
EXHIBIT "24"

**To the Receiver's Seventh Report to Court
Dated January 14, 2019**

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COURT OF APPEAL OF ALBERTA

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January 2, 2019

Base Mortgage & Investments Ltd,
Base Finance Ltd,
Arnold Breikreutz,
Susan Breikreutz and
GP Energy,
All currently C/O Email: arnoldbase@shaw.ca

Re: Base Mortgage & Investments Ltd (A) and others v. Easy Loan Corporation (R) and others
Appeal No. 1801-0388AC

Type of Appeal and Procedural Issues

Your recently filed Notice of Appeal has been reviewed and the appeal has been categorized as a **Standard** appeal.

From the materials filed, it appears there are a number of important procedural issues outstanding:

- A copy of the order/judgment under appeal has not been included with the Notice of Appeal. Please provide a filed copy of the order/judgment as soon as it is available.
- This appeal purports to be from both the original decision of Dec. 2, 2016 and the decision on the application to vary the original decision of Nov. 30, 2018. I note that the original Dec. 2, 2016 decision was previously appealed to this court (Appeal No. 1601-0350AC) and abandoned at the oral hearing. Given that, **it is not clear whether there is any ability to appeal the Dec. 2, 2016 decision again. Even if there is, an application to extend time to appeal would be required, given the time to appeal that decision has long since passed. An application to extend time to file the appeal would need to be made to a single appeal judge.**
- A self-represented party is involved. It is always recommended that one seek legal advice. Some lawyers may provide limited scope retainers should you wish to retain them for only a specific portion of the appeal. Please contact a Resolution Support Centre for information on free or low-cost legal advice in your area.

- Three of the Appellants are corporate entities and are not represented by counsel. Rule 2.22 of the Alberta Rules of Court provides that an “individual” may be self-represented. However, other types of litigants, including corporate entities, must be represented by a lawyer. See *908077 Alberta Ltd. (Escape & Relax) v. 1313608 Alberta Ltd.*, 2015 ABCA 117, a copy of which is enclosed for your convenience. Therefore, in order to appear in court and make representations on this appeal, the corporate Appellants must retain a lawyer to appear on their behalf. Please advise as soon as counsel is retained. To be clear, the self-represented individual Appellants in this appeal cannot speak for or represent the corporate Appellants.
- As the Appellant has indicated an interest in Judicial Dispute Resolution, it would be appreciated if the Respondent(s) provided their position with respect to participating in a JDR within 2 weeks of the date of this letter.

Should you wish to provide a response, or if you require assistance with managing this appeal, please contact the Case Management Officer. Please be reminded to always copy all other parties to the appeal with any correspondence to the Court.

Deadlines / Timetables

A summarized version of appeal deadlines is available on the Court of Appeal’s website under Registry > Filing Information > Filing Deadlines. You are encouraged to review the applicable deadlines as failure to comply with them will result in the appeal being struck. In addition, it is strongly recommended that documents be prepared and filed *in advance* of any deadline in order to allow sufficient time to address any issues or make any necessary corrections.

There is an option to submit timetables for the appeal instead of following the deadlines set by the Rules of Court. A timetable sets out mutually-agreed upon deadlines for the filing of all materials, including the hearing date. The proposed timetable is sent to the Case Management Officer for approval. A sample timetable is available on the Court of Appeal’s website under Registry > Filing Information > Filing Deadlines.

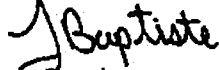
Judicial Dispute Resolution (JDR)

JDR is readily available at the Court of Appeal. Resolving a matter through JDR may result in the appeal being settled more expeditiously and at less expense than if it proceeded to hearing. A JDR may be initiated at any stage of the appeal proceedings. Further details on JDRs can be found in Division 5, Subdivision 4 of the Alberta Rules of Court, and in Part D of the Consolidated Practice Directions. Please contact the Case Management Officer if interested in JDR.

Resources

The Alberta Rules of Court and the Consolidated Practice Directions (CPD) of the Court of Appeal are available on the Court of Appeal website at <https://albertacourts.ca>. Please review the resources that are available on the website including forms, checklists, information sheets, sitting dates and more.

Thank you,



Laurie Baptiste
Case Management Officer
Court of Appeal - Calgary
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