

Clerk's stamp:



COURT FILE NUMBER

1703 12327

COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE

Edmonton

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  
ARRANGEMENT OF CANADA NORTH  
GROUP INC., CANADA NORTH CAMPS  
INC., CAMPCORP STRUCTURES LTD., D.J.  
CATERING LTD., 816956 ALBERTA LTD.,  
1371047 ALBERTA LTD. and 1919209  
ALBERTA LTD.

DOCUMENT

**ELEVENTH AFFIDAVIT OF SHAYNE  
McCRACKEN**

ADDRESS FOR SERVICE AND  
CONTACT INFORMATION OF  
PARTY FILING THIS DOCUMENT

MILLER THOMSON LLP  
Barristers and Solicitors  
2700, Commerce Place  
10155-102 Street  
Edmonton, AB, Canada T5J 4G8  
Phone: 780.429.1751 Fax: 780.424.5866

Lawyer's

Name: Stephanie A. Wanke

Lawyer's

Email: swanke@millerthomson.com

File No.: 230560.1

**AFFIDAVIT OF SHAYNE McCRACKEN**

**Sworn on March 20, 2018.**

I, Shayne McCracken, businessperson, of the City of Edmonton, in the Province of Alberta,  
MAKE OATH AND SAY THAT:

1. I am a Director and the Secretary of each of the applicants, Canada North Group Inc. ("CNGI"), Canada North Camps Inc. ("CNC"), CampCorp Structures Inc. ("Campcorp"), DJ Catering Inc. ("DJ"), 816956 Alberta Ltd. ("816"), 1371047 Alberta Ltd., and 1919209 Albert Ltd. ("191") (collectively, the "Companies") as such, the matters deposed to herein are based on my personal knowledge or on my review of the books and records maintained by the Companies in the ordinary course of their business, entries in which books and records are made reasonably contemporaneously with the

Companies' business transactions as they occur, except where stated to be based upon other information and belief, and where so stated, I believe the same to be true.

### **Crown Claims In Respect of DJ and Campcorp**

2. Attached hereto as Exhibit "A" are copies of three proofs of claim of Canada Revenue Agency, provided to my counsel by Ernst & Young Inc., the Monitor in these proceedings. I believe these are true copies of all of the proofs of claim of the Crown submitted with respect to DJ and Campcorp pursuant to the Claims Process establish in these proceedings pursuant to an Order dated December 6, 2017.
3. The three proofs of claim are:
  - (a) Unsecured claim against DJ for \$44,976.34 pursuant to the *Excise Tax Act*, including principal and interest;
  - (b) Unsecured claim against DJ for \$30.21 pursuant to the *Income Tax Act*, being penalties and interest related to payroll deductions, non deemed trust; and
  - (c) A claim against Campcorp for \$50,706.19 pursuant to the *Income Tax Act*, comprised of an unsecured claim for \$18,079.69 pursuant to the *Income Tax Act* for principal, penalties and interest related to payroll deductions, non deemed trust and a property claim for \$32,626.50 pursuant to the *Income Tax Act*, for payroll deductions, deemed trust.

### **Shareholder Approval of Plan of Arrangement**

4. Attached hereto as Exhibit "B" are copies of two resolutions of Canada North Group Inc., the sole shareholder of each of DJ and Campcorp, approving the Plan of Arrangement pursuant to s. 193 of the *Business Corporations Act*, as attached thereto.

### **First Island Application to Lift the Stay**

5. First Island Financial Services Ltd. ("**First Island**") has a first mortgage over the property known as the "Farm" in these proceedings, being a 120 acre parcel located in the annexation zone of St. Albert, presently designated as Sturgeon County.
6. First Island also has personal guarantees from Paul McCracken and me to secure that mortgage and collateral mortgages in respect of properties located in Vernon pursuant to those personal guarantees.
7. The collateral mortgages are second in respect of two traditional first mortgages in respect of two of the properties and second in respect of a collateral mortgage in favour of Canadian Western Bank with respect to the third.
8. I understand that First Island has appraisals with respect to these three properties and my counsel has requested copies of the appraisal and First Island has declined to provide the appraisals.
9. I also note that the traditional mortgage have continued to be paid throughout the course of these proceedings.

10. One of the Vernon properties is occupied by Tyler McCracken, who has relocated to Vernon to operated Spallumcheen Estates Ltd., one of the entities proposed to be purchased in the sale transaction before the Court.
11. The Farm is presently used for business purposes for the Companies, including for storage and maintenance of the equipment of the Companies.
12. There are presently 90 'boxes' stored at the farm, 75 of which are boxes used to make up dorms and 15 boxes that are typically used for supply and equipment storage on a camp site.
13. Further, the two shops located on the Farm are largely full with machinery and equipment. The two shops are used for maintenance and repair work on the machinery and equipment.
14. The Farm is also presently listed for sale, at a listing price recommended by the Realtor.
15. I swear this Affidavit in support of Court approval of proposed Camp Transaction, dismissal of the First Island application and an extension of the Stay of Proceedings to allow for time for the Camp Transaction.

SWORN BEFORE ME at the City of  
Edmonton, Alberta, this 20<sup>th</sup> day of March,  
2018,

  
\_\_\_\_\_  
Commissioner for Oaths in and for the  
Province of Alberta

  
\_\_\_\_\_  
**SHAYNE McCracken**

Canada Revenue  
AgencyAgence du revenu  
du Canada**FAX**Protected Document: *Non-Secure Fax*☐ Urgent ☒ Review ☐ Reply**To:**

Franca Mazzulla

ERNST &amp; YOUNG INC.

**Address:****City:** Edmonton**Prov:** Alberta**PC:****Fax:** 780-229-2997**Phone:** 1-855-943-4472**Date:** January 9, 2018**Pages (Including cover):** 11**From:**

A.J. LaRocque

Revenue Collections

**Address:****City:** Edmonton**Prov:** Alberta**PC:****Fax:** 780-495-6834**Phone:** 587-489-2699**Re:** Canada North Camps CCAA**Comments:**

Please find attached a copy of the Agency's claims for D J CATERING LTD.  
The original documents to follow in the mail.

This is Exhibit "A" referred to in the  
Affidavit of

Shayne McCracken

Sworn before me this 20th day

of March A.D., 2018

[Signature]

A Notary Public, Commissioner for Oaths  
in and for the Province of Alberta

Stephanie A. Wanke  
Barrister & Solicitor

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

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

**Canada**



Canada Revenue Agency  
Agence du revenu  
du Canada

Edmonton Tax Services Office  
Edmonton AB T5J 4C8

January 09, 2018

ERNST & YOUNG INC.  
COURT-APPOINTED MONITOR OF CANADA NORTH  
GROUP  
ATTENTION: FRANCA MAZZULLA  
SUITE 1400 EPCOR TOWER, PO BOX 44  
10423 - 101 STREET  
EDMONTON AB T5H 0E7

Dear Franca Mazzulla:

Re: D J CATERING LTD of the City of Edmonton  
in the Province of Alberta  
Date of the Companies' Creditors Arrangement Act  
Initial Order: July 05, 2017

Please find enclosed our claim and supporting schedule in the  
above-noted insolvency event for the amount of \$44,976.34.

Issue dividend payment directly to the Receiver General quoting  
the account number shown on the schedule.

Please send individual, corporate and payroll dividend payments  
to:

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

Please send goods and services tax/harmonized sales tax (GST/HST)  
remittances, including dividend payments to the applicable  
tax centre (shown on your client's GST/HST return).

If you need more information about this claim, such as a more  
detailed breakdown of the debt, please contact the undersigned at  
one of the telephone numbers provided in this letter.

Yours truly,

A.J. LaRocque (1225)  
Resource/Complex Case Officer

Enclosure(s)

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

Local : 587-489-2699  
Toll Free : 1-877-469-2609  
Fax : 866-219-0311  
Web site : canada.ca/taxes

**PROOF OF CLAIM**  
**AGAINST CANADA NORTH GROUP INC., CANADA NORTH CAMPS INC., CAMPCORP**  
**STRUCTURES LTD., D.J. CATERING LTD., 816956 ALBERTA LTD., 1371047 ALBERTA LTD. and**  
**1919209 ALBERTA LTD. (collectively, the "Canada North Group")**

Please read the enclosed Instruction Letter prior to completing this Proof of Claim. Defined terms not defined within this Proof of Claim form shall have the meaning ascribed thereto in the Claims Process Order dated December 6, 2017, as may be amended or restated from time to time.

**1. Particulars of Claimant**

- a. Please complete the following (Full legal name should be the name of the original Claimant, regardless of whether an assignment of a Claim, or a portion thereof, has occurred) and Full Mailing Address of the Claimant (the Original Claimant, not the Assignee.)

|                             |                                                    |
|-----------------------------|----------------------------------------------------|
| Full Legal Name:            | Canada Revenue Agency                              |
| Full Mailing Address:       | Suite 10, 9700 Jasper Avenue, Edmonton, AB T5J 4C8 |
| Telephone Number:           | 587-489-2699                                       |
| Facsimile Number:           | 780-495-6834                                       |
| Email Address:              |                                                    |
| Attention (Contact Person): | A.J. LaRocque                                      |

- b. Has the Claim been sold, transferred or assigned by the Claimant to another party (an Assignee")

Yes: ☐

No: ☒

**2. Particulars of Assignee (if any)**

- a. Please complete the following if all or a portion of the Claim has been assigned, insert full legal name of assignee(s) of the Claim. If there is more than one assignee, please attach a separate sheet with the required information:

|                                   |  |
|-----------------------------------|--|
| Full Legal Name of Assignee:      |  |
| Full Mailing Address of Assignee: |  |
| Telephone Number of Assignee:     |  |
| Facsimile Number of Assignee:     |  |
| Email Address of Assignee:        |  |
| Attention (Contact Person):       |  |

- 2 -

**Proof of Claim**

I, Albert LaRocque, (name of individual Claimant or Representative of corporate Claimant), of Edmonton, Alberta (City, Province or State) do hereby certify:

that I ☐ am a Claimant; OR

☒ am a resource officer/complex case officer (state position or title) of  
Canada Revenue Agency (name of corporate Claimant) which is a Claimant;

that I have knowledge of all the circumstances connected with the Claim referred to below;

that D J CATERING LTD (name of applicable Canada North Group entity and/or Directors and/or Officers) was and still is indebted to the Claimant as follows;

**CLAIM** (other than a Restructuring Claim):

CAN \$44,976.34 (insert value of Claim)

**RESTRUCTURING CLAIM**

\$ \_\_\_\_\_ (insert value of Claim arising after the Commencement Date resulting from the restructuring, disclaimer, resiliation, termination or breach after the Commencement Date of any contract, employment agreement, lease or other agreement or arrangement of any nature whatsoever, whether written or oral);

that the Claimant's Claim and the Claimant's invoices, statements and/or supporting documents attached are denominated in:

☐ Canadian Dollars

☐ U.S. Dollars

☐ Other \_\_\_\_\_ (stipulate other currency referenced)

A. TOTAL CLAIM(S): \$ \_\_\_\_\_

**Nature of Claim:**

(Check and complete appropriate category)

☒ A. UNSECURED CLAIM OF \$44,976.34. That in respect of this debt, no assets of any of the Canada North Group entities are pledged as security.

☐ B. SECURED CLAIM OF \$ \_\_\_\_\_. That in respect of this debt, assets of \_\_\_\_\_ (insert name of applicable Canada North Group entity) valued at \$ \_\_\_\_\_ are pledged to me as security, particulars of which are as follows.

(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

- 3 -

**Particulars of Claims:**

Other than as already set out herein, the particulars of the undersigned's total Claim and/or Restructuring Claim are attached.

*(Provide all particulars of the claims and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the claims, name of any guarantor which has guaranteed the claims, name of any co-obligor or indemnitor, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the Canada North Group entities to the Claimant and estimated value of such security. Where a claim is advanced against any Directors or Officers, please provide either a reference to a statutory authority for your claim or enclose a draft Notice of Civil Claim.)*

**Filing of Claims:**

This Proof of Claim **must be received by the Monitor by no later than 5:00 p.m. (Mountain Time) on January 19, 2018** (the "Claims Bar Date") unless your claim is a Restructuring Claim.

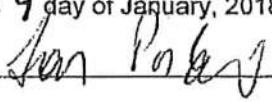
Proofs of Claim for Restructuring Claims arising after the Commencement Date resulting from a restructuring, disclaimer, resiliation, termination or breach after the Commencement Date of any contract, employment agreement, lease or other agreement, or arrangement of any nature whatsoever, whether written or oral, **must be received by the Monitor by the later of (a) the Claims Bar Date, and (b) by 5:00 p.m. (Mountain Time) on the day which is ten (10) Business Days after the date of the applicable Notice of Disclaimer or Resiliation** (the "Restructuring Claims Bar Date")

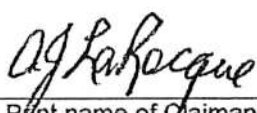
Failure to file your proof of claim as directed by the Claims Bar Date or Restructuring Claims Bar Date, as applicable, will result in your claim being forever barred and extinguished and you will be prohibited from making or enforcing a claim against any of the Canada North Group entities and/or any of their Directors and/or Officers.

Ernst & Young Inc.  
Court-appointed Monitor of Canada North Group  
EPCOR Tower, 10423 - 101 Street, Suite 1400  
PO Box 44  
Edmonton, Alberta T5H 0E7

Attention: Franca Mazzulla  
Email: [canadanorthgroup.monitor@ca.ey.com](mailto:canadanorthgroup.monitor@ca.ey.com)  
Phone: 1-855-943-4472  
Fax: 780-229-2997

DATED this 9 day of January, 2018.

Witness: 

Per: 

Print name of Claimant:

*If Claimant is not an individual, print name and title of authorised signatory.*

Name: Albert LaRocque

Title: Resource Officer / Complex  
Case Officer, Canada Revenue  
Agency

## ATTACHMENT PAGE 1

## Schedule "A"

Name: D J CATERING LTD

## Unsecured claim

Excise Tax Act

Account number: 961 RT0001

Assessed period(s):

2016/10/01 - 2016/10/31; 2016/11/01 - 2016/11/30;  
2016/12/01 - 2016/12/31; 2017/01/01 - 2017/01/31;  
2017/02/01 - 2017/02/28; 2017/03/01 - 2017/03/31;  
2017/04/01 - 2017/04/30; 2017/05/01 - 2017/05/31; and  
2017/06/01 - 2017/06/26

Principal: \$43,615.59

Penalty and interest: \$1,360.75

Total: \$44,976.34

Canada Revenue  
AgencyAgence du revenu  
du Canada**FAX**Protected Document: *Non-Secure Fax*☐ Urgent ☒ Review ☐ Reply**To:**

Franca Mazzulla

ERNST &amp; YOUNG INC.

**Address:****City:** Edmonton**Prov:** Alberta**PC:****Fax:** 780-229-2997**Phone:** 1-855-943-4472**Date:** January 9, 2018**Pages (including cover):** 11**From:**

A.J. LaRocque

Revenue Collections

**Address:****City:** Edmonton**Prov:** Alberta**PC:****Fax:** 780-495-6834**Phone:** 587-489-2699**Re:** Canada North Camps CCAA**Comments:**

Please find attached a copy of the Agency's claims for D J CATERING LTD.  
The original documents to follow in the mail.

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

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Canada



Canada Revenue Agency  
Agence du revenu  
du Canada

Edmonton Tax Services Office  
Edmonton AB T5J 4C8

January 09, 2018

ERNST & YOUNG INC.  
COURT-APPOINTED MONITOR OF CANADA NORTH  
GROUP  
ATTENTION: FRANCA MAZZULLA  
SUITE 1400 EPCOR TOWER, PO BOX 44  
10423 - 101 STREET  
EDMONTON AB T5H 0E7

Dear Franca Mazzulla:

Re: D J CATERING LTD of the City of Edmonton  
in the Province of Alberta  
Date of the Companies' Creditors Arrangement Act  
Initial Order: July 05, 2017

Please find enclosed our claim and supporting schedule in the  
above-noted insolvency event for the amount of \$30.21.

Issue dividend payment directly to the Receiver General quoting  
the account number shown on the schedule.

Please send individual, corporate and payroll dividend payments  
to:

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

Please send goods and services tax/harmonized sales tax (GST/HST)  
remittances, including dividend payments to the applicable  
tax centre (shown on your client's GST/HST return).

If you need more information about this claim, such as a more  
detailed breakdown of the debt, please contact the undersigned at  
one of the telephone numbers provided in this letter.

Yours truly,

A.J. LaRocque (1225)  
Resource/Complex Case Officer

Enclosure(s)

**Canada**

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

Local: 587-489-2699  
Toll Free: 1-877-469-2609  
Fax: 866-219-0311  
Web site: [canada.ca/taxes](http://canada.ca/taxes)

**PROOF OF CLAIM**  
**AGAINST CANADA NORTH GROUP INC., CANADA NORTH CAMPS INC., CAMPCORP**  
**STRUCTURES LTD., D.J. CATERING LTD., 816956 ALBERTA LTD., 1371047 ALBERTA LTD. and**  
**1919209 ALBERTA LTD. (collectively, the "Canada North Group")**

Please read the enclosed Instruction Letter prior to completing this Proof of Claim. Defined terms not defined within this Proof of Claim form shall have the meaning ascribed thereto in the Claims Process Order dated December 6, 2017, as may be amended or restated from time to time.

**1. Particulars of Claimant**

- a. Please complete the following (Full legal name should be the name of the original Claimant, regardless of whether an assignment of a Claim, or a portion thereof, has occurred) and Full Mailing Address of the Claimant (the Original Claimant, not the Assignee.)

|                             |                                                    |
|-----------------------------|----------------------------------------------------|
| Full Legal Name:            | Canada Revenue Agency                              |
| Full Mailing Address:       | Suite 10, 9700 Jasper Avenue, Edmonton, AB T5J 4C8 |
| Telephone Number:           | 587-489-2699                                       |
| Facsimile Number:           | 780-495-6834                                       |
| Email Address:              |                                                    |
| Attention (Contact Person): | A.J. LaRocque                                      |

- b. Has the Claim been sold, transferred or assigned by the Claimant to another party (an Assignee")

Yes: ☐

No: ☒

**2. Particulars of Assignee (if any)**

- a. Please complete the following if all or a portion of the Claim has been assigned, insert full legal name of assignee(s) of the Claim. If there is more than one assignee, please attach a separate sheet with the required information:

|                                   |  |
|-----------------------------------|--|
| Full Legal Name of Assignee:      |  |
| Full Mailing Address of Assignee: |  |
| Telephone Number of Assignee:     |  |
| Facsimile Number of Assignee:     |  |
| Email Address of Assignee:        |  |
| Attention (Contact Person):       |  |

- 2 -

**Proof of Claim**

I, Albert LaRocque, (name of individual Claimant or Representative of corporate Claimant), of Edmonton, Alberta (City, Province or State) do hereby certify:

that I ☐ am a Claimant; OR

☒ am a resource officer/complex case officer (state position or title) of

Canada Revenue Agency (name of corporate Claimant) which is a Claimant;

that I have knowledge of all the circumstances connected with the Claim referred to below;

that D J CATERING LTD (name of applicable Canada North Group entity and/or Directors and/or Officers) was and still is indebted to the Claimant as follows;

**CLAIM** (other than a Restructuring Claim):

CAN \$30.21 (insert value of Claim)

**RESTRUCTURING CLAIM**

\$ \_\_\_\_\_ (insert value of Claim arising after the Commencement Date resulting from the restructuring, disclaimer, resiliation, termination or breach after the Commencement Date of any contract, employment agreement, lease or other agreement or arrangement of any nature whatsoever, whether written or oral);

that the Claimant's Claim and the Claimant's invoices, statements and/or supporting documents attached are denominated in:

☐ Canadian Dollars

☐ U.S. Dollars

☐ Other \_\_\_\_\_ (stipulate other currency referenced)

A. TOTAL CLAIM(S): \$ \_\_\_\_\_

**Nature of Claim:**

(Check and complete appropriate category)

☒ A. UNSECURED CLAIM OF \$30.21. That in respect of this debt, no assets of any of the Canada North Group entities are pledged as security.

☐ B. SECURED CLAIM OF \$ \_\_\_\_\_. That in respect of this debt, assets of \_\_\_\_\_ (insert name of applicable Canada North Group entity) valued at \$ \_\_\_\_\_ are pledged to me as security, particulars of which are as follows.

(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

- 3 -

**Particulars of Claims:**

Other than as already set out herein, the particulars of the undersigned's total Claim and/or Restructuring Claim are attached.

*(Provide all particulars of the claims and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the claims, name of any guarantor which has guaranteed the claims, name of any co-obligor or indemnitor, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the Canada North Group entities to the Claimant and estimated value of such security. Where a claim is advanced against any Directors or Officers, please provide either a reference to a statutory authority for your claim or enclose a draft Notice of Civil Claim.)*

**Filing of Claims:**

This Proof of Claim **must be received by the Monitor by no later than 5:00 p.m. (Mountain Time) on January 19, 2018** (the "Claims Bar Date") unless your claim is a Restructuring Claim.

Proofs of Claim for Restructuring Claims arising after the Commencement Date resulting from a restructuring, disclaimer, resiliation, termination or breach after the Commencement Date of any contract, employment agreement, lease or other agreement, or arrangement of any nature whatsoever, whether written or oral, **must be received by the Monitor by the later of (a) the Claims Bar Date, and (b) by 5:00 p.m. (Mountain Time) on the day which is ten (10) Business Days after the date of the applicable Notice of Disclaimer or Resiliation** (the "Restructuring Claims Bar Date")

Failure to file your proof of claim as directed by the Claims Bar Date or Restructuring Claims Bar Date, as applicable, will result in your claim being forever barred and extinguished and you will be prohibited from making or enforcing a claim against any of the Canada North Group entities and/or any of their Directors and/or Officers.

Ernst & Young Inc.  
Court-appointed Monitor of Canada North Group  
EPCOR Tower, 10423 - 101 Street, Suite 1400  
PO Box 44  
Edmonton, Alberta T5H 0E7

Attention: Franca Mazzulla  
Email: [canadanorthgroup.monitor@ca.ey.com](mailto:canadanorthgroup.monitor@ca.ey.com)  
Phone: 1-855-943-4472  
Fax: **780-229-2997**

DATED this 9 day of January, 2018.

Witness:

*Tom LaLonde*

Per:

*Albert LaRocque*

Print name of Claimant:

*If Claimant is not an individual, print name and title of authorised signatory.*

Name: Albert LaRocque

Title: Resource Officer / Complex  
Case Officer, Canada Revenue  
Agency

ATTACHMENT PAGE 1

## Schedule "A"

Name: D J CATERING LTD

## Unsecured claim

Income Tax Act  
(as it relates to payroll deductions - non deemed trust)  
Account number: 961 RP0001  
Assessed period(s): December of 2016  
Principal: \$0.00  
Penalty and interest: \$30.21  
Total: \$30.21

Canada Revenue  
AgencyAgence du revenu  
du Canada**FAX**Protected Document: *Non-Secure Fax*☐ Urgent ☒ Review ☐ Reply**To:**

Franca Mazzulla

ERNST &amp; YOUNG INC.

**Address:****City:** Edmonton**Prov:** Alberta**PC:****Fax:** 780-229-2997**Phone:** 1-855-943-4472**Date:** January 9, 2018**Pages (Including cover):** 14**From:**

A.J. LaRocque

Revenue Collections

**Address:****City:** Edmonton**Prov:** Alberta**PC:****Fax:** 780-495-6834**Phone:** 587-489-2699**Re:** Canada North Camps CCAA**Comments:**

Please find attached a copy of the Agency's claims for CAMPCORP STRUCTURES LTD.  
The original documents to follow in the mail.

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Canada



Canada Revenue Agency  
Agence du revenu  
du Canada

Edmonton Tax Services Office  
Edmonton AB T5J 4C8

January 09, 2018

ERNST & YOUNG INC.  
COURT-APPOINTED MONITOR OF CANADA NORTH  
GROUP  
ATTENTION: FRANCA MAZZULLA  
SUITE 1400 EPCOR TOWER, PO BOX 44  
10423 - 101 STREET  
EDMONTON AB T5H 0E7

Dear Franca Mazzulla:

Re: CAMPCORP STRUCTURES LTD. (sometime carrying on business as  
CAMPCORP CANADA) of the City of Edmonton  
in the Province of Alberta  
Date of the Companies' Creditors Arrangement Act  
Initial Order: July 05, 2017

Please find enclosed our claim and supporting schedule in the  
above-noted insolvency event for the amount of \$50,706.19.

Issue dividend payment directly to the Receiver General quoting  
the account number shown on the schedule.

Please send individual, corporate and payroll dividend payments  
to:

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

Please send goods and services tax/harmonized sales tax (GST/HST)  
remittances, including dividend payments to the applicable  
tax centre (shown on your client's GST/HST return).

If you need more information about this claim, such as a more  
detailed breakdown of the debt, please contact the undersigned at

.../2

**Canada**

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

Local : 587-489-2699  
Toll Free : 1-877-469-2609  
Fax : 866-219-0311  
Web site : [canada.ca/taxes](http://canada.ca/taxes)

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one of the telephone numbers provided in this letter.

Yours truly,

A handwritten signature in cursive script that reads "A.J. LaRocque".

A.J. LaRocque (1225)  
Resource/Complex Case Officer

Enclosure(s)

**PROOF OF CLAIM**  
**AGAINST CANADA NORTH GROUP INC., CANADA NORTH CAMPS INC., CAMPCORP**  
**STRUCTURES LTD., D.J. CATERING LTD., 816956 ALBERTA LTD., 1371047 ALBERTA LTD. and**  
**1919209 ALBERTA LTD. (collectively, the "Canada North Group")**

Please read the enclosed Instruction Letter prior to completing this Proof of Claim. Defined terms not defined within this Proof of Claim form shall have the meaning ascribed thereto in the Claims Process Order dated December 6, 2017, as may be amended or restated from time to time.

**1. Particulars of Claimant**

- a. Please complete the following (Full legal name should be the name of the original Claimant, regardless of whether an assignment of a Claim, or a portion thereof, has occurred) and Full Mailing Address of the Claimant (the Original Claimant, not the Assignee.)

|                             |                                                    |
|-----------------------------|----------------------------------------------------|
| Full Legal Name:            | Canada Revenue Agency                              |
| Full Mailing Address:       | Suite 10, 9700 Jasper Avenue, Edmonton, AB T5J 4C8 |
| Telephone Number:           | 587-489-2699                                       |
| Facsimile Number:           | 780-495-6834                                       |
| Email Address:              |                                                    |
| Attention (Contact Person): | A.J. LaRocque                                      |

- b. Has the Claim been sold, transferred or assigned by the Claimant to another party (an Assignee?)

Yes: ☐

No: ☒

**2. Particulars of Assignee (if any)**

- a. Please complete the following if all or a portion of the Claim has been assigned, insert full legal name of assignee(s) of the Claim. If there is more than one assignee, please attach a separate sheet with the required information:

|                                   |  |
|-----------------------------------|--|
| Full Legal Name of Assignee:      |  |
| Full Mailing Address of Assignee: |  |
| Telephone Number of Assignee:     |  |
| Facsimile Number of Assignee:     |  |
| Email Address of Assignee:        |  |
| Attention (Contact Person):       |  |

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**Proof of Claim**

I, Albert LaRocque, (*name of individual Claimant or Representative of corporate*

*Claimant*), of Edmonton, Alberta (*City, Province or State*) do hereby certify:

that I ☐ am a Claimant; OR

☒ am a resource officer/complex case officer (*state position or title*) of

Canada Revenue Agency (*name of corporate Claimant*) which is a Claimant;

that I have knowledge of all the circumstances connected with the Claim referred to below;

that CAMPCORP STRUCTURES LTD. (sometime carrying on business as CAMPCORP CANADA). (*name of applicable Canada North Group entity and/or Directors and/or Officers*) was and still is indebted to the Claimant as follows;

**CLAIM** (other than a Restructuring Claim):

CAN \$50,706.19 (*insert value of Claim*)

**RESTRUCTURING CLAIM**

\$ \_\_\_\_\_ (*insert value of Claim arising after the Commencement Date resulting from the restructuring, disclaimer, resiliation, termination or breach after the Commencement Date of any contract, employment agreement, lease or other agreement or arrangement of any nature whatsoever, whether written or oral*);

that the Claimant's Claim and the Claimant's invoices, statements and/or supporting documents attached are denominated in:

☐ Canadian Dollars

☐ U.S. Dollars

☐ Other \_\_\_\_\_ (*stipulate other currency referenced*)

A. TOTAL CLAIM(S): \$ \_\_\_\_\_

**Nature of Claim:**

(*Check and complete appropriate category*)

☒ A. UNSECURED CLAIM OF \$18,079.69. That in respect of this debt, no assets of any of the Canada North Group entities are pledged as security.

☐ B. SECURED CLAIM OF \$ \_\_\_\_\_. That in respect of this debt, assets of \_\_\_\_\_ (*insert name of applicable Canada North Group entity*) valued at \$ \_\_\_\_\_ are pledged to me as security, particulars of which are as follows

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☒ C. PROPERTY CLAIM OF \$32,626.50. That in respect of this debt, assets of CAMPCORP STRUCTURES LTD. (sometime carrying on business as CAMPCORP CANADA), (insert name of applicable Canada North Group entity) valued at \$32,626.50 are property of Her Majesty the Queen in right of Canada, as represented by the Minister of National Revenue, pursuant to subsection 227(4.1) of the *Income Tax Act*, subsection 23(4) of the *Canada Pension Plan*, subsection 86(2.1) of the *Employment Insurance Act*, and subsection 76(1) of the *Alberta Personal Income Tax Act*.

(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

**Particulars of Claims:**

Other than as already set out herein, the particulars of the undersigned's total Claim and/or Restructuring Claim are attached.

(Provide all particulars of the claims and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the claims, name of any guarantor which has guaranteed the claims, name of any co-obligor or indemnitor, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the Canada North Group entities to the Claimant and estimated value of such security. Where a claim is advanced against any Directors or Officers, please provide either a reference to a statutory authority for your claim or enclose a draft Notice of Civil Claim.)

**Filing of Claims:**

This Proof of Claim **must be received by the Monitor by no later than 5:00 p.m. (Mountain Time) on January 19, 2018** (the "Claims Bar Date") unless your claim is a Restructuring Claim.

Proofs of Claim for Restructuring Claims arising after the Commencement Date resulting from a restructuring, disclaimer, resiliation, termination or breach after the Commencement Date of any contract, employment agreement, lease or other agreement, or arrangement of any nature whatsoever, whether written or oral, **must be received by the Monitor by the later of (a) the Claims Bar Date, and (b) by 5:00 p.m. (Mountain Time) on the day which is ten (10) Business Days after the date of the applicable Notice of Disclaimer or Resiliation** (the "Restructuring Claims Bar Date")

Failure to file your proof of claim as directed by the Claims Bar Date or Restructuring Claims Bar Date, as applicable, will result in your claim being forever barred and extinguished and you will be prohibited from making or enforcing a claim against any of the Canada North Group entities and/or any of their Directors and/or Officers.

Ernst & Young Inc.  
Court-appointed Monitor of Canada North Group  
EPCOR Tower, 10423 - 101 Street, Suite 1400  
PO Box 44  
Edmonton, Alberta T5H 0E7

Attention: Franca Mazzulla  
Email: [canadanorthgroup.monitor@ca.ey.com](mailto:canadanorthgroup.monitor@ca.ey.com)  
Phone: 1-855-943-4472  
Fax: **780-229-2997**

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DATED this 9 day of January, 2018.

Witness: Jon Paskin

Per: ALaRocque  
Print name of claimant:

*If Claimant is not an individual, print name and title of authorised signatory.*

Name: Albert LaRocque

Title: Resource Officer / Complex  
Case Officer, Canada Revenue  
Agency

ATTACHMENT PAGE 1

## Schedule "A"

Name: CAMPCORP STRUCTURES LTD. (sometime carrying on business as CAMPCORP CANADA)

## Unsecured claim

Income Tax Act  
(as it relates to payroll deductions - non deemed trust)  
Account number: 752 RP0001  
Assessed period(s):  
January to December of 2016 and April to June of 2017  
Principal: \$8,383.49  
Penalty and interest: \$9,696.20  
Total: \$18,079.69

## Property claim

Income Tax Act  
(as it relates to payroll deductions - deemed trust)  
Account number: 752 RP0001  
Assessed period(s): April to June of 2017  
Principal: \$32,626.50  
Total: \$32,626.50

Sworn before me at the City of Edmonton in the Province of Alberta, on January 4th, 2018.

  
.....  
Commissioner for Oaths

Diane Margaret Foreman, a Commissioner for Oaths  
in and for the Province of Alberta.  
My commission expires the 18 day of July, 2020  
Commissaire à l'assermentation, Diane Margaret Foreman  
dans et pour la province de l'Alberta.  
Mon mandat prend fin le 18 jour de juillet.

  
.....  
Signature of Claimant

**D.J. CATERING LTD.**  
(“Corporation”)

RESOLUTION IN WRITING OF THE SOLE  
SHAREHOLDER OF THE CORPORATION AS OF  
MARCH 20, 2018

WHEREAS the sole shareholder desires to take the necessary steps to approve the Plan of Arrangement as set out in Schedule “A”.

**IT IS RESOLVED THAT:**

1. the sole shareholder of the Corporation approves the Plan of Arrangement set out in Schedule “A”.

Signed by the sole shareholder of the Corporation entitled to vote on the foregoing resolutions at a meeting of shareholders, on the date noted above.

**CANADA NORTH GROUP INC.**

Per: \_\_\_\_\_

This is Exhibit “B” referred to in the  
Affidavit of  
Shayne McCracken  
Sworn before me this 20th day  
of March A.D., 2018  
  
A Notary Public, A Commissioner for Oaths  
in and for the Province of Alberta

Stephanie A. Wanke  
Barrister & Solicitor

## SCHEDULE A – PLAN OF ARRANGEMENT

### PLAN OF ARRANGEMENT

PURSUANT TO s. 193 of the *BUSINESS CORPORATIONS ACT* (Alberta)

### ARTICLE 1 – DEFINITIONS

- 1.1 **Approval Order** shall mean an Order made by the Court of Queen's Bench of Alberta approving this Plan of Arrangement and giving effect to the transaction set out herein and providing for the filing of a Monitor's Certificate on completion of the Camp Purchaser's purchase obligations under the Camp Transaction;
- 1.2 **Camp Transaction** is the sale transaction contemplated by a Binding Letter of Intent between CNC, DJ, CSL, CNGI, 816956 Alberta Ltd. ("**816**"), Spallumcheen Estates Ltd. ("**Spall**"), McCracken Group Inc. ("**MGI**"), 191 and Carma Software Systems Inc. ("**Carma**") (CNC, DJ, CSL, CNGI, 816, Spall, MGI, 191 and Carma, collectively, the "**Camp Parties**") and 2092688 Alberta Ltd. ("**209**") XALTA Capital Partners Ltd. ("**XALTA**"), TEC Investment Properties Inc. ("**TEC**") (209, XALTA and TEC, collectively, the "**Camp Purchaser**") dated February 22, 2018 and appended as Exhibit "A" to the Confidential Supplement to the First Affidavit of Paul McCracken sworn on February 23, 2018, as amended by Amending Agreement made between the Camp Parties and the Camp Purchaser dated March 13, 2018 and appended as Exhibit "A" to the Confidential Supplement to the Second Affidavit of Paul McCracken sworn March 13, 2018 (collectively, the "**Camp LOI**") and vesting the Applicants' right, title and interest:
- (a) in TEC in and to the Assets (as defined in the Camp LOI) (the "**Camp Property**");
  - (b) in NewGolfCo (as defined in the Camp LOI) ("**NewGolfCo**") in and to all of the issued and outstanding shares of Spall; and
  - (c) in NewCo (as defined in the Camp LOI) ("**NewCo**") in and to all of the issued and outstanding shares of DJ, Carma and CSL.
- 1.3 **Claims** shall mean any and all security interests (whether contractual, statutory, or otherwise), hypothecs, caveats, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise;
- 1.4 **CNGI** shall mean Canada North Group Inc.
- 1.5 **CSL** shall mean Campcorp Structures Ltd.;
- 1.6 **CSL Transferred Assets** shall mean all assets of CSL other than the shares of Campcorp, USA Inc. and such collateral assets necessary to maintain that ownership interest;
- 1.7 **DJ** shall mean D.J. Catering Ltd.
- 1.8 **DJ Contracts** shall mean:
- (a) The Miscellaneous Land Leases held by DJ;

- (b) Any preferred or approved vendor or supplier status held by DJ; and
  - (c) The Equipment Lease made among DJ, Canada North Camps Inc. and Weslease Income Growth Fund Limited Partnership dated November 28, 2017
- 1.9 **DJ Transferred Assets** shall mean all assets of DJ other than the DJ Contracts;
- 1.10 **Monitor's Certificate** shall be a Certificate delivered by Ernst & Young Inc. in its capacity as Court-Appointed Monitor of CNGI, DJ and CSL, and other entities, pursuant to the *Companies' Creditors Arrangement Act* (Canada) and a vesting order to be obtained in connection with the Camp Transaction.
- 1.11 **Permitted CSL Claims** shall mean:
- (a) any obligation of Campcorp, USA Inc. to Campcorp Structures Ltd.; and
  - (a) Claims of Her Majesty the Queen in Right of Canada (the "**Crown**")
40. **Permitted DJ Claims** shall mean Claims of the Crown

## ARTICLE 2- PURPOSE

- 2.1 The purpose of the Plan is to implement a compromise between DJ Catering Ltd. ("**DJ**") and Campcorp Structures Ltd. ("**CSL**") and each of their creditors for the purpose of preserving the rights of the creditors with respect to the assets of DJ and CSL and facilitating a subsequent sale of shares of DJ and CSL for the benefit of the creditors of CNGI.

## ARTICLE 3 - TRANSACTION

- 3.1 The following transactions shall all occur simultaneously:
- (a) The DJ Transferred Assets and all Claims against DJ and the DJ Transferred Assets (the "**DJ Claims**") shall transfer to and be assumed by CNGI and the DJ Claims will attach to the DJ Transferred Assets with the same priority as they had with respect to the DJ Transferred Assets immediately prior to the transfer, as if the DJ Transferred Assets had not transferred and remained in the possession or control of DJ; DJ shall thereafter be free and clear of all DJ Claims whatsoever, except for the Permitted DJ Claims;
  - (b) All of the CSL Transferred Assets and all Claims against CSL and the CSL Transferred Assets (the "**CSL Claims**") shall transfer to and be assumed by CNGI and the CSL Claims will attach to the CSL Transferred Assets with the same priority as they had with respect to the CSL Transferred Assets immediately prior to the transfer, as if the CSL Transferred Assets had not transferred and remained in the possession or control of CSL;
  - (c) CSL shall thereafter be free and clear of all CSL Claims whatsoever, except for the Permitted CSL Claims.

## ARTICLE 4 – PLAN IMPLEMENTATION

- 4.1 The Plan shall be implemented on the filing of the Monitor's Certificate.

**CAMPCORP STRUCTURES LTD.**

("Corporation")

RESOLUTION IN WRITING OF THE SOLE  
SHAREHOLDER OF THE CORPORATION AS OF  
MARCH 20, 2018

---

WHEREAS the sole shareholder desires to take the necessary steps to approve the Plan of Arrangement as set out in Schedule "A".

**IT IS RESOLVED THAT:**

1. the sole shareholder of the Corporation approves the Plan of Arrangement set out in Schedule "A".

Signed by the sole shareholder of the Corporation entitled to vote on the foregoing resolutions at a meeting of shareholders, on the date noted above.

**CANADA NORTH GROUP INC.**

Per: \_\_\_\_\_

## SCHEDULE A – PLAN OF ARRANGEMENT

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- 1.4 **CNGI** shall mean Canada North Group Inc.
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- (b) Any preferred or approved vendor or supplier status held by DJ; and
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- 3.1 The following transactions shall all occur simultaneously:
- (a) The DJ Transferred Assets and all Claims against DJ and the DJ Transferred Assets (the "**DJ Claims**") shall transfer to and be assumed by CNGI and the DJ Claims will attach to the DJ Transferred Assets with the same priority as they had with respect to the DJ Transferred Assets immediately prior to the transfer, as if the DJ Transferred Assets had not transferred and remained in the possession or control of DJ; DJ shall thereafter be free and clear of all DJ Claims whatsoever, except for the Permitted DJ Claims;
  - (b) All of the CSL Transferred Assets and all Claims against CSL and the CSL Transferred Assets (the "**CSL Claims**") shall transfer to and be assumed by CNGI and the CSL Claims will attach to the CSL Transferred Assets with the same priority as they had with respect to the CSL Transferred Assets immediately prior to the transfer, as if the CSL Transferred Assets had not transferred and remained in the possession or control of CSL;
  - (c) CSL shall thereafter be free and clear of all CSL Claims whatsoever, except for the Permitted CSL Claims.

## ARTICLE 4 – PLAN IMPLEMENTATION

- 4.1 The Plan shall be implemented on the filing of the Monitor's Certificate.