

Court file number:	1703-21274
Court of King's Bench of Alberta	
Judicial Centre	Edmonton
Plaintiff	Royal Bank of Canada
Defendants	Reid-Built Homes Ltd., 1679775 Alberta Ltd., Reid Worldwide Corporation, Builder's Direct Supply Ltd., Reid Built Homes Calgary Ltd., Reid Investments Ltd., Reid Capital Corp., and Emilie Reid
Document	AFFIDAVIT
Address for service and contact information of party filing this document	Department of Justice Canada 300 EPCOR Tower, 10423 – 101 Street NW Edmonton AB T5H 0E7 Counsel: George F. Bódy Tel: 780-495-7595 Fax: 780-495-3319 Email: GEORGE.BODY@JUSTICE.GC.CA

Affidavit of Doraine Awid sworn October 25, 2022.

I, Doraine Awid, of Edmonton, Alberta, make oath and say that:

1. I am employed by the Canada Revenue Agency ("CRA") at its Edmonton office, have conduct of the CRA's files relating to 1679775 Alberta Ltd. (sometime carrying on business as Reid-Built Homes) ("1679775"), Reid-Built Homes Ltd., Builders Direct Supply Ltd., and Reid Worldwide Corporation and have personal knowledge of the matters outlined below except where stated to be based on information and belief and, where so stated, I believe them to be true.
2. I have informed myself from books or records maintained by the CRA in respect of each of the named corporations, and where I have done so, I affirm that, to the best of my knowledge:
 - a. these books or records were part of CRA's ordinary books or records;

- b. any entries in these books or records were made in the usual and ordinary course of CRA's business;
 - c. these books and records were and are in the custody and control of CRA;
 - d. any copies of these books or records appended to this Affidavit are true copies thereof; and
 - e. I believe the information set out in CRA's records concerning the four named corporations to be true.
3. I am authorized to make this affidavit on behalf of the Minister of National Revenue (the "**Minister**") who acts on behalf of His Majesty the King in Right of Canada.
4. I am advised by counsel that on November 2, 2017 the Honourable Justice S.D. Hillier issued *Consent Receivership Order* in this proceeding, appointing Alvarez & Marsal Canada Inc. ("**A&M**") as receiver of Reid-Built Homes Ltd., 1679775 Alberta Ltd., Reid Worldwide Corporation, Builder's Direct Supply Ltd., Reid Built Homes Calgary Ltd., Reid Investments Ltd., Reid Capital Corp. Mr. Justice Hillier's Order is attached as **Exhibit "A"** to this my affidavit.

1679775 Alberta Ltd. - \$193,343.42

5. On November 29, 2017, I sent A&M a letter setting out CRA's claim in respect of the liability of 1679775 Alberta Ltd. (sometimes carrying on business as Reid Built Homes) pursuant to the *Excise Tax Act*. On March 27, 2018, I sent a letter setting out CRA's amended claim in respect of the liability of 1679775 Alberta Ltd. (sometimes carrying on business as Reid Built Homes) pursuant to the *Excise Tax Act*. 1679775 Alberta Ltd. was and remains liable for \$590,066.17 pursuant to the *Excise Tax Act* for unremitted Goods and Services Tax (GST), of which \$193,343.42 is subject to the deemed trust provisions of subsections 222(1) and (3) of the *Excise Tax Act*.
6. On August 27, 2018, I sent a follow-up letter, attaching my March 27, 2018 letter.
7. On January 17, 2019, I sent a third request, attaching both my March 27, 2018 letter and my August 27, 2018 letter.

8. Attached as **Exhibit "B"** is a copy of my fax cover sheet to Marianna Lee at A&M dated January 17, 2019, my follow up letter of August 27, 2018, and my claim letter of March 27, 2018.
9. To date, the Receiver has not paid this claim.

Reid-Built Homes Ltd. - \$555,105.69

10. On November 28, 2017, I sent A&M a letter setting out CRA's claim in respect of Reid-Built Homes Ltd. pursuant to the *Excise Tax Act*. On March 27, 2018, I sent a letter setting out CRA's amended claim in respect of Reid-Built Homes Ltd. pursuant to the *Excise Tax Act*. Reid-Built Homes Ltd. was and remains liable for \$986,143.61 pursuant to the *Excise Tax Act* for unremitted GST, of which \$555,105.69 is subject to the deemed trust provisions of subsections 222(1) and (3) of the *Excise Tax Act*.
11. On August 22, 2018, I sent a follow-up letter, attaching my March 27, 2018 letter.
12. On January 17 2019, I sent a third request, attaching both my March 27, 2018 letter and my August 22, 2018 letter.
13. Attached as **Exhibit "C"** is a copy of my fax cover sheet to Marianna Lee at A&M dated January 17, 2019, my follow up letter of August 22, 2018, and my claim letter of March 27, 2018.
14. To date, the Receiver has not paid this claim.

Builders Direct Supply Ltd - \$4,495.27

15. On April 11, 2018, I sent a letter setting out CRA's claim in respect of Builders Direct Supply Ltd.'s liability pursuant to the *Excise Tax Act*. Builders Direct Supply Ltd. was and remains liable for \$11,416.81 pursuant to the *Excise Tax Act* for unremitted GST, of which \$4,495.27 is subject to the deemed trust provisions of subsections 222(1) and (3) of the *Excise Tax Act*.
16. On August 22, 2018, I sent a follow-up letter, attaching my April 11, 2018 letter.

17. On January 17, 2019, I sent a third request, attaching both my April 11, 2018 letter and my August 22, 2018 letter.
18. Attached as **Exhibit "D"** is a copy of my fax cover sheet to Marianna Lee at A&M dated January 17, 2019, my follow up letter of August 22, 2018, and my letter of April 11, 2018.
19. To date, the Receiver has not paid this claim.

Reid Worldwide Corporation - \$19,422.90

20. On June 11, 2018, I a letter setting out CRA's claim in respect of Reid Worldwide Corporation's liability pursuant to the *Excise Tax Act* for unremitted GST. Reid Worldwide Corporation was and remains liable for \$56,403.22 pursuant to the *Excise Tax Act*, of which \$19,422.90 is subject to the deemed trust provisions of subsections 222(1) and (3) of the *Excise Tax Act*.
21. On August 22, 2018, I sent a follow-up letter, attaching my June 11, 2018 letter.
22. On January 17, 2019, I sent a third request, attaching both my March 27, 2018 letter and my August 22, 2018 letter.
23. Attached as **Exhibit "E"** is a copy of my fax cover sheet to Marianna Lee at A&M dated January 17, 2019, my follow up letter of August 22, 2018, and my claim letter of June 11, 2018.
24. To date, the Receiver has not paid this claim.

Telephone calls

25. I have reviewed the diary notes I made on this file, which notes were made in the ordinary course of business. The notes indicate
 - (a) On 6 February 2019, I called Marianna Lee at A&M and left a message to call on her voicemail;

- (b) On 28 November 2019, I left another voicemail message for Marianna Lee;
- (c) On 27 September 2022, I called A&M's Vancouver office, left message to call re who now has conduct of the Reid companies files. Monica Cheung from A&M returned my call to advise Vicki Chan now has conduct of the Reid company files.
- (d) On 11 October 2022, I received a voice-mail message from Vicki Chan advising they are in the process of filing the T2 (Income Tax) returns. I returned her call but reached her voicemail. I left a message to call.

Potential Bankruptcy of Companies

- 26. I contacted CRA's counsel and instructed him to contact the Receiver's counsel to inquire about the status of payment of CRA's GST claims, described above. By email dated September, 20, 2022, CRA's counsel contacted A&M's counsel to inquire about the status of the payment of CRA's \$193,343.42 GST claim against 1679775 Alberta Ltd. By reply dated October 5, 2022, A&M's counsel replied that the debtor (1679775) and other related Reid entities will be filing Bankruptcy assignments shortly and the CRA claims will be reviewed in that proceeding. A copy of that email exchange is attached as **Exhibit "F"** to this my affidavit.
- 27. I am advised by counsel and believe that the Crown's claims:
 - (a) of \$193,343.42 with respect to 1679775 Alberta Ltd.,
 - (b) of \$555,105.69 with respect to Reid-Built Homes Ltd.,
 - (c) of \$4,495.27 with respect to Builders Direct Supply Ltd., and
 - (d) of 19,422.90 with respect to Reid Worldwide Corporationremain property claims protected by subsection 222(3) of the *Excise Tax Act*, RSC 1985 c. E-15, but that if the Receiver assigns any of those corporations into bankruptcy, each property claim will be reduced to an unsecured claim.

No activity by Receiver since October 2021

28. According to the Receiver's website set up for this receivership (<https://www.alvarezandmarsal.com/reidbuilt#intro>), the most recent Court Order pronounced in this receivership was pronounced on October 1, 2021. The most recent report filed with the Court was the Nineteenth Report of Receiver dated September 20, 2021.
29. According to paragraph 4.1 of the Nineteenth Report, for the period from November 2, 2017 (date of Receivership Order) to September 10, 2021, the Combined Interim Statement of Cash Receipts and Disbursements prepared by the Receiver showed \$131,885,000 in total receipts and \$131,041,000 in total disbursements, with a closing cash balance of \$843,000. (per paragraph 4.1, all figures were expressed in thousands (\$000s)).

Bankruptcy Searches – No bankruptcy as of 21 October 2022

30. Now shown to me and attached as **Exhibits "G", "H", "I", and "J"** are true copies of the search results of the online database maintained by the Office of the Superintendent of Bankruptcy ("OSB") of 1679775 Alberta Ltd. (**Exhibit "G"**), Reid-Built Homes Ltd, (**Exhibit "H"**), Builders Direct Supply Ltd. (**Exhibit "I"**) and Reid Worldwide Corporation (**Exhibit "J"**) conducted on Friday October 21, 2022. Per each exhibit, the OSB's database shows each corporation was in receivership but the Superintendent's office had no record any of the corporations had made an assignment in bankruptcy.

Conclusion

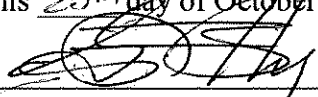
31. I make this affidavit in support of the Minister's application for an order directing A&M, as the court-appointed receiver of the corporations to remit \$772,367.28 to the Receiver General forthwith, allocated as follows:
- (a) \$193,343.42 with respect to 1679775 Alberta Ltd.,
 - (b) \$555,105.69 with respect to Reid-Built Homes Ltd.,

(c) \$4,495.27 with respect to Builders Direct Supply Ltd., and

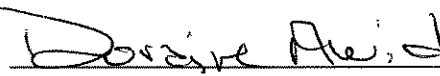
(d) \$19,422.90 with respect to Reid Worldwide Corporation

to be applied to each corporations' liability to the Minister on their respective GST accounts.

SWORN before me at Edmonton, Alberta)
this 25th day of October, 2022.)

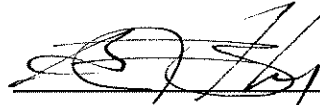


George F. Bódy, Lawyer
Law Society of Alberta No. 11994



DORAINE AWID

THIS IS EXHIBIT "A" TO THE AFFIDAVIT OF
DORAINE AWID, SWORN BEFORE ME
AT EDMONTON, ALBERTA ON
OCTOBER 25, 2022.

A handwritten signature in black ink, appearing to read 'G. Bódy', is written over a horizontal line.

George F. Bódy, lawyer
Law Society of Alberta No. 11994

I hereby certify this to be a
true copy of the original.

for Clerk of the Court

Clerk's Stamp



COURT FILE NUMBER

1703 21274

COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE

EDMONTON

PLAINTIFF(S)

ROYAL BANK OF CANADA

DEFENDANT(S)

REID-BUILT HOMES LTD., 1679775 ALBERTA
LTD., REID WORLDWIDE CORPORATION,
BUILDER'S DIRECT SUPPLY LTD., REID BUILT
HOMES CALGARY LTD, REID INVESTMENTS
LTD., REID CAPITAL CORP. and EMILIE REID

DOCUMENT

CONSENT RECEIVERSHIP ORDER

ADDRESS FOR SERVICE AND CONTACT
INFORMATION OF PARTY FILING THIS
DOCUMENT

Ray C. Rutman
Dentons Canada LLP
2900 Manulife Place
10180 - 101 Street
Edmonton, Alberta T5J 3V5
Ph. (780) 423-7246 Fx. (780) 423-7276
File No.: 125665-8723/RCR

DATE ON WHICH ORDER WAS PRONOUNCED:

November 2, 2017

LOCATION WHERE ORDER WAS PRONOUNCED:

Edmonton, Alberta

NAME JUSTICE WHO MADE THIS ORDER:

The Honourable Justice S. D. Hillier

UPON the application of the Plaintiff, Royal Bank of Canada ("RBC") in respect of Reid-Built Homes Ltd., 1679775 Alberta Ltd., Reid Worldwide Corporation, Builder's Direct Supply Ltd., Reid Built Homes Calgary Ltd., Reid Investments Ltd., and Reid Capital Corp., (individually and collectively referred to as the "Debtor") and in respect of Emilie Reid; AND UPON reading the consent of Alvarez & Marsal Canada Inc. ("A&M") to act as Receiver and Manager (the "Receiver") of the property of the Debtor, filed; AND UPON hearing counsel for RBC, counsel for the Defendants and counsel for the Receiver; IT IS HEREBY ORDERED AND DECLARED THAT:

SERVICE

1. The time for service of the notice of application for this order is hereby abridged and service thereof is deemed good and sufficient.

APPOINTMENT

2. Pursuant to section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 as amended (the "BIA"), and sections 13(2) of the *Judicature Act*, R.S.A. 2000 c.J-2 and 65(7) of the *Personal Property Security Act*, R.S.A. 2000, c.P-7 (the "PPSA") A&M is hereby appointed Receiver, without security, of all of all of the Debtor's current and future assets, undertakings and properties

of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the "Property").

RECEIVER'S POWERS

3. The Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:
- (a) to take possession and control of the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
 - (b) to receive, preserve, protect and maintain control of the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
 - (c) to manage, operate and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part other business, or cease to perform any contracts of the Debtor;
 - (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the powers and duties, including without limitation those conferred by this Order;
 - (e) to purchase or lease machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtor or any part or parts thereof;
 - (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
 - (g) to settle, extend or compromise any indebtedness owing to or by the Debtor;
 - (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor, for any purpose pursuant to this Order;
 - (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding, and provided further that nothing in this Order shall authorize the Receiver to defend or settle the action in which this Order is made unless otherwise directed by this Court;
 - (j) to market any or all the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;

(k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof in the ordinary course of business without the approval of this Honourable Court and to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business:

(i) without the approval of the Court in respect of any transaction out of the ordinary course of business not exceeding \$150,000.00, provided that the aggregate consideration for all such transactions out of the ordinary course of business does not exceed \$1,000,000.00; and

(ii) with the approval of this Court in respect of any transaction out of the ordinary course of business in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause,

and in each such case notice under subsection 60(8) of the *PPSA* shall not be required.

(l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;

(m) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;

(n) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;

(o) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;

(p) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;

(q) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have;

(r) to assign the Debtor into bankruptcy; and

(s) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations;

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtor, and without interference from any other Person.

4. ~~The Receiver is hereby further empowered and authorized, but not obligated, to sign in the name of and on behalf of the Debtor any documentation necessary to effect the transfer of any aircraft or helicopter or any component of any aircraft or helicopter and all relevant registries are directed to accept any documents signed by the Receiver in the name of and on behalf of the Debtor for this purpose.~~

DUTY TO PROVIDE ACCESS AND CO-OPERATION OF THE RECEIVER

5. (i) The Debtor, (ii) all of its respective current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on their instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "Persons" and each being a "Person") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property (excluding Property subject to liens the validity of which is dependent on maintaining possession) to the Receiver upon the Receiver's request.
6. All Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 6 or in paragraph 7 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or documents prepared in contemplation of litigation or due to statutory provisions prohibiting such disclosure.
7. If any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

8. No proceeding or enforcement process in any court or tribunal (each, a "Proceeding"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

9. No Proceeding against or in respect of the Debtor or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtor or the Property are hereby stayed and suspended pending further Order of this Court, provided, however, that nothing in this Order shall: (i) prevent any Person from commencing a proceeding regarding a claim that might otherwise become barred by statute or an existing agreement if such proceeding is not commenced before the expiration of the stay provided by this paragraph 8; and (ii) affect a Regulatory Body's investigation in respect of the debtor or an action, suit or proceeding that is taken in respect of the debtor by or before the Regulatory Body, other than the enforcement of a

payment order by the Regulatory Body or the Court. "Regulatory Body" means a person or body that has powers, duties or functions relating to the enforcement or administration of an Act of Parliament or of the legislature of a province.

NO EXERCISE OF RIGHTS OF REMEDIES

10. All rights and remedies (including, without limitation, set-off rights) against the Debtor, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that nothing in this paragraph shall (i) empower the Receiver or the Debtor to carry on any business which the Debtor is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtor from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

11. No Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtor, without written consent of the Receiver or leave of this Court. Nothing in this Order shall prohibit any party to an "eligible financial contract" (as defined by the *Companies' Creditors Arrangement Act*) with the Debtor from terminating such contract or exercising any rights of set-off, in accordance with its terms.

CONTINUATION OF SERVICES

12. All Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and this Court directs that the Receiver shall be entitled to the continued use of the Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtor or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

13. All funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "Post Receivership Accounts") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further order of this Court.

EMPLOYEES

14. Subject to employees' rights to terminate their employment, all employees of the Debtor shall remain the employees of the Debtor until such time as the Receiver, on the Debtor's behalf, may

terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including wages, severance pay, termination pay, vacation pay, and pension or benefit amounts, other than such amounts as the Receiver may specifically agree in writing to pay, or such amounts as may be determined in a Proceeding before a court or tribunal of competent jurisdiction.

15. Pursuant to clause 7(3)(c) of the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

16. (a) Notwithstanding anything in any federal or provincial law, the Receiver is not personally liable in that position for any environmental condition that arose or environmental damage that occurred:
- (i) before the Receiver's appointment; or
 - (ii) after the Receiver's appointment unless it is established that the condition arose or the damage occurred as a result of the Receiver's gross negligence or wilful misconduct.
- (b) Nothing in sub-paragraph exempts a Receiver from any duty to report or make disclosure imposed by a law referred to in that sub-paragraph.
- (c) Notwithstanding anything in any federal or provincial law, but subject to sub-paragraph hereof, where an order is made which has the effect of requiring the Receiver to remedy any environmental condition or environmental damage affecting the Property, the Receiver is not personally liable for failure to comply with the order, and is not personally liable for any costs that are or would be incurred by any person in carrying out the terms of the order,
- (i) if, within such time as is specified in the order, within 10 days after the order is made if no time is so specified, within 10 days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, or during the period of the stay referred to in clause below, the Receiver:
 - (A) complies with the order, or
 - (B) on notice to the person who issued the order, abandons, disposes of or otherwise releases any interest in any real property affected by the condition or damage;
 - (ii) during the period of a stay of the order granted, on application made within the time specified in the order referred to in clause (i) above, within 10 days after the

order is made or within 10 days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, by,

- (A) the court or body having jurisdiction under the law pursuant to which the order was made to enable the Receiver to contest the order; or
- (B) the court having jurisdiction in bankruptcy for the purposes of assessing the economic viability of complying with the order; or
- (iii) if the Receiver had, before the order was made, abandoned or renounced or been divested of any interest in any real property affected by the condition or damage.

Nothing in this Order shall derogate from the protection afforded to the Receiver by Section 14.06 of the *BIA* or any other applicable legislation.

LIMITATION ON THE RECEIVER'S LIABILITY

17. Except for gross negligence or wilful misconduct, as a result of its appointment or carrying out the provisions of this Order the Receiver shall incur no liability or obligation that exceeds an amount for which it may obtain full indemnity from the Property. Nothing in this Order shall derogate from any limitation on liability or other protection afforded to the Receiver under any applicable law, including, without limitation, Section 14.06, 81.4(5) or 81.6(3) of the *BIA*.

RECEIVER'S ACCOUNTS

18. Any expenditure or liability which shall properly be made or incurred by the Receiver, including the fees of the Receiver and the fees and disbursements of its legal counsel, incurred at the standard rates and charges of the Receiver and its counsel, shall be allowed to it in passing its accounts and shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person (the "Receiver's Charge").
19. The Receiver and its legal counsel shall pass their accounts from time to time.
20. Prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including the legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

21. The Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$1,500,000.00 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge.

22. Neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.
23. The Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "Receiver's Certificates") for any amount borrowed by it pursuant to this Order.
24. The monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

ALLOCATION

25. Any interested party may apply to this Court on notice to any other party likely to be affected, for an order allocating the Receiver's Charge and Receiver's Borrowings Charge amongst the various assets comprising the Property.

DECLARATION

26. It is hereby declared that there is due and owing by the Defendants to the Plaintiff:
 - (a) Reid-Built Homes Ltd. - \$63,995,884.71 plus interest from and after November 1, 2017 at a rate equal to \$8,054.52 per day plus costs on a solicitor and own client full indemnity basis;
 - (b) 1679775 Alberta Ltd. - \$63,995,884.71 plus interest from and after November 1, 2017 at a rate equal to \$8,054.52 per day plus costs on a solicitor and own client full indemnity basis;
 - (c) Reid Worldwide Corporation - \$63,995,884.71 plus interest from and after November 1, 2017 at a rate equal to \$8,054.52 per day plus costs on a solicitor and own client full indemnity basis;
 - (d) Builder's Direct Supply Ltd. - \$63,995,884.71 plus interest from and after November 1, 2017 at a rate equal to \$8,054.52 per day plus costs on a solicitor and own client full indemnity basis;
 - (e) Reid Built Homes Calgary Ltd. - \$64,130,884.71 plus interest from and after November 1, 2017 at a rate equal to \$8,054.52 per day plus costs on a solicitor and own client full indemnity basis;
 - (f) Reid Investments Ltd. - \$63,995,884.71 plus interest from and after November 1, 2017 at a rate equal to \$8,054.52 per day plus costs on a solicitor and own client full indemnity basis;
 - (g) Reid Capital Corp. - \$63,995,884.71 plus interest from and after November 1, 2017 at a rate equal to \$8,054.52 per day plus costs on a solicitor and own client full indemnity basis; and
 - (h) Emilie Reid - \$2,000,000.00 plus interest from and after November 1, 2017 at a rate equal to \$435.61 per day plus costs on a solicitor and own client full indemnity basis.

GENERAL

27. The Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
28. Nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.
29. The requirement of the parties to engage in a dispute resolution process is dispensed with.
30. The Registrar of Land Titles is directed to register a copy of this Order in the Land Titles Office against Title to any land registered in the name of the Debtor notwithstanding the requirements of Subsection 191(1) of the *Land Titles Act* R.S.A. 2000 c L-4.
31. In accordance with Section 13(2) of the *Judicature Act*, Section 65(7) of the *PPSA*, Section 99 of the *Business Corporations Act*, and the *Rules of Court* 1.2, 1.3, 1.4 and 6.11(1)(e), subject to any further order of this Honourable Court:
 - (a) The Receiver is authorized, in its discretion, to report to this Honourable Court by report as opposed to affidavit;
 - (b) The Court may consider the information and evidence of any such report on the hearing of any application.
32. Subject to any further direction of this Honourable Court, the Court shall consider the information and evidence contained in any such report filed by the Receiver on the hearing of any application to the extent that the information and evidence contained in such a report is relevant and material to any matter before this Honourable Court.
33. The Plaintiff is given leave to continue with any and all proceedings in relation to this matter.
34. To the extent that any portion, direction or element of this Order is granted pursuant to the *BIA*, this Order is subject to provisional execution, notwithstanding any appeal therefrom.
35. This Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States 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.
36. The Receiver be at liberty and is hereby 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 and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.
37. The Plaintiff shall have its costs of this Application, up to and including entry and service of this Order, provided for by the terms of the Plaintiff's security or, if not so provided by the Plaintiff's security, then on a substantial indemnity basis, to be paid by the Receiver from the Debtors estate with such priority and at such time as this Court may determine.

38. Service of this Order and any and all other documents in these proceedings may be effected without limitation on as per attached page/ and such service shall be deemed good and sufficient for all purposes. 10A paragraph 38A
39. Any interested party may apply to this Court to vary or amend this Order on not less than 7 days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

FILING

40. The Receiver shall establish and maintain a website in respect of these proceedings at www.alvarezandmarsal.com/reidbuilt and shall post there as soon as practicable:

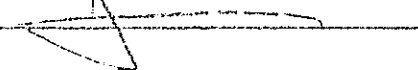
- (a) all materials prescribed by statute or regulation to be made publically available; and
- (b) all applications, reports, affidavits, orders and other materials filed in these proceedings by or on behalf of the Receiver, or served upon it, except such materials as are confidential and the subject of a sealing order or pending application for a sealing order.

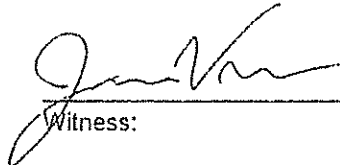
" S.D. Hillier "

J.C.Q.B.A.

THIS ORDER IS CONSENTED TO:

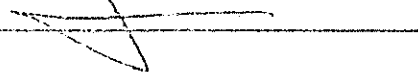
REID-BUILT HOMES LTD.

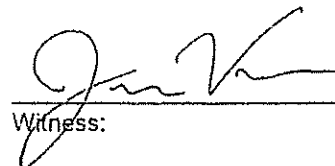
Per: 


Witness:

THIS ORDER IS CONSENTED TO:

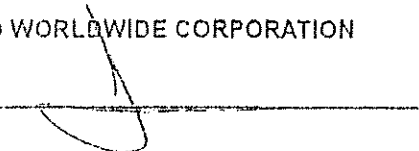
1679775 ALBERTA LTD.

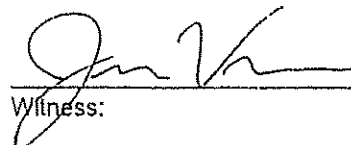
Per: 


Witness:

THIS ORDER IS CONSENTED TO:

REID WORLDWIDE CORPORATION

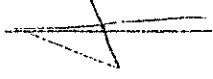
Per: 

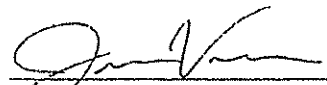

Witness:

- 38A. Service of this Order and any and all other documents in these proceedings may be effected without limitation on interested Persons or their counsel by personal service, email, facsimile, courier or registered mail and such service shall be deemed good and sufficient for all purposes.

THIS ORDER IS CONSENTED TO:

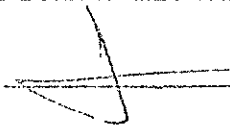
BUILDER'S DIRECT SUPPLY LTD.

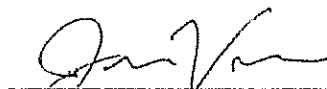
Per: 


Witness: _____

THIS ORDER IS CONSENTED TO:


REID BUILT HOMES CALGARY LTD

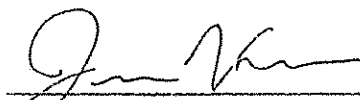
Per: 


Witness: _____

THIS ORDER IS CONSENTED TO:

REID INVESTMENTS LTD.

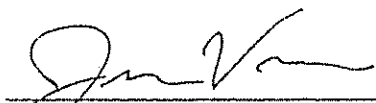
Per: 


Witness: _____

THIS ORDER IS CONSENTED TO:


REID CAPITAL CORP.

Per: 


Witness: _____

THIS ORDER IS CONSENTED TO:

Per: 
EMILIE REID


Witness: _____

THIS ORDER IS CONSENTED TO:

Per: 
Solicitors for the Defendants other than Emilie Reid

THIS ORDER IS CONSENTED TO:

Per: 
Solicitors for Emilie Reid

KENTIGERN A. ROWAN, Q.C.
Barrister & Solicitor
A Commissioner for Oaths
in and for Alberta

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that _____ the receiver and manager (in each capacity the "Receiver") of all of the assets, undertaking and property of REID-BUILT HOMES LTD., 1679775 ALBERTA LTD., REID WORLDWIDE CORPORATION, BUILDER'S DIRECT SUPPLY LTD., REID BUILT HOMES CALGARY LTD., REID INVESTMENTS LTD., and REID CAPITAL CORP. appointed by Order of the Court of Queen's Bench of Alberta (the "Court") dated the ____ day of _____, 201__ (the "Order") made in action _____, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$_____, being part of the total principal sum of \$_____ which the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily] [monthly not in advance on the ____ day of each month] after the date hereof at a notional rate per annum equal to the rate of _____ per cent above the prime commercial lending rate of _____ from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property (as defined in the Order), in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at _____.
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property (as defined in the Order) as authorized by the Order and as authorized by any further or other order of the Court.
7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the ____ day of _____.

_____, solely in its capacity
as Receiver of the Property (as defined in the Order),
and not in its personal capacity

Per: _____

Name: _____

Title: _____

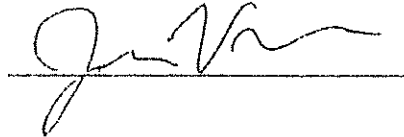
AFFIDAVIT OF EXECUTION


CANADA) I, Jenna Vivian
PROVINCE OF ALBERTA) of Edmonton
TO WIT) in the Province of Alberta.

MAKE OATH AND SAY:

1. THAT I was personally present and did see Jim Morrison of REID-BUILT HOMES LTD., who is the person named in the within Instrument, duly sign the instrument.
2. THAT the instrument was executed at Edmonton, in the Province of Alberta, and that I am the subscribing witness thereto.
3. THAT I believe the said person whose signature I witnessed as at least the age of eighteen years.

SWORN before me at Edmonton)
in the Province of Alberta,)
this 20th day of)
July, 2017.)




A COMMISSIONER FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA

Good & Faithful Clerk
My Commission Expires
August 23, 2019

AFFIDAVIT OF EXECUTION

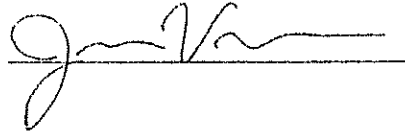
CANADA)
PROVINCE OF ALBERTA)
TO WIT)

I, Jenna Vivian
of Edmonton
in the Province of Alberta.

MAKE OATH AND SAY:

1. THAT I was personally present and did see Jim Morrison of 1679775 ALBERTA LTD., who is the person named in the within Instrument, duly sign the instrument.
2. THAT the instrument was executed at Edmonton, in the Province of Alberta, and that I am the subscribing witness thereto.
3. THAT I believe the said person whose signature I witnessed as at least the age of eighteen years.

SWORN before me at Edmonton)
in the Province of Alberta,)
this 20th day of)
July, 2017.)




A COMMISSIONER FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA

Noted & Forwarded to all
by Commission Expires
20, July 2019

AFFIDAVIT OF EXECUTION

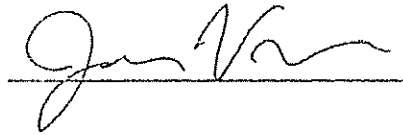
CANADA
PROVINCE OF ALBERTA
TO WIT


) I, Jenna Vivian
) of Edmonton
) in the Province of Alberta.

MAKE OATH AND SAY:

1. THAT I was personally present and did see Jim Morrison of REID WORLDWIDE CORPORATION, who is the person named in the within Instrument.
2. THAT the instrument was executed at Edmonton, in the Province of Alberta, and that I am the subscribing witness thereto.
3. THAT I believe the said person whose signature I witnessed as at least the age of eighteen years.

SWORN before me at Edmonton)
in the Province of Alberta,)
this 20th day of)
July, 2017.)




A COMMISSIONER FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA

Shirli L. Fearnside AMJ
My Commission Expires
August 21, 2019

AFFIDAVIT OF EXECUTION

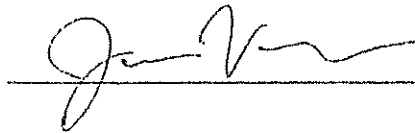
CANADA
PROVINCE OF ALBERTA
TO WIT


) I, Jenna Vivian
) of Edmonton
) in the Province of Alberta.

MAKE OATH AND SAY:

1. THAT I was personally present and did see Jim Morrison of BUILDER'S DIRECT SUPPLY LTD., who is the person named in the within Instrument.
2. THAT the instrument was executed at Edmonton, in the Province of Alberta, and that I am the subscribing witness thereto.
3. THAT I believe the said person whose signature I witnessed as at least the age of eighteen years.

SWORN before me at Edmonton)
in the Province of Alberta,)
this 20th day of)
July, 2017.)




A COMMISSIONER FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA

Notary Public, Alberta
My Commission Expires
August 23, 2019

AFFIDAVIT OF EXECUTION

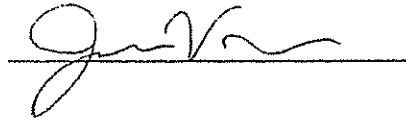
CANADA
PROVINCE OF ALBERTA
TO WIT

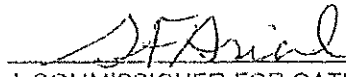
) I, Jenna Vivian
) of EDMONTON
) in the Province of Alberta.

MAKE OATH AND SAY:

1. THAT I was personally present and did see Jim Morrison of REID BUILT HOMES CALGARY LTD., who is the person named in the within Instrument.
2. THAT the instrument was executed at Edmonton, in the Province of Alberta, and that I am the subscribing witness thereto.
3. THAT I believe the said person whose signature I witnessed as at least the age of eighteen years.

SWORN before me at Edmonton)
in the Province of Alberta,)
this 20th day of)
July, 2017.)




A COMMISSIONER FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA

Not a Notarized
by Commission Expires
August 23, 2019

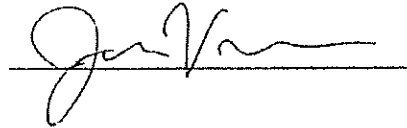
AFFIDAVIT OF EXECUTION

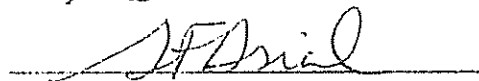
CANADA)
PROVINCE OF ALBERTA)
TO WIT) I, Jenna Vivian
of Edmonton
in the Province of Alberta.

MAKE OATH AND SAY:

1. THAT I was personally present and did see Jim Morrison of REID INVESTMENTS LTD., who is the person named in the within Instrument, duly sign the instrument.
2. THAT the instrument was executed at Edmonton, in the Province of Alberta, and that I am the subscribing witness thereto.
3. THAT I believe the said person whose signature I witnessed as at least the age of eighteen years.

SWORN before me at Edmonton)
in the Province of Alberta,)
this 20th day of)
July, 2017.)




A COMMISSIONER FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA

Shirley L. Fennell, 2017-1
My Commission Expires
August 21, 2019

AFFIDAVIT OF EXECUTION

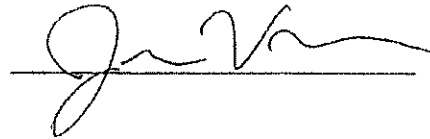
CANADA
PROVINCE OF ALBERTA
TO WIT


) I, Jenna Vivian
) of Edmonton
) in the Province of Alberta.

MAKE OATH AND SAY:

1. THAT I was personally present and did see Jim Morrison of REID CAPITAL CORP., who is the person named in the within Instrument, duly sign the instrument.
2. THAT the instrument was executed at Edmonton, in the Province of Alberta, and that I am the subscribing witness thereto.
3. THAT I believe the said person whose signature I witnessed as at least the age of eighteen years.

SWORN before me at Edmonton)
in the Province of Alberta,)
this 20th day of)
July, 2017.)




A COMMISSIONER FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA

Shirley Ann MacIsaac
My Commission Expires
August 2, 2019

AFFIDAVIT OF EXECUTION

CANADA) I, Jenna Vivian
PROVINCE OF ALBERTA) of Edmonton
TO WIT) in the Province of Alberta.

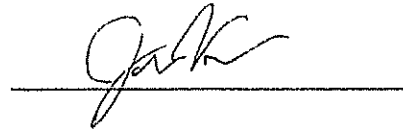
MAKE OATH AND SAY:

1. THAT I was personally present and did see EMILIE REID who is the person named in the within Instrument, duly sign the instrument.
2. THAT the instrument was executed at Edmonton, in the Province of Alberta, and that I am the subscribing witness thereto.
3. THAT I believe the said person whose signature I witnessed as at least the age of eighteen years.

SWORN before me at Edmonton)
in the Province of Alberta,)
this 19 day of)
July, 2017.)

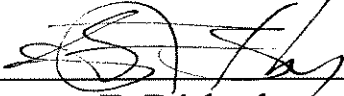


A COMMISSIONER FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA



KENTIGERN A. ROWAN, Q.C.
Barrister & Solicitor
A Commissioner for Oaths
in and for Alberta

THIS IS EXHIBIT "B" TO THE AFFIDAVIT OF
DORAINE AWID, SWORN BEFORE ME
AT EDMONTON, ALBERTA ON
OCTOBER 25, 2022.



George F. Bódy, lawyer
Law Society of Alberta No. 11994



Canada Revenue
Agency

Agence du revenu
du Canada

PROTECTED ☐

CONTAINS TAXPAYER INFORMATION ☒

SECURED FAX ☐

FACSIMILE TRANSMITTAL SHEET



Urgent



Review



Reply

To: Marianna Lee

Alvarez Marsal Canada inc

Address:

City:

Prov:

PC:

Fax: (604)638-7441

Phone: (604)639-0845

Date: 2019-01-17

(yyyy/mm/dd)

Pages (including cover):

9

From: Doraine Awid

CRA

Address:

City:

Prov:

PC:

Fax: (780)495-6834

Phone: (877)469-2611

Re: CONTAINS TAXPAYER INFORMATION

Comments:

RE: 1679775 ALBERTA LTD

Attached is a copy of the payroll deduction & GST property claims and a copy of the follow up letter requesting payment.

Please confirm payment is being remitted.

Please address the post RT0002 account. Debt owing and Nov30/2018 return not filed.

THIS MESSAGE IS DIRECTED SOLELY TO THE PERSON(S) NAMED ABOVE. This message contains confidential information, which is not to be disclosed. If you are not the addressee or an authorized representative thereof, please contact Security at 780-495-2302.

LE PRÉSENT MESSAGE EST DESTINÉ UNIQUEMENT À LA OU AUX PERSONNES NOMMÉES CI-DESSUS. Le présent message contient des renseignements confidentiels qui ne doivent pas être divulgués. Si vous n'êtes pas le destinataire ou un représentant autorisé de ce dernier, veuillez communiquer avec le personnel de la Sécurité au 780-495-2302.

Canada



Canada Revenue
Agency

Agence du revenu
du Canada

Tax Services Office
Edmonton AB T5J 4C8

August 27, 2018

ATTENTION: MARIANA LEE
ALVAREZ AND MARSAL CANADA INC
SUITE 1680-400 BURRARD STREET
VANCOUVER BC V6C 3A6

Dear Madam:

RE: 1679775 ALBERTA LTD (sometime carrying on business
as REID BUILT HOMES)
Account No.: 80286 7481 RP0001
Date of Receivership: November 02, 2017

A Property claim in the amount of \$548.00 was submitted on
May 10, 2018.

Please advise when payment may be expected.

The following are some ways you can make your payment:

- Use your financial institution's telephone or online banking services.
- Use My Payment at www.canada.ca/cra-my-payment to pay with your debit card using Interac Online.

You can also mail your payment to:

Canada Revenue Agency
PO Box 3800 STN A
Sudbury ON P3A 0C3

For other payment options, go to
www.Canada.ca/guide-taxes-payments.

.../2



National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local : 587-489-2686
Toll Free : 1-877-469-2611
Fax : 866-219-0311
Web site : canada.ca/taxes

Please write your account number on your payment to help us process it.

Yours truly,

Ms. D Awid (1225)
Collections Officer



Canada Revenue Agency
Agence du revenu
du Canada

Tax Services Office
Edmonton AB T5J 4C8

May 10, 2018

ALVAREZ MARSAL CANADA INC
SUITE 1680-400 BURNARD STREET
VANCOUVER BC V6C 3A6

Dear Sir or Madam:

Re: 1679775 ALBERTA LTD (sometime carrying on business as REID
BUILT HOMES)

Account number: 80286 7481 RP0001

We have been advised that you have been appointed as
receiver/manager for the above-named. At present, there is
indebtedness to Canada Revenue Agency (CRA) for source deductions
amounting to \$1,216.23.

Particulars of this liability are as follows:

Date of assessment (DD/MM/YYYY)	May01/2018
Tax deductions:	\$nil
CPP:	\$820.51
UI:	\$n/a
EI:	\$330.62
Penalties and interest:	\$ 65.10
Total:	\$1,216.23
Grand total:	\$1,216.23

Pursuant to the provisions of subsection 227(4) of the Income Tax
Act (ITA), subsection 23(3) of the Canada Pension Plan (CPP),
subsection 57(2) of the Unemployment Insurance Act (UIA),
subsection 86(2) of the Employment Insurance Act (EIA), the
following amounts, which are included in the above totals,
are trust funds and form no part of the property, business, or
estate of 1679775 ALBERTA LTD (sometime carrying on business as
REID BUILT HOMES) in receivership.

.../2

Canada

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local : 587-489-2686
Toll Free : 1-877-469-2611
Fax : 866-219-0311
Web site : canada.ca/taxes

Federal income tax:	\$nil
Provincial income tax:	\$nil
CPP employee portion:	\$410.25
UI employee portion:	\$n/a
EI employee portion:	\$137.75
Total:	\$548.00
 Grand total:	 \$548.00

Payment for the total amount of this trust, namely \$548.00 should be made to the Receiver General out of the realization of any property that is subject to these statutory trusts in priority to all other creditors. Please forward payment by return mail. In the event this is not possible, please indicate when payment will be forthcoming.

Please advise when payment of the remaining balance of \$668.23 will be forthcoming. Your attention is drawn to section 159 of the ITA, subsection 23(5) of the CPP, subsection 57(4.1) of the UIA and subsection 86(4) of the EIA.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the ITA for periods prior or subsequent to your appointment, tax deductions must be withheld and remitted in accordance with this subsection and Income Tax Regulations 101 and 108. Your attention is also directed to section 3 of the Unemployment Insurance (Collection of Premiums) Regulations, section 5 of the EIA and section 8 of the Canada Pension Plan Regulations.

If you require further information, please contact the undersigned at (877)469-2611.

Yours truly,

Ms. D Awid (1225)
Collections Officer



Canada Revenue
Agency

Agence du revenu
du Canada

Tax Services Office
Edmonton AB T5J 4C8

August 27, 2018

ATTENTION: MARIANA LEE
ALVAREZ AND MARSAL CANADA INC
SUITE 1680-400 BURRARD STREET
VANCOUVER BC V6C 3A6

Dear Madam:

RE: 1679775 ALBERTA LTD (sometime carrying on business
as REID BUILT HOMES)
Account No.: 80286 7481 RT0001
Date of Receivership: November 02, 2017

A Property claim in the amount of \$193,343.42 was submitted on
March 27, 2018.

Please advise when payment may be expected.

The following are some ways you can make your payment:

- Use your financial institution's telephone or online banking services.
- Use My Payment at www.canada.ca/cra-my-payment to pay with your debit card using Interac Online.

You can also mail your payment to:

Canada Revenue Agency
PO Box 3800 STN A
Sudbury ON P3A 0C3

For other payment options, go to
www.Canada.ca/guide-taxes-payments.

.../2



National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local : 587-489-2686
Toll Free : 1-877-469-2611
Fax : 866-219-0311
Web site : canada.ca/taxes

Please write your account number on your payment to help us process it.

Yours truly,

Ms. D Awid (1225)
Collections Officer



Canada Revenue
Agency

Agence du revenu
du Canada

Tax Centre
Edmonton AB T5J 4C8

March 27, 2018

ALVAREZ MARSAL CANADA INC
SUITE 1680-400 BURRARD STREET
VANCOUVER BC V6C 3A6

Account Number
80286 7481 RT0001

Dear Sir or Madam:

Re: 1679775 ALBERTA LTD (sometime carrying
on business as REID BUILT HOMES)

AMENDED CLAIM

We understand that you have been appointed (Receiver or Receiver and Manager) for the above GST/HST registrant. Currently, the registrant owes us goods and services tax / harmonized sales tax (GST/HST) of \$590,066.17.

Period outstanding -----	GST/HST payable -----	Penalty & Interest -----	Total payable -----
Jul31/2017	16,478.74	2,514.53	18,993.27
Aug31/2017	130,411.87	2,469.71	277,899.33
Sep30/2017	142,955.78	164.60	143,120.38
Oct31/2017	130,411.87	nil	130,411.87
Nov02/2017	19,303.52	337.80	19,641.32

Under subsection 222(3) of the "Excise Tax Act," \$193,343.42 which is included in the above totals, is held in trust and forms no part of the property, business, or estate of 1679775 ALBERTA LTD (sometime carrying on business as REID BUILT HOMES) in receivership. This is the case whether or not those funds have in fact, been kept separate and apart from the person's own money or from the assets of the estate.

.../2

Canada

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local : 587-489-2686
Toll Free : 1-877-469-2611
Fax : 866-219-0311
Web site : canada.ca/taxes

The Receiver General should be paid the total amount of this trust, namely \$193,343.42, out of the realization of any property subject to these statutory trusts. This should take priority over all other creditors. Please forward your payment by return mail as soon as possible. If this is not possible, please indicate when payment will be forthcoming.

Please advise when payment of the remaining balance of \$396,722.75, will be forthcoming. We draw your attention to sections 266 and 270 of the "Excise Tax Act."

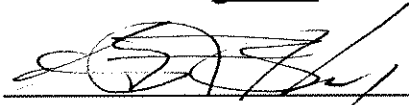
This letter will also serve to notify you that as a (Receiver or Receiver and Manager) you are required to collect and remit GST/HST according to paragraph 266(2)(d) and to file any applicable returns as provided in paragraphs 266(2)(f) and (g) of the "Excise Tax Act."

If you have any questions, please contact Ms. D Awid (1225) of the Revenue Collection Division at one of the telephone numbers provided in this letter.

Yours truly,

Ms. D Awid (1225)
Collections Officer

THIS IS EXHIBIT "C" TO THE AFFIDAVIT OF
DORAINE AWID, SWORN BEFORE ME
AT EDMONTON, ALBERTA ON
OCTOBER 25, 2022.

A handwritten signature in black ink, appearing to read 'G. Bódy', is written over a horizontal line.

George F. Bódy, lawyer
Law Society of Alberta No. 11994



Canada Revenue
Agency

Agence du revenu
du Canada

PROTECTED ☐

CONTAINS TAXPAYER INFORMATION ☒

SECURED FAX ☐

FACSIMILE TRANSMITTAL SHEET

☒ Urgent ☐ Review ☐ Reply

To: Marianna Lee

Alvarez Marsal Canada inc

Address:

City:

Prov:

PC:

Fax: (604)638-7441

Phone: (604)639-0845

Date: 2019-01-17

(yyyy/mm/dd)

Pages (Including cover): 8

From: Doraine Awid

CRA

Address:

City:

Prov:

PC:

Fax: (780)495-6834

Phone: (877)469-2611

Re: CONTAINS TAXPAYER INFORMATION

Comments:

RE: Reid-Built Homes Ltd

Attached is a copy of our payroll deduction and GST property claims and a copy of the follow up letter requesting payment.

Please confirm payment is being remitted. Thank you

THIS MESSAGE IS DIRECTED SOLELY TO THE PERSON(S) NAMED ABOVE. This message contains confidential information, which is not to be disclosed. If you are not the addressee or an authorized representative thereof, please contact Security at 780-495-2302.

LE PRÉSENT MESSAGE EST DESTINÉ UNIQUEMENT À LA OU AUX PERSONNES NOMMÉES CI-DESSUS. Le présent message contient des renseignements confidentiels qui ne doivent pas être divulgués. Si vous n'êtes pas le destinataire ou un représentant autorisé de ce dernier, veuillez communiquer avec le personnel de la Sécurité au 780-495-2302.

Canada



Canada Revenue
Agency

Agence du revenu
du Canada

Tax Services Office
Edmonton AB T5J 4C8

August 22, 2018

ATTENTION: MARYANNE LEE
ALVAREZ AND MARSAL
SUITE 1680-400 BURRARD STREET
VANCOUVER BC V6C 3A6

Dear Madam:

RE: REID-BUILT HOMES LTD
Account No.: 10608 8461 RP0001
Date of Receivership: November 02, 2017

A Property claim in the amount of \$4,334.23 was submitted on May 10, 2018.

Please advise when payment may be expected.

The following are some ways you can make your payment:

- Use your financial institution's telephone or online banking services.
- Use My Payment at www.canada.ca/cra-my-payment to pay with your debit card using Interac Online.

You can also mail your payment to:

Canada Revenue Agency
PO Box 3800 STN A
Sudbury ON P3A 0C3

For other payment options, go to
www.Canada.ca/guide-taxes-payments.

.../2



National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local : 587-489-2686
Toll Free : 1-877-469-2611
Fax : 866-219-0311
Web site : canada.ca/taxes



Canada Revenue
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du Canada

Tax Services Office
Edmonton AB T5J 4C8

May 10, 2018

ALVAREZ MARSAL CANADA INC
SUITE 1680-400 BURRARD STREET
VANCOUVER BC V6C 3A6

Account Number
10608 8461 RP0001

Dear Sir or Madam:

Re: REID-BUILT HOMES LTD
Account number: 10608 8461 RP0001

We have been advised that you have been appointed as receiver/manager for the above-named. At present, there is indebtedness to Canada Revenue Agency (CRA) for source deductions amounting to \$9,898.00.

Particulars of this liability are as follows:

Date of assessment (DD/MM/YYYY)	May 01, 2018
Tax deductions:	\$nil
CPP:	\$6,792.40
UI:	\$n/a
EI:	\$2,251.28
Penalties and interest:	\$ 854.36
Total:	\$9,898.00
Grand total:	\$9,898.00

Pursuant to the provisions of subsection 227(4) of the Income Tax Act (ITA), subsection 23(3) of the Canada Pension Plan (CPP), subsection 57(2) of the Unemployment Insurance Act (UIA), subsection 86(2) of the Employment Insurance Act (EIA), the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of REID-BUILT HOMES LTD in receivership.

.../2



National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local : 587-489-2686
Toll Free : 1-877-469-2611
Fax : 866-219-0311
Web site : canada.ca/taxes

Federal income tax:	\$Nil
Provincial income tax:	\$Nil
CPP employee portion:	\$3,396.20
UI employee portion:	\$n/a
EI employee portion:	\$ 938.03
Total:	\$4,334.23
Grand total:	\$4,334.23

Payment for the total amount of this trust, namely \$4,334.23 should be made to the Receiver General out of the realization of any property that is subject to these statutory trusts in priority to all other creditors. Please forward payment by return mail. In the event this is not possible, please indicate when payment will be forthcoming.

Please advise when payment of the remaining balance of \$5,563.77 will be forthcoming. Your attention is drawn to section 159 of the ITA, subsection 23(5) of the CPP, subsection 57(4.1) of the UIA and subsection 86(4) of the EIA.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the ITA for periods prior or subsequent to your appointment, tax deductions must be withheld and remitted in accordance with this subsection and Income Tax Regulations 101 and 108. Your attention is also directed to section 3 of the Unemployment Insurance (Collection of Premiums) Regulations, section 5 of the EIA and section 8 of the Canada Pension Plan Regulations.

If you require further information, please contact the undersigned at (877)469-2611.

Yours truly,

Ms. D Awid (1225)
Collections Officer



Canada Revenue
Agency

Agence du revenu
du Canada

Tax Services Office
Edmonton AB T5J 4C8

August 22, 2018

ATTENTION: MARIANNA LEE
ALVAREZ AND MARSAL
SUITE 1680-400 BURRARD STREET
VANCOUVER BC V6C 3A6

Dear Madam:

RE: REID-BUILT HOMES LTD
Account No.: 10608 8461 RT0001
Date of Receivership: November 02, 2017

A Property claim in the amount of \$555,105.69 was submitted on March 27, 2018.

Please advise when payment may be expected.

The following are some ways you can make your payment:

- Use your financial institution's telephone or online banking services.
- Use My Payment at www.canada.ca/cra-my-payment to pay with your debit card using Interac Online.

You can also mail your payment to:

Canada Revenue Agency
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Sudbury ON P3A 0C3

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.../2

Canada

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Edmonton AB T5J 4C8

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Toll Free : 1-877-469-2611
Fax : 866-219-0311
Web site : canada.ca/taxes

Please write your account number on your payment to help us process it.

Yours truly,

Ms. D Awid (1225)
Collections Officer



Tax Centre
Edmonton AB T5J 4C8

March 27, 2018

ALVAREZ MARSAL CANADA INC.
SUITE 1680-400 BURRARD STREET
VANCOUVER BC V6C 3A6

Account Number
10608 8461 RT0001

Dear Sir or Madam:

(AMENDED CLAIM)

We understand that you have been appointed (Receiver or Receiver and Manager) for the above GST/HST registrant. Currently, the registrant owes us goods and services tax / harmonized sales tax (GST/HST) of \$986,143.61

Period outstanding	GST/HST payable	Penalty & Interest	Total payable
Nov30/2015	25,947.38	7,433.84	33,381.22
Jan31/2017	92,726.20	3,234.06	95,960.26
Mar31/2017	nil	5,427.03	5,427.03
Apr30/2017	nil	3,863.38	3,863.38
May31/2017	nil	3,907.65	3,907.65
Jun30/2017	172,859.07	5,426.39	178,285.46
Jul31/2017	144,767.32	3,546.55	148,313.87
Aug31/2017	222,733.22	2,213.81	224,947.03
Sep30/2017	131,833.88	36.12	131,870.00
Oct31/2017	143,964.06	121.30	144,085.36
Nov02/2017	15,825.41	276.94	16,102.35

Under subsection 222(3) of the "Excise Tax Act," \$555,105.69 which is included in the above totals, is held in trust and forms no part of the property, business, or estate of REID-BUILT HOMES LTD in receivership. This is the case whether or not those funds have in fact, been kept separate and apart from the person's own money or from the assets of the estate.

.../2

The Receiver General should be paid the total amount of this trust, namely \$555,105.69, out of the realization of any property subject to these statutory trusts. This should take priority over all other creditors. Please forward your payment by return mail as soon as possible. If this is not possible, please indicate when payment will be forthcoming.

Please advise when payment of the remaining balance of \$431,037.92, will be forthcoming. We draw your attention to sections 266 and 270 of the "Excise Tax Act."

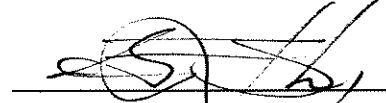
This letter will also serve to notify you that as a (Receiver or Receiver and Manager) you are required to collect and remit GST/HST according to paragraph 266(2)(d) and to file any applicable returns as provided in paragraphs 266(2)(f) and (g) of the "Excise Tax Act."

If you have any questions, please contact Ms. D Awid (1225) of the Revenue Collection Division at one of the telephone numbers provided in this letter.

Yours truly,

Ms. D Awid (1225)
Collections Officer

THIS IS EXHIBIT "D" TO THE AFFIDAVIT OF
DORAINE AWID, SWORN BEFORE ME
AT EDMONTON, ALBERTA ON
OCTOBER 25, 2022.

A handwritten signature in black ink, appearing to read 'George F. Bódy', is written over a horizontal line.

George F. Bódy, lawyer
Law Society of Alberta No. 11994



Canada Revenue
Agency

Agence du revenu
du Canada

PROTECTED ☐

CONTAINS TAXPAYER INFORMATION ☒

SECURED FAX ☐

FACSIMILE TRANSMITTAL SHEET

☒ Urgent ☐ Review ☐ Reply

To: Marianna Lee

Alvarez Marsal Canada inc

Address:

City:

Prov:

PC:

Fax: (604)638-7441

Phone: (604)639-0845

Date: 2019-01-17

(yyyy/mm/dd)

Pages (including cover): 5

From: Doraine Awid

CRA

Address:

City:

Prov:

PC:

Fax: (780)495-6834

Phone: (877)469-2611

Re: CONTAINS TAXPAYER INFORMATION

Comments:

RE: BUILDERS DIRECT SUPPLY LTD

Attached is a copy of GST property claim and a copy of the follow up letter requesting payment.

Please confirm payment is being remitted.

THIS MESSAGE IS DIRECTED SOLELY TO THE PERSON(S) NAMED ABOVE. This message contains confidential information, which is not to be disclosed. If you are not the addressee or an authorized representative thereof, please contact Security at 780-495-2302.

LE PRÉSENT MESSAGE EST DESTINÉ UNIQUEMENT À LA OU AUX PERSONNES NOMMÉES CI-DESSUS. Le présent message contient des renseignements confidentiels qui ne doivent pas être divulgués. Si vous n'êtes pas le destinataire ou un représentant autorisé de ce dernier, veuillez communiquer avec le personnel de la Sécurité au 780-495-2302.

Canada



Canada Revenue
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du Canada

Tax Services Office
Edmonton AB T5J 4C8

August 22, 2018

ALVAREZ AND MARSAL
SUITE 1680-400 BURRARD STREET
VANCOUVER BC V6C 3A6

Dear Madam:

RE: BUILDERS DIRECT SUPPLY LTD
Account No.: 10615 7555 RT0001
Date of Receivership: November 02, 2017

A Property claim in the amount of \$4,495.27 was submitted on April 11, 2018.

Please advise when payment may be expected.

The following are some ways you can make your payment:

- Use your financial institution's telephone or online banking services.
- Use My Payment at www.canada.ca/cra-my-payment to pay with your debit card using Interac Online.

You can also mail your payment to:

Canada Revenue Agency
PO Box 3800 STN A
Sudbury ON P3A 0C3

For other payment options, go to
www.Canada.ca/guide-taxes-payments.

.../2

Canada

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local : 587-489-2686
Toll Free : 1-877-469-2611
Fax : 866-219-0311
Web site : canada.ca/taxes

Please write the account number on your payment to help us process it.

Yours truly,

Ms. D Awid (1225)
Collections Officer



Canada Revenue
Agency

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du Canada

Tax Services Office
Edmonton AB T5J 4C8

April 11, 2018

ALVAREZ MARSAL CANADA INC.
SUITE 1680-400 BURRARD STREET
VANCOUVER BC V6C 3A6

Account Number
10615 7555 RT0001

Dear Sir or Madam:

Re: BUILDERS DIRECT SUPPLY LTD

We understand that you have been appointed (Receiver or Receiver and Manager) for the above GST/HST registrant. Currently, the registrant owes us goods and services tax / harmonized sales tax (GST/HST) of \$16,718.72.

Period outstanding	GST/HST payable	Penalty & Interest	Total payable
Oct31/2016	4,352.13	205.56	4,557.69
Jan31/2017	143.14	4.93	148.07
Apr30/2017	500.00	10.73	510.73
Jul31/2017	84.68	.74	85.42
Oct31/2017	11,416.81	nil	11,416.81

Under subsection 222(3) of the "Excise Tax Act," \$4,495.27 which is included in the above totals, is held in trust and forms no part of the property, business, or estate of BUILDERS DIRECT SUPPLY LTD in receivership. This is the case whether or not those funds have in fact, been kept separate and apart from the person's own money or from the assets of the estate.

The Receiver General should be paid the total amount of this trust, namely \$4,495.27, out of the realization of any property subject to these statutory trusts. This should take priority over all other creditors. Please forward your payment by return mail as soon as possible. If this is not possible, please indicate when payment will be forthcoming.

.../2

Canada

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local : 587-489-2686
Toll Free : 1-877-469-2611
Fax : 866-219-0311
Web site : canada.ca/taxes

Please advise when payment of the remaining balance of \$12,223.45, will be forthcoming. We draw your attention to sections 266 and 270 of the "Excise Tax Act."

This letter will also serve to notify you that as a (Receiver or Receiver and Manager) you are required to collect and remit GST/HST according to paragraph 266(2)(d) and to file any applicable returns as provided in paragraphs 266(2)(f) and (g) of the "Excise Tax Act."

If you have any questions, please contact Ms. D Awid (1225) Revenue Collection Division at one of the telephone numbers provided in this letter.

Yours truly,

Ms. D Awid (1225)
Collections Officer

THIS IS EXHIBIT "E" TO THE AFFIDAVIT OF
DORAINE AWID, SWORN BEFORE ME
AT EDMONTON, ALBERTA ON
OCTOBER 25, 2022.

A handwritten signature in black ink, appearing to read 'G. Bódy', is written over a horizontal line.

George F. Bódy, lawyer
Law Society of Alberta No. 11994



Canada Revenue
Agency

Agence du revenu
du Canada

FACSIMILE TRANSMITTAL SHEET

PROTECTED	<input type="checkbox"/>
CONTAINS TAXPAYER INFORMATION	<input checked="" type="checkbox"/>
SECURED FAX	<input type="checkbox"/>

☒ Urgent ☐ Review ☐ Reply

To: Marianna Lee

Alvarez Marsal Canada inc

Address:

City:

Prov:

PC:

Fax: (604)638-7441

Phone: (604)639-0845

Date: 2019-01-17

(yyyy/mm/dd)

Pages (including cover): 5

From: Doraine Awid

CRA

Address:

City:

Prov:

PC:

Fax: (780)495-6834

Phone: (877)469-2611

Re: CONTAINS TAXPAYER INFORMATION

Comments:

RE: Reid Worldwide Corporation

Attached is a copy of GST property claim and a copy of the follow up letter requesting payment.

Please confirm payment is being remitted.

Please address the RT0002 account. Debt owing & Nov30/2018 overdue.

THIS MESSAGE IS DIRECTED SOLELY TO THE PERSON(S) NAMED ABOVE. This message contains confidential information, which is not to be disclosed. If you are not the addressee or an authorized representative thereof, please contact Security at 780-495-2302.

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Canada



Canada Revenue
Agency

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du Canada

Tax Services Office
Edmonton AB T5J 4C8

August 22, 2018

ATTENTION: MARYANNE LEE
ALVAREZ AND MARSAL
SUITE 1680-400 BURRARD STREET
VANCOUVER BC V6C 3A6

Dear Madam:

RE: REID WORLDWIDE CORPORATION
Account No.: 13015 7480 RT0001
Date of Receivership: November 02, 2017

A Property claim in the amount of \$19,422.90 was submitted on June 11, 2018.

Please advise when payment may be expected.

The following are some ways you can make your payment:

- Use your financial institution's telephone or online banking services.
- Use My Payment at www.canada.ca/cra-my-payment to pay with your debit card using Interac Online.

You can also mail your payment to:

Canada Revenue Agency
PO Box 3800 STN A
Sudbury ON P3A 0C3

For other payment options, go to
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.../2

Canada

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10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local: 587-489-2686
Toll Free: 1-877-469-2611
Fax: 866-219-0311
Web site: canada.ca/taxes

Please write your account number on your payment to help us process it.

Yours truly,

Ms. D Awid (1225)
Collections Officer



Canada Revenue
Agency

Agence du revenu
du Canada

Tax Services Office
Edmonton AB T5J 4C8

June 11, 2018

ALVAREZ AND MARSAL
SUITE 1680-400 BURRARD STREET
VANCOUVER BC V6C 3A6

Account Number
13015 7480 RT0001

Dear Sir or Madam:

Re: REID WORLDWIDE CORPORATION

We understand that you have been appointed (Receiver or Receiver and Manager) for the above GST/HST registrant. Currently, the registrant owes us goods and services tax / harmonized sales tax (GST/HST) of \$56,403.22.

Period outstanding	GST/HST payable	Penalty & Interest	Total payable
Apr30/2016	\$ 1,187.26	207.65	\$ 1,394.91
Jul31/2016	3,197.37	192.89	3,390.26
Oct31/2016	3,390.60	nil	3,390.60
Jan31/2017	3,187.65	109.69	3,297.34
Feb28/2017	1,056.05	31.72	1,087.77
Mar31/2017	1,056.05	27.25	1,083.30
Apr30/2017	1,056.05	22.67	1,078.72
May31/2017	1,064.05	18.37	1,082.42
Jun30/2017	1,056.05	13.79	1,069.84
Jul31/2017	1,059.67	9.18	1,068.85
Aug31/2017	30,116.01	141.39	30,257.40
Sep30/2017	8,169.12	32.69	8,201.81

Under subsection 222(3) of the "Excise Tax Act," \$19,422.90 which is included in the above totals, is held in trust and forms no part of the property, business, or estate of REID WORLDWIDE CORPORATION in receivership. This is the case whether or not those funds have in fact, been kept separate and apart from the person's own money or from the assets of the estate.

.../2

Canada

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local : 587-489-2686
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Fax : 866-219-0311
Web site : canada.ca/taxes

The Receiver General should be paid the total amount of this trust, namely \$19,422.90, out of the realization of any property subject to these statutory trusts. This should take priority over all other creditors. Please forward your payment by return mail as soon as possible. If this is not possible, please indicate when payment will be forthcoming.

Please advise when payment of the remaining balance of \$36,980.32, will be forthcoming. We draw your attention to sections 266 and 270 of the "Excise Tax Act."

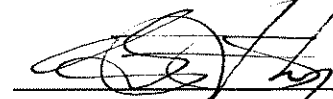
This letter will also serve to notify you that as a (Receiver or Receiver and Manager) you are required to collect and remit GST/HST according to paragraph 266(2)(d) and to file any applicable returns as provided in paragraphs 266(2)(f) and (g) of the "Excise Tax Act."

If you have any questions, please contact Ms. D Awid (1225) of the Revenue Collection Division at one of the telephone numbers provided in this letter.

Yours truly,

Ms. D Awid (1225)
Collections Officer

THIS IS EXHIBIT "F" TO THE AFFIDAVIT OF
DORAINE AWID, SWORN BEFORE ME
AT EDMONTON, ALBERTA ON
OCTOBER 25, 2022.

A handwritten signature in black ink, appearing to read 'G. Bódy', is written over a horizontal line.

George F. Bódy, lawyer
Law Society of Alberta No. 11994

Bódy, George

From: Howard Gorman <howard.gorman@nortonrosefulbright.com>
Sent: October 5, 2022 2:22 PM
To: Bódy, George; Gunnar Benediktsson (he/him)
Cc: Barrientos, Marlene
Subject: RE: Reply Requested - Reid Built Homes - outstanding GST claim of CRA

Mr Body

I have made inquiries and learned that your debtor and various other related Reid entities will be filing Bankruptcy assignments shortly and the CRA claims will be reviewed in that proceeding

From: Bódy, George <George.Body@justice.gc.ca>
Sent: September 20, 2022 10:12 AM
To: Howard Gorman <howard.gorman@nortonrosefulbright.com>; Meghan Parker (she/her) <meghan.parker@nortonrosefulbright.com>
Cc: Barrientos, Marlene <Marlene.Barrientos@justice.gc.ca>
Subject: Reply Requested - Reid Built Homes - outstanding GST claim of CRA
Importance: High

[External Email – Use Caution]

Good morning, Howard, good morning, Meghan.

The CRA has inquired regarding a balance of \$193,343.42 of GST owed by 1679775 Alberta Ltd. (operating as Reid Built Homes). CRA's claim is a property claim protected by the "extension of trust" provision of the Excise Tax Act for GST collected but not remitted before the onset of the receivership of the company. I've reviewed the Nineteenth Report of the receiver (20 Sept 2021) on its website. That Report indicates the receiver distributed approximately \$131,041,000 to date and had approximately \$843,000 cash on hand. Please advise at your earliest convenience.

Thanks

George

George F. Bódy

Senior Counsel

Prairie Regional Office (Edmonton)

300, 10423-101 St, Edmonton, Alberta T5H 0E7

National Litigation Sector

Department of Justice Canada / Government of Canada

George.Body@Justice.GC.CA / Tel: 780-495-7595 / Fax : 780-495-3319

Avocat Principal

Bureau régional des Prairies (Edmonton)

300, 10423 - rue 101, Edmonton (Alberta) T5H 0E7

Secteur national du contentieux

Ministère de la Justice Canada / Gouvernement du Canada

George.Body@Justice.GC.CA / Tél: 780-495-7595 / Téléc: 780-495-3319

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Note: This email address is not an address for service pursuant to Rule 11.21 of the *Alberta Rules of Court*. If you need to serve legal documents on the Attorney General of Canada as lawyer of record, please do so by courier, recorded mail, or fax.

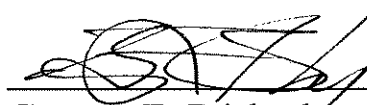
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Law around the world
nortonrosefulbright.com

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AT EDMONTON, ALBERTA ON
OCTOBER 25, 2022.

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George F. Bódy, lawyer
Law Society of Alberta No. 11994



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**Bankruptcy and Insolvency Records Search (BIA) search results |
Résultats de la recherche dans le Registre des dossiers de faillite et d'insolvabilité (LFI)**

2022-10-21

Search Criteria | Critères de recherche :
Reference | Référence :

Name | Nom = 1679775 Alberta Ltd
500000310

A search of the Office of the Superintendent of Bankruptcy records has revealed the following information, for the period 1978 to 2022-10-19, based on the search criteria above-mentioned.

Une recherche dans les dossiers du Bureau du surintendant des faillites a permis de trouver l'information suivante, pour la période allant de 1978 à 2022-10-19, selon les critères de recherche susmentionnés.

BIA Estate Number | Numéro du dossier en vertu de la LFI :
BIA Estate Name | Nom du dossier en vertu de la LFI :
Alias:

24-115916
REID INVESTMENTS LTD. ET AL.
REID INVESTMENTS LTD ET AL
REID WORLDWIDE CORPORATION
BUILDERS DIRECT SUPPLY LTD
REID BUILT HOMES CALGARY LTD
REID CAPITAL CORP
REID BUILT HOMES LTD
1679775 ALBERTA LTD
1852512 ALBERTA LTD

Birth Date | Date de naissance :

Province :

Address | Adresse :

Estate Type | Type de dossier :

Date of Proceeding | Date de la procédure :

Total Liabilities* | Total du passif* :

Total Assets* | Total de l'actif* :

First Meeting of Creditors | Première assemblée des créanciers :

Discharge Status | Statut de la libération :

Effective Date | Date d'entrée en vigueur :

Court Number | Numéro de cour :

* As declared by debtor | Tel que déclaré par le débiteur

Alberta | Alberta

18140-107 Avenue NW, Edmonton, Alberta, T5S1K5

RECEIVERSHIP | MISE SOUS SÉQUESTRE

2017-11-02

\$0

\$0

Appointed Licensed Insolvency Trustee or Administrator | Syndic
autorisé en insolvabilité ou administrateur nommé :

Responsible Person | Personne responsable :

Address | Adresse :

Telephone | Téléphone :

Fax | Télécopieur :

Licensed Insolvency Trustee or Administrator's Discharge Date |
Date de la libération du syndic autorisé en insolvabilité ou de
l'administrateur :

ALVAREZ & MARSAL CANADA INC.

MARTIN, TODD MAXWELL

Cathedral Place, 925 West Georgia Street, Suite 902, Vancouver,
British Columbia, Canada, V6C3L2

604-638-7445

604-638-7441

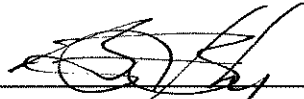
Canada



Protecting the
integrity of the
insolvency system

Protéger l'intégrité
du système
d'insolvabilité

THIS IS EXHIBIT “H” TO THE AFFIDAVIT OF
DORAINE AWID, SWORN BEFORE ME
AT EDMONTON, ALBERTA ON
OCTOBER 25, 2022.

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George F. Bódy, lawyer
Law Society of Alberta No. 11994



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**Bankruptcy and Insolvency Records Search (BIA) search results |
Résultats de la recherche dans le Registre des dossiers de faillite et d'insolvabilité (LFI)**

2022-10-21

Search Criteria | Critères de recherche :

Name | Nom = Reid-Built Homes Ltd, Name Type | Type de nom =
Business | Entreprise
500000310

Reference | Référence :

A search of the Office of the Superintendent of Bankruptcy records has revealed the following information, for the period 1978 to 2022-10-19, based on the search criteria above-mentioned.

Une recherche dans les dossiers du Bureau du surintendant des faillites a permis de trouver l'information suivante, pour la période allant de 1978 à 2022-10-19, selon les critères de recherche susmentionnés.

BIA Estate Number | Numéro du dossier en vertu de la LFI :

24-115916

BIA Estate Name | Nom du dossier en vertu de la LFI :

REID INVESTMENTS LTD. ET AL.

Alias:

REID INVESTMENTS LTD ET AL
REID WORLDWIDE CORPORATION
BUILDERS DIRECT SUPPLY LTD
REID BUILT HOMES CALGARY LTD
REID CAPITAL CORP
REID BUILT HOMES LTD
1679775 ALBERTA LTD
1852512 ALBERTA LTD

Birth Date | Date de naissance :

Province :

Alberta | Alberta

Address | Adresse :

18140-107 Avenue NW, Edmonton, Alberta, T5S1K5

Estate Type | Type de dossier :

RECEIVERSHIP | MISE SOUS SÉQUESTRE

Date of Proceeding | Date de la procédure :

2017-11-02

Total Liabilities* | Total du passif* :

\$0

Total Assets* | Total de l'actif* :

\$0

First Meeting of Creditors | Première assemblée des créanciers :

Discharge Status | Statut de la libération :

Effective Date | Date d'entrée en vigueur :

Court Number | Numéro de cour :

* As declared by debtor | Tel que déclaré par le débiteur

Appointed Licensed Insolvency Trustee or Administrator | Syndic
autorisé en insolvabilité ou administrateur nommé :

ALVAREZ & MARSAL CANADA INC.

Responsible Person | Personne responsable :

MARTIN, TODD MAXWELL

Address | Adresse :

Cathedral Place, 925 West Georgia Street, Suite 902, Vancouver,
British Columbia, Canada, V6C3L2

Telephone | Téléphone :

604-638-7445

Fax | Télécopieur :

604-638-7441

Licensed Insolvency Trustee or Administrator's Discharge Date |

Date de la libération du syndic autorisé en insolvabilité ou de

l'administrateur :

THIS IS EXHIBIT "I" TO THE AFFIDAVIT OF
DORAINE AWID, SWORN BEFORE ME
AT EDMONTON, ALBERTA ON
OCTOBER 25, 2022.

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George F. Bódy, lawyer
Law Society of Alberta No. 11994



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**Bankruptcy and Insolvency Records Search (BIA) search results |
Résultats de la recherche dans le Registre des dossiers de faillite et d'insolvabilité (LFI)**

2022-10-21

Search Criteria | Critères de recherche :

Name | Nom = Builder's Direct Supply Ltd., Name Type | Type de
nom = Business | Entreprise

Reference | Référence :

500000310

A search of the Office of the Superintendent of Bankruptcy records has revealed no information, for the period 1978 to 2022-10-19, based on the search criteria above-mentioned.

Une recherche dans le registre du Bureau du surintendant des faillites n'a révélé aucune information pour la période allant de 1978 à 2022-10-19, selon les critères de recherche susmentionnés.

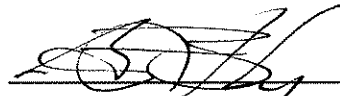
Canada



Protecting the
Integrity of the
Insolvency System

Protéger l'intégrité
du système
d'insolvabilité

THIS IS EXHIBIT "J" TO THE AFFIDAVIT OF
DORAINE AWID, SWORN BEFORE ME
AT EDMONTON, ALBERTA ON
OCTOBER 25, 2022.

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George F. Bódy, lawyer
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**Bankruptcy and Insolvency Records Search (BIA) search results |
Résultats de la recherche dans le Registre des dossiers de faillite et d'insolvabilité (LFI)**

2022-10-21

Search Criteria | Critères de recherche :
Reference | Référence :

Name | Nom = Reid Worldwide Corporation
500000310

A search of the Office of the Superintendent of Bankruptcy records has revealed the following information, for the period 1978 to 2022-10-19, based on the search criteria above-mentioned.

Une recherche dans les dossiers du Bureau du surintendant des faillites a permis de trouver l'information suivante, pour la période allant de 1978 à 2022-10-19, selon les critères de recherche susmentionnés.

BIA Estate Number | Numéro du dossier en vertu de la LFI :
BIA Estate Name | Nom du dossier en vertu de la LFI :
Alias:

24-115916
REID INVESTMENTS LTD. ET AL.
REID INVESTMENTS LTD ET AL
REID WORLDWIDE CORPORATION
BUILDERS DIRECT SUPPLY LTD
REID BUILT HOMES CALGARY LTD
REID CAPITAL CORP
REID BUILT HOMES LTD
1679775 ALBERTA LTD
1852512 ALBERTA LTD

Birth Date | Date de naissance :
Province :
Address | Adresse :
Estate Type | Type de dossier :
Date of Proceeding | Date de la procédure :
Total Liabilities* | Total du passif* :
Total Assets* | Total de l'actif* :
First Meeting of Creditors | Première assemblée des créanciers :
Discharge Status | Statut de la libération :
Effective Date | Date d'entrée en vigueur :
Court Number | Numéro de cour :

Alberta | Alberta
18140-107 Avenue NW, Edmonton, Alberta, T5S1K5
RECEIVERSHIP | MISE SOUS SÉQUESTRE
2017-11-02
\$0
\$0

* As declared by debtor | Tel que déclaré par le débiteur

Appointed Licensed Insolvency Trustee or Administrator | Syndic
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Responsible Person | Personne responsable :
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Telephone | Téléphone :
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Licensed Insolvency Trustee or Administrator's Discharge Date |
Date de la libération du syndic autorisé en insolvabilité ou de
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Cathedral Place, 925 West Georgia Street, Suite 902, Vancouver,
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