

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
1242939 B.C. UNLIMITED LIABILITY COMPANY, 1241423 B.C. LTD., 1330096 B.C. LTD., 1330094  
B.C. LTD., 1330092 B.C. UNLIMITED LIABILITY COMPANY, 1329608 B.C. UNLIMITED LIABILITY  
COMPANY, 2745263 ONTARIO INC., 2745270 ONTARIO INC., SNOSPMIS LIMITED, 2472596  
ONTARIO INC., AND 2472598 ONTARIO INC.**

(Applicants)

**MOTION RECORD  
(Approval of the Art Collection Auction Procedures)**

September 19, 2025

**STIKEMAN ELLIOTT LLP**  
Barristers & Solicitors  
5300 Commerce Court West  
199 Bay Street  
Toronto, Canada M5L 1B9

**Ashley Taylor** LSO#: 39932E  
Email: ataylor@stikeman.com  
Tel: +1 416-869-5236

**Elizabeth Pillon** LSO#: 35638M  
Email: lpillon@stikeman.com  
Tel: +1 416-869-5623

**Maria Konyukhova** LSO#: 52880V  
Email: mkonyukhova@stikeman.com  
Tel: +1 416-869-5230

**Philip Yang** LSO#: 82084O  
Email: PYang@stikeman.com  
Tel: +1 416-869-5593

**Brittney Ketwaroo** LSO#: 89781K  
Email: bketwaroo@stikeman.com  
Tel: +1 416-869-5524

Lawyers for the Applicants

**TO: Service List**

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
1242939 B.C. UNLIMITED LIABILITY COMPANY, 1241423 B.C. LTD., 1330096 B.C. LTD.,  
1330094 B.C. LTD., 1330092 B.C. UNLIMITED LIABILITY COMPANY, 1329608 B.C.  
UNLIMITED LIABILITY COMPANY, 2745263 ONTARIO INC., 2745270 ONTARIO INC.,  
SNOSPMIS LIMITED, 2472596 ONTARIO INC., AND 2472598 ONTARIO INC.**

Applicants

**SERVICE LIST  
(as at September 15, 2025)**

<b>STIKEMAN ELLIOTT LLP</b> 5300 Commerce Court West 199 Bay Street Toronto, ON M5L 1B9  <i>Counsel for the Applicants</i>	<b>Ashley Taylor</b> Tel: 416 869-5236 Email: ataylor@stikeman.com  <b>Elizabeth Pillon</b> Tel: 416 869-5623 Email: lpillon@stikeman.com  <b>Maria Konyukhova</b> Tel: 416 869-5230 Email: mkonyukhova@stikeman.com  <b>Jonah Mann</b> Tel: 416 869-5518 Email: JMann@stikeman.com  <b>Philip Yang</b> Tel: 416 869-5593 Email: pyang@stikeman.com  <b>Brittney Ketwaroo</b> Tel: 416 869-5524 Email: bketwaroo@stikeman.com
-------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

<p><b>ALVAREZ &amp; MARSAL CANADA INC.</b>          Royal Bank Plaza, South          Tower 200 Bay Street, Suite          29000 P.O. Box 22          Toronto, ON M5J 2J1</p> <p><i>The Court-appointed Monitor</i></p>	<p><b>Alan J Hutchens</b>  <b>Email:</b> ahutchens@alvarezandmarsal.com</p> <p><b>Greg Karpel</b>  <b>Email:</b> gkarpel@alvarezandmarsal.com</p> <p><b>Sven Dedic</b>  <b>Email:</b> sdedic@alvarezandmarsal.com</p> <p><b>Zach Gold</b>  <b>Email:</b> zgold@alvarezandmarsal.com</p> <p><b>Justin Karayannopoulos</b>  <b>Email:</b>          jkarayannopoulos@alvarezandmarsal.com</p> <p><b>Mitchell Binder</b>  <b>Email:</b> mbinder@alvarezandmarsal.com</p> <p><b>Josh Marks</b>  <b>Email:</b> jmarks@alvarezandmarsal.com</p>
<p><b>BENNETT JONES LLP</b>          3400 One First Canadian Place          P.O. Box 130          Toronto, ON M5X 1A4</p> <p><i>Counsel for the Court-appointed Monitor</i></p>	<p><b>Sean Zweig</b>  <b>Tel:</b> 416 777-6254  <b>Email:</b> ZweigS@bennettjones.com</p> <p><b>Michael Shakra</b>  <b>Tel:</b> 416 777-6236  <b>Email:</b> ShakraM@bennettjones.com</p> <p><b>Preet Gill</b>  <b>Tel:</b> 416 777-6513  <b>Email:</b> GillP@bennettjones.com</p> <p><b>Thomas Gray</b>  <b>Tel:</b> 416 777-7924  <b>Email:</b> GrayT@bennettjones.com</p> <p><b>Linda Fraser-Richardson</b>  <b>Tel:</b> 416 777-7869  <b>Email:</b> fraserrichardsonl@bennettjones.com</p>

<p><b>LENCZNER SLAGHT LLP</b>  130 Adelaide Street West, Suite 2600  Toronto, ON M5H 3P5</p> <p><i>Counsel for Restore Capital LLC, in its capacity as FILO Agent</i></p>	<p><b>Matthew B. Lerner</b>  <b>Tel:</b> 416 865-2940  <b>Email:</b> mlerner@litigate.com</p> <p><b>Brian Kolenda</b>  <b>Tel:</b> 416 865-2897  <b>Email:</b> bkolenda@litigate.com</p> <p><b>Christopher Yung</b>  <b>Tel:</b> 416 865-2976  <b>Email:</b> cyung@litigate.com</p> <p><b>Julien Sicco</b>  <b>Tel:</b> 416 640-7983  <b>Email:</b> jsicco@litigate.com</p>
<p><b>RICHTER INC.</b>  3320 – 181 Bay Street  Toronto, ON M5J 2T3</p> <p><i>Financial Advisors of Restore Capital LLC and Administrative Agent (Bank of America)</i></p>	<p><b>Gilles Benchaya</b>  <b>Tel:</b> 514 934-3496  <b>Email:</b> gbenchaya@richterconsulting.com</p> <p><b>Mandy Wu</b>  <b>Tel:</b> 312 224-9136  <b>Email:</b> mwu@richterconsulting.com</p>
<p><b>ROPES &amp; GRAY LLP</b>  1211 Avenue of the Americas  New York, NY 10036-8704</p> <p><i>US Counsel for the Filo Agent (Restore Capital LLC) as DIP Lender</i></p>	<p><b>Gregg Galardi</b>  <b>Tel:</b> 212 596-9139  <b>Email:</b> Gregg.Galardi@ropesgray.com</p> <p><b>Max Silverstein</b>  <b>Tel:</b> 212 596-9658  <b>Email:</b> Max.Silverstein@ropesgray.com</p>
<p><b>CASSELS BROCK &amp; BLACKWELL LLP</b>  Bay Adelaide Centre – North Tower  40 Temperance St., Suite 3200  Toronto, ON M5H 0B4</p> <p><i>Counsel for Hilco in its capacity as consignor and liquidator</i></p>	<p><b>Shayne Kukulowicz</b>  <b>Tel:</b> 416 860-6463  <b>Email:</b> skukulowicz@cassels.com</p> <p><b>Monique Sassi</b>  <b>Tel:</b> 416 860-6886  <b>Email:</b> msassi@cassels.com</p> <p><b>Matteo Clarkson-Maciel</b>  <b>Tel:</b> 416 350-6961  <b>Email:</b> mclarksonmaciel@cassels.com</p>
<p><b>NORTON ROSE FULBRIGHT</b>  222 Bay St., Suite 3000,  Toronto, ON M5K 1E7</p> <p><i>Counsel for the Administrative Agent (Bank of America)</i></p>	<p><b>Evan Cobb</b>  <b>Tel:</b> 416 216-1929  <b>Email:</b> evan.cobb@nortonrosefulbright.com</p>

<p><b>OSLER, HOSKIN &amp; HARCOURT LLP</b>  First Canadian Place  Suite 6200 100 King St W  Toronto, ON M5X 1B8</p> <p><i>Counsel for Pathlight Capital</i></p>	<p><b>Marc Wasserman</b>  <b>Tel:</b> 416 862-4908  <b>Email:</b> mwasserman@osler.com</p> <p><b>David Rosenblat</b>  <b>Tel:</b> 416 862-5673  <b>Email:</b> drosenblat@osler.com</p> <p><b>Jeremy Dacks</b>  <b>Tel:</b> 416 862-4923  <b>Email:</b> JDacks@osler.com</p> <p><b>Justin Kanji</b>  <b>Tel:</b> 416 862-6642  <b>Email:</b> jkanji@osler.com</p>
<p><b>CHOATE, HALL &amp; STEWART LLP</b>  Two International Place  Boston, MA 02110</p> <p><i>U.S. Counsel for Pathlight Capital</i></p>	<p><b>Mark D Silva</b>  <b>Tel:</b> 617-248-5127  <b>Email:</b> msilva@choate.com</p> <p><b>Rick Thide</b>  <b>Tel:</b> 617-248-4715  <b>Email:</b> rthide@choate.com</p>
<p><b>OSLER, HOSKIN &amp; HARCOURT LLP</b>  Suite 2700, Brookfield Place  225 – 6th Avenue S.W.  Calgary AB T2P 1N</p> <p><i>Counsel for Neo Capital</i></p>	<p><b>Emily Paplawski</b>  <b>Tel:</b> 403 260-7071  <b>Email:</b> epaplawski@osler.com</p>
<p><b>REFLECT ADVISORS, LLC</b></p> <p><i>Financial Advisors for the Applicants</i></p>	<p><b>Adam Zalev</b>  <b>Tel:</b> 949 416-1163  <b>Email:</b> azalev@reflectadvisors.com</p> <p><b>Darcy Eveleigh</b>  <b>Tel:</b> 289 221-1684  <b>Email:</b> develeigh@reflectadvisors.com</p> <p><b>Yaara Avitzur</b>  <b>Email:</b> yavitzur@reflectadvisors.com</p>

<p><b>GOODMANS LLP</b>          Bay-Adelaide Centre          333 Bay Street, Suite 3400          Toronto, ON M5H 2S7</p> <p><i>Counsel for RioCan Real estate Investment Trust</i></p>	<p><b>Robert J. Chadwick</b>          Tel: 416 597-4285          Email: rchadwick@goodmans.ca</p> <p><b>Joseph Pasquariello</b>          Tel: 416 597-4216          Email: jpasquariello@goodmans.ca</p> <p><b>Andrew Harmes</b>          Tel: 416 849-6923          Email: aharmes@goodmans.ca</p>
<p><b>GOODMANS LLP</b>          Bay-Adelaide Centre          333 Bay Street, Suite 3400          Toronto, ON M5H 2S7</p> <p><i>Counsel for Maple Leaf Sports &amp; Entertainment Partnership</i></p>	<p><b>Chris Armstrong</b>          Tel: (416) 979-2211          Email: carmstrong@goodmans.ca</p>
<p><b>URSEL PHILLIPS FELLOWS          HOPKINSON LLP</b>          555 Richmond St. W., Suite 1200,          Toronto, ON M5V 3B1</p> <p><i>Employees Representative Counsel</i></p>	<p><b>Susan Ursel</b>          Tel: 416 969-3515          Email: sursel@upfhlaw.ca</p> <p><b>Karen Ensslen</b>          Tel: 416 969-3518          Email: kensslen@upfhlaw.ca</p>
<p><b>DENTONS CANADA LLP</b>          77 King Street West, Suite 400          Toronto-Dominion Centre,          Toronto, ON M5K 0A1</p> <p><i>Counsel for Urban Outfitters, Inc., a vendor and creditor of Hudson's Bay Company ULC</i></p>	<p><b>Michael Beeforth</b>          Tel: 416 367-6779          Email: michael.beeforth@dentons.com</p>
<p><b>DENTONS CANADA LLP</b>          77 King Street West, Suite 400          Toronto-Dominion Centre,          Toronto, ON M5K 0A1</p> <p><i>Counsel for Bugatti Group Inc.</i></p>	<p><b>Ken Kraft</b>          Tel: 416 863-4374          Email: kenneth.kraft@dentons.com</p> <p><b>Roger P. Simard</b>          Tel: 514 878-5834          Email: roger.simard@dentons.com</p> <p><b>Anthony Rudman</b>          Tel: 514 673-7423          Email: anthony.rudman@dentons.com</p>

<b>DENTONS CANADA LLP</b> 77 King Street West, Suite 400 Toronto-Dominion Centre, Toronto, ON M5K 0A1  <i>Counsel for Amazon Web Services</i>	<b>Ken Kraft</b> <b>Tel:</b> 416 863-4374 <b>Email:</b> kenneth.kraft@dentons.com  <b>Roger P. Simard</b> <b>Tel:</b> 514 878-5834 <b>Email:</b> roger.simard@dentons.com  <b>Andreas Dhaene</b> <b>Tel:</b> 514 673-7466 <b>Email:</b> andreas.dhaene@dentons.com
<b>CHAITONS LLP</b> 5000 Yonge St. 10th Floor Toronto, ON M2N 7E9  <i>Counsel for Nike Retail Services Inc., and  PVH Canada Inc.</i>	<b>Harvey Chaiton</b> <b>Tel:</b> 416 218-1129 <b>Email:</b> harvey@chaitons.com  <b>George Benchetrit</b> <b>Tel:</b> 416 218-1141 <b>Email:</b> george@chaitons.com
<b>CHAITONS LLP</b> 5000 Yonge St. 10th Floor Toronto, ON M2N 7E9  <i>Counsel for Ever New Melbourne Ltd.</i>	<b>Maya Poliak</b> <b>Tel:</b> 416 218-1161 <b>Email:</b> Maya@chaitons.com  <b>Lynda Christodoulou</b> <b>Email:</b> Lyndac@chaitons.com
<b>AIRD &amp; BERLIS LLP</b> Brookfield Place Suite 1800, Box 754 181 Bay Street Toronto, ON M5J 2T9  <i>Counsel for The Toronto-Dominion Bank</i>	<b>D. Robb English</b> <b>Tel:</b> 416 865-4748 <b>Email:</b> renglish@airdberlis.com  <b>Calvin Horsten</b> <b>Tel:</b> 416 865-3077 <b>Email:</b> chorsten@airdberlis.com
<b>AIRD &amp; BERLIS LLP</b> Brookfield Place Suite 1800, Box 754 181 Bay Street Toronto, ON M5J 2T9  <i>Counsel for Suppliers and Saks Global  Enterprises LLC.</i>	<b>Steven Graff</b> <b>Tel:</b> 416 865-7726 <b>Email:</b> sgraff@airdberlis.com  <b>Cristian Delfino</b> <b>Tel:</b> 416 865-7748 <b>Email:</b> cdelfino@airdberlis.com  <b>Kyle Plunkett</b> <b>Tel:</b> 416 865-3406 <b>Email:</b> kplunkett@airdberlis.com

<b>AIRD &amp; BERLIS LLP</b> Brookfield Place 181 Bay Street, Suite 1800 Toronto, ON M5J 2T9  <i>Counsel for Manulife Financial and          Manufacturers Life Insurance Company</i>	<b>Ian Aversa</b> <b>Tel:</b> 416 865-3082 <b>Email:</b> iaversa@airdberlis.com  <b>Matilda Lici</b> <b>Tel:</b> 416 865-3428 <b>Email:</b> mlici@airdberlis.com
<b>AIRD &amp; BERLIS LLP</b> Barristers and Solicitors Brookfield Place Suite 1800, Box 754 181 Bay Street Toronto, ON M5J 2T9  <i>Counsel for Richemont Canada, Inc.</i>	<b>Sanjeev P.R. Mitra</b> <b>Tel:</b> 416 865-3085 <b>Email:</b> smitra@airdberlis.com  <b>Shaun Parsons</b> <b>Tel:</b> 416 637-7982 <b>Email:</b> sparsons@airdberlis.com
<b>MILLER THOMSON LLP</b> Scotia Plaza 40 King Street West, Suite 5800 P.O. Box 1011 Toronto ON M5H 3S1  <i>Counsel for The Trustees of the          Congregation of Knox's Church, Toronto</i>	<b>David S. Ward</b> <b>Tel:</b> 416 595-8625 <b>Email:</b> dward@millerthomson.com  <b>Matthew Cressatti</b> <b>Tel:</b> 416 597-4311 <b>Email:</b> mcressatti@millerthomson.com
<b>MILLER THOMSON LLP</b> Scotia Plaza 40 King Street West, Suite 5800 P.O. Box 1011 Toronto ON M5H 3S1  <i>Counsel for United Parcel Services Canada          Ltd.</i>	<b>Mitchell Lightowler</b> <b>Tel:</b> 416 595-7938 <b>Email:</b> mlightowler@millerthomson.com  <b>Craig Mills</b> <b>Tel:</b> 416 595-8596 <b>Email:</b> cmills@millerthomson.com
<b>MILLER THOMSON LLP</b> Scotia Plaza 40 King Street West, Suite 6600 P.O. Box 1011 Toronto ON M5H 3S1  <i>Counsel for Indo Count Industries India          Limited</i>	<b>Jeffrey Carhart</b> <b>Tel:</b> 416 595-8615 <b>Email:</b> jcarhart@millerthomson.com  <b>Craig Mills</b> <b>Tel:</b> 416 595-8596 <b>Email:</b> cmills@millerthomson.com
<b>MILLER THOMSON LLP</b> Scotia Plaza 40 King Street West, Suite 5800 P.O. Box 1011 Toronto ON M5H 3S1  <i>Counsel for Rapid Construction Solutions          Inc.</i>	<b>Paul Guaragna</b> <b>Tel:</b> 905 532-6679 <b>Email:</b> pguaragna@millerthomson.com



<b>GORDON BROTHERS CANADA ULC</b> 101 Huntington Ave, Suite 1100 Boston, MA 02199	<b>Rick Edwards</b> <b>Email:</b> redwards@gordonbrothers.com
<b>ATTORNEY GENERAL OF CANADA</b> <b>Department of Justice Canada</b> <b>Ontario Regional Office</b> 120 Adelaide Street West, Suite 400 Toronto, ON M5H 1T1  Fax: 416-973-0942  <i>Counsel for His Majesty the King in Right of Canada as represented by the Minister of National Revenue</i>	<b>Kelly Smith Wayland</b> <b>Tel:</b> 647 533-7183 <b>Email:</b> kelly.smithwayland@justice.gc.ca  <b>Edward Park</b> <b>Tel:</b> 647 292-9368 <b>Email:</b> edward.park@justice.gc.ca  <b>General Enquiries</b> <b>Email:</b> agc-pgc.toronto-tax-fiscal@justice.gc.ca
<b>ATTORNEY GENERAL OF CANADA</b> <b>Department of Justice</b> <b>Service Canada</b> Ontario Regional Office 120 Adelaide Street West, Suite 400 Toronto, ON M5H 1T1	<b>Asad Moten</b> <b>Tel:</b> 437 423-6426 <b>Email:</b> asad.moten@justice.gc.ca  <b>Walter Kravchuk</b> <b>Email:</b> Walter.Kravchuk@justice.gc.ca
<b>MINISTRY OF FINANCE (ONTARIO)</b> Legal Services Branch 11-777 Bay Street Toronto, ON M5G 2C8	<b>Steven Groeneveld</b> <b>Email:</b> Steven.Groeneveld@ontario.ca  <b>Insolvency Unit</b> <b>Email:</b> insolvency.unit@ontario.ca
<b>MINISTRY OF THE ATTORNEY GENERAL (BRITISH COLUMBIA)</b> Legal Services Branch, Revenue & Taxation PO Box 9280 Stn Prov Govt Victoria, BC V8W 9J7	<b>Deputy Attorney General</b> Ministry of Attorney General  <b>Email:</b> AGLSBRevTaxInsolvency@gov.bc.ca  <b>Cindy Cheuk</b> Legal Counsel <b>Email:</b> cindy.cheuk@gov.bc.ca  <b>Aaron Welch</b> Legal Counsel <b>Tel:</b> 250 356-8589 <b>Email:</b> aaron.welch@gov.bc.ca
<b>MINISTRY OF JUSTICE AND SOLICITOR GENERAL (ALBERTA)</b> Legal Services 2 <sup>nd</sup> Floor, Peace Hills Trust Tower 10011 – 109 Street Edmonton, AB T5J 3S8	<b>General Enquiries</b> <b>Tel:</b> 780 427-2711 <b>Email:</b> jsg.servicehmk@gov.ab.ca

<b>MINISTRY OF FINANCE (ALBERTA)</b> Tax And Revenue Administration 9811-109 St NW Edmonton, AB T5K 2L5	<b>General Enquiries</b> <b>Tel:</b> 780 427-3044 <b>Email:</b> tra.revenue@gov.ab.ca
<b>DEPARTMENT OF JUSTICE (MANITOBA)</b> Civil Legal Services 730 - 405 Broadway Winnipeg, MB R3C 3L6	<b>Vivian Li</b> <b>Tel:</b> 431-844-4593 <b>Email:</b> vivian.li@gov.mb.ca  <b>Shelley Haner</b> <b>Tel:</b> 202 792-6471 <b>Email:</b> shelley.haner@gov.mb.ca
<b>DEPARTMENT OF FINANCE (MANITOBA)</b> Taxation Division 101- 401 York Avenue Manitoba, MB R3C 0P8	<b>General Enquiries</b> <b>Tel:</b> 204 945-6444 <b>Email:</b> mbtax@gov.mb.ca
<b>MINISTRY OF JUSTICE AND ATTORNEY GENERAL (SASKATCHEWAN)</b> Room 355 2405 Legislative Drive Regina, SK S4S 0B3	<b>Tel:</b> 306 787-5353 <b>Email:</b> jus.minister@gov.sk.ca
<b>MINISTRY OF FINANCE (SASKATCHEWAN)</b> 2350 Albert Street, 5 <sup>th</sup> Floor Regina, SK S4P 4A6	<b>Max Hendricks</b> <b>Tel:</b> 306 787-6621 <b>Email:</b> max.hendricks@gov.sk.ca  <b>General Enquiries</b> <b>Tel:</b> 306 787-6060 <b>Email:</b> fin.minister@gov.sk.ca
<b>MINISTRY OF THE ATTORNEY GENERAL (NOVA SCOTIA)</b> 1690 Hollis Street, PO Box 7 Halifax, Nova Scotia B3J 2L6	<b>General Enquiries</b> <b>Tel:</b> 902 424-4030 <b>Email:</b> justweb@gov.ns.ca  <b>Edward Gores</b> <b>Email:</b> Edward.Gores@novascotia.ca
<b>MINISTRY OF FINANCE (NOVA SCOTIA)</b> 1690 Hollis Street, PO Box 187 Halifax, Nova Scotia B3J 2N3	<b>General Inquiries:</b> <b>Email:</b> FinanceWeb@novascotia.ca
<b>DLA PIPER (CANADA) LLP</b> 1133 Melville Street, Suite 2700 Vancouver, British Columbia V6E 4E5  <i>Counsel for Snowflake Inc.</i>	<b>Arad Mojtahedi</b> <b>Tel:</b> +1 604 443-2623 <b>Email:</b> arad.mojtahedi@ca.dlapiper.com  <b>Joel Robertson-Taylor</b> <b>Tel:</b> +1 604 443-2681 <b>Email:</b> joel.robertson-taylor@ca.dlapiper.com

<p><b>REVENU QUÉBEC</b>  3, Complexe Desjardins, secteur D221LC  C.P. 5000, succursale Place-Desjardins,  22e étage  Montréal (Québec) H5B 1A7</p> <p><i>Counsel for Revenu Québec</i></p>	<p><b>Me Sarah Pinsonneault</b>  Legal Counsel  Tel: 514 287-8235  <b>Email:</b> Sarah.Pinsonneault@revenuquebec.ca</p> <p><b>Copy to:</b></p> <p><b>Me Daniel Cantin</b>  Legal Counsel  <b>Email:</b> DanielCantin@revenuquebec.ca</p> <p><b>Patrick Magen</b>  <b>Email:</b> Patrick.Magen@revenuquebec.ca</p> <p><b>Email:</b> notif-quebec@revenuquebec.ca  <b>Copy to:</b>  <b>Email:</b> notif-montreal@revenuquebec.ca</p>
<p><b>CANADA REVENUE AGENCY</b>  1 Front Street West  Toronto, ON M5J 2X6</p>	<p><b>Email:</b> agc-pgc.toronto-tax-fiscal@justice.gc.ca</p>
<p><b>ATTORNEY GENERAL FOR ONTARIO</b>  Crown Law Office - Civil 8-720 Bay Street  Toronto, ON M7A 2S9</p>	<p><b>Ananthan Sinnadurai</b>  <b>Tel:</b> 416-910-8789  <b>Email:</b> ananthan.sinnadurai@ontario.ca</p>
<p><b>FINANCIAL SERVICES REGULATORY AUTHORITY (FSRA)</b>  25 Sheppard Avenue West  Suite 100 Toronto, ON M2N 6S6</p>	<p><b>Jordan Solway</b>  <b>Email:</b> jordan.solway@fsrao.ca  <i>Executive Vice President Legal &amp; Enforcement and General Counsel</i></p> <p><b>Elissa Sinha</b>  <b>Email:</b> elissa.sinha@fsrao.ca  <i>Director, Litigation and Enforcement</i></p> <p><b>Michael Scott</b>  <b>Email:</b> michael.scott@fsrao.ca  <i>Senior Counsel</i></p>
<p><b>FASKEN MARTINEAU DuMOULIN LLP</b>  <b>Barristers and Solicitors</b>  333 Bay Street, Suite 2400 Bay  Adelaide Centre, Box 20  Toronto, ON M5H 2T6</p> <p><i>Counsel for Royal Bank of Canada, as lender</i></p>	<p><b>Stuart Brotman</b>  <b>Tel:</b> 416 865-5419  <b>Email:</b> sbrotman@fasken.com</p> <p><b>Mitch Stephenson</b>  <b>Tel:</b> 416 868-3502  <b>Email:</b> mstephenson@fasken.com</p> <p><b>Jennifer L. Caruso</b>  <b>Tel:</b> 416 865-4471  <b>Email:</b> jcaruso@fasken.com</p>



<p><b>Gowling WLG (Canada)</b> 160 Elgin Street Suite 2600 Ottawa Ontario K1P 1C3</p> <p>and to:</p> <p>3700-1, Place Ville Marie Montréal Québec H3B 3P4 Canada</p> <p><i>Counsel for Pendleton Woolen Mills</i></p>	<p><b>Martha Savoy</b> <b>Tel:</b> 613-786-0180 <b>Email:</b> martha.savoy@gowlingwlg.com</p> <p><b>Valerie Dilena</b> <b>Tel:</b> 514- 877-3981 <b>Email:</b> valerie.dilena@gowlingwlg.com</p>
<p><b>THORNTON GROUT FINNIGAN LLP</b> 100 Wellington Street West, Suite 3200 Toronto, ON M5K 1K7</p> <p><i>Counsel for Oxford Properties Group, OMERS Realty Management Corporation, Yorkdale Shopping Centre Holdings Inc., Scarborough Town Centre Holdings Inc., Montez Hillcrest Inc. and Hillcrest Holdings Inc., Kingsway Garden Holdings Inc., Oxford Properties Retail Holdings Inc., Oxford Properties Retail Holdings II Inc., OMERS Realty Corporation, Oxford Properties Retail Limited Partnership, CPPIB Upper Canada Mall Inc., CPP Investment Board Real Estate Holdings Inc.</i></p>	<p><b>D.J. Miller</b> <b>Tel:</b> 416 304-0559 <b>Email:</b> djmiller@tgf.ca</p> <p><b>Andrew Nesbitt</b> <b>Tel:</b> 416 307-2413 <b>Email:</b> anesbitt@tgf.ca</p>
<p><b>DAOUST VUKOVICH LLP</b> 20 Queen Street West, Suite 3000 Toronto, ON M5H 3R3</p>	<p><b>Brian Parker</b> <b>Tel:</b> 416 591-3036 <b>Email:</b> bparker@dv-law.com</p>
<p><b>TYR LLP</b> 488 Wellington Street W, Suite 300-302 Toronto, ON M5V 1E3</p> <p><i>Counsel for Ivanhoe Cambridge Inc.</i></p>	<p><b>James D. Bunting</b> <b>Tel:</b> 647 519-6607 <b>Email:</b> jbunting@tyrllp.com</p>
<p><b>TORYS LLP</b> 79 Wellington St W #3300 Toronto, ON M5K 1N2</p> <p><i>Counsel for Cadillac Fairview</i></p>	<p><b>David Bish</b> <b>Tel:</b> 416 865-7353 <b>Email:</b> dbish@torys.com</p> <p><b>Alec Angle</b> <b>Tel:</b> 416 865-7534 <b>Email:</b> aangle@torys.com</p> <p><b>Jeremy Opolsky</b> <b>Tel:</b> 416 865-8117 <b>Email:</b> jopolsky@torys.com</p>

<b>PURE INDUSTRIAL</b> 121 King Street W, Suite 1200 PO Box 112 Toronto, ON M5H 3T9  <i>on behalf of</i> <b>PIRET (18111 Blundell Road) Holdings Inc.</b>	<b>Yohan Li</b> <b>Email:</b> yli@pureindustrial.ca <b>Andrée Lemay-Roux</b> <b>Email:</b> alemayroux@pureindustrial.ca
<b>SIMON PROPERTY GROUP</b> Group 225 West Washington Street Indianapolis, Indiana 46204- 3438 USA  <i>on behalf of</i> <b>HALTON HILLS SHOPPING CENTRE PARTNERSHIP</b>	<b>Email:</b> bankruptcy@simon.com
<b>BLANEY MCMURTRY LLP</b> 2 Queen Street East, Suite 1500 Toronto, ON M5C 3G5  <i>Counsel for EY in the Receivership of Woodbine Mall Holdings Inc.</i>	<b>Eric Golden</b> <b>Tel:</b> 416 593-3927 <b>Email:</b> egolden@blaney.com  <b>Chad Kopach</b> <b>Tel:</b> 416 593-2985 <b>Email:</b> ckopach@blaney.com
<b>BLANEY MCMURTRY LLP</b> 2 Queen Street East, Suite 1500 Toronto, ON M5C 3G5  <i>Counsel for TK Elevator (Canada) Ltd. and Schindler Elevator Corporation</i>	<b>Lou Brzezinski</b> <b>Tel:</b> 416 593-2952 <b>Email:</b> lbrzezini@blaney.com  <b>Nadav Amar</b> <b>Tel:</b> 416 593-3903 <b>Email:</b> namar@blaney.com  <b>Alexandra Teodorescu</b> <b>Tel:</b> 416 596-4279 <b>Email:</b> ateodorescu@blaney.com
<b>BLANEY MCMURTRY LLP</b> 2 Queen Street East, Suite 1500 Toronto, ON M5C 3G5  <i>Counsel for BentallGreenOak (Canada) LP, QuadReal Property Group and Primaris Real Estate Investment Trust</i>	<b>John C. Wolf</b> <b>Tel:</b> 416 593-2994 <b>Email:</b> jwolf@blaney.com  <b>David T. Ullmann</b> <b>Tel:</b> 416 596-4289 <b>Email:</b> dullmann@blaney.com  <b>Brendan Jones</b> <b>Tel:</b> 416 593-2997 <b>Email:</b> bjones@blaney.com

<b>BLANEY MCMURTRY LLP</b> 2 Queen Street East, Suite 1500 Toronto, ON M5C 3G5  <i>Counsel for SMCP Canada Inc.</i>	<b>John C. Wolf</b> <b>Tel:</b> 416 593-2994 <b>Email:</b> jwolf@blaney.com
<b>DICKSON WRIGHT LLP</b> 199 Bay Street, Suite 2200 Commerce Court West Toronto, ON M5L 1G4	<b>Stephen Posen</b> <b>Tel:</b> 416 369-4103 <b>Email:</b> sposen@dickinsonwright.com  <b>David Preger</b> <b>Tel:</b> 416 646-4606 <b>Email:</b> DPreger@dickinsonwright.com  <b>Blair G. McRadu</b> <b>Tel:</b> 416 777-4039 <b>Email:</b> bmcradu@dickinsonwright.com
<b>LAX O'SULLIVAN LISUS GOTTLIEB LLP</b> Counsel Suite 2750, 145 King Street West Toronto, ON M5H 1J8  <i>Counsel for KingSett Capital Inc.</i>	<b>Matthew P. Gottlieb</b> <b>Tel:</b> 416 644-5353 <b>Email:</b> mgottlieb@lolg.ca  <b>Andrew Winton</b> <b>Tel:</b> 416 644-5342 <b>Email:</b> awinton@lolg.ca  <b>Annecy Pang</b> <b>Tel:</b> 416 956-5098 <b>Email:</b> apang@lolg.ca  <b>KingSett Capital Inc. contacts</b>  <b>Theresa Warnaar</b> <b>Email:</b> TWarnaar@kingsettcapital.com  <b>Trina Ravindrakumar</b> <b>Email:</b> TRavindrakumar@kingsettcapital.com

<p><b>CAMELINO GALESSIERE LLP</b> Barristers and Solicitors 65 Queen Street West, Suite 440 Toronto, ON M5H 2M5</p> <p><i>Counsel for (i) Ivanhoe Cambridge II Inc./Jones Lang LaSalle Incorporated as landlord and/or authorized agent and manager for the landlords of its retail stores leased to one or more of the Applicants; (ii) Morguard Investments Limited as authorized agent and manager for the landlords of its retail stores leased to one or more of the Applicants; (iii) Cushman &amp; Wakefield Asset Services ULC as authorized agent and manager for 4239474 Canada Inc. (general partner of Mic Mac Mall Limited Partnership), Aberdeen Kamloops Mall Limited, Cornwall Centre Inc. and EMTC Holdings Inc.; (iv) Salthill Property Management Inc. as authorized agent and manager for the landlords of its retail stores leased to one or more of the Applicants; and (v) PIRET (18111 Blundell Road) Holdings Inc.</i></p>	<p><b>Linda Galessiere</b> <b>Tel:</b> 416 306-3827 <b>Email:</b> lgalessiere@clegal.ca</p> <p><b>Gustavo F. Camelino</b> <b>Tel:</b> 416 306-3834 <b>Email:</b> gcamelino@clegal.ca</p>
<p><b>MCMILLAN LLP</b> Brookfield Place 181 Bay Street Suite 4400 Toronto, ON M5J 2T3</p> <p><i>Counsel for BH Multi Com Corporation, BH Multi Color Corporation and Richline Group Canada Ltd.</i></p>	<p><b>Tushara Weerasooriya</b> <b>Tel:</b> 416 865-7890 <b>Email:</b> Tushara.Weerasooriya@mcmillan.ca</p> <p><b>Jeffrey Levine</b> <b>Tel:</b> 416 865-7791 <b>Email:</b> jeffrey.levine@mcmillan.ca</p> <p><b>Guneev Bhinder</b> <b>Tel:</b> 416 307-4067 <b>Email:</b> guneev.bhinder@mcmillan.ca</p>
<p><b>MCMILLAN LLP</b> Suite 4400, 181 Bay Street Toronto ON M5J 2T3</p> <p><i>Counsel for Cherry Lane Shopping Centre Holdings Inc. and TBC Nominee Inc.</i></p>	<p><b>Mitch Koczerginski</b> <b>Tel:</b> 416 307-4067 <b>Email:</b> mitch.koczerginski@mcmillan.ca</p> <p><b>Brett Harrison</b> <b>Tel:</b> 416-865-7932 <b>Email:</b> brett.harrison@mcmillan.ca</p>



<p><b>MCMILLAN LLP</b> 1700, 421 - 7th Avenue S.W. Calgary, Alberta T2P 4K9</p> <p><i>Counsel for Ralph Lauren Corporation</i></p>	<p><b>Kourtney Rylands</b> <b>Tel:</b> 403 355-3326 <b>Email:</b> Kourtney.Rylands@mcmillan.ca</p> <p><b>Adam Maerov</b> <b>Tel:</b> 403 215-2752 <b>Email:</b> adam.maerov@mcmillan.ca</p> <p><b>Craig Harkness</b> <b>Tel:</b> 403-215-2759 <b>Email:</b> craig.harkness@mcmillan.ca</p> <p><b>Contact Information for Ralph Lauren Corporation:</b></p> <p><b>Email:</b> cris.navarro@ralphlauren.com <b>Email:</b> rowena.ricalde@ralphlauren.com <b>Email:</b> randy.samson@ralphlauren.com <b>Email:</b> brian.fenelli@ralphlauren.com</p>
<p><b>PALIARE ROLAND ROSENBERG ROTHSTEIN LLP</b> 155 Wellington Street West, 35th Floor Toronto, ON M5V 3H1</p>	<p><b>Ken Rosenberg</b> <b>Tel:</b> 416 646-4304 <b>Email:</b> ken.rosenberg@paliareroland.com</p> <p><b>Max Starnino</b> <b>Tel:</b> 416 646-7431 <b>Email:</b> max.starnino@paliareroland.com</p> <p><b>Emily Lawrence</b> <b>Tel:</b> 416 646-7475 <b>Email:</b> emily.lawrence@paliareroland.com</p> <p><b>Evan Snyder</b> <b>Tel:</b> 416 646-6320 <b>Email:</b> evan.snyder@paliareroland.com</p>
<p><b>CALEYWRAY</b> 70 Creditview Rd Woodbridge, ON L4L 9N4</p> <p><i>Counsel for the United Food and Commercial Workers Canada, Local 1006A.</i></p>	<p><b>Micheil M Russell</b> <b>Tel:</b> 416 775-4679 <b>Email:</b> russellm@caleywrap.com</p> <p><b>Yiwei Jin</b> <b>Tel:</b> 416 775-4693 <b>Email:</b> jiny@caleywrap.com</p>
<p><b>UNIFOR</b> 308-720 Spadina Avenue Toronto, ON M5S2T9</p>	<p><b>Dwayne E Gunness</b> <b>Tel:</b> 416 972-7662 <b>Email:</b> uniforlocal40@gmail.com</p> <p><b>Dayle Steadman</b> <b>Email:</b> Dayle.Steadman@unifor.org</p>

<b>UNIFOR</b> 115 Gordon Baker Road Toronto, ON M2H 0A8  <i>Unifor National Servicing Representative  that works with Unifor Local 40 in  Toronto, Ontario</i>	<b>Justin Connolly</b> <b>Tel:</b> 647 237-2691 <b>Email:</b> justin.connolly@unifor.org
<b>UNITED FOOD AND COMMERCIAL  WORKERS LOCAL 1518</b> 350 Columbia St. New Westminster, BC V3L 1A6	<b>Ashley Campbell</b> <b>Tel:</b> 604 526-1518 <b>Email:</b> ACampbell@ufcw1518.com  <b>General Email:</b> reception@ufcw1518.com
<b>UNIFOR LOCAL 40</b> 308 – 720 Spadina Ave Toronto, ON M5S 2T9  and to:  <b>UNIFOR LEGAL DEPARTMENT</b> 115 Gordon Baker Road Toronto, ON M2H 0A8  <i>Counsels for Unifor Local 40</i>	<b>Farah Baloo</b> <b>Tel:</b> 416 917-7749 <b>Fax:</b> (416) 495-3786 <b>Email:</b> farah.baloo@unifor.org  <b>Blake Scott</b> <b>Tel:</b> 604 353-8769 <b>Fax:</b> (416) 495-3786 <b>Email:</b> blake.scott@unifor.org
<b>UNITED STEELWORKERS OF AMERICA  LOCAL 1-417</b> 181 Vernon Avenue Kamloops, BC V2B 1L7	<b>Tel:</b> 250 554-3167 <b>Email:</b> Joardan@usw1417.ca
<b>UNIFOR LOCAL 240</b> 2345 Central Avenue Windsor, ON N8W 4J1	<b>Dana Dunphy</b> <b>Tel:</b> 519 253-8720 <b>Email:</b> Dana.Dunphy@unifor.org  <b>Jodi Nesbitt</b> <b>Email:</b> jodi@uniforlocal240.ca
<b>UNIFOR LOCAL 240</b> 3400 Somme Ave Windsor, ON N8W 1V4  and to:  <b>UNIFOR LEGAL DEPARTMENT</b> 115 Gordon Baker Road Toronto, ON M2H 0A8	<b>Farah Baloo</b> <b>Tel:</b> 416 917-7749 <b>Email:</b> farah.baloo@unifor.org  <b>Blake Scott</b> <b>Tel:</b> 604 353-8769 <b>Fax:</b> (416) 495-3786 <b>Email:</b> blake.scott@unifor.org

<b>UNITED FOOD AND COMMERCIAL WORKERS, INTERNATIONAL UNION, LOCAL 1006A</b> 70 Creditview Rd Woodbridge, ON L4L 9N4	<b>Winston Gordon</b>  and to :  <b>Joshua Robichaud</b>  <b>Tel:</b> 905 850-0096 <b>Email:</b> ufcw@ufcw1006a.ca
<b>TEAMSTERS LOCAL 31</b> 1 Grosvenor Square Delta, BC V3M 5S1	<b>Mark Bethel</b> <b>Tel:</b> 604 227-6719 <b>Email:</b> mbethel@teamsters31.ca
<b>BANK OF MONTREAL,</b> 250 Yonge Street, 11th Floor Toronto, ON M5B 2L7  <i>Administrative Agent</i>	<b>Attention:</b> Client Services, Corporate & Commercial Lending Operations  <b>Email:</b> steven.mackinnon@bmo.com <b>Email:</b> David.Check@bmo.com <b>Email:</b> Raza.Qureshi@bmo.com <b>Email:</b> MichaelM.Johnson@bmo.com <b>Email:</b> jonathan.noble@bmo.com
<b>MCCARTHY TÉTRAULT LLP</b> Suite 5300, Toronto Dominion Bank Tower Toronto ON M5K 1E6  <i>Counsel to Bank of Montreal, as Administrative Agent</i>  and to:  <i>Counsel to Desjardins Financial Security Life Assurance Company</i>	<b>Heather Meredith</b> <b>Tel:</b> 416 601-8342 <b>Email:</b> hmeredith@mccarthy.ca  <b>Trevor Courtis</b> <b>Tel:</b> 416 601-7643 <b>Email:</b> tcourtis@mccarthy.ca
<b>MCCARTHY TETRAULT LLP</b> 66 Wellington St W Suite 5300 Toronto, ON M5K 1E6      <i>Counsel for Investment Management Corporation of Ontario</i>	<b>Sam Rogers</b> <b>Tel:</b> 416 601-7726 <b>Email:</b> sbrogers@mccarthy.ca  <b>Lance Williams</b> <b>Tel:</b> 604 643-7154 <b>Email:</b> lwilliams@mccarthy.ca  <b>Ashley Bowron</b> <b>Tel:</b> 604 643-7973 <b>Email:</b> abowron@mccarthy.ca  <b>Sue Danielisz</b> <b>Tel:</b> 604 643-5904 <b>Email:</b> sdanielisz@mccarthy.ca

<p><b>MCCARTHY TÉTRAULT LLP</b> Suite 5300, TD Bank Tower Toronto, ON M5K 1E6</p> <p><i>Counsel for the Respondents, Toronto-Dominion Bank and Canada Life Assurance Company, as mortgagees of Oakville Place</i></p>	<p><b>Michael Kershaw</b> <b>Tel:</b> 416 601-8171 <b>Email:</b> mkershaw@mccarthy.ca</p> <p><b>James Gage</b> <b>Tel:</b> 416 601-7539 <b>Email:</b> jgage@mccarthy.ca</p> <p><b>Meena Alnajar</b> <b>Tel:</b> 416-601-8116 <b>Email:</b> malnajar@mccarthy.ca</p>
<p><b>MCCARTHY TÉTRAULT LLP</b> Suite 5300, TD Bank Tower Toronto, ON M5K 1E6</p> <p><i>Counsel for the Respondents, Royal Bank of Canada, as administrative agent and lender with respect to the financing of the Yorkdale Shopping Centre JV Head Lease</i></p>	<p><b>George Plummer</b> <b>Tel:</b> 416 601-7796 <b>Email:</b> gaplummer@mccarthy.ca</p> <p><b>John Currie</b> <b>Tel:</b> 416 601-8154 <b>Email:</b> jcurrie@mccarthy.ca</p>
<p><b>DESJARDINS FINANCIAL SECURITY LIFE ASSURANCE COMPANY</b> 95 St. Clair Avenue West, Suite 700 Toronto, ON M4V 1N7</p>	<p><b>Attention:</b> Mortgage Administration <b>Email:</b> Toronto@desjam.com</p>
<p><b>RC HOLDING II LP</b> 2300 Yonge Street, Suite 500 Toronto, ON M4P 1E4</p>	<p><b>J. Suess</b> <b>Email:</b> Jsuess@riocan.com</p> <p><b>R. Frasca</b> <b>Email:</b> rfrasca@riocan.com</p>
<p><b>ROYAL BANK OF CANADA</b> <b>Royal Bank of Canada</b> 200 Bay Street, South Tower 19th Floor Toronto, Ontario M5J 2J5</p> <p>and to:</p> <p><b>AGENCY SERVICES GROUP</b> 155 Wellington Street West, 8th Floor Toronto, Ontario M5V 3H1</p>	<p><b>Attention:</b> Stephen McLeese <b>Email:</b> stephen.mcleese@rbc.com</p> <p><b>Scott Bridges</b> <b>Email:</b> scott.bridges@rbc.com</p> <p>and to:</p> <p><b>Attention:</b> Drake Guo <b>Email:</b> drake.guo@rbccm.com</p>

<b>THE CANADA LIFE ASSURANCE COMPANY</b> <b>TORONTO-DOMINION BANK</b> Toronto-Dominion Bank Tower, 14th Floor 66 Wellington Street West Toronto, Ontario M5K 1A2  and to:  <b>THE CANADA LIFE ASSURANCE COMPANY</b> 330 University Avenue Toronto, Ontario M5G 1R8	<b>Attention:</b> Vice-President, Commercial Mortgage Group <b>Email:</b> td.cmgcommmtg@td.com  and to  <b>Attention:</b> Managing Director, Mortgage Investments <b>Email:</b> cl_commercial.mortgage@canadalife.com
<b>HSBC BANK CANADA, as</b> Administrative Agent and Sole Lead Arranger 600 – 885 West Georgia Street Vancouver, BC V6C 3G1  <i>HSBC Bank Canada, Canadian Western Bank, United Overseas Bank Limited Industrial &amp; Commercial Bank of China (Canada)</i>	<b>Attention:</b> Chris Golding <b>Facsimile No.:</b> (604) 641-1169 <b>Email:</b> chris.golding@rbc.com
<b>Mary Turner</b> <b>Tel:</b> 416 670-3060 <b>Email:</b> Maryjaneturner@icloud.com	
<b>Evelyn Reynolds</b> <b>Tel:</b> 416 520- 9837 <b>Email:</b> evelyn.reynolds@rogers.com	
<b>Wayne Drummond</b> <b>Tel:</b> 905 460-4690 <b>Email:</b> wadrummond6@gmail.com	
<b>Kerry Mader</b> <b>Tel:</b> 416 436-0110 <b>Email:</b> Kerry.mader@live.com	
<b>Alison Coville</b> <b>Tel:</b> 416 523-3177 <b>Email:</b> alisoncoville480@gmail.com	
<b>LERNERS LLP</b> 85 Dufferin Ave P.O. Box 2335 London, Ontario N6A 4G4  <i>Counsel for Bastian Solutions, LLC</i>	<b>Lianne J. Armstrong</b> <b>Tel:</b> 519 640-6320 <b>Email:</b> larmstrong@lernalterners.ca

<b>DLA PIPER (CANADA) LLP</b> Suite 2700, 10220 - 103rd Ave NW Edmonton, AB T5J 0K4  <i>Counsel for LVMH Moët Hennessy Louis Vuitton SA</i>	<b>Jerritt Pawlyk</b> <b>Email:</b> Jerritt.Pawlyk@ca.dlapiper.com  <b>Isaac Belland</b> <b>Email:</b> isaac.belland@ca.dlapiper.com
<b>METCALFE, BLAINEY &amp; BURNS LLP</b> #202 – 18 Crown Steel Drive Markham, ON L3R 9X8  <i>Litigation counsel for Browne Group Inc.</i>	<b>Janet Lee</b> <b>Email:</b> janetlee@mbb.ca <b>Tel:</b> 905 475-7676 ext 338  <b>Micah Ryu</b> <b>Email:</b> micahryu@mbb.ca <b>Tel:</b> 905 475-7676 ext 319  <b>Veronica Cai</b> <b>Email:</b> VeronicaCai@mbb.ca
<b>SPORTS INDUSTRY CREDIT ASSOCIATION</b> 245 Victoria Avenue, Suite 800 Westmount, Quebec, H3Z 2M6	<b>William Anidjar</b> Director of Credit - North America <b>Email:</b> william@sica.ca  <b>Brian Dabarno</b> President <b>Email:</b> brian@sica.ca
<b>RICKETTS HARRIS LLP</b> 250 Yonge Street Suite 2200 Toronto ON M5B 2L7  <i>Counsel for Samsonite Canada Inc.</i>	<b>Pavle Masic</b> <b>Tel:</b> 416 846-2536 <b>Email:</b> pmasic@rickettsharris.com  <b>Martin Wasserman</b> <b>Tel:</b> 647 644-6238 <b>Email:</b> mwasserman@rickettsharris.com
<b>Cozen O'Connor LLP</b> Bay Adelaide Centre North Tower 40 Temperance St. Suite 2700 Toronto, ON, M5H 0B4  <i>Counsel to Ferragamo Canada, Inc.</i>	<b>Steven Weisz</b> <b>Tel:</b> 647 417-5334 <b>Email:</b> sweisz@cozen.com  <b>Dilina Lallani</b> <b>Tel:</b> 647 417-5349 <b>Email:</b> DLallani@cozen.com
<b>ALICE + OLIVIA INTERNATIONAL LLC</b> 111 Secaucus Road Secaucus, NJ 07094	<b>Igor Mershon</b> <b>Email:</b> igor.mershon@aliceandolivia.com
<b>Centric Brands LLC and its subsidiaries Legal Department</b> 350 Fifth Avenue, 6th floor New York, NY 10118	<b>Attention:</b> Centric Brands Legal Department <b>Email:</b> legal@centricbrands.com

<b>WESTDELL DEVELOPMENT CORP.</b> 1105 Wellington Road London, Ontario N6E 1V4  <i>Representative of  White Oaks Shopping Centre</i>	<b>Jeff Wilson</b> <b>Email:</b> jwilson@westdellcorp.com
<b>KOSKIE MINSKY LLP</b> 20 Queen Street West, Suite 900, Box 52 Toronto, ON M5H 3R3  <i>Counsel for Chesley Boucher, Lucio  Cammisa, Orazio Mazzotta, Mozac  Mohammed-Ali, and certain other employees  and retirees</i>	<b>Andrew J. Hatnay</b> <b>Tel:</b> 416 595-2083 <b>Email:</b> ahatnay@kmlaw.ca  <b>James Harnum</b> <b>Tel:</b> 416 542-6285 <b>Email:</b> jharnum@kmlaw.ca  <b>Robert Drake</b> <b>Tel:</b> 416 595-2095 <b>Email:</b> rdrake@kmlaw.ca  <b>Abir Shamim</b> <b>Tel:</b> 416 354-7758 <b>Email:</b> ashamim@kmlaw.ca
<b>Manis Law</b> 2300 Yonge Street, Suite 1600 Toronto, ON M4P 1E4  <i>Counsel for Villeroy &amp; Boch</i>	<b>Howard F. Manis</b> <b>Tel:</b> 416 417-7257 <b>Email:</b> hmanis@manislaw.ca
<b>LEYAD CORPORATION</b> 511 Place d'Armes, #800 Montreal, Quebec H2Y 2W7  <i>Representative for Londonderry Shopping  Centre</i>	<b>Daniel Prudkov</b> <b>Tel:</b> 514 923-8230 <b>Email:</b> daniel@leyad.ca
<b>STRADLEY RONON STEVENS &amp; YOUNG,  LLP</b> 2005 Market Street, Suite 2600 Philadelphia, PA 19103  <i>Representative for Rithum Corporation  (successor to creditors, ChannelAdvisor  Corporation and Commerce Technologies,  LLC)</i>	<b>Daniel M. Pereira</b> <b>Email:</b> dpereira@stradley.com
<b>FIELD LAW</b> 2500-10175 101 St. NW Edmonton, AB T51 0H3  <i>Counsel to West Edmonton Mall Property  Inc./West Edmonton Mall Ltd./Triple Five</i>	<b>Lindsey Miller</b> <b>Tel:</b> 780 423-7649 <b>Email:</b> lmiller@fieldlaw.com

<b>STINSON LLP</b> 50 South Sixth Street, Suite 2600 Minneapolis, MN 55402  <i>Counsel to Target Corporation</i>	<b>C.J. Harayda</b> <b>Tel:</b> 612 335-1928 <b>Email:</b> cj.harayda@stinson.com
<b>TIGER CAPITAL GROUP</b> 60 State Street, 11th Floor Boston, MA 02109	<b>Bradley W. Snyder</b> <b>Tel:</b> 617 699-1744 <b>Email:</b> BSnyder@TigerGroup.com
<b>ADIDAS CANADA LIMITED</b> 8100 Highway 27 Woodbridge, ON L4H 3N2	<b>Matt Rossetti</b> Director, Legal Counsel (Canada) <b>Email:</b> matt.rossetti@adidas.com
<b>MCMILLAN LLP</b> Suite 4400, 181 Bay Street Toronto, ON M5J 2T3  <i>Counsel for Diesel Canada Inc.</i>	<b>Stephen Brown-Okruhlik</b> <b>Tel:</b> 416 865-7043 <b>Email:</b> stephen.brown-okruhlik@mcmillan.ca
<b>GOWLING WLG (CANADA) LLP</b> Suite 1600, 1 First Canadian Place 100 King Street West Toronto, ON M5X 1G5  <i>Counsel to certain HBC retirees and pensioners</i>	<b>Clifton P. Prophet</b> <b>Tel:</b> 416 862-3509 <b>Email:</b> clifton.prophet@gowlingwlg.com  <b>Patryk Sawicki</b> <b>Tel:</b> 416 369-7246 <b>Email:</b> patryk.sawicki@gowlingwlg.com
<b>Caroline Mallet Leclercq</b> Vice President Finance & Operations <b>Tel:</b> 917 340-3383 <b>Email:</b> caroline.mallet@sisley.fr  <b>Michelle Therriault</b> <b>Email:</b> michelle.therriault@sisley.fr  <b>Heather Soss</b> <b>Email:</b> heather.soss@sisley.fr  <i>Representatives for Sisley Cosmetics USA</i>	
<b>Selvet Disha</b> 315-3388 Morrey Crt N Burnaby, BC V3J 7Y5 <b>Email:</b> kodraliu@yahoo.com	
<b>SOTOS LLP</b> 55 University Ave., Suite 600 Toronto, ON M5J 2H7  <i>Counsel for Secrets Shhh (Canada) LTD.</i>	<b>Jason Brisebois</b> <b>Tel:</b> 416 572-7323 <b>Email:</b> jbrisebois@sotos.ca



<b>Teplitsky LLP</b> 70 Bond St, Suite 200 Toronto, Ontario M5B 1X3  <i>Counsel for Roadies Shunt Services Ltd.</i>	<b>Jonathan Kulathungam</b> <b>Tel:</b> 416 865-5318 <b>Email:</b> jkulathungam@teplitskyllp.com
<b>INTELLIGENT AUDIT</b> 365 West Passaic Street, 4th Floor Rochelle Park, NJ 07662	<b>Michael Testani</b> Chief Financial Officer <b>Tel:</b> 551 294-7475 <b>Email:</b> mtestani@intelligentaudit.com
<b>KPMG MANAGEMENT SERVICES LP</b> 333 Bay Street, Suite 4600 Toronto, ON M5H 2S5	<b>Walter Sisti</b> <b>Tel:</b> +1 416 777-3920 <b>Email:</b> wsisti@kpmg.ca  <b>Seema Agnihotri</b> <b>Tel:</b> +1 416 777-3923 <b>Email:</b> sagnihotri@kpmg.ca  <b>Carl Paul</b> <b>Tel:</b> +1 416 468-7302 <b>Email:</b> carlpaul@kpmg.ca
<b>GOLDBLATT PARTNERS LLP</b> 20 Dundas Street West, Suite 1039 Toronto ON M5G 2C2  <i>Counsel for the Respondent United Steelworkers Local 1-417</i>	<b>Charles Sinclair</b> <b>Tel:</b> 416 979-4234 <b>Email:</b> csinclair@goldblattpartners.com
<b>CRAWFORD &amp; COMPANY (CANADA) INC.</b> 5335 Triangle Parkway Peachtree Corners, GA 30092	<b>Elizabeth Robertson</b> <b>Email:</b> Elizabeth_Robertson@us.crawco.com  <b>Todd Harris</b> <b>Email:</b> Todd.Harris@crawco.ca  <b>Keio Irvin</b> <b>Email:</b> Lakeio_Irvin@us.crawco.com
<b>Lianna Dooks</b> <b>Email:</b> liannadooks@serpentinasilver.ca  <i>Representative for Serpentina Silver Inc.</i>	
<b>LOOPSTRA NIXON LLP</b> 130 Adelaide St. West – Suite 130 Toronto, ON M5H 3P5  <i>Counsel to Royal Appliance Mfg. Co. d/b/a TTI Floor Care North America</i>	<b>Graham Phoenix</b> <b>Tel:</b> 416 748-4776 <b>Fax:</b> 416 746-8319 <b>Email:</b> gphoenix@LN.law

<b>RECONSTRUCT LLP</b> 80 Richmond Street West Suite 1700 Toronto, ON M5H 2A4  <i>Counsel for Levi Strauss &amp; Co.</i>	<b>Caitlin Fell</b> <b>Tel:</b> 416 613-8282 <b>Email:</b> cfell@reconllp.com  <b>Gabrielle Schachter</b> <b>Tel:</b> 416 613-4881 <b>Email:</b> gschachter@reconllp.com <b>Fax:</b> 416 613-8290
<b>HASTINGS LABOUR LAW OFFICE, LLP</b> 3066 Arbutus Street Vancouver, BC V6J 3Z2  <i>Counsel for UFCW 1518</i>	<b>Chris Buchanan</b> <b>Tel:</b> 604 632-9644 <b>Email:</b> cb@hllo.ca
<b>RORY MCGOVERN PROFESSIONAL CORPORATION</b> 25 Adelaide St. E, Suite 1910 Toronto, Ontario, M5C 3A1  <i>Counsel for 9139-7240 Quebec Inc. and The Time Shop Inc.</i>	<b>Rory McGovern</b> <b>Tel:</b> 416 938-7679 <b>Email:</b> rory@rorymcgovernpc.com
<b>TORONTO HYDRO</b> 14 Carlton St, 8th Floor Toronto, ON M5B 1K5	<b>Tamie Dolny</b> Senior Manager, Litigation & Privacy (Secondment) <b>Tel:</b> 416 542-3100 ex.30305 <b>Email:</b> TDolny@TorontoHydro.com  <b>Methura Sinnadurai</b> <b>Tel:</b> 416 542-3100 ext 53052 <b>Email:</b> MSinnadurai@TorontoHydro.com
<b>AEFFE S.P.A.</b> Via delle Querce, 51 San Giovanni in Marignano (RN) 47842 - Italy	<b>Cristian Mastrangelo</b> Credit Management dept. <b>Tel:</b> +39 0541 965-523 <b>Email:</b> cristian.mastrangelo@aeffe.com
<b>John P. O'Neill</b> <b>Email:</b> jponeill@jpent.com  <i>Representative for J.P. Logistics</i>	
<b>INDUSTRIAL PIPING &amp; PLUMBING LTD</b> 29 Van Stassen Blvd. Toronto, ON M6S 2N2	<b>William (Bill) Dimopoulos</b> President <b>Tel:</b> 416 419-6515 <b>Email:</b> ipp1@rogers.com

<p><b>STEIN &amp; STEIN INC.</b> 4101 Sherbrooke St. West Montreal, Quebec, H3Z 1A7</p> <p><i>Representative for ISG Sales &amp; Development Inc.</i></p>	<p><b>Krystyn Pietras</b> <b>Tel:</b> (514) 866-9806 ext. 214 <b>Email:</b> kpietras@steinandstein.com</p>
<p><b>BORDEN LADNER GERVAIS LLP</b> 1000 Rue De la Gauchetière O #900, Montreal, Quebec H3B 5H4</p> <p><i>Counsel for Bell Mobility</i></p>	<p><b>François D. Gagnon</b> <b>Tel:</b> 514 954-2553 <b>Email:</b> FGagnon@blg.com</p> <p><b>Alex Fernet-Brochu</b> <b>Tel:</b> 514 954-3181 <b>Email:</b> AFernetbrochu@blg.com</p> <p><b>Eugénie Lefebvre</b> <b>Tel:</b> 514 954-3120 <b>Email:</b> ELefebvre@blg.com</p>
<p><b>TELUS HEALTH (CANADA) LTD.</b></p> <p><i>Administrator of the Hudson's Bay Company Pension Plan</i></p>	<p><b>Tejash Modi</b> <b>Tel:</b> 416 383-6471 <b>Email:</b> tejash.modi@telushealth.com</p> <p><b>John Hnatiw</b> <b>Tel:</b> 416 355-5207 <b>Email:</b> john.hnatiw@telushealth.com</p>
<p><b>MINTZ</b> 200 Bay St, South Tower, Suite 2800 Toronto, ON M5J 2J3</p> <p><i>Counsel for TELUS Health (Canada) Ltd. in its capacity as Administrator of the Hudson's Bay Company Pension Plan</i></p>	<p><b>Mitch Frazer</b> <b>Tel:</b> 647 499-2570 <b>Email:</b> MFrazer@mintz.com</p> <p><b>Emily Y. Fan</b> <b>Tel:</b> 647 499-0614 <b>Email:</b> efan@mintz.com</p> <p><b>Patrick Denroche</b> <b>Tel:</b> 647 499-0544 <b>Email:</b> PDenroche@mintz.com</p> <p><b>Angela Hou</b> <b>Email:</b> AHou@mintz.com</p>
<p><b>WEIRFOULDS LLP</b> 66 Wellington Street West, Suite 4100 P.O. Box 35, Toronto-Dominion Centre, Toronto, ON M5K 1B7</p> <p><i>Counsel for Macy's Merchandising Group LLC</i></p>	<p><b>Philip Cho</b> <b>Tel:</b> 416 365-1110 <b>Email:</b> pcho@weirfoulds.com</p>

<b>CHARNESS, CHARNESS &amp; CHARNESS</b> 215 rue St. Jacques, Suite 800 Montreal, Quebec H2Y 1M6  <i>Counsel for Newtimes Development Ltd.  and Newtimes Canada Ltd</i>	<b>Dov B. Charness</b> <b>Tel:</b> 514 878-1808 <b>Email:</b> dov@charnesslaw.com  <b>Miranda Bohns</b> <b>Tel:</b> 514 878-1808 <b>Email:</b> miranda@charnesslaw.com
<b>SQUIRE PATTON BOGGS (US) LLP</b> 2550 M Street, NW Washington, DC 20037	<b>Mark A. Salzberg</b> <b>Tel:</b> +1 202 457-5242 <b>Email:</b> mark.salzberg@squirepb.com
<b>OSLER, HOSKIN &amp; HARCOURT LLP</b> Box 50, 1 First Canadian Place Toronto, Ontario, Canada M5X 1B8  <i>Canadian counsel to METRO AG</i>	<b>Shawn T Irving</b> <b>Tel:</b> 416 862-4733 <b>Email:</b> SIrving@osler.com
<b>NCR Voyix Corporation</b> 864 Spring Street NW Atlanta, GA 30308	<b>Ashley S. Thompson</b> <b>Tel:</b> 770 212-5034 <b>Email:</b> ashley.thompson@ncrvoyix.com
<b>SIMCOPAK INC</b> 4150 Ste. Catherine St. West, Suite 520 Westmount, Quebec H3Z 2Y5	<b>Stephen Simco</b> <b>Email:</b> stephen@simcopak.com  <b>Kelly X</b> <b>Email:</b> kellyx@simcopak.com
<b>FOX LLP</b> Head Office – Redwood 79 Redwood Meadows Drive Redwood Meadows, AB. T3Z 1A3  <i>Counsel for the Assembly of Manitoba  Chiefs</i>	<b>Carly Fox</b> <b>Tel:</b> 403 907-0982 <b>Email:</b> cfox@foxllp.ca
<b>AMAN IMPORTS</b>  <i>President of Aman Imports</i>	<b>Attention:</b> anil@amanimports.com <b>Tel:</b> 201 362-9500
<b>ABSOLUTE LAW PROFESSIONAL  CORPORATION</b>  7250 Keele Street, Suite 393 “Entrance K” Vaughan, ON L4K 1Z8  <i>Counsel for Master Sofa Industries Sdn Bhd  and EcoComfort Holdings</i>	<b>Kashif Tahir</b> Student at Law <b>Tel:</b> 416.748.0030 <b>Email:</b> info@absolutelaw.ca

<b>THREEBYONE USA LLC</b> 13323 W Washington Blvd Suite 100, Los Angeles, CA 90066 Postal: 13157 Mindanao Way #638 Marina Del Rey, CA 90292	<b>Carlo Hizon</b> <b>Email:</b> carlo.hizon@threebyone.com
<b>NAYMARK LAW</b> 30 Duncan Street, 5th Floor Toronto, ON M5V 2C3 <i>Counsel for Savino Del Bene Corp.  (Canada)</i>	<b>Daniel Naymark</b> <b>Tel:</b> 416 640- 6078 <b>Email:</b> dnaymark@naymarklaw.com
<b>Zuhair Murad</b> 87, Charles Helou Avenue Beirut, Lebanon	<b>Sabine Hajj Moussa</b> Managing Director <b>Tel:</b> + 961 1 575 222 / 333 / 444 <b>Email:</b> sabine.hajj@zuhairmurad.com
<b>THOMAS GOLD PETTINGILL LLP</b> 150 York Street, Suite 1800 Toronto, Ontario Canada M5H 3S5  <i>Counsel for TransX Ltd.</i>	<b>Eric Blain</b> <b>Tel:</b> 416 507 1836 <b>Email:</b> eblain@tgplawyers.com
<b>LOWENSTEIN SANDLER LLP</b> 1251 Avenue of the Americas New York, New York 10020  <i>Counsel for Hilldun Corporation</i>	<b>Bruce S. Nathan</b> <b>Tel:</b> +1 212.204.8686 <b>Email:</b> bnathan@lowenstein.com  <b>Elizabeth Lawler</b> <b>Tel:</b> 973 422-6412 <b>Email:</b> ELawler@lowenstein.com
<b>ServiceMaster Restore of Calgary</b> A Division of Ordman Corporation 920 26 Street NE Calgary, AB T2A 2M4	<b>Bailey Nickel,</b> Project Coordinator <b>Cell:</b> 403 471-7726 <b>Email:</b> bailey.nickel@smcalgary.com  <b>Scott Lyall</b> Manager of Accounting & Business Services <b>Cell:</b> 403 560-3111 <b>Email:</b> scott.lyall@smcalgary.com  <b>General Office:</b> 403 287-7700
<b>Amanda Sachs</b> <b>Tel:</b> 646 723 3186 <b>Email:</b> ASachs@toryburch.com  <i>General counsel for Tory Burch</i>	

<b>NORTON ROSE FULBRIGHT CANADA LLP (Canada)</b>	<b>Noah Zucker</b> <b>Tel:</b> +1 514 847 6076 <b>Email:</b> noah.zucker@nortonrosefulbright.com  <b>Trevor Zeyl</b> <b>Tel:</b> +1 416 216 4792 <b>Email:</b> trevor.zeyl@nortonrosefulbright.com  <b>Elizabeth Williams</b> <b>Tel:</b> +1 403 267 8383 <b>Email:</b> elizabeth.williams@nortonrosefulbright.com
<b>WILSON VUKELICH LLP</b> 60 Columbia Way 7th Floor Markham, ON L3R 0C9	<b>Cara Shamess</b> <b>Tel:</b> 905 940-2719 <b>Email:</b> cshamess@wvllp.ca
<b>ABTEK LTD.</b> 860 Rutherford Road, Maple, ON, L6A 1S2	<b>Jack Malcolm</b> <b>Email:</b> Jack.malcolm@abtekltd.com
<b>L'ORÉAL CANADA INC.</b> 600-1500, boul. Robert-Bourassa Montréal, Québec, H3A 3S7  <i>General Counsel (Legal Affairs)</i>	<b>Philippe Charette</b> <b>Email:</b> Philippe.charette@loreal.com  <b>Alexandre Dubé</b> <b>Tel:</b> +1 (438) 462-5384 <b>Email:</b> alexandre.dube@loreal.com
<b>REISS LIMITED</b> Reiss Building, 12 Picton Place London, England, W1U 1BW	<b>David Evans</b> <b>Email:</b> david.evans@reiss.com  <b>Vincent Grell</b> <b>Email:</b> Vincent.Grell@reiss.com
<b>MARTHA'S MASTER CLEANERS</b> 1403 8 St SW #2 Calgary, AB T2R 1B8	<b>April Lam</b> <b>Tel:</b> 403 244-4349 <b>Email:</b> tllam1@yahoo.ca
<b>Ian D. Winchester</b> <b>Tel:</b> 332-345-5247 <b>Email:</b> ian.winchester@fiserv.com  <i>Representative for Fiserv</i>	
<b>MLT AIKINS LLP</b> 1500 - 1874 Scarth Street Regina, SK S4P 4E9  <i>Counsel for Ochapowace First Nation</i>	<b>Michael W. Marschal</b> <b>Tel:</b> (306) 347-8632 <b>Email:</b> mmarschal@mltaikins.com

<p><b>ADAM L. ROSEN PLLC</b>  1051 Port Washington Blvd.  PO Box 552  Port Washington, NY 11050  o- 516-407-3756  c- 917-763-9015</p> <p><i>Counsel for AIG Insurance Company of Canada</i></p>	<p><b>Adam L. Rosen PLLC</b>  <b>Email:</b> adam.rosen@ALRcounsel.com</p>
<p><b>FTI CONSULTING CANADA INC.</b>  79 Wellington Street West  Suite 2010, P.O. Box 104  Toronto, ON  M5K 1G8</p> <p><i>Receiver of RioCan-HBC Limited Partnership et al.</i></p>	<p><b>Jim Robinson</b>  <b>Tel:</b> 416.649.8070  <b>Email:</b> jim.robinson@fticonsulting.com</p>
<p><b>MCCARTHY TÉTRAULT LLP</b>  Suite 5300, Toronto Dominion Bank Tower  Toronto ON M5K 1E6</p> <p><i>Counsel for Estee Lauder Cosmetics Ltd.</i></p>	<p><b>Sanee Tanvir</b>  <b>Tel:</b> 416 601-8181  <b>Email:</b> stanvir@mccarthy.ca</p>
<p><b>Gowling WLG (Canada) LLP</b>  Suite 1600, 421 7th Avenue SW  Calgary AB T2P 4K9 Canada</p> <p><i>Counsel for CCI Enterprises DMCC and Enhanced Recovery Company, LLC d/b/a ERC d/b/a Enhanced Resource Centres</i></p>	<p><b>Caitlin Milne</b>  <b>Tel:</b> +1 403-298-1099  <b>Email:</b> caitlin.milne@gowlingwlg.com</p> <p><b>Cameron Brunet</b>  <b>Tel:</b> +1 403-298-1976  <b>Email:</b> cameron.brunet@gowlingwlg.com</p>
<p><b>COOLEY LLP</b>  1299 Pennsylvania Avenue NW, Suite 700  Washington, DC 20004-2400</p> <p><i>Counsel for G-III Apparel Group, Ltd.</i></p>	<p><b>Cullen Drescher Speckhart</b>  <b>Tel:</b> +1 202 776-2052  <b>Email:</b> cspeckhart@cooley.com</p> <p><b>Olya Antle</b>  <b>Tel:</b> +1 202 776-2056  <b>Email:</b> oantle@cooley.com</p> <p><b>Dale Davis</b>  <b>Tel:</b> +1 202 776-2257  <b>Email:</b> dale.davis@cooley.com</p>

<p><b>LOOPSTRA NIXON LLP</b>          600 – 135 Queen’s Plate Drive          Toronto, ON M9W 6V7  <b>Tel:</b> 416 748-4776  <b>Fax:</b> 416 746-8319</p> <p>and to:</p> <p><b>METCALFE, BLAINEY &amp; BURNS LLP</b>          202 – 18 Crown Steel Drive          Markham, ON L3R 9X8  <b>Tel:</b> 905 475-7676  <b>Fax:</b> 905 475-6226</p> <p><i>Counsel for Ruby Liu Commercial Investment Corp.</i></p>	<p><b>R. Graham Phoenix</b>  <b>Email:</b> gphoenix@loonix.com</p> <p>and to:</p> <p><b>Kam Yu Janet Lee</b>  <b>Email:</b> janetlee@mbb.ca</p> <p><b>Micah I. Ryu</b>  <b>Email:</b> micahryu@mbb.ca</p>
<p><b>Patricia Castillo</b>  <b>Tel:</b> +31(0) 20 7186724  <b>Email:</b> Patricia-Castillo@g-star.com</p> <p><b>August Corver</b>  <b>Email:</b> August-Corver@g-star.com</p> <p><i>Representatives for G-STAR</i></p>	
<p><b>Corestone Law</b>          Suite 309, 117 Peter Street          Toronto, ON, M5V 0M3</p> <p><i>Counsel for EXP Services Inc.</i></p>	<p><b>Shiksha Puri</b>  <b>Tel:</b> 416-591-2222 ext. 201  <b>Email:</b> shiksha@corestone.ca</p>
<p><b>DAVIES WARD PHILLIPS &amp; VINEBERG LLP</b>          155 Wellington Street West          Toronto ON M5V 3J7</p> <p><i>Counsel for Wittington Investments, Limited</i></p>	<p><b>Natasha MacParland</b>  <b>Tel:</b> 416 863-5567  <b>Email:</b> nmacparland@dwpv.com</p> <p><b>Jennifer Grossklaus</b>  <b>Tel:</b> 416 367-7438  <b>Email:</b> jgrossklaus@dwpv.com</p> <p><b>Jason Stephanian</b>  <b>Tel:</b> 416 863- 4142  <b>Email:</b> JStephanian@dwpv.com</p>



<p><b>BLAKE, CASSELS &amp; GRAYDON LLP</b>  199 Bay Street  Suite 4000, Commerce Court West  Toronto, Ontario M5L 1A9</p> <p><i>Counsel for HCS 102, LLC, Tiger Asset Solutions Canada, ULC, 1903 Partners, LLC and GA Group Solutions LLC, (collectively, the “Last Out FILO Lenders”)</i></p>	<p><b>Linc Rogers</b>  <b>Tel:</b> 416 863-4168  <b>Email:</b> linc.rogers@blakes.com</p> <p><b>Caitlin McIntyre</b>  <b>Tel:</b> 416 863-4174  <b>Email:</b> caitlin.mcintyre@blakes.com</p>
<p><b>STOCKWOODS LLP</b>  Toronto-Dominion Centre  TD North Tower, Box 140  77 King Street West, Suite 4130  Toronto ON M5K 1H1</p> <p><i>Counsel for DKRT Family Corp.</i></p>	<p><b>Luisa J. Ritacca</b>  <b>Tel:</b> 416 593-2492  <b>Email:</b> LuisaR@stockwoods.ca</p> <p><b>Fredrick Schumann</b>  <b>Tel:</b> 416 593-2490  <b>Email:</b> FredrickS@stockwoods.ca</p> <p><b>Olivia Eng</b>  <b>Tel:</b> 416 593-2495  <b>Email:</b> OliviaE@stockwoods.ca</p>
<p><b>ASSOCIATION FOR MANITOBA ARCHIVES</b>  606-100 Arthur St  Winnipeg, MB R3B 1H3</p> <p><i>Chair of the Association for Manitoba Archives</i></p>	<p><b>Heather Bidzinski</b>  <b>Tel:</b> 204-451-3119  <b>Email:</b> chair@mbarchives.ca</p>
<p><b>NADRI, INC.</b>  433 Hackensack Ave, Suite 501  Hackensack NJ 07601</p>	<p><b>Sei Jin Choi</b>  <b>Email:</b> sjchoi@nadri.com</p> <p><b>Jasmin Jang</b>  <b>Email:</b> jasminj@nadri.com</p> <p><b>Lisa Bae</b>  <b>Email:</b> isabae@nadri.com</p>

**E-Service List:**

[ataylor@stikeman.com](mailto:ataylor@stikeman.com); [lpillon@stikeman.com](mailto:lpillon@stikeman.com); [mkonyukhova@stikeman.com](mailto:mkonyukhova@stikeman.com);  
[JMann@stikeman.com](mailto:JMann@stikeman.com); [pyang@stikeman.com](mailto:pyang@stikeman.com); [bketwaroo@stikeman.com](mailto:bketwaroo@stikeman.com);  
[ahutchens@alvarezandmarsal.com](mailto:ahutchens@alvarezandmarsal.com); [gkarpel@alvarezandmarsal.com](mailto:gkarpel@alvarezandmarsal.com);  
[zgold@alvarezandmarsal.com](mailto:zgold@alvarezandmarsal.com); [jkarayannopoulos@alvarezandmarsal.com](mailto:jkarayannopoulos@alvarezandmarsal.com);  
[mbinder@alvarezandmarsal.com](mailto:mbinder@alvarezandmarsal.com); [sdedic@alvarezandmarsal.com](mailto:sdedic@alvarezandmarsal.com); [ZweigS@bennettjones.com](mailto:ZweigS@bennettjones.com);  
[GillP@bennettjones.com](mailto:GillP@bennettjones.com); [ShakraM@bennettjones.com](mailto:ShakraM@bennettjones.com); [GrayT@bennettjones.com](mailto:GrayT@bennettjones.com);  
[fraserrichardsonl@bennettjones.com](mailto:fraserrichardsonl@bennettjones.com); [Gregg.Galardi@ropesgray.com](mailto:Gregg.Galardi@ropesgray.com);  
[Max.Silverstein@ropesgray.com](mailto:Max.Silverstein@ropesgray.com); [skukulowicz@cassels.com](mailto:skukulowicz@cassels.com); [msassi@cassels.com](mailto:msassi@cassels.com);  
[evan.cobb@nortonrosefulbright.com](mailto:evan.cobb@nortonrosefulbright.com); [mwasserman@osler.com](mailto:mwasserman@osler.com); [azalev@reflectadvisors.com](mailto:azalev@reflectadvisors.com);  
[develeigh@reflectadvisors.com](mailto:develeigh@reflectadvisors.com); [redwards@gordonbrothers.com](mailto:redwards@gordonbrothers.com);  
[kelly.smithwayland@justice.gc.ca](mailto:kelly.smithwayland@justice.gc.ca); [edward.park@justice.gc.ca](mailto:edward.park@justice.gc.ca); [agc-pgc.toronto-tax-fiscal@justice.gc.ca](mailto:agc-pgc.toronto-tax-fiscal@justice.gc.ca); [Steven.Groeneveld@ontario.ca](mailto:Steven.Groeneveld@ontario.ca); [insolvency.unit@ontario.ca](mailto:insolvency.unit@ontario.ca);  
[cindy.cheuk@gov.bc.ca](mailto:cindy.cheuk@gov.bc.ca); [AGLSBRevTaxInsolvency@gov.bc.ca](mailto:AGLSBRevTaxInsolvency@gov.bc.ca); [aaron.welch@gov.bc.ca](mailto:aaron.welch@gov.bc.ca);  
[jsq.servicehmk@gov.ab.ca](mailto:jsq.servicehmk@gov.ab.ca); [tra.revenue@gov.ab.ca](mailto:tra.revenue@gov.ab.ca); [shelley.haner@gov.mb.ca](mailto:shelley.haner@gov.mb.ca);  
[mbtax@gov.mb.ca](mailto:mbtax@gov.mb.ca); [jus.minister@gov.sk.ca](mailto:jus.minister@gov.sk.ca); [max.hendricks@gov.sk.ca](mailto:max.hendricks@gov.sk.ca); [fin.minister@gov.sk.ca](mailto:fin.minister@gov.sk.ca);  
[justweb@gov.ns.ca](mailto:justweb@gov.ns.ca); [FinanceWeb@novascotia.ca](mailto:FinanceWeb@novascotia.ca); [notif-quebec@revenuquebec.ca](mailto:notif-quebec@revenuquebec.ca); [notif-montreal@revenuquebec.ca](mailto:notif-montreal@revenuquebec.ca); [lgalessiere@cglegal.ca](mailto:lgalessiere@cglegal.ca); [djmiller@tgf.ca](mailto:djmiller@tgf.ca); [anesbitt@tgf.ca](mailto:anesbitt@tgf.ca);  
[ilias.hmimas@gowlingwlq.com](mailto:ilias.hmimas@gowlingwlq.com); [francois.viau@gowlingwlq.com](mailto:francois.viau@gowlingwlq.com);  
[haddon.murray@gowlingwlq.com](mailto:haddon.murray@gowlingwlq.com); [alexandre.forest@gowlingwlq.com](mailto:alexandre.forest@gowlingwlq.com); [bparker@dv-law.com](mailto:bparker@dv-law.com);  
[jbunting@tyrrlp.com](mailto:jbunting@tyrrlp.com); [dbish@torys.com](mailto:dbish@torys.com); [egolden@blaney.com](mailto:egolden@blaney.com); [ckopach@blaney.com](mailto:ckopach@blaney.com);  
[yli@pureindustrial.ca](mailto:yli@pureindustrial.ca); [alemayroux@pureindustrial.ca](mailto:alemayroux@pureindustrial.ca); [rchadwick@goodmans.ca](mailto:rchadwick@goodmans.ca);  
[jpasquariello@goodmans.ca](mailto:jpasquariello@goodmans.ca); [aharmes@goodmans.ca](mailto:aharmes@goodmans.ca); [bankruptcy@simon.com](mailto:bankruptcy@simon.com);  
[justin.connolly@unifor.org](mailto:justin.connolly@unifor.org); [uniforlocal40@gmail.com](mailto:uniforlocal40@gmail.com); [Dayle.Steadman@unifor.org](mailto:Dayle.Steadman@unifor.org);  
[ACampbell@ufcw1518.com](mailto:ACampbell@ufcw1518.com); [reception@ufcw1518.com](mailto:reception@ufcw1518.com); [Joardan@usw1417.ca](mailto:Joardan@usw1417.ca);  
[Dana.Dunphy@unifor.org](mailto:Dana.Dunphy@unifor.org); [jodi@uniforlocal240.ca](mailto:jodi@uniforlocal240.ca); [mbethel@teamsters31.ca](mailto:mbethel@teamsters31.ca);  
[ufcw@ufcw1006a.ca](mailto:ufcw@ufcw1006a.ca); [gbenchaya@richterconsulting.com](mailto:gbenchaya@richterconsulting.com);  
[Sarah.Pinonnault@revenuquebec.ca](mailto:Sarah.Pinonnault@revenuquebec.ca); [DanielCantin@revenuquebec.ca](mailto:DanielCantin@revenuquebec.ca);  
[michael.beeforth@dentons.com](mailto:michael.beeforth@dentons.com); [harvey@chaitons.com](mailto:harvey@chaitons.com); [mwu@richterconsulting.com](mailto:mwu@richterconsulting.com);  
[mgottlieb@lolq.ca](mailto:mgottlieb@lolq.ca); [awinton@lolq.ca](mailto:awinton@lolq.ca); [apang@lolq.ca](mailto:apang@lolq.ca); [TWarnaar@kingsettcapital.com](mailto:TWarnaar@kingsettcapital.com);  
[TRavindrakumar@kingsettcapital.com](mailto:TRavindrakumar@kingsettcapital.com); [renghish@airdberlis.com](mailto:renghish@airdberlis.com); [chorsten@airdberlis.com](mailto:chorsten@airdberlis.com);  
[dward@millerthomson.com](mailto:dward@millerthomson.com); [mcressatti@millerthomson.com](mailto:mcressatti@millerthomson.com); [gcamelino@cglegal.ca](mailto:gcamelino@cglegal.ca);  
[Tushara.Weerasooriya@mcmillan.ca](mailto:Tushara.Weerasooriya@mcmillan.ca); [guneev.bhinder@mcmillan.ca](mailto:guneev.bhinder@mcmillan.ca);  
[jeffrey.levine@mcmillan.ca](mailto:jeffrey.levine@mcmillan.ca); [Toronto@desjam.com](mailto:Toronto@desjam.com); [rkim@riocan.com](mailto:rkim@riocan.com);  
[stephen.mcleese@rbc.com](mailto:stephen.mcleese@rbc.com); [cl\\_commercial.mortgage@canadalife.com](mailto:cl_commercial.mortgage@canadalife.com);  
[td.cmgcommmtg@td.com](mailto:td.cmgcommmtg@td.com); [chris.golding@rbc.com](mailto:chris.golding@rbc.com); [drake.guo@rbccm.com](mailto:drake.guo@rbccm.com);  
[evelyn.reynolds@rogers.com](mailto:evelyn.reynolds@rogers.com); [Maryjaneturner@icloud.com](mailto:Maryjaneturner@icloud.com); [sposen@dickinsonwright.com](mailto:sposen@dickinsonwright.com);  
[lbrzezina@blaney.com](mailto:lbrzezina@blaney.com); [namar@blaney.com](mailto:namar@blaney.com); [george@chaitons.com](mailto:george@chaitons.com); [jwolf@blaney.com](mailto:jwolf@blaney.com);  
[dullmann@blaney.com](mailto:dullmann@blaney.com); [bjones@blaney.com](mailto:bjones@blaney.com); [jcaruso@fasken.com](mailto:jcaruso@fasken.com);  
[mstephenson@fasken.com](mailto:mstephenson@fasken.com); [sbrotman@fasken.com](mailto:sbrotman@fasken.com); [ken.rosenberg@paliareroland.com](mailto:ken.rosenberg@paliareroland.com);  
[max.starnino@paliareroland.com](mailto:max.starnino@paliareroland.com); [emily.lawrence@paliareroland.com](mailto:emily.lawrence@paliareroland.com);  
[wadrummond6@gmail.com](mailto:wadrummond6@gmail.com); [larmstrong@lerner.ca](mailto:larmstrong@lerner.ca); [Jerri.Pawlyk@ca.dlapiper.com](mailto:Jerri.Pawlyk@ca.dlapiper.com);  
[isaac.belland@ca.dlapiper.com](mailto:isaac.belland@ca.dlapiper.com); [Kerry.mader@live.com](mailto:Kerry.mader@live.com); [sbrogers@mccarthy.ca](mailto:sbrogers@mccarthy.ca);  
[lwilliams@mccarthy.ca](mailto:lwilliams@mccarthy.ca); [abowron@mccarthy.ca](mailto:abowron@mccarthy.ca); [sdanielisz@mccarthy.ca](mailto:sdanielisz@mccarthy.ca); [Maya@chaitons.com](mailto:Maya@chaitons.com);  
[Lyndac@chaitons.com](mailto:Lyndac@chaitons.com); [hmeredith@mccarthy.ca](mailto:hmeredith@mccarthy.ca); [tcourtis@mccarthy.ca](mailto:tcourtis@mccarthy.ca);  
[patrick.shea@gowlingwlq.com](mailto:patrick.shea@gowlingwlq.com); [russellm@caleywrap.com](mailto:russellm@caleywrap.com); [evan.snyder@paliareroland.com](mailto:evan.snyder@paliareroland.com);  
[alisoncville480@gmail.com](mailto:alisoncville480@gmail.com); [steven.mackinnon@bmo.com](mailto:steven.mackinnon@bmo.com); [David.Check@bmo.com](mailto:David.Check@bmo.com);  
[Raza.Qureshi@bmo.com](mailto:Raza.Qureshi@bmo.com); [MichaelM.Johnson@bmo.com](mailto:MichaelM.Johnson@bmo.com); [micahryu@mbb.ca](mailto:micahryu@mbb.ca);  
[VeronicaCai@mbb.ca](mailto:VeronicaCai@mbb.ca); [janetlee@mbb.ca](mailto:janetlee@mbb.ca); [william@sica.ca](mailto:william@sica.ca); [brian@sica.ca](mailto:brian@sica.ca);  
[pmasic@rickettsharris.com](mailto:pmasic@rickettsharris.com); [mwasserman@rickettsharris.com](mailto:mwasserman@rickettsharris.com); [drosenblat@osler.com](mailto:drosenblat@osler.com);  
[mitch.koczerginski@mcmillan.ca](mailto:mitch.koczerginski@mcmillan.ca); [ateodorescu@blaney.com](mailto:ateodorescu@blaney.com); [sweisz@cozen.com](mailto:sweisz@cozen.com);

[DLallani@cozen.com](mailto:DLallani@cozen.com); [igor.mershon@aliceandolivia.com](mailto:igor.mershon@aliceandolivia.com); [legal@centricbrands.com](mailto:legal@centricbrands.com);  
[mkershaw@mccarthy.ca](mailto:mkershaw@mccarthy.ca); [gaplummer@mccarthy.ca](mailto:gaplummer@mccarthy.ca); [jwilson@westdellcorp.com](mailto:jwilson@westdellcorp.com);  
[DPreger@dickinsonwright.com](mailto:DPreger@dickinsonwright.com); [mclarksonmaciel@cassels.com](mailto:mclarksonmaciel@cassels.com);  
[jmarks@alvarezandmarsal.com](mailto:jmarks@alvarezandmarsal.com); [ahatnay@kmlaw.ca](mailto:ahatnay@kmlaw.ca); [jharnum@kmlaw.ca](mailto:jharnum@kmlaw.ca); [rdrake@kmlaw.ca](mailto:rdrake@kmlaw.ca);  
[ashamim@kmlaw.ca](mailto:ashamim@kmlaw.ca); [jcurrie@mccarthy.ca](mailto:jcurrie@mccarthy.ca); [ikanji@osler.com](mailto:ikanji@osler.com); [jiny@caleywrap.com](mailto:jiny@caleywrap.com);  
[cmills@millerthomson.com](mailto:cmills@millerthomson.com); [mlihtowler@millerthomson.com](mailto:mlihtowler@millerthomson.com); [hmanis@manislaw.ca](mailto:hmanis@manislaw.ca);  
[daniel@leyad.ca](mailto:daniel@leyad.ca); [dpereira@stradley.com](mailto:dpereira@stradley.com); [lmiller@fieldlaw.com](mailto:lmiller@fieldlaw.com); [cj.harayda@stinson.com](mailto:cj.harayda@stinson.com);  
[BSnyder@TigerGroup.com](mailto:BSnyder@TigerGroup.com); [cdelfino@airdberlis.com](mailto:cdelfino@airdberlis.com); [sgraff@airdberlis.com](mailto:sgraff@airdberlis.com);  
[Jsuess@riocan.com](mailto:Jsuess@riocan.com); [rfrasca@riocan.com](mailto:rfrasca@riocan.com); [matt.rossetti@adidas.com](mailto:matt.rossetti@adidas.com);  
[Edward.Gores@novascotia.ca](mailto:Edward.Gores@novascotia.ca); [Patrick.Magen@revenuequebec.ca](mailto:Patrick.Magen@revenuequebec.ca); [javersa@airdberlis.com](mailto:javersa@airdberlis.com);  
[mlici@airdberlis.com](mailto:mlici@airdberlis.com); [stephen.brown-okruhlik@mcmillan.ca](mailto:stephen.brown-okruhlik@mcmillan.ca); [clifton.prophet@gowlingwlq.com](mailto:clifton.prophet@gowlingwlq.com);  
[patryk.sawicki@gowlingwlq.com](mailto:patryk.sawicki@gowlingwlq.com); [caroline.mallet@sisley.fr](mailto:caroline.mallet@sisley.fr); [michelle.therriault@sisley.fr](mailto:michelle.therriault@sisley.fr);  
[heather.soss@sisley.fr](mailto:heather.soss@sisley.fr); [farah.baloo@unifor.org](mailto:farah.baloo@unifor.org); [blake.scott@unifor.org](mailto:blake.scott@unifor.org); [jbrisebois@sotos.ca](mailto:jbrisebois@sotos.ca);  
[jkulathungam@teplitskyllp.com](mailto:jkulathungam@teplitskyllp.com); [cmills@millerthomson.com](mailto:cmills@millerthomson.com); [jcarhart@millerthomson.com](mailto:jcarhart@millerthomson.com);  
[mtestani@intelligentaudit.com](mailto:mtestani@intelligentaudit.com); [Asad.Moten@justice.gc.ca](mailto:Asad.Moten@justice.gc.ca); [Walter.Kravchuk@justice.gc.ca](mailto:Walter.Kravchuk@justice.gc.ca);  
[JDacks@osler.com](mailto:JDacks@osler.com); [wsisti@kpmg.ca](mailto:wsisti@kpmg.ca); [sagnihotri@kpmg.ca](mailto:sagnihotri@kpmg.ca); [carlpaul@kpmg.ca](mailto:carlpaul@kpmg.ca);  
[igage@mccarthy.ca](mailto:igage@mccarthy.ca); [yavitzur@reflectadvisors.com](mailto:yavitzur@reflectadvisors.com); [Kourtney.Rylands@mcmillan.ca](mailto:Kourtney.Rylands@mcmillan.ca);  
[cris.navarro@ralphlauren.com](mailto:cris.navarro@ralphlauren.com); [rowena.ricalde@ralphlauren.com](mailto:rowena.ricalde@ralphlauren.com);  
[randy.samson@ralphlauren.com](mailto:randy.samson@ralphlauren.com); [brian.fenelli@ralphlauren.com](mailto:brian.fenelli@ralphlauren.com); [scott.bridges@rbc.com](mailto:scott.bridges@rbc.com);  
[csinclair@goldblattpartners.com](mailto:csinclair@goldblattpartners.com); [Elizabeth.Robertson@us.crawco.com](mailto:Elizabeth.Robertson@us.crawco.com);  
[liannadooks@serpentinasilver.ca](mailto:liannadooks@serpentinasilver.ca); [Lakeio.Irvin@us.crawco.com](mailto:Lakeio.Irvin@us.crawco.com); [Todd.Harris@crawco.ca](mailto:Todd.Harris@crawco.ca);  
[gphoenix@LN.law](mailto:gphoenix@LN.law); [cfell@reconllp.com](mailto:cfell@reconllp.com); [gschachter@reconllp.com](mailto:gschachter@reconllp.com); [cb@hllo.ca](mailto:cb@hllo.ca);  
[Louis.Frapporti@gowlingwlq.com](mailto:Louis.Frapporti@gowlingwlq.com); [christoph.heinemann@gowlingwlq.com](mailto:christoph.heinemann@gowlingwlq.com);  
[rory@rorymcgovernpc.com](mailto:rory@rorymcgovernpc.com); [MSinnadurai@TorontoHydro.com](mailto:MSinnadurai@TorontoHydro.com); [TDolny@TorontoHydro.com](mailto:TDolny@TorontoHydro.com);  
[sparsons@airdberlis.com](mailto:sparsons@airdberlis.com); [smitra@airdberlis.com](mailto:smitra@airdberlis.com); [cristian.mastrangelo@aeffe.com](mailto:cristian.mastrangelo@aeffe.com);  
[jponeill@jpent.com](mailto:jponeill@jpent.com); [ipp1@rogers.com](mailto:ipp1@rogers.com); [kpietras@steinandstein.com](mailto:kpietras@steinandstein.com); [ELefebvre@blg.com](mailto:ELefebvre@blg.com);  
[AFernetbrochu@blg.com](mailto:AFernetbrochu@blg.com); [SBarbusci@blg.com](mailto:SBarbusci@blg.com); [tejash.modi@telushealth.com](mailto:tejash.modi@telushealth.com);  
[john.hnatiw@telushealth.com](mailto:john.hnatiw@telushealth.com); [pcho@weirfoulds.com](mailto:pcho@weirfoulds.com); [dov@charnesslaw.com](mailto:dov@charnesslaw.com);  
[miranda@charnesslaw.com](mailto:miranda@charnesslaw.com); [mark.salzberg@squirepb.com](mailto:mark.salzberg@squirepb.com); [Slrving@osler.com](mailto:Slrving@osler.com);  
[ashley.thompson@ncrvoyix.com](mailto:ashley.thompson@ncrvoyix.com); [MFrazer@mintz.com](mailto:MFrazer@mintz.com); [efan@mintz.com](mailto:efan@mintz.com);  
[PDenroche@mintz.com](mailto:PDenroche@mintz.com); [sursel@upfhlaw.ca](mailto:sursel@upfhlaw.ca); [kensslen@upfhlaw.ca](mailto:kensslen@upfhlaw.ca); [kplunkett@airdberlis.com](mailto:kplunkett@airdberlis.com);  
[epaplawski@osler.com](mailto:epaplawski@osler.com); [kellyx@simcopak.com](mailto:kellyx@simcopak.com); [stephen@simcopak.com](mailto:stephen@simcopak.com); [cfox@foxllp.ca](mailto:cfox@foxllp.ca);  
[anil@amanimports.com](mailto:anil@amanimports.com); [carmstrong@goodmans.ca](mailto:carmstrong@goodmans.ca); [info@absolutelaw.ca](mailto:info@absolutelaw.ca);  
[Namya.Tandon@gowlingwlq.com](mailto:Namya.Tandon@gowlingwlq.com); [michael.scott@fsrao.ca](mailto:michael.scott@fsrao.ca); [elissa.sinha@fsrao.ca](mailto:elissa.sinha@fsrao.ca);  
[jordan.solway@fsrao.ca](mailto:jordan.solway@fsrao.ca); [kenneth.kraft@dentons.com](mailto:kenneth.kraft@dentons.com); [roger.simard@dentons.com](mailto:roger.simard@dentons.com);  
[anthony.rudman@dentons.com](mailto:anthony.rudman@dentons.com); [dhaene@dentons.com](mailto:dhaene@dentons.com); [carlo.hizon@threebyone.com](mailto:carlo.hizon@threebyone.com);  
[dnyamark@naymarklaw.com](mailto:dnyamark@naymarklaw.com); [sabine.hajj@zuhairmurad.com](mailto:sabine.hajj@zuhairmurad.com); [ebtain@tgplawyers.com](mailto:ebtain@tgplawyers.com);  
[malnajar@mccarthy.ca](mailto:malnajar@mccarthy.ca); [ELawler@lowenstein.com](mailto:ELawler@lowenstein.com); [bnathan@lowenstein.com](mailto:bnathan@lowenstein.com);  
[bailey.nickel@smcalgary.com](mailto:bailey.nickel@smcalgary.com); [ASachs@toryburch.com](mailto:ASachs@toryburch.com); [ananthan.sinnadurai@ontario.ca](mailto:ananthan.sinnadurai@ontario.ca);  
[noah.zucker@nortonrosefulbright.com](mailto:noah.zucker@nortonrosefulbright.com); [elizabeth.williams@nortonrosefulbright.com](mailto:elizabeth.williams@nortonrosefulbright.com);  
[trevor.zeyl@nortonrosefulbright.com](mailto:trevor.zeyl@nortonrosefulbright.com); [Jack.malcolm@abtekltd.com](mailto:Jack.malcolm@abtekltd.com); [cshamess@wvllp.ca](mailto:cshamess@wvllp.ca);  
[bmcradu@dickinsonwright.com](mailto:bmcradu@dickinsonwright.com); [alexandre.dube@loreal.com](mailto:alexandre.dube@loreal.com); [Philippe.charette@loreal.com](mailto:Philippe.charette@loreal.com);  
[valerie.dilena@gowlingwlq.com](mailto:valerie.dilena@gowlingwlq.com); [martha.savoy@gowlingwlq.com](mailto:martha.savoy@gowlingwlq.com); [david.evans@reiss.com](mailto:david.evans@reiss.com);  
[Vincent.Grell@reiss.com](mailto:Vincent.Grell@reiss.com); [AHou@mintz.com](mailto:AHou@mintz.com); [vivian.li@gov.mb.ca](mailto:vivian.li@gov.mb.ca); [tllam1@yahoo.ca](mailto:tllam1@yahoo.ca);  
[brett.harrison@mcmillan.ca](mailto:brett.harrison@mcmillan.ca); [Craig.Harkness@mcmillan.ca](mailto:Craig.Harkness@mcmillan.ca); [Adam.Maerov@mcmillan.ca](mailto:Adam.Maerov@mcmillan.ca);  
[ian.winchester@fiserv.com](mailto:ian.winchester@fiserv.com); [kodralliu@yahoo.com](mailto:kodralliu@yahoo.com); [vbaylis@fasken.com](mailto:vbaylis@fasken.com); [aangle@torys.com](mailto:aangle@torys.com);  
[jopolsky@torys.com](mailto:jopolsky@torys.com); [jonathan.noble@bmo.com](mailto:jonathan.noble@bmo.com); [mmarschal@mltaikins.com](mailto:mmarschal@mltaikins.com);  
[adam.rosen@ALRcounsel.com](mailto:adam.rosen@ALRcounsel.com); [jim.robinson@fticonsulting.com](mailto:jim.robinson@fticonsulting.com); [scott.lyall@smcalgary.com](mailto:scott.lyall@smcalgary.com);  
[stanvir@mccarthy.ca](mailto:stanvir@mccarthy.ca); [caitlin.milne@gowlingwlq.com](mailto:caitlin.milne@gowlingwlq.com); [cameron.brunet@gowlingwlq.com](mailto:cameron.brunet@gowlingwlq.com);  
[msilva@choate.com](mailto:msilva@choate.com); [rthide@choate.com](mailto:rthide@choate.com); [jsicco@litigate.com](mailto:jsicco@litigate.com); [cyung@litigate.com](mailto:cyung@litigate.com);  
[bkolenda@litigate.com](mailto:bkolenda@litigate.com); [mlerner@litigate.com](mailto:mlerner@litigate.com); [arad.mojtahedi@ca.dlapiper.com](mailto:arad.mojtahedi@ca.dlapiper.com);

[taylor@ca.dlapiper.com](mailto:taylor@ca.dlapiper.com); [linc.rogers@blakes.com](mailto:linc.rogers@blakes.com); [caitlin.mcintyre@blakes.com](mailto:caitlin.mcintyre@blakes.com);  
[gphoenix@loonix.com](mailto:gphoenix@loonix.com); [Patricia-Castillo@g-star.com](mailto:Patricia-Castillo@g-star.com); [August-Corver@g-star.com](mailto:August-Corver@g-star.com);  
[mwilliams@pathlightcapital.com](mailto:mwilliams@pathlightcapital.com); [SMigliero@pathlightcapital.com](mailto:SMigliero@pathlightcapital.com);  
[spennels@pathlightcapital.com](mailto:spennels@pathlightcapital.com); [shiksha@corestone.ca](mailto:shiksha@corestone.ca); [jgrossklaus@dwpv.com](mailto:jgrossklaus@dwpv.com);  
[nmacparland@dwpv.com](mailto:nmacparland@dwpv.com); [oantle@cooley.com](mailto:oantle@cooley.com); [cspeckhart@cooley.com](mailto:cspeckhart@cooley.com);  
[dale.davis@cooley.com](mailto:dale.davis@cooley.com); [JStephanian@dwpv.com](mailto:JStephanian@dwpv.com); [pguaragna@millerthomson.com](mailto:pguaragna@millerthomson.com);  
[LuisaR@stockwoods.ca](mailto:LuisaR@stockwoods.ca); [FredrickS@stockwoods.ca](mailto:FredrickS@stockwoods.ca); [OliviaE@stockwoods.ca](mailto:OliviaE@stockwoods.ca);  
[chair@mbarchives.ca](mailto:chair@mbarchives.ca); [sjchoi@nadri.com](mailto:sjchoi@nadri.com); [jasminj@nadri.com](mailto:jasminj@nadri.com); [lisabae@nadri.com](mailto:lisabae@nadri.com)

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,  
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
1242939 B.C. UNLIMITED LIABILITY COMPANY, 1241423 B.C. LTD., 1330096 B.C.  
LTD., 1330094 B.C. LTD., 1330092 B.C. UNLIMITED LIABILITY COMPANY, 1329608  
B.C. UNLIMITED LIABILITY COMPANY, 2745263 ONTARIO INC., 2745270 ONTARIO  
INC., SNOSPMIS LIMITED, 2472596 ONTARIO INC., AND 2472598 ONTARIO INC.**

(Applicants)

**ART SERVICE LIST  
(as at September 19, 2025)**

<b>ATTORNEY GENERAL OF CANADA Department of Justice Canada Ontario Regional Office</b> 120 Adelaide Street West, Suite 400 Toronto, ON M5H 1T1  Fax: 416-973-0942  <i>Counsel for His Majesty the King in Right of Canada as represented by the Minister of National Revenue</i>	<b>Kelly Smith Wayland</b> Tel: 647 533-7183 Email: kelly.smithwayland@justice.gc.ca  <b>Edward Park</b> Tel: 647 292-9368 Email: edward.park@justice.gc.ca  <b>General Enquiries</b> Email: agc-pgc.toronto-tax-fiscal@justice.gc.ca
<b>ATTORNEY GENERAL OF CANADA Service Canada Ontario Regional Office</b> 120 Adelaide Street West, Suite 400 Toronto, ON M5H 1T1  <i>Counsel for the Canadian Heritage ("PCH"), Library and Archives Canada, the National Gallery of Canada, the Canadian War Museum and the Canadian Museum of History</i>	<b>Asad Moten</b> Tel: 437 423-6426 Email: asad.moten@justice.gc.ca  <b>Walter Kravchuk</b> Email: Walter.Kravchuk@justice.gc.ca

<b>Crown Law Office</b> <b>Ministry of the Attorney General</b> 720 Bay Street, 8 <sup>th</sup> Floor Toronto, ON M7A 2S9	<b>Ananthan Sinnadurai</b> <b>Tel:</b> 416-910-8789 <b>Email:</b> <a href="mailto:Ananthan.Sinnadurai@ontario.ca">Ananthan.Sinnadurai@ontario.ca</a>
<b>DEPARTMENT OF JUSTICE</b> <b>(MANITOBA)</b> Civil Legal Services 730 - 405 Broadway Winnipeg, MB R3C 3L6	<b>Shelley Haner</b> <b>Tel:</b> 202 792-6471 <b>Email:</b> <a href="mailto:shelley.haner@gov.mb.ca">shelley.haner@gov.mb.ca</a>
<b>MINISTRY OF JUSTICE AND ATTORNEY</b> <b>GENERAL (SASKATCHEWAN)</b> Room 355 2405 Legislative Drive Regina, SK S4S 0B3	<b>General Enquiries</b> <b>Tel:</b> 306 787-5353 <b>Email:</b> <a href="mailto:jus.minister@gov.sk.ca">jus.minister@gov.sk.ca</a>
<b>GOVERNMENT OF YUKON</b> Box 2703 Whitehorse, Yukon Y1A 2C6  <i>Counsel for Government of Yukon</i>	<b>Julie DesBrisay</b> Legal Counsel <b>Tel :</b> 867-667-5823 <b>Email:</b> <a href="mailto:Julie.desbrisay@yukon.ca">Julie.desbrisay@yukon.ca</a>
<b>DEPARTMENT OF JUSTICE,</b> <b>GOVERNMENT OF THE NORTHWEST</b> <b>TERRITORIES</b> 4903 49 <sup>TH</sup> Street PO Box 1320 Yellowknife, NT X1A 2L9	<b>General Enquiries</b> <b>Tel:</b> 1 867-767-9256 <b>Email:</b> <a href="mailto:justice_communications@gov.nt.ca">justice_communications@gov.nt.ca</a>
<b>DEPARTMENT OF JUSTICE,</b> <b>GOVERNMENT OF NUNAVUT</b> P.O. Box 1000, Stn 500 Iqaluit, NU X0A 0H0	<b>Minister of Justice</b> <b>Hon George Hickes</b> <b>Tel:</b> 867-975-6170 <b>Email:</b> <a href="mailto:ghickes@gov.nu.ca">ghickes@gov.nu.ca</a>

<p><b>FOX LLP</b>  Head Office – Redwood  79 Redwood Meadows Drive  Redwood Meadows, AB. T3Z 1A3</p> <p><i>Counsel for the Assembly of Manitoba Chiefs</i></p>	<p><b>Carly Fox</b>  Tel: 403 907-0982  Email: <a href="mailto:cfox@foxllp.ca">cfox@foxllp.ca</a></p> <p><b>Assembly of First Nations</b>  Grand Chief Cindy Woodhouse  Email: <a href="mailto:nationalchief@afn.ca">nationalchief@afn.ca</a></p> <p><b>Hon. Gary Anandasangaree</b>  Minister of Crown Indigenous Relations and Northern Affairs Canada  Email: <a href="mailto:gary.anand@parl.gc.ca">gary.anand@parl.gc.ca</a></p>
<p><b>Canada Advisory Committee for Memory of the World</b>  150 Elgin Street, P.O. Box 1047  Ottawa, Ontario K1P 5V8</p>	<p><b>Cody Grout</b>  Email: <a href="mailto:cgroat@uwo.ca">cgroat@uwo.ca</a></p> <p><b>General Enquiries</b>  Tel: 1 800 263-5588  Email: <a href="mailto:ccunesco@ccunesco.ca">ccunesco@ccunesco.ca</a></p>
<p><b>Department of Canadian Heritage</b>  Canadian Heritage  180 Queen West, 9th floor  Toronto, Ontario M5V 3X3</p>	<p><b>Brigitte Gibson</b>  Email: <a href="mailto:bcm-mcp@pch.gc.cas">bcm-mcp@pch.gc.cas</a></p>
<p><b>Canadian Museums Association Indigenous Counsel</b>  1203-130, Rue Albert Street  Ottawa, ON K1P 5G4</p>	<p><b>General Enquiries</b>  Tel: 613-567-0099  Email: <a href="mailto:info@museums.ca">info@museums.ca</a></p>
<p><b>Manitoba Métis Federation</b>  National Government of the Red River Métis  300-150 Henry Avenue  Winnipeg, MB R3B 0J7</p>	<p><b>Lukas Thiessen</b>  Tel: 204 590-9878  Email: <a href="mailto:lukas.thiessen@mmf.mb.ca">lukas.thiessen@mmf.mb.ca</a></p>

<p><b>Office of the National Chief Assembly of First Nations</b> 50 O'Connor Street, Suite 200 Ottawa, ON K1P 6L2</p> <p>46 Irene Roundpoint Lane Akwesasne, ON K6H 0G5</p>	<p><b>Julie McGregor</b> Chief of staff <b>Email:</b> <a href="mailto:JMcGregor@afn.ca">JMcGregor@afn.ca</a></p> <p><b>Jennifer Bellchambers</b> <b>Email:</b> <a href="mailto:JBellchambers@afn.ca">JBellchambers@afn.ca</a></p>
<p><b>Manitoba Keewatinowi Okimakanak Inc.</b></p> <p><b>Head Office</b> Nisichawayasihk Cree Nation Nelson House, MB R0B 1A0</p> <p><b>Thompson Sub-Office</b> 206-55 Selkirk Avenue Thompson, MB, R8N 0M5</p> <p><b>Winnipeg Sub-Office</b> Suite 102-1700 Ellice Avenue Winnipeg, MB, R3H 0B1</p>	<p><b>Candice Schneider</b> <b>Tel:</b> 431-336-1663 <b>Email:</b> <a href="mailto:candice.schneider@mkonorth.com">candice.schneider@mkonorth.com</a></p> <p><b>Jill Macyshon</b> <b>Tel:</b> 204 612-1284 <b>Email:</b> <a href="mailto:jill.macyshon@mkonorth.com">jill.macyshon@mkonorth.com</a></p>
<p><b>Rae and Company</b> 1000 – 5<sup>th</sup> Avenue SW Suite 900 Calgary, AB T2P 4V1</p> <p><i>Counsel for Stoney Nakoda Nations</i></p>	<p><b>Douglas Rae</b> <b>Tel:</b> 403 264-8389 <b>Email:</b> <a href="mailto:lorddoug@raeandcompany.com">lorddoug@raeandcompany.com</a></p>
<p><b>Southern Chiefs' Organization Inc.</b> 1572 Dublin Ave Winnipeg, MB R3E 0L4</p>	<p><b>Kate Kent</b> <b>Tel:</b> 204-797-3035 <b>Email:</b> <a href="mailto:kate.kent@scoinc.mb.ca">kate.kent@scoinc.mb.ca</a></p>
<p><b>Hudson's Bay Company Archives Archives of Manitoba</b> 130-200 Vaughan Street Winnipeg, MB R3C 1T5</p>	<p><b>Kathleen Epp</b> <b>Tel :</b> 204 945-4949 <b>Email:</b> <a href="mailto:Kathleen.Epp@gov.mb.ca">Kathleen.Epp@gov.mb.ca</a></p>



<b>Manitoba Museum</b> 190 Rupert Ave Winnipeg, MB R3B 0N2	<b>Amelia Fay</b> <b>Email:</b> <a href="mailto:afay@manitobamuseum.ca">afay@manitobamuseum.ca</a>
<b>Gwich'in Tribal Council</b> P.O. Box 1509 Inuvik, NT X0E 0T0	<b>Ellen Torng</b> <b>Tel:</b> 867 620-0257 <b>Email:</b> <a href="mailto:Ellen.Torng@gwichintribal.ca">Ellen.Torng@gwichintribal.ca</a>
<b>Kitchenuhmaykoosib Inninuwug</b> 15 Seventh Street South Kenora, ON P9N 1P3	<b>Terence Sakohianisaks Douglas</b> <b>Tel:</b> 807 466-3929 <b>Email:</b> <a href="mailto:terence@tdlegal.ca">terence@tdlegal.ca</a>
<b>Canadian Historical Association   Société historique du Canada</b> 1912-130 Albert Street Ottawa, ON K1P 5G4	<b>Donald Wright</b> <b>Tel:</b> 613 233-7885 <b>Email:</b> <a href="mailto:wrightd@unb.ca">wrightd@unb.ca</a>
<b>Association of Canadian Archivists</b> 1912-130 Albert Street Ottawa, ON K1P 5G4	<b>Dr. Gillian I Leitch</b> <b>Tel:</b> 613-383-2009 <b>Email:</b> <a href="mailto:executive.director@archivists.ca">executive.director@archivists.ca</a>

<b>The Inuit Heritage Trust</b> 2425 Abe Okpik Cres Iqaluit, NU X0A 0H0  <i>Director of Projects</i>	<b>Torsten Diesel</b> Email: <a href="mailto:tdiesel@iht.ca">tdiesel@iht.ca</a>
<b>BLAKE, CASSELS &amp; GRAYDON LLP</b> 199 Bay St. #4000 Toronto, ON M5L 1A9  <i>Counsel for Restore Capital LLC as DIP Lender</i>	<b>Linc Rogers</b> Tel: 416 863-4168 Email: <a href="mailto:linc.rogers@blakes.com">linc.rogers@blakes.com</a>  <b>Caitlin McIntyre</b> Tel: 416 863-4174 Email: <a href="mailto:caitlin.mcintyre@blakes.com">caitlin.mcintyre@blakes.com</a>  <b>Dan Rubin</b> Email: <a href="mailto:dan.rubin@restore-cap.com">dan.rubin@restore-cap.com</a>  <b>CJ Cassidy</b> Email: <a href="mailto:cj.cassidy@restore-cap.com">cj.cassidy@restore-cap.com</a>  <b>Eliot Martin</b> Email: <a href="mailto:emartin@restore-cap.com">emartin@restore-cap.com</a>
<b>Métis National Council</b> 180 Elgin Street, Suite 600 Ottawa, ON K2P 2K6	<b>Victoria Pruden</b> Tel: 438-364-0198 Email: <a href="mailto:president@metisnation.ca">president@metisnation.ca</a>
<b>2276309 Ontario Inc.</b> 3200 Highway 7 Vaughan, ON L4K 5Z5	<b>Raymond Cheung</b>
<b>3478947 Canada Inc.</b> 2900-600 De Maisonneuve West Montreal, Quebec H3A 3J2	<b>President of 3478947 Canada Inc.</b> Email: <a href="mailto:amarcovitz@westcliff.ca">amarcovitz@westcliff.ca</a>

<b>Arts &amp; Management International LLP</b> 45 Valentine House 2 Sands End Lane London, England SW6 2QH	<b>Tania Buckrell Pos</b> <b>Email:</b> <a href="mailto:tania@artsandmanagement.com">tania@artsandmanagement.com</a>
<b>Cowley Abbott</b> 326 Dundas Street West Toronto, Ontario M5T 1G5	<b>Rob Cowley</b> <b>Email:</b> <a href="mailto:rob@cowleyabbott.ca">rob@cowleyabbott.ca</a>
<b>Deborah G Davis Fine Art</b> 30 West 63 <sup>rd</sup> Street #27A New York, NY, 10023	<b>Deborah Davis</b> <b>Email:</b> <a href="mailto:debbie@dgdavisfineart.com">debbie@dgdavisfineart.com</a>
<b>Heffel Gallery Limited</b> 13 Hazelton Avenue Toronto, Ontario M5R 2E1	<b>David Heffel</b> <b>Email:</b> <a href="mailto:david@heffel.com">david@heffel.com</a>  <b>Robert Heffel</b> <b>Email:</b> <a href="mailto:robert@heffel.com">robert@heffel.com</a>
<b>Hennick &amp; Company, Inc.</b> 1140 Bay Street, Suite 2000 Toronto, Ontario, M5S2B4	<b>Jory Hennick</b> <b>Email:</b> <a href="mailto:jory.hennick@hennick.com">jory.hennick@hennick.com</a>

<b>House of Wilson Ltd.</b> Water Street, 6th Floor Vancouver, BC V6B 1A1	<b>Jason Gaede</b> Email: <a href="mailto:jasong@hofw.com">jasong@hofw.com</a>
<b>Kenneth B. Rotman</b> C/o Clairvest Group Inc. 22 St. Clair Avenue East, Suite 1700 Toronto, ON M4T 2S3	<b>Kenneth B. Rotman</b> Email: <a href="mailto:kenr@clairvest.com">kenr@clairvest.com</a>
<b>Library and Archives Canada</b> 550, boulevard de la Cité Gatineau, Québec J8T 0A7	<b>Leslie Weir</b> Email: <a href="mailto:Leslie.Weir@bac-lac.gc.ca">Leslie.Weir@bac-lac.gc.ca</a>
<b>LW Capital Corporation</b> 51 Jackes Avenue, Suite 101 Toronto, Ontario M4T 1E2	<b>Larry Wasser</b> Email: <a href="mailto:lwasser@lwcapital.com">lwasser@lwcapital.com</a>
<b>Miller &amp; Miller Auctions Ltd.</b> 59 Webster Street New Hamburg, Ontario N3A 1W8	<b>Ethan Miller</b> Email: <a href="mailto:ethan@millerandmillerauctions.com">ethan@millerandmillerauctions.com</a>

<b>Paul Bain</b> 2200- 199 Bay Street Toronto, ON M5L 1G4	<b>Paul Bain</b> <b>Email:</b> <a href="mailto:pabain@dickinsonwright.com">pabain@dickinsonwright.com</a>
<b>Polar Capital Corporation</b> o/a Sleeping Giant Investment Office 16 York Street, Suite 2900 Toronto, ON M5J 0E6	<b>Kurt Brands</b> <b>Email:</b> <a href="mailto:kbrands@sgio.ca">kbrands@sgio.ca</a>
<b>Ronald Kopas</b> Flat 3, 15 Wetherby Gardens, London, SW5 0JW	<b>Ronald Kopas</b> <b>Email:</b> <a href="mailto:rkopas@westwindventures.com">rkopas@westwindventures.com</a>
<b>Scotiabank</b> 5200 – 40 King Street West Toronto, ON M5H 1H1	<b>Robyn McCallum</b> <b>Email:</b> <a href="mailto:robyn.mccallum@scotiawealth.com">robyn.mccallum@scotiawealth.com</a>
<b>Scott Dunn</b> 1233 Alberni Street Vancouver, British Columbia V6E 4R4	<b>Scott Dunn</b> <b>Email:</b> <a href="mailto:jlslobalnomad@gmail.com">jlslobalnomad@gmail.com</a>

<b>Sotheby's Inc.</b> 1334 York Avenue New York, NY 10021	<b>Francesca Lisk</b> <b>Email:</b> <a href="mailto:Francesca.Lisk@Sothebys.com">Francesca.Lisk@Sothebys.com</a>
<b>Susan Wortzman</b> 200 Russell Hill Rd. Unit 301 Toronto, Ontario M4V 0B6	<b>Susan Wortzman</b> <b>Email:</b> <a href="mailto:swortzman@wortzmans.com">swortzman@wortzmans.com</a>
<b>Waddington's Auctioneers &amp; Appraisers</b> 100 Broadview Avenue, Suite 200 Toronto, Ontario M4M 3H3	<b>Duncan McLean</b> <b>Email:</b> <a href="mailto:adm@waddingtons.ca">adm@waddingtons.ca</a>
<b>Archivist &amp; Manager, Corporate Heritage</b> TD Bank Group 77 King Street West, 31st Floor Toronto, ON M5K 1A2	<b>Amy Korczynski</b> <b>Email:</b> <a href="mailto:amy.korczynski@td.com">amy.korczynski@td.com</a>
<b>Senior Curator, Art &amp; Corporate Heritage Collections</b> Sustainability & Corporate Citizenship – TD Bank Group 77 King Street West, 31st Floor, Toronto, ON, M5K 1A2	<b>R. Stuart Keeler</b> <b>Email:</b> <a href="mailto:Stuart.Keeler@td.com">Stuart.Keeler@td.com</a>

<b>MLT Aikins LLP</b> 1500-1874 Scarth Street Regina, SK S4P 4E9  <i>Counsel for Ochapowace First Nation</i>	<b>Michael W. Marschal</b> Tel: 306-347-8632 Email: <a href="mailto:mmarschal@mltaikins.com">mmarschal@mltaikins.com</a>  <b>Lynda Bachiu</b> Tel: 306-347-8612 Email: <a href="mailto:lbachiu@mltaikins.com">lbachiu@mltaikins.com</a>
<b>Department of Culture and Lands Protection</b> Tłıchǫ Government in Behchokǫ, Northwest Territories  PO Box 412 Behchokǫ NT X0E 0Y0	<b>Renee Saucier</b> Email: <a href="mailto:renee.saucier@tlicho.ca">renee.saucier@tlicho.ca</a>
<b>Cowessess First Nation</b> PO Box 100 Cowessess, Saskatchewan S0G 5L0	<b>Stephanie Lavallee</b> Email: <a href="mailto:stephanie.lavallee@cowessessfn.com">stephanie.lavallee@cowessessfn.com</a>
<b>Wittington Investments, Limited</b> 22 St. Clair Ave. East, #1400 Toronto, ON M4T 2S5	<b>Ryan Markle</b> Email: <a href="mailto:ryan.markle@wittington.ca">ryan.markle@wittington.ca</a>  <b>General Counsel</b> Email: <a href="mailto:legal@wittington.ca">legal@wittington.ca</a>
<b>Stockwoods LLP</b> Barristers Toronto-Dominion Centre TD North Tower, Box 140 77 King Street West, Suite 4130 Toronto ON M5K 1H1	<b>Luisa J. Ritacca</b> Email: <a href="mailto:LuisaR@stockwoods.ca">LuisaR@stockwoods.ca</a>  <b>Fredrick Schumann</b> Email: <a href="mailto:FredrickS@stockwoods.ca">FredrickS@stockwoods.ca</a>  <b>Olivia Eng</b> Email: <a href="mailto:OliviaE@stockwoods.ca">OliviaE@stockwoods.ca</a>

## E-Service List

[kelly.smithwayland@justice.gc.ca](mailto:kelly.smithwayland@justice.gc.ca); [edward.park@justice.gc.ca](mailto:edward.park@justice.gc.ca); [agc-pgc.toronto-tax-fiscal@justice.gc.ca](mailto:agc-pgc.toronto-tax-fiscal@justice.gc.ca); [asad.moten@justice.gc.ca](mailto:asad.moten@justice.gc.ca); [Walter.Kravchuk@justice.gc.ca](mailto:Walter.Kravchuk@justice.gc.ca); [shelley.haner@gov.mb.ca](mailto:shelley.haner@gov.mb.ca); [jus.minister@gov.sk.ca](mailto:jus.minister@gov.sk.ca); [Julie.desbrisay@yukon.ca](mailto:Julie.desbrisay@yukon.ca); [justice\\_communications@gov.nt.ca](mailto:justice_communications@gov.nt.ca); [ghickes@gov.nu.ca](mailto:ghickes@gov.nu.ca); [cfox@foxllp.ca](mailto:cfox@foxllp.ca); [nationalchief@afn.ca](mailto:nationalchief@afn.ca); [gary.anand@parl.gc.ca](mailto:gary.anand@parl.gc.ca); [cgroat@uwo.ca](mailto:cgroat@uwo.ca); [ccunesco@ccunesco.ca](mailto:ccunesco@ccunesco.ca); [bcm-mcp@pch.gc.ca](mailto:bcm-mcp@pch.gc.ca); [info@museums.ca](mailto:info@museums.ca); [lukas.thiessen@mmf.mb.ca](mailto:lukas.thiessen@mmf.mb.ca); [JMcGregor@afn.ca](mailto:JMcGregor@afn.ca); [JBellchambers@afn.ca](mailto:JBellchambers@afn.ca); [candice.schneider@mkonorth.com](mailto:candice.schneider@mkonorth.com); [jill.macyshon@mkonorth.com](mailto:jill.macyshon@mkonorth.com); [lorddoug@raeandcompany.com](mailto:lorddoug@raeandcompany.com); [kate.kent@scoinc.mb.ca](mailto:kate.kent@scoinc.mb.ca); [Kathleen.Epp@gov.mb.ca](mailto:Kathleen.Epp@gov.mb.ca); [afay@manitobamuseum.ca](mailto:afay@manitobamuseum.ca); [Ellen.Tornq@gwichintribal.ca](mailto:Ellen.Tornq@gwichintribal.ca); [terence@tdlegal.ca](mailto:terence@tdlegal.ca); [wrightd@unb.ca](mailto:wrightd@unb.ca); [executive.director@archivists.ca](mailto:executive.director@archivists.ca); [tdiesel@iht.ca](mailto:tdiesel@iht.ca); [linc.rogers@blakes.com](mailto:linc.rogers@blakes.com); [caitlin.mcintyre@blakes.com](mailto:caitlin.mcintyre@blakes.com); [dan.rubin@restore-cap.com](mailto:dan.rubin@restore-cap.com); [cj.cassidy@restore-cap.com](mailto:cj.cassidy@restore-cap.com); [emartin@restore-cap.com](mailto:emartin@restore-cap.com); [president@metisnation.ca](mailto:president@metisnation.ca); [amarcovitz@westcliff.ca](mailto:amarcovitz@westcliff.ca); [tania@artsandmanagement.com](mailto:tania@artsandmanagement.com); [rob@cowleyabbott.ca](mailto:rob@cowleyabbott.ca); [debbie@dgddavisfineart.com](mailto:debbie@dgddavisfineart.com); [david@heffel.com](mailto:david@heffel.com); [robert@heffel.com](mailto:robert@heffel.com); [jory.hennick@hennick.com](mailto:jory.hennick@hennick.com); [jasong@hofw.com](mailto:jasong@hofw.com); [kenr@clairvest.com](mailto:kenr@clairvest.com); [Leslie.Weir@bac-lac.gc.ca](mailto:Leslie.Weir@bac-lac.gc.ca); [lwasser@lwcapital.com](mailto:lwasser@lwcapital.com); [ethan@millerandmillerauctions.com](mailto:ethan@millerandmillerauctions.com); [pabain@dickinsonwright.com](mailto:pabain@dickinsonwright.com); [kbrands@sgio.ca](mailto:kbrands@sgio.ca); [rkopas@westwindventures.com](mailto:rkopas@westwindventures.com); [jlsqlobalnomad@gmail.com](mailto:jlsqlobalnomad@gmail.com); [Francesca.Lisk@Sothebys.com](mailto:Francesca.Lisk@Sothebys.com); [swortzman@wortzmans.com](mailto:swortzman@wortzmans.com); [adm@waddingtons.ca](mailto:adm@waddingtons.ca); [amy.korczynski@td.com](mailto:amy.korczynski@td.com); [mmarschal@mltaikins.com](mailto:mmarschal@mltaikins.com); [lbachiu@mltaikins.com](mailto:lbachiu@mltaikins.com); [Renee.Saucier@tlichon.ca](mailto:Renee.Saucier@tlichon.ca); [stephanie.lavallee@cowessessfn.com](mailto:stephanie.lavallee@cowessessfn.com); [Stuart.Keeler@td.com](mailto:Stuart.Keeler@td.com); [ryan.markle@wittington.ca](mailto:ryan.markle@wittington.ca); [legal@wittington.ca](mailto:legal@wittington.ca); [Ananthan.Sinnadurai@ontario.ca](mailto:Ananthan.Sinnadurai@ontario.ca); [LuisaR@stockwoods.ca](mailto:LuisaR@stockwoods.ca); [FredrickS@stockwoods.ca](mailto:FredrickS@stockwoods.ca); [OliviaE@stockwoods.ca](mailto:OliviaE@stockwoods.ca)



**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
1242939 B.C. UNLIMITED LIABILITY COMPANY, 1241423 B.C. LTD., 1330096 B.C. LTD., 1330094  
B.C. LTD., 1330092 B.C. UNLIMITED LIABILITY COMPANY, 1329608 B.C. UNLIMITED LIABILITY  
COMPANY, 2745263 ONTARIO INC., 2745270 ONTARIO INC., SNOSPMIS LIMITED, 2472596  
ONTARIO INC., AND 2472598 ONTARIO INC.**

(Applicants)

**INDEX**

<b>TAB</b>	<b>DESCRIPTION</b>
1.	Notice of Motion returnable September 25, 2025
2.	Affidavit of Adam Zalev sworn September 19, 2025
3.	Art Auction Process Order

**TAB 1**

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
1242939 B.C. UNLIMITED LIABILITY COMPANY, 1241423 B.C. LTD., 1330096 B.C.  
LTD., 1330094 B.C. LTD., 1330092 B.C. UNLIMITED LIABILITY COMPANY, 1329608  
B.C. UNLIMITED LIABILITY COMPANY, 2745263 ONTARIO INC., 2745270 ONTARIO  
INC., SNOSPMIS LIMITED, 2472596 ONTARIO INC., AND 2472598 ONTARIO INC.**

Applicants

**NOTICE OF MOTION  
(Approval of the Art Collection Auction Procedures)  
(Returnable September 25, 2025)**

1242939 B.C. Unlimited Liability Company (f/k/a Hudson's Bay Company ULC Compagnie De La Baie D'Hudson SRI), 1241423 B.C. Ltd., 1330096 B.C. Ltd., 1330094 B.C. Ltd., 1330092 B.C. Unlimited Liability Company, 1329608 B.C. Unlimited Liability Company, 2745263 Ontario Inc., 2745270 Ontario Inc., Snospmis Limited, 2472596 Ontario Inc., and 2472598 Ontario Inc. (collectively, the "**Applicants**") will make a Motion before the Honourable Justice Osborne of the Ontario Superior Court of Justice (Commercial List) on September 25, 2025, at 10:30 A.M., or as soon after that time as the Motion can be heard.

**PROPOSED METHOD OF HEARING:** The motion is to be heard:

- |                                     |                                                           |
|-------------------------------------|-----------------------------------------------------------|
| <input type="checkbox"/>            | In writing under subrule 37.12.1(1);                      |
| <input type="checkbox"/>            | In writing as an opposed motion under subrule 37.12.1(4); |
| <input checked="" type="checkbox"/> | In person;                                                |
| <input type="checkbox"/>            | By telephone conference;                                  |
| <input checked="" type="checkbox"/> | By video conference.                                      |

at the following location: 330 University Avenue, Toronto Ontario and via Zoom.

**THE MOTION IS FOR:<sup>1</sup>**

1. The issuance of the Art Auction Process Order, among other things:
  - (a) approving the proposed Art Collection Auction Procedures for the Art Collection Auction, with such non-material amendments as the Applicants, Reflect, the Auctioneer and the Monitor may agree;
  - (b) authorizing the Auctioneer to conduct the Art Collection Auction in accordance with the Art Collection Auction Procedures; and
  - (c) vesting the individual Lots constituting the Art Collection in the Buyers emerging from the Art Collection Auction free and clear of all claims and encumbrances.
2. Such further relief as this Honourable Court may deem just.

**THE GROUNDS FOR THE MOTION ARE:**

**A. Background**

1. Hudson's Bay was the oldest continuously operating company in North America, having been established by Royal Proclamation in 1670 by King Charles II pursuant to the Royal Charter of 1670 (the "**Charter**").
2. In addition, by virtue of its age and historical importance in the development of Canada, the Applicants amassed a significant collection of art and artifacts. The majority of the historic artifacts from the 'fur trade era' were donated by the Company to the Manitoba

---

<sup>1</sup> Capitalized terms used herein and not otherwise defined have the meanings ascribed to such terms in the Sixth Affidavit of Adam Zalev sworn September 19, 2025.

Museum in 1994. The remaining art and artifact collection relates primarily to the Company's 'retail era' (the "**Art Collection**").

3. The Applicants suffered severe liquidity issues due to, among other things, the evolving retail landscape, deteriorating brick-and-mortar retail environment, a decline in foot traffic at their stores, including as a result of the COVID 19 pandemic, and ongoing trade tensions with the United States, including the threat of tariffs, retaliatory tariffs, and newly imposed tariffs. These factors negatively affected the Applicants' operating and financial results.

4. Unable to successfully restructure their operations, or secure replacement financing or investment outside of formal insolvency proceedings, on March 7, 2025, the Applicants sought and were granted protection under the CCAA by the Court.

5. At the Comeback Motion, which commenced on March 21, 2025, the Applicants sought and obtained an amended and restated Initial Order which, among other things, approved the Reflect Engagement Letter under which Reflect was engaged to act as financial advisor to the Company. On that same date, the Applicants also sought and obtained an order (the "**SISP Order**") which, among other things, approved a sale and investment solicitation process (the "**SISP**") and authorized the Applicants and Reflect, to conduct the SISP under the supervision of the Monitor.

6. The SISP, which has since been completed, initially provided that Qualified Bidders could submit one or more bids for the sale of all, substantially all, or certain portions of the property, assets, and undertakings of the Company and certain entities related to the Company on a liquidation or going concern basis, which included, among other things, the Art Collection and the Charter.

7. Following initial consultations and discussions with parties expressing interest in the Art Collection and the Charter, the Applicants and Reflect, in consultation with the Monitor, determined that the SISP was not the most appropriate process to sell the Art Collection or the Charter.

8. On April 24, 2025, the Court granted the A&R SISP Order, which, among other things, removed the Art Collection and the Charter from the Property available for sale pursuant to the SISP and approved the engagement of Heffel Gallery Limited as Auctioneer to conduct the Art Collection Auction, which initially provided that the Art Collection Auction could include the Charter.

9. On September 3, 2025, pursuant to the A&R SISP, Reflect wrote to the Art Service List advising that the Art Auction Procedures had been developed and were available to be reviewed by Interested Parties. To the extent any Interested Parties wished to provide feedback or had any inquiries regarding same, they were asked to contact Reflect or the Monitor by no later than September 16, 2025, after which, the Company would finalize the proposed Art Collection Auction Procedures and seek Court approval of same.

10. To date, Reflect, the Company and the Monitor have not received any material feedback in respect of the draft Art Collection Auction Procedures. During this time, Reflect and the Company have answered inquiries from parties on the Art Service List regarding the details of certain works included in the Art Collection, and regarding the items excluded from the Art Collection Auction.

#### **B. Approval of the Art Collection Auction Procedures**

11. The Applicants wish to conduct the Art Collection Auction in a fair and orderly manner, pursuant to the Art Collection Auction Procedures.

12. The Applicants are seeking Court approval of the proposed Art Collection Auction Procedures pursuant to which the Auctioneer will conduct the Art Collection Auction in accordance with the Art Collection Auction Procedures and vest the individual Lots constituting the Art Collection in the Buyers at the Art Collection Auction free and clear of all claims and encumbrances.

13. The Art Collection Auction is proposed to commence online on November 12, 2025, and live, in-person at the Auction House, Heffel Gallery Limited in Toronto, on or about November 19, 2025.

14. The Company and Reflect, in consultation with the Monitor, have engaged in numerous discussions with Indigenous groups, government institutions, museums, universities, high-net-worth individuals, and other stakeholders interested in the Art Collection from a cultural or historical perspective.

15. During the weeks leading up to the Art Collection Auction, the Auctioneer will undertake a comprehensive marketing of the Art Collection, providing prospective bidders with the opportunity to inspect the Lots available through the Art Collection Auction and to review the Auctioneer's catalogue.

16. The Art Collection Auction will be conducted by the Auctioneer in accordance with the Art Collection Auction Procedures, which, among other things, outline the specific conditions governing seller commissions, auction formats, expenses, and additional fees for consigned items in both live and online auctions.

17. The proposed Art Collection Auction Procedures will respect the cultural and historical significance of the Art collection, while also creating a platform for the Company to

ensure that the consideration to be received for the assets is reasonable and fair for the benefit of stakeholders.

**C. Other Grounds**

1. Sections 11, 11.3, 32 and 36 of the CCAA and the inherent and equitable jurisdiction of this Court;
2. Rules 1.04, 2.03, 3.02, 16, 37, and 39 of the Ontario *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended; and
3. Such further and other grounds as counsel may advise and this Court may permit.

**THE FOLLOWING DOCUMENTARY EVIDENCE** will be used at the hearing of the Motion:

4. The Affidavit of Adam Zalev sworn September 19, 2025;
5. The Ninth Report of the Monitor, to be filed; and
6. Such further and other evidence as counsel may advise and this Court may permit.



September 19, 2025

**STIKEMAN ELLIOTT LLP**

Barristers & Solicitors  
5300 Commerce Court West,  
199 Bay Street  
Toronto, ON M5L 1B9

**Ashley Taylor** LSO#: 39932E

Email: [ataylor@stikeman.com](mailto:ataylor@stikeman.com)  
Tel: +1 416-869-5236

**Elizabeth Pillon** LSO#: 35638M

Email: [lpillon@stikeman.com](mailto:lpillon@stikeman.com)  
Tel: +1 416-869-5623

**Maria Konyukhova** LSO#: 52880V

Email: [mkonyukhova@stikeman.com](mailto:mkonyukhova@stikeman.com)  
Tel: +1 416-869-5230

**Philip Yang** LSO#: 82084O

Email: [PYang@stikeman.com](mailto:PYang@stikeman.com)  
Tel: +1 416-869-5593

**Brittney Ketwaroo** LSO#: 89781K

Email: [bketwaroo@stikeman.com](mailto:bketwaroo@stikeman.com)  
Tel: +1 416-869-5524

Counsel for the Applicants

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

Proceeding commenced at Toronto

**NOTICE OF MOTION  
(Returnable September 25, 2025)**

**STIKEMAN ELLIOTT LLP**  
Barristers & Solicitors  
5300 Commerce Court West  
199 Bay Street  
Toronto, Canada M5L 1B9

**Ashley Taylor** LSO#: 39932E  
Email: ataylor@stikeman.com  
Tel: +1 416-869-5236

**Elizabeth Pillon** LSO#: 35638M  
Email: lpillon@stikeman.com  
Tel: +1 416-869-5623

**Maria Konyukhova** LSO#: 52880V  
Email: mkonyukhova@stikeman.com  
Tel: +1 416-869-5230

**Philip Yang** LSO#: 82084O  
Email: PYang@stikeman.com  
Tel: +1 416-869-5593

**Brittney Ketwaroo** LSO#: 89781K  
Email: bketwaroo@stikeman.com  
Tel: +1 416-869-5524

Lawyers for the Applicants

**TAB 2**

Court File No. CV-25-00738613-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
1242939 B.C. UNLIMITED LIABILITY COMPANY, 1241423 B.C. LTD., 1330096 B.C. LTD.,  
1330094 B.C. LTD., 1330092 B.C. UNLIMITED LIABILITY COMPANY, 1329608 B.C.  
UNLIMITED LIABILITY COMPANY, 2745263 ONTARIO INC., 2745270 ONTARIO INC.,  
SNOSPMIS LIMITED, 2472596 ONTARIO INC., AND 2472598 ONTARIO INC.**

Applicants

**AFFIDAVIT OF ADAM ZALEV  
(Sworn September 19, 2025)**

I, Adam Zalev, of the City of Nashville, in the State of Tennessee, MAKE OATH  
AND SAY:

1. I am the Co-Founder and Managing Director of Reflect Advisors, LLC ("**Reflect**"), the Court-approved financial advisor to 1242939 B.C. Unlimited Liability Company (f/k/a Hudson's Bay Company ULC Compagnie De La Baie D'Hudson SRI) (the "**Company**" or "**Hudson's Bay**"), and certain other Applicants.<sup>1</sup>

2. I, together with other members of Reflect, have been responsible for assisting the Applicants' with their restructuring efforts, including, among other things, (a) conducting the SISF (as defined below); (b) supporting the Applicants and the Broker (as defined in the Lease Monetization Process) in respect of the Lease Monetization Process; (c) preparing for the sale of the Art Collection (as defined below) including, together with the Company, consulting with key stakeholders and Interested Parties (as defined below); and (d) assisting with the wind-down of the Applicants' operations, including the liquidation of its stores and disposal of FF&E. In addition to the matters described above, I, together with other members of Reflect, have been involved in all aspects of dealing with the Art Collection during the CCAA proceedings, including, among other things, in respect of its physical safety and security, as well as

---

<sup>1</sup> The Court-authorized name changes of the Applicants are attached as Exhibit "A" to the affidavit of Franco Perugini sworn August 12, 2025, which became effective as of August 12, 2025.

evaluating the various options available to realize on its value for the benefit of the Company's stakeholders. As such, I have knowledge of the matters to which I hereinafter depose, except where otherwise stated. I have also reviewed the records, press releases, and public filings of Hudson's Bay Canada and have spoken with certain of the directors, officers of Hudson's Bay Canada and the Monitor, as necessary. Where I have relied upon such information, I believe such information to be true.

3. All capitalized terms used in this affidavit and not otherwise defined have the meanings given to them in my affidavits sworn April 17, 2025, April 23, 2025, and July 30, 2025 (the "**Third Zalev Affidavit**") which are available on the Monitor's website at: <https://www.alvarezandmarsal.com/HudsonsBay>.

4. I swear this affidavit in support of a motion by the Applicants for the issuance of an order (the "**Art Auction Process Order**"), among other things:

- a) approving the proposed process (the "**Art Collection Auction Procedures**") for the auction of the Art Collection (the "**Art Collection Auction**") in the form attached as Schedule "A" to the Art Auction Process Order, with such non-material amendments as the Applicants, Reflect, the Auctioneer (as defined below) and the Monitor may agree;
- b) authorizing the Auctioneer to conduct the Art Collection Auction in accordance with the Art Collection Auction Procedures; and
- c) vesting the individual Lots (as defined below) constituting the Art Collection in the Buyers (as defined below) at the Art Collection Auction free and clear of all claims and encumbrances.

5. All references to monetary amounts in this affidavit are in Canadian dollars unless otherwise indicated.

## I. OVERVIEW

### A. Background

6. Hudson's Bay was the oldest continuously operating company in North America, having been established by Royal Proclamation in 1670 by King Charles II pursuant to the Royal Charter of 1670 (the "**Charter**"). As described below, until the commencement of these

proceedings, the Company and its subsidiaries collectively operated as a premier North American department store retailer with a portfolio of real estate assets in Canada.

7. In addition, by virtue of its age and historical importance in the development of Canada, the Applicants amassed a significant collection of art and artifacts. The majority of the historic artifacts from the 'fur trade era' were donated by the Company to the Manitoba Museum in 1994. The remaining art and artifact collection relates primarily to the Company's 'retail era' (the "**Art Collection**").

8. The Applicants suffered severe liquidity issues due to, among other things, the evolving retail landscape, deteriorating brick-and-mortar retail environment, a decline in foot traffic at their stores, including as a result of the COVID 19 pandemic, and ongoing trade tensions with the United States, including the threat of tariffs, retaliatory tariffs, and newly imposed tariffs. These factors negatively affected the Applicants' operating and financial results.

9. Unable to successfully restructure their operations, or secure replacement financing or investment outside of formal insolvency proceedings, the Applicants sought and were granted protection under the *Companies' Creditors Arrangement Act* by the Ontario Superior Court of Justice (Commercial List) (the "**Court**") on March 7, 2025, pursuant to an order (the "**Initial Order**") which, among other things, appointed Alvarez & Marsal Canada Inc. as monitor of the Applicants in these proceedings (in such capacity, the "**Monitor**").

10. At the Comeback Motion, which commenced on March 21, 2025, the Applicants sought and obtained an amended and restated Initial Order which, among other things, approved the Reflect Engagement Letter under which Reflect was engaged to act as financial advisor to the Company. On that same date, the Applicants also sought and obtained an order (the "**SISP Order**") which, among other things, approved a sale and investment solicitation process (the "**SISP**") and authorized the Applicants and Reflect, to conduct the SISP under the supervision of the Monitor.

11. The SISP, which has since been completed, initially provided that Qualified Bidders could submit one or more bids for the sale of all, substantially all, or certain portions of the property, assets, and undertakings of the Company and certain entities related to the Company on a liquidation or going concern basis, which included, among other things, the Art Collection and the Charter.

12. Following initial consultations and discussions with parties expressing interest in the Art Collection and the Charter, the Applicants and Reflect, in consultation with the Monitor, determined that the SISP was not the most appropriate process to sell the Art Collection or the Charter.

13. On April 24, 2025, the Court granted the Amended and Restated SISP Order (“**A&R SISP Order**”), which, among other things, removed the Art Collection and the Charter from the Property available for sale pursuant to the SISP and approved the engagement of Heffel Gallery Limited as Auctioneer (the “**Auctioneer**” or “**Heffel**”) to conduct the Art Collection Auction, which initially provided that the Art Collection Auction could include the Charter. Documents served in connection with the motion for the A&R SISP Order, including the affidavit of Adam Zalev sworn April 17, 2025, and the A&R SISP Order, are available on the Monitor’s website.

14. Since the granting of the A&R SISP Order, the Applicants and Reflect, in consultation with the Monitor, the Auctioneer and the Company’s conservator and specialized art advisor, have physically secured the Art Collection and the Charter, developed a comprehensive listing of the Art Collection and generated a list of parties with an interest in the Art Collection and the Charter, all in preparation for the Art Collection Auction.

15. Following consultations with Reflect, the Monitor, the Auctioneer, and Interested Parties, the Company has developed Art Collection Auction Procedures for which it is presently seeking approval through this motion.

## **B. Update on the Charter Motion**

16. Initially, it was the Company’s intention to include the Charter as part of the Art Collection Auction and develop the Art Collection Auction Procedures in a manner that addressed concerns related to the Charter.

17. On July 26, 2025, the Applicants withdrew the Charter from the Art Collection Auction to pursue an offer (the “**Wittington Offer**”) in respect of the Charter received from Wittington Investments Limited (“**Wittington**”). Under the Wittington Offer, Wittington was to purchase the Charter for \$12.5 million, and, upon completion of the sale, immediately donate the Charter to the Canadian Museum of History.

18. On July 30, 2025, the Applicants served a motion record returnable September 9, 2025, seeking an order, among other things, approving the sale of the Charter to Wittington, pursuant

to the terms of the Wittington Offer. The Court set a motion to approve the Wittington Offer for September 9, 2025, with responding materials due by August 21, 2025.

19. On August 21, 2025, DKRT Family Corp. filed responding motion materials indicating that it was interested in bidding for the Charter in a competitive auction and would pay a minimum of \$15 million and donate the Charter to the Archives of Manitoba. Since August 21, 2025, Reflect has received additional indications of interest from other parties interested in acquiring the Charter and donating it to other Canadian public institutions. In the circumstances, the Applicants, in consultation with Reflect and the Monitor, determined that a competitive process for the Charter, with certain Court-approved participation requirements, was appropriate. Accordingly, the previously scheduled Charter Motion to approve the sale of the Charter to Wittington on September 9 was adjourned.

20. The Company, in consultation with Reflect, its senior lenders and the Monitor have developed a Charter auction process with the aim of maximizing recovery for the benefit of the Applicants' creditors while safeguarding its historical significance and ensuring its future preservation in public trust. Given the importance of the Charter, the Applicants will seek approval of the Charter auction process separately in order to provide additional notice to all stakeholders.

## **II. THE ART COLLECTION AUCTION**

### **C. The Art Collection**

21. The Company's Art Collection, comprising more than 1,700 pieces of art and over 2,700 artifacts, reflects the rich heritage and cultural legacy of the Company dating back to its founding in 1670. Recognizing the cultural and historical significance of the Art Collection, and the need to balance public interests while maximizing value, the Company, Reflect, and the Monitor agreed that a separate auction would be the most transparent, fair, and efficient method of sale.

22. In 1994, the majority of the Company's artifact collection—mainly items related to the fur trade, including objects from and/or representative of Indigenous culture—was donated to the Manitoba Museum. As a result, only a small number of items of Indigenous origin remain in the Art Collection. Recently, the Company identified 24 artifacts in the Art Collection believed to be of Indigenous origin, potentially of Indigenous origin, or uniquely representative of Indigenous culture, including three artifacts of Indigenous origin currently on long-term loan at a museum.



These 24 artifacts will not be included in the Art Collection Auction. With the assistance of Reflect and the Monitor, the Company is consulting with relevant stakeholders and Indigenous communities to ensure these 24 artifacts are returned and/or donated appropriately. To the extent other items of Indigenous origin or potentially Indigenous origin are identified, the Company intends to exclude those items from the Art Collection Auction as well and consult with the appropriate parties.

23. The majority of the Company's reference collection was previously donated to the Hudson's Bay Company Archives ("**HBCA**"), which forms part of the Archives of Manitoba in Winnipeg. Prior to commencing proceedings under the CCAA, the Company made donations of documents and records to the HBCA from time to time. The Company currently has a collection of archival records that have not been donated to HBCA. The treatment of these records, including the potential future locations for same, is currently under review by the Company, Reflect and the Monitor.

24. At the time of filing, the Company also had four war memorials located in its stores in various cities across Canada and an additional two memorials held in storage. The Company, with the assistance of Reflect and in consultation with the Monitor, has undertaken efforts to ensure appropriate future locations for these memorials to ensure ongoing access in the cities in which they are currently located. The Company has engaged in discussions with Canadian institutions and veteran's associations to ensure the war memorials are donated and displayed appropriately.

25. Following Court approval of the A&R SISP Order, the Company and Reflect received numerous inquiries regarding the Art Collection. The Company and Reflect, in consultation with the Monitor, have engaged in numerous discussions with Indigenous groups, government institutions, museums, universities, high-net-worth individuals, and other stakeholders interested in the Art Collection from a cultural or historical perspective.

26. In accordance with the A&R SISP Order, the Applicants and Reflect, in consultation with the Auctioneer, created a comprehensive list of the Art Collection and made it available to any interested party upon execution of a non-disclosure agreement ("**NDA**"), (including those who initially expressed interest in the Art Collection during the SISP and had executed an NDA, (the "**Interested Parties**"))).

**D. Art Collection Auction Consultation Process<sup>2</sup>**

27. As set forth above, on April 24, 2025, pursuant to the A&R SISP Order, the Company obtained approval for the appointment of Heffel as Auctioneer in respect of the Company's Art Collection. The terms and conditions governing Heffel's engagement are annexed to the Affidavit of Brittney Ketwaroo, sworn April 24, 2025, which is available on the Monitor's website.

28. Since being retained, Reflect and Heffel have collaborated closely to develop the comprehensive Art Collection Auction Procedures in consultation with the Monitor. In particular, Heffel undertook a thoughtful and careful selection process, designating specific pieces to be featured in a live, in-person auction while curating other works for inclusion in an online auction, with the goal of maximizing engagement from collectors and institutions alike. Detailed schedules have been prepared, outlining which items will appear in each format; these schedules will be posted on Heffel's website at Heffel.com, both of which may be amended at the discretion of Reflect, in consultation with the Applicants, the Monitor and Heffel. Artwork or artifacts considered to be of lesser monetary value have been earmarked for donation, in keeping with the Company's commitment to cultural stewardship and preservation.

29. To ensure a transparent and orderly process, on September 3, 2025, pursuant to the A&R SISP, Reflect wrote to the Art Service List advising that the Art Auction Procedures had been developed and were available to be reviewed by Interested Parties. To the extent any Interested Parties wished to provide feedback or had any inquiries regarding same (or the information on the Art Collection made available to them), they were asked to contact Reflect or the Monitor by no later than September 16, 2025, after which, the Company would finalize the proposed Art Collection Auction Procedures and seek Court approval of same.

30. To date, Reflect, the Company and the Monitor have not received any material feedback in respect of the draft Art Collection Auction Procedures. During this time, Reflect and the Company have answered inquiries from parties on the Art Service List regarding the details of certain works included in the Art Collection, and regarding the items excluded from the Art Collection Auction.

---

<sup>2</sup> Capitalized terms used in this section and not otherwise defined have the meanings ascribed to such terms in the Art Collection Auction Procedures.

## **E. Art Collection Auction Procedures**

31. The Art Collection Auction is proposed to commence online on November 12, 2025, and live, in-person at the Auction House, Heffel Gallery Limited in Toronto, on or about November 19, 2025. The Auctioneer has advised the Company and Reflect that the time between the hearing for the approval of these Art Collection Auction Procedures and the date of the Art Collection is necessary and appropriate to sufficiently market the items for sale and ensure a robust and well-attended auction.

32. During the weeks leading up to the Art Collection Auction, the Auctioneer will undertake a comprehensive marketing of the Art Collection, providing prospective bidders with the opportunity to inspect the lots available through the Art Collection Auction (each a “**Lot**”) and review the Auctioneer’s catalogue. The Company, Reflect and the Monitor are of the view that the Auctioneer’s proposed marketing of the Art Collection will respect the cultural and historical significance of the Art Collection, while also creating a platform for the Company to ensure that the consideration received for the assets is reasonable and fair.

33. The Lots will be made available for viewing via the Heffel.com website, which will include detailed cataloguing and digital images. Potential bidders may consult Heffel.com for information pertaining to the scheduled dates, times, and locations of in-person auction previews as published by the Auctioneer. Marketing, promotion, and event expenses for the auctions are the sole responsibility of the Auctioneer; however, the Auctioneer will consult with Reflect, the Applicants and the Monitor about the marketing plan and strategy. A physical catalogue will be printed and distributed as part of the marketing for the live auction. A virtual catalogue will also be available for the online auction.

34. The Art Collection Auction will be conducted by the Auctioneer in accordance with the Art Collection Auction Procedures, which, among other things, outline the specific conditions governing seller commissions, auction formats, expenses, and additional fees for consigned items in both live and online auctions. Bidders can register for the auction on Heffel’s website at Heffel.com. A summary of the guidelines which will govern bidder eligibility and auction participation are included below:

- (a) any party who wishes to become a registered bidder (“**Registered Bidder**”) will be required to complete the registration process and provide the required information to the Auction House in full;

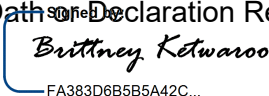
- (b) upon becoming a Registered Bidder, the party will be assigned a unique paddle number (the “**Paddle**”) for the purpose of bidding on Lots in the auction. For online auctions, a password will be created in addition to a Paddle;
- (c) items selected for the live auction shall be offered subject to reserve prices. For items included in the online auction, such Lots may be sold without reserve. Heffel reserves the right to combine multiple items into single Lots for the online auction. In order to maximize bidder participation and market exposure, one or more online auctions will be scheduled over a period of several weeks, with each auction to be curated to appeal to a wide range of prospective bidders;
- (d) subject to approval of the Court, each Lot will be sold on an “as-is, where is” basis, free and clear of all pledges, liens, security interests, encumbrances, claims, charges, options and interests;
- (e) the winning bidder for each Lot will be the Registered Bidder whose bid is recognized by the Auctioneer as the highest at the moment the Lot is sold (the “**Buyer**”);
- (f) each Buyer is required to remit the full purchase price, including the Buyer’s Premium and any applicable sales tax, to the Auction House by 4:30 PM (ET) on the seventh day after the auction. Upon receipt of payment, the Lot and its associated title will be released or delivered to the Buyer; and
- (g) Heffel’s commissions and expenses are documented in its engagement letter, which was previously approved by this Court.

### III. CONCLUSION

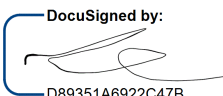
35. For the reasons set out above, I believe that it is in the best interests of the Applicants and their stakeholders that the Court grant the relief requested in accordance with the terms of the proposed Art Auction Process Order.

36. I swear this affidavit in support of the Applicants’ motion seeking approval of the proposed Art Auction Process Order and for no other or improper purpose.

SWORN remotely via videoconference, by Adam Zalev, stated as being located in the City of Nashville, in the State of Tennessee, before me at the City of Toronto, in Province of Ontario, this 19<sup>th</sup> day of September, 2025, in accordance with O. Reg 431/20, Administering Oath or Declaration Remotely.

  
FA383D6B5B5A42C...

Commissioner for Taking Affidavits, etc.  
Brittney Ketwaroo | LSO #89781

DocuSigned by:  
  
D89351A6922C47B...

Adam Zalev

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
1242939 B.C. UNLIMITED LIABILITY COMPANY

Court File No: CV-25-00738613-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

Proceeding commenced at Toronto

**AFFIDAVIT OF ADAM ZALEV  
(Sworn September 19, 2025)**

**STIKEMAN ELLIOTT LLP**

Barristers & Solicitors  
5300 Commerce Court West  
199 Bay Street  
Toronto, Canada M5L 1B9

**Ashley Taylor** LSO#: 39932E  
Email: ataylor@stikeman.com  
Tel: +1 416-869-5236

**Elizabeth Pillon** LSO#: 35638M  
Email: lpillon@stikeman.com  
Tel: +1 416-869-5623

**Maria Konyukhova** LSO#: 52880V  
Email: mkonyukhova@stikeman.com  
Tel: +1 416-869-5230

**Philip Yang** LSO#: 82084O  
Email: PYang@stikeman.com  
Tel: +1 416-869-5593

**Brittney Ketwaroo** LSO#: 89781K  
Email: bketwaroo@stikeman.com  
Tel: +1 416-869-5524  
Lawyers for the Applicants

**TAB 3**

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

THE HONOURABLE MR.	)	THURSDAY, THE 25 <sup>th</sup> DAY
	)	
JUSTICE OSBORNE	)	OF SEPTEMBER, 2025

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
1242939 B.C. UNLIMITED LIABILITY COMPANY, 1241423 B.C. LTD., 1330096 B.C.  
LTD., 1330094 B.C. LTD., 1330092 B.C. UNLIMITED LIABILITY COMPANY, 1329608  
B.C. UNLIMITED LIABILITY COMPANY, 2745263 ONTARIO INC., 2745270 ONTARIO  
INC., SNOSPMIS LIMITED, 2472596 ONTARIO INC., AND 2472598 ONTARIO INC.**

**ORDER  
(Approval of Art Collection Auction Procedures)**

**THIS MOTION**, made by 1242939 B.C. Unlimited Liability Company (f/k/a Hudson's Bay Company ULC Compagnie De La Baie D'Hudson SRI), 1241423 B.C. Ltd., 1330096 B.C. Ltd., 1330094 B.C. Ltd., 1330092 B.C. Unlimited Liability Company, 1329608 B.C. Unlimited Liability Company, 2745263 Ontario Inc., 2745270 Ontario Inc., Snospmis Limited, 2472596 Ontario Inc., and 2472598 Ontario Inc. (collectively, the "**Applicants**") for an order approving the procedures for the Art Collection Auction (the "**Art Collection Auction Procedures**") attached as **Schedule "A"** hereto, was heard this day at 330 University Avenue, Toronto, Ontario and via videoconference.

**ON READING** the Affidavits of Adam Zalev sworn July 30, 2025, and September 19, 2025 (the "**Sixth Zalev Affidavit**"), and the Exhibits thereto, the Ninth Report of Alvarez & Marsal Canada Inc., in its capacity as monitor of the Applicants (in such capacity, the "**Monitor**"), dated September [●], 2025 (the "**Ninth Report**"), and on hearing the submissions of counsel to the Applicants, counsel to the Monitor, and such other parties as listed on the Counsel Slip, with no one else appearing although duly served as appears from the Affidavit of Service of Brittney Ketwaroo sworn September [●], 2025.



## **SERVICE AND DEFINITIONS**

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record herein is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that capitalized terms used in this Order and not otherwise defined herein shall have the meanings ascribed to them in the Sixth Zalev Affidavit, the Art Collection Auction Procedures, or the Amended and Restated Initial Order granted by this Court on March 21, 2025, (the “**ARIO**”) as applicable.

## **APPROVAL OF ART COLLECTION AUCTION & PROCEDURES**

3. **THIS COURT ORDERS** that the Art Collection Auction Procedures be and are hereby approved, and that the conduct of the Art Collection Auction and the sale of the Art Collection pursuant thereto in accordance with this Order and the Art Collection Auction Procedures by Heffel Gallery Limited, as Auctioneer (the “**Auctioneer**”), be and is hereby authorized and approved with such minor amendments as the Applicants, Reflect Advisors, LLC (“**Reflect**”), the Auctioneer, and the Monitor may agree to in writing. Subject to the provisions of this Order, the Applicants, Reflect, and the Auctioneer are hereby authorized to take such additional steps as may be necessary or desirable to implement the Art Collection Auction Procedures and the Art Collection Auction in accordance with the terms of the Art Collection Auction Procedures and this Order.
4. **THIS COURT ORDERS** that, pursuant to section 3(c) of the Electronic Commerce Protection Regulations, Reg. 81000-2-175 (SOR/DORS), the Applicants, the Auctioneer, Reflect and the Monitor are authorized and permitted to send, or cause or permit to be sent, commercial electronic messages to an electronic address of Interested Parties, prospective bidders or offerors and to their advisors, but only to the extent required to provide information with respect to the Art Collection Auction Procedures in these proceedings.
5. **THIS COURT ORDERS** that notwithstanding anything contained in this Order or in the Art Collection Auction Procedures, neither Reflect nor the Monitor shall take Possession of the Art Collection or be deemed to take Possession of the Art Collection.

## APPROVAL OF SALE AND VESTING OF ART COLLECTION

6. **THIS COURT ORDERS** that the sale of each Lot at the Art Collection pursuant to the Art Collection Auction Procedures be and is hereby approved and shall be documented by the issuance of a Bill of Sale issued to each purchaser (the “**Purchaser**”) upon receipt of the purchase price for such Lot.

7. **THIS COURT ORDERS** that each sale of a Lot of the Art Collection pursuant to the Art Collection Auction Procedures shall be on a “final sale” and/or “as is, where is” basis.

8. **THIS COURT ORDERS AND DELCARES** that upon delivery of an executed Bill of Sale to the Purchaser of a Lot of the Art Collection, any and all of the right, title and interest of the Applicants in such Lot shall vest absolutely in the Purchaser free and clear of all liens, claims, encumbrances, security interests, mortgages, charges, trusts, deemed trusts, executions, levies, financial, monetary or other claims, whether or not such claims have attached or been perfected, registered or tiled and whether secured, unsecured, quantified or unquantified, contingent or otherwise, whensoever and howsoever arising, and whether such claims arose or came into existence prior to or following the date of this Order (in each case, whether contractual, statutory, arising by operation of law, in equity or otherwise) (all of the foregoing, collectively “**Claims**”), including, without limitation,

- a) the Administration Charge, the Directors’ Charge, and the KERP Charge (each as defined in the ARIO) and any other charges granted by this Court in these proceedings (collectively, the “**CCAA Charges**”);
- b) all Claims, charges, security interests or liens evidenced by registrations pursuant to the Personal Property Security Act (Ontario); and
- c) any other personal or movable property registration system (all of such Claims, charges (including the CCAA Charges), security interests and liens collectively referred to herein as “**Encumbrances**”),

and, for greater certainty, this Court orders that all Encumbrances, affecting or relating to the purchased Lots of the Art Collection are hereby expunged, discharged and terminated as against such Lots.

10. **THIS COURT ORDERS** that for purposes of determining the nature and priority of Claims, the net proceeds from the sale of the purchased Lots at the Art Collection Auction shall stand in the place and stead of the purchased Lots sold at the Art Collection Auction, and that from and after deliver of the Bill of Sale, all Claims shall attach to the net proceeds from the sale of the purchased Lots at the Art Collection Auction and described in such Bill of Sale with the same priority as they had with respect to such purchased Lots immediately prior to their sale at the Art Collection Auction, as if such purchased Lot had not been sold at the Art Collection Auction and remain in the possession or control of the person having that possession or control immediately prior to their sale at the Art Collection Auction.

11. **THIS COURT ORDERS** that the Applicants are hereby authorized to self-liquidate, dispose of, or donate any item of the Art Collection Auction remaining following the Art Collection Auction and are hereby authorized and directed to take any and all actions as may be necessary or desirable to implement such self-liquidation, disposal or donation, including, without limiting the foregoing, to execute any agreement, contract, deed, bill of sale or any other document in connection with such self-liquidation.

12. **THIS COURT ORDERS** that the net proceeds of sale of the Art Collection Auction shall be held by the Monitor pending further order of the Court or distribution to the FILO Agent.

#### **MISCELLANEOUS**

13. **THIS COURT ORDERS** that, notwithstanding:

- a) the pendency of these proceedings;
- b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) (the “**BIA**”) in respect of the Applicants and any bankruptcy order issued pursuant to any such application;
- c) any assignment in bankruptcy made in respect of the Applicants; and
- d) any provision of any federal or provincial legislation,

the Art Collection Auction Procedures and the transactions provided for and contemplated therein shall be binding on any trustee in bankruptcy or receiver that may be appointed in

respect of the Applicants or its property and shall not be void or voidable nor deemed to be a preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the BIA or any other applicable federal or provincial legislation, nor shall they constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

## **GENERAL**

14. **THIS COURT ORDERS** that the Applicants or the Monitor may from time to time apply to this Court to amend, vary or supplement this Order or for advice and directions in the discharge of their powers and duties under the Art Collection Auction Procedures.

15. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada.

16. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative bodies having jurisdiction in Canada, the United States of America, or in any other foreign jurisdiction, to give effect to this Order and to assist the Applicants, the Monitor and their respective 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 Applicants and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Applicants and the Monitor and their respective agents in carrying out the terms of this Order.

17. **THIS COURT ORDERS** that each of the Applicants and the Monitor be at liberty and are 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.

18. **THIS COURT ORDERS** that this Order and all its provisions are effective as of 12:01 a.m. on the date of this Order.

---

## **SCHEDULE "A"**

# Schedule A - Live Auction

## PRIORITY SPECIAL TERMS & CONDITIONS OF BUSINESS

### A. SALE NOTICE

On April 24, 2025, the Ontario Superior Court of Justice granted an Amended and Restated SISP Approval Order, Court File No. CV-25-00738613, ("Court Order") that approved the engagement of Heffel Gallery Limited as Auctioneer ("Auction House") to conduct the auction sale. In accordance with an order issued by the Court on September 25, 2025, the auction sale is scheduled to take place on November 19, 2025, or such other date as determined by the Auction House and the Consignor, in consultation with Alvarez & Marsal Canada Inc. in its capacity as monitor of the Applicants (in such capacity, the "Monitor"). The following are the *Special Priority Terms & Conditions of Business* which are in addition to the Auction House standard *Terms and Conditions of Business*, as published by the Auction House.

The purchase price shall be the Hammer Price plus the Buyer's Premium calculated at a rate of twenty-five percent (25%) of the Hammer Price of the Lot up to and including \$25,000; plus twenty percent (20%) on the part of the Hammer Price over \$25,000 plus applicable Sales Tax.

Please note that this *Art & Legacy: The Hudson's Bay Company* auction sale is subject to the *Special Priority Terms & Conditions of Sale*. Prior to bidding, bidders are advised to review these terms in-full. Auction registration is available in person at our offices and online at [Heffel.com](https://heffel.com).

### B. SPECIAL PRIORITY TERMS & CONDITIONS OF BUSINESS

The Buyer and the Consignor are hereby advised to read fully the *Terms and Conditions of Business* and *Catalogue Terms*, which set out and establish the rights and obligations of the Auction House, the Buyer and the Consignor, and the terms by which the Auction House shall conduct the sale and handle other related matters. The following *Special Priority Terms & Conditions of Business* are in addition to, and will take precedence over, the Auction House standard *Terms and Conditions of Business*, *Code of Business Conduct*, *Ethics and Practices* and *Privacy Statement*.

1. a) "As Is, Where Is":  
The Property will be sold on an "as is, where is" basis as per the Court Order. The Auction House provides no warranties with respect to the state of the Property. The Buyer accepts the property in its actual physical condition and at the location specified.
- b) "Free of Any and All Claims and Interests":<sup>1</sup>  
Pursuant to the Court Order, the sale of the Property and all of the rights, title and interests in and to the Property will be sold free and clear of all pledges, liens, security interests, encumbrances, claims, charges, options, and interests thereon and there against (collectively, the Claims and Interests).

- c) "Free of Any and All Claims and Interests":  
The Consignor will not be responsible for reimbursement of the Auction House in full and on demand for all costs, Expenses, judgement, award, settlement, or other loss or damage whatsoever made, including reasonable legal fees incurred or suffered as a result of any breach or alleged breach by the Consignor of Conditions or its obligations as set forth in this Agreement

### 2. Export Control

Without limitation, the Buyer acknowledges that the Property may be of Canadian cultural importance as sold by the Auction House and will be subject to the provisions of the *Cultural Property Export and Import Act* (RSC, 1985, c C-51) ("the Act") and its two regulations, the *Canadian Cultural Property Export Control List* ("the Control List") and the *Cultural Property Export Regulations*, and that compliance with the provisions of the Act is the lawful responsibility of the Buyer. Failure by the Buyer to obtain any necessary Export Permit shall not affect the finality of the sale of the Property or the obligations of the Buyer.

### 3. Preview of the Property

The Property can be viewed online at [Heffel.com](https://heffel.com) including detailed cataloguing and digital images. Please consult [Heffel.com](https://heffel.com) for published in person auction preview times and location.

### 4. Payment Contact

Meredith Longridge  
[meredith@heffel.com](mailto:meredith@heffel.com)  
604 732 6505 ext. 134

### 5. Post-sale Logistics and Transport

Gordon Butler  
[gordon@heffel.com](mailto:gordon@heffel.com)  
416 961 6505 ext. 337

If you have further questions regarding this specialty auction, please contact:

Rebecca Rykiss  
[rebecca@heffel.com](mailto:rebecca@heffel.com)  
416 961 6505 ext. 323

<sup>1</sup> Subject to court approval

# Schedule B - Online Auctions

## THE HUDSON'S BAY COMPANY SERIES OF ONLINE AUCTION SALES PRIORITY SPECIAL TERMS & CONDITIONS OF BUSINESS

### A. SALE NOTICE

On April 24, 2025, the Ontario Superior Court of Justice granted an Amended and Restated SISP Approval Order, Court File No. CV-25-00738613, ("Court Order") that approved the engagement of Heffel Gallery Limited as Auctioneer ("Auction House") to conduct the auction sale. In accordance with an order issued by the Court on September 25, 2025, a series of online auction sales is scheduled to begin on November 12, 2025, or such other date as determined by the Auction House and the Consignor in consultation with Alvarez & Marsal Canada Inc. in its capacity as monitor of the Applicants (in such capacity, the "Monitor"). The following are the *Special Priority Terms & Conditions of Business* which are in addition to the Auction House standard *Terms and Conditions of Business*, as published by the Auction House.

The purchase price shall be the Hammer Price plus the Buyer's Premium calculated at a rate of twenty-five percent (25%) of the Hammer Price of the Lot up to and including \$25,000; plus twenty percent (20%) on the part of the Hammer Price over \$25,000 plus applicable Sales Tax.

Please note that this online auction sales series are subject to the *Special Priority Terms & Conditions of Sale*. Prior to bidding, bidders are advised to review these terms in-full. Auction registration is available in person at our offices and online at [Heffel.com](http://Heffel.com).

### B. SPECIAL PRIORITY TERMS & CONDITIONS OF BUSINESS

The Buyer and the Consignor are hereby advised to read fully the *Terms and Conditions of Business* and *Catalogue Terms*, which set out and establish the rights and obligations of the Auction House, the Buyer and the Consignor, and the terms by which the Auction House shall conduct the sale and handle other related matters. The following *Special Priority Terms & Conditions of Business & Registration* are in addition to, and will take precedence over, the Auction House standard *Terms and Conditions of Business, Code of Business Conduct, Ethics and Practices* and *Privacy Statement*.

1. a) "As Is, Where Is":<sup>1</sup>  
The Property will be sold on an "as is, where is" basis as per the Court Order. The Auction House provides no warranties with respect to the state of the Property. The Buyer accepts the property in its actual physical condition and at the location specified.
- b) "Free of Any and All Claims and Interests":<sup>1</sup>  
Pursuant to the Court Order, the sale of the Property and all of the rights, title and interests in and to the Property will be sold free and clear of all pledges, liens, security interests, encumbrances, claims, charges, options, and interests thereon and there against (collectively, the Claims and Interests).
- c) The Buyer shall be responsible for ascertaining the condition of the Lot. Additional images, beyond those posted

on [www.heffel.com](http://www.heffel.com), and condition reports will not be provided by Heffel. Artwork frames may have defects and may not be noted on our website.

### 2. Export Control

Without limitation, the Buyer acknowledges that the Property may be of Canadian cultural importance as sold by the Auction House and will be subject to the provisions of the *Cultural Property Export and Import Act* (RSC, 1985, c C-51) ("the Act") and its two regulations, the *Canadian Cultural Property Export Control List* ("the Control List") and the *Cultural Property Export Regulations*, and that compliance with the provisions of the Act is the lawful responsibility of the Buyer. Failure by the Buyer to obtain any necessary Export Permit shall not affect the finality of the sale of the Property or the obligations of the Buyer.

### 3. Preview of the Property

The Property can be viewed online at [Heffel.com](http://Heffel.com) including detailed cataloguing and digital images. Please consult [Heffel.com](http://Heffel.com) for published in person auction preview times and location.

### 4. Payment and Collection Notice

All auction purchases must be paid for in-full by 4:30 p.m. on the seventh (7th) day following the close of the auction purchases must be paid for in-full prior to the works being released.

Following the close of the auction sale, all works must be picked up by the Buyer within ten (10) days from Heffel Toronto.

The Auction House will provide a listing of recommended third party shipping firms to assist Buyers with their shipping requirements if required. The Auction House's standard packing and shipping service, together with the Auction House's online shipping tools will not be available for the Hudson's Bay Company Series of Online Auction Sales.

Any sold Lots remaining at Heffel Toronto ten (10) days after the close of the auction, will be in default of the sale terms and may be transferred to a third party storage facility at the Buyer's expense and subject to a delinquency charge and storage fees as follows:

- \* Late Pickup Delinquency Charge \$10.00
- \*\* Monthly Storage Fee of \$30.00 per month, levied at the beginning of each month.

<sup>1</sup> Subject to court approval

# Schedule C

## TERMS AND CONDITIONS OF BUSINESS

THESE *TERMS AND CONDITIONS OF BUSINESS* represent the terms upon which the Auction House contracts with the Consignor and, acting in its capacity as agent on behalf of the Consignor, contracts with the Buyer. These *Terms and Conditions of Business* shall apply to the sale of the Lot by the Auction House to the Buyer on behalf of the Consignor, and shall supersede and take precedence over any previously agreed *Terms and Conditions of Business*. These *Terms and Conditions of Business* and the Heffel *Privacy Policy* are hereby incorporated into and form part of the *Consignment Agreement* entered into by the Auction House and the Consignor.

### A. DEFINED TERMS

- 1. Auction House**  
The Auction House is Heffel Gallery Limited, or an affiliated entity;
- 2. Consignor**  
The Consignor is the person or entity named in the Consignment Agreement as the source from which the Property or Lot has been received for auction;
- 3. Seller's Commission**  
The Seller's Commission is the amount paid by the Consignor to the Auction House on the sale of a Lot, which is calculated on the Hammer Price, at the rates specified in writing by the Consignor and the Auction House on the Consignment Agreement Form, plus applicable Sales Tax and Expenses;
- 4. Property**  
The Property is any Property delivered by the Consignor to the Auction House to be placed in the auction sale held by the Auction House on its premises, online or elsewhere and, specifically, that Property described by Lot number in the Auction House catalogue for the auction sale. The Auction House will have the authority to partition the Property into Lots (the "Lots" or "Lot");
- 5. Reserve**  
The Reserve is a confidential minimum price for the sale of the Lot, agreed to between the Consignor and the Auction House. The Reserve will not exceed the low estimate;
- 6. Knocked Down**  
Knocked Down means the conclusion of the sale of the Lot being auctioned by the Auctioneer;
- 7. Expenses**  
Expenses shall include all costs incurred, directly or indirectly, in relation to the consignment and sale of the Lot;
- 8. Hammer Price**  
The Hammer Price is the price at which the Auctioneer has Knocked Down the Lot to the Buyer;

- 9. Buyer**  
The Buyer is the person, corporation or other entity or such entity's agent who bids successfully on the Lot at the auction sale;
- 10. Purchase Price**  
The Purchase Price is the Hammer Price and the Buyer's Premium, applicable Sales Tax and additional charges and Expenses, including expenses due from a defaulting Buyer;
- 11. Buyer's Premium**  
The Buyer's Premium is the amount paid by the Buyer to the Auction House on the purchase of a Lot, which is calculated on the Hammer Price as follows: a rate of twenty-five percent (25%) of the Hammer Price of the Lot up to and including \$25,000; plus twenty percent (20%) on the part of the Hammer Price over \$25,000, plus applicable Sales Tax;
- 12. Sales Tax**  
Sales Tax means Federal and Provincial sales, excise and other taxes applicable to the sale of the Lot, applied using place of supply rules required by Canadian taxation authorities. QST will be levied on all purchases collected in Quebec or shipped to Quebec;
- 13. Registered Bidder**  
A Registered Bidder is a bidder who has fully completed the registration process, provided the required information to the Auction House and has been assigned a unique paddle number for the purpose of bidding on Lots in the auction;
- 14. Proceeds of Sale**  
The Proceeds of Sale are the net amount due to the Consignor from the Auction House, which shall be the Hammer Price less Seller's Commission at the Published Rates, Expenses, Sales Tax and any other amounts due to the Auction House or associated companies;
- 15. Live and Online Auctions**  
These *Terms and Conditions of Business* apply to all live and online auction sales conducted by the Auction House. For the purposes of online auctions, all references to the Auctioneer shall mean the Auction House and Knocked Down is a literal reference defining the close of the auction sale.

### B. THE BUYER

- 1. The Auction House**  
The Auction House acts solely as agent for the Consignor, except as otherwise provided herein.
- 2. The Buyer**
  - a)** The Buyer is the highest Registered Bidder acknowledged by the Auctioneer as the highest bidder at the time the Lot is Knocked Down;
  - b)** The Auctioneer has the right, at their sole discretion, to reopen a Lot if they have inadvertently missed a Bid, or if a



Registered Bidder, immediately at the close of a Lot, notifies the Auctioneer of their intent to Bid;

- c) The Auctioneer shall have the right to regulate and control the bidding and to advance the bids in whatever intervals they consider appropriate for the Lot in question;
- d) The Auction House shall have absolute discretion in settling any dispute in determining the successful bidder;
- e) The Buyer acknowledges that invoices generated during the sale or shortly after may not be error free, and therefore are subject to review;
- f) Every Registered Bidder shall be deemed to act as principal unless the Auction House has acknowledged in writing at least two (2) business days prior to the date of the auction that the Registered Bidder is acting as an agent on behalf of a disclosed principal and such agency relationship is acceptable to the Auction House;
- g) In order to become a Registered Bidder, the registration process shall be completed in full, and the required information shall be provided to the Auction House. Every Registered Bidder will be assigned a unique paddle number (the "Paddle") for the purpose of bidding on Lots in the auction. Those interested in bidding in the live auction via telephone bid, absentee bid or through the Digital Saleroom shall register at least two (2) business days in advance of the auction. For online auctions, a password will be created for use only in current and future online auctions. This online registration procedure does not allow for participation in the live auction and may require up to two (2) business days to complete;
- h) Every Registered Bidder acknowledges that once a bid is made with their Paddle, or Paddle and password, as the case may be, it may not be withdrawn without the consent of the Auctioneer, who, in their sole discretion, may refuse such consent; and
- i) Every Registered Bidder agrees that if a Lot is Knocked Down on their bid, they are bound to purchase the Lot for the Purchase Price.

### 3. Buyer's Price

The Buyer shall pay the Purchase Price (inclusive of the Buyer's Premium) and applicable Sales Tax to the Auction House. The Buyer acknowledges and agrees that the Auction House may also receive a Seller's Commission.

### 4. Sales Tax Exemption

All or part of the Sales Tax may be exempt in certain circumstances if the Lot is delivered outside of the jurisdiction of sale of the Lot. It is the Buyer's obligation to demonstrate, to the satisfaction of the Auction House, that such delivery or removal results in an exemption from the relevant Sales Tax legislation. Shipments out of the jurisdiction of sale of the Lot(s) shall only be eligible for exemption from Sales Tax if shipped directly from the Auction House with shipping contracted by the Auction House. All claims for Sales Tax exemption must be made prior to or at the time of payment of the Purchase Price. Sales Tax will not be refunded once the Auction House has released the Lot. The Buyer agrees and shall fully indemnify the Auction House for any amount claimed by any taxing authority due as Sales Tax upon the sale of the Lot, including any related costs, legal fees, interest and penalties.

### 5. Payment of the Purchase Price

- a) The Buyer shall:
  - (i) unless they have already done so, provide the Auction House with their name, address and banking or other suitable references as may be required by the Auction House; and
  - (ii) make payment by 4:30 p.m. on the seventh (7th) day following the auction by: a) Bank Wire direct to the Auction House's account, b) Certified Cheque or Bank Draft, c) Personal or Corporate Cheque, d) Debit Card and Credit Card only by Visa, Mastercard or Union Pay or e) Interac e-Transfer. Bank Wire payments should be made to the Royal Bank of Canada as per the account transit details provided on the invoice. All Certified Cheques, Bank Drafts and Personal or Corporate Cheques must be verified and cleared by the Auction House's bank prior to all purchases being released. Credit Card payments are subject to our acceptance and approval and to a maximum of \$5,000 if the Buyer is providing their Credit Card details by fax or to a maximum of \$25,000 per Lot purchased if paying online or if the Credit Card is presented in person with valid identification. A two percent (2.00%) Convenience Fee will apply to all Credit Card payments. In all circumstances, the Auction House prefers payment by Bank Wire.
- b) Title shall pass, and release and/or delivery of the Lot shall occur, only upon payment of the Purchase Price by the Buyer and receipt of cleared funds by the Auction House.

### 6. Descriptions of Lot

- a) All representations or statements made by the Auction House, or in the Consignment Agreement, or in the catalogue or other publication or report as to the authorship, origin, date, age, size, medium, attribution, genuineness, provenance, condition or estimated selling price of the Lot are statements of opinion only. The Buyer agrees that the Auction House shall not be liable for any errors or omissions in the catalogue or any supplementary material produced by the Auction House;
- b) All photographic representations and other illustrations presented in the catalogue are solely for guidance and are not to be relied upon in terms of tone or colour or necessarily to reveal any imperfections in the Lot;
- c) Many Lots are of an age or nature which precludes them from being in pristine condition. Some descriptions in the catalogue or given by way of condition report make reference to damage and/or restoration. Such information is given for guidance only and the absence of such a reference does not imply that a Lot is free from defects, nor does any reference to particular defects imply the absence of others;
- d) The prospective Buyer must satisfy themselves as to all matters referred to in a), b) and c) of this paragraph by inspection, other investigation or otherwise prior to the sale of the Lot. The Buyer acknowledges that the Buyer has not relied on the Auction House, its statements or descriptions in regard to determining whether or not to purchase a Lot. The Buyer understands it is incumbent upon the Buyer to inspect the Lot and hire any necessary experts to make the determination as to the nature, authenticity, quality and condition of any Lot. If the prospective Buyer is unable to personally view any Lot, the Auction House may, upon request, e-mail or fax a condition report describing the Lot to the prospective Buyer. Although the Auction House takes great care in executing such condition

reports in both written and verbal format, condition reports are only matters of opinion, are non-exhaustive, and the Buyer agrees that the Auction House shall not be held responsible for any errors or omissions contained within. The Buyer shall be responsible for ascertaining the condition of the Lot; and

- e) The Auction House makes no representations or warranties to the Buyer that the Buyer of a Lot will acquire any copyright or other reproduction right in any purchased Lot.

#### **7. Purchased Lot**

- a) The Buyer shall collect the Lot from the Auction House by 4:30 p.m. on the seventh (7th) day following the date of the auction sale, after which date the Buyer shall be responsible for all Expenses until the date the Lot is removed from the offices of the Auction House;
- b) All packing, handling and shipping of any Lot by the Auction House is undertaken solely as a courtesy service to the Buyer, and will only be undertaken at the discretion of the Auction House and at the Buyer's risk. Prior to all packing and shipping, the Auction House must receive a fully completed and signed Shipping Authorization Form for Property and payment in full of all purchases; and
- c) The Auction House shall not be liable for any damage to glass or frames of the Lot and shall not be liable for any errors or omissions or damage caused by packers and shippers, whether or not such agent was recommended by the Auction House.

#### **8. Risk**

- a) The purchased Lot shall be at the Consignor's risk in all respects for seven (7) days after the auction sale, after which the Lot will be at the Buyer's risk. The Buyer may arrange insurance coverage through the Auction House at the then prevailing rates and subject to the then existing policy; and
- b) Neither the Auction House nor its employees nor its agents shall be liable for any loss or damage of any kind to the Lot, whether caused by negligence or otherwise, while any Lot is in or under the custody or control of the Auction House. Proceeds received from the insurance shall be the extent of the Auction House's liability for any loss, damage or diminution in value.

#### **9. Non-payment and Failure to Collect Lot(s)**

If the Buyer fails either to pay for or to take away any Lot by 4:30 p.m. on the seventh (7th) day following the date of the auction sale, the Auction House may in its absolute discretion be entitled to one or more of the following remedies without providing further notice to the Buyer and without prejudice to any other rights or remedies that the Auction House or the Consignor may have:

- a) To issue judicial proceedings against the Buyer for damages for breach of contract together with the costs of such proceedings on a full indemnity basis;
- b) To rescind the sale of that or any other Lot(s) sold to the Buyer;
- c) To resell the Lot or cause it to be resold by public or private sale, or by way of live or online auction, with any deficiency to be claimed from the Buyer and any surplus, after Expenses, to be delivered to the Buyer;
- d) To store the Lot on the premises of the Auction House or third-party storage facilities with Expenses accruing to the account of the Buyer, and to release the Lot to the Buyer only

after payment of the Purchase Price and Expenses to the Auction House;

- e) To charge interest on the Purchase Price at the rate of five percent (5%) per month above the Royal Bank of Canada base rate at the time of the auction sale and adjusted month to month thereafter;
- f) To retain that or any other Lot sold to or consigned by the Buyer at the same or any other auction and release the same only after payment of the aggregate outstanding Purchase Price;
- g) To apply any Proceeds of Sale of any Lot then due or at any time thereafter becoming due to the Buyer towards settlement of the Purchase Price, and the Auction House shall be entitled to a lien on any other property of the Buyer that is in the Auction House's possession for any purpose;
- h) To apply any payments made by the Buyer to the Auction House towards any sums owing from the Buyer to the Auction House without regard to any directions received from the Buyer or their agent, whether express or implied;
- i) In the absolute discretion of the Auction House, to refuse or revoke the Buyer's registration in any future auctions held by the Auction House; and
- j) All the above rights and remedies granted to the Auction House may be assigned to the Consignor at the Auction House's discretion. Further, the Auction House may disclose to the Consignor the Buyer's identity, contact information and other such information as the Consignor may need in order to maintain a claim against the Buyer for non-payment.

#### **10. No Warranty**

The Auction House, its employees and agents shall not be responsible for the correctness of any statement as to the authorship, origin, date, age, size, medium, attribution, genuineness or provenance of any Lot or for any other errors of description or for any faults or defects in any Lot, and no warranty whatsoever is given by the Auction House, its employees or agents in respect of any Lot, and any express or implied conditions or warranties are hereby excluded.

#### **11. Attendance by Buyer**

- a) Prospective Buyers are advised to inspect the Lot(s) before the sale, and to satisfy themselves as to the description, attribution and condition of each Lot. The Auction House will arrange suitable viewing conditions during the preview preceding the sale, or by private appointment;
- b) If prospective Buyers are unable to personally attend the live auction, telephone bid, or bid in the Digital Saleroom, the Auction House will execute bids on their behalf subject to completion of the proper *Absentee Bid Form*, duly signed and delivered to the Auction House two (2) business days before the start of the auction sale. The Auction House shall not be responsible or liable in the making of any such bid by its employees or agents;
- c) In the event that the Auction House has received more than one Absentee Bid Form on a Lot for an identical amount and at auction those absentee bids are the highest bids for that Lot, the Lot shall be Knocked Down to the person whose Absentee Bid Form was received first; and
- d) At the discretion of the Auction House, the Auction House

may execute bids in the live auction, if appropriately instructed by telephone or through Heffel's Digital Sale-room, on behalf of the prospective Buyer, and the prospective Buyer hereby agrees that neither the Auction House nor its employees nor agents shall be liable to either the Buyer or the Consignor for any neglect or default in making such a bid.

## **12. Export Permits**

Without limitation, the Buyer acknowledges that certain property of Canadian cultural importance sold by the Auction House may be subject to the provisions of the *Cultural Property Export and Import Act (Canada)*, and that compliance with the provisions of the said act is the sole responsibility of the Buyer. Failure by the Buyer to obtain any necessary export license shall not affect the finality of the sale of the Lot or the obligations of the Buyer.

## **C. THE CONSIGNOR**

### **1. The Auction House**

- a) The Auction House shall have absolute discretion as to whether the Lot is suitable for sale, the particular auction sale for the Lot, the date of the auction sale, the manner in which the auction sale is conducted, the catalogue descriptions of the Lot, and any other matters related to the sale of the Lot at the auction sale;
- b) The Auction House reserves the right to withdraw any Lot at any time prior to the auction sale if, in the sole discretion of the Auction House:
  - (i) there is doubt as to its authenticity;
  - (ii) there is doubt as to the accuracy of any of the Consignor's representations or warranties;
  - (iii) the Consignor has breached or is about to breach any provisions of the Consignment Agreement; or
  - (iv) any other just cause exists.
- c) In the event of a withdrawal pursuant to Conditions C.1.b (ii) or (iii), the Consignor shall pay a charge to the Auction House, as provided in Condition C.8.

### **2. Warranties and Indemnities**

- a) The Consignor warrants to the Auction House and to the Buyer that the Consignor has and shall be able to deliver unencumbered title to the Lot, free and clear of all claims. You, as the Consignor, are the owner of the Lot or a joint owner of the Lot acting with the express permission of all of the other co-owners, or, if you are not the owner of the Lot:
  - (i) You have the permission of the owners to sell the property under the terms of this Agreement and the Buyer's Agreement;
  - (ii) You will disclose to the owner(s) all material facts in relation to the sale of the Lot;
  - (iii) You are irrevocably authorized to receive the proceeds of sale on behalf of the owner(s) of the Lot;
  - (iv) You have or will obtain the consent of the owner(s) before you deduct any commission, costs or other amounts from the proceeds of sale you receive from the Auction House;
  - (v) You have conducted appropriate customer due diligence on the owner(s) of the Lot in accordance with any and all applicable anti-money laundering and sanctions laws, consent to us relying on this due diligence and will retain for a period

of not less than five (5) years the documentation and records evidencing the due diligence;

- (vi) You will make such documentation and records (including originals, if available) evidencing your due diligence promptly available for immediate inspection by an independent third-party auditor upon our written request to do so. The Auction House will not disclose such documentation and records to any third parties unless (1) it is already in the public domain, (2) it is required to be disclosed by law, or (3) it is in accordance with anti-money laundering laws; and
- (vii) You and your principal (if any) are not aware of, nor are you knowingly engaged in any activity designed to facilitate tax evasion or tax fraud.
- b) At the time of handing over the Property to us, you have met all import and export requirements of all applicable law. You are not aware that anyone else has failed to meet these requirements;
- c) The Property and any proceeds of sale paid to you pursuant to this Agreement will not be used for any unlawful purpose and are not connected with any unlawful activity;
- d) The Consignor shall indemnify the Auction House, its employees and agents and the Buyer for breach of its representations, warranties and obligations set forth herein and against all claims made or proceedings brought by persons entitled or purporting to be entitled to the Lot;
- e) The Consignor shall indemnify the Auction House, its employees and agents and the Buyer against all claims made or proceedings brought due to any default of the Consignor in complying with any applicable legislation, regulations and these *Terms and Conditions of Business*; and
- f) The Consignor shall reimburse the Auction House in full and on demand for all costs, Expenses, judgment, award, settlement, or any other loss or damage whatsoever made, including reasonable legal fees incurred or suffered as a result of any breach or alleged breach by the Consignor of Conditions or its obligations as set forth in this Agreement.

### **3. Reserves**

The Auction House is authorized by the Consignor to Knock Down a Lot at less than the Reserve, provided that, for the purposes of calculating the Proceeds of Sale due to the Consignor, the Hammer Price shall be deemed to be the full amount of the agreed Reserve established by the Auction House and the Consignor.

### **4. Commission and Expenses**

- a) The Consignor authorizes the Auction House to deduct the Seller's Commission and Expenses from the Hammer Price and, notwithstanding that the Auction House is the Consignor's agent, acknowledges that the Auction House shall charge and retain the Buyer's Premium;
- b) The Consignor shall pay and authorizes the Auction House to deduct all Expenses incurred on behalf of the Consignor, together with any Sales Tax thereon including but not limited to:
  - (i) the costs of packing the Lot and transporting it to the Auction House, including any customs, export or import duties and charges;

- (ii) if the Lot is unsold, the costs of packing it and returning it to the Consignor, including any customs, export or import duties and charges;
- (iii) the costs of any restoration to the Lot that has been agreed by the Consignor in advance;
- (iv) the costs of any framing and/or unframing, and any mounting, unmounting and/or remounting, if applicable for the Lot;
- (v) the costs of any third-party expert opinions or certificates that the Auction House believes are appropriate for the Lot;
- (vi) the costs of any physically non-invasive tests or analyses that the Auction House believes need to be carried out to decide the quality of the Lot, its artist or that it is authentic; and
- (vii) the costs of photographing the Lots for use in the catalogue and/or promoting the sale of the Lot or auction.
- c) The Auction House retains all rights to photographic and printing material and the right of reproduction of such photographs.

## 5. Insurance

- a) Lots are only covered by insurance under the Fine Arts Insurance Policy of the Auction House if the Consignor so authorizes;
- b) The rate of insurance premium payable by the Consignor is \$15 per \$1,000 (1.5%) of the greater value of the high estimate value of the Lot or the realized Hammer Price or for the alternative amount as specified in the Consignment Receipt;
- c) If the Consignor instructs the Auction House not to insure a Lot, THE AUCTION HOUSE SHALL HAVE NO LIABILITY OF ANY KIND FOR ANY LOSS, THEFT, DAMAGE, DIMINISHED VALUE TO THE LOT WHILE IN ITS CARE, CUSTODY OR CONTROL, and the Lot shall at all times remain at the risk of the Consignor, who hereby undertakes to:
  - (i) indemnify the Auction House against all claims made or proceedings brought against the Auction House in respect of loss or damage to the Lot of whatever nature, howsoever and wheresoever occurred, and in any circumstances even where negligence is alleged or proven;
  - (ii) reimburse the Auction House for all Expenses incurred by the Auction House. Any payment which the Auction House shall make in respect of such loss or damage or Expenses shall be binding upon the Consignor and shall be accepted by the Consignor as conclusive evidence that the Auction House was liable to make such payment; and
  - (iii) notify any insurer of the existence of the indemnity contained in these *Terms and Conditions of Business*.
- d) The Auction House does not accept responsibility for Lots damaged by changes in atmospheric conditions and the Auction House shall not be liable for such damage nor for any other damage to picture frames or to glass in picture frames; and
- e) The value for which a Lot is insured under the Fine Arts Insurance Policy of the Auction House in accordance with Condition C.5.b above shall be the total amount due to the Consignor in the event of a successful claim being made against the Auction House. The actual proceeds received from the Auction House's insurance shall be and shall represent the sole liability of the Auction House for any damages, loss, theft or diminished value of the Lot. Under no circumstances shall the Auction House be liable for any special,

consequential, incidental or indirect damages of any kind or lost profits or potential lost profits.

## 6. Payment of Proceeds of Sale

- a) The Auction House shall pay the Proceeds of Sale to the Consignor thirty-five (35) days after the date of sale, if the Auction House has been paid the Purchase Price in full by the Buyer;
- b) If the Auction House has not received the Purchase Price from the Buyer within the time period specified, then the Auction House will pay the Proceeds of Sale within seven (7) working days following receipt of the Purchase Price from the Buyer; and
- c) If before the Purchase Price is paid in full by the Buyer, the Auction House pays the Consignor an amount equal to the Proceeds of Sale, title to the property in the Lot shall pass to the Auction House.

## 7. Collection of the Purchase Price

If the Buyer fails to pay to the Auction House the Purchase Price within thirty (30) days after the date of sale, the Auction House will endeavour to take the Consignor's instructions as to the appropriate course of action to be taken and, so far as in the Auction House's opinion such instructions are practicable, will assist the Consignor in recovering the Purchase Price from the Buyer, save that the Auction House shall not be obligated to issue judicial proceedings against the Buyer in its own name. Notwithstanding the foregoing, the Auction House reserves the right and is hereby authorized at the Consignor's expense, and in each case at the absolute discretion of the Auction House, to agree to special terms for payment of the Purchase Price, to remove, store and insure the Lot sold, to settle claims made by or against the Buyer on such terms as the Auction House shall think fit, to take such steps as are necessary to collect monies from the Buyer to the Consignor and, if appropriate, to set aside the sale and refund money to the Buyer.

## 8. Charges for Withdrawn Lots

The Consignor may not withdraw a Lot prior to the auction sale without the consent of the Auction House. In the event that such consent is given, or in the event of a withdrawal pursuant to Condition C.1.b (ii) or (iii), a charge of twenty-five percent (25%) of the high presale estimate, together with any applicable Sales Tax and Expenses, is immediately payable to the Auction House, prior to any release of the Property.

## 9. Unsold Lots

- a) Unsold Lots must be collected at the Consignor's expense within the period of ninety (90) days after receipt by the Consignor of notice from the Auction House that the Lots are to be collected (the "Collection Notice"). Should the Consignor fail to collect the Lot from the Auction House within ninety (90) days from the receipt of the Collection Notice, the Auction House shall have the right to place such Lots in the Auction House's storage facilities or third-party storage facilities, with Expenses accruing to the account of the Consignor. The Auction House shall also have the right to sell such Lots by public or private sale and on such terms

as the Auction House shall alone determine, and shall deduct from the Proceeds of Sale any sum owing to the Auction House or to any associated company of the Auction House including Expenses, before remitting the balance to the Consignor. If the incurred Expenses by the Auction House exceed the sums received from the sale of the Lot, the Buyer shall be liable for the difference between the sums received and the Expenses. If the Consignor cannot be traced, the Auction House shall place the funds in a bank account in the name of the Auction House for the Consignor. In this condition the expression "Proceeds of Sale" shall have the same meaning in relation to a private sale as it has in relation to a sale by auction;

- b) Lots returned at the Consignor's request shall be returned at the Consignor's risk and expense and will not be insured in transit unless the Auction House is otherwise instructed by the Consignor at the Consignor's expense; and
- c) If any Lot is unsold by auction, the Auction House is authorized as the exclusive agent for the Consignor for a period of ninety (90) days following the auction to sell such Lot by private sale or auction sale for a price that will result in a payment to the Consignor of not less than the net amount (i.e., after deduction of the Seller's Commission and Expenses) to which the Consignor would have been entitled had the Lot been sold at a price equal to the agreed Reserve, or for such lesser amount as the Auction House and the Consignor shall agree. In such event, the Consignor's obligations to the Auction House hereunder with respect to such a Lot are the same as if it had been sold at auction. The Auction House shall continue to have the exclusive right to sell any unsold Lots after the said period of ninety (90) days, until such time as the Auction House is notified in writing by the Consignor that such right is terminated.

#### 10. Consignor's Sales Tax Status

The Consignor shall give to the Auction House all relevant information as to their Sales Tax status with regard to the Lot to be sold, which the Consignor warrants is and will be correct and upon which the Auction House shall be entitled to rely.

#### 11. Photographs and Illustrations

In consideration of the Auction House's services to the Consignor, the Consignor hereby warrants and represents to the Auction House that the Consignor has the right to grant to the Auction House, and the Consignor does hereby grant to the Auction House, a non-exclusive, perpetual, fully paid up, royalty-free and non-revocable right and permission to:

- a) reproduce (by illustration, photograph, electronic reproduction, or any other form or medium whether presently known or hereinafter devised) any work within any Lot given to the Auction House for sale by the Consignor; and

- b) use and publish such illustration, photograph or other reproduction in connection with the public exhibition, promotion and sale of the Lot in question and otherwise in connection with the operation of the Auction House's business, including without limitation by including the illustration, photograph or other reproduction in promotional catalogues, compilations, the Auction House's Art Index, and other publications

and materials distributed to the public, and by communicating the illustration, photograph or other reproduction to the public by telecommunication via an Internet website operated by or affiliated with the Auction House ("Permission"). Moreover, the Consignor makes the same warranty and representation and grants the same Permission to the Auction House in respect of any illustrations, photographs or other reproductions of any work provided to the Auction House by the Consignor. The Consignor agrees to fully indemnify the Auction House and hold it harmless from any damages caused to the Auction House by reason of any breach by the Consignor of this warranty and representation.

#### D. GENERAL CONDITIONS

1. The Auction House as agent for the Consignor is not responsible for any act, omission or default by the Consignor or the Buyer.
2. The Auction House shall have the right at its absolute discretion to refuse admission to its premises or attendance at its auctions by any person.
3. The Auction House has the right at its absolute discretion to refuse any bid, to advance the bidding as it may decide, to withdraw or divide any Lot, to combine any two or more Lots and, in the case of dispute, to put up any Lot for auction again. At no time shall a Registered Bidder retract or withdraw their bid.
4. The Auctioneer may open the bidding on any Lot below the Reserve by placing a bid on behalf of the Auction House. The Auctioneer, on behalf of the Auction House, may continue to bid up to the amount of the Reserve, either by placing consecutive bids or by placing bids in response to other bidders.
5. For advertising and promotional purposes, the Consignor acknowledges and agrees that the Auction House shall, in relation to any sale of the Lot, make reference to the aggregate Purchase Price of the Lot, inclusive of the Buyer's Premium, notwithstanding that the Seller's Commission is calculated on the Hammer Price.
6. Any indemnity hereunder shall extend to all actions, proceedings, costs, claims and demands whatsoever incurred or suffered by the person for whose benefit the indemnity is given, and the Auction House shall hold any indemnity on trust for its employees and agents where it is expressed to be for their benefit.
7. Any notice given hereunder shall be in writing and if given by post shall be deemed to have been duly received by the addressee within three (3) business days delivered by a recognized overnight delivery service with a signature required.
8. The copyright for all illustrations and written matter relating to the Lots shall be and will remain at all times the absolute property of the Auction House and shall not, without the prior written consent of the Auction House, be used by any other person.
9. The Auction House will not accept any liability for any failure or errors that may occur in the operation of any online, telephonic, video or digital representations produced and/or broadcasted during an auction sale.
10. This Agreement shall be governed by and construed in accordance with British Columbia Law and the laws of Canada

applicable therein. Any dispute, controversy or claim arising out of, relating to, or in connection with this Agreement, or the breach, termination, or validity thereof ("Dispute"), shall be submitted for mediation in Vancouver, British Columbia, Canada. If the Dispute is not settled by mediation within sixty (60) days from the date when mediation is initiated, then the Dispute shall be submitted for final and binding arbitration to the British Columbia International Commercial Arbitration Centre, with such Dispute to be resolved pursuant to its Rules and procedure. The arbitration shall be conducted by one arbitrator, who shall be appointed within thirty (30) days after the initiation of the arbitration. The language used in the arbitration proceedings will be English. The arbitration shall be confidential, except to the extent necessary to enforce a judgment or where disclosure is required by law. The arbitration award shall be final and binding on all parties involved. Judgment upon the award may be entered by any court having jurisdiction thereof or having jurisdiction over the relevant party or its assets.

11. Unless otherwise provided for herein, all monetary amounts referred to herein shall refer to the lawful money of Canada.
12. All words importing the singular number shall include the plural and vice versa, and words importing the use of any gender shall include the masculine, feminine and neuter genders and the word "person" shall include an individual, a trust, a partnership, a body corporate, an association or other incorporated or unincorporated organization or entity.
13. If any provision of this Agreement or the application thereof to any circumstances shall be held to be invalid or unenforceable, the remaining provisions of this Agreement, or the application thereof to other circumstances, shall not be affected thereby and shall be held valid to the full extent permitted by law.
14. In the event of any discrepancy or conflict between the English and French versions of these *Terms and Conditions of Business*, the English version will prevail.

The Buyer and the Consignor are hereby advised to read fully the Agreement which sets out and establishes the rights and obligations of the Auction House, the Buyer and the Consignor and the terms by which the Auction House shall conduct the sale and handle other related matters.

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**(COMMERCIAL LIST)**

Proceeding commenced at Toronto

**ORDER**  
**(Art Collection Auction Procedures)**

**STIKEMAN ELLIOTT LLP**  
Barristers & Solicitors  
5300 Commerce Court West  
199 Bay Street  
Toronto, Canada M5L 1B9

**Ashley Taylor** LSO#: 39932E  
Email: ataylor@stikeman.com  
Tel: +1 416-869-5236

**Elizabeth Pillon** LSO#: 35638M  
Email: lpillon@stikeman.com  
Tel: +1 416-869-5230

**Maria Konyukhova** LSO#: 52880V  
Email: mkonyukhova@stikeman.com  
Tel: +1 416-869-5230

**Philip Yang** LSO#: 82084O  
Email: PYang@stikeman.com  
Tel: +1 416-869-5593

**Brittney Ketwaroo** LSO#: 89781K  
Email: bketwaroo@stikeman.com  
Tel: +1 416-869-5524

Lawyers for the Applicants

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

Proceeding commenced at Toronto

**MOTION RECORD**

**STIKEMAN ELLIOTT LLP**

Barristers & Solicitors  
5300 Commerce Court West  
199 Bay Street  
Toronto, Canada M5L 1B9

**Ashley Taylor** LSO#: 39932E

Email: ataylor@stikeman.com  
Tel: +1 416-869-5236

**Elizabeth Pillon** LSO#: 35638M

Email: lpillon@stikeman.com  
Tel: +1 416-869-5623

**Maria Konyukhova** LSO#: 52880V

Email: mkonyukhova@stikeman.com  
Tel: +1 416-869-5230

**Philip Yang** LSO#: 82084O

Email: PYang@stikeman.com  
Tel: +1 416-869-5593

**Brittney Ketwaroo** LSO#: 89781K

Email: bketwaroo@stikeman.com  
Tel: +1 416-869-5524

Lawyers for the Applicants