

THE KING'S BENCH
WINNIPEG CENTRE

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 POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "Applicants")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

NOTICE OF MOTION
(STAY EXTENSION, INTERIM DISTRIBUTION, AND OTHER RELIEF)
DATE OF HEARING: FRIDAY, APRIL 26, 2024 AT 10:00 A.M.
THE HONOURABLE MR. JUSTICE BOCK

McDougall Gauley LLP
500 616 Main Street
Saskatoon SK S7J 0H6

IAN A. SUTHERLAND, K.C. / CRAIG FRITH
PHONE: (306) 665-5417 / (306) 665-5432
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CLIENT FILE NO. 549268.11

THE KING'S BENCH
WINNIPEG CENTRE

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 POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "**Applicants**")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C., c. C-36, AS AMENDED

NOTICE OF MOTION
(STAY EXTENSION, INTERIM DISTRIBUTION, AND OTHER RELIEF)

BDO Canada Limited (the "**Monitor**"), the court appointed monitor of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd. (collectively, the "**Applicants**"), will make a motion before the Honourable Mr. Justice Bock on Friday, April 26, 2024 at 10:00 a.m. or so soon after that time as the motion can be heard at the Law Courts, 408 York Avenue at Kennedy Street, in the City of Winnipeg, in Manitoba.

THE MOTION IS FOR:

1. An Order in substantially the form attached hereto as Schedule "A" to this Notice of Motion:
 - (a) abridging the time for service of this notice of motion and all other materials filed in support of the same such that this motion is properly returnable on April 26, 2024 at 10:00 a.m., and dispensing with further service thereof;

- (b) extending the Stay Period (as defined in the Amended and Restated Initial Order of the Honourable Justice Bock dated February 14, 2023 (the "**ARIO**")) in respect of the Monitor and proceeds of the Amended Transaction (as defined in the Seventh Report of the Monitor dated April 22, 2024 (the "**Seventh Report**")) from April 30, 2024 to June 17, 2024;
- (c) authorizing and directing the Monitor to make the following distributions from the Estate Funds (as defined in the Seventh Report) to reduce the amounts presently owed by the Applicants and secured by the Administration Charge:
 - (i) \$25,165.35 to Deloitte Restructuring Inc. on account of its outstanding fees and disbursements rendered prior to BDO Canada Limited being appointed as Monitor;
 - (ii) \$183,815.80 to BDO Canada Limited on account of the Monitor's outstanding fees and disbursements; and
 - (ii) \$155,662.10 to McDougall Gauley LLP on account of its outstanding fees and disbursements;
- (d) approving the Seventh Report, and the Monitor's activities, actions, and conduct described therein;
- (e) approving the professional fees and disbursements of the Monitor and the Monitor's legal counsel, as set out in the Seventh Report; and
- (f) such further and other relief as counsel may advise and this Honourable Court may permit.

2. An Order in substantially the form attached hereto as Schedule "B" to this Notice of Motion dismissing the motion of John P. O'Keefe LLC dated April 10, 2024 (the "**O'Keefe Motion**") on a without costs basis.

THE GROUNDS FOR THE MOTION ARE:

3. For the purposes of this motion, the Monitor relies on:

- (a) section 11 of the *Companies' Creditors Arrangement Act* (Canada) (the "**CCAA**"); and

- (b) Rules 1.04, 3.02(1), 16.04(1), and 16.08 of the *King's Bench Rules*.

INTERPRETATION

4. Unless otherwise defined herein, capitalized terms will have the meanings given to them in the ARIO and the Seventh Report.

SERVICE

5. The Monitor's notice of motion, the Seventh Report, and brief of law were served by email on the members of the Service List established in these proceedings as contemplated by paragraph 51 of the ARIO.

DISTRIBUTIONS

6. Paragraphs 42 and 44 of the ARIO provide that the Administration Charge ranks in priority to all other Encumbrances affecting the Estate Funds (i.e., the net proceeds of the Applicants' Property).

7. The last distribution on account of the amounts secured by the Administration Charge was pursuant to the Order (Extension, Sealing, and Other Relief) of the Honourable Justice Bock dated December 5, 2024, since which time further professional fees have accrued. The Monitor is therefore seeking authorization to make an interim distribution to bring the professional fees current and reduce the amounts secured by the Administration Charge.

THE O'KEEFE MOTION

8. The O'Keefe Motion seeks the Court's assistance:
- (a) obtaining \$210,573 in sales commissions John P. O'Keefe LLC ("**O'Keefe**") claims are owing pursuant to an Independent Contractor Sales Agency

Agreement (the "**Agreement**") with Accurate Dorwin (2020) Inc. ("**Accurate Dorwin**"); and

- (b) modifying the Court's approval of the sale of the Applicants' assets to 15244986 Canada Inc. (the "**Purchaser**"), to require the Purchaser to assume Accurate Dorwin's liabilities to O'Keefe under the Agreement.
9. As discussed in the Seventh Report:
- (a) O'Keefe does not have a Claim against the Past and Present Directors and Officers as contemplated by the Order (Directors' and Officers' Claims Process) of the Honourable Justice Bock dated January 26, 2024; and
 - (b) the amounts O'Keefe claims are owed by Accurate Dorwin under the Agreement are, in the Monitor's view, pre-filing unsecured claims against Accurate Dorwin with no priority to the Estate Funds; and
10. The Monitor further notes that the appeal period for the AVO has expired and the Amended Transaction has already closed on the terms approved by the same. The Monitor therefore requests that the O'Keefe Motion be dismissed.

THE FOLLOWING DOCUMENTARY EVIDENCE WILL BE USED AT THE HEARING OF THE MOTION:

1. The pleadings filed herein;
2. The Amended and Restated Initial Order pronounced February 14, 2023;
3. The Order pronounced April 5, 2023;
4. The Approval and Vesting Order pronounced July 21, 2023;
5. The Stay Extension, Interim Distribution, and Other Relief Order pronounced July 21, 2023;
6. The Amendment to the Sale Agreement and Other Relief Order pronounced September 12, 2023;
7. The Affidavit of Stephen Segal sworn February 6, 2023;
8. The Affidavit of Stephen Segal sworn April 3, 2023;

9. The Pre-Filing Report of the Monitor dated February 7, 2023;
10. The First Report of the Monitor dated April 3, 2023;
11. The Second Report of the Monitor and the Confidential Supplement thereto, both dated July 20, 2023;
12. The Third Report of the Monitor and the Confidential Supplement thereto, both dated September 8, 2023;
13. The Fourth Report of the Monitor and the Confidential Supplement thereto, both dated October 24, 2023;
14. The Supplement to the Fourth Report of the Monitor dated October 26, 2023;
15. The Fifth Report of the Monitor and the Confidential Supplement thereto, both dated December 3, 2023;
16. The Sixth Report of the Monitor dated January 23, 2024;
17. The Seventh Report of the Monitor dated April 22, 2024;
18. The Monitor's Notice of Motion dated April 22, 2024;
19. Monitor's Brief of Law, to be filed;
20. The Affidavit of Service of Shelby Braun, to be filed; and
21. Such further and other documents and evidence as counsel may advise and this Honourable Court may permit.

April 22, 2024

McDOUGALL GAULEY LLP
500 – 616 Main Street, Saskatoon SK S7J 0J6
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FAX: (306) 664-4431

TO: SERVICE LIST

SCHEDULE "A"

Court File No. CI 23-01-39360

**THE KING'S BENCH
WINNIPEG CENTRE**

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 POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "**Applicants**")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

ORDER

(STAY EXTENSION, INTERIM DISTRIBUTION, AND OTHER RELIEF)

DATE OF HEARING: FRIDAY, APRIL 26, 2024 AT 10:00 A.M.

THE HONOURABLE MR. JUSTICE BOCK

**McDougall Gauley LLP
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THE KING'S BENCH
WINNIPEG CENTRE

THE HONOURABLE) the 26th day of April, 2024
MR. JUSTICE BOCK)

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 POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

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APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

ORDER
(STAY EXTENSION, INTERIM DISTRIBUTION, AND OTHER RELIEF)

THIS MOTION, made by BDO Canada Limited in its capacity as the Court-appointed monitor (the "**Monitor**") of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**") for an order (i) abridging the time for service; (ii) extending the stay of proceedings; (iii) authorizing and directing the Monitor to make certain distributions; and (iv) other relief, was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

ON READING the Seventh Report of the Monitor dated April 22, 2024 (the "**Seventh Report**"), and on hearing the submissions of counsel for the Monitor, The

Toronto-Dominion Bank, Canada Revenue Agency, no one appearing for any other person on the Service List, although properly served as appears from the affidavit of Shelby Braun affirmed April 23, 2024; all filed:

INTERPRETATION

1. THIS COURT ORDERS that, unless otherwise defined in this Order, capitalized terms appearing in this Order will have the meanings given to them in the Amended and Restated Order of the Honourable Justice Bock dated February 14, 2023 (the "ARIO") and the Seventh Report.

SERVICE

2. THIS COURT ORDERS that the time for service of the Monitor's notice of motion and supporting materials is hereby abridged and validated so that the motion is properly returnable today and hereby dispenses with further service thereof.

EXTENSION OF THE STAY PERIOD

3. THIS COURT ORDERS that the Monitor's Stay Period is hereby extended from April 30, 2024 to June 17, 2024.

INTERIM DISTRIBUTION

4. THIS COURT ORDERS that the Monitor shall be directed and authorized to make the following distributions from the Estate Funds to reduce the amounts presently owed by the Applicants and secured by the Administration Charge:

- (a) \$25,165.35 to Deloitte Restructuring Inc. on account of its outstanding fees and disbursements rendered prior to BDO Canada Limited being appointed as Monitor;

- (b) \$183,815.80 to BDO Canada Limited on account of the Monitor's outstanding fees and disbursements; and
- (c) \$155,662.10 to McDougall Gauley LLP on account of its outstanding fees and disbursements.

APPROVALS

5. THIS COURT ORDERS that the Seventh Report and the Monitor's activities, actions, and conduct described therein are hereby approved.

6. THIS COURT ORDERS that the professional fees and disbursements of the Monitor and its legal counsel, McDougall Gauley LLP, are hereby approved.

MISCELLANEOUS MATTERS

7. 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 Applicants, the Monitor 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 Applicants or the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Applicants, the Monitor and their agents in carrying out the terms of this Order.

April __, 2024

BOCK, J.

I, Craig Frith, of the firm of McDougall Gauley LLP, hereby certify that I have received the consents as to form of the following parties:

SCHEDULE "B"

Court File No. CI 23-01-39360

**THE KING'S BENCH
WINNIPEG CENTRE**

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(the "**Applicants**")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

**ORDER
(DISMISSING JOHN P. O'KEEFE LLC'S NOTICE OF MOTION)
DATE OF HEARING: FRIDAY, APRIL 26, 2024 AT 10:00 A.M.
THE HONOURABLE MR. JUSTICE BOCK**

**McDougall Gauley LLP
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THE HONOURABLE) the 26th day of April, 2024
MR. JUSTICE BOCK)
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(the "**Applicants**")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

ORDER
(DISMISSING JOHN P. O'KEEFE LLC'S NOTICE OF MOTION)

THIS MOTION, made by John P. O'Keefe LLC ("**O'Keefe LLC**") for an order modifying this Court's approval of the sale of Accurate Dorwin (2020) Inc.'s ("**Accurate Dorwin**") assets to 15244986 Canada Inc. (the "**Purchaser**") and to require the Purchaser to assume Accurate Dorwin's liabilities for commission payments owed to O'Keefe LLC, was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

ON READING O'Keefe LLC's notice of motion dated April 10, 2024 (as amended), the Affidavit of John O'Keefe, the Seventh Report of the Monitor dated April 22, 2024 (the "**Seventh Report**"), and on hearing the submissions of counsel for BDO Canada Limited and John O'Keefe, the principal of O'Keefe LLC:

1. THIS COURT ORDERS that John P. O'Keefe LLC's notice of motion dated April 10, 2024 (as amended) is hereby dismissed.

2. THIS COURT ORDERS that there shall be no order as to costs.

April __, 2024

BOCK, J.

I, Craig Frith, of the firm of McDougall Gauley LLP, hereby certify that I have received the consents as to form of the following parties: