



This is the second affidavit of Gary Luddu  
in this case and was made on October 24, 2023

**No. S-236214**  
**Vancouver Registry**

**IN THE SUPREME COURT OF BRITISH COLUMBIA**

**BETWEEN:**

1392752 B.C. LTD.

**PETITIONER**

**AND:**

SKEENA SAWMILLS LTD.  
SKEENA BIOENERGY LTD.  
ROC HOLDINGS LTD.

**RESPONDENTS**

**AFFIDAVIT**

I, Gary Luddu, Manager of Contributions, 2100-3777 Kingsway, Burnaby, British Columbia, affirm that:

1. I am the Manager of Contributions for the Trustees of the IWA – Forest Industry Pension Plan (the "Pension Plan") And the Trustees of the IWA – Forest Industry Ltd Plan (the "LTD Plan"), (collectively, the "Plan Office"), and as such have personal knowledge of the matters hereinafter deposed to, save where stated to be made on information and belief and where so stated I verily believe same to be true.
2. In order to report the hours worked by its employees, Skeena Sawmills Ltd. uploaded Excel files to the Plan Office's employer-facing Employer Portal. Attached hereto and marked as Exhibit A is a true copy of the two most recent and still outstanding "Billing Statement" portions of the Excel files.
3. The sum of the Pension and LTD contributions listed on these Billing Statements is \$71,092.86.
4. The Pension and LTD Plans have not received reports for the period of August 27 to present.

- 2

IWA - Forest Industry

Billing Statement For:

Period Start Date:

Period End Date:

3501-00

July 30, 2023

August 26, 2023

Statement No:

410916

SKEENA SAWMILLS LTD.

PO BOX 780

TERRACE BC V8G 4R1

Total hours reported this period:

Times: Contribution rate:

Total contributions for this period:

Total contributions for all plans:

Total amount submitted:

PENSION	LTD	H&S	EDUCATION
3,208.00	2,348.50	3,208.00	
5.90	0.76	0.005	N/A
18,927.20	1,784.86	16.04	
			20,728.10
			\$ 20,728.10

TOTAL

PENSION AMOUNT EE (2913) 7,137.80

PENSION AMOUNT ER (2930) 11,789.40

TOTAL PENSION PAYABLE 18,927.20

LTD AMOUNT EE (2912) 892.43

LTD AMOUNT ER (2925) 892.43

TOTAL LTD PAYABLE 1,784.86

H&S (2970) 16.04

Education Fund 2962 0.00

PRIOR MONTHS ADJUSTMENTS (2912)

PRIOR MONTHS ADJUSTMENTS (1000)

INTEREST (8205-018)

LEGAL FEES (8096-018)

TOTAL PAYABLE THIS PERIOD 20,728.10

This is Exhibit "A" referred to in  
the Affidavit of G. Cuddy  
made before me at Prince George  
BC this 24 day of October 2023



A commissioner for taking  
Affidavits within British Columbia

IWA - Forest Industry

Billing Statement For:

Period Start Date:

Period End Date:

SKEENA SAWMILLS LTD.

PO BOX 780

TERRACE BC V8G 4R1

3501-00

July 2, 2023

July 29, 2023

Statement No:

410458

Total hours reported this period:

Times: Contribution rate:

Total contributions for this period:

Total contributions for all plans:

Total amount submitted:

PENSION	LTD	H&S	EDUCATION
7,809.20	5,666.47	7,809.20	
5.90	0.76	0.005	N/A
46,074.28	4,306.52	39.05	
			50,419.85
			\$ 50,419.85

TOTAL

2.225	PENSION AMOUNT EE (2913)	17,375.47
3.675	PENSION AMOUNT ER (2930)	28,698.81

	TOTAL PENSION PAYABLE	46,074.28
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0.38	LTD AMOUNT EE (2912)	2,153.26
0.38	LTD AMOUNT ER (2925)	2,153.26

	TOTAL LTD PAYABLE	4,306.52
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0.005	H&S (2970)	39.05
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	Education Fund 2962	0.00
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	PRIOR MONTHS ADJUSTMENTS (2912)	
	PRIOR MONTHS ADJUSTMENTS (1000)	

	INTEREST (8205-018)	
	LEGAL FEES (8096-018)	

	TOTAL PAYABLE THIS PERIOD	50,419.84
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# FASKEN

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October 19, 2023  
File No.: 285937.00017/15053

**Kibben Jackson**  
Direct Line / Fax +1 604 631 4786  
kjackson@fasken.com

## By Email

The Plan Office of the IWA –  
Forest Industry Pension and LTD Plans  
2100 – 3777 Kingsway  
Burnaby, BC V5H 3Z7

This is Exhibit "2" referred to in  
the Affidavit of R. Cuddu  
made before me at Burnaby  
BC this 24 day of October 2023

**Attention: Heather McMahon**

  
A commissioner for taking  
Affidavits within British Columbia

Dear Sirs/Mesdames:

**Re: In the Matter of the Receivership of Skeena Sawmills Ltd., Skeena Bioenergy Ltd.  
("Bioenergy") and ROC Holdings Ltd. (collectively, the "Skeena Group")  
BCSC Action No. S-236214, Vancouver Registry (the "Receivership Proceedings")**

We are legal counsel for Alvarez & Marsal Canada Inc. (the "Receiver") in its capacity as court-appointed receiver of the assets and undertakings of the Skeena Group in the Receivership Proceedings. We write in response to your letters of September 27 and October 5, 2023.

As a starting point, we wish to make clear that the Receiver cannot provide any assurances that any contributions owing to the Plans (as defined in your letter) will be paid in the course of the receivership. Whether that happens will depend on the validity, amount and priority of your client's claims (none of which have been investigated by the Receiver), and the nature and amount of funds available for distribution to creditors, which is unknown at this time. That is not to say that your client will not get paid, only that the Receiver is not presently in a position to confirm whether that is the case.

In your October 5, 2023 letter you refer to certain funds identified by the Receiver and suggest that it seems likely that the Trust Funds (as defined in your letter) comprise part of those funds. We confirm that, at this time, the Receiver is aware of only two sources of funds:

- Approximately \$1.58 million, which was in an account belonging to Bioenergy. The Receiver believes these funds were paid to Bioenergy by the Province of B.C., specifically the Minister of Environment and Climate Change Strategy. If that is in fact the case, then it seems unlikely that the Trust Funds comprise any part of those funds.

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- Approximately \$181,000, which the Receiver was advised was paid into court pursuant to a garnishing order obtained by a lien claimant, garnished from accounts receivable of Sawmills. It is not known whether the Trust Funds comprised any part of those funds.
- Approximately \$118,000, consisting of approximately \$11,000 from Bioenergy's pre-receivership bank account and approximately \$107,000 from Sawmills' pre-receivership bank account. It is not known whether the Trust Funds comprised any part of those funds.


The Receiver has not paid out any of the above-referenced funds to any creditor, nor does it have any present intention to do so. Any distribution would likely only be made pursuant to a further order of the court in the Receivership Proceedings. That said, the available funds are subject to the court-ordered charges granted under the receivership order made September 20, 2023, and the funds are being used to fund the costs of the receivership.

The Receiver will be addressing your letter and the concerns and requests identified therein as part of its first report to the court. This will at least enable all parties to make any submissions—and, to the extent considered appropriate, seek any orders or directions—concerning your letter at the hearing on October 30, 2023.

We are, of course, happy to discuss this matter further if that is of interest to you.

Sincerely,

**FASKEN MARTINEAU DuMOULIN LLP**

DocuSigned by:  


BD7B38AB52254F2

Kibben Jackson

Personal Law Corporation

KJ/

cc: Alvarez & Marsal Canada Inc. (attention: Anthony Tillman and Pinky Law)