



District of British Columbia
Division No. 3 – Vancouver
Court No. VLC-S-B-200204
Estate No.11-2634864

IN THE SUPREME COURT OF BRITISH COLUMBIA

AND

IN THE MATTER OF THE BANKRUPTCY OF ENCOREFX INC.

FIFTH REPORT of

ERNST & YOUNG INC.,

TRUSTEE OF ENCOREFX INC.

EFFECTIVE AS AT OCTOBER 12, 2022

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FIFTH REPORT OF THE TRUSTEE**

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**FIFTH REPORT OF
ERNST & YOUNG INC.,
TRUSTEE OF ENCOREFX INC.**

Effective as at October 12, 2022

INTRODUCTION

1. EncoreFX Inc. ("**EncoreFX**") is a Victoria, British Columbia based financial services company providing foreign exchange ("**FX**") risk management services and cross-border payment solutions to predominantly small and medium enterprises ("**SME**") including foreign exchange spot transactions, foreign exchange derivative contracts (including forward contracts and options), and payment processing services. A further description of the background of EncoreFX and reasons for its bankruptcy is described in further detail below.
2. On March 30, 2020 (the "**Bankruptcy Date**"), EncoreFX filed an assignment into bankruptcy. Ernst & Young Inc. was appointed as the licensed insolvency trustee (the "**Trustee**") in the estate of EncoreFX (the "**Estate**").
3. The Trustee retained the services of MLT Aikins LLP ("**MLT Aikins**") to represent it in the within proceedings.
4. The Trustee set up a website www.ey.com/ca/EncoreFX (the "**Website**"). The Trustee posted copies of the certificate of filing, prescribed proof of claim forms and other relevant data to the Website.
5. On March 30, 2021, this Honourable Court granted an initial order ("**Initial Order**") in accordance with the provisions of the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 (the "**CCAA**" and the EncoreFX CCAA proceedings being the "**CCAA**").

Proceedings") and EYI was appointed as the monitor of EncoreFX (the "**Monitor**"). The Initial Order also authorized and directed the following:

- a. a Stay of Proceedings (a "**Stay**");
 - b. a declaration that all orders pronounced by this Honourable Court in the BIA Proceedings (the "**Bankruptcy Orders**") apply to and be continued under the within CCAA Proceedings (except as amended by the terms of the Initial Order);
 - c. an authorization of the filing of the proposed Plan (the "**Initial Plan**") pursuant to the provisions of the CCAA; and
 - d. that the Monitor be granted enhanced powers to maintain possession and control of EncoreFX's property and to continue to carry on EncoreFX's business in a manner consistent with the preservation of the business and the property and other ancillary relief with respect to same.
6. This Honourable Court has granted a number of orders within the CCAA Proceedings, which can be summarized as follows:
- a. on April 8, 2021, this Honourable Court granted Orders approving a claims process, approving a creditors' meeting process, and extending the CCAA Proceedings to June 22, 2021;
 - b. on May 21, 2021, this Honourable Court granted a sanction Order which, *inter alia*, sanctioned a plan of compromise and arrangement which was accepted by the required double majority of creditors of EncoreFX (the "**Plan**");
 - c. on June 17, 2021, this Honourable Court granted an Order extending the CCAA Proceedings to December 17, 2021; and
 - d. on December 16, 2021, this Honourable Court granted an Order extending the CCAA Proceedings to June 17, 2022.

7. On June 14, 2021, EY, in its capacity as the Court-appointed monitor of EncoreFX filed a Plan Implementation Certificate which established the Plan Implementation Date as June 17, 2021 (the "**Plan Implementation**").
8. The Trustee has filed four (4) prior reports in the within bankruptcy proceedings, the "**First Report**", the "**Second Report**", the "**Third Report**" and the "**Fourth Report**".
9. The purpose of this fifth report of the Trustee (the "**Fifth Report**") is to, *inter alia*:
 - a. provide this Honourable Court with information pertaining to:
 - i. an update with respect to the Trustee's activities in the bankruptcy proceedings of EncoreFX (the "**Bankruptcy Proceedings**");
 - b. support the Trustee's recommendation for the making of an order by this Honourable Court approving:
 - i. the activities of the Trustee as described in the First Report, the Second Report, the Third Report, the Fourth Report and described herein;
 - ii. the NST Account (as defined below); and
 - iii. the annulment of the Bankruptcy Proceedings.

TERMS OF REFERENCE

10. In preparing this Fifth Report, the Trustee has been provided with, and in making the comments herein relied upon, unaudited financial information, the Company's books and records, financial information prepared by the Company, and discussions with management of the Company. The Trustee has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information and, accordingly, the Trustee expresses no opinion or other form of assurance in respect of such information contained in this Fifth Report.

11. Certain information referred to in this Fifth Report consists of forecasts and projections. The Trustee has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountants Canada Handbook and, accordingly, the Trustee expresses no opinion or other form of assurance in respect of the information.
12. This Fifth Report has been prepared for the use of this Honourable Court and the Company's stakeholders as general information relating to the Company and its operations. Accordingly, the reader is cautioned that this Fifth Report may not be appropriate for any other purpose. The Trustee assumes no responsibility or liability for losses incurred by the reader as a result of the circulation, publication, reproduction or use of this Fifth Report contrary to the provisions of this paragraph.
13. Capitalized terms not defined in this Fifth Report are as defined in the Trustee's Reports and the Monitor's Reports (as defined below).
14. All references to dollars are in Canadian currency unless otherwise noted.

BACKGROUND INFORMATION

15. Detailed information regarding the background of EncoreFX is contained in the Trustee's First Report, Second Report, Third Report and Fourth Report to this Honourable Court (collectively, the "**Trustee's Reports**"), and the Proposed Monitor's Report, the Monitor's First Report, the Monitor's Second Report and the Monitor's Third Report (collectively, the "**Monitor's Reports**") and not replicated herein.

KEY ACTIVITIES AND COMPLETION OF BANKRUPTCY PROCEEDINGS

16. The administration of the Bankruptcy Proceedings is complete.

17. During the period, March 30, 2020 to March 29, 2021 (the “**Bankruptcy Period**”), the Trustee realized gross total receipts of \$51,079,495 CAD and incurred gross total disbursements of \$9,483,585 CAD for a net realization of \$41,595,910 CAD (the “**Net Funds**”).
18. The Net Funds realized were not distributed in the Bankruptcy Proceedings. The Net Funds realized in the Bankruptcy Proceedings were used to partially fund the Plan in the CCAA Proceedings including the distributions paid to the Affected Creditors pursuant to the Plan.
19. On or around January 11, 2022, the inspectors appointed in the Estate approved the Trustee’s final statement of receipts and disbursements (the “**Final SRD**”). The Trustee and the Trustee’s legal counsel subsequently sought and obtained taxation of their accounts.
20. On May 12, 2022, this Honourable Court granted an Order approving the legal fees of, *inter alia*, MLT Aikins and Bridgehouse Law LLP (the “**Fee Approval Order**”).
21. On May 13, 2022, the Trustee sent a copy of the taxed Final SRD along with a Notice of Application for Discharge of the Trustee (Form 11) (the “**Discharge Notice**”) to the Admitted Creditors. The Discharge Notice provided the Admitted Creditors with information for filing of an objection should an Admitted Creditor want to oppose the taxed Final SRD and/or the Trustee’s upcoming discharge. A copy of the taxed Final SRD and a copy of the Discharge Notice sent to the Admitted Creditors is attached hereto as **Appendix “A”**.
22. No objections to the taxed Final SRD or to the Trustee’s upcoming discharge were filed within the provided period. With no objections having been filed, the Trustee subsequently proceeded with and obtained its discharge as Trustee in the within Bankruptcy Proceedings.

23. On June 17, 2022, an order was granted by this Honourable Court discharging, Ernst & Young Inc., as the Trustee in the Bankruptcy Proceedings (the “**Discharge Order**”). A copy of the Discharge Order is attached hereto as **Appendix “B”**.

PROFESSIONAL FEES AND DISBURSEMENTS

24. As is discussed above, to date, the Trustee has obtained taxation and approval of its accounts and the accounts of MLT Aikins and Bridgehouse Law LLP.
25. During the Bankruptcy Proceedings, the Trustee also retained the legal services of Nathanson Schachter & Thompson LLP (“**NST**”) whose account was not previously included for approval when the Fee Approval Order was obtained.
26. NST provided an initial review of the security that EncoreFX granted in favour of Gustavson Capital Corporation (the “**NST Services**”). NST issued an account to the Trustee in an amount totalling \$2,049.60 (inclusive of applicable sales taxes) in respect of the NST Services (the “**NST Account**”). A copy of the NST Account is attached hereto as **Appendix “C”**.
27. The Trustee has reviewed the NST Account and confirms that the services provided were reasonably necessary and believes that the charges in the account are fair and reasonable and consistent with the market for such legal services in British Columbia.
28. The Trustee requests this Honourable Court to approve the NST Account as detailed herein.

ANNULMENT OF BANKRUPTCY PROCEEDINGS

29. As a result of the Plan Implementation in the CCAA Proceedings and the Trustee’s completion of its administration of the Bankruptcy Proceedings, the Bankruptcy Proceedings are no longer necessary.

30. Bankruptcy and proposal proceedings filed under the *Bankruptcy and Insolvency Act (Canada)* (the “**BIA**”) do not operate concurrently. Pursuant to ss. 61(1) of the BIA, a bankruptcy is annulled automatically upon court approval of a Division 1 Proposal (“**Commercial Proposal**”). No such mechanism exists under the BIA to terminate bankruptcy proceedings when a bankrupt obtains an initial order pursuant to the provisions of the CCAA.
31. A bankrupt’s transition into a CCAA proceeding should be consistent with a transition into a Commercial Proposal and the bankruptcy should be annulled *ab initio*, subject to appropriate saving provisions.
32. In consultation with the Office of the Superintendent of Bankruptcy (the “**OSB**”), the Trustee recommends that the Bankruptcy Proceedings be annulled by this Honourable Court similar to a Commercial Proposal under BIA ss.61(1) by way of BIA s.181 or ss.183(1).
- a. Pursuant to BIA s.181, the possibility of a viable CCAA plan, had that possibility been known at the time of the bankruptcy, can mean that the bankruptcy ‘ought not have been filed’ and an annulment order may be issued upon plan approval.
 - b. Pursuant to BIA ss.183(1), this Honourable Court may exercise its ancillary authority to rescind or annul the BIA Proceedings using language which is analogous to BIA ss.61(1). For such an order to be harmonious with the Commercial Proposal saving provisions set out in the BIA, the Order should also (if and as applicable):
 - i. preserve the sale of any assets, property or undertaking of any of EncoreFX that was approved by this Court or otherwise permitted in the Bankruptcy Proceedings;

- ii. continue all extant court proceedings which EY is pursuing or defending in its capacity as the Court-appointed monitor of EncoreFX in accordance with the Initial Order; and
- iii. permit the Trustee to recover its fees (see BIA ss.66(1) and ss.181(3)).

TRUSTEE'S RECOMMENDATIONS

33. Based on the foregoing, the Trustee respectfully recommends that this Honourable Court grant an order approving:

- a. the activities of the Trustee as described in the First Report, the Second Report, the Third Report, the Fourth Report and as outlined in this Fifth Report;
- b. the NST Account; and
- c. the annulment of the Bankruptcy Proceedings and granting the relief set out in paragraph 32 above (the "Annulment Order").

All of which is respectfully submitted this 12th day of October, 2022.

Yours very truly,

ERNST & YOUNG INC.

In its capacity as Trustee
in the bankruptcy of EncoreFX Inc.
and not in its personal capacity

Per:



Mike Bell, CPA, CA, CIRP, LIT
Senior Vice President



Peter Venetsanos, CPA, CA, CIRP, LIT
Vice President

APPENDIX “A”

In the Matter of the Bankruptcy EncoreFX Inc.

AFFIDAVIT OF MAILING

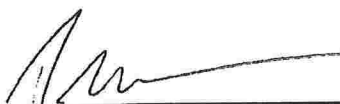
I, Emily Boucher, of the City of Vancouver in the Province of British Columbia, make oath and say:

1. THAT I am employed by Ernst & Young Inc., Trustee, acting in the matter of the Bankruptcy of EncoreFX Inc.
2. THAT under instructions from the Trustee herein I did on May 13, 2022 cause to be sent by mail a copy of the Final Notice to Creditors hereto annexed and marked as Exhibit "A", to this my affidavit to each of the parties shown on the lists hereto annexed and marked Exhibit "B" to this my affidavit.

Sworn before me at the
City of Vancouver in the
Province of British Columbia
this May 13, 2022

)
)
)
)
)


Emily Boucher


Philippe Mendelson
A Commissioner for taking
Affidavits for British Columbia
Expires June 30, 2024

PHILIPPE MENDELSON
A Commissioner for Oaths in and
for the Province of British Columbia
Expiry date: June 30, 2024

Exhibit A



Ernst & Young Inc.
Oceanic Plaza
1066 W. Hastings St.
Suite 2300
Vancouver, BC V6E 3X2

Tel: +1 604 891 8200
Fax: +1 604 643 5422
ey.com

13 May 2022

To the creditors in the bankrupt estate of
EncoreFX Inc.

Dear Sir(s) / Madam(s):

IN THE MATTER OF THE BANKRUPTCY OF ENCOREFX INC.

As you are aware, EncoreFX Inc. ("EFX" or the "Company") filed an assignment in bankruptcy on March 30, 2020 and the undersigned Ernst & Young Inc. was appointed as Trustee in the matter.

In accordance with section 152(5) of the *Bankruptcy and Insolvency Act*, we enclose herewith the following:

1. Notice to Creditors of the Application for Discharge of the Trustee; and
2. A copy of the final statement of receipts and disbursements, as taxed (the "Final SRD").

As you are further aware, no funds were distributed to creditors in the bankruptcy proceedings. Funds available for distribution (as stated in the Final SRD) along with any additional funds realized by the Monitor were distributed to the Affected Creditors of EFX in the subsequent CCAA proceedings in accordance with the Plan of Arrangement (the "Plan"); subsequent to the Plan having been approved by the requisite majorities of creditors at the first meeting of creditors and sanctioned by the Court.

If you have any questions, please do not hesitate to contact Mr. Marcos Souza directly at (604) 891-8351.

Sincerely,

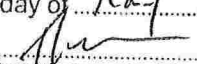
ERNST & YOUNG INC.

Trustee of the Estate of EncoreFX Inc., a bankrupt

Per: 

Peter Venetsanos, CPA, CA, CIRP, LIT
Vice President

Enclosure

This is Exhibit " A " referred to in the
affidavit of Emily Boucher
sworn before me at Vancouver
this 13 day of May, 2022

A Commissioner for taking Affidavits
for British Columbia
Commission expires: 06/30/2024

District of British Columbia
Division No: 11-Vancouver
Court File No. B-200204
Estate No: 11-2634864

FORM 11

NOTICE OF FINAL DIVIDEND AND APPLICATION FOR DISCHARGE
OF TRUSTEE (SEC. 152(5)(C), RULE 61)

IN THE MATTER OF THE BANKRUPTCY OF
ENCOREFX INC.

TAKE NOTICE THAT:

1. There is enclosed with this form a copy of the final statement of receipts and disbursements as taxed (the "**Final SRD**"). The Final SRD represents the receipts and disbursements for the administration of the bankruptcy of EncoreFX Inc. ("**EFX**") during the period, March 30, 2020 to March 29, 2021 (the "**Bankruptcy Period**")
2. No dividend was paid to creditors in this bankrupt estate. Funds available for distribution (as stated in the Final SRD) along with any additional funds realized by the Monitor were distributed to the Affected Creditors of EFX in the subsequent CCAA proceedings and in accordance with the Plan of Arrangement (the "**Plan**") as approved by the requisite majority of creditors and sanctioned by the Court.
3. Notice of Objection of the Final SRD must be filed with the registrar, at 200 - 800 Smithe Street, in the City of Vancouver, British Columbia, V6Z 2E1 prior to the 1st day of June, 2022 and a copy of the notice served on the undersigned. The notice must state the reasons for the objection.
4. The undersigned trustee will apply to the Court on the 1st day of June, 2022 at the hour of 10:00 a.m., or as soon thereafter as the motion can be heard for an Order of Discharge with respect to the above-mentioned estate.
5. Notice of objection to our discharge, setting out the reasons for opposition, must be filed with the registrar, at 200 - 800 Smithe Street, in the City of Vancouver, British Columbia, V6Z 2E1 at least five days before the date of the hearing, and a copy of the notice must be served on us within those five days.

DATED at Vancouver, in British Columbia this 13th day of May, 2022.

ERNST & YOUNG INC. - Trustee

Per: 

Peter Venetsanos CPA, CA, CIRP, LIT
1066 West Hastings Street, Suite 2300
Vancouver, BC V6E 3X2
Phone: (604) 891-8200 Fax: (604) 643-5422

District of
Division No.
Court No.
Estate No.

British Columbia
11 - Vancouver
B-200204
11-2634864



In the matter of the bankruptcy of EncoreFX Inc.
of the City of Vancouver
in the Province of British Columbia

Form 12
Statement of Receipts and Disbursements

1. Asset Realization

Cash on hand	16,533,824.11	
Counter-party funds	12,678,400.75	
OTM Receivables	14,299,242.07	
Sale of EncoreFX Inc. assets	100,000.00	
Sale of EncoreFX Ltd. shares	<u>744,690.44</u>	44,356,157.37

2. Miscellaneous

EFT Reversals	6,296,090.55	
Cost Reimbursements	324,153.58	
Miscellaneous Income	<u>103,094.18</u>	6,723,338.31

TOTAL RECEIPTS

51,079,495.68

DISBURSEMENTS

3. Fees Paid

To official receiver	<u>150.00</u>	150.00
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4. Notice of first meeting

Local Paper	<u>3,651.35</u>	3,651.35
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5. Premium

Bond or Suretyship premium	<u>6,000.00</u>	6,000.00
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6. Trustee's remuneration

Trustee's fees	2,455,162.50	
GST charged on Trustee remuneration	<u>122,758.15</u>	2,577,920.65

7. Legal fees and legal services costs

Legal fees/disbursements	2,149,243.62	
GST on legal fees	106,377.49	
PST on legal fees	<u>144,632.88</u>	2,400,253.99

District of British Columbia
Division No. 11 - Vancouver
Court No. B-200204
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In the matter of the bankruptcy of EncoreFX Inc.
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Form 12
Statement of Receipts and Disbursements

8. Miscellaneous		
Bank charges	3,130.30	
Computer & IT services	268,282.16	
GST paid on disbursements	8,990.70	
PST paid on disbursements	6,698.91	
Other miscellaneous	31,082.66	
Payroll and employee benefits	1,680,734.18	
Rent Paid	339,161.51	
Utilities	89,558.41	2,427,638.82
9. Property Claims		
Payment of property claims	2,067,970.53	2,067,970.53
TOTAL DISBURSEMENTS		9,483,585.34

Note: How much of the total disbursements was paid for services provided by persons related to the trustee?

Amount available for distribution				41,595,910.34
10. Levy payable under section 147 of the Act				0.00
11. Preferred creditors				
Proved claims of	0.00			
Dividend	0.00	less levy	0.0	0.00
12. Unsecured creditors				
Proved claims of	0.00			
Final Dividend	0.00%	0.00	less levy	0.0
				0.00

Notes:

- On March 30, 2020 EncoreFX Inc. ("EFX" or the "Company") filed an assignment in bankruptcy. This final statement of receipts and disbursements represents the receipts and disbursements for the administration of the bankrupt estate during the period, March 30, 2020 to March 29, 2021 (the "Bankruptcy Period").
- On March 30, 2021, an Initial Order was granted converting the bankruptcy proceedings of EFX to proceedings under the Companies' Creditors Arrangement Act (the "CCAA").
- No funds were distributed to creditors in the bankruptcy proceedings. Funds available for distribution (as stated above) along with any additional funds realized by the Monitor were distributed to the Affected Creditors of EFX in the CCAA proceedings in accordance with the Plan of Arrangement (the "Plan") subsequent to the Plan having been approved by the requisite majorities of creditors at the first meeting of creditors and sanctioned by the Court. The Trustee will be seeking an order to have the bankruptcy annulled as a result of the approved Plan.
- USD balances are converted using the March 29, 2021 exchange rate of 1.2594 per the Bank of Canada.

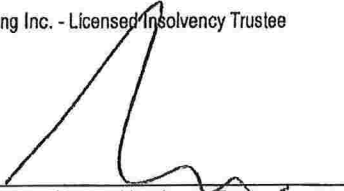
District of British Columbia
Division No. 11 - Vancouver
Court No. B-200204
Estate No. 11-2634864

In the matter of the bankruptcy of EncoreFX Inc.
of the City of Vancouver
in the Province of British Columbia

Form 12
Statement of Receipts and Disbursements

Dated at the city of Vancouver in the Province of British Columbia, this 11th day of January 2022.

Ernst & Young Inc. - Licensed Insolvency Trustee
Per:


Peter Venetsanos, Licensed Insolvency Trustee
700 West Georgia Street
Vancouver, BC V7Y 1C7
Phone: (604) 891-8200 Fax: (604) 899-3530

Approved by the following inspectors:

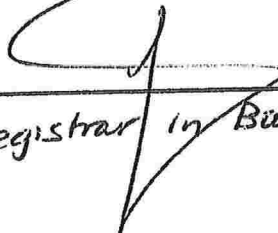
Aida Barirani

Chris Nicholson

Kevin Higa

Polly Wong

Taxed at the sum of \$9,483,585.34
this 11 day of April, 2022


Registrar in Bankruptcy
So ordered

District of
Division No.
Court No.
Estate No.

British Columbia
11 - Vancouver
B-200204
11-2634864

In the matter of the bankruptcy of EncoreFX Inc.
of the City of Vancouver
in the Province of British Columbia

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Ernst & Young Inc. - Licensed Insolvency Trustee
Per:

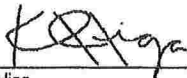


Peter Venetsanos, Licensed Insolvency Trustee
700 West Georgia Street
Vancouver, BC V7Y 1C7
Phone: (604) 891-8200 Fax: (604) 899-3530

Approved by the following inspectors:

Aida Barirani

Chris Nicholson



Kevin Higa

Pollie Wong

District of British Columbia
Division No. 11 - Vancouver
Court No. B-200204
Estate No. 11-2634864

In the matter of the bankruptcy of EncoreFX Inc.
of the City of Vancouver
in the Province of British Columbia

Form 12
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Ernst & Young Inc. - Licensed Insolvency Trustee

Per:



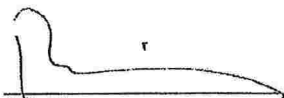
Peter Venetsanos, Licensed Insolvency Trustee
700 West Georgia Street
Vancouver, BC V7Y 1C7
Phone: (604) 891-8200 Fax: (604) 899-3530

Approved by the following inspectors:

Aida Barirani

Chris Nicholson

Kevin Higa



Pollie Wong

District of British Columbia
Division No. 11 - Vancouver
Court No. B-200204
Estate No. 11-2634864

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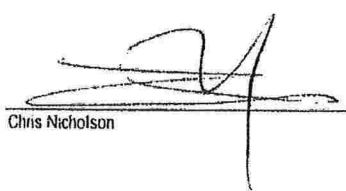
Ernst & Young Inc. - Licensed Insolvency Trustee
Per:



Peter Venetsanos, Licensed Insolvency Trustee
700 West Georgia Street
Vancouver, BC V7Y 1C7
Phone: (604) 891-8200 Fax: (604) 899-3530

Approved by the following inspectors:

Aida Barirani



Chris Nicholson

Kevin Higa

Pollie Wong

District of British Columbia
Division No. 11 - Vancouver
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Dated at the city of Vancouver in the Province of British Columbia, this 11th day of January 2022.

Ernst & Young Inc. - Licensed Insolvency Trustee

Per:



Peter Venetsanos, Licensed Insolvency Trustee
700 West Georgia Street
Vancouver, BC V7Y 1C7
Phone: (604) 891-8200 Fax: (604) 899-3530

Approved by the following inspectors:



Aida Barilani

Chris Nicholson

Kevin Higa

Pollie Wong

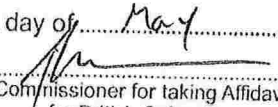
This is Exhibit " B " referred to in the
affidavit of Emily Bouker
sworn before me at Vancouver
this 13 day of May, 2022

A Commissioner for taking Affidavits
for British Columbia
Commission expires: 06/30/2024

Exhibit B

Gustavson Capital Corporation
Jones Emery Hargreaves Swan LLP - Peter
Vaartnou; 1212 - 1175 Douglas Street
Victoria, BC, V8W 2E1
Canada

AFD Petroleum Ltd
MILLER THOMSON LLP - Patrick
Harnett/Bruce Geiger; 2700 Commerce
Place - 10155 102 Street
Edmonton, AB, T5J 4G8
Canada



Deca Cables Inc.
DLA Piper (Canada) LLP - Colin Brousson ;
Suite 2800, Park Place, 666 Burrard Street
Vancouver, BC, V6C 2Z7
Canada

Dyna Engineering Ltd.
McKechnie & Company - J. Cam McKechnie
; 300-1122 Mainland Street
Vancouver, BC, V6B 5L1
Canada

Ecosafe Zero Waste Inc.
MAGNUS LAW - Sanjeev Patro; 20424
Douglas Crescent
Langley, BC, V3A 4B4
Canada

Great Northern Growers Inc.
McDOUGALL GAULEY LLP - Craig Frith;
500 - 616 Main Street
Saskatoon, SK, S7H 0J6
Canada



Mex Y Can Trading East Inc.
EDWARDS, KENNY & BRAY LLP - Daniel
G. Fetterly ; 1900-1040 West George Street
Vancouver, BC, V6E 4H3
Canada

John A Nash + Son Ltd (Nash Jewellers)
Foreman & Company - Jonathan Foreman;
4 Covent Market Place
London, ON, N6A 1E2
Canada

SDMC Ag Inc
5001 46th Street
Camrose, AB, T4V 3G3
Canada

Vine Productions Inc.
Whitelaw Twining Law Corp. - John Fiddick;
2400 - 200 Granville Street
Vancouver, BC, V6C 1S4
Canada

Webbook Information Technology Inc.
DLA Piper (Canada) LLP - Colin Brousson ;
Suite 2800, Park Place, 666 Burrard Street
Vancouver, BC, V6C 2Z7
Canada

Mont Laurier Foods Inc
1015 Clark Drive
Vancouver, BC, V5L 3K1
Canada

Northfield IT Inc
600 161 Portage Ave E
Winnipeg, MB, R3B 0Y4
Canada

2045662 Alberta Inc
Suite 610 700 2 St SW
Calgary, AB, T2P 2W1
Canada

Angel Seafoods Ltd
8475 Fraser Street
Vancouver, BC, V5X 3Y1
Canada

W and J Wilson Limited
1221 Government Street
Victoria, BC, V8W 1Y7
Canada

Living Books Inc
409 Railway Avenue
Borden, SK, S0K 0N0
Canada

Toee Tire North America Inc
21 22 447 Speers Road
Oakville, ON, L6H 2P9
Canada



Specht Canada Inc
51230 RR15
Parkland County, AB, T7Y 2E9
Canada

Guard Me International Insurance
80 Allstate Parkway
Markham, ON, L3R 6H3
Canada

Park Lake Welding and Manufacturing Ltd
Box 962
Coalhurst, AB, T0L 0V0
Canada



5M PFF Inc
4312 74 Avenue NW
Edmonton, AB, T6B 2K3
Canada

Altafacts
100, 2417 51 Avenue SE
Calgary, AB, T2C 0A2
Canada

New Era Janitorial Services
Box 9662
Saskatoon, SK, S7K 7G5
Canada

Omnae Technologies Inc
810 Quayside Drive, Suite 201
New Westminster, BC, V3M 6B9
Canada

H Y C Design Inc (HD Imports)
21 131 Whitmore Road
Woodbridge, ON, L4L 6E4
Canada

Qualichem Industrial Products Ltd
8042 Winston Street
Burnaby, BC, V5A 2H5
Canada

Strategyworks Corp
8373 Edgevalley Dr NW
Calgary, AB, T3A 4X6
Canada

Avrupa Minerals Ltd
410 325 Howe Street
Vancouver, BC, V6C 1Z7
Canada

Sunco Communication and Installation Ltd
18961 111 Avenue
Edmonton, AB, T5S 2X4
Canada

Tuberosum Technologies Inc
PO Box 35
Broderick, SK, S0H 0L0
Canada

Kastor Energy Ltd
1641 Welch Street
North Vancouver, BC, V7P 3G9
Canada

Rogers Communications Canada Inc
PO Box 2514, Station B
London, ON, N6A 4F9
Canada

Apex Floral Distributors Toronto Limited
7065 Pacific Circle
Mississauga, ON, L5T 2H4
Canada

Trade West Equipment Ltd
1122 Hamilton Street
Regina, SK, S4R 2B2
Canada

Premium Home Leisure
101 Idylwyld Drive South
Saskatoon, SK, S7M 1L4
Canada

Dingwall Guitars Inc
518B 44th Street East
Saskatoon, SK, S7K 0W1
Canada

Drolet Holdings Ltd d.b.a Elite Promotional
Marketing
3945 Quadra Street
Victoria, BC, V8X 1J5
Canada

Warkov Safeer Leather Ltd
462 Hargrave Street
Winnipeg, MB, R3Y 0H2
Canada

Opus Floors Canada Corp
1330 Hastings Crescent SE
Calgary, AB, T2G 4C8
Canada

Smarteyes Direct Inc
7755 Warden Ave Suite 1
Markham, ON, L3R 0N3
Canada

Progressive Software International Inc
3315 Marentette Avenue
Windsor, ON, N8X 4G3
Canada

Yorkton Aircraft Service Ltd
Box 1604
Yorkton, SK, S3N 3L2
Canada

Ceres Industries
Site 603 RR 6 Box 10
Saskatoon, SK, S7K 3J9
Canada

Cellar Stock Importers Inc.
14019 101 Avenue
Edmonton, AB, T5N 0K2
Canada

Gigi Importing Limited
35 Armthorpe Road
Brampton, ON, L6T 5M4
Canada

Eecol Electric Corp Regina
63 Sunpark Drive SE
Calgary, AB, S4N 0S4
Canada

SBI Fine Chemicals Inc
1803 94 St NW
Edmonton, AB, T6N 1E6
Canada

The Scuderia 46
1 2390 Drew Rd
Mississauga, ON, L5S 1B8
Canada

Forpost Trade Inc
Unit 3 5145 Steeles Ave West
Toronto, ON, M9L 1R5
Canada

Legacy Bus Sales Ltd
4003 Brodsky Ave
Saskatoon, SK, S7P 0C9
Canada

G Force Diesel Service Ltd
Box 1040
Lloydminster, SK, S9V 1E9
Canada

Ocean Food Company Limited
3 Turbina Avenue
Scarborough, ON, M1V 5G3
Canada

Associated Truckers Supply Canada Inc
No 108 44195 Yale Road West
Chilliwack, BC, V2R 4H2
Canada

Superior Forklift Ltd
Box 26010 Northgate RPO
Regina, SK, S4R 8R7
Canada

Fiasco Gelato Café's Ltd
110 221 19 St SE
Calgary, AB, T2E 7M2
Canada

Corporate Security Supply
891 Century Street
Winnipeg, MB, R3H 0M3
Canada

Youneed Enterprises Ltd.
130-4231 Hazelbridge Way
Richmond, BC, V6X 3L7
Canada

Kelln Solar 2016 Inc
Box 94
Lumsden, SK, S0G 3C0
Canada

Pacific Rim Trailer Sales Inc
3573 Island Highway South
Courtenay, BC, V9N 9T8
Canada

Alpha Equipment Ltd
Box 265
Craven, SK, S0G 0W0
Canada

Song Xing Trading Co Ltd
410 Passmore Ave Unit 1 4
Scarborough, ON, M1V 5C3
Canada

Superform Products Ltd
Box 2696
Pincher Creek, AB, T0K 1W0
Canada

K and D Pratt Group Inc
126 Glencoe Drive
Mount Pearl, NL, A1N 4S9
Canada

Lesco Distributors Inc
12207 154 Street
Edmonton, AB, T5V 1J3
Canada



P Ridge Farms Ltd
405 2 St E
Foremost, AB, T0K 0X0
Canada

Chipping Hill Cattle Co Ltd
PO Box 779
MacGregor, MB, R0H 0R0
Canada

Biyork Materials Canada Inc
7400 Woodbine Ave 1
Markham, ON, L3R 1A5
Canada

L R Trading Company Inc
380 Tapscott Rd Unit 4
Toronto, ON, M1B 2Y8
Canada



Mennie Canada Limited
111 Advance Blvd
Brampton, ON, L6T 4HB
Canada



Provide International S.A.
9 rue des Trois Cantons,
Windhof, , L-8399
Luxembourg

Stephen Lewis Foundation
260 Spadina Avenue Suite 100
Toronto, ON, M5T 2E4
Canada

Business Furnishings (Sask.) Ltd
3533C Idylwyld Drive North
Saskatoon, SK, S7L 6B5
Canada



Daily Seafood Inc
135 Blake Street
Toronto, ON, M4J 3E2
Canada

Tail Creek Productions Inc
NE 34 39 2 W5
Bentley, AB, T0C 0J0
Canada

Gameday Sports Marketing
415 Victoria Ave
Regina, SK, S4N 0P7
Canada

Triton Animal Supplies Inc
50148 Range Road 231
Leduc County, AB, T0B 3M3
Canada

The Truck Outfitters Inc.
6537 Gateway Blvd
Edmonton, AB, T6H 2J1
Canada



Polypak Distributors Limited
1632 West 75th
Vancouver, BC, V6P 6G2
Canada



RxSource Corp
74 556 Edward Ave
Richmond Hill, ON, L4C 9Y5
Canada

Travelers Canada
650 West Georgia
Vancouver, BC, V6B 4N7
Canada



EBYT Productions Inc
2400 Boundary Rd
Burnaby, BC, V5M 3Z3
Canada



Aim Plastic
8 Thompson Crescent
Erin, ON, N0B 1T0
Canada

E and Y Fitness Supplies Ltd
267 Champagne Dr
North York, ON, M3J 2C6
Canada

Spot Travel Inc
8700 McKim Way Suite 3173
Richmond, BC, V6X 4A5
Canada

Insight Analytical Solutions Inc
3202 12th Avenue NE
Calgary, AB, T2A 6N8
Canada

Canadian Vegan Supply Ltd
250 East Pender Street
Vancouver, BC, V6A 1T7
Canada

The Premium Tool and Abrasive Co Ltd
10761 181 Street NW
Edmonton, AB, T5S 1N3
Canada

Storm Guard Water Treatment Inc
1080 Page Street
Richmond, BC, V6V 2Y3
Canada

Colya J Fire Services
Box 190
Allan, SK, S0K 0C0
Canada

Rose Delta Developments 2008 Ltd
4911 68 Avenue
Edmonton, AB, T6B 3S4
Canada



Storagepipe Solutions Inc.
95 St. Clair Avenue West Suite 1403
Toronto, ON, M4V 1N6
Canada



EcoSafe Zero Waste Inc
Unit 101 2076 192nd Street
Surrey, BC, V3S 3M3
Canada



Brunswick Steel
125 Bismarck Street
Springfield, MB, R5R 0H6
Canada



World Expeditions Monde Ltd
47 William St
Ottawa, ON, K1N 6Z9
Canada



Amity Industrial Supply Ltd
8743 50 Ave NW
Edmonton, AB, T6E 5H4
Canada

Food Supplies Distributing Company Inc
355 Rayette Rd
Concord, ON, L4K 2G2
Canada





Wes Tech Irrigation Systems Ltd
Unit 5 625 Alpha St
Victoria, BC, V8Z 1B5
Canada

Campa Vista Homeowners Association
Trujillo
553 54418 RR251
Sturgeon County, AB, T8T 0C7
Canada

Silk Tire Inc
216 Hwy 38 North
Kelvington, SK, S0A 1W0
Canada

Western Repair & Sales Inc. O/A WR
Display and Packaging
500 Higgins Ave
Winnipeg, MB, R3A 0B1
Canada



Product Line Holdings and Logistics Ltd
Suite 180 19288 22nd Ave
Surrey, BC, V3Z 3S6
Canada



Horizon Impex Ltd
601 2001 Cornwall Street
Regina, SK, S4P 3X9
Canada

Petals West Inc
1 975 Sherwin Road
Winnipeg, MB, R3H 0T8
Canada

Ontario Sarracini Travel Ltd
Unit 55 3175 Rutherford
Vaughan, ON, L4K 5Y6
Canada

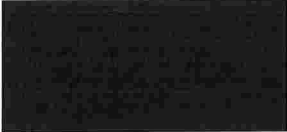


KB Financial Solutions
3127 Quail Drive
Ottawa, ON, K1T 1T9
Canada

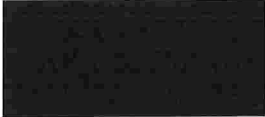
All U Need Plastics Ltd
67 Westmore Dr Unit 2
Toronto, ON, M9V 3Y0
Canada



Pacific Specialty Brands Co ULC
7595 Lowland Drive
Burnaby, BC, V5J 5L1
Canada



Gamble Technologies Limited
6535 Millcreek Dr Unit 71
Mississauga, ON, L5N 2M2
Canada



Lowfoot Inc
585 Dundas St E Suite 300
Toronto, ON, M5A 2B7
Canada

Hesira Med Inc
200 60 Atlantic Ave
Toronto, ON, M6K 1X9
Canada

Eager Beaver Forest Products Ltd
802-490 2nd Ave S
Saskatoon, SK, S7N 4P6
Canada

Shatex Manufacturing Corp
8089 River Way
Delta, BC, V4G 1L3
Canada



TriForest Inc
297 Idema Rd Unit 1
Markham, ON, L3R 1A2
Canada

Cascade Gear Inc
730 Alexander St
Vancouver, BC, V6A 1E3
Canada





Jade Fine Foods Ltd
201 1497 Admirals Road
Victoria, BC, V9A 2P8
Canada



KSW Holdings Inc
Box 353
Hepburn, SK, S0K 1Z0
Canada

SEBO Canada
Unit 123 18 Highland Park Way NE
Airdrie, AB, T4A 0R1
Canada



Canadian Wood Fiber Ltd
514 1540 West 2nd Ave
Vancouver, BC, V6J 1H2
Canada

DT Powersports (1220457 Ontario Limited)
8160 Lakeridge Road RR 3
Uxbridge, ON, L9P 1R3
Canada

Triovest Realty Advisors
Suite 300, 1100 1 Street S.E
Calgary, AB, T2G 1B1
Canada

Kinsmen Club of Edmonton
9150 Walterdale Hill
Edmonton, AB, T6E 2V3
Canada



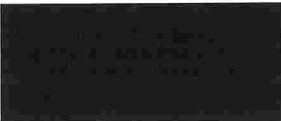
Ironworks Industries Inc
152 Highway 2
Saint Claude, MB, R0G 1Z0
Canada



Chempoly Distribution Inc
Suite 238 100 111 5 Ave SW
Calgary, AB, T2P 3Y6
Canada



101087717 Saskatchewan Ltd (Timberstone
Distribution Saskatoon)
3703 Arthur Rose Ave
Saskatoon, SK, S7P 0C7
Canada



Rocking U Feeders
P O Box 779
MacGregor, MB, R0H 0R0
Canada



Vivid Produce Inc
535 88 Avenue SE
Calgary, AB, T2H 1T9
Canada



Alta Vista Homeowners Association Trujillo
553 54418 RR251
Sturgeon County, AB, T8T 0C7
Canada

GoPon IT Solutions Inc.
33 Burrard Crescent
Port Moody, BC, V3H 4V8
Canada



1190092 B.C. Ltd (Yossi Tamari)
48 - 7970 Cedar Village Crescent
North Vancouver, BC, V7J 3M5
Canada

Norwich Packers Ltd
11 Robson Street
Norwich, ON, N0J 1P0
Canada

Microb Resources Inc
105 3551 Viking Way
Richmond, BC, V6V 1W1
Canada

Maddies Natural Pet Products Ltd
6655 Dennett Place
Delta, BC, V4G 1N4
Canada



Rakla Tires Inc
Musa Suloman Management Consul 93
Skyway Avenue Suite 108
Etobicoke, ON, L5L 2T2
Canada



Western Sales 1986 Ltd
Box 968
Rosetown, SK, S0L 2V0
Canada



Pro Ice Management Group Inc
420 5 Donald St
Winnipeg, MB, R3L 2T4
Canada



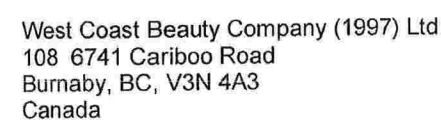
Market Tire 1976 Ltd
115 Idylwyld Cres
Saskatoon, SK, S7M 1L4
Canada



Hotel Equipment and Supply Company 2006
Limited
13421 St Albert Trail
Edmonton, AB, T5L 4X1
Canada



Mid Plains Implements Ltd
Box 610
Carberry, MB, R0K 0H0
Canada



Kickboard Canada Inc
19 Curity Ave Unit 9
East York, ON, M5P 2A7
Canada



West Coast Beauty Company (1997) Ltd
108 6741 Cariboo Road
Burnaby, BC, V3N 4A3
Canada



High Caliber Line of Canada Inc
Unit 206 15272 Croydon Drive
Surrey, BC, V3Z 0Z5
Canada

Intellijoint Surgical Inc
60 Bathurst Drive
Waterloo, ON, N2V 2A9
Canada

Advanced Flow Technologies Inc
6023 5th Street SE
Calgary, AB, T2H 1L5
Canada



Belterra Corporation
1609 Derwent Way
Delta, BC, V3M 6K8
Canada



Orion Taxidermy Ltd
1175 Athabasca St E
Moose Jaw, SK, S6H 0N4
Canada

6498779 Canada Inc
Unit 2 130 Dynamic Drive
Scarborough, ON, M1V 2C2
Canada

Benson Group Inc
700 Education Road
Cornwall, ON, K6H 6B8
Canada

1394207 Ontario Inc o/a GLP Worldwide
Expeditions Travel and Tours
1211 Denison Street Unit 26
Markham, ON, L3R 4B3
Canada

GFS Projects
2 317 Adolph Drive
Regina, SK, S4K 0A3
Canada

Saskatchewan Jazz Festival Inc
Suite 400 - MacMillan Building, 135-21st St.
E
Saskatoon, SK, S7K 0B4
Canada



The Smoker Broker
415 Trimble Cres
Saskatoon, SK, S7W 0E1
Canada

Halchemix Canada Inc
240 Mary Street
Port Perry, ON, L9L 1B7
Canada



Northern Platforms Ltd
7104 39 Street
Leduc, AB, T9E 0R8
Canada

Criterium Group
Suite 1120 202 6 Ave SW
Calgary, AB, T2P 2R9
Canada



Solar Wholesaler Ltd
1 1825 32 Ave NE
Calgary, AB, T2E 7C8
Canada

Fresh Direct Produce Ltd
888 Malkin Avenue
Vancouver, BC, V6A 2K6
Canada



Murray Bros Lumber Company Limited
PO Box 70
Madawaska, ON, K0J 2C0
Canada

8900353 Canada Inc O/A Inspire Imports
5230 Finch Avenue East Unit 2
Scarborough, ON, M1S 4Z9
Canada



Mex Y Can Trading East Inc
6799 Pacific Circle Unit 4
Mississauga, ON, L5T 1S6
Canada



Visscher Lumber Inc
6645 Lickman Road
Chilliwack, BC, V2R 4A9
Canada

CFR Chemicals Inc
340 521 3rd Ave SW
Calgary, AB, T2P 3T3
Canada

McLean Lumber Sales Alberta Ltd
5717 84 Street SE
Calgary, AB, T2C 4R9
Canada

Power and Mine Supply Company Limited
Unit 4 75 Meridian Drive
Winnipeg, MB, R2R 2V9
Canada



C Y Growers
PO Box 106 Stn Mt. Lehman
Abbotsford, BC, V4X 2P7
Canada



Arjazon Seed Trading Ltd
PO BOX 927
Fort Macleod, AB, T0L 0Z0
Canada

Lion Hardware Ltd
64 Grondin St
Saint Jacques, NB, E7B 1J6
Canada

375645 Ontario Ltd o/a CWT Victor Travel
8800 Dufferin Street Suite 101
Concord, ON, L4K 0C5
Canada

Target Cattle Concepts
Box 141
Weyburn, SK, S4H 2J9
Canada



GT Performance Ltd
3533 B Idylwyld Dr N
Saskatoon, SK, S7L 6B5
Canada

Great Hom Galleries Inc
3501 Saanich Road
Victoria, BC, V8X 1W9
Canada

PRS Plastic and Rubber Solutions Limited
1 805 56th Street East
Saskatoon, SK, S7K 5Y9
Canada

Top One International Ltd
Unit 1 275 Milliken Blvd
Toronto, ON, M1V 3H3
Canada

Mainmast International Ltd
81 Codlin Street
Markham, ON, L3S 3S5
Canada



Railtown Apparel Group Ltd
730 Alexander St
Vancouver, BC, V6A 1E3
Canada



Podium Imports Ltd
P O BOX 1154
Penticton, BC, V2A 3L7
Canada

Glenmor Equipment LP
Box 514
Prince Albert, SK, S6V 5T2
Canada

Sutton Road Marking Ltd
2 2153 192nd Street
Surrey, BC, V3Z 3X2
Canada

Pacific Veterinary Sales Limited
34079 Gladys Avenue
Abbotsford, BC, V2S 2E8
Canada



KS Batteries Inc
815 51st Street East
Saskatoon, SK, S7K 0X7
Canada

Powerhouse Building Solutions 2009 Inc
204 19099 25 Ave
Surrey, BC, V3Z 3V2
Canada

Multiculture Marketing Inc
504 Iroquois Shore Road Unit 8
Oakville, ON, L6H 3K4
Canada



RCAP Leasing
5575 North Service Road, Suite 300
Burlington, ON, L7L 6M1
Canada

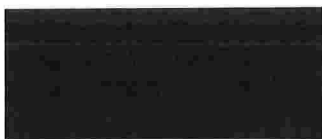
Kams Growers Supply Inc
Unit 2 32 Airpark Place
Guelph, ON, N1L 1B2
Canada

GMR Electric Motors Ltd
817 46th Street East
Saskatoon, SK, S7K 0X2
Canada





S3 Enterprises Inc
2180 Oman Drive
Swift Current, SK, S9H 3V5
Canada



Tropica Aquarium Plants Ltd
837 3rd Street West
North Vancouver, BC, V7P 3K7
Canada

Devin Fitness Group Inc
No 116 6741 Cariboo Rd
Burnaby, BC, V3N 4A3
Canada

Boomco Décor Inc o/a La-Z-Boy Furniture
Galleries
760 Wharncliffe Road South
London, ON, N6J 2N4
Canada

Galvanic Corrosion Technologies Inc
(assigned to Argo Partners)
12 West 37th Street, 9th Floor
New York, NY, 10018
USA

Metalfab Ltd (assigned to Argo Partners)
12 West 37th Street, 9th Floor
New York, NY, 10018
USA

Swift S.c.
Avenue Adele 1
La Hulpe, BE, 1310
Belgium

Penta Completions Supply and Services Ltd
9543 56 Avenue
Edmonton, AB, T6E 0B2
Canada



Dovre Import and Export Ltd
13931 Bridgeport Rd
Richmond, BC, V6V 1J6
Canada

Century Import and Export Inc
398 Ferrier Street
Markham, ON, L3R 1C9
Canada

Oxfam Canada
39 McArthur Avenue
Ottawa, ON, K1L 8L7
Canada

Seda Seating Ltd
5035 North Service Rd
Burlington, ON, L7L 5V2
Canada

BMO Harris Bank, N.A.
Jones Emery Hargreaves Swan LLP - Peter
Vaartnou; 1212 - 1175 Douglas Street
Victoria, BC, V8W 2E1
Canada



Mobilia Interiors Inc
2525 boul des Sources
Pointe Claire, QC, H9R 5Z9
Canada

Redco Equipment Sales Ltd
8743 50 Ave NW
Edmonton, AB, T6E 5H4
Canada



The Boat Warehouse Inc
2157 Bath Road
Kingston, ON, K7M 1Y3
Canada

Novatec Process Systems Inc
Unit B 19214 94th Avenue
Surrey, BC, V4N 4E3
Canada

KPMG LLP
800-730 View Street
Victoria, BC, V8W 3Y7
Canada

Wabash Canada
10 Forwell Road
Kitchener, ON, N2B 3E7
Canada

RenewABILITY Energy Inc
500 Trillium Drive Unit 21
Kitchener, ON, N2R 1E5
Canada

United Tool Supply Ltd
9651 49th Ave
Edmonton, AB, T6E 5Z5
Canada

Machine and Product Design Inc
136085 196 Ave West
Foothills, AB, T1S 2W2
Canada

Youngs Equipment Inc
Box 3117
Regina, SK, S4P 3C7
Canada

Aurelia Goldsmith Bullion Broker Ltd
2333 Albert Street
Regina, SK, S4P 2V8
Canada

Dymac Canada Inc
16 Castle Mountain Court
Nobelton, ON, L7B 0A3
Canada

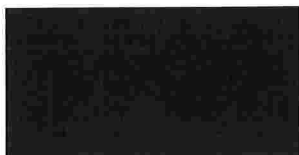
Think Communications Inc
240 - 1555 McKenzie Avenue
Victoria, BC, V8N 1A4
Canada

The Flower Factory (assigned to Argo
Partners)
12 West 37th Street, 9th Floor
New York, NY, 10018
USA



49 North Lubricants Ltd
6611 45 Street
Leduc, AB, T9E 7E3
Canada

Excalibur Plastics Ltd
1397 Road 3 East
Kingsville, ON, N0P 2G0
Canada



Atlas Polar Company Limited
60 Northline Rd
Toronto, ON, M4B 3E5
Canada

Maxim Truck and Trailer
Box 42 GRP 200 R R 2
Winnipeg, MB, R3C 2E6
Canada



Ray Thouin Enterprises Inc
730 Alexander St
Vancouver, BC, V6A 1E3
Canada

Greatario Engineered Storage Systems
715647 Oxford County Road 4
Innervip, ON, N0J 1M0
Canada



Atlas Graham Furgale Ltd
1725 Sargent Ave
Winnipeg, MB, R3C 3R3
Canada



Kimia Distributors Canada KDC
28551 Willingdon Heights
Burnaby, BC, V6V 1K9
Canada

McClelland Premium Imports Incorporated
8 5750 Timberlea Blvd
Mississauga, ON, L4W 5N8
Canada



Robertson Implements
2464 South Service Road West
Swift Current, SK, S9H 5J8
Canada

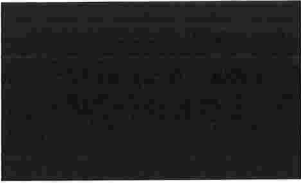
Stordor Investments Ltd
11703 160 Street
Edmonton, AB, T5M 3Z3
Canada

Macquarie Bank
Blake, Cassels & Graydon LLP - Kristin
Adler; 199 Bay Street Suite 4000,
Commerce Court West
Toronto, ON, M5L 1A9
Canada

Ministry of Finance
PO Box 9445 Stn Prov Govt
Victoria, BC, V8W 9V5
Canada

Wentworth Ag 2003 Inc
Box 509
Winkler, MB, R6W 4A7
Canada

Caffe Umbria Canada
107 618 East Kent Ave S
Vancouver, BC, V5X 0B1
Canada



Yokohama Tire Canada Inc
500 9325 200 Street
Langley, BC, V1M 3A7
Canada



M D CHARLTON CO LTD
Unit E 2200 Keating Cross Road
Victoria, BC, V8M 2A6
Canada

Venlaw Manufacturing Ltd
PO Box 456
Watson, SK, S0K 4V0
Canada

Armor Alloys Ltd
4515 Roper Road
Edmonton, AB, T6B 3S5
Canada

Meadow Valley Meats Ltd (assigned to Argo
Partners)
12 West 37th Street, 9th Floor
New York, NY, 10018
USA

EncoreFX Inc (NZ) Ltd c/o Ernst & Young
Inc New Zealand (Liquidator)
2 Takutai Square
Britomart, AK, PO Box 2146
New Zealand

Andreas Eberhard Wrede
Stikeman Elliott LLP - Lee Nicholson/Peter
Howard ; 5300 Commerce Court West - 199
Bay Street
Toronto, ON, M5L 1B9
Canada

John Watson Ltd
7955 North Fraser Way
Burnaby, BC, V5J 0A4
Canada

Waterloo Brewing Co
400 Bingham Centre Dr
Kitchener, ON, N2B 3X9
Canada

1504331 Alberta Inc
c/o Paul Goertzen 3963 Olympic View Drive
Victoria, BC, V9B 4C1
Canada

Titan Environmental Containment Ltd
777 Quest Blvd
Ile des Chenes, MB, R0A 0T1
Canada

Datasoft Global Technologies Inc
2750 14th Avenue
Markham, ON, L3R 0B6
Canada

Liberty Specialty Imports Inc
100 291 East 2nd Avenue
Vancouver, BC, V5T 1B8
Canada

Ransom Cattle Co Ltd
BOX 608
Boisvieux, MB, R0K 0E0
Canada

Service Canada - Super Priority
Service Canada, PO Box 3344, Station
Bureau-Chef
Matane, QC, G4W 0K6
Canada

Continental Steel Corporation
Suite 1150 444 5th Ave SW
Calgary, AB, T2P 2T8
Canada

Team Eagle Ltd
10 Trent Drive
Campbellford, ON, K0L 1L0
Canada

Traveland Leisure Vehicles Ltd
Burns Fitzpatrick LLP - Dennis Fitzpatrick;
Suite 1400, 510 Burrard Street
Vancouver, BC, V6C 3A8
Canada

H J S Wholesale Ltd
330 Transport Road
Winnipeg, MB, R5R 0J5
Canada

MMD Sales Ltd
17104 118 Ave
Edmonton, AB, T5S 2L7
Canada

Calgary Peterbilt Ltd
11550 44 Street SE
Calgary, AB, T2Z 4A2
Canada

Peterbilt Manitoba Ltd
1895 Brookside Boulevard
Winnipeg, MB, R2R 2Y3
Canada

Factors Group of Nutritional Companies Inc
1550 United Boulevard
Coquitlam, BC, V3K 6Y2
Canada



The Authentic T Shirt Company ULC
850 West Kent Avenue South
Vancouver, BC, V6P 3G1
Canada



Service Canada - Unsecured Portion
Service Canada, PO Box 3344, Station
Bureau-Chef
Matane, QC, G4W 0K6
Canada

Peavey Industries LP
7740 40th Avenue
Red Deer, AB, T4P 2H9
Canada

Blue Moose Clothing Company Ltd
100 90 Sutherland Ave
Winnipeg, MB, R2W 3C7
Canada

Peterbilt Pacific Inc
9515 195 Street
Surrey, BC, V4N 4G3
Canada

Bank of Montreal (assigned to Gustavon
Capital Corporation)
Jones Emery Hargreaves Swan LLP - Peter
Vaartnou; 1212 - 1175 Douglas Street
Victoria, BC, V8W 2E1
Canada

APPENDIX “B”

District of: British Columbia
Division No: 03-Vancouver
Court No: B-200204
Estate No: 11-2634864



IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY
IN THE MATTER OF THE BANKRUPTCY OF
ENCOREFX INC.

*Order Discharging Trustee
(Section 41(2))*

Before a) Friday, the 17th day
Registrar) of June, 2022

UPON THE APPLICATION of Ernst & Young Inc., Trustee in the bankruptcy of EncoreFX Inc.;
AND UPON reading the application of the said Trustee and supporting affidavit with exhibits
thereto attached; AND UPON the said Trustee undertaking to keep all estate books, records and
documents as provided by Rule 68;

IT IS ORDERED THAT the said Trustee be hereby discharged as Trustee of the above estate and that any
security given by the Trustee with respect to the said estate be and the same is hereby released.

BY THE COURT


REGISTRAR IN BANKRUPTCY



Court No. B-200204

Estate No. 11-2634864

IN THE SUPREME COURT OF BRITISH
COLUMBIA

IN THE MATTER OF THE
BANKRUPTCY OF

ENCOREFX INC

*Of the City of Vancouver
In the Province of British Columbia.*



ORDER OF TRUSTEE'S DISCHARGE

Ernst & Young Inc., - Trustee
1066 West Hastings Street, Suite 2300
Vancouver, BC
V6E 3X2

Peter Venetsanos, CPA, CA, CIRP, LIT
Tel: 604-891-8200
Fax: 604-899-3530

APPENDIX “C”



Nathanson Schachter & Thompson LLP
Trials • Appeals • Advocacy

Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC
V7Y 1C7

Account No.: 26259
April 30, 2020
File No: 12555-1
Page No. 1

Attention: Kevin B. Brennan

To our Interim Account for Professional
Services rendered in connection with the
following matter:

RE: Gustavon Capital Security Review

03/31/20 Review material recognized from K. Brennan; Prepare security
review letter;
04/01/20 Prepare security review;

TOTAL FEES:	\$1,830.00
PST on Fees	\$128.10
GST/HST on Fees	\$91.50
 TOTAL FEES, DISBURSEMENTS & TAXES	 \$2,049.60



Nathanson Schachter & Thompson LLP

Ernst & Young Inc.

Account No.: 26259
April 30, 2020
File No.: 12555-1
Page No. 2

TOTAL ACCOUNT DUE

\$2,049.60

THIS IS OUR ACCOUNT

NATHANSON SCHACHTER & THOMPSON LLP E.& O.E.

GST No. 11266 5922 RT

Per:

A handwritten signature in black ink, appearing to read "P. Reardon", written in a cursive style.

Peter J. Reardon

TERMS: DUE UPON RECEIPT