MEMORANDUM OF ARGUMENT

PART I: FACTS

1. The Petitioners (the "Lemare Group") are a profitable group of companies that filed for protection under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended ("CCAA"), on June 21, 2012, after forest revenue officials proposed an assessment under Part 11.1 of the *Forest Act*, R.S.B.C. 1996, c. 157, against the Petitioners Lemare Lake Logging Ltd. ("Lemare"), Lone Tree Logging Ltd. ("Lone Tree"), and the principals of the Lemare Group, Eric and Christopher Dutcyvich.

2. Lemare, Lone Tree, and the Dutcyvich brothers are holders of licences under the *Forest Act* authorizing them to harvest Crown timber. Lemare also harvests Crown timber under contracts with other licence holders that are not related to the Lemare Group.

3. Forest revenue officials appointed under Part 11.1 of the *Forest Act* and employed by the Ministry of Finance, Forest Revenue Audit Program ("FRAP") believe that Lemare significantly underreported the volume and grade of timber, resulting in a significant underpayment of stumpage. FRAP believes that Lemare did so deliberately in order to avoid paying the correct amount of stumpage.

4. FRAP believes that Lemare has records that would allow the correct amount of stumpage to be calculated, but Lemare has refused to provide records in response to demands by FRAP. Lemare believes it is not required to provide the records sought, but the Province disagrees. This dispute has not been resolved and is discussed further in the Province's motion book in the proceeding with registry number CA040365.

5. On May 23, 2012, and June 14, 2012, FRAP proposed assessments (the "Proposed Assessment") against Lemare for stumpage totalling approximately $5 million, plus interest. As part of the Proposed Assessment, FRAP also proposed to assess 100% penalties under section 142.61 (1) of the *Forest Act*, which applies if the assessment of stumpage is based on a wilful contravention of the *Forest Act* or wilful provision of a false or deceptive statement. The total amount of the Proposed Assessment, including 100% penalties and interest to June 21, 2012, is approximately $11.5 million. Portions of the amount proposed to be assessed against Lemare in relation to licences held by Lone Tree, Eric Dutcyvich, and Christopher Dutcyvich were proposed to be assessed jointly against the licence holders and Lemare.

6. The Province may also make assessments against other licence holders for part of the Proposed Assessment.

7. The Lemare Group has positive cash flow and significant equity. Nevertheless, the Petitioners commenced the CCAA proceeding in the Supreme Court (the "CCAA Proceeding") on June 21, 2012 (the "Filing Date"), saying the Proposed Assessment rendered them insolvent.

8. The initial order in the CCAA Proceeding ("Initial Order") was made on June 21, 2012, without notice to Her Majesty the Queen in right of the Province of British Columbia (the "Province") and purported to stay any action, suit, or proceeding by the Province in relation to claims for unpaid stumpage, including proceedings currently under way. As a result, no assessment has been made.

PART II: POINTS IN ISSUE

9. The Province applied to set aside the Initial Order, or, alternatively, to amend the stay provision in the Initial Order to permit steps other than enforcement of an assessment to be taken under the *Forest Act*. The main points raised in the Province's application were:

(a) the Petitioners were not insolvent on the Filing Date, and therefore the CCAA did not apply to them and there was no jurisdiction to make the Initial Order;

(b) in the alternative, even if the Petitioners were insolvent, the circumstances of this case should have led the Chambers Judge to exercise his discretion to decline to make the Initial Order; and

(c) by purporting to stay all steps that might be taken under the *Forest Act* in relation to the claim for unpaid stumpage, the Initial Order granted a stay broader than section 11.1 of the CCAA permits.

10. The points in issue on this application are:

(a) whether the Province should be granted leave to appeal the Chambers Judge's decision dismissing its application; and

(b) whether a stay of the claims process order dated October 26, 2012, and any further steps in the CCAA Proceeding, other than an extension of the stay, should be granted by this Honourable Court pending the outcome of the appeal.

PART III: ARGUMENT

A. Reasons leave to appeal should be granted

11. Sections 13 and 14 of the CCAA grant a right to appeal an order made under the CCAA to the Court of Appeal with leave.

12. The Province submits that leave to appeal should be granted because the proposed appeal has a strong prospect of success, is important both to the parties and to insolvency practice generally, is of utility in the circumstances of the CCAA Proceeding, and would not unduly hinder the progress of the CCAA Proceeding.

Test for leave to appeal

13. In *Edgewater Casino Inc. (Re)*, 2009 BCCA 40, the court held that the test for leave to appeal in CCAA proceedings is the same test that generally applies on applications for leave to appeal. As set out at paragraph 17 of Mr. Justice Tysoe's reasons, the test involves consideration of the following factors:

(a) whether the point on appeal is of significance to the practice;
(b) whether the point raised is of significance to the action itself;
(c) whether the appeal is *prima facie* meritorious or, on the other hand, whether it is frivolous; and
(d) whether the appeal will unduly hinder the progress of the action.

14. Despite comments in previous court decisions saying leave to appeal will be granted sparingly in CCAA proceedings, the court in *Edgewater* rejected the proposition that there is a special test for leave to appeal in CCAA proceedings.

15. Instead, Mr. Justice Tysoe noted at paragraphs 18 to 22 of *Edgewater* that leave to appeal is generally granted sparingly as a result of the application of the usual standard used on leave applications to orders that are typically made in CCAA proceedings. Many orders made in CCAA proceedings are discretionary, and the deferential standard of review on an appeal from such an order lowers the prospect of success, such that the third factor listed above often weighs against granting leave to appeal. Furthermore, in a typical CCAA proceeding, where a company is experiencing serious financial difficulties such that the delay associated with an appeal could jeopardize its ability to reorganize and continue in business, the fourth factor listed above will often weigh against granting leave to appeal.

16. Where the grounds of appeal relate to matters other than the exercise of discretion, and where the companies' financial situation is sufficiently stable that the delay associated with an appeal would not cause significant prejudice, the fact that the order sought to be appealed from is made in a CCAA proceeding is not in itself a reason to deny leave to appeal.

Prospects of success of the proposed appeal

17. The Province submits that the proposed appeal has significant merit and raises substantial questions to be argued. As set out in the Notice of Application for Leave to Appeal, the Province submits that the Chambers Judge's decision was based on an erroneous interpretation of the law and findings of fact that were clearly not supported by the evidence.

Jurisdiction

18. The Province submits that that the Chambers Judge misapprehended the test for insolvency under the CCAA.

19. The CCAA would not apply to the Petitioners unless they were "debtor companies" on the Filing Date. If the Petitioners were not insolvent, they were not "debtor companies" and there was no jurisdiction to make the initial order.

CCAA, ss. 2 and 3

20. "Insolvent" is not defined in the CCAA. The definition of "insolvent person" in the *Bankruptcy and Insolvency Act* R.S.C. 1985, c. B-3, as amended, ("BIA") has been held to be the appropriate definition for CCAA purposes. A person is insolvent under the BIA definition if it is unable to meet its obligations as they generally become due (sometime referred to as "cash flow insolvency") or the aggregate value of its property would not be sufficient to pay all its obligations due and accruing due (sometimes referred to as "balance sheet insolvency").

Les Oblats de Marie Immaculee du Manitoba, 2004 MBQB 71 at paras. 34-35;
BIA, s. 2, "insolvent person" paras. (a) and (c)

21. In *Re Stelco Inc.*, a broad interpretation of the cash flow insolvency test was adopted. Stelco had negative cash flow and was expected to run out of cash several months after it commenced CCAA proceedings, but it had not run out of cash yet. Stelco was found to be insolvent, as the court found it appropriate to look at whether the

company would run out of cash within a reasonable proximity of time as compared with the time reasonably required to implement a restructuring.

Re Stelco Inc. (2004), 48 C.B.R. (4th) 299 (Ont. Sup. Ct. J.), para. 26

22. While the outcome in the *Stelco* case may have been appropriate given the facts of that case, the Province submits that it was an error of law for the Chambers Judge to treat the reasoning in *Stelco* as if it were a statutory test for insolvency, and to fail to distinguish the present case on the facts. There is a significant difference between a company that has negative cash flow and will soon run out of cash to pay its regular ongoing expenses and a company that has positive cash flow but has had a large claim, which it disputes, asserted against it. The Province submits that the Chambers Judge erred in law when he found that the likelihood of a large assessment becoming due under the *Forest Act*, regardless of whether the Province would require immediate payment in full, rendered the Petitioners insolvent. (Alternatively, if the Chambers Judge based his decision on a finding that the Province would require immediate payment in full, there was no evidence on which to base this finding.)

23. The Province further submits that the Chambers Judge erred in finding that the totality of the evidence established the Petitioners were insolvent. It is not clear precisely what evidence he was referring to, but there was very little evidence relating to the Petitioners' alleged insolvency, and what evidence there was suggested the Petitioners were not insolvent. The onus was on the Petitioners to prove their insolvency; it was not on the Province to prove the Petitioners were not insolvent: *Long Potato Growers Ltd. (Re)*, 2008 NBQB 231 at para. 17.

24. The Province submits that the Chambers Judge erred in finding at paragraph 49 of his reasons that his view the Petitioners were insolvent was "supported by the monitor who has provided four reports and has raised no suggestion that this is not an appropriate case for relief under the CCAA". It was an error to infer that the absence of comment by the monitor meant that the monitor had concluded the Petitioners were insolvent. Even if such an inference could be drawn—though the Province submits it could not—it would not be appropriate to rely on it. It would be an error to admit the monitor's views as evidence on the very question the court must decide: *Pine Valley Mining Corporation (Re)*, 2008 BCSC 446 at para. 17.

25. In relation to the balance sheet insolvency test, the Province submits that the Chambers Judge erred in finding that proposed penalties under section 142.61 of the *Forest Act* were contingent claims under the CCAA. A penalty under section 142.61 is

discretionary and no liability exists until the discretion is exercised. In *Thow (Re)*, 2009 BCSC 1176, the critical point underlying the conclusion that the penalty in that case was not a contingent liability was the fact that it was a discretionary penalty and the discretion to impose it had not been exercised at the relevant time. The Chambers Judge erred in finding that the present case was distinguishable. The Province's position is supported by the reasoning in *Re Air Canada* (2006), 28 C.B.R. (5th) 317 (Ont. Sup. Ct. J.) at para. 32, although this case was cited by the Chambers Judge in support of the contrary position. *Re Harvey (Bankrupt)*, 2004 ABQB 773, also relied by the Chambers Judge, is distinguishable because it involved a liability that did not depend on the exercise of discretion.

Discretion

26. In the alternative, if the Province's appeal on the issue of jurisdiction is unsuccessful, the Province submits that it has a strong prospect of success on the issue of whether the Chambers Judge should have declined to exercise his discretion to grant CCAA protection to the Petitioners. Although discretionary decisions are subject to a deferential standard of review, the court will interfere with the exercise of discretion if it is based on a misapprehension of the law or a palpable and overriding error of fact. The Province submits that the Chambers Judge's exercise of discretion in this case was based on such errors, including:

(a) erroneously finding there was a pressing need for the Petitioners to restructure, when at most there would be a need to compromise debts if Lemare is found liable for the full amount of the Proposed Assessment;

(b) failing to apprehend the nature and extent of the prejudice to the Province as a result of the Initial Order;

(c) failing to apprehend the differences between the assessment and appeal process under the *Forest Act* and the process for determining claims under the CCAA; and

(d) disregarding the possibility that other licence holders unrelated to the Petitioners could be assessed jointly for portions of the Proposed Assessment associated with their licences, giving rise to a risk of duplicative proceedings and inconsistent results.

Scope and effect of the stay

27. The Province submits that it has a high likelihood of success on the issue of the Chambers Judge's interpretation and application of section 11.1 of the CCAA. The Province submits that the Chambers Judge erred in law by failing to apply the test set out in section 11.1 (2) and instead applying a test taken from case law interpreting stay orders made before section 11.1 came into force. Essentially the Chambers Judge failed to give effect to Parliament's intent in enacting section 11.1(2).

28. Section 11.1 came into force on September 18, 2009. Its meaning has not been considered by an appellate court. It provides a broad exception from the scope of a CCAA stay order for steps taken by regulatory bodies (defined broadly to mean any person or body with functions relating to the administration or enforcement of a statute). Section 11.1 (2) provides that a CCAA stay order does not affect steps taken by a regulatory body, other than "enforcement of a payment ordered by the regulatory body or the court." Before section 11.1 came into force, stay orders typically provided for a much narrower exception for regulatory activities.

29. In the present case, neither the regulatory body nor the court has ordered a payment in relation to the Province's claim for unpaid stumpage. The Province submits that the Chambers Judge erred in finding that making an assessment would be a step in the enforcement of a payment ordered. The assessment is, itself, the "payment ordered" and cannot, therefore, be "enforcement of a payment ordered."

30. The Province submits that the Chambers Judge erred in relying on *AbitibiBowater inc. (Arrangement relatif à)*, 2010 QCCS 1261, a case that dealt primarily with the question of whether environmental orders are "claims" under the CCAA (which would not be determinative of the question of whether a particular step is "enforcement of a payment ordered") and in which the stay order had been made before section 11.1 came into force. The test the Chambers Judge applied was whether the action to be taken was concerned with "the financial consequences of past actions" or "the regulation of ongoing conduct". The Province submits that this was an error of law, as the language of section 11.1 (2) makes it clear that this was not the appropriate test.

31. The Province further submits that the Chambers Judge erred in finding that section 11.1 (3) would apply to render section 11.1 (2) inapplicable. Section 11.1 (3) requires an application to be made with notice, and it requires a finding that a viable compromise could not be made if section 11.1 (2) were to apply and that it is not contrary to the public interest to stay the regulatory body. There was no application

made with notice, no evidence that a viable compromise could not be made if section 11.1 (2) were to apply and no evidence that it would not be contrary to the public interest to stay the making of an assessment and final determination through appeals under the *Forest Act*.

Importance of the proposed appeal generally and to the parties

32. The issues raised by the proposed appeal are of general importance to insolvency practice, to the Province and likely to other governments and government agencies.

33. The issues of jurisdiction and the exercise of discretion are likely also of importance to other involuntary creditors who could be affected by insolvency proceedings commenced with the intention of defeating their claims.

Jurisdiction

34. The question of whether an otherwise financially successful company may be considered insolvent and eligible for CCAA protection as the result of a proposed assessment under a statute such as the *Forest Act* is of great importance to the Province. Such a broad interpretation of insolvency enables and encourages strategic insolvency proceedings designed to circumvent statutory processes.

35. The audit, assessment and appeal provisions in the *Forest Act* parallel those in provincial tax statutes. An assessment is a determination of the amount of stumpage (or, in the case of tax statutes, tax) that is payable. An assessment can be appealed first to the Minister of Finance and subsequently to the Supreme Court and, with leave, to the Court of Appeal. The appeal to the Supreme Court is a hearing *de novo* by way of a petition proceeding, but the proceeding may be converted to a trial in appropriate cases in accordance with Rule 22-1 (7) of the *Supreme Court Civil Rules*.

36. In cases where credibility is in dispute and the Province has not been given access to all the records relevant to its claim, the Province is at a significant disadvantage, and the alleged wrongdoer is at a significant advantage, if the Province's claim must be determined in a summary manner and within short timelines, as is typically the case in CCAA proceedings. In such cases, there is an incentive for the alleged wrongdoer to attempt to circumvent the statutory process by commencing a CCAA proceeding if the court will permit it. The Chambers Judge's decision, if it is allowed to stand, opens the door to such strategic insolvency proceedings.

Discretion

37. Even in cases where a company qualifies as insolvent, the Province submits that it is inappropriate to grant CCAA protection if there is no pressing need to restructure and the proceeding would have the effect of making it difficult to prove legitimate claims, particularly where allegations of dishonest conduct are involved. The Province submits that this issue is important to any creditor that might find itself affected by such proceedings.

Scope and Effect of the Stay

38. The Province submits that the interpretation of section 11.1 is of great importance to regulatory bodies generally and those debtors that are regulated by such bodies. Even if this issue is rendered moot by a successful appeal on the issue of jurisdiction or the exercise of discretion, the Court of Appeal's guidance with respect to this relatively new statutory provision would assist regulatory bodies and those debtors regulated by such bodies in subsequent cases.

39. Section 11.1 provides a broad scope for regulatory bodies to take steps against a company that is under CCAA protection, as long as the steps taken are not "enforcement of a payment ordered". The Province submits that it is clear from the language of the provision that Parliament intended to change the law when section 11.1 was enacted. Parliament did not intend to simply codify the narrow exception for regulatory activities that was typically included in stay orders before section 11.1 came into force. It is important that Parliament's intention be given effect.

40. The Chambers Judge's interpretation of section 11.1 is likely to affect a broad range of different types of regulatory bodies. For example, in *AbitibiBowater*, environmental remediation orders were found to relate to the financial consequence of past actions and not the regulation of ongoing conduct, suggesting that such orders would not be permitted under the Chambers Judge's interpretation of section 11.1.

Utility of the proposed appeal in the circumstances of the parties

41. The Province submits that the proposed appeal will be useful in the circumstances of this case.

42. The amount of the Proposed Assessment is approximately $11.5 million. This includes unpaid stumpage of approximately $5 million, interest of approximately $1.5 million, and a penalty equal to 100% of the amount of stumpage. The 100% penalty

under section 142.61 (1) of the *Forest Act* would apply only if the stumpage assessment is based on a wilful contravention of the *Forest Act* or the wilful provision of a false or misleading statement. The proposed stumpage assessment is an estimate based on the evidence made available to the Province. The Province believes that Lemare has records that would allow the amount of stumpage owing to be calculated more accurately, but Lemare has refused to provide the records sought by the Province.

43. Under the *Forest Act* process, the commissioner would make an assessment and the parties assessed could appeal to the Minister of Finance and then to the Supreme Court. They would file a petition and supporting affidavits, and then the Province would have the right to file a response to petition and its own affidavits. It could apply for orders under Rule 22-1 (4) and (7) of the *Supreme Court Civil Rules* (e.g., cross-examinations, document discovery, and conversion to a trial) and the usual tests for granting such orders would apply. Either party could appeal to the Court of Appeal with leave, based on the test for leave to appeal from statutory decisions set out in *Queen's Plate Development Ltd. v. Vancouver Assessor, Area 09* (1987), 16 B.C.L.R. (2d) 104 (C.A.).

44. If the *Forest Act* process is not followed and the Province is forced to try to prove its claim in the CCAA process, within extremely short timelines and without the usual procedural rights it would have outside the CCAA process, it will be difficult for the Province to prove its claim.

45. Not only is there a significant amount of revenue at stake, but there are also concerns about dishonest conduct. The purpose of an assessment under Part 11.1 of the *Forest Act* is not only to ensure the correct amount of stumpage is collected, but also to remove the benefit of dishonest conduct and to deter such conduct through the imposition of penalties. Allowing the matter to be determined on its merits based on a full hearing is necessary to avoid defeating these objectives.

Effect of an appeal on the progress of the proceeding

46. The Province submits that the proposed appeal will not unduly hinder the progress of the CCAA Proceeding. Any delay resulting from the appeal would be minimal and would be justified by the importance of the issues raised in the proposed appeal.

47. The Province is willing to consent to abridge the timelines for filing appeal books and factums in order to have the proposed appeal heard in January 2013 if the court's

schedule permits. The Province submits that even the normal timelines for an appeal would not be a significant delay in the context of this case. Very little has happened in the CCAA Proceeding since it was commenced approximately five months ago. The Petitioners have continued to profitably operate their business as they did before the commencement of the CCAA Proceeding. They have not sought DIP financing. As long as the Petitioners are protected by a stay, there is no real urgency to the CCAA Proceeding.

48. This is not a typical CCAA proceeding in which a company is struggling for survival. The Petitioners have positive cash flow and are financially stable. The delay caused by an appeal might be problematic in a typical CCAA proceeding, but not in this case.

49. The proposed appeal has a significant prospect of success and raises important issues. A modest delay in the CCAA Proceeding in order to deal with the appeal is consistent with the interests of justice in all the circumstances of this case.

B. Reasons a stay of proceedings should be ordered

50. The applicable principles with respect to granting a stay in these circumstances are the same as those applied on an application for an interlocutory injunction: the applicant must demonstrate that there is a serious issue to be tried, that it would suffer irreparable harm if an injunction were not granted, and that the balance of convenience weighs in favour of an injunction.

New Skeena Forest Products Inc. v. Don Hill & Sons Contracting Ltd., 2005 BCCA 25, at paragraph 19

Serious Issue to be Tried

51. For the reasons submitted above, the Province submits that there is a serious question to be tried and thus this aspect of the test is met.

Irreparable Harm

52. The Province would suffer irreparable harm if the claims process order and further proceedings are not stayed because the Province would be forced to litigate its claims through the claims process at the same time the validity of the proceedings that gave rise to the claims process is under appeal.

53. If the Province's claims are adjudicated through the claims process, but the Province's appeal is allowed and the Province then proceeds to pursue those same claims under Part 11.1 of the *Forest Act*, this could result in inconsistent findings and decisions which embarrass the judicial process. Alternatively, the Province could be faced with a defence of issue estoppel and not be allowed to pursue its claims under the *Forest Act*.

Bygo v. MacDonald, Dettwiler, 2001 BCCA 0327, at paragraph 17

54. Without a stay, the Petitioners could implement a plan of compromise and arrangement before the appeal is resolved and assets might be disposed of and transferred in such a way as to make recovery difficult in the event the Province's appeal succeeds and the Proposed Assessment is made. The Province would be deprived of its remedy.

55. The audit, inspection and assessment activities of the Province at issue were undertaken pursuant to the promotion and protection of the public interest. Crown timber is a public resource. Stumpage is the price payable for the privilege of harvesting Crown timber. The determination of the amount of stumpage owing largely relies on a self-reporting system. The Province's ability to audit, inspect and assess licence holders and others under the *Forest Act* contributes to the integrity of that system. The ongoing CCAA Proceeding thwarts that statutory scheme and results in continued irreparable harm to the Province and the public interest.

Bank of Nova Scotia v. Canada (Superintendent of Financial Institutions), 2002 BCCA 141 at paragraph 6

Balance of Convenience

56. There would be minimal prejudice to the Petitioners if the claims process and any further steps in the CCAA process, other than extending the stay in the CCAA Proceeding, were stayed pending the outcome of the appeal. The Petitioners have positive cash flow and there is no imminent event threatening their survival. They have the support of their major secured creditor and the benefit of the stay of proceedings. While a speedier resolution might be more convenient for the Petitioners and their major secured creditor, the inconvenience of a stay pending the outcome of the appeal would be minimal.

57. The Province submits that when this minimal prejudice to the Petitioners is weighed against the irreparable harm facing the Province if it is forced to litigate its

claim through the claims process, it is clear that the interests of justice require a stay to be issued.

58. Moreover, the Province submits that all parties will benefit from a stay of the claims process and any further steps in the CCAA Proceeding while the appeal is heard. Without a stay the parties will expend resources in the CCAA Proceeding and claims process even though the CCAA Proceeding may, ultimately, end up being set aside. A stay would ensure judicial economy.

Kennedy v. Young Estate, 15 B.C.A.C. 253

PART IV: ORDER REQUESTED

The Province seeks an order that:

(a) by consent, the timelines in the Rules be abridged with respect to filing and serving motion books, reply books, and books of authorities such that this application is properly returnable on November 22, 2012;

(b) the Province be granted leave to appeal the Chambers Judge's order of October 26, 2012, dismissing the Province's application;

(c) if leave be granted in this matter and in any of the matters of the applications for leave to appeal in Court of Appeal file numbers CA40371 and CA040365, that all the appeals be heard together;

(d) if leave be granted, the claims process order dated October 26, 2012, and any further steps in the CCAA Proceeding, other than an extension of the stay, be stayed pending the outcome of the appeal; and

(e) costs of this application be costs in the appeal.

PART V: TABLE OF AUTHORITIES

Case Law

AbitibiBowater inc. (Arrangement relative à), 2010 QCCS 1261

Air Canada (Re), (2006), 28 C.B.R. (5th) 317 (Ont. Sup. Ct. J.)

Bank of Nova Scotia v. Canada (Superintendent of Financial Institutions), 2002 BCCA 141

Bygo v. MacDonald, Dettwiler, 2001 BCCA 0327

Edgewater Casino Inc. (Re), 2009 BCCA 40

Harvey (Bankrupt) (Re), 2004 ABQB 773

Kennedy v. Young Estate, 15 B.C.A.C. 253

Les Oblats de Marie Immaculee du Manitoba, 2004 MBQB 71

Long Potato Growers Ltd. (Re), 2008 NBQB 231

New Skeena Forest Products Inc. v. Don Hill & Sons Contracting Ltd., 2005 BCCA 25

Pine Valley Mining Corporation (Re), 2008 BCSC 446

Queen's Plate Development Ltd. v. Vancouver Assessor, Area 09 (1987), 16 B.C.L.R. (2d) 104 (C.A.)

Stelco Inc. (Re) (2004), 48 C.B.R. (4th) 299 (Ont. Sup. Ct. J.)

Thow (Re), 2009 BCSC 1176

Enactments

Appendix A: *Companies' Creditors Arrangement Act* R.S.C. 1985, c. C-36, as amended

Appendix B: *Bankruptcy and Insolvency Act* R.S.C. 1985, c. B-3, as amended

Appendix C: *Forest Act*, R.S.B.C. 1996, c. 157

Appendix D: *Supreme Court Civil Rules*, Rule 22-1