EXHIBIT "28"

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

Lewis, David

From: Mike Terrigno <mike@terrigno.ca>

Sent: December 12, 2018 6:19 PM
To: Van de Mosselaer, Randal

Cc: Christopher Souster; Lewis, David; Shellon, Jacqueline; Paplawski, Emily

Subject: [EXT] RE: Winch et ux. v. Ballard et al., Action No. 1701-12992

Randal, we are now back at where we started. You just made we waste half my day sending notices to people about my application.

To reiterate, the Receiver does not have any claim under Titan because Richard failed to bring the claim within the limitation act. The Receivership has no authority over trust property - see receivership order. Yamauchi order gives me a remedial trust allowing me to trace my funds. So we are not interfering, you say we are. Hence why the matter was set down on the commercial list. You adjourned that application telling me that the receiver had no interest in our claim, now you change your mind. Therefore, we need to deal with this issue without any further delays. I got rid of Richard because of this nonsense. I do not have time for games.

I am asking nicely please reactivate Richard's application that you just adjourned. I have been trying to deal with this issue for 3 years. I am past my point of patience. Set it down on the commercial list for no later than January 31, 2019. Give us notice and we will attend and speak to the issue. Please advise.

Sincerely yours,

Mike Terrigno [MBA, LL.B/J.D., REM (Harvard) CICA (tax)]

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From: Van de Mosselaer, Randal < rvandemosselaer@osler.com>

Sent: December 12, 2018 4:45 PM
To: Mike Terrigno <mike@terrigno.ca>

Cc: Christopher Souster <cmas@riversidelawoffice.ca>; Lewis, David <dlewis@bdo.ca>; Shellon, Jacqueline

<jshellon@bdo.ca>; Paplawski, Emily <EPaplawski@osler.com>
Subject: Winch et ux. v. Ballard et al., Action No. 1701-12992

Mike,

Thanks for your email (below).

The question you raise is a fair one and has caused the Receiver to revisit its position on the attached application (the "Winch Application").