave motion
Sep 25/2020	JJBB	1.50	Conference call with B. Warga & J. Fritz re: outstanding issues; correspondence with B. Warga/J. Fritz re: disclosure of sealed reports, Northern Sunshine claim & distribution schedules
Sep 26/2020	AS	6.20	Prepare summary of evidentiary materials in regard to leave motion
Sep 27/2020	AS	0.60	Draft evidentiary chart
Sep 28/2020	MXS	2.10	Review Liquidator's Reports, Court Orders and Endorsement Sheet; revise and revise evidentiary chart
Sep 28/2020	JJBB	0.10	Review issues regarding lifting the stay
Sep 29/2020	AS	3.00	Draft statement of claim regarding unpaid invoices
Sep 29/2020	JJBB	0.30	Correspondence with J. Fritz re: SOC; correspondence with F. Trippier re: unsealing order
Sep 30/2020	JML	0.10	Attending to file administration matters
Sep 30/2020	JML	0.20	Telephone attendance on B. Cornwell regarding scheduling dates for hearings before Mr. Justice Toews and attend to follow up communications
Sep 30/2020	AS	1.30	Draft statement of claim regarding unpaid invoices
Sep 30/2020	JJBB	0.20	Correspondence with B. Warga/J. Fritz re: BTW claim

**Total Fees: 34,353.00**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Lauren Yusim	1.80	160.00	288.00
Anjali Sandhu	60.80	160.00	9,728.00
Madison Sutherland	25.20	185.00	4,662.00
JJ B. Burnell	31.00	475.00	14,725.00
Jeffrey M. Lee	6.60	750.00	4,950.00
	<u>125.40</u>		<u>34,353.00</u>

## DISBURSEMENTS AND OTHER CHARGES

Deliveries	34.88
Imaging Services	244.75
Computerized Legal Research - WestlaweCarswell	1,550.00
Trust Account Term Deposit	25.00
	Total Taxable 1,854.63
Agent's Account - as agent - VENDOR: Petty Cash; INVOICE#: 28SEPT2020; DATE: 9/28/2020 - replenishment of Petty cash for September 2020	9.25
Printing at Court of Queen's Bench	
	Total Non-Taxable 9.25
	<b>Sub-Total Disbursements: 1,863.88</b>

## BILL SUMMARY

Total Fees	34,353.00
GST	1,717.65
SK PST	2,061.18
Total Disbursements	1,863.88
GST	92.73
Subtotal	40,088.44
	<hr/>
<b>TOTAL AMOUNT DUE CDN DOLLARS:</b>	<b>\$ 40,088.44</b>
	<hr/> <hr/>

JML/ JGB

### **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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

November 6, 2020  
Invoice #6162533**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 10/31/20 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Oct 01/2020	JJBB	0.30	correspondence with Anjali Sandhu re: BTW Statement of Claim ; correspondence with John Fritz re: BTW Statement of Claim; telephone to Brent Warga
Oct 02/2020	JML	0.20	Reviewing proposed scheduling of upcoming hearings before Mr. Justice Toews
Oct 02/2020	JJBB	1.00	correspondence with Anjali Sandhu re: BTW SOC; correspondence re: status update; correspondence with Ross McFadyen re: BTW claim
Oct 03/2020	JJBB	0.60	revise BTW Statement of Claim; review client documents; correspondence with Anjali Sandhu re: BTW Statement of Claim
Oct 05/2020	JJBB	0.20	correspondence with (x2) Brent Warga re: Statement of Claim; review revised Statement of Claim
Oct 06/2020	JML	0.40	Revising Draft Statement of Claim pertaining to collection of debt owed to TBF by BTW
Oct 06/2020	JJBB	0.30	correspondence with Jeff Lee re: Statement of Claim & filing of Statement of Claim; correspondence with Brent Warga re: Statement of Claim
Oct 07/2020	JJBB	0.10	correspondence with Ross McFadyen re: intercompany claim response
Oct 09/2020	JML	0.20	Reviewing and finalizing Draft Statement of Claim for filing at Court
Oct 09/2020	JJBB	0.30	attend to filing of statement of claim; correspondence re: statement of claim; correspondence with Brent Warga/John Fritz re: SOC; correspondence with Ross McFadyen re: BTW claim & intercompany

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
			claim
Oct 13/2020	JJBB	0.10	correspondence with Irina Vakurova re: draft Order
Oct 15/2020	JML	0.10	Reviewing filed copy of Statement of Claim against TBW Ltd. and give instructions to effect service of same
Oct 15/2020	JJBB	1.10	correspondence re: service; correspondence with Brent Warga re: inter-company debt; review Interim Reports; correspondence with David Jackson re: interim report; correspondence with Ross McFadyen re: intercompany claim & BTW claim; conference call with Brent Warga & John Fritz re: intercompany claim & BTW claim; telephone to David Jackson
Oct 16/2020	JJBB	1.80	conference call with Brent Warga & John Fritz re: inter-company debt; correspondence with Brent Warga/John Fritz re: inter-company debt; review intercompany debt issues; review intercompany debt evidence
Oct 18/2020	JML	0.20	Reviewing potential filing of additional evidence to respond to Affidavit of D. Taylor
Oct 18/2020	JJBB	0.80	correspondence with counsel re: hearing dates; correspondence with Brent Warga re: intercompany debt & 2nd Supplementary Report; review client file re: emails; correspondence with Ross McFadyen re: hearing
Oct 19/2020	JJBB	1.50	review pleadings, correspondence with Brent Warga re: 2nd Supplementary Report; review draft 2nd Supplementary Report; revise Action Plans; correspondence with Tom Turner re: hearing dates; correspondence with counsel re: hearing; communications with Court; correspondence with Irina Vakurova re: Court hearing; correspondence with John Fritz re: Northern Sunshine; correspondence with Anjali Sandhu re: BTW claim; correspondence with from Irina Vakurova re: EPG
Oct 20/2020	JJBB	2.10	attend to filing & service of report; telephone from Court; correspondence with Anjali Sandhu re: BTW claim & arbitration carve out; letter & email to Court; telephone calls with Brent Warga re: supplemental report; correspondence re: filing of evidence, Sunshine claim & claims' officer's reports; correspondence with David Jackson re: Fat Cat claim; correspondence with counsel re: arbitration; correspondence with Brent Warga re: report; correspondence with Irina Vakurova re: claims process jurisdiction; correspondence with Ross McFadyen re: service of report
Oct 21/2020	JML	0.10	Reviewing correspondence from D. Jackson regarding status of Claims Officer jurisdiction to hear and decide Taylor claim

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Oct 21/2020	JJBB	0.10	correspondence with Tom Turner; correspondence with David Jackson re: scheduling of preliminary call
Oct 22/2020	AS	1.60	Research and draft memo on serving a corporation
Oct 22/2020	JJBB	0.20	correspondence with David Jackson re: hearing date; correspondence with Anjali Sandhu re: service of statement of claim; correspondence with Faron Trippier re: claims process
Oct 23/2020	JJBB	0.70	correspondence with David Jackson re: scheduling hearing; correspondence with Faron Trippier re: scheduling hearing; attend to BTW service issues; correspondence re: claims appeal & Sunshine claim
Oct 26/2020	JJBB	0.20	correspondence with Irina Vakurova re: claims process; correspondence with David Jackson re: claims process
Oct 27/2020	JJBB	0.30	correspondence with David Jackson re: scheduling hearing; correspondence with Irina Vakurova re: claims process; correspondence re: dismissal for delay; review pleadings; correspondence with Ross McFadyen re: claims process
Oct 28/2020	JML	0.40	Reviewing November 6 application under Manitoba Queen's Bench Rule 24.02(1) and prepare follow up correspondence to B. Warga and J. Fritz
Oct 28/2020	JML	0.20	Reviewing Manitoba Queen's Bench Rule 24.02(2) and possible interpretation of same
Oct 28/2020	JJBB	0.60	correspondence re. Sunshine Farm & claims process; correspondence with Tyler Kochanski re: dismissal for delay motion; correspondence with Irina Vakurova re: claims process; correspondence with David Jackson re: claims process
Oct 29/2020	JML	0.10	Reviewing issue regarding Manitoba Queen's Bench Rule 24.02 and next steps
Oct 29/2020	JML	0.20	Correspondence to N. Boudreau regarding request to withdraw Notice of Motion for relief under Rule 24.02(2)
Oct 29/2020	JJBB	0.10	review letter to Norm Boudreau; correspondence with David Jackson re: claims process
Oct 30/2020	JML	0.10	Reviewing correspondence from N. Boudreau regarding Rule 24.02 motion and prepare reply correspondence
Oct 30/2020	JJBB	0.20	correspondence re: Sunshine Farms; correspondence with Norm Boudreau re: dismissal for delay

Date Initials Hours Narrative

Total Fees: 7,891.00

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Anjali Sandhu	1.60	160.00	256.00
JJ B. Burnell	12.60	475.00	5,985.00
Jeffrey M. Lee	2.20	750.00	1,650.00
	<u>16.40</u>		<u>7,891.00</u>

**DISBURSEMENTS AND OTHER CHARGES**

Imaging Services	59.50
	Total Taxable 59.50
Statement of Claim	225.00
	Total Non-Taxable 225.00
	<b>Sub-Total Disbursements: 284.50</b>

**BILL SUMMARY**

Total Fees	7,891.00
GST	394.55
SK PST	473.46
Total Disbursements	284.50
GST	2.98
Subtotal	<u>9,046.49</u>

**TOTAL AMOUNT DUE CDN DOLLARS: \$ 9,046.49**

JML/ CRB

## 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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

November 30, 2020  
Invoice #6167456**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 11/30/20 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Nov 02/2020	JML	0.20	Reviewing correspondence from N. Boudreau regarding service of Notice of Abandonment and prepare reply correspondence and give instructions to monitor delivery of same and to arrange for execution of same
Nov 02/2020	JJBB	0.20	Reviewing Notice of Abandonment; correspondence with Norm Boudreau re: Notice of Abandonment
Nov 03/2020	JJBB	0.10	correspondence with Norm Boudreau re: Notice Abandonment; correspondence with Jeff Lee re: abandonment of motion
Nov 04/2020	JML	0.10	Reviewing correspondence from N. Boudreau regarding delivery of Notice of Abandonment and give instructions regarding signing and filing of same
Nov 04/2020	JJBB	0.10	Reviewing terms of Notice of abandonment
Nov 05/2020	MXS	0.10	Attend to executing Notice of Discontinuance
Nov 05/2020	JJBB	0.30	correspondence with Norm Boudreau re: Notice of Abandonment; correspondence with Madison Sutherland re: Notice of Abandonment
Nov 06/2020	JMG	0.30	Conducting searches at PLTO,; Conducting search at Municipal Tax department
Nov 06/2020	JJBB	3.60	prepare for & review documents pertaining to Fat Cat claims process; prepare timeline order; attend to a/r matters; revise unsealing order; correspondence with Faron Trippier re: draft timeline order & confidential report order; requesting LTO searches; correspondence with Brent Warga re: Fat Cat claims process; correspondence with counsel re:

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
			notice of abandonment; correspondence with Brian Meronek re: status of class action; conference call with Faron Trippier, Irina Vakurova & David Jackson re: claims process; telephone calls with Brent Warga re: outstanding issues
Nov 09/2020	JML	0.10	Reviewing status of proposed hearing before Claims Officer
Nov 09/2020	JML	0.10	Reviewing scheduling of court hearings before Mr. Justice Toews
Nov 09/2020	JJBB	0.60	Review draft of Court Order; reviewing terms of Order; correspondence with Faron Trippier/Irina Vakurova re: claims process & timelines; correspondence with Brent Warga re: report, claims process & timelines
Nov 10/2020	AS	3.40	Draft Order regarding FCF claim
Nov 10/2020	JJBB	0.20	Giving instructions regarding noting default & draft Order; review draft Order
Nov 11/2020	JJBB	0.10	Conference call with Faron Trippier & Irina Vakurova
Nov 12/2020	AS	0.50	Review and edit affidavit of service
Nov 12/2020	AS	0.50	File affidavit of service at court
Nov 12/2020	JJBB	0.20	Reviewing service issues
Nov 15/2020	MXS	0.20	Receiving and confirming instructions
Nov 15/2020	JJBB	0.30	correspondence with Faron Trippier re: timeline & Fat Cat Claim; correspondence with Deloitte re: timeline & Fat Cat; Reviewing issues regarding evidence
Nov 16/2020	JML	0.10	Reviewing and planning for service of materials in response to application for leave to commence action against the Liquidator
Nov 16/2020	JJBB	0.30	Reviewing next steps in responding to applications; correspondence with Brent Warga re: outline of evidence
Nov 20/2020	JML	0.10	Reviewing correspondence from Court of Appeal Registrar regarding settling judgment of Court of Appeal
Nov 20/2020	JJBB	0.10	Correspondence with Court of Appeal re: certificate of Decision; correspondence with Tom Turner re: Certificate of Decision
Nov 21/2020	JJBB	5.00	Review file materials in detail to identify chronology of events regarding sale process and Liquidator's application for sale approval and vesting order

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Nov 22/2020	AS	1.40	Receiving instructions regarding evidence for leave application hearing
Nov 22/2020	MXS	1.30	Review background to liquidation proceedings in detail and receive instructions regarding preparations of court application material
Nov 22/2020	JJBB	4.50	Review file; giving instructions regarding sale process research and research regarding application for leave to commence action against court officer
Nov 23/2020	JML	0.40	Reviewing materials and prepare to discuss materials to be filed on behalf of Liquidator in response to application for leave
Nov 23/2020	JML	1.20	Telephone attendance on B. Warga and J. Fritz regarding materials to be filed on behalf of Liquidator in response to application for leave to commence action against Liquidator
Nov 23/2020	JML	0.10	Reviewing Pre-Trial Memorandum of Mr. Justice Toews in regard to January 13 and February 16, 2021 Court Appearances
Nov 23/2020	MXS	2.00	Draft letter to Justice Toews; research articles regarding saales approval and investment solicitation processes; receive instructions
Nov 23/2020	AS	0.30	Receiving instructions regarding research assignment
Nov 23/2020	JJBB	2.20	Review file; conference call with Deloitte regarding preparation of evidence; giving instructions regarding preparing letter to Court; correspondence with counsel re: response to Court; giving instructions regarding next steps & letter to Justice Toews; correspondence with Court re: pre-trial; review pre-trial memo; correspondence with Deloitte re: pre-trial memo; correspondence with Ross McFadyen re: Pre-Trial memo
Nov 24/2020	JML	0.10	Reviewing proposed evidence in response to application for leave to commence action against Liquidator
Nov 24/2020	AS	0.20	Send follow-up email to F. Trippier regarding unsealing order
Nov 24/2020	AS	0.10	Follow-up regarding certificate of decision
Nov 24/2020	JJBB	0.80	Giving instructions regarding Certificate of Decision, BTW SOC & confidential report order; email & letter to Faron Trippier re: certificate of decision; correspondence with Court of Appeal; review correspondence re: BTW; correspondence regarding BTW Action & regarding sale process; correspondence with Norm Boudreau re: Bill of Costs; correspondence with Brent Warga re: evidence to be filed;
Nov 25/2020	JML	0.10	Reviewing next steps in regard to Claim against accounts receivable debtor

Date	Initials	Hours	Narrative
Nov 25/2020	JJBB	0.40	Correspondence with Faron Trippier re: BTW; giving instructions regarding sales process & response to Court;
Nov 26/2020	AS	4.80	Review, revise and condense memo on leave to commence action against liquidator memo
Nov 26/2020	JJBB	0.20	Correspondence with counsel re: response to pre-trial memo
Nov 29/2020	AS	0.40	Review Taylor's affidavit and exhibit K and forward same
Nov 29/2020	JJBB	0.90	Review pleadings; giving instructions regarding leave application & BTW; correspondence with Faron Trippier re: response to Pre-trial memo
Nov 30/2020	JML	0.10	Reviewing Statement of Defence filed by BTW
Nov 30/2020	AS	0.10	Obtain BTW Inc. Statement of Defence and circulate same
Nov 30/2020	AS	6.60	Research and draft memo on credit bids and deposits
Nov 30/2020	JJBB	0.20	Reviewing BTW defence; giving instructions regarding BTW statement of defence & credit bids
Nov 30/2020	JJBB	0.20	reviewing BTW defence; giving instructions regarding BTW statement of defence & credit bids

**Total Fees: 15,400.00**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Jennifer Goncalves	0.30	145.00	43.50
Anjali Sandhu	18.30	160.00	2,928.00
Madison Sutherland	3.60	185.00	666.00
JJ B. Burnell	20.50	475.00	9,737.50
Jeffrey M. Lee	2.70	750.00	2,025.00
	<u>45.40</u>		<u>15,400.00</u>

**DISBURSEMENTS AND OTHER CHARGES**

Imaging Services	525.75
Computerized Legal Research - WestlaweCarswell	200.00
File Administration Fee	45.00

## DISBURSEMENTS AND OTHER CHARGES

Computerized Searches - TPR Title Search - Status of Title (2); Receipt #2108831	52.00
Computerized Searches - TPR Title Search - Status of Title (2); Receipt #2108876	52.00
Total Taxable	874.75
Agent's Account - as agent - VENDOR: World Investigation Inc.; INVOICE#: 20/3291; DATE: 11/9/2020 - Payment of Invoice	457.38
Total Non-Taxable	457.38
<b>Sub-Total Disbursements:</b>	<b>1,332.13</b>

## BILL SUMMARY

Total Fees	15,400.00
GST	770.00
SK PST	924.00
Total Disbursements	1,332.13
GST	43.74
Subtotal	18,469.87
<b>TOTAL AMOUNT DUE CDN DOLLARS:</b>	<b>\$ 18,469.87</b>

JML/ CRB

### **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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

December 31, 2020  
Invoice #6174050**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 12/31/20 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Oct 28/2020	LDY	0.80	File pre-trial brief with Court
Dec 01/2020	AS	0.50	Draft intercompany debt hearing motion brief
Dec 01/2020	JJBB	0.20	Giving instructions regarding researching credit bids; attend to filing of certificate of decision;
Dec 02/2020	JJBB	0.30	Reviewing status of preparation of affidavit
Dec 02/2020	JML	0.10	Reviewing action plan to prepare and file Affidavit of C. Balzer
Dec 03/2020	JJBB	0.30	Correspondence with Brian Meronek re: damages claim; correspondence with Deloitte re: damages claim
Dec 04/2020	JJBB	0.10	Giving instructions regarding finalizing affidavit
Dec 04/2020	AS	1.50	Draft brief for intercompany debt hearing
Dec 05/2020	JMG	0.40	Receiving instructions; to obtaining updated Company office searches
Dec 05/2020	JJBB	9.00	Review file correspondence & pleadings; draft affidavit; giving instructions regarding title searches;
Dec 05/2020	AS	7.50	Prepare exhibit PDF for leave motion affidavit of Carmen Balzer
Dec 05/2020	AS	2.00	Draft brief for intercompany debt hearing
Dec 05/2020	AS	0.40	Receiving instructions regarding intercompany debt brief and affidavit of Carmen Balzer for leave motion

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Dec 05/2020	AS	1.00	Draft Affidavit of Carmen Balzer
Dec 06/2020	AS	3.20	Draft Affidavit of Carmen Balzer
Dec 06/2020	AS	0.90	Draft undertaking to file compliant document
Dec 06/2020	JJBB	3.70	Review file correspondence & pleadings; draft affidavit & exhibits; review status of annual returns & draft affidavit; giving instructions regarding drafting affidavit; correspondence with Irina Vakurova re: response to Justice Toews; giving instructions regarding corporate searches
Dec 06/2020	AS	3.50	Prepare exhibit PDF for leave motion affidavit of Carmen Balzer
Dec 07/2020	JJBB	1.60	Review & execute Undertaking; providing instructions regarding filing & service; letter to & correspondence with Court; correspondence with Brent Warga re: undertaking; reviewing execution of Affidavit & corporate status; giving instructions regarding corporate status; correspondence with counsel with response to Court
Dec 07/2020	JML	0.50	Giving instructions to finalize and swear Affidavit of C. Balzer and review Draft Affidavit and 35 exhibits in detail
Dec 07/2020	JML	0.10	Giving instructions to finalize Affidavit of C. Balzer
Dec 07/2020	JML	0.10	Reviewing advisability of reinstating TBF and EPG at Manitoba Corporate Registry
Dec 07/2020	JML	0.40	Attending to finalize and notarize Affidavit of C. Balzer
Dec 07/2020	AS	1.50	Prepare Affidavit of Carmen Balzer
Dec 07/2020	AS	0.30	Serve Affidavit of Carmen Balzer
Dec 07/2020	AS	0.80	File Affidavit of Carmen Balzer at Court
Dec 07/2020	AS	4.50	Draft brief for intercompany debt hearing
Dec 08/2020	AS	5.80	Draft intercompany debt brief
Dec 08/2020	JJBB	0.40	Giving instructions regarding affidavit of service, inter-creditor agreement & inter-company debt brief
Dec 09/2020	JJBB	0.20	Reviewing status of affidavit
Dec 09/2020	AS	0.70	File original affidavit of Carmen Balzer
Dec 10/2020	AS	0.40	Draft affidavit of service

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Dec 10/2020	JJBB	0.10	Attend to circulation of Certificate of Decision; correspondence with Norm Boudreau re: bill of costs
Dec 11/2020	AS	0.30	Research on credit bids and deposits
Dec 12/2020	JJBB	3.50	Review & revise intercompany debt brief; review file materials in regard to intercompany debt brief; providing instructions regarding finalizing brief of law
Dec 13/2020	JJBB	2.70	Review & revise intercompany debt brief; provide instructions regarding attachments to brief; correspondence with Brent Warga/John Fritz re: brief; review revisions to brief; conference call with Deloitte re: intercompany brief
Dec 13/2020	AS	3.50	Prepare tabs for Intercompany Debt Brief
Dec 13/2020	AS	0.50	Phone call with B. Warga regarding intercompany debt issues
Dec 14/2020	JML	0.20	Reviewing status of dissolved corporation and provide comments regarding next steps to reinstate corporation
Dec 14/2020	JML	0.20	Giving instructions to revive dissolved corporations through filing the Liquidation Order
Dec 14/2020	JF	0.50	Requesting instructions regarding signatories for Articles of Revival and annual returns; review Manitoba Companies Office website; email to Manitoba Companies Office for annual returns for Edwin Potato Growers Ltd. and inquiry regarding signing;
Dec 14/2020	JML	0.40	Revising Liquidator's Brief Regarding Intercompany Debt
Dec 14/2020	JJBB	0.50	Providing instructions regarding corporate status; attending to follow up tasks regarding corporate status
Dec 15/2020	JF	0.70	Provide status update regarding barcode numbers for annual returns and signatory instructions for revival of Edwin Potato Growers Ltd.; prepare 2018, 2019 and 2020 annual returns, Articles of Revival, Notice of Change of Mailing Address and Notice of Change of Registered Office Address; reporting on same
Dec 15/2020	AS	2.40	Prepare tabs for ICD brief
Dec 15/2020	JJBB	1.50	Providing instructions regarding attachments to brief; review attachments to brief; review corporate status issues
Dec 16/2020	AS	1.70	Prepare tabs for intercompany debt brief
Dec 16/2020	JJBB	0.40	Providing instructions regarding attachments to brief & affidavit of

Date	Initials	Hours	Narrative
			service
Dec 17/2020	AS	1.30	Prepare tabs and update citations in intercompany debt brief
Dec 17/2020	AS	1.30	Bind and prepare intercompany debt brief for filing
Dec 17/2020	AS	0.50	File intercompany debt brief
Dec 17/2020	AS	0.30	Serve intercompany debt brief
Dec 17/2020	JJBB	1.00	Revise brief; attend to filing & service; providing instructions regarding brief & affidavit of service
Dec 19/2020	JJBB	0.10	Reviewing status of leave brief
Dec 24/2020	JJBB	0.20	Correspondence with Deloitte re: Inter-company brief; correspondence with Irina Vakurova re: inter-company brief
Dec 26/2020	JJBB	0.40	Review articles & annual return; review reply brief
Dec 27/2020	JJBB	0.40	Correspondence with A. Sandhu re: leave brief; correspondence with J. Friesen re: corporate status; correspondence with B. Warga re: intercreditor reply brief
Dec 30/2020	JF	0.20	Update Articles of Revival and backdated annual returns;
Dec 30/2020	JJBB	0.30	Provide instructions re: affidavit of service & brief
Dec 31/2020	JJBB	2.00	Conference call with Deloitte re: intercompany reply brief; correspondence with Deloitte re: intercompany reply brief & class action; provide instruction re: intercompany reply brief; correspondence with counsel re: hearing matters; correspondence with J. Friesen re: Annual Returns; revise Annual Returns; conference calls with M. Sutherland

**Total Fees: 23,031.50**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Jennifer Goncalves	0.40	145.00	58.00
Joyce Friesen	1.40	150.00	210.00
Lauren Yusim	0.80	160.00	128.00
Anjali Sandhu	46.30	160.00	7,408.00
JJ B. Burnell	28.90	475.00	13,727.50
Jeffrey M. Lee	2.00	750.00	1,500.00
	<u>79.80</u>		<u>23,031.50</u>

## DISBURSEMENTS AND OTHER CHARGES

Deliveries	7.49
Imaging Services	253.75
File Summary	15.00
Photocopy - Queen's Bench	0.75
	Total Taxable 276.99
Certificate of Judgment	10.00
	Total Non-Taxable 10.00
	<b>Sub-Total Disbursements: 286.99</b>

## BILL SUMMARY

Total Fees	23,031.50
GST	1,151.58
SK PST	1,381.89
Total Disbursements	286.99
GST	13.85
Subtotal	<u>25,865.80</u>
	<b>TOTAL AMOUNT DUE CDN DOLLARS: \$ 25,865.80</b>

JML/ CRB

### **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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

February 11, 2021  
Invoice #6186137**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 01/31/21 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Dec 27/2020	MXS	0.10	Receiving instructions regarding application materials
Dec 29/2020	MXS	3.50	Review brief of Liquidator; review Respondents' Brief; review Wolfe v Taylor, 2020 MBCA 44; review Liquidator's Reports
Dec 30/2020	MXS	8.00	Review Liquidator's Reports; draft Reply Brief
Dec 30/2020	AS	0.50	Draft affidavit of service
Dec 31/2020	AS	1.50	Draft statement of facts for leave to commence action against liquidator motion brief
Dec 31/2020	MXS	4.00	Teleconference with B. Warga and J. Fritz regarding draft brief and prepare follow-up edits and update brief of law
Dec 31/2020	AS	0.50	Assemble documents for statement of facts
Jan 01/2021	JJBB	0.50	Prepare list of issues for brief
Jan 02/2021	JJBB	3.00	Prepare list of issues for brief; prepare for intercompany hearing; review caselaw
Jan 03/2021	JJBB	0.10	Reviewing potential cross examinations
Jan 03/2021	AS	2.20	Draft statement of facts for leave motion brief
Jan 03/2021	AS	0.40	Assemble documents for statement of facts
Jan 03/2021	JML	0.50	Reviewing and make recommendations regarding potential cross-examination of D. Taylor

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jan 04/2021	MXS	3.00	Draft Reply Brief
Jan 04/2021	JML	0.30	Reviewing Draft Reply Brief of the Liquidator
Jan 04/2021	AS	2.90	Draft statement of facts for leave brief
Jan 04/2021	AS	0.40	Review Taylor materials for January 8 hearing
Jan 04/2021	JJBB	1.90	Telephone from D. Jackson regarding claims process; correspondence with D. Jackson regarding claims process; correspondence with counsel regarding claims process; review intercompany claim brief; reviewing Taylor claim; review draft brief
Jan 05/2021	JJBB	1.80	Review file and Taylor claim brief; review claims process; correspondence with D. Jackson regarding claim process; correspondence with counsel regarding claims process;
Jan 05/2021	AS	0.20	Attending to provide status update
Jan 05/2021	AS	4.00	Draft statement of facts for leave brief
Jan 05/2021	JML	0.20	Reviewing status of proposed hearing before Claims Officer
Jan 05/2021	JML	1.50	Revising Liquidator's Reply Brief for January 13 hearing before Mr. Justice Toews
Jan 05/2021	MXS	0.30	Review and revise intercompany debt brief
Jan 06/2021	MXS	0.80	Revise intercompany debt claim memorandum; review affidavit of service
Jan 06/2021	JML	0.30	Revising and finalizing Liquidator's Reply Brief of Law
Jan 06/2021	AS	1.00	Draft affidavit of service
Jan 06/2021	AS	7.00	Draft statement of facts for leave brief
Jan 06/2021	JJBB	0.30	Reviewing and giving instructions regarding draft brief
Jan 07/2021	JJBB	2.00	Reviewing proposed revisions to brief; review & revise brief; attend to execution, filing & service of brief; correspondence with counsel regarding claims process; telephone from R. McFadyen regarding claims process; correspondence with R. McFadyen regarding claims process
Jan 07/2021	MXS	1.00	Attend to having brief finalized, filed and served
Jan 07/2021	JML	0.20	Reviewing and approving revised Reply Brief of the Liquidator

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jan 07/2021	AS	7.20	Draft statement of facts for leave brief
Jan 07/2021	AS	0.40	File liquidator's intercompany debt reply brief at Court
Jan 08/2021	JML	0.10	Preparing for January 13 hearing before Mr. Justice Toews regarding inter-company claims
Jan 08/2021	AS	1.50	Create PDF of pleadings and evidence
Jan 08/2021	JJBB	0.90	Reviewing Notice of Motion and Leave Brief; correspondence with Court regarding hearing; correspondence with counsel regarding video conference & hearing dates; correspondence with Deloitte regarding draft report
Jan 09/2021	JJBB	6.50	Reviewing and giving instructions regarding draft Leave brief; giving instructions regarding Intercompany brief & Notice of Motion; prepare for Intercompany Debt hearing; review Leave Application facts; correspondence with I. Vakurova regarding leave pleading;
Jan 09/2021	AS	4.50	Draft notice of motion for Court directions on claims officer's jurisdiction
Jan 10/2021	AS	0.20	Email documents
Jan 10/2021	JJBB	1.00	Reviewing unsealing issues; review & revise Notice of Motion
Jan 10/2021	JML	0.10	Reviewing status of materials in response to leave application
Jan 11/2021	JML	0.10	Reviewing Report of Claims Officer regarding claim of Fat Cat Farms Ltd.
Jan 11/2021	JJBB	1.00	Reviewing arbitration and Intercompany Debt brief; correspondence with Court regarding hearing; correspondence with Deloitte regarding corporate status; review report of Claims Officer; attend to corporate status issues; correspondence with Fast Trippier regarding affidavit
Jan 11/2021	AS	4.10	Review and draft memo on Taylor and Wolfe arbitration process and whether a claim was made against EPG in relation to Taylor employment contract
Jan 11/2021	AS	0.10	Review status of court application
Jan 11/2021	AS	0.80	Check citations in ICD brief
Jan 11/2021	AS	0.50	Edits to Statement of Facts
Jan 12/2021	JML	0.90	Meeting with B. Warga and J. Fritz regarding preparation for upcoming hearings before Court of Queen's Bench

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jan 12/2021	CJ	0.30	Attend to finalizing affidavit of A. Sandhu
Jan 12/2021	AS	0.90	Meeting with B. Warga et al.I regarding status update
Jan 12/2021	AS	0.50	Execute affidavit of service
Jan 12/2021	JJBB	3.00	Review arbitration memorandum & appeal books; prepare for hearing; reviewing Notice of Motion; conference call with Deloitte regarding Taylor claim, discharge & next steps; letter to Court; correspondence with counsel regarding hearing; correspondence with Deloitte regarding Notice of Motion and hearing; give instructions regarding corporate status;
Jan 12/2021	JML	0.10	Reviewing and provide comments on Draft Notice of Motion
Jan 13/2021	JJBB	8.00	Prepare for Court; attend Court hearing; telephone to Deloitte regarding hearing; conference call with Deloitte regarding hearing; giving instructions regarding hearing materials; giving instructions regarding corporate status
Jan 13/2021	JML	0.30	Reviewing outcome of January 13 hearing regarding inter-company debt
Jan 13/2021	MXS	1.20	Prepare summary of facts for Leave Motion Brief
Jan 13/2021	AS	4.60	Attend intercompany debt hearing and attend to follow up matters
Jan 13/2021	AS	0.90	Review arbitration award
Jan 13/2021	AS	0.20	Telephone B. Warga regarding case background details
Jan 13/2021	AS	0.30	Telephone B. Warga regarding status update
Jan 13/2021	AS	0.30	Telephone B. Warga and J. Fritz regarding court application
Jan 13/2021	AS	0.30	Prepare court application materials
Jan 14/2021	MXS	1.00	Review research for Leave Motion Brief
Jan 14/2021	AS	0.30	File affidavit of service
Jan 15/2021	JML	0.10	Reviewing scheduling of February 18 hearing before Mr. Justice Toews
Jan 15/2021	AS	0.30	Update liquidator's leave brief
Jan 15/2021	AS	0.20	Revise liquidator's leave brief
Jan 15/2021	MXS	3.30	Review evidence in support of Brief; review research

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jan 15/2021	JJBB	0.10	Correspondence with counsel regarding hearing date
Jan 16/2021	JJBB	0.30	Review credit bidding issues in detail
Jan 16/2021	MXS	4.20	Review research; draft brief
Jan 17/2021	MXS	6.50	Review research; draft Brief
Jan 18/2021	JJBB	0.20	Correspondence with T. Turner regarding corporate status
Jan 19/2021	JJBB	0.10	Giving instructions regarding finalizing brief
Jan 19/2021	MXS	6.00	Draft brief
Jan 19/2021	AS	0.90	Revise and update liquidator leave brief
Jan 20/2021	AS	0.50	Edit liquidator leave brief
Jan 20/2021	AS	0.30	Revise and update liquidator leave brief
Jan 20/2021	MXS	2.80	Draft brief
Jan 20/2021	JJBB	0.30	Reviewing and finalizing Liquidator's brief
Jan 22/2021	JJBB	0.50	Correspondence with I. Vakurova regarding brief; review brief;
Jan 23/2021	JJBB	0.10	Giving instructions regarding brief
Jan 24/2021	MXS	2.50	Review Respondent's Brief; Revise Liquidator's reply brief
Jan 24/2021	AS	0.20	Locate information for liquidator leave brief
Jan 24/2021	JJBB	2.00	Correspondence with B. Warga regarding brief; attending to give instructions regarding revising and finalizing Liquidator's Brief
Jan 25/2021	JML	0.20	Reviewing Judgment of Mr. Justice Toews on Inter-Company debt claim
Jan 25/2021	AS	1.60	Review documents and gather information for liquidator's leave brief
Jan 25/2021	AS	0.10	Finalize documents for liquidator's leave brief
Jan 25/2021	AS	0.30	Revising liquidator's leave brief
Jan 25/2021	AS	0.40	Draft Notice of Motion for court directions
Jan 25/2021	MXS	7.00	Review evidence; draft Brief

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jan 25/2021	JJBB	1.80	Reviewing decision & order; giving instructions regarding compendium & brief; correspondence with Court; review Court decision; correspondence with B. Warga regarding court decision & Taylor claim; correspondence with counsel regarding costs; telephone to B. Warga regarding next steps
Jan 26/2021	AS	0.10	Edit notice of motion for court direction
Jan 26/2021	AS	0.80	File notice of motion for court direction at Courthouse
Jan 26/2021	MXS	11.50	Revising and finalizing draft brief of law in response to application for leave to commence an action against liquidator and update case law and research and finalize same
Jan 26/2021	AS	0.40	Revise and update liquidator leave brief
Jan 26/2021	AS	1.80	Research and draft liquidator leave brief
Jan 26/2021	AS	2.70	Review and edit liquidator leave brief
Jan 26/2021	JJBB	1.60	Attend to filing & service of Notice of Motion; giving instructions regarding preparation of compendium; telephone from R. McFadyen regarding hearing; correspondence with counsel regarding arbitration, service & hearing
Jan 27/2021	JML	0.70	Reviewing Draft Brief of Law for February 16 hearing
Jan 27/2021	MXS	0.50	Teleconference with B. Warga and J. Fritz regarding court application materials
Jan 27/2021	AS	0.90	Draft intercompany debt claim costs order
Jan 27/2021	AS	0.20	Review documents for liquidator's report
Jan 27/2021	JJBB	3.30	Review brief; revise brief; conference call with Deloitte re: Brief;
Jan 28/2021	AS	0.80	Draft order for costs
Jan 28/2021	AS	1.50	Collect documents for Fifth Report
Jan 28/2021	AS	0.50	Locate and update case law; Revise and update Liquidator's leave brief
Jan 28/2021	MXS	1.00	Review case law in detail and review transcript of April 5, 2018 hearing
Jan 28/2021	JJBB	5.00	Revise and finalize Liquidator's Brief of Law, Draft Order and Report
Jan 29/2021	JML	0.40	Reviewing Draft Brief of Law and giving instructions to edit same

Date	Initials	Hours	Narrative
Jan 29/2021	AS	5.10	Review liquidator's leave brief and citations
Jan 29/2021	AS	0.80	Draft affidavit of service of the notice of motion (for court directions)
Jan 29/2021	MXS	3.00	Review and revise brief
Jan 29/2021	JJBB	7.00	Revise and finalize brief; finalize affidavit of service; detailed review, editing and finalizing Liquidator's Brief of Law
Jan 30/2021	MC	3.80	Reviewing brief of law and supporting authorities; revising brief of law
Jan 30/2021	JML	1.00	Revising Draft Brief of Law
Jan 30/2021	JJBB	1.40	Review and finalize revisions to Brief; revise Affidavit of Service; review and finalize case authorities to be included with Brief
Jan 31/2021	JML	2.00	Revising Draft Brief of Law regarding motion for leave to commence action against the Liquidator
Jan 31/2021	MC	1.60	Reviewing and revising brief of law; preparing authorities for same
Jan 31/2021	AS	1.70	Prepare authorities for liquidator's leave brief and prepare edits to brief
Jan 31/2021	JJBB	0.50	Attending to preparing and giving instructions regarding Brief of Law

**Total Fees: 65,505.00**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Anjali Sandhu	2.50	160.00	400.00
Madison Sutherland	15.60	185.00	2,886.00
Anjali Sandhu	67.80	190.00	12,882.00
Christine Jeroski	0.30	200.00	60.00
Madison Sutherland	55.60	210.00	11,676.00
Marek Coutu	5.40	285.00	1,539.00
JJ B. Burnell	54.20	535.00	28,997.00
Jeffrey M. Lee	9.00	785.00	7,065.00
	<u>210.40</u>		<u>65,505.00</u>

**DISBURSEMENTS AND OTHER CHARGES**

Deliveries	11.32
Imaging Services	379.75
Computerized Legal Research - WestlaweCarswell	642.01

## DISBURSEMENTS AND OTHER CHARGES

	Total Taxable	1,033.08
Notice of Motion		100.00
Manitoba Corporate Registry		175.00
Manitoba Corporate Registry		195.00
	Total Non-Taxable	470.00
	<b>Sub-Total Disbursements:</b>	<b>1,503.08</b>

## BILL SUMMARY

Total Fees	65,505.00
GST	3,275.25
SK PST	3,930.30
Total Disbursements	1,503.08
GST	51.65
Subtotal	<u>74,265.28</u>
	<b>TOTAL AMOUNT DUE CDN DOLLARS: \$ <u>74,265.28</u></b>

JML/ CRB

### **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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

March 8, 2021  
Invoice #6191131**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 02/28/21 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Feb 01/2021	JJBB	1.20	Givung instructions regarding Brief, Affidavit of service and filing and service of brief; attend to execution, filing & service of brief
Feb 01/2021	AS	0.50	Draft affidavit of service of notice of motion (for court direction)
Feb 01/2021	AS	0.30	Receiving instructions regarding liquidator's leave brief
Feb 01/2021	AS	1.30	Edits to tab 1 of leave brief; prepare leave brief for printing; prepare book of authorities cover page and index; give instructions regarding finalizing Brief
Feb 01/2021	AS	0.60	File liquidator's leave brief and book of authorities
Feb 01/2021	AS	0.20	Serve liquidator's leave brief
Feb 02/2021	JJBB	0.10	Correspondence with Tom Turner re: Order; correspondence with Ross McFadyen re: bill of costs
Feb 03/2021	JJBB	0.90	Correspondence with Deloitte regarding revival of corporation; giving instructions regarding revival of corporation; review & revise Intercompany Order; correspondence with counsel regarding Order; correspondence with J. Fritz regarding Taylor claim Report; correspondence with counsel regarding form of Order
Feb 03/2021	JF	0.50	Receipt of Certificate of Revival for Edwin Potato Growers Ltd. and filed copies of 2018, 2019 and 2020 annual returns, change of mailing and registered office address forms; save documents; reporting regarding Certificate of Revival;
Feb 03/2021	AS	1.70	Prepare compendium for leave motion

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Feb 03/2021	AS	1.00	Edt, revise and finalize compendium
Feb 04/2021	AS	1.40	Shorten compendium; email to JJ Burnell and J. Lee
Feb 04/2021	AS	1.40	Edit and revise compendium for leave motion; report regarding same
Feb 04/2021	JJBB	0.40	Giving instructions regarding preparation of compendium; correspondence with Deloitte regarding report; correspondence with counsel regarding: Order
Feb 05/2021	JJBB	1.00	Giving instructions regarding compendium; review status of compendium; conference call with Deloitte regarding next steps
Feb 05/2021	AS	1.30	Edit and revise compendium; report regarding same
Feb 05/2021	AS	0.70	Preparing materials for court hearing
Feb 06/2021	JJBB	1.50	Review status of draft Order, compendium and hearing; review & revise draft Fifth Report; correspondence with Deloitte regarding draft Report; correspondence with counsel regarding draft Order
Feb 07/2021	JJBB	0.20	Review status of compendium and Fifth Report; correspondence with B. Warga regarding Fifth Report
Feb 07/2021	JML	0.20	Revising Draft Fifth Report of the Liquidator
Feb 07/2021	JML	0.20	Reviewing and finalizing Compendium for February 16 hearing
Feb 08/2021	JML	0.10	Reviewing correspondence from B. Warga regarding draft Report and prepare reply correspondence
Feb 08/2021	JML	0.10	Reviewing issues regarding Compendium of Evidence
Feb 08/2021	AS	0.20	Receiving instructions regarding materials for court hearing
Feb 08/2021	AS	1.90	Draft compendium, compendium index and cover page; report on status of same
Feb 08/2021	JJBB	2.20	Review affidavit; correspondence with Deloitte regarding affidavit & report; correspondence with R. McFadyen regarding affidavit & hearing; giving instructions to finalize compendium and Reply Brief; review Reply brief; correspondence with counsel regarding reply brief & report; telephone counsel regarding Fifth Report
Feb 09/2021	JJBB	0.60	Reviewing status of compendium and service of same; attend to filing of report

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Feb 09/2021	JML	0.20	Giving instructions to finalize Liquidator's Compendium of Evidence
Feb 09/2021	CJ	0.10	Attending to commissioning affidavit of Lucy Toews
Feb 09/2021	JML	0.10	Giving instructions to serve Compendium of Evidence
Feb 09/2021	AS	1.60	Edits to compendium; report on same; prepare compendium for binding and filing
Feb 09/2021	AS	0.40	File compendium and Affidavit of L. Toews at Court
Feb 09/2021	AS	0.10	Edit Affidavit of L. Toews
Feb 09/2021	AS	0.70	Attending to separate compendium into two volumes, update cover pages and serve compendium
Feb 10/2021	JML	0.30	Attending to file administration matters
Feb 10/2021	AS	0.10	Giving instructions regarding compendium
Feb 10/2021	JJBB	0.10	Correspondence with counsel regarding Order
Feb 11/2021	JML	0.40	Reviewing background materials from 2017 and 2018 hearings
Feb 11/2021	JJBB	0.10	Correspondence with Court and counsel regarding hearings
Feb 11/2021	JML	0.30	Attending to file administration matters
Feb 11/2021	JML	1.00	Reviewing record of evidence in detail
Feb 11/2021	JML	0.80	Reviewing transcripts of April, 2018 hearings in detail
Feb 12/2021	JML	0.60	Reviewing Briefs of Law filed in regard to February 16 leave motion
Feb 12/2021	JML	1.50	Preparing oral submissions for February 16 court application
Feb 12/2021	JML	1.30	Preparing oral submissions for February 16 hearing
Feb 12/2021	JJBB	1.20	Review Court materials in detail for hearing
Feb 13/2021	JML	3.80	Preparing oral submissions for February 16 hearing
Feb 13/2021	JJBB	0.30	Correspondence with counsel regarding court filings; reviewing status of leave argument
Feb 14/2021	JML	2.70	Preparing oral submissions for February 16 court application
Feb 14/2021	JML	0.80	Preparing oral submissions for February 16 court hearing

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Feb 14/2021		0.30	Correspondence with Justice Toews re: hearing; correspondence with Jeff Lee re: hearing
Feb 15/2021	JML	0.70	Reviewing oral submissions for February 16 court application
Feb 15/2021	AS	0.20	Status update on materials for court application
Feb 15/2021	AS	0.50	Draft letter to the Court regarding Feb. 18 hearing
Feb 15/2021	JJBB	0.50	Correspondence regarding hearing; giving instructions regarding revisions to Brief and regarding hearing; correspondence with Deloitte regarding hearing
Feb 16/2021	JJBB	3.90	Prepare for Court; giving instructions regarding draft Order; provide comments regarding hearing and costs; conference calls with Deloitte regarding hearing and Order; correspondence with Deloitte regarding offer analysis; correspondence with counsel regarding buy/sell provisions; attend court hearing before Mr. Justice Toews regarding application by Taylor Group for leave to commence action
Feb 16/2021	JML	1.50	Preparing oral submissions for February 16 court application
Feb 16/2021	JML	3.50	Court appearance before Mr. Justice Toews in regard to hearing of Taylor Group application for leave to commence action against the Liquidator
Feb 16/2021	AS	0.90	Draft leave motion order
Feb 17/2021	JML	0.20	Reviewing correspondence from R. McFadyen regarding proposed e-mail correspondence to Court regarding February 18 hearing and prepare reply correspondence
Feb 17/2021	AS	0.20	Reporting regarding materials for motion for court directions
Feb 17/2021	JJBB	0.50	Correspondence with counsel regarding Order & hearing; correspondence with Court regarding hearing
Feb 18/2021	JJBB	4.20	Prepare for Court; correspondence with counsel regarding hearing; giving instructions regarding hearing, transcript, order and claims process; Reviewing costs & next steps; review draft orders; conference call with Deloitte regarding next steps; attend Court on application before Mr. Justice Toews; correspondence with Deloitte regarding hearing
Feb 18/2021	AS	2.20	Attend hearing for court directions regarding Taylor's EPG claim
Feb 18/2021	JML	0.40	Telephone attendance on B. Warga regarding outcome of February 16

Date	Initials	Hours	Narrative
			and February 18 hearings and next steps
Feb 18/2021	AS	0.70	Draft Order
Feb 18/2021	AS	0.20	Order Feb 18 transcript
Feb 19/2021	JJBB	0.20	Letter from Pitblado; arrange for filing of Order
Feb 20/2021	JJBB	0.50	Draft leave denial order; draft advice & direction order; correspondence with Deloitte re: Order
Feb 21/2021	JJBB	0.20	Correspondence with David Jackson re: Taylor Claim; correspondence with Deloitte re: Order
Feb 23/2021	JML	0.10	Reviewing and provide comments upon Draft Orders of Mr. Justice Toews
Feb 23/2021	JML	0.10	Reviewing correspondence from R. McFadyen regarding status of court orders and related matters and prepare follow up correspondence to B. Warga and J. Fritz
Feb 23/2021	JJBB	0.20	Reviewing issues regarding Order and T5 Statement; correspondence with counsel regarding draft orders
Feb 25/2021	AS	3.00	Research and draft memo on giving additional evidence for claim dispute hearing
Feb 25/2021	JJBB	0.10	Telephone from counsel re: Order
Feb 26/2021	AS	5.50	Research and draft memo on providing additional evidence to the claims officer
Feb 26/2021	AS	0.40	Revisions to orders
Feb 26/2021	JJBB	0.80	Revise Orders; correspondence with counsel re: draft Orders; giving instructions regarding filing additional evidence in claims process & Orders
Feb 27/2021	JJBB	0.10	Giving instructions regarding transcript

**Total Fees: 33,450.00**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Joyce Friesen	0.50	160.00	80.00
Anjali Sandhu	29.20	190.00	5,548.00

## SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Christine Jeroski	0.10	200.00	20.00
	0.30	535.00	160.50
JJ B. Burnell	21.00	535.00	11,235.00
Jeffrey M. Lee	20.90	785.00	16,406.50
	<u>72.00</u>		<u>33,450.00</u>

## DISBURSEMENTS AND OTHER CHARGES

Imaging Services	878.50
Total Taxable	878.50
<b>Sub-Total Disbursements:</b>	<b>878.50</b>

## BILL SUMMARY

Total Fees	33,450.00
GST	1,672.50
SK PST	2,007.00
Total Disbursements	878.50
GST	43.93
Subtotal	<u>38,051.93</u>

**TOTAL AMOUNT DUE CDN DOLLARS: \$ 38,051.93**

JML/ CRB

### **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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

March 31, 2021  
Invoice #6195961**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 03/31/21 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Mar 02/2021	JJBB	0.20	Giving instructions regarding transcript; attend to circulation of Intercompany Order; correspondence with counsel re: Intercompany Order
Mar 03/2021	JJBB	0.70	Review reasons for judgment; correspondence with counsel re: Taylor claim; correspondence with Claims Officer re: Taylor Claim
Mar 04/2021	JJBB	0.40	Correspondence with David Jackson re: Taylor claim; correspondence with counsel re: Taylor claim & draft Orders
Mar 05/2021	JJBB	0.10	Reviewing Taylor claim
Mar 08/2021	JJBB	0.10	Correspondence with counsel re: Orders
Mar 09/2021	JML	0.70	Preparing Bill of Costs arising out of February 16 hearing
Mar 09/2021	JJBB	0.10	Correspondence with counsel re: Orders
Mar 10/2021	JML	0.10	Giving instructions to prepare Bill of Costs arising from February 16 hearing
Mar 10/2021	JML	0.10	Reviewing correspondence from T. Turner regarding proposed payout of funds to Pitblado LLP
Mar 10/2021	JJBB	0.30	Correspondence with Deloitte re: Pitblado judgment & tax issues; correspondence with counsel re: Pitblado judgment; Review priorities issues
Mar 11/2021	JML	0.10	Reviewing status of tax issues resulting from sale of lands

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Mar 11/2021	JJBB	2.20	Correspondence with Deloitte re: tax returns & Taylor claim process; attend Taylor claim pre-call; telephone from Deloitte re: tax returns & Taylor claim; correspondence with David Jackson re: Liquidator's report & Taylor claim; correspondence with counsel re: Taylor claim
Mar 12/2021	JML	0.20	Revising Draft Bill of Costs arising out of February 16 application for leave to commence action against the Liquidator
Mar 12/2021	JML	0.20	Correspondence to B. Warga and J. Fritz regarding draft solicitor client Bill of Costs resulting from unsuccessful application by Taylor Group for leave to sue the Liquidator
Mar 12/2021	JJBB	0.10	Correspondence with Deloitte re: pleadings; correspondence with ACU re: funding
Mar 14/2021	JJBB	0.40	Review file; correspondence with Deloitte re: pleadings
Mar 15/2021	JML	0.20	Reviewing correspondence from B. Warga regarding comments on Draft Bill of Costs and prepare reply correspondence
Mar 15/2021	JML	0.20	Revising Draft Bill of Costs regarding application for leave to commence action against Liquidator
Mar 15/2021	JML	0.20	Giving instructions to revise Draft Bill of Costs pertaining to application for leave to commence action against Liquidator
Mar 15/2021	JML	0.20	Revising solicitor-client Bill of Costs
Mar 15/2021	JML	0.10	Giving instructions to modify solicitor-client Bill of Costs
Mar 15/2021	JML	0.20	Revising solicitor-client costs Bill of Costs
Mar 15/2021	JML	0.10	Giving instructions to finalize solicitor-client Bill of Costs
Mar 15/2021	JJBB	1.70	Revise costs spreadsheet; correspondence with Deloitte re: costs; Review costs; telephone call with Deloitte re: costs; review proposed next steps
Mar 16/2021	JML	0.20	Correspondence to B. Warga regarding revised and updated claim for solicitor-client costs
Mar 16/2021	JML	0.10	Reviewing correspondence from Claims Officer D. Jackson
Mar 16/2021	JML	0.10	Reviewing correspondence from B. Warga regarding status of Liquidator's claim for solicitor client costs
Mar 16/2021	JJBB	0.50	Correspondence with counsel re: orders; Reviewing Orders, costs & Taylor Claim; correspondence with Deloitte re: costs

Date	Initials	Hours	Narrative
Mar 18/2021	JJBB	0.10	Correspondence with counsel re: Orders
Mar 22/2021	JJBB	0.10	Correspondence with counsel re: Order
Mar 23/2021	JJBB	0.20	Correspondence with counsel re: order
Mar 25/2021	JJBB	0.20	Correspondence with counsel re: Notice of Appeal; review Notice of Appeal
Mar 26/2021	JJBB	0.10	Correspondence with counsel re: orders
Mar 29/2021	JJBB	0.10	Correspondence with Deloitte re: settlement
Mar 30/2021	JJBB	0.70	Review Court of Appeal rules; Giving instructions regarding transcript & costs; correspondence with counsel re: orders; correspondence with Deloitte re: Notice of Appeal
Mar 31/2021	JML	0.10	Reviewing Notice of Appeal regarding Intercompany Debt Claim
Mar 31/2021	JJBB	0.20	Giving instructions regarding transcript; correspondence with counsel re: Order

**Total Fees: 6,981.00**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
JJ B. Burnell	8.50	535.00	4,547.50
Jeffrey M. Lee	3.10	785.00	2,433.50
	<u>11.60</u>		<u>6,981.00</u>

**DISBURSEMENTS AND OTHER CHARGES**

Deliveries	45.73
Imaging Services	2,081.50
Transcripts	404.25
Total Taxable	2,531.48

**Sub-Total Disbursements: 2,531.48**

## **BILL SUMMARY**

Total Fees	6,981.00
GST	349.05
SK PST	418.86
Total Disbursements	2,531.48
GST	126.57
Subtotal	<u>10,406.96</u>
<b>TOTAL AMOUNT DUE CDN DOLLARS:</b>	<b>\$ <u>10,406.96</u></b>

JML/ CRB

### **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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

**INVOICE**

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

**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 04/30/21 AS FOLLOWS**

**RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Mar 31/2021	AS	4.30	Research and draft memo on court officers' entitlement to costs
Apr 01/2021	JJBB	1.30	Reviewing issues regarding costs and transcript; telephone counsel regarding orders; correspondence with counsel regarding orders; conference call with Deloitte regarding taxes;
Apr 05/2021	JJBB	0.20	Correspondence with counsel regarding Orders; giving instructions regarding transcript
Apr 06/2021	JJBB	0.10	Correspondence with counsel regarding orders
Apr 08/2021	JJBB	0.50	Giving instructions regarding transcript; correspondence with Deloitte regarding capital gains; Reviewing capital gains issues; telephone Deloitte regarding tax issues
Apr 09/2021	JJBB	0.10	Correspondence with counsel regarding orders
Apr 12/2021	JML	0.80	Telephone attendance on B. Warga and J. Fritz regarding tax issues
Apr 12/2021	JML	0.10	Attending to locate information regarding tax issues
Apr 12/2021	JML	0.40	Reviewing capital gains tax, crown priority and related matters
Apr 12/2021	KGW	2.50	Reviewing and researching issues relating to legal representative liability under the Income Tax Act, preparing memorandum
Apr 12/2021	JJBB	1.80	Conference call with Deloitte regarding tax obligations; Review tax issues in detail; correspondence with counsel regarding orders
Apr 13/2021	JML	0.10	Reviewing correspondence from F. Trippier regarding delivery of

Date	Initials	Hours	Narrative
			endorsed orders
Apr 13/2021	KGW	1.00	Revising memo regarding section 159 of the Income Tax Act
Apr 13/2021	JJBB	0.20	Reviewing tax issues in detail; correspondence with counsel regarding Orders
Apr 14/2021	JML	0.60	Reviewing section 159 of the Income Tax Act and obligation of liquidator to remit capital gains tax to Her Majesty
Apr 14/2021	JML	0.30	Reviewing issues related to capital gains tax liability
Apr 14/2021	JML	0.10	Correspondence to B. Warga and J. Fritz regarding capital gains tax issues
Apr 14/2021	KGW	0.10	Reviewing crown prerogative issue
Apr 14/2021	JJBB	0.80	Correspondence with counsel regarding Orders; Review tax issues in detail; correspondence with Deloitte regarding yaxes
Apr 15/2021	JML	0.50	Telephone attendance on B. Warga and J. Fritz regarding next steps in dealing with capital gains tax liability
Apr 15/2021	JJBB	1.00	Review capital gains tax issues and options; correspondence with Deloitte regarding taxes; conference call with Deloitte regarding taxes
Apr 16/2021	JJBB	0.10	Correspondence with counsel regarding Taylor claim
Apr 19/2021	JJBB	0.20	Correspondence with Deloitte regarding Taylor claim
Apr 27/2021	JJBB	0.30	Review orders; correspondence with counsel re: orders

**Total Fees: 9,270.50**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Anjali Sandhu	4.30	190.00	817.00
JJ B. Burnell	6.60	535.00	3,531.00
Kurtis G. Wintermute	3.60	735.00	2,646.00
Jeffrey M. Lee	2.90	785.00	2,276.50
	<u>17.40</u>		<u>9,270.50</u>

**BILL SUMMARY**

Total Fees	9,270.50
GST	463.53

SK PST	556.23
Total Disbursements	0.00
Subtotal	<u>10,290.26</u>
<b>TOTAL AMOUNT DUE CDN DOLLARS:</b>	<b>\$ <u>10,290.26</u></b>

JML/ CRB

## 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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### TERMS: DUE UPON RECEIPT

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

May 31, 2021  
Invoice #6209237**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 05/31/21 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
May 05/2021	MXS	2.50	Telephone call Royal Reporting; attend to ordering transcripts of proceedings for appeal; review materials
May 05/2021	JJBB	0.20	Giving instructions regarding preparation of factum
May 06/2021	MXS	2.80	Review materials; draft factum
May 06/2021	JJBB	0.10	Giving instructions regarding draft factum and annual return
May 07/2021	JJBB	0.10	Correspondence with counsel re: factum
May 08/2021	MXS	1.20	Draft Factum
May 09/2021	MXS	1.60	Draft Factum
May 09/2021	JJBB	0.20	Correspondence with Deloitte regarding: factum
May 10/2021	MXS	3.00	Draft Factum
May 10/2021	JJBB	0.50	Correspondence with B. Warga regarding factum; correspondence with counsel regarding appeal book; giving instructions regarding factum and transcript
May 11/2021	JJBB	0.20	Giving instructions regarding factum
May 13/2021	MXS	2.50	Finalize factum; provide update regarding transcripts
May 13/2021	JJBB	1.20	Correspondence with counsel regarding Taylor claim; giving instructions regarding transcript and factum; review briefs regarding Taylor claim

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
May 14/2021	MXS	0.50	Telephone call to Royal Reporting; e-mail correspondence providing update
May 14/2021	JJBB	0.50	Correspondence with D. Jackson regarding: Taylor claim hearing; correspondence with counsel regarding Taylor claim hearing; giving instructions regarding review of transcript
May 18/2021	JML	0.30	Reviewing Draft Factum for court of appeal Intercompany Debt Claim
May 18/2021	JML	1.00	Meeting with B. Warga and J. Fritz regarding status of Intercompany Debt Claim and proposed arguments in Court of Appeal
May 18/2021	MXS	0.30	Providing update regarding status of Factum
May 18/2021	AS	1.90	Review Liquidator's reports for references to matters at issue
May 18/2021	JJBB	3.80	Review and revise draft factum; review transcript & Taylor factum; correspondence with A. Sandhu re: factum issues; review test to review claim; correspondence with M. Sutherland re: review test to review claim; telephone to M. Sutherland re: book of authorities conference call with J. Lee and Deloitte re: draft factum (Interco); correspondence with Deloitte re: draft factum
May 19/2021	JML	0.10	Reviewing Notice of Appeal filed by Taylor in regard to Order denying leave to commence action against the Liquidator
May 19/2021	MXS	6.00	Review transcript; draft factum
May 19/2021	AS	3.00	Research and draft memo on standard of review of a decision made during a claims process
May 19/2021	AS	0.80	Research leave to appeal issues
May 19/2021	JJBB	1.10	Correspondence with A. Sandhu re: claims process and rights of appeal (leave); correspondence with M. Sutherland re: Interco factum; correspondence with J. Lee re: leave appeal; correspondence with Deloitte re: notice of appeal (leave); review notice of appeal (leave); correspondence with counsel re: notice of appeal (leave)
May 20/2021	JML	0.20	Reviewing correspondence from B. Warga regarding potential security for costs application regarding May 19 Taylor Notice of Appeal and prepare reply correspondence regarding same
May 20/2021	JML	0.30	Reviewing proposed next steps regarding settling costs of February, 2021 motion for leave to commence action against the Liquidator and response to D. Taylor's appeal of Order dismissing leave application
May 20/2021	AS	0.30	Receiving instructions regarding research assignment

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
May 20/2021	AS	1.40	Attend EPG Claims Officer hearing
May 20/2021	MXS	3.00	Draft factum
May 20/2021	JJBB	3.40	Prepare for hearing; attend Taylor hearing; correspondence with M. Sutherland re : Interco factum; correspondence with A. Sandhu re: security for costs and factum (Leave); correspondence with J. Lee re: security for costs (Leave); conference call with J. Lee and A. Sandhu re: security for costs; correspondence with counsel re: book of authorities (interco)
May 21/2021	MXS	6.00	Draft factum
May 23/2021	MXS	3.00	Review research memorandum; revise factum
May 23/2021	JJBB	0.40	Correspondence with M. Sutherland re: Taylor factum
May 24/2021	AS	1.50	Research security for costs
May 24/2021	MXS	0.40	Research regarding factum filing deadline; provide report regarding same
May 24/2021	JJBB	0.10	Correspondence with M. Sutherland re: Taylor factum and deadline to file
May 25/2021	AS	1.50	Research and draft memo regarding practice issues
May 26/2021	AS	5.30	Research and draft memo on security for costs
May 27/2021	AS	0.70	Research and draft memo on security for costs
May 27/2021	JJBB	0.30	Correspondence with A. Sandhu re: security for costs; review security for costs law
May 28/2021	JJBB	0.10	Correspondence with counsel re: factum
May 30/2021	JJBB	0.10	Correspondence with counsel re: factum
May 31/2021	JML	0.20	Telephone attendance on R. McFadyen regarding pending appeals to the Court of Appeal and potential next steps
May 31/2021	AS	0.20	Providing status update on research assignment
May 31/2021	JJBB	1.10	Correspondence with A. Sandhu re: security for costs; correspondence with counsel re: factums; correspondence re: annual return; attend to annual return issues; conference call with counsel re: factum

Date Initials Hours Narrative

Total Fees: 19,025.50

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Anjali Sandhu	16.60	200.00	3,320.00
Madison Sutherland	32.80	210.00	6,888.00
JJ B. Burnell	13.40	535.00	7,169.00
Jeffrey M. Lee	2.10	785.00	1,648.50
	<u>64.90</u>		<u>19,025.50</u>

**DISBURSEMENTS AND OTHER CHARGES**

Imaging Services	468.75
PPR Online - Saskatoon	10.00
Total Taxable	478.75
Agent's Account - as agent - VENDOR: Veritext Litigation Solutions Canada, In; INVOICE#: 33827; DATE: 5/20/2021	84.79
Total Non-Taxable	84.79
<b>Sub-Total Disbursements:</b>	<b>563.54</b>

**BILL SUMMARY**

Total Fees	19,025.50
GST	951.28
SK PST	1,141.53
Total Disbursements	563.54
GST	23.94
Subtotal	<u>21,705.78</u>

**TOTAL AMOUNT DUE CDN DOLLARS: \$ 21,705.78**

## 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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

June 30, 2021  
Invoice #6216410**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 06/30/21 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Feb 19/2021	MXS	0.10	Receive instructions and endorse Bill of Costs
Jun 01/2021	AS	0.20	Review and circulate Justice Toews decision
Jun 01/2021	MXS	0.20	Receiving and carrying out instructions
Jun 01/2021	JJBB	0.40	Giving instructions regarding factum; correspondence with counsel regarding Appeal Book
Jun 02/2021	JJBB	1.30	Giving instructions regarding appeal book, supplementary appeal book and & factum;
Jun 02/2021	AS	0.20	Giving instructions regarding consolidation order and second confidential report
Jun 02/2021	MXS	1.50	Draft Supplemental Appeal Book; receiving instructions; prepare casebook
Jun 03/2021	MXS	0.10	Receiving instructions
Jun 03/2021	JJBB	7.00	Revise Intercompany factum; review appeal books, Appellants' factum & Court decision; correspondence with Deloitte re: factum; telephone call with Deloitte
Jun 04/2021	JJBB	0.90	Review revisions to intercompany factum; correspondence with Deloitte re: revisions to factum
Jun 04/2021	MXS	0.40	Email from B. Warga; receive instructions and attend to next steps
Jun 04/2021	JML	0.50	Reviewing Draft Factum of the Liquidator Regarding Intercompany Debt

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
			Claim
Jun 05/2021	MXS	2.50	Revise factum; attend to factum formatting; research regarding Manitoba Evidence Act; revise supplemental appeal book;
Jun 05/2021	JJBB	1.50	Review Supplementary Appeal Book; correspondence with Deloitte regarding factum;
Jun 06/2021	JJBB	6.00	Revise factum & Supplementary Appeal Book; review AB; provide instructions regarding factum, filing & service; correspondence with counsel re: factum & Supplementary Appeal Book;
Jun 06/2021	MXS	3.50	Amend supplemental appeal book; communications with R. McFayden; amend factum
Jun 07/2021	MXS	3.00	Revise factum; attend to having materials bound; telephone call with Court of Appeal registry; file materials with Court of Appeal; draft service email
Jun 07/2021	AS	1.80	Draft factum in regard to D. Taylor appeal of leave motion
Jun 07/2021	JJBB	3.00	Giving instructions to finalize materials; correspondence with counsel re: factum; review Wolfe factum; telephone to Court of Appeal; revise factum, Supplementary Appeal Book & case book; attend to execution of factum
Jun 08/2021	JJBB	0.10	Correspondence with counsel regarding factum
Jun 09/2021	JJBB	0.20	Directions re: factum
Jun 10/2021	JJBB	0.40	Giving instructions regarding factum
Jun 11/2021	JJBB	0.10	Giving instructions regarding service; correspondence with Deloitte regarding service
Jun 11/2021	MXS	0.30	Email from B. Warga; receive instructions; email to B. Warga
Jun 12/2021	AS	3.80	Draft factum regarding appeal of dismissal of motion for leave to commence action against Liquidator
Jun 13/2021	JJBB	0.10	Correspondence with counsel regarding service
Jun 13/2021	AS	5.00	Draft leave to commence action against liquidator factum
Jun 14/2021	JML	0.20	Reviewing decision of Claims Officer regarding Taylor employment claim against EPG
Jun 14/2021	AS	2.10	Draft leave to commence action against liquidator factum

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jun 14/2021	MXS	0.20	Receiving and carrying out instructions
Jun 14/2021	JJBB	0.80	Reviewing fee approval; correspondence with Deloitte regarding Taylor claim; Giving instructions regarding respondents' factum & affidavit of service; correspondence with claims officer; review claims decision
Jun 15/2021	JJBB	0.60	Correspondence with counsel regarding appeals; correspondence with Court regarding appeals
Jun 15/2021	AS	6.50	Draft Factum
Jun 16/2021	AS	7.00	Draft factum
Jun 16/2021	MXS	0.50	Revise affidavit of service
Jun 16/2021	JJBB	0.20	Giving instructions regarding factum; correspondence with counsel regarding factum
Jun 17/2021	JJBB	0.10	Correspondence with counsel regarding combining hearing of appeals
Jun 17/2021	AS	4.40	Draft leave to commence action against Liquidator factum
Jun 18/2021	JML	0.50	Reviewing detailed listing of solicitor client costs of Liquidator in response to motion by D. Taylor for leave to commence action against the Liquidator and prepare correspondence to F. Tripper regarding costs
Jun 18/2021	JML	0.30	Reviewing potential application in regard to pending appeal of February 16, 2021 Order dismissing application by D. Taylor for leave to commence action against the Liquidator
Jun 18/2021	JML	0.20	Correspondence to B. Warga and J. Fritz regarding proposed conference call to discuss Court of Appeal hearings and proposed agenda for conference call
Jun 18/2021	JML	0.10	Reviewing correspondence from B. Warga and attend to schedule telephone conference call to discuss issues related to appeals to Manitoba Court of Appeal
Jun 18/2021	AS	1.30	Draft leave factum
Jun 18/2021	AS	0.10	Phone calls with court coordinator and Justice Toew's office regarding scheduling hearing
Jun 18/2021	JML	0.10	Revising draft letter to F. Trippier requiring D. Taylor to make payment of solicitor client costs of the Liquidator pursuant to the February 16, 2021 Order of Mr. Justice Toews

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jun 18/2021	JML	0.10	Correspondence to B. Warga regarding proposed request of D. Taylor to pay solicitor client costs of Liquidator pursuant to February 16, 2021 Order of Mr. Justice Toews
Jun 18/2021	AS	0.30	Call with B. Warga regarding status update
Jun 18/2021	JML	1.00	Meeting with B. Warga and J. Fritz to obtain instructions regarding next steps in hearing of two pending appeals and potential application
Jun 18/2021	JJBB	2.50	Conference call with Deloitte regarding costs; correspondence with Deloitte regarding costs and two appeals; Giving detailed instructions regarding proposed application and follow up regarding same
Jun 19/2021	AS	1.50	Research and draft memo on costs
Jun 19/2021	JJBB	0.10	Correspondence with counsel regarding combining hearing of appeals
Jun 21/2021	AS	1.40	Draft memo on costs
Jun 21/2021	JML	0.10	Reviewing correspondence from R. McFadyen and T. Turner regarding scheduling of Court of Appeal hearing of appeal in Intercompany Debt Claim
Jun 21/2021	JML	0.70	Reviewing Memorandum summarizing previous Costs Orders and prepare action plan regarding next steps
Jun 21/2021	JMG	0.60	Conducting searches including: QB, LTO, PPR and Tax
Jun 21/2021	JJBB	0.30	Giving instructions regarding search report; giving instructions to review costs; correspondence with counsel regarding Court of Appeal hearing
Jun 22/2021	JJBB	0.60	Review costs issues; correspondence with counsel regarding appeal
Jun 22/2021	JMG	0.80	To attending to searches and preparation of draft search report
Jun 22/2021	JML	0.20	Reviewing proposed communication to counsel for D. Taylor regarding costs
Jun 23/2021	JML	0.10	Giving instructions to prepare Bill of Costs
Jun 23/2021	JML	0.10	Giving instructions to finalize Court of Appeal Bill of Costs
Jun 23/2021	JML	0.50	Reviewing December 2, 2020 Manitoba Court of Appeal certificate of Decision and resulting Bill of Costs and Bill of Costs previously consented to by all counsel
Jun 23/2021	JML	0.40	Revising draft letter to F. Trippier regarding request for payment of Bill of Costs arising out of February 16, 2021 Order of Mr. Justice Toews;

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
			correspondence to F. Trippier requesting payment of Bill of Costs arising out of December 2, 2020 Manitoba Court of Appeal Certificate of Decision
Jun 23/2021	AS	1.00	Draft Bill of Costs; Follow up regarding same
Jun 23/2021	JJBB	1.50	Correspondence with Deloitte regarding 6th report; review 6th report; review bill of costs; correspondence regarding bill of costs; correspondence with counsel regarding appeal hearing; review pleadings
Jun 24/2021	JML	0.10	Reviewing correspondence from B. Warga regarding instructions to send letter to F. Trippier and prepare reply correspondence
Jun 24/2021	JML	0.10	Reviewing correspondence from B. Warga and prepare reply correspondence
Jun 24/2021	JML	0.10	Reviewing correspondence from B. Warga and prepare reply correspondence
Jun 24/2021	JML	0.40	Attending to finalizing and sending correspondence to F. Trippier and I. Vakurova requiring payment of costs of MBCA Bill of Costs and Solicitors and Client Costs arising out of February 16, 2021 Order of Mr. Justice Toews
Jun 24/2021	MXS	1.00	Reviewing and finalizing factums for filing
Jun 24/2021	JJBB	1.00	Reviewing costs; correspondence with Deloitte regarding costs; giving instructions regarding factum; request search report; correspondence with counsel regarding hearing
Jun 24/2021	JMG	0.70	To Preparation of interim search report, circulate same
Jun 24/2021	JML	0.10	Reviewing proposed scheduling of appeal hearing
Jun 24/2021	JML	0.30	Correspondence to B. Warga requesting instructions to send correspondence to counsel requesting payment of Costs
Jun 25/2021	JJBB	0.10	Giving instructions regarding factum
Jun 26/2021	JJBB	0.10	Provide update regarding search report
Jun 27/2021	JJBB	0.10	Correspondence with counsel regarding scheduling hearing
Jun 28/2021	JMG	0.50	To receipt of tax certificate, to updating of search report, providing report
Jun 28/2021	JJBB	0.30	Correspondence with counsel regarding appeal hearing; review search report; correspondence with Registry regarding hearing

Date	Initials	Hours	Narrative
Jun 29/2021	JML	0.70	Reviewing Search Result Report regarding assets and liabilities of Appellants and provide follow up instructions
Jun 29/2021	JML	0.40	Reviewing right of respondent to appeal to seek Order requiring payment into Court
Jun 29/2021	AS	0.20	Proving status update report
Jun 29/2021	JJBB	0.20	Reviewing appeal and costs issue in detail; reviewing search results
Jun 30/2021	JML	0.30	Giving instructions to prepare Notice of Motion and Affidavit in support of application for security for costs
Jun 30/2021	JML	1.00	Preparing Affidavit summarizing history of liquidation and previous appeals
Jun 30/2021	JML	1.60	Preparing Affidavit to be filed in support of application on behalf of Liquidator for Order requiring D. Taylor to pay security for costs as a condition of being entitled to proceed with appeal of February 16, 2021 Order of Mr. Justice Toews dismissing application for leave to commence action against the Liquidator
Jun 30/2021	JML	0.70	Reviewing D. Taylor financial statement and affidavit
Jun 30/2021	AS	2.10	Attend Court, review and make copies of Court documents
Jun 30/2021	AS	0.20	Receiving instructions regarding research on costs issues
Jun 30/2021	AS	1.60	Summarize public record search results
Jun 30/2021	AS	1.00	Review affidavit and financial statement of D. Taylor
Jun 30/2021	AS	1.00	Draft Notice of Motion for security for costs
Jun 30/2021	JJBB	0.30	Reviewing evidentiary issues; correspondence with court regarding appeal hearing dates

**Total Fees: 36,235.50**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Jennifer Goncalves	2.60	155.00	403.00
Anjali Sandhu	42.70	200.00	8,540.00
Madison Sutherland	13.30	210.00	2,793.00
JJ B. Burnell	29.80	535.00	15,943.00

## SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Jeffrey M. Lee	10.90	785.00	8,556.50
	<u>99.30</u>		<u>36,235.50</u>

## DISBURSEMENTS AND OTHER CHARGES

Deliveries	49.04
Imaging Services	535.25
Transcripts	76.00
Tax Certificate	25.00
Computerized Searches - TPR Title Search - Status of Title; Receipt #2405676	26.00
Total Taxable	711.29
<b>Sub-Total Disbursements:</b>	<b>711.29</b>

## BILL SUMMARY

Total Fees	36,235.50
GST	1,811.78
SK PST	2,174.13
Total Disbursements	711.29
GST	35.57
Subtotal	<u>40,968.26</u>
<b>TOTAL AMOUNT DUE CDN DOLLARS:</b>	<b>\$ <u>40,968.26</u></b>

JML/ CRB

### **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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

**INVOICE**

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

**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 07/31/21 AS FOLLOWS**

**RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jul 01/2021	JJBB	0.50	Reviewing draft affidavit; correspondence with Deloitte regarding affidavit; Revising Affidavit and Notice of Motion
Jul 01/2021	AS	4.40	Draft notice of motion for security for costs and circulate same
Jul 01/2021	JML	2.80	Preparing Affidavit of C. Balzer to be filed in support of Liquidator's proposed application for an Order requiring Appellant to post security for costs
Jul 02/2021	JML	0.10	Giving instructions to order certified copy of court documents
Jul 02/2021	JML	3.30	Preparing, revising and finalizing court application materials in support of Liquidator's July 15, 2021 security for costs motion, including Affidavit of Carmen Balzer, Notice of Motion and certified copies of court documents
Jul 02/2021	JML	0.10	Giving instructions to forward original sworn affidavit to MLT Aikins Winnipeg office
Jul 02/2021	JML	0.30	Reviewing Factum of the Appellant in regard to proposed appeal of February 16, 2021 Order dismissing motion for leave to commence action against the Liquidator
Jul 02/2021	AS	0.90	Draft letter to Court Registry regarding filing of documents from D. Taylor divorce file; file letter at Court
Jul 02/2021	AS	0.10	Service email of motion for security for costs materials
Jul 02/2021	JJBB	4.80	Providing comments on Notice of Motion and affidavit; Review Notice of Motion; correspondence with Deloitte regarding annual return and factum; Giving instructions regarding annual return; correspondence

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
			with counsel regarding: factum and appeal book; telephone B. Warga regarding creditors' claim
Jul 02/2021	AS	1.00	Attend Court and obtain certified copies of Affidavit and Financial Statement from D. Taylor Family Law file
Jul 02/2021	AS	0.80	Preparing edits to Notice of Motion and Affidavit of C. Balzer
Jul 02/2021	AS	0.50	Obtaining instructions; telephone Court of Appeal; prepare follow up correspondence
Jul 02/2021	AS	0.20	Draft undertaking to file compliant affidavit
Jul 02/2021	AS	1.40	Prepare and file affidavit of C. Balzer at Court
Jul 04/2021	JJBB	0.20	Giving instructions regarding factum and Notice of Motion; correspondence with counsel regarding appeal book
Jul 05/2021	AS	0.20	Email to F. Trippier and I. Vakurova; phone call to Court of Appeal
Jul 05/2021	JJBB	1.30	Correspondence with Deloitte regarding Court of Appeal hearing and potential report from Liquidator; giving instructions regarding annual return; correspondence with counsel regarding appeal book; giving instructions regarding factum and brief
Jul 05/2021	JML	0.10	Reviewing correspondence from R. McFadyen to I. Vakurova regarding Appeal Books served by e-mail and request for clarification of same
Jul 05/2021	JML	0.10	Reviewing correspondence from Manitoba Court of Appeal Registrar regarding September 15 hearing date
Jul 05/2021	JML	0.10	Reviewing correspondence from B. Warga regarding July 15 Court of Appeal Chambers Hearing and prepare reply correspondence
Jul 05/2021	JML	0.10	Giving instructions to prepare Draft Brief of Law in support of Liquidator's application for security for costs to be heard on July 15, 2021
Jul 05/2021	JML	0.10	Giving instructions to prepare Motion Brief for July 15 hearing of Liquidator's security for costs application
Jul 05/2021	JML	0.10	Reviewing correspondence from I. Vakurova regarding service of Appeal Books on Friday, July 2
Jul 05/2021	JML	0.20	Reviewing correspondence from B. Warga regarding Draft Sixth Report of the Liquidator and prepare detailed reply correspondence regarding same
Jul 06/2021	JML	0.10	Reviewing correspondence from B. Warga regarding Draft Sixth Report

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
			of the Liquidator and prepare reply correspondence
Jul 06/2021	JML	0.20	Reviewing correspondence from I. Vakurova requesting adjournment of July 15 hearing and prepare follow up correspondence to B. Warga
Jul 06/2021	JML	0.10	Reviewing correspondence from I. Vakurova requesting adjournment of July 15 hearing
Jul 06/2021	JML	0.30	Correspondence to B. Warga regarding request from I. Vakurova for adjournment of July 15 hearing and reviewing reply correspondence from B. Warga regarding same and prepare follow up correspondence to I. Vakurova responding to adjournment request
Jul 06/2021	JML	0.10	Reviewing correspondence from R. McFadyen regarding proposed adjournment of July 15 hearing
Jul 06/2021	JML	0.10	Reviewing correspondence from B. Warga regarding instructions in response to adjournment request from I. Vakurova
Jul 06/2021	JJBB	0.90	Reviewing draft brief; correspondence with counsel regarding motion, adjournment and examination; Provide comments on affidavit of service & Court of Appeal extension of deadlines; correspondence with Deloitte regarding report and adjournment; telephone call with counsel
Jul 07/2021	JJBB	0.10	Follow up correspondence regarding adjournment of motion
Jul 07/2021	JML	0.20	Preparing draft letter setting out terms of proposed adjournment of Liquidator's security for costs motion
Jul 07/2021	JML	0.20	Correspondence to I. Vakurova responding to request for adjournment of July 15 hearing of Liquidator's motion for security for costs
Jul 08/2021	JML	0.10	Correspondence to I. Vakurova requesting response to July 7 e-mail correspondence regarding adjournment request
Jul 08/2021	JML	0.10	Reviewing correspondence from I. Vakurova regarding agreement on proposed terms of adjournment and prepare reply correspondence
Jul 08/2021	JJBB	0.20	Correspondence with counsel regarding adjournment
Jul 09/2021	JJBB	0.40	Giving instructions regarding adjournment of motion; correspondence with counsel regarding adjournment; correspondence with Court regarding adjournment
Jul 09/2021	JML	0.20	Reviewing correspondence from R. McFadyen and T. Turner regarding consent to adjournment of Liquidator's July 15 security for costs motion and prepare reply correspondence and giving instructions to communicate consent adjournment to Court of Appeal Registrar's Office

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jul 09/2021	JML	0.10	Revising draft correspondence to Court of Appeal Registrar regarding adjournment of July 15 motion and extension of deadline for filing Respondents' materials on appeal
Jul 09/2021	AS	0.40	Obtaining instructions; telephone Court of Appeal; email to Court of Appeal
Jul 10/2021	JJBB	0.10	Giving instructions regarding factum
Jul 12/2021	JJBB	0.60	Review issues regarding NSF claim; correspondence with Deloitte regarding NSF Statement of Claim
Jul 12/2021	JML	0.90	Reviewing 2017 action commenced by Liquidator against Northern Sunshine Farms Ltd. in detail and prepare detailed correspondence to B. Warga and J. Fritz regarding proposed course of action and next steps
Jul 12/2021	JML	0.20	Reviewing application of Manitoba Rule 24.02 to action against Northern Sunshine Farms (Manitoba) Ltd. and potential next steps
Jul 12/2021	JML	0.20	Reviewing correspondence from B. Warga regarding proposed course of action on claim against NSF and prepare reply correspondence
Jul 12/2021	JML	0.20	Reviewing Rule 24.02 caselaw
Jul 12/2021	JML	0.20	Reviewing correspondence from B. Warga regarding proposed correspondence to counsel for L. Wolfe and D. Taylor regarding claim against Northern Sunshine Farms (Manitoba) Ltd. and prepare reply correspondence
Jul 12/2021	JML	0.20	Correspondence to F. Trippier, I. Vakurova and R. McFadyen regarding request for documents pertaining to subject matter of action against Northern Sunshine Farms (Manitoba) Ltd.
Jul 12/2021	AS	1.00	Research on dismissal for delay rule and Rule 24.02
Jul 12/2021	AS	5.30	Draft security for costs motion brief
Jul 13/2021	JML	0.10	Reviewing correspondence from R. McFadyen regarding documentation relevant to Liquidator's claim against Northern Sunshine Farms (Manitoba) Ltd. and prepare reply correspondence and follow up correspondence to B. Warga and J Fritz
Jul 13/2021	AS	0.20	Obtaining instructions; draft e-mail correspondence
Jul 13/2021	AS	5.50	Draft brief for security for costs motion (Leave Appeal)

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Jul 13/2021	JJBB	0.40	Review NSF claim; giving instructions regarding factum and motion brief
Jul 14/2021	JJBB	0.50	Review proposed extension of Court of Appeal deadlines; correspondence with counsel regarding extension of Court of Appeal deadlines; correspondence with Court of Appeal regarding extension of deadlines
Jul 14/2021	JML	0.10	Revising draft letter to counsel regarding proposed letter to Court of Appeal Registrar clarifying terms of extension
Jul 14/2021	AS	0.20	Prepare E-mail correspondence to counsel and Court of Appeal
Jul 14/2021	AS	0.80	Draft Affidavit of Service
Jul 14/2021	AS	6.40	Draft brief for security for costs motion (Leave Appeal)
Jul 15/2021	JML	1.00	Revising and circulating updated Memorandum of Argument for August 5 motion by the Liquidator
Jul 15/2021	AS	1.50	Review and summarize cases referenced in security for costs argument
Jul 15/2021	JJBB	0.60	Giving instructions regarding motion brief and affidavit of service
Jul 16/2021	JJBB	2.90	Revise facts portion of motion brief and provide detailed comments regarding same
Jul 16/2021	AS	1.50	Revisions to security for costs memorandum of argument
Jul 21/2021	AS	0.80	Review appellant's factum and update Leave Factum
Jul 22/2021	AS	3.60	Updates to Leave Factum
Jul 23/2021	AS	3.00	Update liquidator leave factum
Jul 23/2021	AS	2.40	Prepare Supplemental Appeal Book and Book of Authorities for leave appeal
Jul 24/2021	AS	2.50	Updates to Liquidator's Leave Factum
Jul 24/2021	JJBB	0.10	Giving instructions regarding factum
Jul 26/2021	AS	1.00	Revisions to memorandum of argument
Jul 26/2021	JJBB	0.90	Attending to provide detailed comments regarding factum & motion brief
Jul 26/2021	JML	0.20	Reviewing proposed edits to Memorandum of Argument for August 31 hearing

Date	Initials	Hours	Narrative
Jul 28/2021	JML	1.50	Revising Memorandum of Argument to be filed in support of August 5 security for costs motion
Jul 28/2021	JML	0.20	Giving instructions to file and serve Memorandum of Argument and Book of Authorities
Jul 28/2021	AS	0.80	Finalize memorandum of argument
Jul 28/2021	JJBB	0.50	Reviewing evidence and evidentiary references in detail
Jul 29/2021	AS	0.10	Obtaining instructions and prepare edits
Jul 29/2021	AS	0.10	Giving instructions regarding preparation and finalizing Memorandum of Argument
Jul 29/2021	JJBB	0.10	Giving instructions regarding finalizing motion brief
Jul 30/2021	JJBB	0.20	Correspondence with counsel regarding motion brief and service of same

**Total Fees: 28,652.50**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Anjali Sandhu	46.60	200.00	9,320.00
JJ B. Burnell	15.30	535.00	8,185.50
Jeffrey M. Lee	14.20	785.00	11,147.00
	<u>76.10</u>		<u>28,652.50</u>

**DISBURSEMENTS AND OTHER CHARGES**

Deliveries	12.91
Imaging Services	875.25
Total Taxable	888.16
Manitoba Corporate Registry	65.00
Agent's Account - as agent - VENDOR: Anjali Sandhu; INVOICE#: REIMBURSEMENTS; DATE: 7/21/2021 - Reimbursement for various out-of-pocket expenses	45.00
Agent's Account - as agent - VENDOR: Anjali Sandhu; INVOICE#: REIMBURSEMENTS; DATE: 7/21/2021 - Reimbursement for various out-of-pocket expenses	30.50
Total Non-Taxable	140.50

**Sub-Total Disbursements: 1,028.66**

**BILL SUMMARY**

Total Fees	28,652.50
GST	1,432.63
SK PST	1,719.15
Total Disbursements	1,028.66
GST	44.41
Subtotal	<u>32,877.34</u>

**TOTAL AMOUNT DUE CDN DOLLARS: \$ 32,877.34**

JML/ CRB

**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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

**TERMS: DUE UPON RECEIPT**

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

August 31, 2021  
Invoice #6227349**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 08/31/21 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Aug 03/2021	JML	0.10	Reviewing correspondence from Manitoba Court of Appeal Registrar regarding August 5 hearing
Aug 03/2021	JML	0.50	Reviewing August 3, 2021 Taylor Memorandum of Argument
Aug 03/2021	AS	0.50	Reviewing appellant's Memorandum of Argument and prepare follow up e-mail correspondence
Aug 03/2021	JJBB	1.60	Preparing for hearing; correspondence with Court regarding hearing; giving instructions regarding preparation for hearing; correspondence with Deloitte regarding hearing; correspondence with counsel regarding Memorandum of Argument
Aug 04/2021	JML	0.70	Preparing oral submissions for August 5 hearing of Liquidator's application for security for costs
Aug 04/2021	JML	0.20	Correspondence to Court of Appeal Registrar regarding delivery of cases for August 5 hearing of security for costs application
Aug 04/2021	JML	0.10	Reviewing correspondence from Court of Appeal Registrar and prepare reply correspondence
Aug 04/2021	AS	1.00	Receiving instructions, prepare additional authorities for Security for Costs Motion; attend Court to speak with registrar and file additional authorities
Aug 04/2021	AS	0.70	Reviewing appellants' Memorandum of Argument; prepare responses to appellants' arguments; emails to J. Lee and JJ Burnell
Aug 04/2021	AS	0.50	Receive instructions and carry out hearing preparation tasks

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Aug 04/2021	AS	0.30	Attend to hearing preparation tasks
Aug 04/2021	AS	0.50	Preparing anticipated Bill of Costs and prepare follow up e-mail correspondence
Aug 04/2021	AS	0.10	Review hearing preparation issues
Aug 04/2021	JML	4.20	Preparing oral submissions for August 5 hearing of Liquidator's application for security of costs
Aug 04/2021	JML	2.00	Preparing oral submissions for August 5 hearing of Liquidator's application for security of costs
Aug 04/2021	JJBB	2.80	Correspondence with Court regarding caselaw; Review hearing preparation; prepare for hearing; Review status of hearing preparation in detail
Aug 05/2021	JML	1.00	Preparing oral submissions for August 5, 2021 security for costs application
Aug 05/2021	JML	2.00	Court appearance before Madam Justice Lemaistre on Liquidator's application for security for costs
Aug 05/2021	JML	0.30	Meeting with B. Warga regarding August 5, 2021 hearing of Liquidator's security for costs application
Aug 05/2021	AS	2.00	Court of Appeal Security for Costs hearing
Aug 05/2021	AS	0.30	Meeting with B. Warga
Aug 05/2021	JJBB	2.40	Attending Court of Appeal motion; correspondence with B. Warga regarding hearing issues; attend hearing; update call with Deloitte Restructuring Inc.
Aug 06/2021	JJBB	0.20	Correspondence regarding security for costs; correspondence with Registry regarding security for costs
Aug 30/2021	AS	0.10	Email correspondence to J. Lee
Aug 30/2021	JJBB	0.20	Correspondence regarding order
Aug 31/2021	JML	0.10	Reviewing correspondence from B. Warga and prepare reply correspondence
Aug 31/2021	JJBB	0.20	Correspondence with Deloitte regarding Court decision; correspondence regarding reserved decision

Date Initials Hours Narrative

Total Fees: 13,951.00

### SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Anjali Sandhu	6.00	200.00	1,200.00
JJ B. Burnell	7.40	535.00	3,959.00
Jeffrey M. Lee	11.20	785.00	8,792.00
	<u>24.60</u>		<u>13,951.00</u>

### DISBURSEMENTS AND OTHER CHARGES

Deliveries	40.50
Imaging Services	223.25
Miscellaneous - VENDOR: Anjali Sandhu INVOICE#: 2349859108090105 DATE: 8/9/2021 - To pay for certified copy of May 28, 2018 Order	20.00
Total Taxable	283.75
<b>Sub-Total Disbursements:</b>	<b>283.75</b>

### BILL SUMMARY

Total Fees	13,951.00
GST	697.55
SK PST	837.06
Total Disbursements	283.75
GST	14.19
Subtotal	<u>15,783.55</u>

**TOTAL AMOUNT DUE CDN DOLLARS: \$ 15,783.55**

JML/ CRB

## 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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

October 31, 2021  
Invoice #6241256**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 10/31/21 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**FILE: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Sep 02/2021	JML	0.50	Reviewing in detail Court of Appeal judgment on security for costs application and prepare follow up correspondence to B. Warga and J. Fritz
Sep 02/2021	JML	0.10	Reviewing correspondence from B. Warga regarding next steps in appeal and prepare reply correspondence
Sep 02/2021	JML	0.20	Reviewing correspondence from R. McFadyen regarding proposed request to Court of Appeal Registrar for further direction on timing of delivery of Respondents' materials on appeal in light of September 2, 2021 Court of Appeal decision
Sep 02/2021	JJBB	0.50	Review status of preparation of factum & court decision; correspondence with counsel regarding preparation of factum; correspondence with Deloitte regarding court decision; review Court decision; correspondence with Court regarding decision
Sep 03/2021	JML	0.10	Reviewing correspondence from T. Turner regarding proposed request to Court of Appeal Registrar seeking direction on deadline for filing materials in response to appeal
Sep 03/2021	JML	0.20	Correspondence to B. Warga and J. Fritz requesting instructions to send correspondence to F. Trippier requesting consent to seeking direction from Court of Appeal Registrar regarding deadline for Respondents to file materials in response to appeal
Sep 03/2021	JML	0.20	Reviewing correspondence from B. Warga regarding instructions to send e-mail correspondence to F. Trippier regarding deadline for Respondents to file materials in response to appeal and prepare reply correspondence and follow up correspondence to F. Trippier and I.

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
			Vakurova
Sep 03/2021	JJBB	0.50	Correspondence with counsel regarding factum; correspondence regarding factum & filing matters; correspondence with Deloitte regarding factum
Sep 07/2021	JJBB	0.30	Review status of factum; giving instructions regarding preparation of factum
Sep 08/2021	JJBB	0.50	Giving instructions regarding order; correspondence with Deloitte regarding appeal
Sep 08/2021	AS	0.80	Draft costs motions Order; seeking instructions regarding same
Sep 09/2021	JJBB	0.10	Giving instructions regarding factum
Sep 10/2021	JJBB	0.10	Giving instructions regarding factum
Sep 11/2021	JJBB	0.50	Giving instructions regarding factum & Order; revise Order
Sep 11/2021	AS	0.50	Review caselaw for Leave Factum; seeking instructions regarding same
Sep 12/2021	JML	0.10	Correspondence to F. Trippier and I. Vakurova regarding proposed communication to Court of Appeal Registrar
Sep 12/2021	JJBB	0.30	Review status of preparation of factum; revise order
Sep 13/2021	JML	0.20	Reviewing correspondence from I. Vakurova consenting to modified direction from Court of Appeal Registrar regarding time limit within which Respondents are required to serve materials and prepare reply correspondence and follow up correspondence to Court of Appeal Registrar
Sep 13/2021	JML	0.20	Revising Draft Court of Appeal Costs Order
Sep 13/2021	JML	0.10	Reviewing correspondence from Deputy Registrar regarding extended deadline for Respondents to file materials in response to appeal and prepare reply correspondence
Sep 13/2021	JJBB	5.50	Correspondence with Court regarding factum; prepare for appeal; correspondence regarding preparation for appeal; correspondence regarding security for costs order & factum; correspondence with counsel regarding factum
Sep 14/2021	JJBB	5.50	Prepare for appeal; correspondence with client regarding distributions; correspondence with Court regarding hearing; correspondence with counsel regarding hearing; telephone call with B. Warga

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Sep 14/2021	AS	0.80	Review intercompany debt factum reference
Sep 15/2021	JJBB	7.50	Prepare for appeal; attend appeal hearing; correspondence with client regarding outstanding matters & appeal; correspondence with counsel regarding submission on costs; giving instructions regarding factum
Sep 15/2021	AS	3.50	Attend Appeal of Intercompany Debt Order
Sep 15/2021	AS	1.80	Incorporate laMaistre JA's decision into leave factum, supplemental appeal book and book of authorities
Sep 16/2021	JML	0.10	Reviewing correspondence from J. Fritz regarding proposed conference call and prepare reply correspondence
Sep 16/2021	JJBB	0.80	Giving instructions regarding certificate of decision & costs proposal; correspondence with Deloitte regarding outstanding matters; review outstanding matters; correspondence with counsel regarding security for costs order
Sep 16/2021	AS	0.70	Draft Intercompany Debt Appeal Certificate of Decision
Sep 16/2021	AS	0.70	Draft letter to Court of Appeal regarding costs submission
Sep 17/2021	JJBB	0.20	Correspondence with counsel regarding order; giving instructions regarding revisions to order
Sep 17/2021	AS	0.10	Revisions to Security for Costs Order
Sep 20/2021	JML	0.30	Reviewing outstanding items in liquidation proceedings to be resolved by court applications
Sep 20/2021	JML	0.90	Telephone attendance on B. Warga and J. Fritz regarding next steps on outstanding matters in the liquidation proceedings
Sep 20/2021	JML	0.10	Reviewing correspondence from B. Warga regarding proposed Court of Appeal Order as to costs and prepare reply correspondence regarding same
Sep 20/2021	JJBB	2.30	Giving instructions regarding arbitration awards; revise costs submission to Court of Appeal; correspondence with Deloitte regarding costs; review costs submission; review status of class action; correspondence with counsel regarding draft order; conference call with Deloitte regarding outstanding litigation; revise draft letter
Sep 20/2021	AS	0.30	Prepare e-mail correspondence regarding arbitration awards
Sep 21/2021	JJBB	0.80	Correspondence with counsel regarding costs proposal; finalize costs proposal; correspondence with court regarding costs proposal;

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
			telephone call with B. Warga
Sep 22/2021	JML	0.20	Correspondence to B. Warga and J. Fritz regarding potential sale of claims by the Liquidator and potential next steps
Sep 22/2021	JJBB	1.10	Correspondence with counsel regarding costs proposal; review assignment of claims; review proposed assignment of claims in detail
Sep 27/2021	JJBB	0.30	Correspondence with counsel regarding order; correspondence Deloitte regarding order
Sep 28/2021	JML	0.50	Reviewing proposed edits to security for costs Order delivered by I. Vakurova and review September 2, 2021 decision of leMaistre JA in detail and prepare follow up correspondence to B. Warga and J. Fritz regarding proposed approach in response
Sep 28/2021	JJBB	0.20	Correspondence with Deloitte regarding order
Sep 29/2021	JML	0.10	Reviewing proposed approach to settling Order resulting from September 2 decision of leMaistre JA
Sep 29/2021	JML	0.20	Correspondence to Manitoba Court of Appeal Registrar to request guidance on settling proposed form of Order resulting from September 2, 2021 decision of leMaistre JA
Sep 29/2021	JML	0.20	Revising draft letter to Manitoba Court of Appeal requesting guidance on form of Order resulting from September 2 Reasons For Judgment
Sep 29/2021	JML	0.10	Reviewing correspondence from B. Warga regarding proposed approach to security for costs Order
Sep 29/2021	JML	0.20	Reviewing correspondence from B. Warga regarding proposed letter to Court of Appeal and prepare reply correspondence
Sep 29/2021	JML	0.20	Correspondence to I. Vakurova regarding proposed form of Order resulting from September 2, 2021 Reasons For Judgment and proposed letter to Court of Appeal Registrar
Sep 29/2021	JJBB	0.90	Review disposition sheet; review reasons for decision; correspondence with Court of Appeal; Correspondence with B, Warga regarding order
Sep 30/2021	JML	0.40	Reviewing correspondence from I. Vakurova regarding form of Security For Costs Order and prepare detailed reply
Sep 30/2021	JJBB	0.40	Review order; correspondence with counsel regarding order
Oct 01/2021	JML	0.10	Reviewing correspondence from I. Vakurova regarding delivery of \$5,000 in payment of security for costs order

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Oct 01/2021	JML	0.10	Reviewing correspondence from I. Vakurova regarding confirmation of security being posted
Oct 01/2021	AS	0.30	Finalize Certificate of Decision on Intercompany Debt Appeal
Oct 01/2021	JJBB	0.50	Giving instructions regarding Order; correspondence with counsel regarding order & security for costs; correspondence regarding security for costs; review class action status
Oct 02/2021	AS	0.20	Seeking instructions regarding preparation of materials
Oct 02/2021	JJBB	0.10	Giving instructions regarding factum
Oct 03/2021	JJBB	0.10	Giving instructions regarding search for suitors' trust
Oct 04/2021	JJBB	0.40	Revise order; review security for costs; giving instructions regarding order
Oct 05/2021	JML	0.50	Attending conference call with B. Warga and J. Fritz regarding proposed court applications and next steps
Oct 05/2021	AS	0.10	Circulate Certificate of Decision to counsel
Oct 05/2021	JJBB	1.20	Giving instructions regarding order; correspondence with counsel regarding order; conference call with B. Warga regarding next steps
Oct 07/2021	JJBB	0.10	Giving instructions regarding Notice of Motion
Oct 12/2021	JJBB	0.10	Giving instructions regarding factum
Oct 13/2021	JML	0.30	Giving instructions to prepare draft factum in response to Taylor appeal of February 16, 2021 decision dismissing motion for leave to sue the liquidator
Oct 13/2021	JJBB	0.30	Reviewing factum in detail
Oct 14/2021	AS	1.90	Draft Notice of Motion
Oct 15/2021	AS	0.50	Draft Order
Oct 15/2021	AS	2.40	Draft Liquidator's Leave Factum
Oct 15/2021	JJBB	0.20	Giving instructions regarding Notice of Motion and order
Oct 17/2021	AS	4.50	Draft Liquidator's Leave Factum
Oct 17/2021	JJBB	0.40	Correspondence with counsel regarding class action status; review

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
			Certificate of Decision: Review Order
Oct 18/2021	AS	0.10	Email to F. Trippier and I. Vakurova
Oct 18/2021	JJBB	0.20	Giving instructions regarding order
Oct 19/2021	JML	0.10	Correspondence to R. McFadyen regarding proposed call to discuss Liquidation Estate
Oct 19/2021	AS	0.10	Seeking instructions regarding preparation of materials
Oct 19/2021	JML	0.10	Correspondence to R. McFadyen regarding proposed sale of claims by Liquidator
Oct 19/2021	JJBB	0.40	Correspondence with B. Warga regarding sale process; reviewing sale process, order & certificate of decision; correspondence with counsel regarding potential sale process
Oct 20/2021	JJBB	0.50	Correspondence with counsel regarding potential sale of claims; Review potential sale of claims and potential sale process
Oct 21/2021	JJBB	0.10	Correspondence with counsel regarding: certificate of decision
Oct 22/2021	JJBB	0.30	Review factum, certificate of decision & order
Oct 24/2021	JML	2.00	Revising Draft Factum of the Liquidator in response to Taylor appeal of dismissal of motion for leave to commence action against the Liquidator
Oct 24/2021	JJBB	0.30	Review draft factum in detail and revise same
Oct 26/2021	JJBB	2.80	Review & revise factum; correspondence with Deloitte regarding: factum; review factum
Oct 27/2021	AS	1.00	Finalize case book and supplemental appeal book
Oct 27/2021	JJBB	0.30	Reviewing factum, and casebook
Oct 28/2021	JML	1.30	Revising Draft Factum in response to Appellants' Factum on appeal of dismissal of motion for leave to commence action against the Liquidator
Oct 28/2021	AS	2.20	Review factum; update case book and supplemental appeal book
Oct 29/2021	AS	0.20	Note up caselaw in factum
Oct 29/2021	ALH	0.80	Filing at Court of Appeal
Oct 29/2021	JML	0.20	Reviewing correspondence from T. Turner regarding Factum of Pitblado LLP and prepare reply correspondence

Date	Initials	Hours	Narrative
Oct 29/2021	AS	0.40	Provide instructions regarding appeal documents binding and filing; serve appeal documents

**Total Fees: 32,281.50**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Amber L. Harms	0.80	190.00	152.00
Anjali Sandhu	23.10	200.00	4,620.00
JJ B. Burnell	36.60	535.00	19,581.00
Jeffrey M. Lee	10.10	785.00	7,928.50
	<u>70.60</u>		<u>32,281.50</u>

**DISBURSEMENTS AND OTHER CHARGES**

Deliveries	13.06
Imaging Services	448.50
Photocopy - Queen's Bench	0.25
Court of Queen's Bench - Other - VENDOR: Leegals Express Legal Services Ltd. INVOICE#: 7679462 DATE: 09/28/2021 - Queen's Bench Copies	72.50
Total Taxable	534.31

**Sub-Total Disbursements: 534.31**

**BILL SUMMARY**

Total Fees	32,281.50
GST	1,614.08
SK PST	1,936.89
Total Disbursements	534.31
GST	26.72
Subtotal	<u>36,393.49</u>

**TOTAL AMOUNT DUE CDN DOLLARS: \$ 36,393.49**

## 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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

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

November 30, 2021  
Invoice #6247698**INVOICE****Deloitte Restructuring Inc.**  
**2300, 360 Main Street**  
**Winnipeg, MB R3C 3Z3**  
**Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 11/30/21 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.**  
**MLT Aikins File No: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Oct 28/2021	JJBB	0.50	Giving instructions regarding filing of factum, Book of Authorities and casebook
Oct 29/2021	JJBB	1.10	Giving instructions regarding factum, filing & service; correspondence regarding position of Pitblado and filing of pleadings; review Pitblado factum; correspondence with counsel regarding factum; correspondence with client regarding factum
Oct 30/2021	JJBB	0.10	Correspondence with client re: Pitblado factum
Nov 01/2021	JML	0.20	Reviewing Factum of the Wolfe Group in response to Taylor Group appeal of dismissal of motion for leave to sue the Liquidator and prepare follow up correspondence to B. Warga and J. Fritz
Nov 01/2021	JJBB	0.70	Correspondence with Jeff Lee re: Wolfe factum; correspondence with client re: Wolfe factum; correspondence with counsel re: Wolfe factum; review Wolfe factum
Nov 09/2021	JJBB	0.20	Correspondence with Jeff Lee re: certificate of decision/order; correspondence with counsel re: order
Nov 09/2021	JML	0.40	Preparing correspondence to opposing counsel requesting endorsements of consent as to form on September 15, 2021 Certificate of decision regarding appeal of Inter-Company claim and September 2, 2021 Security for Costs Order
Nov 09/2021	JML	0.10	Reviewing correspondence from R. McFadyen regarding endorsement of consent on Court of Appeal Certificate of Decision and Security For Costs Order

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Nov 10/2021	JML	0.10	Reviewing correspondence from T. Turner regarding endorsed Certificate of Decision and Security for Costs Order and prepare reply correspondence and follow up correspondence to F. Trippier and I. Vakurova
Nov 10/2021	JML	0.10	Reviewing correspondence from F. Trippier regarding signed copies of Certificate of Decision and Security For Costs Order and prepare reply correspondence
Nov 10/2021	JJBB	0.30	Correspondence with counsel re: order; correspondence with Jeff Lee re: order
Nov 11/2021	JJBB	0.20	Correspondence with Jeff Lee re: claim sale; correspondence with client re: claim sale
Nov 11/2021	JML	0.10	Reviewing correspondence from B. Warga and prepare reply correspondence regarding communication of proposed sale of claims by liquidation estate
Nov 12/2021	JML	0.10	Reviewing correspondence from I. Vakurova regarding endorsed Security For Costs Order and prepare reply correspondence acknowledging receipt of same and requesting endorsement of September 15, 2021 Certificate of Decision
Nov 12/2021	AS	0.20	Phone call to Court; and prepare follow up correspondence
Nov 15/2021	JML	1.40	Preparing detailed draft correspondence to counsel regarding proposed sale of Liquidator's interest in Three Claims and prepare correspondence to B. Warga and J. Fritz regarding proposed approach to Sale Process for Claims
Nov 16/2021	JML	0.20	Preparing summary of process for Liquidator to call for submission of offers to purchase Liquidator's interest in the Claims
Nov 17/2021	JML	0.20	Reviewing correspondence from D. McCoy regarding proposed hearing dates and prepare reply correspondence regarding same on behalf of counsel to the Liquidator
Nov 17/2021	AS	0.10	Prepare status update
Nov 18/2021	JML	0.10	Reviewing correspondence from R. McFadyen and prepare reply correspondence regarding scheduling of appeal hearing
Nov 18/2021	JML	0.10	Correspondence to Court of Appeal Registrar's Office regarding available March hearing dates
Nov 18/2021	JML	0.20	Giving instructions to prepare revised draft Certificate of Decision and security for Costs Order

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Nov 18/2021	AS	0.30	Revisions to Certificate of Decision and Order and emails to R. Trippier, I. Vakurova, R. McFadyen and T. Turner
Nov 22/2021	AS	0.10	Email correspondence to F. Trippier and I. Vakurova
Nov 22/2021	AS	0.10	Update service list
Nov 23/2021	JML	0.20	Reviewing correspondence from Manitoba Court of Appeal Registrar D. McCoy regarding April hearing dates and prepare reply correspondence
Nov 23/2021	AS	0.20	Email Certificate and Order to F. Trippier and I. Vakurova
Nov 24/2021	JML	0.20	Revising draft correspondence to opposing counsel regarding proposed process for sale of claims and prepare follow up correspondence to B. Warga regarding same
Nov 25/2021	JML	0.20	Reviewing and finalizing draft letter to counsel regarding process for sale of claims
Nov 25/2021	JML	0.20	Correspondence to B. Warga and J. Fritz requesting final comments on draft letter to counsel regarding proposed sale by Liquidator of its interest in three claims
Nov 26/2021	JML	0.20	Attending to finalizing and sending out letter to I. Vakurova, F. Tripper, R. McFadyen and N. Boudreau regarding Liquidator's process for sale of claims
Nov 28/2021	AS	0.50	Review SIP
Nov 29/2021	AS	1.00	Note up research on Queen's Bench Rule 24.02(2) and prepare memorandum summarizing same
Nov 29/2021	JML	0.60	Revising Draft Sales and Information Package Regarding Proposed Sale of Claims
Nov 29/2021	JML	0.30	Reviewing correspondence from N. Boudreau regarding December 6 motion for dismissal for long delay and review case law in detail and prepare follow up correspondence to B. Warga and J. Fritz
Nov 29/2021	JML	0.20	Reviewing proposed approach to dealing with class action and potential settlement proceeds
Nov 29/2021	JML	0.20	Correspondence to B. Warga and J. Fritz regarding revised Sales and Information Package and comments regarding same
Nov 30/2021	AS	0.20	Research dismissal for delay motion

Date	Initials	Hours	Narrative
Nov 30/2021	JML	0.10	Telephone attendance on counsel for Northern Sunshine Farms Ltd. regarding December 6 motion
Nov 30/2021	JML	0.70	Reviewing December 6 court application materials and prepare correspondence to counsel for Northern Sunshine Farms (Manitoba) Ltd.
Nov 30/2021	JML	0.20	Correspondence to J. Isfeld regarding proposed discussion of December 6 motion

**Total Fees: 7,379.50**

### SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Anjali Sandhu	2.70	200.00	540.00
JJ B. Burnell	3.10	535.00	1,658.50
Jeffrey M. Lee	6.60	785.00	5,181.00
	<u>12.40</u>		<u>7,379.50</u>

### DISBURSEMENTS AND OTHER CHARGES

Deliveries	18.33
Imaging Services	37.50
	Total Taxable 55.83
Notice of Appeal	20.00
	Total Non-Taxable 20.00
	<b>Sub-Total Disbursements: 75.83</b>

### BILL SUMMARY

Total Fees	7,379.50
GST	368.98
SK PST	442.77
Total Disbursements	75.83
GST	2.80
Subtotal	<u>8,269.87</u>

**TOTAL AMOUNT DUE CDN DOLLARS: \$ 8,269.87**

JML/ CRB

**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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

**TERMS: DUE UPON RECEIPT**

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

December 21, 2021  
Invoice #6254107**INVOICE****Deloitte Restructuring Inc.  
2300, 360 Main Street  
Winnipeg, MB R3C 3Z3  
Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 12/21/21 AS FOLLOWS****RE: Liquidation of Taylor Bros. Farm Ltd. and Edwin Potato Growers Ltd.  
MLT Aikins File No: 0056074-00008**

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Nov 12/2021	JJBB	0.40	Reviewing status of Court of Appeal Order and Certificate of Decision; correspondence with counsel regarding Order; Giving instructions regarding original signatures on orders
Nov 14/2021	JJBB	0.10	Reviewing status of potential sale of claims by Liquidator
Nov 15/2021	JJBB	0.20	Correspondence with client regarding revisions to sales process; correspondence with counsel regarding orders; reviewing status of sales process
Nov 16/2021	JJBB	0.40	Correspondence with counsel regarding orders & hearing; review status of Court of Appeal hearing regarding sale process; Giving instructions regarding submission of orders; correspondence with Court of Appeal regarding Court of Appeal hearing
Nov 17/2021	JJBB	0.70	Review revisions to orders; Giving instructions regarding re-execution of orders; correspondence with counsel regarding Court of Appeal hearing; Correspondence with Court of Appeal regarding Court of Appeal hearing; correspondence with counsel regarding Court of Appeal hearing
Nov 18/2021	JJBB	0.90	Review status of Court of Appeal hearing; correspondence with counsel regarding Court of Appeal hearing & orders; Giving instructions regarding finalizing orders
Nov 19/2021	JJBB	0.20	Giving instructions regarding orders; review status of potential sale of claims by Liquidator
Nov 22/2021	JJBB	0.20	Giving instructions regarding orders

<b>Date</b>	<b>Initials</b>	<b>Hours</b>	<b>Narrative</b>
Nov 23/2021	JJBB	0.60	Correspondence with counsel regarding order & Court of Appeal hearing; correspondence regarding Court of Appeal hearing; correspondence with Court regarding Court of Appeal hearing; giving instructions regarding orders
Nov 24/2021	JJBB	0.30	Reviewing potential sale of claims; correspondence with B. Warga regarding potential sale of claims
Nov 25/2021	JJBB	0.50	Reviewing sale process documents; review sale process documents in detail; correspondence with B. Warga regarding sale process documents
Nov 26/2021	JJBB	0.40	Correspondence with counsel regarding Court of Appeal hearing; correspondence with Court of Appeal regarding hearing; review Sales Information Package; review orders; reviewing sale process documents; correspondence with client regarding sale process documents
Nov 27/2021	JJBB	0.10	Reviewing Sales Information Package; Correspondence to B. Warga regarding Sales Information Package
Nov 29/2021	JJBB	1.40	Reviewing and revising Sales Information Package; Review Sales & Information Package and NSF claim; Review Sales Information Package; review NSF pleadings; correspondence with B, Warga regarding distribution of Sales Information Package
Nov 30/2021	JJBB	0.60	Giving instructions regarding orders & dismissal of claim; reviewing potential dismissal of claim; review correspondence with counsel regarding dismissal of claim & orders; correspondence with client regarding Sales Information Package and dismissal of claim; reviewing status of class action
Dec 01/2021	JML	0.10	Reviewing correspondence from J. Isfeld regarding proposed conference call and prepare reply correspondence regarding same
Dec 01/2021	JML	0.10	Reviewing correspondence from J. Isfeld regarding proposed conference call to discuss December 6 motion and prepare reply correspondence
Dec 01/2021	AS	0.10	Email correspondence to B. Warga and J. Fritz
Dec 01/2021	JJBB	0.30	Correspondence with B. Warga regarding R&D Statement; giving instructions regarding orders; correspondence with counsel regarding R&D Statement
Dec 02/2021	JML	0.10	Telephone attendance on B. Warga and J. Fritz regarding Statement of Receipts and Disbursements
Dec 03/2021	JML	0.20	Correspondence to B. Warga regarding proposed response to request

Date	Initials	Hours	Narrative
			from T. Turner for Statement of Receipts and Disbursements
Dec 03/2021	JML	0.20	Telephone attendance on J. Isfeld regarding adjournment of December 6 long delay motion to January 7 and related matters
Dec 03/2021	JJBB	0.30	Correspondence with B. Warga regarding R&D Statement; correspondence with counsel regarding sale process
Dec 06/2021	JML	0.10	Reviewing correspondence from J. Isfeld regarding adjournment of hearing of Long Delay motion to January 7, 2022 and prepare reply correspondence
Dec 06/2021	JJBB	0.20	Correspondence with counsel regarding R&D Statement; review R&D Statement
Dec 17/2021	JML	0.10	Reviewing correspondence from Court of Appeal Registrar D. McCoy regarding available May and June, 2022 hearing dates and prepare reply correspondence regarding same
Dec 17/2021	JML	0.20	Reviewing correspondence from Registrar D. McCoy of Manitoba Court of Appeal regarding scheduling of hearing of appeal and prepare reply correspondence and follow up correspondence to B. Warga and J. Fritz

**Total Fees: 5,056.50**

**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Anjali Sandhu	0.10	200.00	20.00
JJ B. Burnell	7.80	535.00	4,173.00
Jeffrey M. Lee	1.10	785.00	863.50
	<u>9.00</u>		<u>5,056.50</u>

**DISBURSEMENTS AND OTHER CHARGES**

Imaging Services	1.75
Total Taxable	1.75
<b>Sub-Total Disbursements:</b>	<b>1.75</b>

**BILL SUMMARY**

Total Fees	5,056.50
GST	252.83

SK PST	303.39
Total Disbursements	1.75
GST	0.09
Subtotal	<u>5,614.55</u>
<b>TOTAL AMOUNT DUE CDN DOLLARS:</b>	<b>\$ <u>5,614.55</u></b>

JML/ SRC

## 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.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### TERMS: DUE UPON RECEIPT

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

## **Appendix S – Fees and Disbursements of the Claims Officer**

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

**SUMMARY OF LEGAL FEES AND DISBURSEMENTS  
TAYLOR MCCAFFREY LLP**

<b>Date</b>	<b>Invoice #</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>PST</b>	<b>Total</b>	<b>Hours</b>
3-Nov-20	627316	\$ 5,814	\$ 43	\$ 293	\$ 407	\$ 6,556	11.4
12-Jan-21	631648	1,377	15	69	96	1,557	2.7
17-Jun-21	640730	9,282	51	465	650	10,448	18.2
<b>TOTAL</b>		<b>\$ 16,473</b>	<b>\$ 109</b>	<b>\$ 827</b>	<b>\$ 1,153</b>	<b>\$ 18,562</b>	<b>32.3</b>

# TAYLOR McCAFFREY

L L P

2200-201 Portage Avenue  
Winnipeg MB Canada, R3B 3L3  
Telephone 1-204-949-1312  
Fax 1-204-957-0945  
Website: www.tmlawyers.com

**Deloitte Restructuring Inc.**  
**2100 - 360 Main Street**  
**Winnipeg, MB**  
**R3C 3Z3**

**DATE: NOVEMBER 3, 2020**

**CLIENT/MATTER NO.:** 32608 - 5

**RESP. LAWYER:** DJACKSON

**INVOICE NO.:** 627316

**GST NO.:** 121712376

**Attention: Brent Warga**

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**Re: Taylor Bros. Farm Ltd. and Edwin Potato Growers - Claims Process**

FEES (GST & PST)

31/08/20	JACKSON	Telephone from Brent Warga	0.30	510.00	153.00
31/08/20	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
31/08/20	JACKSON	Reviewing Court of Appeal reasons for decision	0.40	510.00	204.00
31/08/20	JACKSON	Reviewing notices of dispute	0.20	510.00	102.00
31/08/20	JACKSON	Reviewing Claims Order	0.20	510.00	102.00
01/09/20	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
09/09/20	JACKSON	Telephone from Brent Warga	0.10	510.00	51.00
09/09/20	JACKSON	Reviewing arbitration aware re: Taylor employment situation	0.30	510.00	153.00
16/09/20	JACKSON	Review & respond to JJ Burnell	0.10	510.00	51.00
16/09/20	JACKSON	Reviewing Claim, disallowance and Notices of Dispute FCF	0.50	510.00	255.00
16/09/20	JACKSON	Telephone from JJ Burnell	0.30	510.00	153.00
18/09/20	JACKSON	Reviewing Fat Cat Claim,, attachments, Disallowance and Dispute Notice	1.50	510.00	765.00
18/09/20	JACKSON	Correspondence to Faron Trippier & JJ Burnell	0.40	510.00	204.00
21/09/20	JACKSON	Revise letter to counsel	0.20	510.00	102.00
22/09/20	JACKSON	Correspondence from JJ Burnell	0.10	510.00	51.00
22/09/20	JACKSON	Review & respond to Irina Vakurova	0.10	510.00	51.00
13/10/20	JACKSON	Reviewing Fat Claim materials	0.50	510.00	255.00
13/10/20	JACKSON	Reviewing Duanne Taylor claim materials	0.30	510.00	153.00
14/10/20	JACKSON	Reviewing Arbitration award re: amounts owing from TBF to Duanne Taylor	0.50	510.00	255.00
14/10/20	JACKSON	Draft determination	0.50	510.00	255.00
14/10/20	JACKSON	Draft FCF dispute determination	0.50	510.00	255.00
14/10/20	JACKSON	Draft Duanne Taylor Dispute determination	1.50	510.00	765.00
14/10/20	JACKSON	Correspondence to counsel	0.20	510.00	102.00
14/10/20	JACKSON	Revise Interim determination on Duanne Taylor Claim	1.40	510.00	714.00
21/10/20	JACKSON	Correspondence from JJ Burnell	0.10	510.00	51.00
21/10/20	JACKSON	Correspondence to counsel	0.10	510.00	51.00
23/10/20	JACKSON	Correspondence from JJ Burnell	0.10	510.00	51.00

**TERMS: DUE UPON RECEIPT:** Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).

E & O.E.



# TAYLOR McCAFFREY

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Website: www.tmlawyers.com

**Deloitte Restructuring Inc.**  
**2100 - 360 Main Street**  
**Winnipeg, MB**  
**R3C 3Z3**

**DATE: JANUARY 12, 2021**  
**CLIENT/MATTER NO.:** 32608 - 5  
**RESP. LAWYER:** DJACKSON  
**INVOICE NO.:** 631648  
**GST NO.:** 121712376

**Attention: Brent Warga**

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**Re: Taylor Bros. Farm Ltd. and Edwin Potato Growers Claims Process**

**FEES (GST & PST)**

06/11/20	JACKSON	Prepare for conference call with counsel	0.40	510.00	204.00
06/11/20	JACKSON	Attendance at conference call with counsel Re: FCF Dispute	0.50	510.00	255.00
06/11/20	JACKSON	Attendance at circulating Hearing Coordinates	0.10	510.00	51.00
06/11/20	JACKSON	Procedural update to draft Report	0.30	510.00	153.00
04/01/21	JACKSON	Correspondence from JJ Burnell	0.10	510.00	51.00
04/01/21	JACKSON	Telephone to JJ Burnell	0.10	510.00	51.00
04/01/21	JACKSON	Revise claims officer determination	0.10	510.00	51.00
05/01/21	JACKSON	Correspondence from Irina Vakurova	0.10	510.00	51.00
05/01/21	JACKSON	Correspondence to Irina Vakurova	0.10	510.00	51.00
05/01/21	JACKSON	Reviewing Written Submission of Duanne Taylor Re: DT Dispute	0.20	510.00	102.00
05/01/21	JACKSON	Correspondence from JJ Burnell	0.10	510.00	51.00
07/01/21	JACKSON	Revise Report of the Claims Officer Re: FCF Dispute	0.60	510.00	306.00

TOTAL FEES (GST & PST) 1,377.00  
D.R.M. Jackson 2.7 hrs. x \$510.00/hr. = \$

**TOTAL FEES** \$1,377.00  
Plus 5 % GST 68.85  
Plus 7 % PST 96.39

**ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)**

Reproduction Charges 1.65

**DISBURSEMENTS INCURRED AS AGENT(Non-taxable)**

Pay Account Re: teleconference charges 13.40

Total Expenses & Disbursements \$15.05  
Plus 5% GST 0.08

**BALANCE DUE OUR OFFICE** \$1,557.37

DJACKSON/LBULEY

*TERMS: DUE UPON RECEIPT: Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).*

*E & O.E.*

# TAYLOR McCAFFREY

L L P

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Website: www.tmlawyers.com

**Deloitte Restructuring Inc.**  
**2100 - 360 Main Street**  
**Winnipeg, MB**  
**R3C 3Z3**

**DATE: JUNE 17, 2021**  
**CLIENT/MATTER NO.:** 32608 - 5  
**RESP. LAWYER:** DJACKSON  
**INVOICE NO.:** 640730  
**GST NO.:** 121712376

**Attention: Brent Warga**

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**Re: Taylor Bros. Farm Ltd. and Edwin Potato Growers Claims Process**

FEES (GST & PST)

22/02/21	JACKSON	Correspondence from JJ Burnell	0.10	510.00	51.00
22/02/21	JACKSON	Reviewing Claims officer's report	0.10	510.00	51.00
03/03/21	JACKSON	Correspondence from JJ Burnell	0.10	510.00	51.00
03/03/21	JACKSON	Reviewing reasons for judgment	0.10	510.00	51.00
03/03/21	JACKSON	Review and revise Report format for Taylor Claim to proceed	0.20	510.00	102.00
03/03/21	JACKSON	Reviewing transcript	0.50	510.00	255.00
03/03/21	JACKSON	Reviewing transcript	0.60	510.00	306.00
04/03/21	JACKSON	Correspondence to counsel	0.20	510.00	102.00
05/03/21	JACKSON	Reviewing responses from counsel	0.10	510.00	51.00
11/03/21	JACKSON	Prepare for meeting	0.30	510.00	153.00
11/03/21	JACKSON	Attendance at Pre-hearing meeting with counsel	0.70	510.00	357.00
11/03/21	JACKSON	Attendance at set up Skype conference	0.10	510.00	51.00
11/03/21	JACKSON	Correspondence to counsel	0.30	510.00	153.00
11/03/21	JACKSON	Correspondence from Ross McFadyen	0.10	510.00	51.00
11/03/21	JACKSON	Reviewing Duanne Taylor affidavit	0.30	510.00	153.00
19/04/21	JACKSON	Correspondence from Irina Vakurova	0.10	510.00	51.00
19/04/21	JACKSON	Correspondence to Irina Vakurova	0.10	510.00	51.00
13/05/21	JACKSON	Correspondence from Ross McFadyen	0.10	510.00	51.00
14/05/21	JACKSON	Correspondence Irina Vakurova	0.10	510.00	51.00
14/05/21	JACKSON	Initial review of briefs submitted	0.50	510.00	255.00
14/05/21	JACKSON	Reviewing documents to ensure complete record	0.30	510.00	153.00
14/05/21	JACKSON	Correspondence to counsel	0.10	510.00	51.00
14/05/21	JACKSON	Correspondence from Irina Vakurova	0.10	510.00	51.00
14/05/21	JACKSON	Draft update procedure to ongoing report	0.20	510.00	102.00
17/05/21	JACKSON	Reviewing pleadings forwarded by counsel	1.00	510.00	510.00
18/05/21	JACKSON	Reviewing pleadings relied upon by counsel	1.00	510.00	510.00
20/05/21	JACKSON	Prepare for hearing	1.30	510.00	663.00
20/05/21	JACKSON	Attendance	1.40	510.00	714.00
27/05/21	JACKSON	Reviewing Employment Contract,	1.60	510.00	816.00

*TERMS: DUE UPON RECEIPT: Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).*

*E & O.E.*

		Unanimous Shareholder Agreements, Financial Statements etc			
27/05/21	JACKSON	Draft Report of Claims Officer	1.40	510.00	714.00
28/05/21	JACKSON	Draft reasons for decision	1.00	510.00	510.00
01/06/21	JACKSON	Revise draft decision	0.60	510.00	306.00
02/06/21	JACKSON	Reviewing and revise draft reasons for decision	1.60	510.00	816.00
03/06/21	JACKSON	Revise Claims Officer's determination	1.20	510.00	612.00
09/06/21	JACKSON	Review & revise decision	0.60	510.00	306.00
14/06/21	JACKSON	Correspondence to Counsel	0.10	510.00	51.00

TOTAL FEES (GST & PST) 9,282.00  
 D.R.M. Jackson 18.2 hrs. x \$510.00/hr. = \$9,282.00

**TOTAL FEES** \$9,282.00  
 Plus 5 % GST 464.10  
 Plus 7 % PST 649.74

**ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)**

Reproduction Charges 19.65

**DISBURSEMENTS INCURRED AS AGENT(Non-taxable)**

Pay Account Re: conference calls issued to West Can Telecommunications  
 Inc. 31.42

Total Expenses & Disbursements \$51.07  
 Plus 5% GST 0.98

**BALANCE DUE OUR OFFICE** \$10,447.89

DJAC/lb

**Appendix T – Consolidated Statement of Receipts and Disbursements for the Period  
April 28, 2017 to January 21, 2022**

**TAYLOR BROS. FARM LTD. AND EDWIN POTATO GROWERS LTD.**  
**CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
for the period of April 28, 2017 to January 21, 2022

<b>Receipts</b>	<b>April 28, 2017 to August 24, 2018</b>	<b>August 25, 2018 to January 21, 2022</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
GST refunds	-	2,873	2,873
Interest - Liquidator	9,374	12,845	22,220
Interest - Funds previously distributed to R. L. Wolfe Ltd.	-	55,722	55,722
Refunds (insurance, tax, etc.)	100,684	43,404	144,088
Rental income (land)	256,717	-	256,717
<b>Total Receipts</b>	<b>9,924,421</b>	<b>114,844</b>	<b>10,039,265</b>
<b>Disbursements</b>			
Advertising	8,392	-	8,392
Appraisal	4,765	-	4,765
Annual filing fees	-	65	65
GST paid on disbursements	883	2	885
GST paid on legal fees and disbursements	10,477	23,903	34,380
GST paid on Liquidator fees and disbursements	11,546	6,753	18,299
GST remitted	4,416	-	4,416
Insurance	487	-	487
Legal fees and disbursements	210,284	479,714	689,998
Liquidator fees and disbursements	230,913	135,067	365,980
Locks	466	-	466
Municipal property taxes	198,747	-	198,747
PST paid on legal fees	12,268	27,969	40,237
Utilities	4,916	49	4,966
<b>Total Disbursements</b>	<b>698,559</b>	<b>673,522</b>	<b>1,372,082</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
Bank of Montreal - Legal Fees	-	7,748	7,748
Gerald and Martha Wiebe (interest accrued to Oct 5, 2018)	-	823,554	823,554
R. L. Wolfe Ltd. (interest accrued to Oct 5, 2018)	-	-	-
<b>Total Distributions</b>	<b>5,548,910</b>	<b>831,302</b>	<b>6,380,212</b>
<b>Excess of Receipts over Disbursements and Distributions as at January 21, 2022</b>	<b>\$ 3,676,951</b>	<b>\$ (1,389,980)</b>	<b>\$ 2,286,971</b>

**Appendix U – Entity Statement of Receipts and Disbursements to January 21, 2022**

**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 January 21, 2022

	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
GST refunds		-	2,873	2,873
Interest - Liquidator		11,110	11,110	22,220
Interest - Funds previously distributed to R. L. Wolfe Ltd.	1	4,936	50,785	55,722
Refunds (insurance, tax, etc.)		67,023	77,065	144,088
Rental income (land)		149,517	107,200	256,717
<b>Total Receipts</b>		<b>4,585,696</b>	<b>5,453,570</b>	<b>10,039,265</b>
% of Total Receipts		<b>45.7%</b>	<b>54.3%</b>	<b>100.0%</b>
<b>Disbursements</b>				
Advertising	2	3,006	5,386	8,392
Appraisal	2	2,177	2,588	4,765
Annual filing fees	3	65	-	65
GST paid on disbursements	3	249	636	885
GST paid on legal fees and disbursements	2	15,704	18,676	34,380
GST paid on Liquidator fees and disbursements	2	8,359	9,940	18,299
GST remitted	3	3,311	1,105	4,416
Insurance	2	222	265	487
Legal fees and disbursements	2	315,174	374,823	689,998
Liquidator fees and disbursements	2	167,171	198,809	365,980
Locks	3	-	466	466
Municipal property taxes	3	100,962	97,785	198,747
PST paid on legal fees	2	18,379	21,858	40,237
Utilities	3	-	4,966	4,966
<b>Total Disbursements</b>		<b>634,779</b>	<b>737,303</b>	<b>1,372,082</b>
<b>Distributions</b>				
Bank of Montreal - Debt Repayment	4	3,838,986	1,679,053	5,518,039
Bank of Montreal - Per Diem Interest Payment (April 5 to May 3, 2018)	5	21,344	9,528	30,871
Bank of Montreal - Legal Fees	6	3,874	3,874	7,748
Gerald and Martha Wiebe	7	-	823,554	823,554
<b>Excess of Receipts over Disbursements as at January 21, 2022</b>		<b>\$ 86,713</b>	<b>\$ 2,200,258</b>	<b>\$ 2,286,971</b>

**Notes**

- 1) Interest earned on funds previously distributed to R.L. Wolfe Ltd. (\$2,603,760 (\$236,289 from TBF; \$2,367,471 from EPG)) in accordance with the August 31, 2018 Distribution Order.
- 2) Liquidation costs have been allocated to TBF and EPG based on the respective Companies' receipts as a percentage (%) of total receipts.
- 3) Liquidation costs incurred by either TBF or EPG directly.
- 4) Allocation of Bank of Montreal debt repayment between TBF and EPG was based on a payout statement summary provided by Bank of Montreal.
- 5) 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.
- 6) Residual legal fees owing to Bank of Montreal based on July 19, 2018 correspondence.
- 7) Distribution to Gerald and Martha Wiebe as filed in the EPG Claims Process with interest accrued to October 5, 2018.