



SUPERIOR COURT OF JUSTICE

ENDORSEMENT

COURT FILE NO.: BK-23-00459641-0031 DATE: March 8, 2024

NO. ON LIST: 2

TITLE OF PROCEEDING: Integro Building Systems Inc. et al v. CRA et al

BEFORE: JUSTICE BLACK

PARTICIPANT INFORMATION

For Plaintiff, Applicant, Moving Party:

Name of Person Appearing	Name of Party	Contact Info
Alec Hoy	MNP – Trustee - Integro	ahoy@cassels.com
Alan Merskey	MNP – Trustee- Integro	amerskey@cassels.com
Meg Bennett	Integro	bennettm@bennettjones.com

For Defendant, Respondent, Responding Party:

Name of Person Appearing	Name of Party	Contact Info
Sandra Tsui	Canada Revenue Agency	Sandra.tsui@justice.gc.ca
Bryant Godkin	Canada Revenue Agency	Bryant.Godkin@Justice.gc.ca
Doug Smith	RBC	dsmith@blg.com
Roger Jaipargas	RBC	rjaipargas@blg.com

Other:

Name of Person Appearing	Name of Party	Contact Info

ENDORSEMENT OF JUSTICE BLACK:

[1] In this matter the Trustee, MNP, was seeking a schedule for its motion to grant an Administrative Order to address, among other items, approval for its activities and fees and those of its counsel.

[2] RBC, a secured creditor of the Estate, may have concerns about the Trustee's activities (it is not clear whether or not RBC will allege any concerns but to this point, RBC has not specifically contested the amount of the fees and disbursements sought), but in any event has expressed disagreement about the source for the payment of those fees, and in particular asserted that the fees ought not to be paid out of realizations in the Estate in priority to payments to RBC under its security.

[3] Before today, RBC's materials indicated that it would be seeking an adjournment of the Trustee's Administrative Order Motion *sine die* and seeking a Declaration as to the priorities in respect of payments from the realizations in the Estate.

[4] On the eve of the motion (on March 7, 2024), the CRA provided the Trustee with its finalized Trust Examination and an amended proof of claim valuing its Deemed Trust Claim at \$3,534,468.52.

[5] Inasmuch as this was one of the significant pieces of information that RBC had said it was awaiting, and inasmuch as the certainty about the CRA's position provides greater clarity to inform RBC's position, RBC advised today that, rather than seeking an indefinite *sine die* adjournment, it was now looking for just a few weeks. RBC's hope, and that of all concerned, is that the additional brief adjournment will yield additional clarity about the other area in which RBC alleged there was insufficient information, namely the question of what, if any further realizations are likely. It is hoped that this in turn will inform RBC's position relative to the proposed Administrative Order.

[6] While in fairness it would have preferred to have me order, today, the proposed timetable set out in Schedule A to its Aide Memoire, the Trustee was prepared in the circumstances to agree to a brief further delay.

[7] It was agreed that the parties will come back for a mutually convenient 9:30 a.m. appointment during the week of April 15, over which I will preside if I am available.

[8] At that time, hopefully with the benefit of greater clarity about realizations, but in any event, I (or one of my colleagues) will confirm a schedule for the Trustee's motion for an Administrative Order. To be clear, absent agreement or significant material development(s), there are to be no further adjournments.

[9] While the precise dates to be confirmed within that schedule are to be discussed, I advised the parties that in my view the intervals contemplated in the timetable set out in Schedule A to the Trustee's Aide Memoire are reasonable and appropriate, and I expect the timetable to be set at the next 9:30 a.m. to reflect those same sort of intervals.



Black, J.

date: March 8, 2024