

District of: Ontario  
Division No.: 09-Toronto  
Court No.: BK-24-3038619-0031  
Estate No.: 31-3038619

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
IN BANKRUPTCY AND INSOLVENCY  
(COMMERCIAL LIST)**

IN THE MATTER OF A NOTICE OF INTENTION TO MAKE  
A PROPOSAL OF  
BRR LOGISTICS LIMITED

**SUPPLEMENTARY RESPONDING MOTION RECORD  
OF WAL-MART CANADA CORP.  
Returnable May 14, 2024**

May 10, 2024

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**TO: SERVICE LIST**

District of Ontario  
Division No. 09 – Toronto  
Court No. 31-3038619  
Estate No. 31-3038619

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**(IN BANKRUPTCY AND INSOLVENCY)**

***IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY ACT,***  
***R.S.C 1985, C.B-3, AS AMENDED***

**AND IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL**  
**OF BRR LOGISTICS LIMITED**

**SERVICE LIST**  
**(As at May 8, 2024)**

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District of: Ontario  
Division No.: 09-Toronto  
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**ONTARIO  
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IN THE MATTER OF A NOTICE OF INTENTION TO MAKE  
A PROPOSAL OF  
BRR LOGISTICS LIMITED

**RESPONDING MOTION RECORD  
OF WAL-MART CANADA CORP.**

**I N D E X**

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1.	Affidavit of Mary McLoughlin sworn May 9, 2024	1

District of: Ontario  
Division No.: 09-Toronto  
Court No.: BK-24-3038619-0031  
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**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE  
A PROPOSAL OF  
BRR LOGISTICS LIMITED

**AFFIDAVIT OF MARY MCLOUGHLIN**

I, MARY MCLOUGHLIN of the Town of Cambridge, in the Regional Municipality of Waterloo, MAKE OATH AND SAY:

1. I am currently employed by Pazo Global, LLC (“**Pazo**”) as Customer Engagement Manager and have been since March 4, 2024. From April 2008 to February 5, 2024, I was employed by BRR Logistics Limited (“**BRR**”). My most recent employment with BRR was in my capacity as Brand Manager. In such capacity, I was responsible for all master files, including pertaining to BRR’s customers such as Wal-Mart Canada Corp. (“**Walmart**”). As such, I have knowledge of the matters to which I depose.

2. My legal name is Mary McLoughlin. Professionally, I use the spelling “McLaughlin” for my last name.

3. I have reviewed the Affidavit of Michael Wakefield sworn April 12, 2024 (the “**First Wakefield Affidavit**”), the Affidavit of Aman Bhatia sworn April 19, 2024 (the “**Bhatia Affidavit**”) and the Affidavit of Michael Wakefield May 7, 2024 (the “**Second Wakefield Affidavit**:”). This affidavit is sworn in response to the Second Wakefield Affidavit filed in connection with BRR’s responding motion record dated May 7, 2024. This affidavit should be

read in conjunction with the First Wakefield Affidavit, the Bhatia Affidavit and the Second Wakefield Affidavit.

4. Capitalized terms not otherwise defined herein have the meanings given to them in the Bhatia Affidavit.

5. At paragraph 12 of the Second Wakefield Affidavit, Mr. Wakefield states that he “does not agree that Confidential Exhibit “C” to the Bhatia Affidavit constitutes a “clear direction” from Pazo to BRR to charge the price negotiated with Walmart.

6. I confirm that Confidential Exhibit “C” was provided to me by Pazo and my understanding at that time was that this email was intended to communicate the pricing information agreed to between Pazo and Walmart. Confidential Exhibit “C” contains two prices (i) the “VNPK Cost”, or the “vendor pack cost”, and (ii) the “List Price” for the Pizza Products. In the ordinary course, it is always the vendor pack cost which is actually charged to the customer. The List Price is the publicly available cost of the goods. The VNPK Cost, highlighted in Confidential Exhibit “C”, is the actual cost to be charged by BRR.

7. I understood this when entering the pricing information on behalf of BRR in the Walmart system by completing the NIC Form. A copy of the NIC Form is attached as Exhibit “D” to the First Wakefield Affidavit. I confirm that, contrary to Mr. Wakefield’s assertion at paragraph 14 of the Second Wakefield Affidavit, this form was not sent by Walmart to me. Walmart sent me a blank copy of this form, which I then filled in with the necessary information, and returned to Walmart in the form shown as Exhibit “D” to the Wakefield Affidavit, consistent with the explanation provided at paragraphs 18 and 19 of the Bhatia Affidavit.

8. The completed NIC Form includes the List Price for the Pizza Products and not the VNPK Cost. In the ordinary course, BRR charges the VNPK Cost to its customers in one of two ways.

The first is that the customer is invoiced on the basis of the VNPk Cost up front. The customer then pays the invoices which are based on the VNPk Cost.

9. The second way that BRR's customers were often charged the VNPk Cost is by way of a chargeback. BRR invoices the List Price to the customer. When paying the invoice, the customer does a chargeback for the difference between the List Price and the VNPk Cost such that the VNPk Cost is the cost ultimately paid.

10. In either scenario, the VNPk Cost is the price applicable to the transaction.

11. In this case, under the assumption that Walmart intended to utilize the chargeback mechanism, I entered the List Price, and not the VNPk Cost on the NIC Form. At all times, I understand that the VNPk Cost reflected the actual amount that BRR would ultimately be paid by Walmart for the Pizza Products.

12. On November 22, 2023, I was informed by Gary Taylor of Pazo that Walmart understood that it would be charged the VNPk Cost upfront, and therefore had not been making chargebacks to BRR to arrive at the VNPk Cost when paying its invoices. I immediately completed a cost change form and sent it to Gary Taylor on November 22, 2023 by way of the email attached to the Bhatia Affidavit as Confidential Exhibit H.

13. At the same time, I informed Mr. Wakefield that Walmart had not been making chargebacks to BRR as I expected and that BRR should therefore expect the chargeback to be made imminently for all invoices paid by Walmart from late May 2023 to November 2023 when the pricing issue was discovered.

14. In that regard, Walmart advised BRR by way of the email chain attached as Exhibit "I" to the Bhatia Affidavit that the Overpayment would need to be billed to BRR as a COOP. I was instructed by Mr. Wakefield not to pay this COOP.

15. Contrary to the statement of Mr. Wakefield at paragraph 13 of the Second Wakefield Affidavit, I did not advise Mr. Wakefield that “I was explicitly instructed verbally by Gary Taylor to enter the “incorrect” list prices of the applicable SKUs into the Walmart system.” This conversation never happened.

**SWORN BEFORE ME**

in person OR  by video conference )  
by Mary McLoughlin of the Town of )  
Cambridge, in the Regional Municipality of )  
Waterloo, before me at the City of Toronto, in )  
on May 9, 2024, in accordance with )  
O.Reg.431/20, Administering Oath or )  
Declaration Remotely )



\_\_\_\_\_  
A Commissioner for Taking Affidavits, etc.  
Caitlin McIntyre, LSO #72306R

\_\_\_\_\_  
**MARY MCLOUGHLIN**

IN THE MATTER OF A NOTICE OF INTENTION TO MAKE A PROPOSAL OF  
BRR LOGISTICS LIMITED

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**IN BANKRUPTCY AND INSOLVENCY**  
**(COMMERCIAL LIST)**

Proceeding Commenced at Toronto

**AFFIDAVIT OF MARY MCLOUGHLIN**  
**Sworn May 9, 2024**

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**SUPPLEMENTARY RESPONDING  
MOTION RECORD OF  
WAL-MART CANADA CORP.  
Returnable May 14, 2024**

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