

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

THE HONOURABLE MADAM                    )  
  )  
JUSTICE CONWAY                            )  
  )

MONDAY, THE 13<sup>th</sup>  
DAY OF JUNE, 2022

B E T W E E N :

**PAUL JOSEPH DIETRICH**

Applicant

- and -

**STEVEN ROBERT MCLAREN**

Respondent

APPLICATION UNDER sections 207, 209 and 210 of the  
*Business Corporation Act*, R.S.O. 1990, c. B16

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**ORDER**

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**THIS MOTION** made by Albert Gelman Inc. (“**AGI**”) in its capacity as liquidator (in such capacity, the “**Liquidator**”) appointed pursuant to the *Business Corporations Act*, R.S.O. 1990, c. B.16 over all of the assets, undertakings and properties of 1827403 Ontario Inc. (“**1827403**”), 1853997 Ontario Inc., 1885926 Ontario Inc., 1950940 Ontario Inc., 1950941 Ontario Inc. and 1950979 Ontario Inc. (together with 1827403, the “**Companies**”) was heard before me on June 13, 2022 at 330 University Avenue, Toronto, by videoconference.

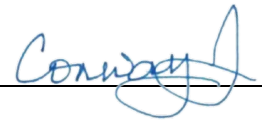
ON READING the first report of the Liquidator dated June 2, 2022 (the “**First Report**”), and on hearing the submissions of counsel for the Liquidator and such other counsel as were present as may be indicated on the counsel slip, no one else appearing despite being served as appears from the affidavit of service, filed:

1. THIS COURT ORDERS that the time for service of the motion record in respect of this motion and the First Report is hereby abridged and validated so that the motion is properly returnable today, and that further service thereof is hereby dispensed with.
2. THIS COURT ORDERS that the Liquidator is authorized, at its discretion, to pay or make incremental payments towards the corporate income tax liability of 1827403 in respect of its fiscal year ended October 31, 2021, up to the amount of \$557,072 in addition to any applicable interest, penalty or like amount payable by 1827403 in respect thereof under tax legislation, to the extent of and only with funds that are or may become from time to time available in the estate of 1827403, and unless and until 1827403 becomes insolvent within the meaning of the *Bankruptcy and Insolvency Act* (Canada) as determined by the Liquidator acting reasonably.
3. THIS COURT ORDERS that the order of this court made in this file on April 4, 2022 appointing the Liquidator as such (the “**Appointment Order**”) is amended to the extent that the Liquidator is authorized and directed to pay any liability of any of the Companies (or the portion thereof) that becomes due after the Appointment Order in accordance with the terms thereof and in the normal course, to the extent of and only from funds that are or may become from time to time available in the applicable estate of the Companies.

4. THIS COURT ORDERS that the First Report as well as the activities described therein are hereby approved, provided, however, that only AGI in its personal capacity and with respect to its personal liability shall be entitled to rely upon or utilize in any way such approval.

5. THIS COURT ORDERS that the fees, costs and expenses of the Liquidator including those of its lawyers, Goldman Sloan Nash & Haber LLP, as set out in the fee affidavits appended to the First Report, are hereby approved, and that the Liquidator is hereby authorized and directed to pay the same from available funds.

6. THIS COURT ORDERS that this order is effective as of its date at 12:01 am and does not need to be issued or entered.

A handwritten signature in blue ink, appearing to read "Conway J.", is written over a horizontal line.

**PAUL JOSEPH DIETRICH**

Applicant

-and-

**STEVEN ROBERT MCLAREN**

Respondent

Court File No. CV-22-00679109-00CL

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**Proceeding commenced in TORONTO**

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**ORDER**

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Lawyers for the Albert Gelman Inc. in its capacity as  
court-appointed liquidator