
EXHIBIT "21"

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

Lewis, David

From: Van de Mosselaer, Randal <rvandemosselaer@osler.com>
Sent: December 4, 2018 2:28 PM
To: Richard Billington
Cc: Lewis, David; Shellon, Jacqueline; Paplawski, Emily
Subject: [EXT] FW: Re[2]: Susan Elizabeth WAY, Bankruptcy Estate #25-2119698
Attachments: 2017-05-17 Ltr from Cameron Okolita encl. cheque.PDF; Dec. 2, 2016-Order-filed-(BB).PDF

Rick,

Please see the exchange of emails with Susan Way's Trustee, below.

I have also attached the May 17, 2017 letter from the Trustee, as well as a copy of the December 2, 2016 Order of Justice Romaine for your ease of reference.

The question for you is whether you are comfortable sending the \$200,000+ that is in your trust account to the Trustee in light of:

1. The fact that the ASC has now made a finding of fraud against Susan Way (which would seem to satisfy the condition imposed by the Trustee in the last sentence of the third paragraph of their letter), and
2. The fact that the Trustee has said clearly below that they were not intending to impose a condition on the release of those funds.

If this satisfies any concerns that you may have, then I would think you should be free to pay those funds to the Receiver to be deposited into the estate account. Otherwise we will have no option but to incur the cost necessary to bring an application for directions from the Court that the funds should be paid to the Receiver in accordance with the direction in the December 2, 2016 Order.

I look forward to hearing from you in this regard asap. Please give me a call if you would like to discuss.

Regards,

OSLER

Randal Van de Mosselaer

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From: Joyce Cameron <joycee@cameron-okolita.ca>
Sent: Tuesday, December 04, 2018 2:09 PM
To: Van de Mosselaer, Randal <rvandemosselaer@osler.com>
Cc: Doug Quinn <dougs@cameron-okolita.ca>; Kelly Forget <kellyh@cameron-okolita.ca>
Subject: Re[2]: Susan Elizabeth WAY, Bankruptcy Estate #25-2119698

Hello Randal,

As confirmed, we remitted the entirety of the sale proceeds as directed in connection with the "Romaine Order".

You took exception with the expression of our position regarding the exemption entitlement. You also took our statement as being representative of the imposition of a trust condition on the release of those funds, which was not our intent.

We continue to believe that there may be a number of competing interests vis-a-vis the Bankrupt's assets, funds and entitlements thereto. That being the case, we are not prepared to provide a confirmation that we agree that the sale proceeds absolutely and unconditionally belong to the Receiver.

At best, the most we are prepared to say is that we take no position with respect to the release of those funds to the Receiver.

Yours truly,

John I. P. (Jack) Cameron, BComm, CA, CPA, CIRP, LIT

President

Cameron • Okolita Inc.

Licensed Insolvency Trustee

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----- Original Message -----

From: "Van de Mosselaer, Randal" <rvandemosselaer@osler.com>
To: "Joyce Cameron" <joycee@cameron-okolita.ca>
Cc: "Doug Quinn" <dougs@cameron-okolita.ca>; "Kelly Forget" <kellyh@cameron-okolita.ca>
Sent: 2018-11-30 11:38:42 AM
Subject: RE: Susan Elizabeth WAY, Bankruptcy Estate #25-2119698

Hello. Can we please get your confirmation that the Trustee agrees that the funds from the sale of the Susan Way property (as discussed in my letter of November 29, 2018) may be released absolutely and unconditionally to the Receiver?

We look forward to hearing from you.

Thanks.

OSLER

Randal Van de Mosselaer

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From: Van de Mosselaer, Randal <rvandemosselaer@osler.com>
Sent: Thursday, November 29, 2018 5:10 PM
To: Joyce Cameron <joycee@cameron-okolita.ca>
Cc: Doug Quinn <dougs@cameron-okolita.ca>; Kelly Forget <kellyh@cameron-okolita.ca>
Subject: Re: Susan Elizabeth WAY, Bankruptcy Estate #25-2119698

Can we take it therefore that you agree that the funds may be released absolutely to the Receiver for general estate purposes?

Randal Van de Mosselaer
M : 403-862-5588

On Nov 29, 2018, at 5:08 PM, Joyce Cameron <joycee@cameron-okolita.ca> wrote:

Hello Randal,

The writer is in receipt of your emailed letter dated November 29, 2018.

Simply put, there is no contradiction between our March 17, 2017 letter, and the "Romaine Order". Our March 17, 2017 letter, at paragraph 3, simply states our position. It does not impose a condition on release of the funds. Given that there has been a finding of Fraud, even if that uncertainty existed in your mind, it now appears to be a moot point.

The writer does not share your perspective that any part of our March 17, 2017 letter compels you to make a further Court application. As directed, all funds realized from the sale of the Bankrupt's property located at 27 Cedar Park SW, Calgary, Alberta, were paid to Billington Barristers, and the Order has been fully complied with.

Yours truly,

John I. P. (Jack) Cameron, BComm, CA, CPA, CIRP, LIT
President
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