



Court File No. CV-24-00002090-0000

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE MADAM	)	FRIDAY, THE 14 TH
	)	
JUSTICE TRANQUILLI	)	DAY OF AUGUST, 2026

B E T W E E N:

DOUGLAS JOSEPH EDWARD HARDY and FRANCES JANET HARDY

Plaintiffs

- and -

ROBERT RANDALL HAWKEN, CHERYL ANN RUTH HAWKEN,
and AMSARAL HOLDINGS INC.

Defendants

CLAIMS PROCESS ORDER

THIS MOTION, made by BDO Canada Limited (“**BDO**”), in its capacity as the court-appointed receiver (in such capacity, the “**Receiver**”) without security, of the Net Proceeds (as defined in the Appointment Order of Justice Gorman dated March 21, 2025) from the sale of the real properties municipally known as 554 Waterloo Street, London, Ontario, 558 Waterloo Street, London, Ontario, and 10138 Edmonds Boulevard, Grand Bend, Ontario (collectively, the “**Properties**”), for an Order, among other things, establishing a claims process to identify and determine claims to the Net Proceeds, was heard this day by judicial video conference at the Ontario Superior Court of Justice, London, Ontario.

ON READING the Notice of Motion dated August 6, 2026, the First Report of the Receiver dated August 5, 2026 (the “**First Report**”) and its appendices, the Receiver’s Factum and Supplementary Factum, and on hearing the submissions of counsel for the Receiver and for those parties noted on the Participant Information Form, with no other parties on the Service List appearing or taking any position although properly served as appears from the Affidavits of Service, filed,

SERVICE

1. **THIS COURT ORDERS** that the time for the service and filing of the Motion Record, Factum and Supplementary Factum are abridged and validated, and that this motion is properly returnable today and dispenses with any further or other service on any other person.

DEFINITIONS AND INTERPRETATION

2. **THIS COURT ORDERS** that, in addition to terms defined elsewhere in this Order, the following terms shall have the following meanings:

(a) “**Claim Statement**” means the form delivered in accordance with this Claims Process in writing to each Claimant, by which they may confirm their Claim, substantially in the form attached as **Schedule “C”** to this Order;

(b) “**Claim Statement Instruction Letter**” means a letter to Claimants regarding the Claims Process and instructions in respect of it, substantially in the form attached as **Schedule “D”** to this Order;

(c) “**Appointment Order**” means the Order of the Court made March 21, 2025, among other things, appointing BDO as Receiver, without security, over the Net Proceeds from the sale of the Properties as supplemented by the Order of Justice E. ten Cate dated July 22, 2025.

(d) “**BIA**” means the *Bankruptcy and Insolvency Act*, R.S.C., 1985, c. B-3;

(e) “**Business Day**” means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in London, Ontario;

(f) “**Claim**” means any right, title, interest, debt, liability or entitlement—present or future, liquidated or unliquidated, secured or unsecured—asserted against the Net Proceeds, arising out of or in connection with the Properties, their sale, enforcement, or priority scheme, but excluding any Unaffected Claim

(g) “**Claimant**” means any Person asserting a Claim, and includes a transferee or assignee of a Claim, trustee, executor, or other Person acting on behalf of or through such Person;

(h) “**Claims Bar Date**” means a date that is 45 days following service by the Receiver of the Public Notice to Claimants, and the posting of said Notice on the Receiver’s website. The Claims Bar Date shall be specifically set out in the Notices and Forms sent to Claimants, and shall be posted on the Receiver’s website, once known.

- (i) “**Claims Package**” means a package of information to be provided to the Claimants, which package shall include a copy of this Order without Schedules, the Notice to Claimants, a Claim Statement Instruction Letter, Claim Statement, Request for Amendment, and such other materials as the Receiver may consider appropriate or desirable;
- (j) “**Claims Process**” means the procedures outlined in this Order, including the Schedules to this Order, to identify, quantify, verify and adjudicate Claims asserted by Claimants to the Net Proceeds;
- (k) “**CJA**” means the *Courts of Justice Act*, R.S.O. 1990, c C.43, as amended;
- (l) “**Court**” means the Ontario Superior Court of Justice in London;
- (m) “**Dispute Notice**” means a written notice, delivered to the Receiver by a Claimant who has received a Notice of Revision or Disallowance, of that Person’s intention to dispute such Notice of Revision or Disallowance and the reasons for the dispute, substantially in the form attached as **Schedule “F”** to this Order;
- (n) “**Notice to Claimants**” means a notice, substantially in the form attached as **Schedule “B”**, delivered in writing by the Receiver to each Claimant, notifying the Claimant that the Claimant will have until the Claims Bar Date to confirm their Claim;
- (o) “**Notice of Revision or Disallowance**” means a notice substantially in the form attached as **Schedule “E”** to this Order, to be sent by the Receiver where it

disputes or has revised or disallowed all or part of a Claimant's Claim or the information set forth in a Claimant's Request for Amendment, as the case may be;

(p) **"Person"** means any individual, corporation, firm, limited or unlimited liability company, general or limited partnership, association (incorporated or unincorporated), trust, unincorporated organization, joint venture, trade union, government authority or any agency, regulatory body or officer thereof or any other entity, wherever situate or domiciled, and whether or not having legal status, and whether acting on their own or in a representative capacity;

(q) **"Proceedings"** means the Receivership Proceedings;

(r) **"Proof of Claim"** means a proof of claim, substantially in the form attached as **Schedule "G"** to this Order, to be completed and filed by a Person claiming to be a Claimant but who was not entitled to receive a Claims Package;

(s) **"Proof of Claim Instruction Letter"** means a letter to Persons not entitled to receive the Claims Package regarding the Claims Process and instructions in respect thereto, substantially in the form attached as **Schedule "H"** to this Order;

(t) **"Proven Claim"** means the amount of a Claim, as finally determined under the Claims Process;

(u) **"Public Notice to Claimants"** means the notice publicizing the Claims Process and published under authority of this Order, substantially in the form of notice attached to this Order as **Schedule "A"**;

(v) “**Receiver’s Website**” means the website maintained by the Receiver at the following URL:<<https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements>>;

(w) “**Request for Amendment**” means a Claimant’s request for an amendment to the Claimant’s Information, substantially in the form attached hereto as Section Two of the Claim Statement at **Schedule “C”**;

(x) “**Required Information**” means Information required by the Receiver from the Financial Institutions, in order to determine the identities and contact information of certain Claimants; and

(y) “**Unaffected Claim**” means any claim secured by the Receiver’s Charge, as such terms are defined in the Appointment Order.

GENERAL PROVISIONS

3. **THIS COURT ORDERS** that the Receiver is authorized to use its reasonable discretion as to the adequacy of compliance with respect to the terms of this Order, and may, where it is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Order, or request any further documentation from a Person that the Receiver may require in order to enable the Receiver to determine the validity of a Claim.

4. **THIS COURT ORDERS** that, despite the terms of this Order, the Receiver may apply to this Court from time to time for such further order or orders as it considers necessary or desirable to amend, supplement or replace this Order.

5. **THIS COURT ORDERS** that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties under this Order.

6. **THIS COURT ORDERS** that the form and substance of each of the Public Notice to Claimants, Notice to Claimants, Claim Statement (including the Request for Amendment), Claim Statement Instruction Letter, Notice of Revision or Disallowance, Dispute Notice, Proof of Claim, and Proof of Claim Instruction Letter, substantially in the forms attached as Schedules A, B, C, D, E, F, G, and H, respectively, to this Order, together with the digital version thereof, where applicable, are approved. Despite this, the Receiver may from time to time make changes to such forms as the Receiver considers necessary or advisable.

RECEIVER'S ROLE

7. **THIS COURT ORDERS** that the Receiver, in addition to its prescribed rights, duties, responsibilities and obligations under the Appointment Order, shall take all actions and fulfill any other roles as are authorized by this Order or are incidental to it, including the determination of Claims and referral of any Claim to the Court.

8. **THIS COURT ORDERS** that: (i) in carrying out the terms of this Order, the Receiver shall have all of the protections given to it by the Appointment Order and this Order; (ii) the Receiver shall incur no liability or obligation as a result of carrying out the

provisions of this Order, except for claims based on gross negligence or wilful misconduct; and (iii) the Receiver shall not be liable for any claims or damages resulting from any errors or omissions in such records or information provided by any Claimant, except for claims based on gross negligence or wilful misconduct.

NOTICE TO CLAIMANTS

9. **THIS COURT ORDERS** that the Receiver be and is authorized and directed to send a copy of the Claims Package, by ordinary mail or email, as soon as practicable, to:

- (a) all known Claimants who may be entitled to share in the Net Proceeds, which monies remain unpaid in whole or in part;
- (b) any Person who commenced a legal proceeding in any court or tribunal in respect of a cause of action connected to the Properties or their sale prior to March 21, 2025, and which proceeding was served on any of the Defendants or on G.M.S. Mortgage Investment Corporation;
- (c) the Canada Revenue Agency; and
- (d) the Minister of Finance (Ontario).

10. **THIS COURT ORDERS** that, as soon as practicable after the date of this Order, the Receiver shall cause a copy of the Claims Package to be posted on the Receiver's Website.

11. **THIS COURT ORDERS** that the Receiver shall dispatch by email, ordinary mail, or courier, as soon as practicable following receipt of a request, a copy of the Claims Package and/or Proof of Claim to any Person claiming to be a Claimant and requesting such material, provided such request is received prior to the Claims Bar Date. The Receiver shall not be responsible if the request is made too late for the Claimant to file a Proof of Claim by the Claims Bar Date.

NOTICE SUFFICIENT

12. **THIS COURT ORDERS** that the delivery to the Claimants of the Claims Package as provided for in paragraph 9 of this Order and in accordance with paragraph 11 of this Order, together with the posting of all materials on the Receiver's Website, shall constitute good and sufficient service and delivery of notice of this Order and notice of the Claims Bar Date on all Persons who may be entitled to receive notice and who may wish to assert Claims, and that no other notice or service need be given or made, and no other document or material need be sent to or served upon any Person in respect of this Order. All Persons, including Claimants, shall be bound by the Claims Bar Date, this Order, and any notices published in accordance with the terms of this Order, regardless of whether or not they received actual notice, and any steps taken in respect of any Claim, in accordance with this Order.

13. **THIS COURT ORDERS** that service shall be effective, in the case of mailing, three (3) Business Days after the date of mailing, in the case of service by courier, on the day after the courier package was sent, and in the case of service by fax or e-mail, on the day

after the fax or e-mail was transmitted, unless such day is not a Business Day, or the fax or e-mail transmission was made after 5:00 p.m. (Toronto time), in which case, it is effective on the next Business Day.

14. **THIS COURT ORDERS** that neither: (i) the reference to a purported Claim as a “Claim” or a purported Claimant as a “Claimant” in this Order, nor (ii) the delivery of a Notice to Claimants, Claim Statement, or Proof of Claim by the Receiver to a Person shall constitute an admission by the Receiver of any obligation to any Person.

FILINGS OF CLAIM STATEMENTS

15. **THIS COURT ORDERS** that the Receiver shall include in the Claims Package the Claim Statement Instruction Letter, attached as **Schedule “D”** to this Order.

16. **THIS COURT ORDERS** that, except as otherwise provided herein, each Claimant that is identified by the Receiver as having a Claim to the Net Proceeds, shall receive a Claim Statement, in substantially the form attached as **Schedule “C”** to this Order. Each Claim is based on the Receiver’s reconciliation of available records relating to the Properties and the sale process.

17. **THIS COURT ORDERS** that the only Claimants who shall be considered to have a Claim to the Net Proceeds are those Claimants who, on or before the sale of the Properties, advanced funds, held registered or unregistered interests in the Properties, or otherwise assert an interest that may affect entitlement to the Net Proceeds.

18. **THIS COURT ORDERS** that, if the Claimant agrees with the contents of the Claim Statement, the Claimant shall, on or before the Claims Bar Date, acknowledge the Claimant's agreement in writing to the Receiver.

19. **THIS COURT ORDERS** that each Claimant is required to confirm or dispute the information contained in the Claim Statement in order to be eligible for any distribution of the Net Proceeds.

20. **THIS COURT ORDERS** that a Claim Statement shall be deemed timely filed only if received by the Receiver in writing on or before the Claims Bar Date.

21. **THIS COURT ORDERS** that the acknowledgement by the Receiver of a Claim is subject to the outcome of any Request for Amendment or Proof of Claim received from another Claimant.

22. **THIS COURT ORDERS** that, in order for a Claim Statement to be properly filed pursuant to this Order, said Claim Statement shall be:

- (a) written in the English or French language;
- (b) accompanied by a government-issued photo identification of the Claimant, indicating the Claimant's name and a photograph of the Person; and
- (c) conform substantially with the Claim Statement attached as **Schedule "C"** to this Order.

23. **THIS COURT ORDERS** that Unaffected Claims shall not be subject to this Order and holders of Unaffected Claims shall not be required to file a Proof of Claim in respect of their Unaffected Claims.

24. **THIS COURT ORDERS** that any Claimant who disagrees with the Claim amounts or other information stated in the Claim Statement must complete a Request for Amendment in writing and provide all supporting documentation to the Receiver, such that the Request for Amendment is actually received by the Receiver by the Claims Bar Date or such later date as the Receiver may agree in writing or the Court may order.

25. **THIS COURT ORDERS** that any party believing itself to be a Claimant, other than those entitled to receive a Claims Package and Notice to Claimants, shall file with the Receiver a Proof of Claim directly, so that such Proofs of Claim are actually received by the Receiver by no later than the Claims Bar Date.

26. **THIS COURT ORDERS** that, at any time, the Receiver may: (i) request additional information with respect to any Claim, and may request that a Claimant file a revised Request for Amendment or Proof of Claim; (ii) attempt to consensually resolve the amount or any other aspect of a Claim; or (iii) revise or disallow a Claim.

DETERMINATION OF CLAIMS

27. **THIS COURT ORDERS** that, subject to the terms of this Order, the Receiver shall review all Requests for Amendment and Proofs of Claim (and any supporting documentation) filed on or before the Claims Bar Date, and may accept, revise or disallow (in whole or in part) the Claim set out in any Request for Amendment or Proof of Claim.

Notices of Revision or Disallowance

28. **THIS COURT ORDERS** that, in the case of any Request for Amendment, the Receiver: (a) shall review and consider the Request for Amendment; and (b) may accept the amendments requested, or revise or disallow them by way of Notice of Revision or Disallowance, sent to the Claimant, together with the form of Dispute Notice, by no later than 45 days after the Claims Bar Date.

29. **THIS COURT ORDERS** that, if the Claimant does not dispute the Notice of Revision or Disallowance, then, subject to further order of this Court, the Notice of Revision or Disallowance shall be deemed to be accepted as final and binding.

30. **THIS COURT ORDERS** that if the Receiver does not deliver a Notice of Revision or Disallowance, subject to further order of this Court, the amount of the Claim or the information set forth in such Claimant's Request for Amendment or Proof of Claim shall be deemed to be accepted as final and binding.

31. **THIS COURT ORDERS** that, unless the Claim Statement is confirmed in writing or a Request for Amendment is received by the Receiver in writing on or before the Claims Bar Date, the Claimant shall not be eligible for a distribution from the Net Proceeds. In the event that the Claim Statement and the information therein is confirmed, it shall be final and binding on the Claimant, and may be relied upon by the Receiver in valuing the Claim for all purposes, and the Claimant shall be barred from making any Claim inconsistent with the information contained in the Claim Statement.

32. **THIS COURT ORDERS** that where a Claim has been accepted by the Receiver, and a Claim Statement confirmed in accordance with paragraph 19, such Claim shall constitute a Proven Claim for the purposes of the Claims Process. The acceptance of any Claim or other determination of same in accordance with this Order, in whole or in part, shall not constitute an admission of any fact, thing, obligation, or quantum of any Claim by any Person, save and except in the context of the Claims Process.

Dispute Notices

33. **THIS COURT ORDERS** that any Claimant who intends to dispute a Notice of Revision or Disallowance shall deliver a Dispute Notice, in substantially the form attached as **Schedule “F”** to this Order, by ordinary mail, courier, personal delivery, or electronic transmission, such that the Dispute Notice is actually received by the Receiver by 5:00 p.m. (Toronto time) on the day which is ten (10) calendar days after the date of the Notice of Revision or Disallowance, or such later date as the Receiver may agree to in writing or the Court may order.

34. **THIS COURT ORDERS** that if the Receiver does not receive a Dispute Notice with respect to a Notice of Revision or Disallowance, in accordance with paragraph 33 of this Order, then, subject to further order of this Court, the Notice of Revision or Disallowance shall be deemed to be accepted as final and binding. The amount stipulated in the Notice of Revision or Disallowance, if any, shall constitute such Claimant's Proven Claim, and the balance of such Claimant's Claim, if any, shall be forever barred and extinguished.

35. **THIS COURT ORDERS** that upon receipt of a Dispute Notice, the Receiver shall notify such Claimant of its determination as soon as practicable, and the Receiver may attempt to consensually resolve the amount of the Claim with the Claimant. If the Claimant disagrees with the Receiver's determination and any attempts to otherwise resolve the dispute are unsuccessful, the Receiver will bring a motion for the Court's approval of a procedure to determine the disputed Claim, together with any other such disputed Claims. In the report of the Receiver, the Receiver shall suggest an appropriate procedure to deal with any outstanding Dispute Notices fairly and efficiently.

36. **THIS COURT ORDERS** that, where a Claim has been revised or disallowed pursuant to paragraph 28 of this Order, the revised or disallowed Claim (or revised or disallowed portion thereof) shall not be a Proven Claim until determined otherwise in accordance with the Claims Process or as otherwise ordered by the Court.

CLAIMS BAR

37. **THIS COURT ORDERS** that any Claimant that does not: confirm the Claim Statement; deliver a Request for Amendment; or deliver a Proof of Claim, together with supporting documentation in respect of such Claim; in accordance with this Order, on or before the Claims Bar Date, shall, subject to further Order of the Court:

- (a) be forever barred, estopped and enjoined from asserting or enforcing any Claim (or filing a Proof of Claim, as the case may be, with respect to such Claim) against the Net Proceeds and such Claim shall be forever extinguished;
- (b) not be permitted to participate in any distribution of the Net Proceeds; and

(c) not be entitled to receive further notices in, or participate as a Claimant in, these proceedings.

38. **THIS COURT ORDERS** that, subject to further Order of the Court, the **Claims Bar Date** shall be 5:00 p.m. (Toronto time) on the 45th day following service by the Receiver of the Public Notice to Claimants, and the posting of said Notice on the Receiver's website. The Claims Bar Date shall be specifically set out in the Notices and Forms sent to Claimants, and shall be posted on the Receiver's website, once known. The Receiver may, at its sole discretion, extend the date generally or in individual cases. If the Claims Bar Date is extended generally, the Receiver shall post notice of the extension on the Receiver's Website.

NOTICES OF TRANSFEREES

39. **THIS COURT ORDERS** that if, after the earlier of:

- (a) the date of filing of a Claim Statement; and
- (b) the Claims Bar Date,

the holder of a Claim, or any subsequent holder of same who has been acknowledged by the Plaintiffs in respect thereof prior to March 21, 2025, transfers or assigns such Claim to another Person, the Receiver shall not be obliged to give notice to or to otherwise deal with the transferee or assignee of such Claim unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, have been delivered to the Receiver, and the Receiver has acknowledged in writing such transfer or

assignment. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the Claimant in respect of such Claim, and shall be bound by notices given and steps taken in respect thereof in accordance with the provisions of this Order, including any omission or failure to act on the part of the transferor or assignor, prior to the written acknowledgement by the Receiver of such transfer or assignment.

40. **THIS COURT ORDERS** that if the holder of a Claim has transferred or assigned the whole of such Claim to more than one Person, or part of such Claim to another Person or Persons, such transfer or assignment shall not create a separate Claim, and such Claim shall continue to constitute and be dealt with as a single Claim, notwithstanding such transfer or assignment, and the Receiver shall not be bound to acknowledge or recognize any such transfer or assignment and shall be entitled to send notice to and to otherwise deal with such Claim only as a whole, and then only to and with the Person last holding such Claim in whole as the Claimant in respect of such Claim. Provided that a transfer or assignment of the Claim has taken place in accordance with this Order and the Receiver has acknowledged in writing such transfer or assignment, the Person last holding such Claim in whole as the Claimant in respect of such Claim may by notice to the Receiver, in writing, direct that subsequent dealings in respect of such Claim, but only as a whole, shall be with a specified Person, and, in such event, such Claimant, transferee or assignee of the Claim shall be bound by any notices given or steps taken in respect of such Claim by or with respect to such Person in accordance with this Order.

DEATH OR INCAPACITY

41. **THIS COURT ORDERS** that if any Claimant has deceased, the Receiver may accept a Claim on such deceased Person's behalf from the duly appointed legal representative or estate trustee of such deceased Person.

42. **THIS COURT ORDERS** that if any Claimant has deceased or become incapacitated, and no legal representative has been appointed or otherwise has authority to act on behalf of such Person, the Receiver shall have the discretion to allow such Person's surviving spouse, survivor, or next-of-kin to act on such Person's behalf.

43. **THIS COURT ORDERS** that before allowing a person to act on behalf of a deceased or incapacitated Person, the Receiver, acting reasonably, may require the person to execute a statutory declaration or provide some other similar form of document confirming the person's relationship to the deceased or incapacitated Person.

44. **THIS COURT ORDERS** that the Receiver shall incur no liability or obligation to any person for exercising its discretion to allow a third party to act on behalf of a deceased or incapacitated Person.

45. **THIS COURT ORDERS** that in exercising the discretion to allow a third party to confirm, dispute, or file a Claim on behalf of a deceased or incapacitated Person, or to receive funds otherwise payable to such Person, the Receiver shall consider:

- (a) If such Person is alive, whether it appears to the Receiver that the distribution of funds to such third party is in the best interests of the incapacitated Person; and

(b) If such Person is deceased and intestate, the rules relating to the distribution of intestate estates, as set out in the *Estates Act*, R.S.O. 1990 c. E.21.

DIRECTIONS

46. **THIS COURT ORDERS** that the Receiver, or any other Person with a material interest in this Claims Process, may, at any time, and with such notice as the Court may require, seek directions from the Court with respect to this Order and the Claims Process, including the forms attached as Schedules hereto.

NOTICES, SERVICE, AND COMMUNICATION

47. **THIS COURT ORDERS** that, except as otherwise provided herein, the Receiver may deliver the Claims Package, a Notice of Revision or Disallowance and any notice or other communication to be given under this Order to Claimants or other interested Persons, and the same will be sufficiently given by forwarding true copies thereof by prepaid ordinary mail, registered mail, courier, personal delivery, facsimile transmission, or email, to such Claimants or other interested Persons at the address last shown on the books and records that are available. Any such service and delivery shall be deemed to have been received: (a) if sent by ordinary mail or registered mail, on the third Business Day after mailing within Ontario, the fifth (5th) Business Day after mailing within Canada (other than within Ontario), and the tenth (10th) Business Day after mailing internationally; (b) if sent by courier or personal delivery, on the next Business Day following dispatch; and (c) if delivered by facsimile transmission or email by 5:00 p.m. on a Business Day, on such Business Day, and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

48. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the “**Protocol**”) is approved and adopted by reference herein and, throughout the administration of the Claims Process, the service of documents made in accordance with the Protocol shall constitute valid and effective service. Subject to Rule 3.01(d) of the *Rules of Civil Procedure* and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective upon transmission. All references to the singular in this Order include the plural, the plural include the singular, and any gender includes the other gender.

49. **THIS COURT ORDERS** that any notice or other communication to be given under this Order by a Claimant to the Receiver shall be in writing in substantially the same form, if any, provided for in this Order and will be sufficiently given only if delivered by registered mail, courier, personal delivery or electronic or digital transmission addressed to:

BDO Canada Limited,
in its capacity as Receiver of the Net Proceeds from the sale of:
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
230-633 Colborne Street
London, ON N6B 2V3
Email: rduwyn@bdo.ca

Any such notice or communication shall be deemed to be received upon actual receipt thereof during normal business hours on a Business Day, or if delivered outside of normal business hours, the next Business Day.

50. **THIS COURT ORDERS** that if, during any period in which notices or other communications are being given pursuant to this Order, a postal strike or postal work

stoppage of general application should occur, such notices or other communications sent by ordinary mail and then not received shall not, absent further Order of the Court, be effective, and notices and other communications given hereunder during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery or electronic or digital transmission, in accordance with this Order.

EFFECT, RECOGNITION AND ASSISTANCE OF OTHER COURTS

51. **THIS COURT REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, or abroad, to give effect to this Order and to assist the Receiver and its 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 Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order, or to assist the Receiver and its agents in carrying out the terms of this Order.

52. **THIS COURT ORDERS** that the Receiver be at liberty and is authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order.

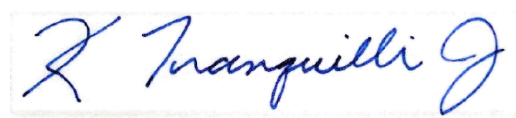
MISCELLANEOUS

53. **THIS COURT ORDERS** that this Order and all of its provisions are effective from 12:01 a.m. Eastern Standard Time on the date of this Order without any need for entry and filing.

54. **THIS COURT ORDERS** that nothing in this Order shall constitute or be deemed to constitute an allocation or assignment of a Claim, and, for greater certainty, this Order does not provide for distribution of the Net Proceeds, and is intended only to commence the Claims Process for the submission and adjudication of the Claims.

55. **THIS COURT ORDERS** that the Receiver shall incur no liability or obligation as a result of its appointment or carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part.

56. **THIS COURT ORDERS** that, for greater certainty, the Receiver is not required to take any steps in respect of any digital records, online accounts, or electronic platforms formerly used by any of the Defendants, save and except as necessary to administer the Claims Process or complete any remaining statutory obligations associated with the sale of the Properties.



Date of issuance
(to be completed by registrar)

(Justice O.S.C.J.)

SCHEDULE A

PUBLIC NOTICE TO CLAIMANTS

Public Notice to Claimants in respect of the Net Proceeds arising from the sale of:

- 554 Waterloo Street, London, Ontario
- 558 Waterloo Street, London, Ontario
- 10138 Edmonds Boulevard, Grand Bend, Ontario

Re: Notice of Claims Process

This notice is being published pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) made August 14, 2026 (the “**Claims Process Order**”). Effective as of March 21, 2025, BDO Canada Limited was appointed by the Ontario Superior Court of Justice (the “**Court**”) as receiver (the “**Receiver**”) without security of the Net Proceeds from the sale of the Properties.

The Persons having Claims to the Net Proceeds (the “**Claimants**”) should receive a Claims Package by e-mail or regular mail from the Receiver, if the Claimants and their current addresses or e-mail addresses are known to the Receiver.

Claimants may also obtain the Claims Process Order and a Claims Package by downloading it from the Receiver’s website at www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements. Claim Statements, Requests for Amendment, and Proofs of Claim must be received by the Receiver in the prescribed form by **5:00 p.m. (Toronto time) on •** (the “**Claims Bar Date**”). It is your responsibility to complete the appropriate documents and ensure that the Receiver receives your completed documents by the Claims Bar Date.

IF THE APPROPRIATE DOCUMENTS ARE NOT **RECEIVED** BY THE RECEIVER BY THE CLAIMS BAR DATE, YOU WILL NOT BE ENTITLED TO RECEIVE A DISTRIBUTION. DISTRIBUTIONS WILL BE DETERMINED BY THE COURT AT A LATER DATE.

CLAIMS WHICH ARE NOT **RECEIVED** BY THE CLAIMS BAR DATE WILL BE BARRED AND EXTINGUISHED FOREVER.

DATED at _____, Ontario, this ____ day of _____, 2026.

SCHEDULE B

NOTICE TO CLAIMANTS

Notice to Claimants in respect of the Net Proceeds arising from the sale of:

- 554 Waterloo Street, London, Ontario
- 558 Waterloo Street, London, Ontario
- 10138 Edmonds Boulevard, Grand Bend, Ontario

Re: Notice of Claims Process

Effective as of March 21, 2025, BDO Canada Limited was appointed by the Ontario Superior Court of Justice (the “**Court**”) as receiver (the “**Receiver**”) without security of the Net Proceeds from the sale of the Properties. This notice is being published pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) made August 14, 2026 (the “**Claims Process Order**”).

The records of the Receiver indicate that you have a potential Claim to the Net Proceeds. The Receiver obtained the Claims Process Orders to determine who is entitled to share in the distribution of the Net Proceeds. In order to receive a distribution of the Net Proceeds, the Receiver **MUST receive** your acknowledgement of your Claim Statement or Request for Amendment **on or before 5:00 p.m. (Toronto time) on •** in accordance with the Claims Process Order.

Please read the enclosed Claim Statement – Instruction Letter carefully for instructions on how to participate in the Claims Process.

IF THE RECEIVER DOES NOT **RECEIVE** YOUR ACKNOWLEDGEMENT OF YOUR CLAIM STATEMENT OR REQUEST FOR AMENDMENT OF YOUR CLAIM IN WRITING BY **5:00 p.m. (TORONTO TIME) ON [INSERT DATE]**, YOU WILL **NOT** BE ENTITLED TO RECEIVE ANY DISTRIBUTION OF THE NET PROCEEDS.

DATED at _____, Ontario, this ____ day of _____, 2026.

SCHEDULE C
CLAIM STATEMENT

[Claimant Name]
[Address]

Please read the enclosed **Claim Statement – Instruction Letter** carefully prior to completing this Claim Statement.

Claim Statement Unique ID: [Number]

**EACH AND EVERY CLAIMANT MUST SEPARATELY ACKNOWLEDGE
THEIR INTEREST FOR EACH CLAIM.**

You **must** complete Section 1 or Section 2, but not both. Everyone must complete Section 3. **If Section 3 is not completed, this form will be disregarded for the purposes of distribution.** Once completed, return a copy of this document, together with any required supporting documentation, by ordinary mail, courier, personal delivery or electronic or digital transmission. Any such submission must be **received** by the Receiver by 5:00 p.m. (Toronto time) on • (the “**Claims Bar Date**”) at the following address:

BDO Canada Limited,
in its capacity as Receiver of the Net Proceeds from the sale of:
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
230-633 Colborne Street
London, ON N6B 2V3
Email: rduwyn@bdo.ca

If you do not return this form by the Claims Bar Date, you will be barred from making any claim for a distribution in this proceeding.

Please type your response or print legibly.

Contact Information for Claimant Submitting Acknowledgement Form	Adjusted Contact Information for Claimant Submitting Acknowledgement Form (where applicable)	
Claimant Mailing Address		
Claimant Email Address		

Claimant Phone Number		
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***Please correct any errors in the information above in the boxes provided. If more substantial changes are required (i.e. your name has legally changed from that noted above), please complete the Request for Amendment form provided.**

PARTICULARS OF YOUR CLAIM:

Transaction Details	
Sender E-mail Address	
Sender Name	
Transaction Date	Transaction Amount
Date	\$
Date	\$
Date	\$
Net Claim Amount	\$

SECTION ONE

ACKNOWLEDGEMENT

If you agree with all of the information set out above in the PARTICULARS OF YOUR CLAIM section, you must acknowledge same by checking the boxes and signing below. If, however, you disagree with this information in any respect, then you must complete Section Two, the Request for Amendment.

- ☐ I confirm that the above information is true and correct in every respect.
- ☐ I authorize the Receiver to transfer any and all funds that I may be entitled to.

DATED at _____, Ontario, this ____ day of _____, 2026.

Signature: _____ Print Name: _____

SECTION TWO- REQUEST FOR AMENDMENT

I, [name of Claimant], do request that the information provided in this Acknowledgement Form be amended as follows.

WE DO NOT REQUIRE YOU TO COMPLETE FIELDS FOR WHICH THERE IS NO DISPUTE.

PLEASE INDICATE ONLY THE SPECIFIC AMENDMENTS REQUESTED AND PROVIDE SUPPORTING DOCUMENTATION FOR THOSE REQUESTED AMENDMENTS.

Possible Reasons for Requested Amendments
Claimant Name Change- Marriage/Divorce/Deceased Claimant/Transfer of Ownership Interest/Other
Incorrect Financial Institution Name
Incorrect Transaction ID
Incorrect Date
Incorrect Transaction Amount
Incorrect or Changed E-mail Address
Other

***In the below table(s) please specify the amendment requested and the reason for such amendment. Supporting documentation is also required to illustrate the need for any amendment. For example, if your name has legally changed, government issued proof to substantiate such change is required to be sent together with this completed form.**

Transaction Information		Amended Information (where applicable)	Reason for Requested Amendment (where applicable)
Claimant			
Transaction Date			
Transaction ID			
E-mail Address			
Transaction Amount			
Other			

REQUEST FOR AMENDMENT (CONTINUED)

Transaction Information		Amended Information (where applicable)	Reason for Requested Amendment (where applicable)
Claimant			
Transaction Date			
Transaction ID			
E-mail Address			
Transaction Amount			
Other			

Transaction Information		Amended Information (where applicable)	Reason for Requested Amendment (where applicable)
Claimant			
Transaction Date			
Transaction ID			
E-mail Address			
Transaction Amount			
Other			

Transaction Information		Amended Information (where applicable)	Reason for Requested Amendment (where applicable)
Claimant			
Transaction Date			
Transaction ID			
E-mail Address			
Transaction Amount			
Other			

☐ I confirm that the above information is true and correct in every respect.

DATED at _____, Ontario, this ____ day of _____, 2026.

Signature: _____ Print Name: _____

SECTION THREE

DECLARATION OF RESIDENCY:

Everyone must complete this section.

If Section 3 is not completed, this form will be disregarded for the purposes of distribution.

Please check the box that applies.

☐ I am a tax resident of Canada.

☐ I am a tax resident of a jurisdiction other than Canada.

I certify that the above information is true.

DATED at _____, Ontario, this ____ day of _____, 2026.

Signature: _____ Print Name: _____

SCHEDULE D

CLAIM STATEMENT – INSTRUCTION LETTER

A. Claims Process

Effective as of March 21, 2025, BDO Canada Limited was appointed by the Ontario Superior Court of Justice (the “**Court**”) as receiver (the “**Receiver**”) without security of the Net Proceeds from the sale of the Properties. This notice is being published pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) made August 14, 2026 (the “**Claims Process Order**”). Copies of the Claims Process Order can be found on the Receiver’s website at: <https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements> Any capitalized terms not defined herein shall have the meaning ascribed thereto in the Claims Process Order.

The Receiver obtained the Claims Process Order to determine who is entitled to share in the Net Proceeds held by the Receiver. In order to be eligible to receive a distribution of the proceeds, the Receiver must **receive** your acknowledgment or dispute of your Claim by **5:00 p.m. (Toronto Time) on •** in accordance with the Claims Process Order.

This letter provides instructions for completing the enclosed Claim Statement in writing.

The Claims Process is intended for any Claimant claiming an interest in the Net Proceeds. In order to claim an interest in the Net Proceeds, you must have transferred funds before March 21, 2025, in connection with your application.

Each Claimant is required to individually submit a written Claim Statement in respect of their interest. This includes all parties having the same email address.

Pursuant to the Claims Process Order, failure to provide a written acknowledgement of your Claim Statement or submit a Request for Amendment, in either case such that the applicable document is **received** by the Receiver by **5:00 p.m. (Toronto Time) on the Claims Bar Date of •**, will result in your Claim being forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Net Proceeds and shall not be entitled to further notice or distribution, if any, and shall not be entitled to participate as a creditor in these proceedings.

B. Request for Amendment

If you believe that you have a Claim that is other than as set out on the Claim Statement (for example, an additional Claim or a Claim for a different amount), then you must file a Request for Amendment for that additional Claim. **Your Request for Amendment must be received by the Receiver by 5:00 p.m. (Toronto time) on • (the Claims Bar Date).** Pursuant to the Claims Process Order, failure to submit a Request for Amendment which is received by the Receiver by the Claims Bar Date will result in such Claim being barred

and extinguished, released and discharged forever. A Request for Amendment form is attached at Part Two of the Claim Statement, or may be obtained by contacting the Receiver or by accessing the Receiver's website at <https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements>

C. General Instructions for Completing the Claim Statement

All Claim Statements must be electronically signed and dated.

The Claim Statement is pre-populated with your personal information (i.e. legal name, e-mail address) that the Receiver has, and contains an acknowledgment by the Receiver of your Claim to the Net Proceeds. This information was derived through a review of the available books and records.

If you **agree** with the information contained in the Claim Statement, you are required to complete Section One of the Claim Statement.

If you **do not agree** with the information contained in the Claim Statement, you are required to complete Section Two of the Claim Statement entitled "Request for Amendment". If you are requesting an amendment to any of the information, you are also required to provide copies of the documentation to support your requested amendment(s).

All Claimants must complete Section Three of the Claim Statement in respect of your residency status for tax purposes. In the event that this section is not completed, your claim will not be accepted, and your Claim Statement will be discarded.

D. Questions

If you have any questions regarding the Claims Process, please contact the Receiver at the address provided below. All notices and enquiries with respect to the Claims Process should be addressed to:

BDO Canada Limited,
in its capacity as Receiver of the Net Proceeds from the sale of:
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
230-633 Colborne Street
London, ON N6B 2V3
Email: rduwyn@bdo.ca

SCHEDULE E

NOTICE OF REVISION OR DISALLOWANCE OF CLAIM

Name of Claimant: _____

Transaction Date (if applicable): _____

Transaction Amount (if applicable): _____

Defined terms not defined within this Notice of Revision or Disallowance form have the meaning ascribed thereto in the Claims Process Order dated August 14, 2026. Pursuant to paragraph 28 of the Claims Process Order, the Receiver hereby gives you notice that it has reviewed your [Request for Amendment/ Proof of Claim] and has revised or rejected your Claim as follows:

(A) Revisions or Disallowance:

(B) Reasons for Revision or Disallowance:

IF YOU DO NOT AGREE WITH THIS NOTICE OF REVISION OR DISALLOWANCE, PLEASE TAKE NOTICE OF THE FOLLOWING:

1. If you intend to dispute this Notice of Revision or Disallowance you must, in relation to a Claim Statement or Proof of Claim Form, ***no later than 5:00 p.m. (Toronto time) on the day which is ten (10) days after the date of the Notice of Revision or Disallowance***, deliver a Dispute Notice by ordinary mail, personal service, courier or electronic or digital transmission to the addresses indicated hereon. The form of Dispute Notice is attached to this Notice.
2. If you do not deliver a Dispute Notice by the applicable deadline, the amount of your Claim shall be deemed to be as set out in this Notice of Revision or Disallowance.

Address for Service of Dispute Notices:

BDO Canada Limited,
in its capacity as Receiver of the Net Proceeds from the sale of:
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
230-633 Colborne Street
London, ON N6B 2V3
Email: rduwyn@bdo.ca

IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIODS, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU.

DATED at _____, Ontario, this ____ day of _____, 2026.

BDO CANADA LIMITED,
in its capacity as Receiver of the Net Proceeds from the sale of
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
230-633 Colborne Street
London, ON N6B 2V3
Email: rduwyn@bdo.ca

SCHEDULE F

DISPUTE NOTICE

Defined terms not defined within this Dispute Notice form have the meaning ascribed thereto in the Claims Process Order dated August 14, 2026. Pursuant to paragraph 33 of the Claims Process Order, I give you notice of my intention to dispute the Notice of Revision or Disallowance bearing Number _____ and dated _____ issued by the Receiver in respect of my Claim.

Name of Claimant: _____

Reasons for Dispute (attach additional sheets and copies of all supporting documentation where necessary):

Signature: _____

(Please print name) _____

Date: _____

Telephone Number: _____

Email: _____

Full Mailing Address: _____

THIS FORM AND SUPPORTING DOCUMENTATION MUST BE RETURNED BY ORDINARY MAIL, PERSONAL SERVICE, COURIER OR ELECTRONIC OR DIGITAL TRANSMISSION TO THE ADDRESS INDICATED HEREIN AND MUST BE **RECEIVED** BY NO LATER THAN 5:00 P.M. (TORONTO TIME) ON THE DAY WHICH IS TEN (10) DAYS AFTER THE DATE OF THE NOTICE OF REVISION OR DISALLOWANCE.

Address for Service of Dispute Notices:

BDO Canada Limited, in its capacity as
Receiver of the Net Proceeds from the sale of
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
230-633 Colborne Street
London, ON N6B 2V3
Email: rduwyn@bdo.ca

SCHEDULE G

PROOF OF CLAIM

Effective as of March 21, 2025, BDO Canada Limited was appointed by the Ontario Superior Court of Justice (the “**Court**”) as receiver (the “**Receiver**”) without security of the Net Proceeds from the sale of the Properties. This notice is being published pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) made August 14, 2026 (the “**Claims Process Order**”).

The Receiver obtained the Claims Process Orders to determine who is entitled to share in the distribution of the Net Proceeds. **You are receiving this Proof of Claim form because the Receiver could not reconcile your claim to the Net Proceeds with the available records.** As a result, you are required to provide the information and documentation necessary to prove your claim in the Net Proceeds.

Defined terms not defined within this Proof of Claim form shall have the meaning ascribed thereto in the Order dated August 14, 2026, as may be amended from time to time (the “**Claims Process Order**”). **Please type your response or print legibly. An electronic copy of this form may be accessed at <<https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements>>**

PARTICULARS OF OWNERSHIP INTEREST CLAIMED

Please provide as much information as you have available.

(a) Full legal name: _____

(b) Full mailing address: _____

(c) Other contact information:

Telephone number: _____

Email address: _____

(d) Transaction Date: _____

(e) Transaction Amount: _____

- (f) Transaction Sender: _____
- (g) Transaction Recipient: _____
- (h) Transaction ID Number: _____

Please also provide all additional supporting documentation in support of your Claim

DECLARATION OF RESIDENCY:

Everyone must complete this section.

If this section is not completed, this form will be disregarded for the purposes of distribution.

Please check the box that applies.

- ☐ I am a tax resident of Canada.
- ☐ I am a tax resident of a jurisdiction other than Canada.

I certify that the above information is true.

DATED at _____, Ontario, this ____ day of _____, 2026.

Signature: _____ Print Name: _____

This Proof of Claim form must be **received** by the Receiver by no later than **5:00 p.m. (Toronto time) on the Claims Bar Date of ●**, by either ordinary mail, personal delivery, courier or electronic or digital transmission at the following address:

BDO Canada Limited,
 in its capacity as Receiver of the Net Proceeds from the sale of:
 554 Waterloo Street, London, Ontario;
 558 Waterloo Street, London, Ontario; and
 10138 Edmonds Boulevard, Grand Bend, Ontario
 230-633 Colborne Street
 London, ON N6B 2V3

Email: rduwyn@bdo.ca

If the Receiver **does not receive** your Proof of Claim and any documentation necessary to support your Claim by **5:00 p.m. (Toronto time) on •** (the “**Claims Bar Date**”), your claim will be forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Net Proceeds and shall not be entitled to further notice or distribution, if any, and shall not be entitled to participate as a creditor in these proceedings.

SCHEDULE H

PROOF OF CLAIM – INSTRUCTION LETTER

A. Claims Process

Effective as of March 21, 2025, BDO Canada Limited was appointed by the Ontario Superior Court of Justice (the “**Court**”) as receiver (the “**Receiver**”) without security of the Net Proceeds from the sale of the Properties. This notice is being published pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) made August 14, 2026 (the “**Claims Process Order**”). Copies of the Claims Process Order can be found on the Receiver’s website at: <https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements> Any capitalized terms not defined herein shall have the meaning ascribed thereto in the Claims Process Order.

The Receiver obtained the Claims Process Order to determine who is entitled to share in the distribution of the Net Proceeds. **You are receiving this Proof of Claim form because the Receiver could not reconcile your claim to the Net Proceeds with the available records.** As a result, you are required to provide the information and documentation necessary to prove your claim to the Net Proceeds.

In order to be eligible to receive a distribution of the Net Proceeds, the Receiver must **receive** your completed Proof of Claim form by **5:00 p.m. (Toronto Time) on •** in accordance with the Claims Process Order.

This letter provides instructions for completing the enclosed Proof of Claim Form.

The Claims Process is intended for any Claimant claiming an interest in the Net Proceeds. In order to claim an interest in the Net Proceeds, you must have transferred funds before March 21, 2025, in connection with your application.

Each Claimant is required to individually submit a written Proof of Claim Form in respect of their interest. This includes all parties living at the same address or having the same email address.

Pursuant to the Claims Process Order, failure to submit a Proof of Claim such that it is **received** by the Receiver by **5:00 p.m. (Toronto Time) on •** will result in your Claim being forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Net Proceeds and shall not be entitled to further notice or distribution, if any, and shall not be entitled to participate as a creditor in these proceedings (the “**Claims Bar Date**”).

B. General Instructions for Completing the Proof of Claim

All Proof of Claim forms must be signed and dated.

The Proof of Claim requires you to provide as much information and documentation as you can in respect of the funds over which you are claiming ownership. This information will be used by the Receiver, together with the records maintained by the Plaintiffs and the relevant financial institutions.

You are required and must complete the Declaration of Residency section of the Proof of Claim in respect of your residency status for tax purposes. In the event that this section is not completed, your claim will not be accepted, and your Proof of Claim will be discarded.

C. Questions

If you have any questions regarding the Claims Process, please contact the Receiver at the address provided below. All notices and enquiries with respect to the Claims Process should be addressed to:

BDO Canada Limited,
in its capacity as Receiver of the Net Proceeds from the sale of
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
230-633 Colborne Street
London, ON N6B 2V3
Email: rduwyn@bdo.ca

DOUGLAS JOSEPH EDWARD HARDY and
FRANCES JANET HARDY

- and -

Court File No. CV-24-00002090-0000
ROBERT RANDALL HAWKEN, CHERYL ANN RUTH
HAWKEN and AMSARAL HOLDINGS INC.

Plaintiffs

Defendants

**ONTARIO
SUPERIOR COURT OF JUSTICE**

PROCEEDING COMMENCED AT
LONDON

CLAIMS PROCESS ORDER

Gowling WLG (Canada) LLP

Barristers & Solicitors
One Main Street West
Hamilton ON L8P 4Z5

Tel: 905-540-8208

Bart Sarsh, (LSO No. 59208N)

Tel: 905-540-3242

Email: Bart.Sarsh@gowlingwlq.com

Terrance (Yuan) Li (LSO No. 93212Q)

Tel: 905-540-3206

Email: Terrance.Li@gowlingwlq.com

Lawyers for the Receiver, BDO Canada Limited

File No. G10042439