

Clerk's Stamp:

COURT FILE NUMBER 1701 07486

COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE CALGARY

PLAINTIFF

THE TORONTO-DOMINION BANK

DEFENDANT

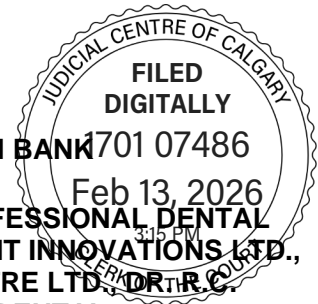
RONALD C. WITZKE PROFESSIONAL DENTAL CORPORATION, MEDIDENT INNOVATIONS LTD., MEDIDENT HEALTH CENTRE LTD., DR. R.C. WITZKE PROFESSIONAL DENTAL CORPORATION, R.C. WITZKE PROFESSIONAL DENTAL CORPORATION, RONALD C. WITZKE

DOCUMENT

APPLICATION (APPROVAL OF RECEIVER'S ACTIVITIES, DISTRIBUTION AND DISCHARGE)

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

Tom Gusa
Dentons Canada LLP
2500 Stantec Tower
10220 – 103 Avenue
Edmonton, Alberta T5J 0K4
Ph. (780) 423-7219 Fx. (780) 423-7276
File No.: 570503-3



NOTICE TO RESPONDENTS

This application is made against you. You are a respondent. You have the right to state your side of this matter before the Justice.

To do so, you must be in Court when the application is heard as shown below:

Date	Tuesday, February 24, 2026
Time	2:00 P.M.
Where	Virtual Courtroom 86 Calgary Courts Centre 601 5 Street SW Calgary Alberta
Before Whom	The Honourable Justice C.D. Simard

Go to the end of this document to see what you can do and when you must do it.

Remedy claimed or sought:

1. BDO Canada Limited, in its capacity as the Court-appointed Receiver (the "**Receiver**") of all of the current and future assets, undertakings, and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof, of Ronald C. Witzke Professional Dental Corporation (the "**PC**"), RC Witzke Professional Corporation (the "**New PC**") and Medident Innovations Ltd. ("**Medident**", and collectively the PC, the New PC and Medident are referred to as the "**Debtors**"), seeks the following:

- a. an abridgement of the time for service of this Application and materials in support thereof, and an Order declaring service of same to be good and sufficient;
- b. an Order substantially in the form attached hereto as **Schedule "A"**, granting the following relief, among other things:
 - i. approving the actions taken by Receiver, as set out in the Receiver's First Report dated June 19, 2018 (the "**First Report**") and the Receiver's Second Report dated February 13, 2026 (the "**Second Report**", and collectively the First Report and the Second Report are referred to as the "**Receiver's Reports**");
 - ii. approving the Statement of Receipts and Disbursements as set out in the Second Report;
 - iii. approving the passing of accounts for the fees and disbursements of the Receiver and its independent legal counsel, Dentons Canada LLP ("**Dentons**");
 - iv. approving the sale of the Equipment (as defined in the Second Report) on a *nunc pro tunc basis*;
 - v. approving the Proposed Allocation of Settlement Proceeds (as defined in the Second Report);
 - vi. approving the Receiver's allocation of the Litigation Costs (as defined in the Second Report);
 - vii. approving the final distribution of funds as follows, and in this priority:
 - 1. payment to the Canada Revenue Agency (the "**CRA**") in the amount of \$3,457.37 in respect of the CRA's deemed trust claim as against the PC pursuant to the *Income Tax Act* (Canada) the ("**ITA**");
 - 2. payment to the CRA in the amount of \$97,743 in respect of the CRA's deemed trust claim as against the New PC pursuant to the ITA;
 - 3. payment to the Receiver to satisfy its outstanding fees and disbursements, and those of its legal counsel, Dentons, incurred to conclude these proceeding in full;
 - 4. subject to the Receiver maintaining a holdback of \$75,000.00 (the "**Holdback**"), then paying the balance of all funds held by the Receiver to the credit of these proceedings to the Plaintiff, The Toronto Dominion Bank ("**TD**"), in its capacity as the first ranking secured creditor in these proceedings; and
 - 5. upon concluding these proceedings in full, paying all remaining funds held by the Receiver from the Holdback to TD.
- c. authorizing the Receiver to provide the directors of the Debtors, 30 days written notice to retrieve the books and records of the Debtors, failing which the Receiver shall be authorized to dispose of same;

- d. unsealing Confidential Supplement (as defined in the First Report) upon the Receiver filing with the Clerk of the Court a discharge certificate confirming that all matters have been completed; and
 - e. discharging the Receiver upon the Receiver filing with the Clerk of the Court a discharge certificate confirming that all matters have been completed.
2. Such further and other relief as may be sought and this Honourable Court deems just and appropriate.

Grounds for making this application:

3. The Receiver was appointed receiver of all of the current and future assets, undertakings, and properties of every nature and kind whatsoever, and where situate, including all proceeds thereof of the PC and Medident by Order of this Honourable Court dated June 1, 2017, and of the New PC by Order of this Honourable Court dated June 27, 2018 (collectively, the "**Receivership Order**").
4. The Receiver's Reports set out the activities of the Receiver and set out the Receiver's manner of dealing with these proceedings. The Receiver seeks the approval of the Court for its activities set out in the Receiver's Reports.
5. The Receiver has substantially completed the administration of the Debtors' estates, with the exception of:
 - a. making this Application to the Court seeking to conclude the receivership proceedings;
 - b. filing outstanding post receivership GST returns and remitting any applicable post receivership GST amounts to the CRA, and closing such accounts with the CRA;
 - c. payment to the CRA for outstanding deemed trust amounts owed by the Debtors, as applicable;
 - d. payment of professional fees;
 - e. distribution of net proceeds to TD;
 - f. submission of a final statutory report to the Office of the Superintendent of Bankruptcy pursuant to subsection 246(3) of the *Bankruptcy and Insolvency Act*;
 - g. completing the final reconciliation of the Receiver's estate bank account;
 - h. providing the directors of the Debtors with the books and records of the Debtors, or disposing of same if they are not retrieved by the Directors of the Debtors; and
 - i. filing the Receiver's Discharge Certificate confirming all funds held by the Receiver have been distributed and all administrative matters have been concluded.
6. All receipts and disbursements made by the Receiver during the course of the administration of the receivership estates are described in the Statement of Receipts and Disbursements attached to the Second Report.

7. Attached as Appendix "F" to the Second Report are details of the professional fees and expenses of the Receiver and its legal counsel, Dentons. The Receiver believes that the accounts are reasonable, taking into consideration the services that were provided, and seeks approval and a passing of these accounts in accordance with the terms of the Receivership Order.
8. As outlined in the Second Report, and for the reasons stated therein, the Receiver proposes to make the following distributions in this priority:
 - a. payment to the CRA for deemed trust amounts owed by the Debtors pursuant to the ITA, as applicable;
 - b. payment to the Receiver to satisfy its outstanding fees and disbursements, and those of its legal counsel, Dentons, incurred to conclude these proceeding in full; and
 - c. payment of the net amounts held by the Receiver to TD.

(collectively, the "**Proposed Distributions**")
9. TD is supportive of the Proposed Distributions.
10. The Receiver recommends that the Court approve the Proposed Distributions.
11. It is just and appropriate that the Receiver's actions be approved and the Receiver be discharged.
12. Such further and other grounds as counsel for the Receiver may advise.

Material or evidence to be relied on:

26. The First Report of the Receiver, filed.
27. The Second Report of the Receiver, filed.
28. The pleadings and document in this Action.
29. Such further and other materials as counsel may advise and this Honourable Court may permit.

Applicable rules:

32. Rules 6.3 and 6.9 and Division 4 of Part 6 of the Alberta Rules or Court AR 124/2010, as amended.
33. Bankruptcy and Insolvency General Rules, CRC c 368.
34. Such further and other Rules as counsel may advise and this Honourable Court may permit.

Applicable Acts and regulations:

35. *Bankruptcy and Insolvency Act*, RSC 1985, c B-3, as amended including sections 34 and 84.

36. Such further and other Acts and regulations as counsel may advise and this Honourable Court may permit.

Any irregularity complained of or objection relied on:

37. N/A

How the application is proposed to be heard or considered:

38. Via Webex in Virtual Courtroom 86, accessible at the link <https://albertacourts.webex.com/meet/virtual.courtroom86>

WARNING

If you do not come to Court either in person or by your lawyer, the Court may give the applicant(s) what they want in your absence. You will be bound by any order that the Court makes. If you want to take part in this application, you or your lawyer must attend in Court on the date and at the time shown at the beginning of the form. If you intend to give evidence in response to the application, you must reply by filing an affidavit or other evidence with the Court and serving a copy of that affidavit or other evidence on the applicant(s) a reasonable time before the application is to be heard or considered.

SCHEDULE "A"

ORDER – DISTRIBUTION OF FUNDS AND DISCHARGE OF RECEIVER

Clerk's stamp:

COURT FILE NUMBER 1701 07486

COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE CALGARY

PLAINTIFF **THE TORONTO-DOMINION BANK**

DEFENDANT **RONALD C. WITZKE PROFESSIONAL DENTAL CORPORATION, MEDIDENT INNOVATIONS LTD., MEDIDENT HEALTH CENTRE LTD., DR. R.C. WITZKE PROFESSIONAL DENTAL CORPORATION, R.C. WITZKE PROFESSIONAL DENTAL CORPORATION, RONALD C. WITZKE**

DOCUMENT **ORDER – DISTRIBUTION OF FUNDS AND DISCHARGE OF RECEIVER**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT Tom Gusa
Dentons Canada LLP
2500 Stantec Tower
10220 – 103 Avenue
Edmonton, Alberta T5J 0K4
Ph. (780) 423-7219 Fx. (780) 423-7276
File No.: 570503-3

DATE ON WHICH ORDER WAS PRONOUNCED: February 24, 2026

LOCATION WHERE ORDER WAS PRONOUNCED: Calgary, Alberta

NAME OF JUSTICE WHO MADE THIS ORDER: Justice C.D. Simard

UPON NOTING THAT BDO Canada Limited was appointed as the Court-appointed receiver (the "**Receiver**") of the undertakings, property and assets of Ronald C. Witzke Professional Dental Corporation (the "**PC**"), RC Witzke Professional Corporation (the "**New PC**") and Medident Innovations Ltd. ("**Medident**", and collectively the PC, the New PC and Medident are referred to as the "**Debtors**"); AND UPON AN application by the Receiver for an Order for the final distribution of proceeds, approval of the Receiver's fees and disbursements, approval of the Receiver's activities and discharge of the Receiver; AND UPON having read the Receiver's First Report dated June 19, 2018 (the "**First Report**") and the Receiver's Second Report dated February 13, 2026 (the "**Second Report**"), and collectively the First Report and the Second Report are referred to as the "**Receiver's Reports**"); AND UPON hearing counsel for the Receiver and such other parties as may be virtually present in person or by counsel; AND UPON being satisfied that it is appropriate to do so;

IT IS HEREBY ORDERED THAT:

1. Service of notice of this application and supporting materials is hereby declared to be good and sufficient, and no other person is required to have been served with notice of this application, and time for service of this application is abridged to that actually given.
2. The Receiver's activities as set out in the Receiver's Reports, and the Statement of Receipts and Disbursements as attached to the Receiver's Second Report, are hereby ratified and approved.
3. The sale by the Receiver of the Equipment (as defined in the Second Report) is hereby ratified and approved, on a *nunc pro tunc* basis.
4. The Receiver's Proposed Allocation of Settlement Proceeds (as defined in the Second Report) is hereby ratified and approved.
5. The Receiver's allocation of the Litigation Costs (as defined in the Second Report) is hereby ratified and approved.
6. The Receiver is authorized and directed to make the following distributions from the estate funds, and in this priority:
 - (a) payment to the Canada Revenue Agency (the "**CRA**") in the amount of \$3,457.37 in respect of the CRA's deemed trust claim as against the PC pursuant to the Income Tax Act (Canada) the ("**ITA**");
 - (b) payment to the CRA in the amount of \$97,743 in respect of the CRA's deemed trust claim as against the New PC pursuant to the ITA;
 - (c) pay to itself an amount equal to the outstanding fees and disbursements incurred by the Receiver, and those of its legal counsel, Dentons Canada LLP ("**Dentons**"), to conclude these proceedings in full such that the Receiver is entitled to file the Receiver's Discharge Certificate substantially in the form attached hereto as Schedule "A" (the "**Discharge Certificate**");
 - (d) holdback the sum of \$75,000.00 from the funds held by the Receiver to the credit of these proceedings (the "**Holdback**"); and
 - (e) upon making the distributions referenced above, and maintaining the Holdback, distribute to TD all remaining amounts held by the Receiver to the credit of the proceedings on account of TD's secured claims against the Debtors.
7. The Receiver's application for the approval of the Receiver's fees and disbursements is hereby approved without the necessity of a formal passing of its accounts.
8. The Receiver's application for the approval of the fees and disbursements of its legal counsel, Dentons, is hereby approved without the necessity of a formal assessment of its accounts.

9. Prior to the Receiver making payment from the Holdback for its fees and disbursements, or for the fees and disbursements of its legal counsel, Dentons, the Receiver shall provide to TD a summary of the Receiver's and Dentons' final costs and disbursements (the "**Final Cost Disclosure**").
10. The Receiver shall obtain TD's prior written approval before paying any amounts stated in the Final Cost Disclosure, and upon making payment the amounts stated in the Final Cost Disclosure shall then be deemed to be approved without the necessity of a formal assessment or passing of accounts.
11. On the evidence before the Court, the Receiver has satisfied its obligations under and pursuant to the terms of the Orders granted in the within proceedings up to and including the date hereof, and the Receiver shall not be liable for any act or omission on its part including, without limitation, any act or omission pertaining to the discharge of its duties in the within proceedings, save and except for any liability arising out of any in fraud, gross negligence or willful misconduct on the part of the Receiver, or with leave of the Court. Subject to the foregoing, any claims against the Receiver in connection with the performance of its duties are hereby stayed, extinguished and forever barred.
12. No action or other proceedings shall be commenced against the Receiver in any way arising from or related to its capacity or conduct as Receiver, except with prior leave of this Court on Notice to the Receiver, and upon such terms as this Court may direct.
13. Upon the Receiver filing with the Clerk of the Court a Discharge Certificate, then the Receiver shall be discharged as Receiver of the Debtors, provided however, that notwithstanding its discharge herein (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of the Receiver in its capacity as Receiver.
14. Upon 30 days passing from the date on which the Receiver posts a copy of this Order to its website - <https://www.bdo.ca/witzke-et-al> - the Receiver shall be authorized to dispose the said books and records without further notice.
15. This Order must be served by the Receiver on all parties that received notice of the within application, and service may be effected by Facsimile, electronic mail, personal delivery or courier. Service is deemed to be effected the next business day following the transmission or delivery of such documents.
16. All confidential documents held on the Court's file in relation to this Action shall be unsealed and filed upon the Receiver filing with the Court the Discharge Affidavit.

Justice of the Court of King's Bench of Alberta

SCHEDULE "A"

Form of Receiver's Discharge Certificate

COURT FILE NUMBER 1701 07486

COURT COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE CALGARY

PLAINTIFF **THE TORONTO DOMINION BANK**

DEFENDANT **RONALD C. WITZKE PROFESSIONAL DENTAL CORPORATION, MEDIDENT INNOVATIONS LTD., MEDIDENT HEALTH CENTRE LTD., DR. R.C. WITZKE PROFESSIONAL DENTAL CORPORATION, R.C. WITZKE PROFESSIONAL DENTAL CORPORATION, RONALD C. WITZKE**

DOCUMENT **RECEIVER'S DISCHARGE CERTIFICATE**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT Tom Gusa
Dentons Canada LLP
2500 Stantec Tower
10220 – 103 Avenue
Edmonton, Alberta T5J 0K4
Ph. (780) 423-7219 Fx. (780) 423-7276
File No.: 570503-3



RECITALS

- A. Pursuant to Orders of the Alberta Court of King's Bench granted in this Action and respectively dated June 1, 2017 and June 27, 2018, BDO Canada Limited was appointed as the receiver (the "**Receiver**") of the undertakings, property and assets of Ronald C. Witzke Professional Dental Corporation, RC Witzke Professional Corporation and Medident Innovations Ltd. (collectively the "**Debtors**").
- B. Pursuant to an Order of the Court dated ●, 2026, (the "**Discharge Order**") the Court ordered the Receiver would be discharged as Receiver of the Debtors upon the delivery by the Receiver of a Receiver's Certificate certifying, inter alia, that all matters set out in paragraph 5 of the Discharge Order have been completed and the Receiver has completed the final reconciliation of the Receiver's estate bank account.
- C. Unless otherwise indicated herein, capitalized terms have the meanings set out in Discharge Order.

THE RECEIVER CERTIFIES the following:

- 1. All matters set out in paragraph 5 of the Discharge Order have been completed.

2. The Receiver has submitted a final statutory report to the Office of the Superintendent of Bankruptcy pursuant to subsection 246(3) of the Bankruptcy and Insolvency Act;
3. The Receiver has completed the final reconciliation of the Receiver's estate bank account and has closed the Debtors' trust accounts.
4. The final statements of receipts and disbursements in respect of the Debtors are attached as Appendix "1" to this Certificate.
5. This Certificate was delivered by the Receiver at ● a.m./p.m. on ●, 2025.

BDO CANADA LIMITED. in its capacity as Receiver of the undertakings, property and assets of Ronald C. Witzke Professional Dental Corporation, RC Witzke Professional Corporation and Medident Innovations Ltd. and not in its personal capacity.

Per: _____

Name: