

FEB. 5. 2019 11:30AM

CRA APPEALS

NO. 866

P. 2 Protected B
when completedCanada Revenue
AgencyAgence du revenu
du CanadaTax Centre
Halifax NS B3J 2T5

February 05, 2019

BDO CANADA LIMITED
ATTENTION: PHILIP CLARKE
255 LACEWOOD DRIVE
SUITE 201
HALIFAX NS B3M 4G2

Dear Sir:

Re: Sports Villas Resort, Inc.
of the Town of Port Blandford
in the Province of Newfoundland and Labrador

Date of the receivership: November 12, 2018

Please find enclosed our claim and supporting schedule in the
above-noted insolvency event for the amount of \$145,043.29.Issue dividend payment directly to the Receiver General quoting
the account number shown on the schedule.Please send individual, corporate and payroll dividend payments
to:Canada Revenue Agency
PO BOX 3800 STN A
Sudbury ON P3A 0C3Please send goods and services tax/harmonized sales tax (GST/HST)
remittances, including dividend payments to the applicable
tax centre (shown on your client's GST/HST return).If you need more information about this claim, such as a more
detailed breakdown of the debt, please contact the undersigned at
one of the telephone numbers provided in this letter.

Yours truly,

K. Lien
Resource Officer/Complex Case Officer

Enclosure(s)

National Insolvency Office
145 Hobsons Lake Drive
PO BOX 638
Halifax NS B3J 2T5Local : 902-450-8543
Toll Free : 1-800-732-4716
Fax : 902-450-8584
Web site : canada.ca/taxes

FEB. 5. 2019 11:30AM CRA APPEALS

NO. 866

P. 3 Protected B
when completed

ATTACHMENT PAGE 1

Proof of Claim (Form 31)
(Sections 50.1, 81.5, 81.6, subsections 65.2(4), 81.2(1),
81.4(8), 102(2), 124(2), 128(1), and paragraphs 51(1)(e)
and 66.14(b) of the Act)

Send all notices or correspondence regarding this claim to the following address:

Canada Revenue Agency
National Insolvency Office
PO Box 638
Halifax NS B3J 2T5
Attention: K. Lien

In the matter of the receivership of Sports Villas Resort, Inc. of the Town of Port Blandford in the Province of Newfoundland and Labrador, and the claim of Her Majesty the Queen in Right of Canada as represented by the Minister of National Revenue, creditor.

I, K. Lien, of the City of Halifax in the Province of Nova Scotia, do hereby certify:

1. That I am a resource officer/complex case officer of the Canada Revenue Agency.
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of the receivership namely the 12th of November, 2018, and still is, indebted to the creditor in the sum of \$145,043.29, as specified in the statement of account attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled.
4. (X) UNSECURED CLAIM of \$59,877.72.

That in respect of this debt, I do not hold any assets of the debtor as security.

(X) PROPERTY CLAIM of \$85,165.57.

That property holding a value equal to the debt enumerated in the Schedule "A" was in possession of the debtor and still remains in the possession of the debtor and (or) the trustee. The claimant hereby claims an interest in all assets of the debtor up to the value of the property claim shown. The claimant is entitled to demand from the trustee the return of the property.

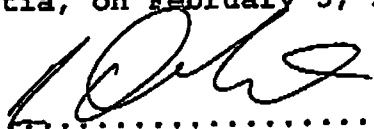
ATTACHMENT PAGE 2


5. That, to the best of my knowledge, the above-named creditor is not related to the debtor within the meaning of section 4 of the Act, and has not dealt with the debtor in a non-arm's length manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to the debtor within the three months immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act.

August 20, 2018 \$7,478.89

Sworn before me at the City of Halifax in the Province of Nova Scotia, on February 5, 2019.


.....
Commissioner of Oaths


.....
Signature of Claimant

Ryan DeMerchant
A Commissioner of the Supreme
Court of Nova Scotia
My Commission expires: March 14, 2023

ATTACHMENT PAGE 3

Schedule "A"

Name: Sports Villas Resort, Inc.

Unsecured claim

Income Tax Act
(as it relates to payroll deductions - non deemed trust)
Account number: 134367572RP0002
Assessed period(s): 2017, 2018
Principal: \$21,979.63
Penalty and interest: \$37,898.09

Total: \$59,877.72

Total Unsecured claim: \$59,877.72


Property claim


Income Tax Act
(as it relates to payroll deductions - deemed trust)
Account number: 134367572RP0002
Assessed period(s): 2018
Principal: \$85,165.57

Total: \$85,165.57

Total Property claim \$85,165.57

Sworn before me at the City of Halifax in the Province of Nova Scotia, on February 5, 2019.


.....
Commissioner of Oaths


.....
Signature of Claimant

Ryan DeMerchant
A Commissioner of the Supreme
Court of Nova Scotia
My Commission expires: March 14, 2023