

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF NORTH AMERICAN FUR PRODUCERS INC., NAFA PROPERTIES INC.,
3306319 NOVA SCOTIA LIMITED, NORTH AMERICAN FUR AUCTIONS
INC., NAFA PROPERTIES (US) INC., NAFA PROPERTIES STOUGHTON LLC,
NORTH AMERICAN FUR AUCTIONS (US) INC., NAFPRO LLC (WISCONSIN
LLC), NAFA EUROPE CO-OPERATIEF UA, NAFA EUROPE B.V., DAIKOKU
SP.Z OO and NAFA POLSKA SP. Z OO

(the "Applicants")

**MOTION RECORD OF THE APPLICANTS
(Re: Stay Extension Motion returnable January 20th, 2023)**

Date: January 16, 2023

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**ONTARIO
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SP.Z OO and NAFA POLSKA SP. Z OO

(the “Applicants”)

I N D E X

| Tabs | Document |
|-------------|--|
| 1 | Notice of Motion dated January 16, 2023 |
| 2 | Affidavit of Doug Lawson January 16, 2023 |
| A | Order of Justice McEwen dated January 13, 2020 |
| B | Spreadsheet of the De Minimis Proceeds for each consignor for 2020 |
| C | Spreadsheet of the De Minimis Proceeds for each consignor for 2022 |
| D | List of Consignors with Uncashed Cheques, etc. |
| E | Template of the letter sent to Consignors with their cheques dated February 11, 2022 |
| 3 | Draft Stay Extension Order |

TAB 1

Court File No. CV-19-00630241-00CL

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AMERICAN FUR AUCTIONS (US) INC., NAFPRO LLC (WISCONSIN LLC), NAFA
EUROPE CO-OPERATIEF UA, NAFA EUROPE B.V., DAIKOKU SP. ZOO and NAFA
POLSKA SP. ZOO

(the “**Applicants**”)

**NOTICE OF MOTION
(Returnable January 20, 2023)**

The Applicants (“**NAFA**” or the “**Applicants**”) will make a motion for an Order seeking the relief set out herein to Justice McEwen of the Ontario Superior Court of Justice (Commercial List), on Friday, January 20, 2023, at 9:30 a.m. or as soon after that time as the motion can be heard by Zoom video conference.

PROPOSED METHOD OF HEARING: The motion is to be heard orally.

THE MOTION IS FOR:

1. An Order, substantially in the form attached at **Tab 3** hereto (the “**Order**”):
 - (a) an extension of the stay of proceedings (the “**Stay Period**”) from January 27, 2023 to and including April 28, 2023;
 - (b) directing that certain funds held by the Monitor pursuant to the Order of Justice

McEwen dated January 13, 2020 (the “**January 13, 2020 Order**”) be released to NAFA to be used by NAFA for working capital purposes;

- (c) approving the Kestutis Settlement Agreement (as defined below), and authorizing NAFA to execute and enter into that agreement, subject to approval of the Agent, in the form substantially set out as an Appendix to the Monitor’s Eleventh Report to the Court, to be filed (the “**Eleventh Report**”) with such amendments as the Applicants, with the approval of the Monitor, may deem necessary;
- (d) approval of the actions, conduct, and fees of Deloitte Restructuring Inc. in its capacity as Monitor of the Applicants (the “**Monitor**”) and its counsel, Miller Thomson LLP, as set out in its Eleventh Report; and,
- (e) to seal certain confidential appendices to the Eleventh Report and confidential exhibits to the Fee Affidavits filed separately with the Court until the conclusion of these CCAA proceedings.

THE GROUNDS FOR THE MOTION ARE:

2. Capitalized terms not defined herein shall have the meanings ascribed to them in the Amended and Restated Initial Order. Unless otherwise stated, all currency is in United States dollars.

3. The Applicants require more time to continue their restructuring efforts.

NAFA’s Continued Operations

4. NAFA has continued to operate its business with the goal of reducing expenses, maximizing collections, and considering its strategic options.

5. NAFA has closed a phased asset purchase agreement with an arm's length party, Sinobec Group Ltd. ("**Sinobec Asset Sale**"), which has been approved by this Court, which contemplated the sale of the majority of the remaining NAFA operational assets and real estate, excluding the existing mink inventory or other existing account receivable, litigation or insurance assets otherwise being actively pursued in this proceeding by NAFA.

6. A substantial amount of the net proceeds from the Sinobec Asset Sale were paid to the Agent significantly reducing NAFA's outstanding debt.

7. During the last Stay Period, NAFA's operational efforts, with the assistance of the Monitor, included the sale of fur inventory, pursuing foreign litigation, collection and settlement of long-term debts, and advancing NAFA's insurance claims.

8. During the last stay extension, NAFA repaid approximately \$6,756,236 of the debt owing to the Agent.

9. NAFA also continued to reduce its operational costs, including through the sale of the Polish real estate, Wisconsin real estate, and the exiting of a main executive from the Company.

Cash Flow Variance

10. Generally, NAFA met its cash flow forecast during the last stay extension.

11. NAFA had a positive cash flow variance from stronger than expected auction results at the Saga and KF September 2022 auction, which are traditionally smaller auctions offering lower quality mink.

Cash Flow Forecast and Future Auctions

12. The overall price of mink has stayed relatively stable.

13. However, the continued effect of the war in Ukraine, the continued strict COVID-19 lockdowns in China, and NAFA's lack of visibility and control over Saga's policies and procedures in the pelts it offers for sale are still negatively affecting mink sales, volume, and price. All of these factors are outside the control of NAFA (or the Monitor).

14. There are industry reports of increased demand at the retail level in China for fur garments, which may have a positive effect on mink price and demand during the proposed Stay Period.

15. During the proposed Stay Period, KF and Saga have scheduled auctions for February and March 2023, respectively. NAFA will have a material amount of pelts available to be up at each of those auctions. These auctions will be the material cash event during the Stay Period. However, NAFA does not control the amount of pelts an auction house will put up for sale.

16. NAFA, in consultation with the Monitor, has prepared a cash flow forecast for the current proposed Stay Period.

17. The cash flow forecast demonstrates that NAFA will have sufficient funds to maintain operations through the proposed extension of the Stay Period.

18. NAFA will also endeavor to sell its remaining real estate during the Stay Period. It currently expects to close on its two Nova Scotia based properties during the proposed Stay Period with net proceeds being paid to Farm Credit Canada as the secured creditor of those properties.

Kestutis Settlement Agreement

19. On or about November 16, 2020, NAFA obtained Judgment in Lithuania, against Kestutis Riskus, a debtor farmer, in the amount of €11,949,845 plus €28,752 in costs (“**Kestutis Judgment**”).

20. NAFA has taken extensive steps to enforce against the Kestutis Judgment, but there is still

over €11 million owing.

21. NAFA and Kestutis, along with the Monitor, have had several additional court-supervised mediation sessions in Lithuania. The negotiations from those mediations have been extensive and protracted.

22. In December 2022, NAFA and Kestutis reached a settlement, subject to finalization of some minor terms and court approval (the “**Kestutis Settlement Agreement**”).

23. The Monitor supports NAFA entering into the Kestutis Settlement Agreement.

24. It is in the best interests of NAFA to enter into the Kestutis Settlement Agreement.

Disbursement of Segregated Funds

25. NAFA, with the support of the Monitor, is seeking an Order directing that certain funds held by the Monitor in accordance with the January 13, 2020 Order (“**January 13, 2020 Order**”) in a segregated account arising from consignor private treaty sales be released to NAFA to be used by NAFA for working capital purposes.

26. By way of background, this Court issued the January 13, 2020 Order, which among other things, directed that the proceeds from any third party private treaty fur sales (i.e. consignor sales) made by NAFA would be remitted to a segregated account held by the Monitor and the net proceeds from the sale would be disbursed by the Monitor to the consignor(s).

27. Prior to these CCAA proceedings, and during the course of these CCAA proceedings, NAFA has made numerous private treaty fur sales on behalf of thousands of consignors with the proceeds of those sales being remitted to the Monitor’s segregated account. The private treaty fur sales are often done in “intersorted lots” whereby there are multiple furs from multiple different consignors sold to a purchaser in one lot. Therefore, often, the proceeds payable to a particular

consignor can be *de minimis* (e.g. \$100 or less).

28. It has been NAFA's practice (dating back to well before these CCAA proceedings) that in the event a consignor is owed \$10 or less (after deducting a processing fee of \$20), and \$50 in February 2022, NAFA does not immediately remit those proceeds as it would be prohibitively costly to administer accounting and cheques for such small amounts (the "**De Minimis Proceeds**"). Instead, it would wait to see if those consignors sold additional furs at later dates that would increase their proceeds to above the threshold, and then distribute those funds. NAFA has now sold all its consigned fur that would put any individual farmer above that threshold.

29. In December 2020, and again in February 2022, the Monitor disbursed the net proceeds it was holding in the segregated account to consignors pursuant to the January 13, 2020 Order. In accordance with the NAFA's usual practice, the Monitor did not issue cheques for the De Minimis Proceeds and those funds are still being held in its segregated account.

30. The Monitor will not disburse those funds to NAFA absent a Court Order authorizing it to do so. The Monitor is supportive of those funds being disbursed to NAFA, and those funds being used to fund NAFA's working capital, in accordance with their past practices and as a practical course of action considering the very small amounts on a farmer by farmer basis.

31. The Monitor estimates that in its segregated account there are cumulative De Minimis Proceeds of: (1) \$69,000 from the December 2020 payout payable to 6,871 consignors; and, (2) \$2,348 from the February 2022 payout payable to 116 consignors.

32. The average amount per consignor is approximately \$10.

33. In addition to the De Minimis Proceeds, there are a number of cheques that were sent to consignors in 2020 and 2022, as set out above, that have not been cashed (the "**Uncashed**

Cheques”). There are a total of 554 Uncashed Cheques with 98% of those cheques being issued and mailed to consignors in December 2020. These payments are now stale dated.

34. The vast majority of these cheques are for less than \$100. Excluding the largest unclaimed amount that is an outlier in terms of amounts owed, the average amount of outstanding cheques outstanding to consignors is approximately \$58.

35. As a result of the consignors’ failure to cash the Uncashed Cheques, those funds have been sitting in the Monitor’s segregated account, in some cases, for over two years. The Monitor estimates that the cumulative total of those cheques is \$45,000.

36. Affected consignors will not be prejudiced by the Order sought, and the Order sought is consistent with NAFA’s past practices. The administrative cost to distribute the De Minimis Proceeds and the administrative cost to re-issue and distribute Uncashed Cheques for the amounts held by the Monitor far outweighs the benefit of having these funds sit in the segregated account for presumably an indefinite period of time. Indeed, the administrative cost on a per farmer basis to distribute these funds, will be more costly than the amounts that would be distributed.

37. Moreover, any affected consignor will have an unsecured claim against NAFA in these CCAA proceedings for any amount owed to them.

38. This is a practical solution that will benefit the creditors of NAFA by allowing for those proceeds to fund the continuation of these CCAA proceedings, especially now when NAFA is considering the potential of preparing a plan of arrangement.

Other Stakeholders Interested in these CCAA Proceeding

39. NAFA’s Board of Directors also continue to provide direction to the Company and, in particular, have directed the Company and its counsel to consider the potential terms of a plan of

arrangement to be put forward to its key stakeholders as soon as possible.

Extension

40. NAFA has been acting in good faith and with due diligence in these CCAA proceedings, and continues to act in this manner in its relationships with its stakeholders.

41. The Monitor is supportive of NAFA seeking an extension of the Stay Period to and including April 28, 2023.

Sealing Order

42. The cash flow forecast and the Kestutis Settlement Agreement contain commercially sensitive business information that is required to be kept confidential and sealed.

43. In these CCAA proceedings, the Court has sealed all other cash flow forecasts for the reason set out in paragraph 42.

44. NAFA will be materially prejudiced in its negotiations with other indebted farmers if certain terms of the Kestutis Settlement Agreement are revealed.

Other Grounds

45. The other grounds set out in the Affidavit of Douglas Lawson affirmed January 16, 2023.

46. The provisions of the CCAA, including section 11 thereof, and the inherent and equitable jurisdiction of this Honourable Court.

47. Rules 2.03, 3.02, 16, and 37 of the Ontario *Rules of Civil Procedure*, R.R.O 1990, Reg. 194, as amended.

48. Section 106 of the *Courts of Justice Act*, R.S.O., c. C. 43, as amended.

49. Such further and other grounds as counsel may advise and this Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion:

50. The Affidavit of Doug Lawson affirmed January 16, 2023;

51. The Eleventh Report of the Monitor, including the Fee Affidavits, filed;

52. Such further and other evidence as counsel may advise and this Honourable Court may permit.

Date: January 16, 2023

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AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF NORTH AMERICAN FUR PRODUCERS INC.,
NAFA PROPERTIES INC., 3306319 NOVA SCOTIA LIMITED, NORTH AMERICAN FUR AUCTIONS INC., NAFA PROPERTIES (US)
INC., NAFA PROPERTIES STOUGHTON LLC, NORTH AMERICAN FUR AUCTIONS (US) INC., NAFPRO LLC (WISCONSIN LLC),
NAFA EUROPE CO-OPERATIEF UA, NAFA EUROPE B.V., DAIKOKU SP.Z OO and NAFA POLSKA SP. Z OO

(the “Applicants”)

Email of the recipients: See the Service List

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceeding commenced at Toronto

NOTICE OF MOTION OF THE APPLICANTS
(Re: Stay Extension Motion returnable January 20, 2023)

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TAB 2

Court File No. CV-19-00630241-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF NORTH AMERICAN FUR PRODUCERS INC., NAFA PROPERTIES INC.,
3306319 NOVA SCOTIA LIMITED, NORTH AMERICAN FUR AUCTIONS
INC., NAFA PROPERTIES (US) INC., NAFA PROPERTIES STOUGHTON
LLC, NORTH AMERICAN FUR AUCTIONS (US) INC., NAFPRO LLC
(WISCONSIN LLC), NAFA EUROPE CO-OPERATIEF UA, NAFA EUROPE
B.V., DAIKOKU SP.Z OO and NAFA POLSKA SP. Z OO

(the “**Applicants**”)

AFFIDAVIT OF DOUGLAS LAWSON
(Affirmed January 16, 2023)

I, **DOUGLAS LAWSON**, of the City of Toronto, in the Province of Ontario,
AFFIRMAND SAY:

1. I am the President and Chief Executive Officer of North American Fur Auctions Inc. and, as such, have knowledge as to the matters which I hereinafter depose. To the extent I am recounting information provided to me by others, I have stated the source of that information and do verily believe it to be true.
2. I use the term “**NAFA**” or the “**Company**” to refer to the Applicants throughout this affidavit. Further, all currency stated herein is stated in U.S. dollars unless otherwise noted.
3. On October 31, 2019, NAFA commenced proceedings under the *Companies' Creditors Arrangement Act* (the “**CCAA**”) pursuant to the Order of Justice McEwen (as amended and restated, the “**Initial Order**”). Background information about NAFA’s

business is set out in the affidavit I affirmed in support of the initial CCAA application (“**Initial Affidavit**”). Capitalized terms used herein and not defined are as defined in my Initial Affidavit.

4. I affirm this affidavit in support of a motion by NAFA for an Order seeking, *inter alia*:

(a) an extension of the stay of proceedings (the “**Stay Period**”) from January 27, 2023 to and including April 28, 2023;

(b) directing that certain funds held by the Monitor pursuant to the Order of Justice McEwen dated January 13, 2020 (the “**January 13, 2020 Order**”) be released to NAFA to be used by NAFA for working capital purposes;

(c) approving the Kestutis Settlement Agreement (as defined below), and authorizing NAFA to execute and enter into that agreement, subject to approval of the Agent, in the form substantially set out as an Appendix to the Monitor’s Eleventh Report to the Court, to be filed (the “**Eleventh Report**”) with such amendments as the Applicants, with the approval of the Monitor, may deem necessary;

(d) approval of the activities, conduct, and fees of Deloitte Restructuring Inc. in its capacity as Monitor of the Applicants (the “**Monitor**”) and its counsel, Miller Thomson LLP, as set out in its Eleventh Report; and,

(e) to seal certain confidential appendices to the Eleventh Report filed separately with the Court until the conclusion of these CCAA proceedings.

Background

5. On October 31, 2019, NAFA commenced proceedings under the CCAA pursuant to the Initial Order, which was amended and restated on November 8, 2019. These CCAA proceedings have been extended several times. The last Order extending the Stay Period was granted on July 26, 2022 (the “**July 26, 2022 Stay Order**”), which initially extended the Stay Period to November 30, 2022 and then, upon the filing of a Monitor’s Certificate with the consent of the Monitor, the Agent and FCC, the Stay Period was further extended to January 27, 2023.

6. To date, no creditor has objected to any stay extension and there have been no contested hearings or notices of objection filed in respect of the relief obtained by the Applicants.

7. The Applicants are acting in good faith and with due diligence. I believe that the continued orderly liquidation of certain of NAFA’s assets by NAFA with the Monitor’s oversight, including but not limited to its remaining consignment fur inventory, will likely allow for the repayment of the indebtedness owing to the Agent and, thereafter, there may be money available for other secured creditors and unsecured creditors. However, this is highly dependent on factors outside of NAFA’s control.

8. The Applicants intend to work with the Monitor, the Agent and other key stakeholders during the proposed Stay Period with a view to potentially filing a plan of arrangement in these CCAA proceedings prior to seeking a further extension of the Stay Period.

Operations since the July 26, 2022 Stay Order

9. In accordance with my affidavit affirmed July 21, 2022 (my “**Last Affidavit**”),

NAFA has continued to reduce expenses, maximize collections, and consider its strategic options. In particular, NAFA, with the assistance of the Monitor, has attended to the following (as further described hereafter):

- (a) significantly paid down the outstanding debt owed to the Syndicate in the amount of \$6,756,236;
- (b) continued to prosecute litigation against various significant borrowers that have not fully repaid NAFA for loans NAFA advanced to them in 2019 or earlier;
- (c) pursued the settlement and collection of certain long-term debts;
- (d) attended to the collection of proceeds from auction houses that are selling furs that have been pledged to NAFA as security for loans it made;
- (e) advanced its insurance claims with NAFA's insurer and its underwriter; and
- (f) proceeded to implement and close the transactions under the amended and restated asset purchase agreement NAFA entered into with the Sinobec Group Inc. ("**Sinobec**") and approved by this Court, which authorized the sale of NAFA's intellectual property, software, computers and other soft assets necessary to operate the NAFA fur auction business (the "**Intellectual Property**"), NAFA's Polish real estate, and NAFA's Wisconsin real estate (collectively, the "**Sinobec Asset Sale**").

Cash Flow Variance and Cash Flow Going Forward

10. Throughout the last Stay Period, NAFA managed its cash flow and maintained sufficient liquidity notwithstanding that there were only two smaller auctions held in September 2022 and no December auctions were held.

11. The Monitor, the Agent and FCC were sufficiently satisfied with the cash flow

projections prepared by NAFA, with the assistance of the Monitor, in November 2022 to exercise the mechanism in the July 26, 2022 Stay Order to consent to the extension of the Stay Period to January 27, 2023. Accordingly, the Monitor filed a certificate with the Court extending the Stay Period to January 27, 2023 without necessitating a return to Court in November 2022, which would otherwise have been necessary.

12. Since actual receipts and disbursements were last reported by the Monitor to the Court in the Monitors Tenth Report, the Company repaid approximately \$6,756,236 of the indebtedness owing to the Agent. This amount was slightly higher than projected by approximately \$140,000. The reason for the higher repayment to the Agent is primarily the result of the stronger than forecasted auction results noted in more detail below.

13. The Applicants, with the Monitor's assistance, have developed a cash flow forecast (the "**Cash Flow Forecast**") to May 5, 2023, being the week after the proposed Stay Period. An initial draft of the Cash Flow Forecast was provided to the Agent on January 12, 2023 and a further draft of the Cash Flow Forecast was provided to the Agent on January 13, 2023 for its review and comment. FCC was provided a copy of the draft of the Cash Flow Forecast on January 13, 2023 as well.

14. I reviewed the Cash Flow Forecast before affirming this affidavit and it demonstrates that the Applicants are forecast to have sufficient funds to maintain operations through the proposed Stay Period provided the receipts forecast therein are received. The Cash Flow Forecast is to be appended to the Eleventh Report as a Confidential Appendix.

The Sale of NAFA's Major Operating Assets

15. As reported in my Last Affidavit, my Affidavit affirmed January 25, 2022, and my

Affidavit affirmed April 19, 2022, filed in support of the motion seeking an Approval and Vesting Order for the Sinobec Asset Sale, NAFA completed a sale process to sell its remaining major operating assets.

16. In or around April 18, 2022, NAFA entered into an amended and restated asset purchase agreement with Sinobec to sell the Intellectual Property, its Polish real estate, and its Wisconsin real estate in three phases. The Polish real estate was NAFA's former European headquarters and the Wisconsin real estate was NAFA's former U.S. headquarters.

17. The Intellectual Property phase closed on April 29, 2022, with the majority of the net proceeds being paid to the Agent (save and except for a \$200,000 reserve as described below) following closing.

18. The Polish property phase closed on July 27, 2022 with the net proceeds being paid to the Agent following closing after payment of outstanding Poland taxes, including interest and fees, fees specific to the transaction, and payment of approximately \$800,000 owing to the restructuring professionals and secured by the Administration Charge.

19. The Wisconsin property phase closed on September 30, 2022 with the majority of the net proceeds being paid to the Agent following closing after payment of broker commissions, certain taxes and liens and professional fees relating to the transaction.

20. As a result of the Sinobec Asset Sale, NAFA repaid over \$7,000,000 to the Agent from the sale of the Intellectual Property, the Poland property and the Wisconsin property.

21. As set out above, a reserve in the amount of \$200,000 from the net proceeds of the Intellectual Property phase of the transaction was held by NAFA, with the consent of the Agent, to provide NAFA with a cash reserve. In September 2022, some of these funds were used on a

temporary basis to pay an interest payment to the Agent, but were subsequently replenished. Additionally, just prior to swearing this affidavit, \$70,586 from this reserve account was paid to the Agent to satisfy its December interest payments and other fees charged by the Agent. Those funds have not yet been replenished, but it is forecast that they will on the next cash event.

Auction Receipts and Future Auctions

22. During the last stay extension period, Saga and KF held auctions in September 2022. As reported in my Last Affidavit, there were reports that Saga was to hold another auction in December 2022, but that auction did not happen due to market conditions, especially as they related to current COVID 19-driven conditions in China. As such, NAFA, based on the cyclical nature of the mink auction cycle, was essentially relying solely on the smaller Saga and KF September 2022 auction to sell its mink during the last Stay Period.

23. Historically, and as was the case in September 2022, these fall auctions have been smaller than the June and March auctions (due to the cyclical nature of the mink industry) and have focused on lower quality goods such as non-regular mink (e.g., damaged goods), plus some extra small sizes/odd colours.

24. Although specific sales data for all aspects of the 2022 Saga September auction was not released, Saga reported that it was an overall strong auction with strengthening demand from the June 2022 auction.

25. Consistent with these reports, NAFA achieved better than forecast auction results.

26. NAFA received approximately \$863,000 in auction proceeds from the 2022 Saga September auction. NAFA's cash flow forecast filed with the Court for the last stay extension anticipated proceeds of \$450,000 from this auction thereby creating a positive variance of

\$413,000 from its forecast.

27. NAFA also received approximately €110,000 in net auction proceeds from the KF September auction.

28. Overall, during the period since the last Stay Period, NAFA received approximately \$1,108,457 in auction and private treaty sale proceeds.

29. Despite the better than expected auction results, it is difficult for me to report with accuracy whether the price of mink on a goods-by-goods comparison at the September 2022 auction remained the same, decreased, or increased compared to previous auctions. However, based on some industry data, and NAFA's own results, I believe that the September mink prices were in line or slightly better than the prices obtained at the June 2022 auctions.

30. It is also worth highlighting, and as reported in my Last Affidavit, that mink prices are higher than their lows established at the beginning of the COVID-19 pandemic in 2020, and likewise, the volume of sales are also higher than the beginning of the COVID-19 pandemic in 2020. Still, the annual volume of mink sold at any international auction remains below what would have been considered "normal" in pre-pandemic times.

31. Macro political and economic factors including the war in Ukraine and the COVID-19 lockdowns in China continue to influence and affect pelt prices and volume of all fur sales.

32. The war in Ukraine has had an impact as Russians are a major buyer of pelts. The war has resulted in sanctions against Russia, including its banking systems, which has materially affected its economy. Furthermore, as reported by Saga, it has created disruptions in supply and production chains, including shipping across all parts of the world.

33. The Chinese are by far the largest purchasers of mink in the world. Although much of

the world is loosening COVID-19 travel and other restrictions, China continues to experience COVID-19 outbreaks that have resulted in well-publicized city-wide lockdowns. This greatly reduced travel to the auctions and depressed buying power, interest, and logistics.

34. However, since December 2022, it is being reported that lockdowns are starting to be loosened in China. I am hopeful that it will have a positive impact on future auctions. There are already current anecdotal reports coming out of China that appear to give reason for some optimism in this regard.

35. Recently, based on an industry report from Chinese based mink retailer, Efur, it is being reported that entering into the winter season fur garment sales at the retail level in China have increased significantly and beyond retailer expectations. It is hoped that this increased demand will positively affect the price and sales volume of mink at auction in the coming year.

Future Auctions and Sales During the Extension Period

36. During the proposed Stay Period, there will be auctions held at each of KF and Saga in February and March 2023, respectively. According to its website, KF also intends to hold another auction near the end of April. Any proceeds from the April auction would be disbursed shortly after the end of the proposed Stay Period. There may also be private treaty sales conducted by Saga and KF during the Stay Period, which may generate proceeds for NAFA beyond what is contemplated in its cash flow forecast.

37. Historically, March auctions tend to be bigger auctions in terms of both the amount of pelts on offer and the sales volume in comparison to the fall auctions. As such, NAFA is hopeful that a large number of its pelts will be on offer for sale at the March auction. Although, as previously reported, NAFA does not have any control on the number of pelts an auction house

puts up for sale.

38. The forecast auction proceeds are set out in the confidential Cash Flow Forecast. This will be NAFA's most significant cash event during the proposed Stay Period.

39. Despite the reasons for optimism set out above, the Cash Flow Forecast only forecasts the sale of approximately 15% of the mink already delivered to Saga.

40. If the total number of mink already on hand at Saga were to be sold for historically average prices (i.e., \$20/pelt), there would be sufficient proceeds to pay out the remaining debt to the Agent in full. However, we have not seen clearance rates at that level since before the COVID-19 pandemic and NAFA has little reason to believe that such significant sales will occur in February and March 2023.

41. The Cash Flow Forecast contains confidential business information and assumptions about the Applicants which, if disclosed, could hamper or interfere with the restructuring of the Applicants or the maximization of value. Accordingly, the Cash Flow Forecast is being filed as a Confidential Appendix to the Monitor's Eleventh Report and a sealing Order is being sought as has been granted by the Court for previous cash flow forecasts.

Farms in Litigation - Status Update

42. My April 2021 Affidavit provided a more complete description of the litigation NAFA has commenced against several debtor farmers. I will provide a brief overview and update of the twomost active of those claims, being the farms known as Kestutis and Grobina, located in Lithuania and Latvia, respectively.

43. Kestutis was financed by NAFA to provide in excess of 360,000 pelts to NAFA in 2019. Grobina was financed by NAFA to provide in excess of 160,000 pelts to NAFA in

2019. Neither delivered any pelts to NAFA in 2019.

Grobina

44. Grobina is subject to its own insolvency administration proceedings in Latvia. That insolvency process began immediately prior to NAFA's own in October 2019. An administrator currently oversees Grobina's assets.

45. As reported in my Last Affidavit, NAFA has had to engage in material litigation proceedings in Latvia to attempt to recover amounts due to NAFA. The matter is still not resolved at this time.

46. As reported in my Last Affidavit, NAFA was successful in getting the Latvian insolvency administrator to deliver the Grobina pelts to KF to allow them to be auctioned. This resulted in proceeds of \$465,000 in 2021.

47. Since the last stay extension, and as reported above, NAFA has received a further €110,000 in Grobina pelt proceeds from the KF auctions in 2022. NAFA still has a material amount of Grobina pelts to be sold at KF.

48. In addition, NAFA is holding approximately 50,000 Grobina pelts in storage in Latvia, which NAFA had seized from the entity known as "CR7". As described in my previous affidavits in this matter, immediately before the insolvency of Grobina in 2019, Grobina allegedly "sold" a material number of the Grobina pelts to CR7, which were subject to NAFA's security without NAFA's permission. This has led to litigation with CR7. One of the interim outcomes of that litigation was that NAFA was able to seize the aforementioned pelts in 2021.

49. On September 26, 2022, the Latvian Courts found in favour of NAFA in its litigation

against CR7. The Court declared that the contract of purchase and sale of 75,000 mink concluded between Grobina and CR7 on September 29, 2019 was invalid from the moment of its conclusion; it ordered CR7 to return 75,000 mink pelts to Grobiņa; and, it ordered costs in the amount of €20,684.80 from CR7 and Grobina to be paid to NAFA.

50. CR7 appealed the decision in October 2022 and the Latvian Court of Appeal has scheduled the hearing of the appeal on February 13, 2023.

51. In the event CR7's appeal is unsuccessful, NAFA will be able to sell the seized mink to offset, in part, the harm NAFA asserts was done to it by CR7. Until that time, the pelts remain in storage and are not able to be graded and sold.

52. It is unlikely, even if the appeal is successful, that these mink will make it to the market for sale this year unless there is a materially higher than expected sale of fur inventory in February/March.

53. At an average price of \$15, the 50,000 Grobina seized pelts would produce approximately \$750,000 of gross proceeds. If sold, a portion of the proceeds will likely need to be paid to Grobina's administrator on account of its costs. I do not anticipate such payment to the administrator to be significant in comparison to the overall proceeds.

Kestutis

54. NAFA commenced litigation in Lithuania against Kestutis as detailed in my previous affidavits in these CCAA proceedings.

55. On or about November 16, 2020, the Klaipėda District Court for the Republic of Lithuania issued judgment in favour of NAFA against Kestutis in the amount of €11,949,845 plus €28,752 in costs ("**Kestutis Judgment**").

56. NAFA's enforcement efforts against Kestutis were outlined in my Last Affidavit. In summary, these efforts have resulted in the collection of some funds against the Kestutis Judgment, but there is still over €11 million owing.

57. On November 16, 2021, NAFA commenced a court-supervised mediation of the Kestutis dispute in Lithuania.

58. Since then, NAFA and Kestutis have had several additional court-supervised mediation sessions. At the last mediation in December 2022, the parties reached a settlement. The final version of the settlement agreement (the "**Kestutis Settlement Agreement**") has been sent to Kestutis, but has not yet been executed by the parties.

59. A term of the Kestutis Settlement Agreement requires that NAFA obtain court approval of the agreement, and as such, NAFA seeks an Order approving the Kestutis Settlement Agreement, and authorizing NAFA to execute and enter into the Kestutis Settlement Agreement, subject to approval of the Agent. I understand the Monitor will be filing a redacted version of the Kestutis Settlement Agreement, as a Non-Confidential Appendix, and an unredacted Kestutis Settlement Agreement as a Confidential Appendix to the Monitor's Eleventh Report.

60. NAFA's Canadian counsel and the Monitor and its counsel attended each of the mediation sessions remotely.

61. NAFA believes that it is in its best interests to enter into the Kestutis Settlement Agreement.

62. I understand from the Monitor that it supports NAFA entering into the Kestutis Settlement Agreement.

63. The Agent has been provided a copy of the Kestutis Settlement Agreement and is

reviewing same.

64. NAFA is seeking a sealing order with respect to the unredacted Kestutis Settlement Agreement as it discloses financial terms that would be prejudicial to NAFA and its attempts to settle other debts.

65. I verily believe that publicly reporting on the exact terms of the settlement will prejudice NAFA in negotiations with other indebted farmers. Specifically, NAFA will be prejudiced should other indebted farmers discover the terms that NAFA was willing to settle with Kestutis and use that information against NAFA in their own negotiations. Indeed, to protect against other indebted farmers discovering the terms of settlement, a confidentiality provision has been agreed upon and inserted in the Kestutis Settlement Agreement.

66. The terms of the Kestutis Settlement Agreement are more akin to a forbearance agreement. The Kestutis Settlement Agreement requires the payment of certain guaranteed amounts from Kestutis over a period of time. If he fails to make those payments, the entire debt remains due.

67. There is no agreement to discount of the debt in the Kestutis Settlement Agreement. However, there are provisions that allow for the early payment of the remaining debt at a discounted amount. The discount declines each year in order to incentivize early payment.

68. The agreement assumes that Kestutis will return to operating a large mink farm by 2024 with volumes which will support material payments to NAFA until the debt is repaid in full.

69. The agreement also provides for additional payments to NAFA in any year in which the average price for mink sold at the Saga auction surpass an agreed to threshold.

70. The agreement reserves NAFA's right to pursue any proceeds owing by Efur to Kestutis.

Efur took possession of 70,000 skins from Kestutis in 2020. Kestutis asserts the pelts have not been sold and that, other than a small deposit, no proceeds have been received.

71. It is my expectation that the Kestutis settlement funds to be received over the term of the Kestutis Settlement Agreement, along with the anticipated continued repayment of other long term debts and the anticipated insurance settlement, will provide the assets necessary to allow NAFA to prepare a plan that would provide potential recovery to the creditors of NAFA.

Insurance Claims

72. My August 2020 affidavit sets out a more detailed background regarding the insurance claims.

73. NAFA's employees, with oversight from the Monitor, prepared and filed 26 insurance claims pursuant to the policy.

74. NAFA, in consultation with the Monitor and the Agent, has agreed with NAFA's credit policy insurer, Red Rock Insurance (and its underwriter Lloyd's of London), to enter into a pre-litigation mediation to attempt to resolve these claims.

75. The negotiations with Red Rock Insurance have been progressing, albeit slower than expected. One of the main reasons for the slower than expected progress is due to personnel changes at Red Rock Insurance, and its agents, as well as continued document disclosure demands by Red Rock Insurance. As of the date of swearing this affidavit, I understand that the parties remain committed to engaging in a mediation during the proposed Stay Period. NAFA remains of the view that there will ultimately be material recovery from these insurance claims.

Long Term Debts

76. NAFA continues to have some material debts owing to it from various farms in different

jurisdictions. One of the largest of these is the Gasiorek farm in Poland.

77. As previously reported in my Last Affidavit, the Gasiorek farm owed NAFA in excess of \$10,500,000 after the 2019 mink breeding year under their agreements with NAFA and delivered its mink to Saga at NAFA's direction in accordance with its loan agreement. In September 2021, an agreement was reached with Gasiorek in which it agreed to provide NAFA with 200,000 fresh pelts in January 2022. These pelts were directed and delivered to Saga for sale in NAFA's name and under its own account.

78. NAFA has since entered into another settlement agreement with the Gasiorek farm. Pursuant to the agreement, in November 2022, Gasiorek agreed to provide NAFA with an additional 50,000 fresh pelts for auction at Saga (as at the date of this affirming of this affidavit 25,000 pelts have been delivered to the auction house with the other 25,000 pelts to be delivered shortly) towards the payment of its debt.

79. Saga has sold approximately 25% of the total Gasiorek pelts provided to NAFA from those delivered in 2021. As such, there is still a significant number of pelts that are available to be sold at auction. NAFA expects that a material number of these Gasiorek pelts will be on offer for sale at Saga's March auction, and throughout 2023. The pelts sold and delivered to date once sold will reduce the indebtedness owing by Gasiorek to NAFA, but a material amount currently remains outstanding.

80. NAFA holds security in Poland from Gasiorek, including over certain real property, which has been reviewed by local counsel and is capable of being enforced. NAFA has agreed to forbear from enforcing that security for so long as Gasiorek remains in compliance with the terms of the debt settlement agreement.

81. Beyond Gasiorek, NAFA is owed amounts from other farmers in various jurisdictions. NAFA, along with the Monitor, has taken steps to renew demands against these farmers and has the support of the Agent to take further steps to enforce against some of these farms. In this regard, the Monitor issued new demand letters to these farmers in July 2022.

Disbursement of Segregated Funds

82. NAFA, with the support of the Monitor, is seeking an Order directing that certain funds held by the Monitor in accordance with the January 13, 2020 Order in a segregated account arising from consignor private treaty sales be released to NAFA to be used by NAFA for working capital purposes.

83. By way of background, this Court issued the January 13, 2020 Order, which, among other things, directed that the proceeds from any third party private treaty fur sales (i.e. consignor sales) made by NAFA would be remitted to a segregated account held by the Monitor and the net proceeds from the sale would be disbursed by the Monitor to the consignor(s). Attached and marked as **Exhibit “A”** is a copy of the January 13, 2020 Order.

84. Prior to these CCAA proceedings, and during the course of these CCAA proceedings, NAFA has made numerous private treaty fur sales on behalf of thousands of consignors with the proceeds of those sales being remitted to the Monitor’s segregated account. The private treaty fur sales are often done in “intersorted lots” whereby there are multiple furs from multiple different consignors sold to a purchaser in one lot. Therefore, often, the proceeds payable to a particular consignor can be *de minimis* (e.g. \$100 or less).

85. It has been NAFA’s practice (dating back to well before these CCAA proceedings) that in the event a consignor is owed \$10 or less (after deducting a processing fee of \$20), and \$50 in February 2022, NAFA does not immediately remit those proceeds as it would be prohibitively

costly to administer accounting and cheques for such small amounts. Instead, it would wait to see if those consignors sold additional furs at later dates that would increase their proceeds to above the threshold, and then distribute those funds.

86. Moreover, as a result of the implementation of the January 13, 2020 Order, NAFA charges an administrative fee for the disbursement of funds to a consignor. Therefore, in practice, if a consignor is owed \$30 or less (and \$60 in February 2022), they would not receive their proceeds and those proceeds would be disbursed to NAFA and/or held by NAFA (the latter amount being the “**De Minimis Proceeds**”) until such time as the consignor was owed in excess of the relevant payment threshold.

87. In or around December 2020, and again in February 2022, the Monitor disbursed the net proceeds it was holding in the segregated account to consignors whose pelts were intersorted with others (as opposed to numerous single consignor sales who were paid immediately following the cash receipt into the Monitor’s account). I understand from the Monitor that this was a costly and time consuming accounting task, involving issuing, signing, and mailing thousands of cheques to consignors throughout North America (and in some limited instances issuing wires to European consignors).

88. I verily believe that NAFA does not have any additional consignor furs available for sale that would increase any one consignor’s proceeds above the threshold for payout in the future. As such, it is NAFA’s position, that the De Minimis Proceeds are *de facto* its funds.

89. I understand from the Monitor that, in accordance with the NAFA’s usual practice, the Monitor did not issue cheques for the De Minimis Proceeds and those funds are still being held in its segregated account. I further understand from the Monitor that, out of an abundance of caution, it will not disburse those funds to NAFA absent a Court Order authorizing it to do so. I

further understand from the Monitor that they are supportive of those funds being disbursed to NAFA, and those being used to fund NAFA's working capital, in accordance with their past practices and as a practical course of action considering the very small amounts on a farmer by farmer basis.

90. The Monitor estimates that in its segregated account there are cumulative De Minimis Proceeds of: (1) \$69,000 from the December 2020 payout payable to 6,871 consignors; and, (2) \$2,348.52 from the February 2022 payout payable to 116 consignors. However, along with NAFA, it is currently finalizing this amount. I also understand that average amount per consignor is approximately \$10. Attached hereto and marked as **Exhibit "B"** and **Exhibit "C"** is a spreadsheet of the De Minimis Proceeds for the December 2020 payout, and the February 2022 payout, of each consignor with the name of the consignor removed for privacy reasons.

91. In addition to the De Minimis Proceeds, there are a number of cheques that were sent to consignors in 2020 and 2022, as set out above, that have not been cashed (the "**Uncashed Cheques**"). There are a total of 554 Uncashed Cheques with 98% of those cheques being issued and mailed to consignors in December 2020. These payments are now stale dated.

92. In some instances, consignors even returned the cheques to the Monitor as they were unable to negotiate the cheques at their local bank. I understand that the vast majority of these cheques are for less than \$100 with the top five largest cheques being in the amount of \$12,991, \$2,069, \$1,122, \$835, and \$599. For illustrative purposes, excluding the largest unclaimed amount that is an outlier in terms of amounts owed, the average amount of outstanding cheques outstanding to consignors is approximately \$58. Attached as **Exhibit "D"** is a copy of the list of the Uncashed Cheques, setting out the amount of each cheque and the date of issuance.

93. As a result of the consignors failure to cash the Uncashed Cheques, those funds have

been sitting in the Monitor's segregated account, in some cases for over two years. The Monitor estimates that the cumulative total of those cheques are \$45,000. I am advised by the Monitor that numerous consignors have indicated that their financial institution will not cash cheques drawn on Canadian institutions meaning that, absent all amounts being reissued on American banks, they will be outstanding indefinitely and will never be cashed.

94. NAFA also advised consignors that the payments would be stale dated six months after issuance and that they needed to be negotiated within that time. In all cases, the six month deadline has long since expired. Attached hereto and marked as **Exhibit "E"** is a copy of the template letter sent to consignors with their cheques dated February 11, 2022.

95. I verily believe that given the passage of time since the Uncashed Cheques were issued and mailed and the relatively small amounts of those cheques, the parties entitled to the Uncashed Cheques will never seek new cheques to be issued and therefore the amounts owing will never be realized by the consignors.

96. As such, NAFA, with the support of the Monitor, seeks an Order that the amount owing under the stale-dated Uncashed Cheques be released to NAFA to be used by NAFA for working capital purposes.

97. Notwithstanding the release of any proceeds to NAFA, I have confirmed with counsel for NAFA that any consignor that may be affected by the Order being sought will still have an unsecured claim against NAFA in the CCAA.

98. I further understand that there is currently approximately \$25,000 in the segregated account that is currently being processed for distribution to consignors. In the event there are any funds that fall in the De Minimis Proceeds category or if a cheque is mailed to a consignor that is

not cashed within the six month time period prior to it becoming stale-dated, NAFA also seeks an Order that those funds be released by the Monitor to NAFA to be used by NAFA for working capital purposes.

99. I verily believe that any affected consignors will not be materially prejudiced by the Order sought, and that the Order sought it is consistent with NAFA's past practices. I further believe that the administrative cost to distribute the De Minimis Proceeds and the re-issue and distribute Uncashed Cheques for the amounts held by the Monitor far outweighs the benefit of having these funds sit in the segregated account for presumably an indefinite period of time. Indeed, the administrative cost on a per farmer basis to distribute these funds, will be more costly than the amounts that would be distributed.

100. I verily believe that this is a practical solution that will benefit the creditors of NAFA by allowing for those proceeds to fund the continuation of these CCAA proceedings, especially now when this process is potentially approaching the plan and distribution phase.

Current Location and Operations

101. NAFA continues to operate out of its former Carlingview office in North America and is charged modest rent. Its lease expired at the end of 2021 and NAFA has continued to extend its lease on the same terms on a month to month basis.

102. The closing of the Sinobec Asset Sale has also materially reduced NAFA's real property operating costs.

Remaining Real Estate

103. NAFA owns two properties (comprising one farm) in Nova Scotia known as NAFA Farms. This farm has been under care of maintenance of a farmer who historically has supplied

mink to NAFA. The properties are pledged to FCC, who maintains a first mortgage on the properties. In consultation with the Monitor, FCC and the Agent, NAFA has taken steps to sell these properties and it is expected that the sale will close during the proposed Stay Period. The net proceeds will be paid to FCC, after a portion is paid to NAFA to compensate it for the professional fees expended in managing this property since the commencement of these CCAA proceedings and the sale of it.

104. In addition, NAFA holds security over a farm in Poland owned by a farmer known as Piatak. Piatak has a long outstanding debt to NAFA which pre-dates these CCAA proceedings. NAFA holds a mortgage over that farm.

105. NAFA, in cooperation with Piatak, has found a buyer for his farm and a form of agreement has been provided to NAFA for review and for the review of the Monitor. It is NAFA's expectation that the farm will be sold to that buyer, but it will take more than a year to close due to legal hurdles in Poland.

106. Further, NAFA holds a farm in Latvia known as the Tartaks farm which was delivered to NAFA as a result of a settlement of a long term debt which pre-dates these CCAA proceedings. That farm is, unfortunately, located very close to the Belarussian border and the war in Ukraine. NAFA is going to continue to explore the possible sale of this farm to the interested party.

Repayment of Agent and Other Creditors

107. The Applicants continue to believe there are sufficient remaining assets and opportunities for NAFA that if realized in a timely manner may result in funds being available to provide some recovery to creditors after repayment of the Agent.

108. NAFA still has in excess of 267,649 pelts at the auction houses awaiting sale (excluding the 50,000 Grobina pelts mentioned above that are tied up in litigation and the new Gasiorek pelts currently in the process of being delivered). Were those pelts to all sell for an average of \$20, which is a reasonable minimum average value in my view, the proceeds from those pelts (if sold all at once at this average price) would be sufficient to repay the Agent's remaining debt in full today. However, the pelts are not expected to be sold all at once, rather they will be sold in the February and March auctions as stated above and it is expected that a significant number of these pelts will be sold during the 2023 auction season (which are reported to include a June and September auction for Saga, and April, June and September for KF).

109. In addition to this, I continue to expect material recovery from the litigation, the insurance claims and certain other long term debts, as described above. However, as I have consistently reported in the past, the timing of the receipts from those assets has proven to be uncertain and NAFA continues to incur professional fees and other costs as it seeks to realize upon them.

Funds and Expenses during the Extension Period

110. As set out above, NAFA has eliminated its monthly expenditures related to holding the Wisconsin real estate and the Polish real estate.

111. One of NAFA's remaining key executives also finished his employment with NAFA at the end of December.

112. As such, NAFA has very little in the way of continued operating expenses going forward. To put it colloquially, it is running a lean shop at the moment.

113. NAFA's costs will primarily be attributable to professional fees, modest salaries for its

three remaining employees, interest payments to the Agent, and incidental expenses that arise from time to time (e.g., storage costs, IT maintenance, and minor office overhead).

114. NAFA will continue to pursue its foreign litigation, the insurance claims, and other long-term debts owing to the Company during the proposed stay extension period. These tasks, all of which may generate material amounts, require attention from NAFA's remaining employees who have important background knowledge and relationships with various parties that are material to realize on each of these buckets of revenue.

115. NAFA's Board of Directors also continue to provide direction to the Company and, in particular, have directed the Company and its counsel to consider the potential terms of a plan of arrangement to be put forward to its key stakeholders as soon as possible.

Monitor's Fees

116. I understand that the Monitor is seeking approval of its fees as set out in its Eleventh Report, and those fees relate to accounts that have been previously sent to the Company, and have been paid in due course.

Extension

117. The current Stay Period under the July 26, 2022 Stay Order will expire on January 27, 2023.

118. NAFA requests an extension of the Stay Period to and including April 28, 2023 to continue its restructuring efforts.

119. I am satisfied that NAFA will have sufficient funds to operate during the extension of the Stay Period provided the cash flow is followed.

120. The Monitor has advised me that it is supportive of NAFA seeking an extension of the

Stay Period to and including April 28, 2023.

121. Since the July 26, 2022 Stay Order, NAFA has continued to act in good faith and with due diligence in these CCAA proceedings, and continues to act in this manner in its relationships with its creditors, employees, lenders, trappers and farmers.

122. I affirm this affidavit in support of NAFA’s motion for an Order, *inter alia*, to:

- (a) extend the Stay Period to and including April 28, 2023;
- (b) approve the Eleventh Report and the actions, conduct, and fees of the Monitor set out therein;
- (c) Direct that certain funds held by the Monitor in a segregated account be released to NAFA to be used by NAFA for working capital purposes;
- (d) Approve the Kestutis Settlement Agreement, and authorize and approve NAFA executing same; and,
- (e) to seal certain Confidential Appendices of the Monitor’s Eleventh Report.

AFFIRMED REMOTELY BEFORE ME BY)
 Douglas Lawson at the City of Toronto, in)
 Province of Ontario, and I being of the City of)
 Ottawa, in the Province of Ontario, on this 16th)
 day of January 2023, in accordance with O.Reg.)
 431/20 Administering Oath or Declaration)
 Remotely.)

Stephen Gaudreau

A Commissioner for Taking Affidavits
Stephen Gaudreau

Douglas Lawson
 Douglas Lawson (Jan 16, 2023 18:44 EST)

Douglas Lawson

This is Exhibit "A" referred to in the Affidavit of Douglas Lawson
sworn remotely on this 16th day of January 2023.

A handwritten signature in black ink that reads "Stephen Gaudreau". The signature is written in a cursive style with a large initial 'S'.

Commissioner for Taking Affidavits (or as may be)

Stephen Gaudreau

Court File No. CV-19-00630241-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

| | | |
|--------------------|---|------------------------------|
| THE HONOURABLE |) | MONDAY, THE 13 TH |
| |) | |
| MR. JUSTICE McEWEN |) | DAY OF JANUARY, 2020 |



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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF NORTH AMERICAN FUR PRODUCERS INC.,
NAFA PROPERTIES INC., 3306319 NOVA SCOTIA LIMITED, NORTH
AMERICAN FUR AUCTIONS INC., NAFA PROPERTIES (US) INC.,
NAFA PROPERTIES STOUGHTON LLC, NORTH AMERICAN FUR
AUCTIONS (US) INC., NAFPRO LLC (WISCONSIN LLC), NAFA
EUROPE CO-OPERATIEF UA, NAFA EUROPE B.V., DAIKOKU SP.Z
OO and NAFA POLSKA SP. Z OO

(the “**Applicants**”)

ORDER

THIS MOTION, made by the Applicants for an Order for the relief set out in the Notice of Motion of the Applicants dated December 20, 2019 was heard this day at 330 University Ave., Toronto, Ontario.

ON READING the Affidavit of Doug Lawson, sworn December 20, 2019 and the Exhibits thereto (the “**Lawson Affidavit**”) and on hearing the submissions of counsel for the Applicants, counsel to the Monitor, counsel to the Canadian Imperial Bank of Commerce, as agent (in such capacity, the “**Agent**”) for the lenders party (the “**Lenders**”) to the Fourth and Restated Credit Agreement dated as of September 27, 2019 (as may be amended or amended and restated, the “**Credit Agreement**”) from time to time, and all other counsel listed on the counsel slip, no one

appearing for any other person on the Service List, although properly served as appears on the Affidavit of Service of Ariyana Botejue, sworn January 7, 2020, filed:

SERVICE AND DEFINITIONS

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and Motion Record herein is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

2. **THIS COURT ORDERS** that terms not otherwise defined in this Order shall have the meaning set out in the Amended and Restated Initial Order of the Honourable Justice McEwen, dated November 8, 2019 (the “**Initial Order**”).

AUTHORIZATIONS AND DIRECTIONS

3. **THIS COURT ORDERS** that any third party goods which are in the possession of or which come into the possession or control of the Applicants after the date of this Order that are subject to NAFA standard storage agreements or consignor agreements with the Applicants (as attached at Exhibit “B” to the Affidavit of Doug Lawson, sworn November 27, 2019) (the “**Third Party Goods**”) are not and will not be considered Property of the Applicants (as that term is defined in the Initial Order).

4. **THIS COURT ORDERS** that the Applicants shall, in addition to the rights set out in the Initial Order, and the other Orders in the within proceeding, and subject to such requirements as are imposed by the CCAA, have the right to conduct smaller sales of Third Party Goods (which are referred to as “Private Treaties”), from time to time, provided such sales are completed with the consent of the Monitor in consultation with the Agent and that any such sale is not for more than USD\$250,000 in any one case.

5. **THIS COURT ORDERS** that the Consignor’s portion of the proceeds from any Third Party Goods that the Applicants sell, whether by auction or by Private Treaties, shall, net of all amounts owing by such Consignor to the Applicants, not be considered Property of the Applicants and will be held in a segregated account by the Monitor and distributed by the Monitor to the appropriate consignor or storer from time to time hereafter. For greater clarity, the Consignor’s portion of the proceeds is defined as the proceeds from the sale of the Third Party Goods net of

any amounts owing to the Applicants by the Consignor (including, without limitation, all outstanding Kit Loans, pelt advances and/or other loans and all applicable commissions, accrued interest, taxes, storage or insurance fees and other charges payable to the Applicants by such consignors), without any set-off, deduction, counterclaim or offset of any kind whatsoever.

6. **THIS COURT ORDERS THAT** notwithstanding anything else contained in this Order, the Applicants shall not :(i) enter into any agreements or arrangements that provide for the delivery to them of fur pelts of any kind, or (ii) accept delivery of fur pelts of any kind under any agreements or arrangements entered into on or after October 31, 2019, other than in each case for a maximum of 10,000 wild fur pelts, without the prior written approval of the Agent or a further Order of the Court.

7. **THIS COURT ORDERS** that, except as expressly set out in this Order, the Stay Extension Order dated November 28, 2019 remains in full force and effect.

INTERNATIONAL RECOGNITION AND ENFORCEMENT

8. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States, Europe (including but not limited to the Republic of Poland and the Netherlands) or elsewhere to give effect to this Order and to assist the Applicants, the Monitor and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicants and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Applicants and the Monitor and their respective agents in carrying out the terms of this Order.



ENTERED AT / INSCRIT A TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

JAN 13 2020

PER / PAR: 

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF NORTH AMERICAN FUR PRODUCERS INC., NAFA PROPERTIES INC., 3306319 NOVA SCOTIA LIMITED, NORTH AMERICAN FUR AUCTIONS INC., NAFA PROPERTIES (US) INC., NAFA PROPERTIES STOUGHTON LLC, NORTH AMERICAN FUR AUCTIONS (US) INC., NAFFRO LLC (WISCONSIN LLC), NAFA EUROPE CO-OPERATIEF UA, NAFA EUROPE B.V., DAIKOKU SP.Z OO and NAFA POLSKA SP. Z OO (the "Applicants")

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceeding commenced at Toronto

ORDER

BLANEY MCMURTRY LLP
Barristers & Solicitors
2 Queen Street East, Suite 1500
Toronto ON M5C 3G5

David T. Ullmann (LSO # 423571)
Tel: (416) 596-4289
Fax: (416) 594-2437
Email: DUllmann@blaney.com

Jessica Wuthmann (LSO #72442W)
Tel: (416) 593-3924
Fax: (416) 594-3595
Email: JWuthmann@blaney.com

Counsel for the Applicants

This is Exhibit "B" referred to in the Affidavit of Douglas Lawson
sworn remotely on this 16th day of January 2023.

A handwritten signature in black ink that reads "Stephen Gaudreau". The signature is written in a cursive style with a large initial 'S'.

Commissioner for Taking Affidavits (or as may be)

Stephen Gaudreau

Note: Names have been redacted for privacy reasons

| CONSIGNOR ID | AMOUNT BELOW PAYMENT THRESHOLD |
|--------------|--------------------------------------|
| 3788 | \$ 10.38 |
| 4071 | \$ 10.92 |
| 5312 | \$ 11.22 |
| 600299 | \$ 27.38 |
| 672951 | \$ 5.79 |
| 6809 | \$ 12.52 |
| 8653 | \$ 5.19 |
| 8724 | \$ 11.22 |
| 8840 | \$ 10.64 |
| 9595 | \$ 8.45 |
| 10362 | \$ 8.30 |
| 11506 | \$ 2.60 |
| 622779 | \$ 11.73 |
| 13269 | \$ 16.90 |
| 13315 | \$ 8.30 |
| 14065 | \$ 10.54 |
| 15989 | \$ 8.45 |
| 19288 | \$ 4.78 |
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| 45273 | \$ 9.26 |
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| 49077 | \$ 20.25 |
| 49241 | \$ 10.05 |

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| 78068 | \$ | 8.01 |
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| 78087 | \$ | 5.46 |
| 78247 | \$ | 9.79 |
| 78415 | \$ | 7.40 |
| 78575 | \$ | 12.26 |

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| 78721 | \$ | 8.45 |
| 78926 | \$ | 0.36 |
| 79106 | \$ | 4.63 |
| 79204 | \$ | 5.34 |
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| 79456 | \$ | 1.04 |
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| 79867 | \$ | 12.97 |
| 79934 | \$ | 5.33 |
| 80029 | \$ | 14.24 |
| 80086 | \$ | 6.01 |
| 80119 | \$ | 7.34 |
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| 80332 | \$ | 12.24 |
| 80386 | \$ | 16.02 |
| 80387 | \$ | 19.56 |
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| 80526 | \$ | 19.11 |
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| 80687 | \$ | 0.67 |
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| 80706 | \$ | 19.67 |
| 80923 | \$ | 11.57 |
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| 80978 | \$ | 8.88 |
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| 81107 | \$ | 2.67 |
| 81122 | \$ | 0.29 |
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| 81345 | \$ | 14.79 |
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| 81458 | \$ | 2.67 |
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| 81493 | \$ | 3.07 |
| 81674 | \$ | 6.08 |
| 81744 | \$ | 28.69 |

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| 81952 | \$ | 19.36 |
| 82002 | \$ | 6.36 |
| 82136 | \$ | 3.56 |
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| 82159 | \$ | 0.15 |
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| 87933 | \$ | 0.91 |
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| 88071 | \$ | 7.08 |
| 88311 | \$ | 17.80 |
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| 88568 | \$ | 23.48 |
| 88740 | \$ | 0.67 |
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| 88897 | \$ | 1.74 |
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| 90433 | \$ | 29.37 |
| 90675 | \$ | 12.46 |
| 90773 | \$ | 3.25 |
| 90793 | \$ | 5.91 |
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| 91376 | \$ | 5.91 |
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| 91534 | \$ | 0.44 |
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| 92136 | \$ | 4.55 |
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| 92778 | \$ | 0.91 |
| 92907 | \$ | 3.56 |
| 93000 | \$ | 21.88 |
| 93029 | \$ | 16.40 |
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| 93781 | \$ | 5.00 |
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| 94098 | \$ | 5.34 |
| 94156 | \$ | 1.56 |
| 94170 | \$ | 2.60 |
| 94184 | \$ | 0.89 |
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| 94724 | \$ | 13.43 |
| 95007 | \$ | 28.41 |
| 95088 | \$ | 5.56 |
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| 96085 | \$ | 20.47 |
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| 96123 | \$ | 23.27 |
| 96339 | \$ | 14.68 |

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| 97037 | \$ | 0.29 |
| 97113 | \$ | 2.67 |
| 97217 | \$ | 0.29 |
| 97333 | \$ | 10.64 |
| 97440 | \$ | 9.92 |
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| 98758 | \$ | 10.42 |
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| 98818 | \$ | 8.72 |
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| 99987 | \$ | 23.20 |
| 100000 | \$ | 10.01 |
| 100013 | \$ | 0.67 |
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| 100050 | \$ | 7.56 |
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| 100156 | \$ | 0.71 |
| 100265 | \$ | 17.29 |
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| 100355 | \$ | 5.24 |
| 100462 | \$ | 0.22 |
| 100492 | \$ | 0.91 |
| 100537 | \$ | 13.88 |
| 100556 | \$ | 11.12 |
| 100559 | \$ | 0.89 |
| 100572 | \$ | 2.22 |
| 100644 | \$ | 22.29 |
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| 103989 | \$ | 14.24 |
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| 104200 | \$ | 0.22 |
| 104238 | \$ | 19.67 |
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| 106508 | \$ | 23.36 |
| 106517 | \$ | 1.33 |
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| 107049 | \$ | 28.76 |
| 107068 | \$ | 0.41 |
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| 108157 | \$ | 0.36 |
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| 109376 | \$ | 27.37 |

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| 109858 | \$ | 0.64 |
| 110001 | \$ | 14.91 |
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| 110764 | \$ | 0.67 |
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| 110787 | \$ | 27.81 |
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| 111022 | \$ | 19.68 |
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| 111440 | \$ | 18.51 |
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| 112085 | \$ | 1.11 |
| 112124 | \$ | 7.56 |
| 112217 | \$ | 0.87 |
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| 112433 | \$ | 0.69 |
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| 112583 | \$ | 8.90 |
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| 112750 | \$ | 8.01 |
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| 113667 | \$ | 1.33 |
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| 114036 | \$ | 12.90 |
| 114134 | \$ | 23.14 |
| 114181 | \$ | 12.24 |
| 114197 | \$ | 2.00 |
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| 114217 | \$ | 0.67 |
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| 115690 | \$ | 18.20 |
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| 116408 | \$ | 21.84 |
| 116443 | \$ | 1.80 |
| 116459 | \$ | 16.38 |
| 116525 | \$ | 17.74 |
| 116572 | \$ | 2.96 |
| 116601 | \$ | 4.45 |

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| 116753 | \$ | 7.08 |
| 116877 | \$ | 10.92 |
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| 116922 | \$ | 14.56 |
| 116978 | \$ | 7.64 |
| 117016 | \$ | 16.78 |
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| 117340 | \$ | 5.91 |
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| 117363 | \$ | 4.40 |
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| 117662 | \$ | 5.78 |
| 117727 | \$ | 13.31 |
| 117939 | \$ | 2.67 |
| 117953 | \$ | 10.41 |
| 117992 | \$ | 0.87 |
| 118079 | \$ | 10.99 |
| 118097 | \$ | 11.12 |
| 118194 | \$ | 6.01 |
| 118323 | \$ | 19.38 |
| 118431 | \$ | 9.26 |
| 118537 | \$ | 0.06 |
| 118583 | \$ | 4.33 |
| 118699 | \$ | 9.32 |
| 118791 | \$ | 14.24 |
| 118871 | \$ | 0.41 |
| 118927 | \$ | 0.67 |
| 118967 | \$ | 2.67 |
| 119072 | \$ | 4.63 |
| 119103 | \$ | 4.89 |
| 119185 | \$ | 9.83 |
| 119211 | \$ | 3.47 |
| 119290 | \$ | 10.92 |
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| 119619 | \$ | 6.36 |
| 119662 | \$ | 3.47 |
| 120012 | \$ | 18.28 |
| 120149 | \$ | 5.34 |
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| 120516 | \$ | 7.79 |
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| 120837 | \$ | 0.35 |
| 120887 | \$ | 5.46 |
| 120979 | \$ | 6.57 |
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| 121121 | \$ | 22.69 |
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| 121318 | \$ | 9.83 |
| 121333 | \$ | 6.35 |
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| 123454 | \$ | 4.45 |
| 123455 | \$ | 26.25 |

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| 123560 | \$ | 4.89 |
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| 125049 | \$ | 23.49 |
| 125102 | \$ | 9.83 |
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| 126914 | \$ | 27.77 |
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| 153525 | \$ | 4.00 |
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| 157115 | \$ | 12.73 |
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| 157248 | \$ | 4.89 |
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| 157997 | \$ | 2.67 |
| 158208 | \$ | 11.37 |
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| 161966 | \$ | 13.65 |
| 162056 | \$ | 24.14 |
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| 162363 | \$ | 0.89 |

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| 163395 | \$ | 10.68 |
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| 163706 | \$ | 7.28 |
| 163724 | \$ | 14.91 |
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| 163949 | \$ | 2.15 |
| 164114 | \$ | 3.34 |
| 164154 | \$ | 7.12 |
| 164171 | \$ | 0.22 |
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| 165255 | \$ | 3.12 |
| 165291 | \$ | 9.12 |
| 165321 | \$ | 17.73 |
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| 165572 | \$ | 4.45 |
| 165607 | \$ | 27.77 |
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| 165704 | \$ | 20.83 |
| 165736 | \$ | 3.99 |
| 165771 | \$ | 6.90 |
| 165816 | \$ | 3.11 |
| 165980 | \$ | 0.22 |
| 165998 | \$ | 2.22 |
| 166049 | \$ | 9.26 |
| 166056 | \$ | 23.66 |
| 166125 | \$ | 0.69 |

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| 166311 | \$ | 1.33 |
| 166313 | \$ | 2.73 |
| 166333 | \$ | 0.22 |
| 166337 | \$ | 3.18 |
| 166361 | \$ | 7.10 |
| 166449 | \$ | 4.89 |
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| 166524 | \$ | 1.91 |
| 166645 | \$ | 8.39 |
| 166755 | \$ | 1.10 |
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| 166835 | \$ | 1.74 |
| 167126 | \$ | 0.29 |
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| 167389 | \$ | 10.92 |
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| 168098 | \$ | 18.02 |
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| 169109 | \$ | 7.73 |

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| 169230 | \$ | 1.33 |
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| 177573 | \$ | 2.27 |
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| 180177 | \$ | 27.21 |

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| 181671 | \$ | 7.97 |
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| 183856 | \$ | 5.12 |
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| 185094 | \$ | 24.47 |
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| 186868 | \$ | 4.45 |

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| 186918 | \$ | 1.33 |
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| 187179 | \$ | 14.46 |
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| 187628 | \$ | 3.11 |
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| 187975 | \$ | 7.28 |
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| 188224 | \$ | 1.33 |
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| 188631 | \$ | 13.35 |
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| 188703 | \$ | 1.56 |
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| 188884 | \$ | 24.47 |
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| 189730 | \$ | 10.82 |
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| 189818 | \$ | 13.02 |
| 189866 | \$ | 1.33 |
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| 190223 | \$ | 19.80 |
| 190252 | \$ | 0.22 |
| 190404 | \$ | 4.89 |

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| 190425 | \$ | 15.92 |
| 190515 | \$ | 0.69 |
| 190542 | \$ | 23.58 |
| 190554 | \$ | 3.05 |
| 190652 | \$ | 1.82 |
| 190842 | \$ | 16.56 |
| 191123 | \$ | 2.67 |
| 191132 | \$ | 1.04 |
| 191228 | \$ | 8.68 |
| 191279 | \$ | 21.98 |
| 191325 | \$ | 6.23 |
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| 191392 | \$ | 15.47 |
| 191422 | \$ | 4.45 |
| 191525 | \$ | 4.23 |
| 191604 | \$ | 5.34 |
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| 191797 | \$ | 5.78 |
| 192093 | \$ | 22.33 |
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| 192202 | \$ | 5.78 |
| 192324 | \$ | 1.16 |
| 192434 | \$ | 15.75 |
| 192571 | \$ | 5.56 |
| 192622 | \$ | 1.33 |
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| 192708 | \$ | 18.51 |
| 192738 | \$ | 5.91 |
| 192781 | \$ | 15.40 |
| 192837 | \$ | 0.44 |
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| 193976 | \$ | 6.36 |
| 194046 | \$ | 27.14 |
| 194122 | \$ | 11.57 |

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| 194140 | \$ | 4.45 |
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| 194740 | \$ | 9.26 |
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| 195086 | \$ | 12.33 |
| 195106 | \$ | 9.34 |
| 195118 | \$ | 11.83 |
| 195156 | \$ | 0.89 |
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| 195208 | \$ | 21.52 |
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| 195237 | \$ | 1.06 |
| 195279 | \$ | 23.58 |
| 195347 | \$ | 3.40 |
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| 196523 | \$ | 11.57 |
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| 196535 | \$ | 5.33 |
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| 197075 | \$ | 5.91 |
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| 197556 | \$ | 12.73 |

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| 198082 | \$ | 4.45 |
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| 198424 | \$ | 0.89 |
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| 198623 | \$ | 23.14 |
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| 198673 | \$ | 6.94 |
| 198696 | \$ | 26.92 |
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| 199230 | \$ | 17.58 |
| 199359 | \$ | 4.00 |
| 199415 | \$ | 4.45 |
| 199419 | \$ | 9.83 |
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| 199872 | \$ | 12.74 |
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| 200521 | \$ | 1.78 |
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| 200766 | \$ | 0.87 |
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| 200945 | \$ | 9.26 |
| 200946 | \$ | 24.57 |
| 200987 | \$ | 4.05 |

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| 201397 | \$ | 1.78 |
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| 205172 | \$ | 3.78 |
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| 205353 | \$ | 3.11 |
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| 206075 | \$ | 11.12 |
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| 206309 | \$ | 2.96 |
| 206336 | \$ | 13.65 |
| 206353 | \$ | 0.69 |
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| 206977 | \$ | 2.73 |
| 207109 | \$ | 28.92 |
| 207146 | \$ | 3.68 |
| 207153 | \$ | 9.83 |
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| 208029 | \$ | 4.64 |
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| 208159 | \$ | 23.66 |
| 208383 | \$ | 6.25 |
| 208475 | \$ | 7.10 |

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| 208657 | \$ | 14.79 |
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| 209031 | \$ | 0.35 |
| 209106 | \$ | 9.48 |
| 209155 | \$ | 25.44 |
| 209253 | \$ | 15.06 |
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| 209479 | \$ | 1.74 |
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| 209612 | \$ | 3.42 |
| 342519 | \$ | 21.38 |
| 209707 | \$ | 0.67 |
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| 209990 | \$ | 25.52 |
| 210272 | \$ | 12.73 |
| 210281 | \$ | 2.45 |
| 210293 | \$ | 5.62 |
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| 210715 | \$ | 27.53 |
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| 210981 | \$ | 4.67 |
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| 211662 | \$ | 4.40 |
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| 211786 | \$ | 0.89 |

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| 212346 | \$ | 29.81 |
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| 212679 | \$ | 3.78 |
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| 212855 | \$ | 0.35 |
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| 213086 | \$ | 11.98 |
| 213114 | \$ | 3.52 |
| 213144 | \$ | 10.23 |
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| 213162 | \$ | 8.90 |
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| 214859 | \$ | 23.72 |
| 215026 | \$ | 10.77 |

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| 215276 | \$ | 7.51 |
| 215326 | \$ | 3.29 |
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| 221172 | \$ | 14.56 |

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| 221953 | \$ | 0.23 |
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| 224349 | \$ | 1.74 |
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| 226273 | \$ | 29.57 |
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| 227254 | \$ | 14.46 |

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| 227355 | \$ | 21.52 |
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| 228227 | \$ | 2.00 |
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| 230589 | \$ | 13.31 |

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| 230938 | \$ | 4.05 |
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| 234383 | \$ | 3.56 |
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| 234540 | \$ | 21.88 |
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| 234645 | \$ | 4.89 |
| 234917 | \$ | 7.29 |
| 235001 | \$ | 11.57 |
| 235045 | \$ | 5.55 |
| 235109 | \$ | 11.80 |
| 235412 | \$ | 0.91 |
| 235630 | \$ | 3.34 |
| 235743 | \$ | 0.22 |
| 235799 | \$ | 5.78 |
| 235822 | \$ | 16.02 |
| 235958 | \$ | 4.33 |
| 236059 | \$ | 15.57 |
| 236119 | \$ | 11.57 |
| 236158 | \$ | 21.80 |
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| 236608 | \$ | 14.50 |
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| 236689 | \$ | 11.92 |
| 236711 | \$ | 21.98 |
| 236754 | \$ | 19.58 |
| 236798 | \$ | 8.01 |
| 236854 | \$ | 1.74 |
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| 237469 | \$ | 0.67 |
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| 237810 | \$ | 22.56 |
| 237870 | \$ | 15.04 |
| 237964 | \$ | 17.80 |

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| 238094 | \$ | 9.34 |
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| 238603 | \$ | 3.01 |
| 238609 | \$ | 9.34 |
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| 238894 | \$ | 0.67 |
| 238967 | \$ | 5.34 |
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| 239186 | \$ | 15.57 |
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| 239220 | \$ | 10.77 |
| 239274 | \$ | 3.56 |
| 239338 | \$ | 22.53 |
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| 239896 | \$ | 26.39 |
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| 240403 | \$ | 1.31 |
| 240581 | \$ | 4.63 |
| 240583 | \$ | 0.53 |
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| 240629 | \$ | 7.56 |
| 240656 | \$ | 16.20 |
| 240745 | \$ | 16.39 |
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| 241852 | \$ | 1.78 |

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| 243848 | \$ | 0.67 |
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| 244785 | \$ | 8.64 |
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| 245237 | \$ | 28.92 |
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| 245300 | \$ | 2.67 |

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| 245555 | \$ | 10.41 |
| 245563 | \$ | 6.15 |
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| 245813 | \$ | 19.32 |
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| 245958 | \$ | 9.79 |
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| 245967 | \$ | 3.56 |
| 245980 | \$ | 0.29 |
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| 246204 | \$ | 4.89 |
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| 247008 | \$ | 0.47 |
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| 248405 | \$ | 12.73 |
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| 248662 | \$ | 2.73 |
| 248806 | \$ | 4.45 |
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| 249066 | \$ | 0.44 |
| 249136 | \$ | 0.67 |
| 249190 | \$ | 13.02 |
| 249291 | \$ | 0.67 |
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| 249390 | \$ | 0.52 |
| 249459 | \$ | 13.88 |
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| 250037 | \$ | 9.55 |
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| 250821 | \$ | 14.56 |
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| 250963 | \$ | 0.44 |
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| 253108 | \$ | 0.12 |
| 253129 | \$ | 4.86 |
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| 254056 | \$ | 1.50 |
| 254122 | \$ | 17.74 |
| 254173 | \$ | 0.67 |
| 254275 | \$ | 13.79 |
| 254362 | \$ | 4.14 |
| 254406 | \$ | 5.78 |
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| 255095 | \$ | 8.90 |
| 255131 | \$ | 1.60 |
| 255220 | \$ | 12.73 |
| 255228 | \$ | 5.78 |
| 255241 | \$ | 16.60 |
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| 255616 | \$ | 7.12 |
| 255659 | \$ | 7.22 |
| 255777 | \$ | 28.35 |
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| 256387 | \$ | 18.81 |
| 256443 | \$ | 26.70 |

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| 256680 | \$ | 3.56 |
| 256692 | \$ | 27.77 |
| 256703 | \$ | 1.82 |
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| 257040 | \$ | 25.81 |
| 257215 | \$ | 1.56 |
| 257237 | \$ | 6.23 |
| 257274 | \$ | 27.77 |
| 257352 | \$ | 0.87 |
| 257384 | \$ | 6.45 |
| 257398 | \$ | 6.37 |
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| 257597 | \$ | 25.93 |
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| 258038 | \$ | 4.89 |
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| 258127 | \$ | 2.67 |
| 258206 | \$ | 8.10 |
| 258360 | \$ | 2.60 |
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| 258667 | \$ | 0.22 |
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| 258754 | \$ | 6.67 |
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| 258910 | \$ | 4.09 |
| 258942 | \$ | 8.19 |
| 258951 | \$ | 4.00 |
| 259046 | \$ | 0.69 |
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| 259209 | \$ | 26.17 |
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| 259469 | \$ | 0.23 |
| 259485 | \$ | 7.99 |
| 259588 | \$ | 0.29 |

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| 259693 | \$ | 3.56 |
| 259694 | \$ | 13.35 |
| 259937 | \$ | 3.47 |
| 259945 | \$ | 11.57 |
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| 261338 | \$ | 4.89 |
| 261569 | \$ | 15.62 |
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| 261687 | \$ | 2.00 |
| 261963 | \$ | 18.51 |
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| 263029 | \$ | 7.12 |
| 263150 | \$ | 0.69 |
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| 263290 | \$ | 0.89 |
| 263314 | \$ | 16.49 |

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| 263420 | \$ | 1.56 |
| 263506 | \$ | 13.65 |
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| 263598 | \$ | 15.62 |
| 263638 | \$ | 7.73 |
| 263693 | \$ | 3.56 |
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| 263980 | \$ | 3.56 |
| 264171 | \$ | 0.91 |
| 264191 | \$ | 12.73 |
| 264245 | \$ | 26.84 |
| 264365 | \$ | 6.23 |
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| 264739 | \$ | 11.37 |
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| 265197 | \$ | 11.12 |
| 265217 | \$ | 16.66 |
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| 265560 | \$ | 25.81 |
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| 265616 | \$ | 21.30 |
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| 265947 | \$ | 6.67 |
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| 266079 | \$ | 4.45 |
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| 267073 | \$ | 4.89 |
| 267181 | \$ | 15.57 |
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| 267353 | \$ | 1.78 |
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| 267791 | \$ | 18.23 |
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| 268213 | \$ | 4.05 |
| 268424 | \$ | 7.56 |
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| 269153 | \$ | 0.99 |
| 269154 | \$ | 14.81 |
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| 270134 | \$ | 14.10 |
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| 270756 | \$ | 22.12 |
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| 270989 | \$ | 28.34 |
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| 271028 | \$ | 16.91 |

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| 271232 | \$ | 10.90 |
| 271278 | \$ | 22.69 |
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| 271390 | \$ | 6.90 |
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| 273381 | \$ | 0.42 |

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| 273478 | \$ | 8.01 |
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| 273596 | \$ | 4.89 |
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| 273969 | \$ | 3.56 |
| 273989 | \$ | 3.56 |
| 274096 | \$ | 0.69 |
| 274292 | \$ | 23.49 |
| 274301 | \$ | 10.68 |
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| 274887 | \$ | 18.20 |
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| 275446 | \$ | 0.22 |
| 275573 | \$ | 12.15 |
| 275782 | \$ | 3.11 |
| 275783 | \$ | 19.67 |
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| 276064 | \$ | 2.89 |
| 276157 | \$ | 12.90 |
| 276285 | \$ | 5.00 |
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| 277067 | \$ | 10.05 |

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| 277194 | \$ | 2.30 |
| 277208 | \$ | 16.38 |
| 277222 | \$ | 2.66 |
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| 277419 | \$ | 7.95 |
| 277456 | \$ | 0.94 |
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| 277540 | \$ | 22.92 |
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| 277901 | \$ | 13.79 |
| 277949 | \$ | 15.13 |
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| 278106 | \$ | 20.93 |
| 278155 | \$ | 0.67 |
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| 278279 | \$ | 4.63 |
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| 278492 | \$ | 12.46 |
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| 279102 | \$ | 15.35 |
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| 280895 | \$ | 15.57 |
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| 283949 | \$ | 6.12 |
| 283982 | \$ | 13.35 |

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| 284140 | \$ | 12.88 |
| 284229 | \$ | 2.67 |
| 284514 | \$ | 16.16 |
| 284667 | \$ | 12.74 |
| 284677 | \$ | 2.67 |
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| 284920 | \$ | 18.69 |
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| 285031 | \$ | 15.01 |
| 285130 | \$ | 4.05 |
| 285199 | \$ | 17.47 |
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| 286940 | \$ | 4.45 |
| 287063 | \$ | 1.36 |

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| 287175 | \$ | 5.78 |
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| 287482 | \$ | 16.83 |
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| 287672 | \$ | 16.46 |
| 287722 | \$ | 26.84 |
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| 135912 | \$ | 2.84 |
| 288843 | \$ | 18.93 |
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| 289285 | \$ | 4.89 |
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| 290707 | \$ | 4.55 |

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| 290789 | \$ | 0.89 |
| 290832 | \$ | 4.00 |
| 290899 | \$ | 2.22 |
| 291004 | \$ | 29.50 |
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| 291647 | \$ | 7.06 |
| 291672 | \$ | 0.30 |
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| 293827 | \$ | 14.00 |
| 293883 | \$ | 9.83 |

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| 294014 | \$ | 0.67 |
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| 294655 | \$ | 3.11 |
| 294696 | \$ | 7.28 |
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| 295289 | \$ | 9.37 |
| 295441 | \$ | 1.33 |
| 295492 | \$ | 3.78 |
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| 295949 | \$ | 22.56 |
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| 296195 | \$ | 8.64 |
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| 296243 | \$ | 17.35 |
| 296256 | \$ | 0.67 |
| 296257 | \$ | 15.13 |
| 296287 | \$ | 21.70 |
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| 296992 | \$ | 13.79 |
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| 297185 | \$ | 24.64 |
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| 297747 | \$ | 0.87 |

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| 297793 | \$ | 20.02 |
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| 297879 | \$ | 4.45 |
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| 298230 | \$ | 18.51 |
| 298261 | \$ | 15.13 |
| 298282 | \$ | 3.28 |
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| 298781 | \$ | 1.33 |
| 299080 | \$ | 14.68 |
| 299120 | \$ | 14.00 |
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| 299668 | \$ | 8.51 |
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| 300068 | \$ | 24.72 |
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| 300380 | \$ | 6.01 |

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| 300624 | \$ | 11.12 |
| 300698 | \$ | 18.69 |
| 300907 | \$ | 14.79 |
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| 301320 | \$ | 3.56 |
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| 301384 | \$ | 12.90 |
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| 301508 | \$ | 16.02 |
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| 301805 | \$ | 18.20 |
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| 302219 | \$ | 0.67 |
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| 302466 | \$ | 0.87 |
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| 303294 | \$ | 1.36 |
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| 303321 | \$ | 7.12 |
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| 303825 | \$ | 0.35 |

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| 304133 | \$ | 24.03 |
| 304270 | \$ | 19.80 |
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| 304499 | \$ | 4.09 |
| 304578 | \$ | 5.91 |
| 304704 | \$ | 2.00 |
| 304788 | \$ | 2.88 |
| 304858 | \$ | 14.68 |
| 304893 | \$ | 0.67 |
| 305389 | \$ | 18.20 |
| 305481 | \$ | 15.57 |
| 305585 | \$ | 9.26 |
| 305631 | \$ | 0.27 |
| 305753 | \$ | 4.05 |
| 305925 | \$ | 9.82 |
| 305940 | \$ | 5.32 |
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| 306336 | \$ | 1.36 |
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| 355177 | \$ | 0.69 |
| 355199 | \$ | 4.09 |
| 355311 | \$ | 16.38 |

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| 355450 | \$ | 6.37 |
| 355477 | \$ | 25.81 |
| 355747 | \$ | 8.90 |
| 355826 | \$ | 25.59 |
| 355984 | \$ | 8.90 |
| 356109 | \$ | 0.67 |
| 356213 | \$ | 5.34 |
| 356383 | \$ | 12.68 |
| 356396 | \$ | 17.35 |
| 356417 | \$ | 4.45 |
| 356504 | \$ | 0.87 |
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| 356978 | \$ | 0.93 |
| 357057 | \$ | 10.01 |
| 357136 | \$ | 4.78 |
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| 357437 | \$ | 6.36 |
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| 358236 | \$ | 6.94 |
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| 359002 | \$ | 7.48 |
| 359020 | \$ | 3.30 |
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| 359247 | \$ | 22.52 |
| 359278 | \$ | 3.15 |
| 359406 | \$ | 19.80 |
| 359560 | \$ | 13.65 |
| 359704 | \$ | 4.45 |
| 359805 | \$ | 1.38 |
| 359806 | \$ | 0.67 |
| 359836 | \$ | 0.67 |
| 359848 | \$ | 6.82 |
| 359914 | \$ | 10.70 |
| 360003 | \$ | 2.96 |
| 360160 | \$ | 6.23 |
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| 360295 | \$ | 25.93 |
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| 360438 | \$ | 0.23 |
| 360475 | \$ | 4.23 |
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| 364818 | \$ | 12.73 |
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| 365899 | \$ | 28.92 |
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| 365950 | \$ | 12.26 |
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| 366106 | \$ | 6.45 |
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| 366197 | \$ | 2.27 |
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| 367100 | \$ | 3.47 |
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| 367201 | \$ | 5.78 |
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| 368130 | \$ | 16.78 |
| 368204 | \$ | 13.68 |
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| 368280 | \$ | 0.69 |
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| 371378 | \$ | 13.00 |

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| 371863 | \$ | 14.46 |
| 371875 | \$ | 21.98 |
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| 372016 | \$ | 0.67 |
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| 372574 | \$ | 15.34 |
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| 373064 | \$ | 8.01 |
| 373108 | \$ | 8.88 |
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| 375713 | \$ | 8.19 |
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| 377230 | \$ | 0.67 |
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| 377783 | \$ | 6.67 |
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| 378575 | \$ | 0.22 |
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| 379102 | \$ | 0.45 |
| 379155 | \$ | 7.28 |
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| 383942 | \$ | 24.70 |
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| 385264 | \$ | 4.05 |
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| 386342 | \$ | 0.91 |
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| 388740 | \$ | 25.45 |
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| 389840 | \$ | 13.31 |

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| 392632 | \$ | 20.66 |
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| 393191 | \$ | 13.19 |
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| 394689 | \$ | 9.33 |
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| 395175 | \$ | 17.35 |
| 395256 | \$ | 4.05 |
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| 419589 | \$ | 23.14 |
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| 420467 | \$ | 25.91 |
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| 440300 | \$ | 2.31 |
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| 452998 | \$ | 5.00 |
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| 463425 | \$ | 13.37 |

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| 463957 | \$ | 25.22 |
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| 464992 | \$ | 4.63 |
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| 511714 | \$ | 15.95 |
| 512462 | \$ | 9.47 |
| 512796 | \$ | 9.47 |
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| 548324 | \$ | 24.85 |

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| 701250 | \$ | 0.18 |
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| 720351 | \$ | 0.69 |
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| 727201 | \$ | 28.58 |
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| 733091 | \$ | 24.02 |

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| 754452 | \$ | 3.47 |

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| 761306 | \$ | 5.33 |
| 761640 | \$ | 0.29 |
| 761657 | \$ | 1.04 |
| 762002 | \$ | 2.36 |
| 762043 | \$ | 1.39 |
| 762301 | \$ | 0.06 |
| 762407 | \$ | 28.75 |
| 762810 | \$ | 4.73 |
| 762941 | \$ | 12.38 |
| 762945 | \$ | 1.62 |
| 762972 | \$ | 21.36 |
| 763026 | \$ | 22.00 |
| 763037 | \$ | 23.14 |
| 763118 | \$ | 13.07 |
| 763415 | \$ | 23.72 |
| 763510 | \$ | 7.52 |
| 763525 | \$ | 4.80 |
| 763685 | \$ | 0.46 |

| | | |
|--------|----|-------|
| 763851 | \$ | 4.63 |
| 764230 | \$ | 0.69 |
| 764243 | \$ | 0.69 |
| 764282 | \$ | 20.08 |
| 764283 | \$ | 6.13 |
| 764476 | \$ | 27.77 |
| 764630 | \$ | 12.42 |
| 764850 | \$ | 10.05 |
| 764882 | \$ | 5.33 |
| 764920 | \$ | 10.99 |
| 764988 | \$ | 2.22 |
| 765349 | \$ | 2.78 |
| 765782 | \$ | 15.46 |
| 765898 | \$ | 3.47 |
| 766205 | \$ | 0.69 |
| 766261 | \$ | 1.04 |
| 766425 | \$ | 6.59 |
| 766438 | \$ | 28.39 |
| 766528 | \$ | 0.69 |
| 766539 | \$ | 23.20 |
| 766540 | \$ | 5.78 |
| 767106 | \$ | 4.63 |
| 767372 | \$ | 9.82 |
| 767784 | \$ | 3.55 |
| 767851 | \$ | 24.61 |
| 768300 | \$ | 12.15 |
| 768732 | \$ | 2.43 |
| 769080 | \$ | 6.94 |
| 769100 | \$ | 24.53 |
| 769120 | \$ | 21.88 |
| 769146 | \$ | 20.83 |
| 769409 | \$ | 12.19 |
| 769548 | \$ | 2.31 |
| 769708 | \$ | 0.06 |
| 769730 | \$ | 10.01 |
| 769840 | \$ | 1.45 |
| 769861 | \$ | 27.21 |
| 769935 | \$ | 14.19 |
| 770102 | \$ | 24.25 |
| 770300 | \$ | 27.77 |
| 770317 | \$ | 27.77 |
| 770402 | \$ | 18.51 |
| 770583 | \$ | 4.73 |
| 770810 | \$ | 3.47 |
| 770851 | \$ | 6.94 |
| 770865 | \$ | 29.85 |
| 770868 | \$ | 3.47 |

| | | |
|--------|----|-------|
| 770870 | \$ | 4.05 |
| 770969 | \$ | 23.19 |
| 770985 | \$ | 0.64 |
| 771025 | \$ | 0.06 |
| 771425 | \$ | 4.63 |
| 771820 | \$ | 16.31 |
| 771895 | \$ | 0.71 |
| 771915 | \$ | 4.57 |
| 772070 | \$ | 2.43 |
| 772101 | \$ | 1.10 |
| 772126 | \$ | 0.06 |
| 772210 | \$ | 13.88 |
| 772439 | \$ | 6.94 |
| 772552 | \$ | 1.10 |
| 772600 | \$ | 27.31 |
| 772875 | \$ | 7.64 |
| 773427 | \$ | 23.14 |
| 773459 | \$ | 1.06 |
| 773568 | \$ | 20.48 |
| 773678 | \$ | 9.26 |
| 773840 | \$ | 4.63 |
| 773880 | \$ | 4.73 |
| 773884 | \$ | 5.33 |
| 774048 | \$ | 6.94 |
| 774088 | \$ | 16.56 |
| 774133 | \$ | 9.83 |
| 774175 | \$ | 12.13 |
| 774179 | \$ | 27.80 |
| 774231 | \$ | 3.47 |
| 774290 | \$ | 9.47 |
| 774293 | \$ | 5.91 |
| 774302 | \$ | 2.31 |
| 774306 | \$ | 7.52 |
| 774335 | \$ | 17.16 |
| 774418 | \$ | 2.31 |
| 774445 | \$ | 5.33 |
| 774478 | \$ | 2.36 |
| 774580 | \$ | 2.31 |
| 774815 | \$ | 2.36 |
| 775696 | \$ | 27.77 |
| 775752 | \$ | 12.42 |
| 776573 | \$ | 28.75 |
| 776955 | \$ | 5.21 |
| 777012 | \$ | 20.94 |
| 777051 | \$ | 1.16 |
| 777060 | \$ | 0.58 |
| 777238 | \$ | 21.30 |

| | | |
|--------|----|-------|
| 777320 | \$ | 3.55 |
| 777648 | \$ | 0.06 |
| 777662 | \$ | 1.16 |
| 777725 | \$ | 0.29 |
| 777731 | \$ | 3.47 |
| 777860 | \$ | 24.85 |
| 778425 | \$ | 1.53 |
| 778458 | \$ | 4.74 |
| 778459 | \$ | 3.82 |
| 778462 | \$ | 9.26 |
| 778475 | \$ | 9.47 |
| 778770 | \$ | 27.77 |
| 779008 | \$ | 4.63 |
| 779160 | \$ | 6.36 |
| 779184 | \$ | 0.69 |
| 779386 | \$ | 3.47 |
| 779398 | \$ | 5.21 |
| 779567 | \$ | 20.11 |
| 779600 | \$ | 6.36 |
| 779655 | \$ | 10.53 |
| 779970 | \$ | 5.78 |
| 780702 | \$ | 5.33 |
| 780978 | \$ | 24.30 |
| 780980 | \$ | 0.41 |
| 781002 | \$ | 4.92 |
| 781135 | \$ | 27.77 |
| 781170 | \$ | 3.47 |
| 781250 | \$ | 4.34 |
| 781585 | \$ | 6.94 |
| 781741 | \$ | 3.47 |
| 781761 | \$ | 4.63 |
| 781845 | \$ | 10.41 |
| 781844 | \$ | 9.55 |
| 781952 | \$ | 24.25 |
| 782032 | \$ | 15.62 |
| 782079 | \$ | 4.53 |
| 782506 | \$ | 4.51 |
| 782511 | \$ | 9.83 |
| 782781 | \$ | 2.31 |
| 782782 | \$ | 2.31 |
| 783162 | \$ | 5.21 |
| 783397 | \$ | 2.36 |
| 783470 | \$ | 14.19 |
| 783477 | \$ | 2.36 |
| 783478 | \$ | 4.05 |
| 783944 | \$ | 3.47 |
| 784049 | \$ | 0.76 |

| | | |
|--------|----|-------|
| 784469 | \$ | 2.20 |
| 784564 | \$ | 27.77 |
| 784899 | \$ | 6.94 |
| 785327 | \$ | 5.32 |
| 785352 | \$ | 0.69 |
| 785390 | \$ | 9.47 |
| 785650 | \$ | 3.47 |
| 785843 | \$ | 1.74 |
| 785845 | \$ | 18.93 |
| 785952 | \$ | 18.51 |
| 785986 | \$ | 8.28 |
| 786065 | \$ | 20.83 |
| 786349 | \$ | 0.58 |
| 786400 | \$ | 3.82 |
| 786410 | \$ | 20.83 |
| 786480 | \$ | 19.09 |
| 786524 | \$ | 12.73 |
| 786594 | \$ | 5.78 |
| 786623 | \$ | 10.64 |
| 786657 | \$ | 3.47 |
| 786658 | \$ | 5.21 |
| 786760 | \$ | 3.47 |
| 786817 | \$ | 6.94 |
| 786935 | \$ | 2.31 |
| 787500 | \$ | 0.69 |
| 787504 | \$ | 27.77 |
| 787582 | \$ | 20.94 |
| 787663 | \$ | 0.69 |
| 787666 | \$ | 0.69 |
| 787769 | \$ | 22.47 |
| 787777 | \$ | 9.47 |
| 787900 | \$ | 5.78 |
| 788099 | \$ | 0.35 |
| 788182 | \$ | 2.36 |
| 788242 | \$ | 2.31 |
| 788259 | \$ | 6.50 |
| 788265 | \$ | 5.21 |
| 788621 | \$ | 4.63 |
| 788623 | \$ | 1.19 |
| 789036 | \$ | 18.51 |
| 789185 | \$ | 15.62 |
| 789260 | \$ | 0.69 |
| 789300 | \$ | 18.93 |
| 789350 | \$ | 4.14 |
| 789407 | \$ | 13.88 |
| 791900 | \$ | 24.30 |
| 796990 | \$ | 8.28 |

| | | | |
|--------------------|----|------------------|-------|
| 819506 | \$ | 17.07 | |
| 820415 | \$ | 8.40 | |
| 820425 | \$ | 0.88 | |
| 821218 | \$ | 2.22 | |
| 832105 | \$ | 20.83 | |
| 835250 | \$ | 0.69 | |
| 838300 | \$ | 1.52 | |
| 847380 | \$ | 16.02 | |
| 858270 | \$ | 6.38 | |
| 859509 | \$ | 6.38 | |
| 859511 | \$ | 12.76 | |
| 863620 | \$ | 13.38 | |
| 868687 | \$ | 26.76 | |
| 870715 | \$ | 6.76 | |
| 878002 | \$ | 13.38 | |
| 878191 | \$ | 11.52 | |
| | \$ | <u>68,738.63</u> | A |
| Number of payments | | 6,871 | B |
| Average value | \$ | 10.00 | C=A/B |

This is Exhibit "C" referred to in the Affidavit of Douglas Lawson
sworn remotely on this 16th day of January 2023.

A handwritten signature in black ink that reads "Stephen Gaudreau". The signature is written in a cursive style with a large initial 'S'.

Commissioner for Taking Affidavits (or as may be)

Stephen Gaudreau

Names have been redacted for privacy reasons

| Consignor ID | Payment Amount |
|--------------|-------------------|
| 35599 | \$ 26.35 |
| 294324 | \$ 1.78 |
| 71221 | \$ 2.27 |
| 80388 | \$ 69.12 |
| 81493 | \$ 3.51 |
| 89555 | \$ 36.53 |
| 91106 | \$ 21.09 |
| 93773 | \$ 30.42 |
| 96123 | \$ 24.12 |
| 98571 | \$ 6.28 |
| 102185 | \$ 0.80 |
| 111729 | \$ 0.23 |
| 117539 | \$ 0.04 |
| 131487 | \$ 0.45 |
| 134722 | \$ 4.99 |
| 134797 | \$ 2.58 |
| 135536 | \$ 0.04 |
| 135773 | \$ 27.57 |
| 137590 | \$ 0.04 |
| 138830 | \$ 16.42 |
| 139239 | \$ 74.70 |
| 140188 | \$ 0.18 |
| 142653 | \$ 71.63 |
| 156602 | \$ 12.72 |
| 159684 | \$ 8.05 |
| 161504 | \$ 13.39 |
| 162692 | \$ 0.45 |
| 167808 | \$ 0.37 |
| 170115 | \$ 9.94 |
| 171034 | \$ 5.60 |
| 178619 | \$ 2.25 |
| 184137 | \$ 6.91 |
| 186444 | \$ 0.13 |
| 186984 | \$ 0.54 |
| 188920 | \$ 22.33 |
| 193175 | \$ 0.91 |
| 193247 | \$ 0.04 |
| 201085 | \$ 3.18 |
| 201320 | \$ 16.79 |
| 202733 | \$ 0.89 |
| 204325 | \$ 7.11 |

| | | |
|--------|----|-------|
| 207986 | \$ | 11.57 |
| 214273 | \$ | 3.85 |
| 221018 | \$ | 2.77 |
| 236026 | \$ | 1.45 |
| 238186 | \$ | 20.87 |
| 250948 | \$ | 1.41 |
| 255353 | \$ | 2.58 |
| 256650 | \$ | 16.91 |
| 268424 | \$ | 9.78 |
| 280562 | \$ | 24.29 |
| 280575 | \$ | 0.22 |
| 281791 | \$ | 14.24 |
| 284825 | \$ | 52.49 |
| 292999 | \$ | 0.04 |
| 294099 | \$ | 7.55 |
| 308005 | \$ | 0.75 |
| 309913 | \$ | 11.82 |
| 310459 | \$ | 27.72 |
| 315562 | \$ | 10.64 |
| 323115 | \$ | 16.55 |
| 334133 | \$ | 14.46 |
| 336879 | \$ | 3.85 |
| 341165 | \$ | 19.11 |
| 351667 | \$ | 72.58 |
| 352469 | \$ | 0.69 |
| 355311 | \$ | 16.51 |
| 355563 | \$ | 38.04 |
| 357476 | \$ | 11.46 |
| 360980 | \$ | 0.58 |
| 364986 | \$ | 0.13 |
| 373658 | \$ | 1.78 |
| 379794 | \$ | 0.80 |
| 380529 | \$ | 0.09 |
| 384012 | \$ | 18.41 |
| 384019 | \$ | 0.97 |
| 384884 | \$ | 74.32 |
| 392528 | \$ | 19.09 |
| 393968 | \$ | 8.90 |
| 395780 | \$ | 7.48 |
| 398581 | \$ | 17.30 |
| 408349 | \$ | 74.76 |
| 409154 | \$ | 23.46 |
| 410852 | \$ | 12.15 |
| 414547 | \$ | 2.32 |
| 416802 | \$ | 42.44 |
| 421278 | \$ | 1.18 |
| 523449 | \$ | 67.26 |

| | | |
|--------------------|----|--------------------|
| 543093 | \$ | 0.04 |
| 560008 | \$ | 34.46 |
| 826260 | \$ | 0.91 |
| 53340 | \$ | 43.30 |
| 116500 | \$ | 47.82 |
| 209374 | \$ | 48.41 |
| 241628 | \$ | 26.02 |
| 333187 | \$ | 44.80 |
| 352047 | \$ | 43.29 |
| 379759 | \$ | 41.79 |
| 420371 | \$ | 47.22 |
| 423274 | \$ | 45.09 |
| 426553 | \$ | 44.50 |
| 427188 | \$ | 42.86 |
| 445232 | \$ | 30.08 |
| 451404 | \$ | 43.85 |
| 477832 | \$ | 14.56 |
| 494530 | \$ | 34.77 |
| 519528 | \$ | 42.04 |
| 520018 | \$ | 49.87 |
| 524460 | \$ | 42.09 |
| 532060 | \$ | 44.52 |
| 535347 | \$ | 43.53 |
| 549230 | \$ | 35.32 |
| 588185 | \$ | 41.73 |
| 715900 | \$ | 40.77 |
| 763005 | \$ | 11.39 |
| 772675 | \$ | 43.13 |
| Total | | <u>\$ 2,348.52</u> |
| Number of payments | | 116 |
| Average value | \$ | 20.25 |

This is Exhibit "D" referred to in the Affidavit of Douglas Lawson
sworn remotely on this 16th day of January 2023.

A handwritten signature in black ink that reads "Stephen Gaudreau". The signature is written in a cursive style with a large initial 'S'.

Commissioner for Taking Affidavits (or as may be)

Stephen Gaudreau

| Cheque date | Cheque amount |
|------------------|---------------|
| February 2, 2022 | 12,991.80 |
| Dec. 14, 2020 | 2,069.72 |
| February 2, 2022 | 1,122.75 |
| Dec. 16, 2020 | 835.51 |
| Dec. 9, 2020 | 763.72 |
| February 2, 2022 | 599.45 |
| Dec. 15, 2020 | 564.73 |
| Dec. 15, 2020 | 549.89 |
| Dec. 16, 2020 | 462.30 |
| Dec. 10, 2020 | 404.13 |
| Dec. 15, 2020 | 386.31 |
| Dec. 16, 2020 | 337.78 |
| Dec. 15, 2020 | 333.33 |
| Dec. 15, 2020 | 322.61 |
| Dec. 14, 2020 | 306.23 |
| Dec. 15, 2020 | 303.05 |
| Dec. 15, 2020 | 300.84 |
| Dec. 16, 2020 | 280.30 |
| Dec. 16, 2020 | 271.47 |
| Dec. 11, 2020 | 264.90 |
| Dec. 15, 2020 | 254.60 |
| Dec. 16, 2020 | 235.43 |
| Dec. 11, 2020 | 234.61 |
| Dec. 16, 2020 | 202.49 |
| Dec. 15, 2020 | 185.44 |
| Dec. 14, 2020 | 184.48 |
| Dec. 9, 2020 | 174.37 |
| Dec. 10, 2020 | 170.98 |
| February 2, 2022 | 168.95 |
| Dec. 9, 2020 | 168.05 |
| Dec. 15, 2020 | 164.67 |
| Dec. 14, 2020 | 163.60 |
| Dec. 16, 2020 | 158.89 |
| Dec. 16, 2020 | 155.63 |
| Dec. 9, 2020 | 150.69 |
| Dec. 15, 2020 | 149.10 |
| February 2, 2022 | 148.31 |
| Dec. 15, 2020 | 146.43 |
| Dec. 11, 2020 | 146.12 |
| Dec. 11, 2020 | 144.82 |
| Dec. 15, 2020 | 136.56 |
| Dec. 15, 2020 | 135.61 |
| Dec. 15, 2020 | 135.30 |
| Dec. 15, 2020 | 133.57 |
| Dec. 9, 2020 | 131.67 |
| Dec. 15, 2020 | 131.30 |
| Dec. 15, 2020 | 131.30 |
| Dec. 16, 2020 | 131.30 |
| Dec. 15, 2020 | 127.74 |
| Dec. 10, 2020 | 126.83 |
| Dec. 15, 2020 | 123.55 |

| | |
|------------------|--------|
| Dec. 10, 2020 | 122.05 |
| Dec. 15, 2020 | 121.94 |
| Dec. 10, 2020 | 120.76 |
| Dec. 15, 2020 | 111.72 |
| Dec. 14, 2020 | 111.27 |
| Dec. 16, 2020 | 109.22 |
| Dec. 9, 2020 | 108.68 |
| Dec. 14, 2020 | 108.31 |
| Dec. 9, 2020 | 107.44 |
| Dec. 14, 2020 | 107.13 |
| Dec. 15, 2020 | 106.38 |
| Dec. 9, 2020 | 105.65 |
| Dec. 9, 2020 | 104.26 |
| Dec. 9, 2020 | 103.20 |
| Dec. 15, 2020 | 101.04 |
| Dec. 15, 2020 | 101.03 |
| Dec. 15, 2020 | 99.70 |
| Dec. 9, 2020 | 98.43 |
| Dec. 9, 2020 | 95.86 |
| Dec. 15, 2020 | 93.75 |
| Dec. 15, 2020 | 91.12 |
| Dec. 11, 2020 | 91.08 |
| Dec. 10, 2020 | 89.60 |
| Dec. 16, 2020 | 88.58 |
| Dec. 16, 2020 | 87.96 |
| Dec. 14, 2020 | 87.91 |
| Dec. 9, 2020 | 85.56 |
| Dec. 14, 2020 | 85.56 |
| Dec. 15, 2020 | 85.02 |
| Dec. 16, 2020 | 84.35 |
| Dec. 9, 2020 | 84.29 |
| Dec. 15, 2020 | 84.13 |
| Dec. 14, 2020 | 83.74 |
| Dec. 15, 2020 | 80.79 |
| Dec. 10, 2020 | 80.74 |
| Dec. 9, 2020 | 80.55 |
| Dec. 15, 2020 | 80.08 |
| Dec. 11, 2020 | 79.80 |
| Dec. 15, 2020 | 79.32 |
| Dec. 15, 2020 | 78.79 |
| Dec. 9, 2020 | 78.22 |
| Dec. 10, 2020 | 77.62 |
| Dec. 10, 2020 | 77.18 |
| Dec. 11, 2020 | 77.18 |
| Dec. 15, 2020 | 76.12 |
| Dec. 16, 2020 | 75.68 |
| Dec. 11, 2020 | 75.66 |
| Dec. 11, 2020 | 75.45 |
| Dec. 9, 2020 | 75.39 |
| Dec. 11, 2020 | 75.39 |
| Dec. 10, 2020 | 75.03 |
| February 2, 2022 | 75.00 |
| Dec. 10, 2020 | 74.25 |
| Dec. 15, 2020 | 74.12 |
| February 2, 2022 | 74.07 |
| Dec. 10, 2020 | 72.82 |

| | |
|------------------|-------|
| Dec. 11, 2020 | 71.84 |
| Dec. 14, 2020 | 71.67 |
| Dec. 15, 2020 | 70.78 |
| Dec. 11, 2020 | 70.77 |
| February 2, 2022 | 70.66 |
| Dec. 14, 2020 | 70.44 |
| Dec. 15, 2020 | 69.89 |
| Dec. 16, 2020 | 67.66 |
| Dec. 15, 2020 | 67.22 |
| Dec. 9, 2020 | 66.06 |
| Dec. 14, 2020 | 65.99 |
| Dec. 10, 2020 | 65.96 |
| Dec. 16, 2020 | 65.88 |
| Dec. 16, 2020 | 64.86 |
| Dec. 10, 2020 | 64.27 |
| Dec. 15, 2020 | 64.10 |
| Dec. 9, 2020 | 62.94 |
| Dec. 10, 2020 | 62.88 |
| Dec. 10, 2020 | 62.83 |
| Dec. 9, 2020 | 61.15 |
| Dec. 10, 2020 | 61.15 |
| Dec. 10, 2020 | 60.47 |
| Dec. 15, 2020 | 60.32 |
| Dec. 9, 2020 | 60.26 |
| Dec. 10, 2020 | 59.46 |
| Dec. 15, 2020 | 59.18 |
| Dec. 10, 2020 | 58.93 |
| Dec. 14, 2020 | 58.27 |
| Dec. 16, 2020 | 58.04 |
| Dec. 9, 2020 | 56.71 |
| Dec. 15, 2020 | 56.09 |
| Dec. 14, 2020 | 55.53 |
| Dec. 14, 2020 | 54.76 |
| Dec. 15, 2020 | 54.76 |
| Dec. 11, 2020 | 54.48 |
| Dec. 15, 2020 | 53.87 |
| Dec. 15, 2020 | 52.98 |
| Dec. 15, 2020 | 52.80 |
| Dec. 14, 2020 | 52.34 |
| Dec. 11, 2020 | 52.25 |
| Dec. 9, 2020 | 51.72 |
| Dec. 15, 2020 | 51.43 |
| Dec. 15, 2020 | 51.20 |
| Dec. 15, 2020 | 50.26 |
| Dec. 10, 2020 | 50.24 |
| Dec. 16, 2020 | 49.64 |
| Dec. 10, 2020 | 49.42 |
| Dec. 14, 2020 | 49.42 |
| Dec. 16, 2020 | 49.42 |
| Dec. 16, 2020 | 49.42 |
| Dec. 16, 2020 | 49.42 |
| Dec. 11, 2020 | 48.77 |
| Dec. 9, 2020 | 48.69 |
| Dec. 11, 2020 | 48.69 |
| Dec. 15, 2020 | 48.40 |
| Dec. 11, 2020 | 46.92 |

| | |
|------------------|-------|
| Dec. 9, 2020 | 46.50 |
| Dec. 10, 2020 | 46.50 |
| Dec. 9, 2020 | 46.36 |
| Dec. 15, 2020 | 45.86 |
| Dec. 16, 2020 | 45.86 |
| Dec. 16, 2020 | 45.86 |
| Dec. 11, 2020 | 45.58 |
| Dec. 15, 2020 | 45.41 |
| Dec. 9, 2020 | 45.27 |
| Dec. 9, 2020 | 45.14 |
| Dec. 10, 2020 | 44.68 |
| Dec. 15, 2020 | 44.30 |
| February 2, 2022 | 43.70 |
| Dec. 15, 2020 | 43.63 |
| Dec. 16, 2020 | 43.19 |
| Dec. 16, 2020 | 43.07 |
| Dec. 15, 2020 | 42.30 |
| Dec. 15, 2020 | 42.30 |
| Dec. 9, 2020 | 41.58 |
| Dec. 11, 2020 | 41.58 |
| Dec. 16, 2020 | 41.42 |
| Dec. 11, 2020 | 41.22 |
| February 2, 2022 | 40.27 |
| Dec. 16, 2020 | 40.07 |
| Dec. 11, 2020 | 40.06 |
| Dec. 15, 2020 | 39.80 |
| Dec. 10, 2020 | 39.79 |
| Dec. 16, 2020 | 39.38 |
| Dec. 10, 2020 | 39.35 |
| Dec. 10, 2020 | 39.22 |
| Dec. 9, 2020 | 39.08 |
| Dec. 10, 2020 | 38.24 |
| Dec. 14, 2020 | 38.24 |
| Dec. 14, 2020 | 38.24 |
| Dec. 10, 2020 | 38.02 |
| Dec. 10, 2020 | 38.02 |
| Dec. 10, 2020 | 38.02 |
| Dec. 9, 2020 | 37.98 |
| Dec. 9, 2020 | 37.12 |
| Dec. 9, 2020 | 37.12 |
| Dec. 15, 2020 | 36.96 |
| Dec. 9, 2020 | 36.77 |
| Dec. 10, 2020 | 36.68 |
| Dec. 11, 2020 | 36.68 |
| Dec. 9, 2020 | 36.48 |
| Dec. 16, 2020 | 36.42 |
| Dec. 15, 2020 | 36.29 |
| Dec. 14, 2020 | 36.26 |
| Dec. 15, 2020 | 36.07 |
| Dec. 15, 2020 | 35.96 |
| Dec. 9, 2020 | 35.88 |
| Dec. 10, 2020 | 35.79 |
| Dec. 9, 2020 | 35.39 |
| Dec. 15, 2020 | 35.29 |
| Dec. 10, 2020 | 34.94 |
| Dec. 16, 2020 | 34.73 |

| | |
|---------------|-------|
| Dec. 9, 2020 | 34.45 |
| Dec. 9, 2020 | 34.45 |
| Dec. 11, 2020 | 34.45 |
| Dec. 15, 2020 | 33.88 |
| Dec. 10, 2020 | 33.75 |
| Dec. 15, 2020 | 33.69 |
| Dec. 9, 2020 | 33.65 |
| Dec. 11, 2020 | 33.56 |
| Dec. 15, 2020 | 33.40 |
| Dec. 15, 2020 | 33.40 |
| Dec. 11, 2020 | 33.12 |
| Dec. 15, 2020 | 33.02 |
| Dec. 9, 2020 | 32.90 |
| Dec. 10, 2020 | 32.68 |
| Dec. 11, 2020 | 32.68 |
| Dec. 15, 2020 | 32.56 |
| Dec. 15, 2020 | 32.51 |
| Dec. 15, 2020 | 32.51 |
| Dec. 15, 2020 | 31.84 |
| Dec. 10, 2020 | 31.78 |
| Dec. 16, 2020 | 31.62 |
| Dec. 16, 2020 | 30.73 |
| Dec. 11, 2020 | 30.62 |
| Dec. 16, 2020 | 30.28 |
| Dec. 10, 2020 | 29.64 |
| Dec. 9, 2020 | 29.58 |
| Dec. 10, 2020 | 29.20 |
| Dec. 10, 2020 | 29.20 |
| Dec. 9, 2020 | 29.12 |
| Dec. 9, 2020 | 29.12 |
| Dec. 9, 2020 | 29.12 |
| Dec. 10, 2020 | 29.02 |
| Dec. 10, 2020 | 28.75 |
| Dec. 14, 2020 | 28.68 |
| Dec. 16, 2020 | 28.68 |
| Dec. 10, 2020 | 28.38 |
| Dec. 15, 2020 | 28.23 |
| Dec. 15, 2020 | 28.23 |
| Dec. 9, 2020 | 28.22 |
| Dec. 10, 2020 | 28.18 |
| Dec. 10, 2020 | 27.85 |
| Dec. 15, 2020 | 27.84 |
| Dec. 15, 2020 | 27.77 |
| Dec. 11, 2020 | 27.34 |
| Dec. 11, 2020 | 27.34 |
| Dec. 11, 2020 | 27.34 |
| Dec. 15, 2020 | 27.32 |
| Dec. 11, 2020 | 27.29 |
| Dec. 15, 2020 | 27.17 |
| Dec. 15, 2020 | 27.17 |
| Dec. 16, 2020 | 27.17 |
| Dec. 9, 2020 | 27.12 |
| Dec. 10, 2020 | 26.93 |
| Dec. 10, 2020 | 26.72 |
| Dec. 15, 2020 | 26.72 |
| Dec. 9, 2020 | 26.48 |

| | |
|---------------|-------|
| Dec. 10, 2020 | 26.48 |
| Dec. 16, 2020 | 26.28 |
| Dec. 9, 2020 | 26.09 |
| Dec. 15, 2020 | 26.06 |
| Dec. 15, 2020 | 25.61 |
| Dec. 9, 2020 | 25.56 |
| Dec. 15, 2020 | 25.50 |
| Dec. 15, 2020 | 25.39 |
| Dec. 10, 2020 | 25.11 |
| Dec. 10, 2020 | 24.85 |
| Dec. 9, 2020 | 24.66 |
| Dec. 9, 2020 | 24.66 |
| Dec. 9, 2020 | 24.66 |
| Dec. 16, 2020 | 24.59 |
| Dec. 14, 2020 | 24.50 |
| Dec. 9, 2020 | 24.38 |
| Dec. 10, 2020 | 24.13 |
| Dec. 11, 2020 | 24.05 |
| Dec. 14, 2020 | 24.05 |
| Dec. 15, 2020 | 23.83 |
| Dec. 10, 2020 | 23.82 |
| Dec. 9, 2020 | 23.78 |
| Dec. 14, 2020 | 23.68 |
| Dec. 15, 2020 | 23.68 |
| Dec. 9, 2020 | 23.52 |
| Dec. 15, 2020 | 23.46 |
| Dec. 10, 2020 | 23.38 |
| Dec. 15, 2020 | 23.16 |
| Dec. 10, 2020 | 22.88 |
| Dec. 9, 2020 | 22.83 |
| Dec. 10, 2020 | 22.83 |
| Dec. 15, 2020 | 22.72 |
| Dec. 15, 2020 | 22.72 |
| Dec. 15, 2020 | 22.72 |
| Dec. 16, 2020 | 22.72 |
| Dec. 16, 2020 | 22.72 |
| Dec. 9, 2020 | 22.58 |
| Dec. 9, 2020 | 22.58 |
| Dec. 9, 2020 | 22.53 |
| Dec. 9, 2020 | 22.38 |
| Dec. 11, 2020 | 22.38 |
| Dec. 15, 2020 | 22.33 |
| Dec. 15, 2020 | 22.27 |
| Dec. 16, 2020 | 22.27 |
| Dec. 9, 2020 | 21.99 |
| Dec. 10, 2020 | 21.99 |
| Dec. 10, 2020 | 21.99 |
| Dec. 11, 2020 | 21.99 |
| Dec. 11, 2020 | 21.99 |
| Dec. 11, 2020 | 21.99 |
| Dec. 11, 2020 | 21.99 |
| Dec. 10, 2020 | 21.93 |
| Dec. 10, 2020 | 21.93 |
| Dec. 10, 2020 | 21.93 |
| Dec. 15, 2020 | 21.86 |
| Dec. 15, 2020 | 21.83 |

| | |
|---------------|-------|
| Dec. 9, 2020 | 21.62 |
| Dec. 10, 2020 | 21.62 |
| Dec. 11, 2020 | 21.56 |
| Dec. 9, 2020 | 21.28 |
| Dec. 9, 2020 | 21.02 |
| Dec. 15, 2020 | 20.98 |
| Dec. 10, 2020 | 20.98 |
| Dec. 16, 2020 | 20.95 |
| Dec. 15, 2020 | 20.94 |
| Dec. 10, 2020 | 20.90 |
| Dec. 10, 2020 | 20.75 |
| Dec. 10, 2020 | 20.66 |
| Dec. 15, 2020 | 20.49 |
| Dec. 16, 2020 | 20.49 |
| Dec. 11, 2020 | 20.22 |
| Dec. 10, 2020 | 20.08 |
| Dec. 16, 2020 | 20.03 |
| Dec. 14, 2020 | 19.73 |
| Dec. 9, 2020 | 19.59 |
| Dec. 10, 2020 | 19.42 |
| Dec. 11, 2020 | 19.32 |
| Dec. 9, 2020 | 19.20 |
| Dec. 10, 2020 | 19.20 |
| Dec. 14, 2020 | 19.16 |
| Dec. 15, 2020 | 19.16 |
| Dec. 10, 2020 | 19.06 |
| Dec. 9, 2020 | 18.97 |
| Dec. 10, 2020 | 18.88 |
| Dec. 11, 2020 | 18.88 |
| Dec. 15, 2020 | 18.71 |
| Dec. 9, 2020 | 18.70 |
| Dec. 15, 2020 | 18.67 |
| Dec. 10, 2020 | 18.56 |
| Dec. 10, 2020 | 18.44 |
| Dec. 11, 2020 | 18.44 |
| Dec. 11, 2020 | 18.44 |
| Dec. 11, 2020 | 18.44 |
| Dec. 10, 2020 | 18.43 |
| Dec. 10, 2020 | 18.31 |
| Dec. 10, 2020 | 18.28 |
| Dec. 14, 2020 | 18.22 |
| Dec. 14, 2020 | 18.22 |
| Dec. 16, 2020 | 18.22 |
| Dec. 16, 2020 | 18.22 |
| Dec. 15, 2020 | 18.00 |
| Dec. 9, 2020 | 17.90 |
| Dec. 16, 2020 | 17.82 |
| Dec. 14, 2020 | 17.76 |
| Dec. 10, 2020 | 17.55 |
| Dec. 11, 2020 | 17.55 |
| Dec. 9, 2020 | 17.43 |
| Dec. 14, 2020 | 17.38 |
| Dec. 15, 2020 | 17.38 |
| Dec. 15, 2020 | 17.38 |
| Dec. 15, 2020 | 17.38 |
| Dec. 10, 2020 | 17.38 |

| | |
|---------------|-------|
| Dec. 15, 2020 | 17.16 |
| Dec. 11, 2020 | 17.10 |
| Dec. 9, 2020 | 16.99 |
| Dec. 10, 2020 | 16.83 |
| Dec. 10, 2020 | 16.77 |
| Dec. 16, 2020 | 16.71 |
| Dec. 9, 2020 | 16.65 |
| Dec. 10, 2020 | 16.65 |
| Dec. 10, 2020 | 16.65 |
| Dec. 10, 2020 | 16.65 |
| Dec. 11, 2020 | 16.65 |
| Dec. 10, 2020 | 16.48 |
| Dec. 10, 2020 | 16.48 |
| Dec. 16, 2020 | 16.40 |
| Dec. 15, 2020 | 16.04 |
| Dec. 16, 2020 | 16.04 |
| Dec. 10, 2020 | 15.99 |
| Dec. 9, 2020 | 15.64 |
| Dec. 15, 2020 | 15.60 |
| Dec. 15, 2020 | 15.60 |
| Dec. 16, 2020 | 15.60 |
| Dec. 9, 2020 | 15.45 |
| Dec. 16, 2020 | 15.38 |
| Dec. 14, 2020 | 15.15 |
| Dec. 15, 2020 | 15.03 |
| Dec. 16, 2020 | 15.03 |
| Dec. 10, 2020 | 15.03 |
| Dec. 16, 2020 | 14.95 |
| Dec. 9, 2020 | 14.88 |
| Dec. 10, 2020 | 14.88 |
| Dec. 15, 2020 | 14.80 |
| Dec. 15, 2020 | 14.71 |
| Dec. 15, 2020 | 14.71 |
| Dec. 15, 2020 | 14.71 |
| Dec. 9, 2020 | 14.65 |
| Dec. 10, 2020 | 14.65 |
| Dec. 11, 2020 | 14.65 |
| Dec. 16, 2020 | 14.58 |
| Dec. 15, 2020 | 14.49 |
| Dec. 10, 2020 | 14.43 |
| Dec. 9, 2020 | 14.28 |
| Dec. 11, 2020 | 14.19 |
| Dec. 10, 2020 | 14.10 |
| Dec. 15, 2020 | 14.04 |
| Dec. 15, 2020 | 14.04 |
| Dec. 16, 2020 | 13.99 |
| Dec. 9, 2020 | 13.98 |
| Dec. 10, 2020 | 13.98 |
| Dec. 16, 2020 | 13.60 |
| Dec. 16, 2020 | 13.60 |
| Dec. 9, 2020 | 13.54 |
| Dec. 10, 2020 | 13.54 |
| Dec. 11, 2020 | 13.54 |
| Dec. 11, 2020 | 13.54 |
| Dec. 10, 2020 | 13.45 |
| Dec. 9, 2020 | 13.41 |

| | |
|---------------|-------|
| Dec. 9, 2020 | 13.32 |
| Dec. 15, 2020 | 13.21 |
| Dec. 15, 2020 | 13.21 |
| Dec. 9, 2020 | 13.09 |
| Dec. 10, 2020 | 13.09 |
| Dec. 10, 2020 | 13.09 |
| Dec. 11, 2020 | 13.09 |
| Dec. 11, 2020 | 13.09 |
| Dec. 11, 2020 | 13.09 |
| Dec. 14, 2020 | 12.93 |
| Dec. 15, 2020 | 12.93 |
| Dec. 11, 2020 | 12.83 |
| Dec. 15, 2020 | 12.76 |
| Dec. 10, 2020 | 12.74 |
| Dec. 9, 2020 | 12.60 |
| Dec. 11, 2020 | 12.38 |
| Dec. 9, 2020 | 12.37 |
| Dec. 10, 2020 | 12.37 |
| Dec. 14, 2020 | 12.30 |
| Dec. 15, 2020 | 12.30 |
| Dec. 9, 2020 | 12.25 |
| Dec. 9, 2020 | 12.21 |
| Dec. 9, 2020 | 12.21 |
| Dec. 15, 2020 | 12.08 |
| Dec. 14, 2020 | 12.04 |
| Dec. 15, 2020 | 12.04 |
| Dec. 16, 2020 | 12.04 |
| Dec. 16, 2020 | 12.04 |
| Dec. 11, 2020 | 12.01 |
| Dec. 14, 2020 | 11.85 |
| Dec. 15, 2020 | 11.85 |
| Dec. 16, 2020 | 11.82 |
| Dec. 11, 2020 | 11.63 |
| Dec. 15, 2020 | 11.59 |
| Dec. 15, 2020 | 11.59 |
| Dec. 16, 2020 | 11.59 |
| Dec. 11, 2020 | 11.54 |
| Dec. 11, 2020 | 11.46 |
| Dec. 9, 2020 | 11.41 |
| Dec. 9, 2020 | 11.32 |
| Dec. 10, 2020 | 11.32 |
| Dec. 10, 2020 | 11.32 |
| Dec. 10, 2020 | 11.32 |
| Dec. 9, 2020 | 11.05 |
| Dec. 11, 2020 | 11.01 |
| Dec. 9, 2020 | 11.00 |
| Dec. 11, 2020 | 11.00 |
| Dec. 15, 2020 | 10.94 |
| Dec. 16, 2020 | 10.76 |
| Dec. 10, 2020 | 10.75 |
| Dec. 14, 2020 | 10.70 |
| Dec. 16, 2020 | 10.70 |
| Dec. 11, 2020 | 10.69 |
| Dec. 10, 2020 | 10.68 |
| Dec. 9, 2020 | 10.65 |
| Dec. 15, 2020 | 10.61 |

| | |
|---------------|------------------|
| Dec. 9, 2020 | 10.55 |
| Dec. 15, 2020 | 10.53 |
| Dec. 15, 2020 | 10.48 |
| Dec. 15, 2020 | 10.48 |
| Dec. 9, 2020 | 10.42 |
| Dec. 14, 2020 | 10.26 |
| Dec. 10, 2020 | 10.06 |
| Dec. 9, 2020 | 10.05 |
| Dec. 16, 2020 | 10.04 |
| Dec. 9, 2020 | 9.98 |
| Dec. 9, 2020 | 9.98 |
| Dec. 10, 2020 | 9.98 |
| Dec. 9, 2020 | 9.62 |
| Dec. 9, 2020 | 9.54 |
| Dec. 10, 2020 | 9.54 |
| Dec. 11, 2020 | 9.54 |
| Dec. 11, 2020 | 9.54 |
| Dec. 11, 2020 | 9.54 |
| Dec. 9, 2020 | 9.46 |
| Dec. 10, 2020 | 9.14 |
| Dec. 9, 2020 | 9.09 |
| Dec. 11, 2020 | 9.09 |
| Dec. 11, 2020 | 9.09 |
| Dec. 9, 2020 | 8.73 |
| Dec. 9, 2020 | 8.73 |
| Dec. 10, 2020 | 8.73 |
| Dec. 11, 2020 | 8.73 |
| Dec. 9, 2020 | 8.65 |
| Dec. 10, 2020 | 8.51 |
| Dec. 9, 2020 | 8.47 |
| Dec. 10, 2020 | 8.38 |
| Dec. 9, 2020 | 8.28 |
| Dec. 10, 2020 | 8.28 |
| Dec. 9, 2020 | 8.20 |
| Dec. 10, 2020 | 8.20 |
| Dec. 10, 2020 | 8.20 |
| Dec. 10, 2020 | 8.20 |
| Dec. 10, 2020 | 8.20 |
| Dec. 10, 2020 | 8.20 |
| Dec. 10, 2020 | 8.20 |
| Dec. 11, 2020 | 8.20 |
| Dec. 11, 2020 | 8.11 |
| Dec. 9, 2020 | 7.89 |
| Dec. 9, 2020 | 7.85 |
| Dec. 11, 2020 | 7.82 |
| Dec. 11, 2020 | 7.82 |
| Dec. 10, 2020 | 7.80 |
| Dec. 9, 2020 | 7.75 |
| Dec. 9, 2020 | 7.75 |
| Dec. 10, 2020 | 7.75 |
| Dec. 10, 2020 | 7.75 |
| Dec. 10, 2020 | 7.75 |
| Dec. 10, 2020 | 7.75 |
| Dec. 10, 2020 | 7.75 |
| Dec. 10, 2020 | 7.75 |
| Dec. 10, 2020 | 7.75 |
| Dec. 11, 2020 | 7.75 |
| Total | 45,040.70 |

| | | |
|---|----|-------|
| # of payees | | 554 |
| Average payment | \$ | 81.30 |
| Average payment excluding largest outlier | \$ | 57.85 |

This is Exhibit "E" referred to in the Affidavit of Douglas Lawson sworn remotely on this 16th day of January 2023.

A handwritten signature in black ink that reads "Stephen Gaudreau". The signature is written in a cursive style with a large initial 'S'.

Commissioner for Taking Affidavits (or as may be)

Stephen Gaudreau



NORTH AMERICAN FUR AUCTIONS

February 11, 2022

Dear Consignor:

Please find enclosed with this letter a cheque issued by Deloitte Restructuring Inc., issued in respect of the sale of your consigned goods.

As you are no doubt aware, North American Fur Auctions ('NAFA' or the 'Company') continues to conduct operations under the Company's Creditors Arrangement Act ('CCAA'). Deloitte Restructuring Inc. also continues as the Court's duly appointed monitor (the Monitor), supervising all NAFA business activities.

In 2020, the Company began the process of selling all unsold goods that could not be practically or procedurally returned. This process has continued throughout 2021 with goods that were not previously graded and catalogued.

The international fur trade has faced challenges over the past two years unlike previous time in our history. The continuing waves of COVID, and its variants, have not only affected the fur trade within Canada and the USA, but also the major fur markets across the world to which NAFA would commonly sell and export your goods. These market issues are reflected in the selling prices that we were able to achieve and are, in our opinion, indicative of the general level of fur prices reported by the trade over the past few seasons for similar goods.

This payment of the sale proceeds is made in accordance with an order of the Court dated January 13, 2020 and only includes the net sales proceeds of post-CCAA sales due to you, less, if applicable, any charges or offsets for amounts owed to NAFA. At this time, the Company is not able to release any pre-CCAA (i.e., before October 31, 2019) balances that may have previously been owed to you.

There is a processing fee of US\$20.00 per cheque to reflect the cost and related benefit of having the Monitor hold and supervise the calculation and issuance of all net sale proceeds.

Please note that all cheques must be cashed at your earliest opportunity and no later than July 31, 2022. After that date, the issuing bank may not honor the cheque. All payments are issued in US dollars. Please also make sure that your bank is aware at the time of presentation so that your account is properly credited with the equivalent funds in your native currency.

Contact with NAFA can be most easily made via email sent to sales@nafa.ca. However, please be advised that we have limited staff resources and thus, will endeavor to answer any queries as soon as practicable.

Best wishes for a more prosperous 2022.

23-01-13

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF NORTH AMERICAN FUR PRODUCERS INC., NAFA PROPERTIES INC., 3306319 NOVA SCOTIA LIMITED, NORTH AMERICAN FUR AUCTIONS INC., NAFA PROPERTIES (US) INC., NAFA PROPERTIES STOUGHTON LLC, NORTH AMERICAN FUR AUCTIONS (US) INC., NAFFRO LLC (WISCONSIN LLC), NAFA EUROPE CO-OPERATIEF UA, NAFA EUROPE B.V., DAIKOKU SP.Z OO and NAFA POLSKA SP. Z OO

Email of the recipients: See the Service List

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceeding commenced at Toronto

AFFIDAVIT OF DOUGLAS LAWSON
(Motion Returnable January 20, 2023)

BLANEY MCMURTRY LLP
Barristers & Solicitors
2 Queen Street East, Suite 1500
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Counsel for the Applicants

TAB 3

Court File No. CV-19-00630241-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

| | | |
|--------------------|---|------------------------------|
| THE HONOURABLE |) | FRIDAY, THE 20 TH |
| |) | |
| MR. JUSTICE McEWEN |) | DAY OF JANUARY 2023 |

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF NORTH AMERICAN FUR PRODUCERS
INC., NAFA PROPERTIES INC., 3306319 NOVA SCOTIA
LIMITED, NORTH AMERICAN FUR AUCTIONS INC., NAFA
PROPERTIES (US) INC., NAFA PROPERTIES STOUGHTON
LLC, NORTH AMERICAN FUR AUCTIONS (US) INC.,
NAFPRO LLC (WISCONSIN LLC), NAFA EUROPE CO-
OPERATIEF UA, NAFA EUROPE B.V., DAIKOKU SP.Z OO and
NAFA POLSKA SP. Z OO

(the “**Applicants**”)

ORDER

**(Re: Stay Extension, Disbursing Funds Held by the Monitor, Approval of the Kestutis
Riskus Settlement Agreement, Approval of Actions, Conduct and Fees of the Monitor
and its Counsel, and Sealing of Confidential Appendices)**

THIS MOTION, made by the Applicants for an Order to extend the stay period
(the “**Stay Period**”) in these CCAA proceedings, to approve a settlement agreement

entered into between North American Fur Auctions Inc. and Kestutis Riskus (the “**Kestutis Settlement Agreement**”), to direct that certain funds held by the Monitor be released to NAFA, to approve the fees, conduct, and actions of the Monitor, and to seal certain confidential appendices, was heard this day by video conference.

ON READING the Motion Record of the Applicants, the Eleventh Report of the Monitor dated January 10, 2023 including the Fee Affidavit of Jordan Sleeth sworn on January 10, 2023 (the “**Monitor Fee Affidavit**”), the Fee Affidavit of Gina Rhodes sworn on January 10, 2023 (“**MT Fee Affidavit**” and collectively with the Monitor Fee Affidavit, the “**Fee Affidavits**”), annexed thereto (the “**Eleventh Report**”), and related Confidential Appendices, and upon hearing the submissions of counsel for the Applicants, counsel to the Monitor, counsel to the Canadian Imperial Bank of Commerce, as agent for the lenders party to the Fourth and Restated Credit Agreement dated as of September 27, 2019, as may be amended or amended and restated from time to time (in such capacity, the “**Agent**”), and counsel for Farm Credit Canada (“**FCC**”) no one appearing for any other person on the Service List, although properly served as appears on the Affidavit of Service of Ariyana Botejue sworn January 10, 2023, filed;

SERVICE AND DEFINITIONS

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and Motion Record herein is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that terms not otherwise defined in this Order shall have the meaning set out in the Initial Order of the Honourable Justice McEwen dated

October 31, 2019 (as amended and restated) (the “**Initial Order**”).

EXTENSION OF STAY PERIOD

3. **THIS COURT ORDERS** that the Stay Period is hereby extended from January 27, 2023 to and including April 28, 2023.

KESTUTIS SETTLEMENT AGREEMENT

4. **THIS COURT ORDERS AND DECLARES** that the Kestutis Settlement Agreement is hereby approved, and that the Applicants are hereby authorized to execute and enter into that agreement, subject to approval of the Agent, in the form substantially set out as an Appendix to the Monitor’s Eleventh Report with such amendments as the Applicants, with the approval of the Monitor, may deem necessary.

RELEASE OF FUNDS HELD BY THE MONITOR

5. **THIS COURT ORDERS AND DIRECTS** that certain funds held by the Monitor pursuant to the Order of Justice McEwen dated January 13, 2020 be released to NAFA to be used by NAFA for working capital purposes.

6. **THIS COURT FURTHER ORDERS** that nothing in paragraph 5 above shall alter or prejudice any parties’ right to participate in any claims process that may be commenced in these CCAA proceedings.

APPROVAL OF MONITOR REPORTS, ACTIONS, AND FEES

7. **THIS COURT ORDERS** that the Eleventh Report and the actions, decisions and conduct of the Monitor, and its counsel Miller Thomson LLP, as set out in the Eleventh Report are hereby authorized and approved.

8. **THIS COURT ORDERS** that the fees and disbursements of the Monitor and its counsel, Miller Thomson LLP, as set out in the Eleventh Report and the Fee Affidavits, be and are hereby approved.

SEALING OF CONFIDENTIAL APPENDICES AND EXHIBITS

9. **THIS COURT ORDERS** that Confidential Appendix “1” and “2” to the Eleventh Report and Confidential Exhibit “B” to each of the Fee Affidavits shall be and are hereby sealed, kept confidential and shall not form part of the public record pending further Order of this Court.

INTERNATIONAL RECOGNITION

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

Signature of Judge

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF NORTH AMERICAN FUR PRODUCERS INC., NAFA PROPERTIES INC., 3306319 NOVA SCOTIA LIMITED, NORTH AMERICAN FUR AUCTIONS INC., NAFA PROPERTIES (US) INC., NAFA PROPERTIES STOUGHTON LLC, NORTH AMERICAN FUR AUCTIONS (US) INC., NAFPRO LLC (WISCONSIN LLC), NAFA EUROPE CO-OPERATIEF UA, NAFA EUROPE B.V., DAIKOKU SP.Z OO and NAFA POLSKA SP. Z OO (the "**Applicants**")

ONTARIO
SUPERIOR COURT OF
JUSTICECOMMERCIAL LIST
Proceeding commenced at Toronto

ORDER
DATED JANUARY 20, 2023
(Re: Stay Extension, Approval of Settlement,
Conduct and Fees and Sealing of Confidential
Appendices)

BLANEY MCMURTRY LLP
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Counsel for the Applicants

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF NORTH AMERICAN FUR PRODUCERS INC.,
NAFA PROPERTIES INC., 3306319 NOVA SCOTIA LIMITED, NORTH AMERICAN FUR AUCTIONS INC., NAFA PROPERTIES (US)
INC., NAFA PROPERTIES STOUGHTON LLC, NORTH AMERICAN FUR AUCTIONS (US) INC., NAFPRO LLC (WISCONSIN LLC),
NAFA EUROPE CO-OPERATIEF UA, NAFA EUROPE B.V., DAIKOKU SP.Z OO and NAFA POLSKA SP. Z OO

(the “Applicants”)

Email of the recipients: See the Service List

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceeding commenced at Toronto

MOTION RECORD OF THE APPLICANTS
(Re: Stay Extension Motion returnable January 20th, 2023)

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Counsel for the Applicants